

2025 SUMMIT COUNTY OPERATING BUDGET



**ILENE
SHAPIRO**
COUNTY EXECUTIVE

MAINTAINING OUR
FINANCIAL STABILITY
AND STRONG FINANCIAL
MANAGEMENT PRACTICES.





Table of Contents

Budget Policy (Codified)	11	Revenue Analysis: Property Tax.....	67
Charter of Summit County, Ohio/Relevant Sections Pertaining To County Budget	12	Revenue Analysis: Local Government Funds.....	68
Codified Ordinances of Summit County, OH/Relevant Sections Pertaining to County Budget	13	Revenue Analysis: Investment Income.....	69
County of Summit Budget Policy	18	Revenue Analysis: Sales Tax.....	70
Accounting & Reporting Policies	19	Summary of Revenues - General Fund.....	71
Debt Policy	23	Summary of Revenues - Major Governmental Funds	72
Budget Planning	25	Summary of Revenues - Major Special Revenue Funds.....	73
Budget & Goal Setting Process	26	Summary of Revenues - Major Boards & Commissions.....	74
Budget Preparation Process - Procedure	30	Summary of Revenues - Major Enterprise Funds	75
Budget Overview	33	Summary of Revenues - Internal Services Funds	76
A Great Place to Live	34	Five Year Forecasts	77
Structure of County of Summit Government.....	38	General Fund	78
Financial Organization Chart	39	Real Estate Assessment Fund (REA)	80
Executive's Budget Overview	40	Sanitary Sewer Fund.....	81
Total Expenditures 2025 Budget - All Funds Graph	44	Engineer's Motor Vehicle Gas Tax Fund (MVGT)	84
Total Revenue - All Funds Graph - Revenue	45	Developmental Disabilities Fund (DD)	85
Budget Summary - General Fund	46	Children Services Fund (CSB).....	86
Budget Summary - Other Funds	50	Alcohol, Drug Addiction & Mental Health Services Fund	88
General Fund Expenditure by Type	55	Bond Debt Service.....	90
Fund Summary -General Fund by Officeholder.....	56	Council	91
2025 Projected Fund Balance - General Fund.....	57	Fund: 1001-General Fund Department: 10010-Summit County Council.....	92
All Funds Sources and Uses	58	Executive	97
Full Time Employees Budgeted	59	Executive Cabinet	98
Revenue Projections	61	Executive Budget Summary by Fund	99
General Fund Revenue/Certificate	62	Fund: 1001-General Fund Department: 13010-Administration & Public Information	101
Revenue Analysis: Charges for Services	65	Fund: 1001-General Fund Department: 13050 - Law and Risk Management.....	104
Revenue Analysis: Property Transfer Tax	66	Fund: 1001-General Fund Department: 13070-Public Safety	108
		Fund: 2041-Emergency Management Agency Department: 13310 - EMA Operating	113



Fund:1015-Public Safety Operations Department: 13070-PS Communications	116
Fund: 1001-General Fund Department: 11050-Alternative Corrections	119
Fund: 1001-General Fund Department: 13060 Consumer Affairs	121
Fund: 1001-General Fund Department: 13020-Finance and Budget	123
Fund: 1001-General Fund Department: 13040-Human Resources.....	127
Fund: 1001-General Fund Department: 13030-Administrative Services	132
Fund: 4009-GF Capital Projects Department: 14900-Capital Project Admin	136
Fund: 2001-Dog & Kennel Department: 13601-Executive Animal Control.....	138
Fund: 2001-Dog and Kennel Department: 18100-Fiscal Office-Animal Control.....	142
Fund: 1001-General Fund Department: 13401-Economic Development Administration ..	144
Fund: 1010 Building Standards Department: 13707-Building Regulation	146
Fund: 1001-General Fund Department: 13510-Medical Examiner	150
Fund: 2030-Medical Examiner Lab Department: 13520 Medical Examiner Lab	154
Fund: 1001-General Fund Department: 11020-Indigent Defense	157
Fund: 1001-General Fund Department: 11150- County Municipal Courts.....	159
Fund: 1001-General Fund Department: 11400-Public Defender	161
Fund: 1001-General Fund 11450-Miscellaneous/SC Utilities & Rentals	163
Fund: 1001-Genertal Fund Department: 11100-Miscellaneous/Bureau of Inspection....	164
Fund: 1001-General Fund Department: 11500-Vital Statistics.....	165
Fund: 1001-General Fund 11300-Miscellaneous/SC Medically Fragile Children.....	166
Fund: 1001-General Fund Department:11250-Misc/SC Insurance/Pensions/Taxes.....	167
Fund: 1001-General Fund Department: 11200-Misc/SC Human Services Support.....	168
Fund: 1001-General Fund Department: 11930-Miscellaneous General Fund	169
Fund: 1001- General Fund Department: 11950-Summit County Grants	170
Fund: 1001-General Fund Department: 11999-GF Transfers Out.....	171
Fund: 1001-General Fund Department: 11350-Soil & Water Support	172
Fund: 1060: FO Tax/Operations Department: 81990-Foreclosure Ed/Prevention.....	173
Fund: 2110-Akron Zoo Park Department: 60100-Akron Zoo	174

Fiscal Office..... 175

Fund 1001: General Fund Department: 181000 Fiscal Officer Operations	176
Fund: 1060-Fiscal Office Tax/Operations Department: 18100-FO Forcloser	181
Fund: 1060-Fiscal Office- Tax and Operations Department: 18200-Non Productive Land .	183
Fund: 1061 Fiscal Office Tax/Operations Department: 1840 Hotel/Motel	184

Fund: 1062 Fiscal Office Tax/Operations Department: 18700 Recorder Equipment	185
Fund: 1063 Fiscal Office Tax/Operations Department: 18500 FO RED Admin.	186
Fund: 1064 Fiscal Office Tax/Operations Department: 18600 FO TIP Admin.	187
Fund: 1065 Fiscal Office Tax/Operations Department: 18300 Expedited Foreclosure.....	188
Fund: 1066 Fiscal Office Tax/Operations Department: 18100 Delinquent Tax	189
Fund: 1066 Fiscal Office Tax/Operations Department: 18200 Non Productive Land.....	190
Fund: 2243-DTAC-Fiscal Department-18100-Fiscal Office-DTAC	191
Fund: 2244-DTAC-Foreclosures Department: 18100-PR-DTAC Foreclosure	192
Fund: 2691-Tax Certificate Admin Department: 18100-FO Tax Cert. Admin.....	193
Fund: 2240-Real Estate Assessment Department: 18100-FO-REA	195

Sheriff 201

Fund: 1001-General Fund Department 31010-Sheriff General Office	202
Fund: 1001-General Fund Department: 31030-Sheriff Jail	209
Fund: 1001-Sheriff Marine Patrol Department: 31070-Marine Patrol	212
Fund: 1001-General Fund Department: 31120- Court Security.....	214
Fund: 1080-Sheriff Police Rotary Department: 31010 Police Rotary	217
Fund: 1081-Sheriff Rotary & Operations Department: 31010-Sheriff Inmate Welfare....	220
Fund: 1081-Sheriff Rotary/Operations Department: 31030- Inmate Phone Comm.	224
Fund: 2220- Concealed Weapon Department: 31960-Concealed Weapon Admin.....	227
Fund 2421-911 Wireless Services Department 31960-911 Wireless Services	230
Fund: 2240-Summit County Sheriff ESAC Department: 31220-Sheriff Drug Unit ESAC ...	232
Fund: 2420 Summit County Sheriff ESAC Department: 31230-Sheriff ESAC	234
Fund: 1060: FO Tax/Operating Department: 31140-Sheriff Foreclosure Education & Prevention	236

Clerk of Courts..... 239

Fund: 1001-General Fund Department: 22010-Clerk of Courts General Office	240
Fund: 1020-Certificate of Title Admin. Department: 22200- COC Title Bureau.....	247
Fund: 2180-Clerk's Computerization Department: 22960- COC Computerization.....	251
Fund: 2305-Domestic Violence Trust Department: 22960-COC-Divorce Fees	252

Courts..... 253

Fund: 1001-General Fund Department: 25010-Court of Common Pleas	254
---	-----



Fund: 1001-General Fund Department: 25020-CPC Adult Probation	264
Fund: 1001-General Fund Department: 25030-Common Pleas Court Grand Jury	268
Fund: 1001-General Fund Department: 25100- CPC Court & Jury	269
Fund: 2190-County Probation Serv. Department: 25960 CP Court Probation Serv.	271
Fund: 2340 -CPC Legal Research Department: 25960-CPC Legal Research	272
Fund: 2341-Common Pleas Court-Special Projects Department: CPC Special Projects ...	274
Fund: 1001-General Fund Department: 27100-Domestic Relations Court	276
Fund: 2350-DR Court Special Revenue Department: 27960-DR Court Legal Research....	280
Fund: 2351-DR Court Special Revenue Department: 27960 DR Special Projects.	282
Fund: 1001-General Fund Department: 28010-Juvenile Court General Office.....	285
Fund: 1001-General Fund Department: 2802-Juvenile Probation (JC Clerk)	291
Fund: 1001-General Fund Department: 28030-Juvenile Court Detention Home	294
Fund: 2370-JV Court Computer Department: 28960-JVC Computerization.....	298
Fund: 2866-Juvenile Court Grants Department: 28960-JV IV-E Maintenance	299
Fund: 2866-Juvenile Court Grants Department: 28970-JV Court IV-E Reimbursement ...	300
Fund: 2371- JC Driver Department: 28960-Juvenile Court Driver Intervention	301
Fund: 2373-JV Court Legal Research Department: 28960-JVC Legal Research.....	302
Fund: 2375-JV Court Special Projects Department: 28960-JVC Special Projects.....	303
Fund: 2376-Juvenile Court Clerk Fees Department: 28960-Juvenile Court Clerk Fee	304
Fund: 1001-General Fund Department: Probate Court-26010.....	305
Fund: 2390- Probate Computerization Department: 26960-PC-Computerization	311
Fund: 2396-Probate Court-Mental Health Department: 26960-PC-Mental Health	313
Fund: 2305-Domestic Violence Trust Department: 26960-PC Marriage License	315
Fund: 1001-General Fund Department: 24010-Court of Appeals	316

Prosecutor..... 317

Fund: 1001-General Fund Department: 29010-Prosecutor Administration	318
Fund: 1070 Department: 29010	328
Fund: 1081-Inmate Phone Commission Department: 29010-Prosecutor-General Office. ...	330
Fund: 2210-DTAC-Prosecutor Department: 29960-Prosecutor-DTAC.....	333
Fund: 2405-SC Prosecutor ESAC Department: 29960-Prosecutor ESAC.....	336
Fund: 2160-CSEA Department: 30010-Child Enforcement Agency	338

Job & Family Services..... 343

JFS Operations - 2150 - 16010	344
-------------------------------------	-----

Sanitary Sewer Services 351

Fund: 5001-Sanitary Sewer Services Department: 15010-DOSSS-Sewer.....	352
---	-----

Engineer 361

Fund 2250-Motor Vehicle & Gas Department: 40010-Engineer-General Administration ...	362
Fund: 2250-Motor Vehicle & Gas Department: 40200-Engineer-Maintenance	366
Fund: 2250-Motor Vehicle & Gas Department: 40300-Engineer-Engineering.....	369
Fund: 2251-Surface Water Proj. Department: 40600-Assessed Drainage Mtc.1&2.	373
Fund: 2251-Surface Water Project Department: 40700-Engineer Surface Water	375
Fund: 2251 Surface Water Project Department: 40800- County Wide Surface Water	376
Fund: 1040-Engineer Community Rotary Department: 40500-ENG Comm. Rotary	378

Community Development Grants..... 379

Fund: 2012-Comm. Dev. Grant Admin Department: 13494-HUD Grant Admin	380
Fund: 2012-Comm Dev Block Grant Department: 13495-HUD Grant Program.....	382
Fund: 2012-Comm Dev Block Grant Department: 13496-CDBG Loan.....	383
Fund: 2013 Comm Development Home Department: 13494-Grant Administration.....	384
Fund: 2013 Comm Development Home Department: 13495 HUD Grant Program.....	385

Boards & Commissions..... 387

Fund: 1001-BOE Administration Department: 21010-BOE Administration	388
Fund: 1001-General Fund Department: 55010-Veterans Services Administration	390
Fund: 1001-General Fund Department: 20010-Human Resource Commission.....	394
Fund: 2170-Law Library Resources Fund Department: 23010-Law Library.....	398
Fund: 2115-Developmental Disabilities Board Department: 50000-DD	401
Fund: 2631-Consolidated Donations Department: 50960-Developmental Disabilities	406
Fund: 2632-Medicaid Reserve Fund Department: 50960-DD Medicaid Reserve Fund....	407
Fund: 2125 Children's Services Board Department: 57100-Children's Services	408
Fund: 2120- Alcohol, Drug & Mental Health Department: 53010-ADM Health Board....	412

**Internal Services 417**

Fund: 6003-Internal Services Department: 72110-Human Resources	418
Fund: 6004- Internal Services Department 72120- Employee Stop Loss	422
Department: 6002 -Internal Services Department 72100-Workers Comp	423
Fund: 6005-Internal Services Department: 72500-Property and Casualty Insurance.....	426
Fund: 6001 Internal Services Department: 72400-Office Services.....	429
Fund: 6007-Internal Services Department: 72600-Internal Auditor Administration	432
Fund: 6008 -Internal Services Department 72300 Geographic Information Systems	436
Fund: 6009-Internal Services Department: 72700-OIT Technology	440
Fund: 6006 Internal Services Department 72200-Telephone	444
Fund: 6011-Internal Services Department: 72130-Human Resources	447
Fund: 6012-Internal Services Department: 72140-Payroll	448

Debt Services 449

Debt Limitations	450
G.O. and Non-Tax Revenue Debt	454
Fund: 3001 GO Bond Retirement Department: 14050-GO Bond Retirement.....	455
Fund: 5051-DSSS Debt Service Department: 15500-DSSS Debt Service.....	456
Sewer Debt Service	457
Appropriated Bond Issuance Purpose.....	460

Benchmark Analysis..... 461

Summit County Financial Performance (Sales Tax)	463
SC Internal Audit Benchmarking Analysis - DD.....	464
Summit County Internal Audit Benchmarking Analysis - ME	465
Summit County Internal Audit Benchmarking Analysis - DR Court	466

Capital Improvements Program (CIP) 467

Transmittal Letter	469
Budget Overview	470
2025 Capital Improvement Summary.....	473
2025 Capital Improvement Detail	476

2025-2030 Summary of Improvements 498

2025-2030 Detail of Improvements	501
2025 CIP Operating Impact Summary	519

Glossary of Terms (Including common acronyms) 527**External Links 533**



November 30, 2024

Re: 2025 Operating Budget

Dear Council President Darrow and Members of County Council:

It is my pleasure to submit to you the 2025 Operating Budget for the County of Summit. This budget represents revenues collected and expended from local, state and federal sources. The 2025 budget for all funds of \$708.5 million, is 14.8% lower than the 2024 adjusted budget of \$832.3 million and is 5.1% higher than the original 2024 budget adopted by County Council, which totaled \$674.1 million. The budget plan I present to you today, for 2025, includes a general fund budget of \$161.7 million and total countywide employment of 2,708 full-time employees. It is important to note that this budget submittal continues to exclude one-time federal funding. While activities and projects initiated with these funds continue to require a substantial dedication of our time and resources over the next few years, it remains important to keep our annual operating budget separate and measured against available local and continual resources. Additionally, our future economic assumptions include an allowance for an economic slowdown considering known one-time federal support for the economy coming to an end.

Technology and work process improvements continue to be an important focus in both the allocation of our local resources as well as the previously mentioned federal programs. In 2024, we began a project to relocate the Summit County Board of Elections to a new location, giving them the much-needed space to accommodate the increase in early voting, more parking spaces and is centrally located from North and South Summit County. The Department of Sanitary Sewer Services has begun to undertake the Q-208 Peninsula Wastewater Treatment and Sewer Project. This project will provide sanitary sewer to the residents of Peninsula due to failing septic systems. We continue to invest County funds in broadband improvements that will build a public safety fiber network, creating a 125 mile fiber ring to connect all 31 communities. The ring will serve as the backbone for public safety communications allowing each community to build broadband networks in their communities and provide internet and data services to schools, residents and businesses.

Also in 2024, we continued to update and launch additional phases of a new Enterprise Resource Planning (ERP) system. The Finance module went live successfully in January of 2023 and was followed by the Utility Billing module in October of 2023 for the Department of Sanitary Sewer Systems. In this second year of the new ERP system, some changes have been made to the chart of accounts that has caused the prior year's data to reflect differently. The Human Capital Management (HCM) module of the ERP system, which includes all Payroll, and Human Resources went live in January 2024 as planned. Lastly, the Fiscal Office went live with their Computer Assisted Mass Appraisal (CAMA) real estate system in October of 2023.

The County of Summit continues to be an economic model that other local governments point to for comparison. Our county sales tax remains the lowest in the state, with only one other county at the same rate. Of the big six counties in Ohio, we also continue to maintain the lowest per capita general fund operating budget. In February of 2024, Moody's Investors Service affirmed its long-term rating of 'Aa1' on Summit County's existing general obligation (GO) debt and previously noted the County's "conservative budgeting policies and practices will continue to result in consistent governmental operations, including the maintenance of solid reserves and liquidity". I look forward to continuing our good work together, aimed at keeping the County in a strong financial position.

Sincerely,

Ilene Shapiro
Summit County Executive



COUNTY OF SUMMIT
THE HIGH POINT OF OHIO

MISSION STATEMENT

“To provide a high quality of life through the provision of goods and services to all residents of the County of Summit in a fiscally responsible manner.”

* As adopted by the Council of the County of Summit, State of Ohio, Resolution # 2004-491, September 20, 2004



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Summit County
Ohio**

For the Fiscal Year Beginning

January 1, 2024

Christopher P. Morrell

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Summit County, Ohio for its annual budget for the fiscal year beginning January 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Budget Policy (Codified)



Charter of Summit County, Ohio/Relevant Sections Pertaining To County Budget

EDITOR'S NOTE: The Summit County Charter was originally adopted by the voters at an election on November 6, 1979. Dates in parentheses following a section heading indicate that such section was amended or adopted on the date given.

SECTION 2.03 POWERS AND DUTIES OF THE COUNTY EXECUTIVE

The County Executive shall have all the powers and duties of an administrative nature under this Charter and responsibility for the day-to-day running of the departments, offices and agencies of County government under his or her jurisdiction and control. Such powers and duties include, but are not limited to, the following: (Amended 11-8-05.)

- 1.) To appoint, suspend, discipline and remove all county personnel except those who, as provided by general law, are under the jurisdiction of officers, boards, agencies, commissions and authorities of a county other than the board of county commissioners, and except those who are appointed by the County Council pursuant to Section 3.03(l) of this Charter. (Amended 11-5-91.)
- 2.) To appoint officers and members of boards, agencies, commissions and authorities required by general law to be appointed by boards of county commissioners and of such additional boards, commissions, agencies and authorities as may hereafter be created pursuant to this Charter. No such appointment shall be effective until confirmed by the County Council, but if the County Council shall fail to act on an appointment within sixty days, it shall become effective without such approval. The County Executive shall use good faith efforts to reflect the diversity of the people of the County in appointing such officers and members. (Amended 11-4-97.)
- 3.) To approve or veto any ordinance or resolution as provided in Section 3.04 of this Charter.
- 4.) To serve, in person or by his delegate, as a member of the County Board of Revision.
- 5.) To execute contracts, conveyances and evidences of indebtedness on behalf of the County.
- 6.) To attend meetings of the County Council and take part in the discussion of all matters before County Council.

7.) To introduce ordinances and resolutions for consideration by the County Council and otherwise to make recommendations for actions to be taken by the County.

8.) To submit to the County Council a proposed operating budget for each fiscal year which shall contain at least the following:

9.) To submit annually to the County Council a capital improvements program which shall contain at least the following:

10.) To submit a written message to the County Council accompanying the proposed operating budget and capital improvements program explaining the budget both in fiscal terms and in terms of work to be done, outlining the proposed financial policies of the County for the current fiscal year and describing the important features of the budget. The message shall include any proposals for major changes in financial policies and in expenditures, appropriations and revenues as compared with the preceding fiscal year and the reasons for such proposals, and an itemization and explanation of each proposed capital improvement.

The operating budget and capital improvements program and accompanying message shall be submitted to the County Council by February 15 of each year.

11.) To conduct collective bargaining regarding uniform wages and compensatory benefits with any recognized employee bargaining unit and administer uniform personnel procedures for all County employees of the County Fiscal Officer, Clerk of the Court of Common Pleas, Medical Examiner, County Engineer, Prosecuting Attorney, Sheriff, County Council and County Executive. (Amended 11-6-01.)

12.) To submit to the County Council annually a five year financial forecast for the general operating funds of the County. (Added (12) 11-5-91.)



Codified Ordinances of Summit County, OH/Relevant Sections Pertaining to County Budget

130.03 AMENDMENT OF LINE ITEM APPROPRIATIONS AND FUND TRANSFERS

(a) The County Executive is hereby authorized to approve and authorize the transfer of funds from one line item appropriation to another line item appropriation by executive order in accord with the following:

Ord. 81-126. Approved 3-17-81; Ord. 2019-466. Adopted 12-9-19.)

(Ord. 91-533. Approved 8-8-91; Ord. 2019-466. Adopted 12-9-19.)

(b) The County Fiscal Officer is hereby authorized and directed to make the transfer of funds from one (1) line item appropriation to another line item appropriation as provided herein upon receipt of and in accordance with the appropriate executive order.

(Ord. 81-126. Approved 3-17-81; Ord. 2019-466. Adopted 12-9-19.)

183.01 ANNUAL TAX BUDGET

a.) On or before April 15 of each year, the Executive shall distribute to each department, office, agency, authority, board and commission annual tax budget forms with instructions requesting such information that the Executive finds necessary to prepare the annual tax budget.

b.) The annual tax budget forms prescribed by the Executive shall request at least that information required for such forms by the State Bureau of Supervision and Inspection of Public Offices and Ohio R.C. 5705.29.

c.) On or before June 1 of each year, each department, office, agency, authority, board and commission shall file with the Executive, in such form prescribed for that purpose, a complete and accurate estimate of all contemplated revenue and expenditures for the following fiscal year.

d.) The Executive shall include in the annual tax budget the full amounts requested by district authorities which by general law may fix the amount of revenue they are to receive from the County, but in no event shall such requests be in excess of the amount authorized by general law.

e.) On or before July 1 of each year the Executive shall submit the proposed annual tax budget to Council for adoption and file at least two (2) copies with the Fiscal Officer for purpose of public inspection.

f.) The Fiscal Officer shall maintain copies of the proposed annual tax budget in such a manner as to facilitate public inspection as provided by general law.

g.) On or before July 15 of each year Council shall adopt a tax budget for the following fiscal year, and the Clerk of Council shall submit such tax budget to the Executive and Fiscal Officer within five (5) days after adoption.

h.) Prior to adoption of the annual tax budget Council shall hold at least one (1) public hearing. Notice of such public hearing shall be given in a newspaper of general circulation within the County at least ten (10) days prior to the date of hearing.

i.) The Fiscal Officer shall maintain at least two (2) copies of the tax budget adopted by Council in such a manner as to facilitate public inspection as provided by general law.

(Ord. 87-692. Approved 11-18-87.)

183.02 SUMMIT COUNTY BUDGET COMMISSION

a.) There is hereby created the Summit County Budget Commission consisting of the County Executive, County Fiscal Officer, County Prosecuting Attorney, and such other members as shall be elected in the manner provided by general law. The Budget Commission shall assume all powers and duties as are vested in or imposed upon county budget commissions by general law, and shall perform such other duties as may be provided by ordinance or resolution of Council.



- b.) The Budget Commission shall meet at the office of the Fiscal Officer on the first Monday in February and first Monday in August, annually. All proceedings shall be open to the public and comply with notice and open meeting requirements as provided by general law.
- c.) The Budget Commission shall complete its work on or before September 1 of each year, unless for good cause the State Tax Commissioner extends the time for completing the work.
- d.) In the event the State Tax Commissioner extends the time to complete work or any request is filed by the Budget Commission for an extension of time to complete work, the Budget Commission shall notify the Executive and Council on or before such extension is granted or such request made.
- e.) A majority of the members of the Budget Commission shall constitute a quorum, provided that no action of the Budget Commission shall be valid unless approved by a majority of its members.
- f.) Members of the Budget Commission shall be reimbursed as provided by general law.
- g.) The Fiscal Officer shall serve as Secretary of the Budget Commission and shall keep a full and accurate record of all proceedings open for public inspection.
- h.) The Budget Commission shall determine its own rules and order of business. All rules and all agendas, minutes of proceedings, rulings, decisions, policies or other authoritative matters of a continuing nature shall be in written form, immediately forwarded to the Executive and Council and kept as other public records, available to the public as provided by general law.
- i.) The Budget Commission shall provide to the Executive and Council the County's official certificate of estimated resources together with such certification as required by general law on or before September 1 of each year for those funds to be available the following fiscal year.
- j.) Revisions of the estimated revenues due the County for the following fiscal year shall be made by the Budget Commission, and a revised official certificate of estimated resources shall be issued to the Executive and Council by the Budget Commission on or before November 1 of each year, which shall also include all revenues collected from a new source not included in the official certificate and, upon certification of the Fiscal Officer that excess balances and receipts to date exceed the certified estimate, such excess funds received.

k.) If a tax levy or issue has been placed upon the November ballot, decision of which shall affect the certification of resources to the County, the Budget Commission shall issue its revised official certificate of estimated resources as if such tax levy or issue will fail. If such tax levy or issue does not fail, the Budget Commission shall issue another revised official certificate to the Executive and Council including such additional resources realized from the tax levy or issue within three (3) days of the election.

l.) On or before January 20 of each year, the Fiscal Officer shall certify to the Executive, Council and Budget Commission unencumbered year-end and carry-over fund balances from the previous year.

m.) The Budget Commission after receiving the certification of the Fiscal Officer as to year-end and carry-over fund balances from the previous year shall revise its estimate of resources available for expenditure by the County and shall certify to the Executive and Council an amended official certificate of estimated resources by January 31 of each year.

(Ord. 87-692. Adopted 11-18-87; Ord. 2012-291. Adopted 7-30-12.)

183.03 ANNUAL OPERATING BUDGET

a.) On or before November 15 of each year the Executive, if in receipt of the official certificate of estimated resources from the Summit County Budget Commission by September 1 of each year in accordance with Section 183.02(c), should submit to Council either a proposed temporary or permanent operating budget for the next fiscal year which shall contain at least the following:

b.) On or before October 15 of each year the Executive shall meet with each department, office, agency, authority, board and commission to discuss their estimated revenues and budgetary needs for the following year.

c.) Prior to October 15 of each year and before the Executive's meeting with the Court of Common Pleas, Domestic, General, Juvenile, and Probate Divisions, each division of the Common Pleas Court shall submit a written request for an appropriation for the following year setting forth estimated administrative expenses that the judge or administrative judge considers reasonably necessary for the operation of such division as provided by general law.



d.) In meetings open to the public with notice being given as provided by general law, Council shall review the budget prepared by the Executive for the following year with the Executive and each affected department, office, agency, authority, board and commission and complete the review by December 15 of each year.

e.) Prior to the close of the hearing process, a public hearing shall be held by Council with respect to the budget requests of the divisions of the Courts of Common Pleas.

f.) The Clerk of Council shall notify each division of its hearing at least ten (10) days in advance.

g.) On or before the last regularly scheduled meeting of each year Council shall adopt a temporary or permanent budget and any appropriation measure for the following year.

h.) The Council at that time shall adopt a budget for each division of the Common Pleas Court that is determined, after a public hearing and considering the request of the division, to be reasonably necessary to meet all the administrative expenses of such division.

i.) If a permanent operating budget for the following year has not been proposed or, if proposed, adopted by December 31 of each year, then on or before February 15 of each year the Executive shall submit to Council a proposed permanent operating budget for that fiscal year.

J.) This proposed permanent operating budget shall contain at least the following:

k.) On or before April 1 of each year, Council shall adopt a permanent operating budget and any appropriation measure for that fiscal year which shall not exceed the latest amended official certificate of estimated resources certified by the Budget Commission, or in the case of an appeal as provided by general law, the State Board of Tax Appeals.

l.) As part of any annual appropriation measure, or amendment thereto, Council shall adopt a spending plan setting forth a quarterly schedule of expenses and expenditures of all appropriations for the fiscal year from the general fund budget, classified to set forth separately a quarterly schedule of expenses and expenditures for each department, office, agency, authority, board and commission, and within each, the amount appropriated for personal services, including employee salaries and fringe benefits. Each department, office, agency, authority, board and commission shall be limited in its expenses and expenditures of funds appropriated from the general fund during any quarter by the schedule established in the spending plan, which shall serve as a limitation during that quarter on making contracts or giving of orders involving the expenditure of funds during that quarter.

(Ord. 87-692. Approved 11-18-87.)

187.01 DEPARTMENT OF FINANCE AND BUDGET TO ANNUALLY PREPARE FIVE-YEAR PROJECTIONS

The County Executive's Department of Finance and Budget, as a budgetary officer of the County, shall annually prepare five-year projections for the County's General Fund, Federal Revenue Sharing Fund, County Sales and Use Tax Fund, Real Estate Assessment Fund, Debt Service Funds, Department of Job and Family Services Funds, and any other funds that may have an impact on the general operations of the County, in accordance with the guidelines of the American Institution of Certified Public Accountants (A.I.C.P.A.), the first of which shall cover the period 1986 through 1990, inclusive.

(Ord. 2001-254. Adopted 5-21-01.)

187.02 FILING WITH CLERK OF COUNCIL; DOCUMENTATION

The projections required by Section 187.01 shall be filed with the Clerk of Council by July 1 of each year. All officeholders of departments shall, upon request, submit documentation and/or internal projections by May 15, to the Office of Budget and Management to enable filing by July 1.

(Ord. 86-209. Approved 4-25-86.)

**187.03 ANNUAL UPDATE**

The projections outlined in Section 187.01 shall be updated annually, for the subsequent five year period in accordance with A.I.C.P.A. guidelines, by March 31 of each year.

(Ord. 86-209. Approved 4-25-86.)

187.04 REVIEW BY COUNTY FISCAL OFFICER

The projections shall be reviewed by the County Fiscal Officer.

(Ord. 86-209. Approved 4-25-86.)

187.05 PRESENTATION TO COUNTY COUNCIL

The projections and review shall be presented to County Council prior to the first regularly scheduled meeting in June.

(Ord. 86-209. Approved 4-25-86.)

187.06 EFFECTIVE DATE

This process shall become effective no later than January 1, 1987. Council encourages implementation of these evaluations as soon as possible.

(Ord. 86-209. Approved 4-25-86.)

195.01 FURNISHING FINANCIAL INFORMATION TO COUNCIL, EXECUTIVE AND AUDITOR

Each County officeholder described in Article 4.01 of the Charter, and the Executive, shall upon request promptly furnish to Council, the Fiscal Officer and the Executive such information, advice and recommendations as may be required

pertaining to the officeholder's or Executive's current and projected receipts and expenditures, operating and capital improvement requirements, and personnel, supplies and equipment utilization. Such information shall be furnished in such form as the Fiscal Officer, Executive and Council may prescribe and according to such schedules as Council may approve.

(Ord. 82-443. Approved 9-8-82.)

195.02 POLICY ADOPTION; GOALS

a.) In order to further the economic competitiveness of the County of Summit in both the regional and world economy while preserving the environment and providing equal opportunity to County residents to share in the benefits of the County's economic success, the County hereby establishes a policy on the disbursement of grants from its General Fund. In evaluating requests for a grant from its General Fund, the County shall consider whether the grant, if disbursed, would further one or more of the following strategic goals of the County:

b.) Restrictions on Grants. Grants from the General Fund shall be subject to the following restrictions:

c.) Financial Reporting on Grants. The County Executive shall establish financial reporting guidelines which all outside agencies, receiving a grant from the General Operating Funds of the County, are required to follow.

(Ord. 2001-336. Adopted 6-11-01.)

195.03 COLLECTION AND DEPOSIT OF PUBLIC MONEYS

All fees, costs, percentages, allowances, proceeds of sale of merchandise or equipment received by law by any County official, judge or employee shall be received and collected for the sole use of the treasury of the County of Summit and shall be held and accounted for and paid over as public moneys to be credited to the General Fund except as provided by Ohio R.C. 325.31 or where applicable the permanent improvement or such other fund as otherwise provided by law.



If the total amount of public moneys received by any employee of the County Council, County Executive, County Fiscal Officer, County Prosecutor, County Sheriff, County Engineer, County Clerk of Courts, Office of Information Technology, Internal Audit Department, or any department or division thereof, does not exceed \$1,000.00 on any given day, the moneys received shall be deposited no later than three business days following the day of receipt, provided, that the office receiving the funds has adopted policies and procedures to safeguard the public moneys until such time as they are deposited. Otherwise, all public moneys received shall be deposited pursuant to the time frames set forth in General Provision 9.38 of the Ohio Revised Code.

(Ord. 84-166. Approved 3-20-84; Ord. 2017-019. Adopted 1-30-17.)

195.04 POSTPONING DEADLINE FOR PAYMENT OF TAXES FOR RESERVISTS FROM SUMMIT COUNTY CALLED TO ACTIVE DUTY IN CONNECTION WITH ANY DECLARATION OF WAR

Payment of real property taxes and assessments for owner occupancy property are postponed while any Summit County reservists are on active status. All penalty and interest normally assessed against unpaid taxes will be waived during this time frame. Upon return from active duty, all reservists from Summit County will be given the opportunity to participate in a payment plan for the payments of unpaid real estate taxes accrued during their absence. Such payment plan will be based on their financial status and approval of the Fiscal Officer.

(Ord. 2003-194. Adopted 3-31-03.)



County of Summit Budget Policy

Leadership has been described as having the capacity to translate vision into reality. The County of Summit works along with a myriad of governmental, public and private sector entities to provide benefits to our residents in five general service areas: criminal justice, social services, economic development, environmental and infrastructure capital improvements, and general government including information technology. The County attempts to balance the needs of all the residents with the resources available.

The County Executive has sought to incorporate a long-term view of the direction of the economy to help guide the short-term decision making necessary to prepare the 2025 budget. The 2025 budget incorporated some basic guiding principles which included the preservation of vital services, the fair and equitable treatment of all officeholders and employees, and the long-term preservation of employment for all our current employees. These guiding principles are balanced with and are interdependent on the objective of achieving a budget that is sustainable not just for 2025 but for years to come and the preservation of adequate reserves to ensure the long-term economic health of the county.

The Summit County Executive believes that it is necessary for the County to maintain not less than a 17.3% reserve in general unencumbered funds to preserve the financial strength of the County. Summit County's annual general fund operating budget for 2025 is \$161.7 million. This level of spending reflects the County's ongoing policy of living within the means provided by its available resources. This spending plan will leave the County with general fund reserves totaling approximately 22.4% of general fund expenditure and is part of a five-year spending plan which seeks to maintain reserves more than the 17.3% desired minimum.

The county consistently evaluates and brings to the table ways to incorporate a variety of cost savings measures, revenue enhancements and innovative collaborations. The measures taken by the county are necessary to achieve the desired budget goals and take the leadership vision into reality.



Accounting & Reporting Policies

The County of Summit recognizes the process of formulating and adopting the financial policies as recommended by the Government Finance Officers Association (GFOA) and the National Advisory Council on State and Local Budgeting (NACSLB). The GFOA recommends that, at a minimum, “financial policies in the following areas be developed by professional staff and formally adopted by the jurisdiction’s governing board as well as the governing boards of those component units...and other bodies under their jurisdiction.”

- Financial Planning Policies
- Revenue Policies
- Expenditure Policies

Summit County operates using a mix of formally adopted policies such as its cash reserve, investment and debt policies and informal policies designed to provide consistency with a level of flexibility in managing the County’s financial planning.

Financial Planning Policies

Balanced Budget – The County defines a balanced operating budget as a budget for which projected expenditures are equal to projected revenues. When a deviation from a balanced operating budget is planned, it is also presented to County Council in accordance with Section 183.03 of the Codified Ordinances of the County of Summit.

Long-Range Planning – According to Section 2.03 of the Codified Ordinances of the County of Summit, the County Executive is required “To submit a written message to the County Council accompanying the proposed operating budget and capital improvements program explaining the budget both in fiscal terms and in terms of work to be done, outlining the proposed financial policies of the County for the current fiscal year and describing the important features of the budget. The message shall include any proposals for major changes in financial policies and in expenditures, appropriations and revenues as compared with the preceding fiscal year and the reasons for such proposals, and an itemization and explanation of each proposed capital improvement.” The Executive accomplishes this in the budget letter, along with a Budget Policy statement and a Budget Highlights message. Summit County maintains five-year forecasts for all of its major funds and uses these forecasts in conjunction with its capital investment plan as a long range planning tool.

Asset Inventory – The County, through Council Resolution, sets the guidelines to inventory and assess the condition of all major capital assets. The current standards are that an asset must have a cost of \$15,000 or more and a useful life in excess of five years.

Revenue Policies

Revenue Diversification – Summit County has gone to great lengths since 2008 to diversify its revenue portfolio to the extent legally and practically possible. Summit County, like most counties in Ohio, still remains reliant on sales and property taxes for a significant portion of its local revenue.

Fees and Charges - Chapter 113 of the Codified Ordinances of the County of Summit addresses the criteria for the various types of County fees and charges.

Use of One-time Revenues – One-time revenues are used to support non-recurring operational and capital expenditures. One-time revenues are not used to support ongoing operational costs or to avoid budget reductions.

Use of Unpredictable Revenues – The County monitors revenues on a monthly basis and adjusts forecasts and budgets as necessary to manage unpredictable revenues.



Expenditure Policies

Debt Capacity, Issuance and Management – See Debt Policy.

Reserve or Stabilization Accounts – For budgeting purposes, it is the goal of the County to maintain a carryover unencumbered fund balance in the General Fund and Budget Stabilization Fund of at least 17.3% of the budgeted operating expenditures for the year. The County targets balances for all of its major funds to maintain a 90-day reserve.

Operating/Capital Expenditure Accountability – The Department of Finance and Budget monitors actual revenues and expenditures and performs comparisons to the budget on a monthly basis. Results are presented to the County Executive and County Council on a monthly basis along with appropriation adjustments as necessary.

Accounting Basis

Basis of Budget - The County budgets on a cash basis. Encumbrances outstanding at year-end are carried over in the following year as an addition to the budget or are discharged. Encumbrances that are discharged return to the fund balance and may be re-appropriated during the current year or subsequent years.

Basis of Financial Reporting - Government-wide financial statements, proprietary and fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue and in the presentation of expenses versus expenditures.

Revenues – On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales and use taxes, investment income, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Deferred Revenue - Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Expenses/Expenditures - On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

The Fiscal Office - Audit Division prepares a Annual Comprehensive Financial Report each year by taking the actual revenue and expenditures recorded on the County's accounting system during the year and making adjustments as required to present the County's audited financial reports in accordance with established rules and practices. Examples of adjustments are accruing revenue receivables and expenditures payables as of year end. These adjustments are not recognized on the accounting system of the County until revenue is actually received or expenditures are actually paid.

Fund Structure

The County accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equity or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The County Operating Budget includes the following fund types:

All of the funds of the County can be divided into three categories: Governmental funds, Proprietary funds, and Fiduciary funds.

GOVERNMENTAL FUNDS - those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. The following are the County's major governmental funds:

- **GENERAL FUND:** This fund accounts for the general operating revenues and expenditures of the County not specifically required to be recorded elsewhere. The primary revenue sources are property taxes, sales and use tax, charges for services, intergovernmental revenues and interest income.
- **SPECIAL REVENUE FUNDS:** These funds are used to account for specific governmental revenues requiring separate accounting because of legal or regulatory provisions or administrative action. These



funds include the Job and Family Services, Children Services, Alcohol, Drug Addiction & Mental Health Services and Board of Developmental Disabilities, which are the major funds of the County, and all federal and state grant funds, not accounted for in the enterprise funds.

- **DEBT SERVICE FUND:** This fund is used to account for revenues received and used to pay principal and interest on general obligation debt. Revenues are derived primarily from property taxes.
- **CAPITAL PROJECT FUNDS:** These funds are used to account for the acquisition or construction of capital assets. Revenues and financing resources are derived primarily from the issuance of bonds and notes or receipts from the General Fund and Special Revenue Funds.

PROPRIETARY FUNDS - Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

- **ENTERPRISE FUNDS:** These funds are used to account for operations that provide services which are financed primarily by user charges. The Sewer Revenue fund is reported as major funds of the County.
- **INTERNAL SERVICE FUNDS:** These funds are used to account for the financing on a cost-reimbursement basis of goods or services provided by one department or agency to other departments or agencies. Charges to the user departments are intended to recover total cost. The internal service funds include: Office Services, Telephone, Workers Compensation, Insurance & Risk Management, Geographic Information Systems, Internal Audit, Payroll, Human Resources and Information Technology.

FIDUCIARY FUNDS – Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. The County only maintains agency funds.

- **AGENCY FUNDS:** These funds include property and other taxes and intergovernmental resources which have been collected and will be distributed to other taxing districts located within the County. Agency funds are purely custodial in nature.

Each section of the budget is categorized by officeholder or major agency. In addition to any respective departments under the General Fund, each budget section may also contain other fund types. These additional funds are listed as follows:

EXECUTIVE

- **Special Revenue Funds** - CDBG, Home Program, Land Reutilization Administration, Medical Examiner Lab Fees, Animal Control, Hazardous Materials, Issue 2 Administration, Enterprise Zone, Emergency Management
- **Special Projects** - Administration

FISCAL OFFICE

- **Special Revenue Funds** - Delinquent Tax, Tax Lien Administration, Delinquent Real Estate Tax & Assessment (DRETAC), Real Estate Assessment

SHERIFF

- **Special Revenue Funds** - Concealed Weapon, 911 Wireless Service, Drug Unit ESAC, and ESAC

PROSECUTOR

- **Special Revenue Funds** - Child Support Enforcement, DRETAC and ESAC

CLERK OF COURTS

- **Special Revenue Funds** - Computerization and Domestic Violence Trust

COURTS

- **Special Revenue Funds** - Common Pleas Special Projects, County Probation Services and Legal Research; Domestic Relation Court Legal Research and Special Projects; Juvenile Court Computerization, IV-E Maintenance and IV-E Reimbursement, Driver Intervention, Legal Research, Special Projects and Clerk Fees; Probate Court Computerization, Mental Health, and Domestic Violence Trust



JOB & FAMILY SERVICES

- **Special Revenue Funds** - All programs

SANITARY SEWER SERVICES

- **Enterprise Funds** -Sewer

ENGINEER

- **Special Revenue Funds** - Motor Vehicle & Gas Tax, Drainage Maintenance

DEVELOPMENT GRANTS

- **Special Revenue Funds** - All programs



Debt Policy

189.01 MAXIMUM PAYMENTS FOR DEBT SERVICE; DEFINITIONS.

Except in emergencies as defined and declared by resolution of County Council, the level of payments for inside millage debt service should not exceed nine percent (9%) of revenues. "Revenues" shall be defined as the certificate of estimated resources for the current year, excluding the beginning balance, for the general and sales tax funds combined. "Level of payments" shall be defined as the actual payment due on bond issues and the payment that would be due on note issues were they in the form of bond issues. For purposes of converting note issues to bond issues for this calculation, interest rates per the most current edition of the Bond Buyers Index are to be used.

(Ord. 88-388. Approved 7-25-88.)

189.02 MAXIMUM DEBT ISSUANCE.

Except in emergencies as defined and declared by resolution of County Council, the amount of inside millage debt issued should be limited to the total of the following calculations:

(a) The current debt leeway within the unvoted direct debt limitation, plus the sum of any reserves that are in the County's debt service funds, less the sum of:

1. Any issue that has been exempted from the unvoted direct debt limitation for any reason other than that the debt service has been, or is expected to be in accordance with statute, paid from sources other than the inside millage of the County.
2. Any matured and unredeemed principal and interest; and
3. In 1990 and subsequent years, any amount that still exists as a deficit in the Human Services Fund. The "Human Services Fund" shall be defined as the accumulated variance between the County's share of annual costs for human services' programs and the amount actually paid by the County against such obligations.

(Ord. 88-388. Approved 7-25-88.)

189.03 DEBT ISSUANCE BEYOND LIMITATION.

Debt may be issued beyond the limitation established herein without enacting the emergency provision provided the issuance does not exceed the amount of debt principal to be retired during the year or one million dollars (\$1,000,000), whichever is less.

(Ord. 88-388. Approved 7-25-88.)

189.04 STATUTORY LIMITATIONS NOT TO BE EXCEEDED.

Nothing in this chapter is meant to allow the County to exceed any limits established by general law, including, but not limited to, the direct debt limitation or the indirect debt and unvoted property tax limitation.

(Ord. 88-388. Approved 7-25-88.)

Reliance on current revenue vs. debt to finance capital improvements

The County plans to use current revenues to pay for short-term capital projects, repair and maintenance items and plans to reserve long-term debt for capital improvements with useful lives of ten years or more.

Annual preparation of Capital Improvement Plan

The County will produce a five-year capital improvement plan (CIP) and update the plan annually. The plan will remain flexible to permit changes in project priorities. Debt will be issued in accordance with the CIP as necessary.



Parameters for annual note issues

Annual note issues will be used to finance on-going capital needs of the County that exceed current revenue sources. In addition, annual notes will be limited to items with useful lives shorter than 10 (ten) years. Notes may be used for projects during the construction period with the intention of taking the notes to bonds upon completion, when actual costs are finalized. As necessary, the County will renew the notes at maturity. The County's goal is to annually pay down the maximum amount allowable with the budget, but not less than 10% of the outstanding note balance.

Debt not to exceed useful life of assets

The County will not issue debt for any capital improvement for a term that exceeds the useful life of the improvement.

Bond structuring considerations

Bond amortization schedules will be structured to minimize interest expense within the constraints of revenue available for debt service. The structure may include features such as serial and term bonds, original issue discounts, premiums and mandatory sinking funds in any configuration that enhances the marketability of the bonds in order to minimize the total cost of financing. The bonds should include call features to maximize the County's ability to advance refund and retire the debt early. However, the call features should be balanced with market conditions to ensure that the total cost of financing is not adversely affected.

Credit enhancement consideration

For each debt issue, the County will analyze the potential economic benefit of utilizing credit enhancement (bond insurance, bank letters of credit, etc.) and will pursue such enhancement provided cost savings are obtainable. Further, the County will only pursue credit enhancement from companies that maintain the highest possible rating by nationally recognized rating agencies for their products.

Budget Planning



Budget & Goal Setting Process

Operating Budget

The Charter of Summit County requires the County Executive to submit the annual operating budget and appropriation ordinance to County Council (Art. II, Sec. 2.03(8)). The County Council must approve a final appropriation ordinance by April 1 according to state law. The Charter requires the following information to be submitted as part of the budget proposal:

- A statement of estimated revenues from all sources, including fund balances from the preceding year.
- A statement of proposed expenditures, shown by department, office, agency, authority, board and commission, and by activity, character and object and not exceeding estimated revenues for such year.
- A schedule of estimated revenues and proposed expenditures for each county department, office, agency, authority, board and commission, on a quarterly or frequent basis, and;
- A summary of the contents of the proposed operating budget.

The Charter also requires the Executive to submit a written message to County Council explaining the budget in fiscal terms, and outlining the proposed financial policies of the County. The message must identify any proposals for major changes in financial policies and the reasons for the change. The message incorporates the Executive's goals for the fiscal year.

2025 Budgetary Goals & Strategy

The Summit County Executive's Office and County Council work jointly to manage the County's annual budget, with the goal of maintaining a fiscally responsible plan that seeks to preserve fund balances and provide services at prudent levels over the long term. Since 2008, the County has reduced County employment by nearly 1,000 full time positions to achieve this goal. On a monthly basis, the Executive's Department of Finance and Budget updates a five-year forecast which trends general fund revenues, expenditures and expected fund balances and provides an update to the Executive, County Council and the public. This forecast is used for modeling future year budgets and making decisions related to staffing, services and capital investment in the County. Additionally, the County also updates long range forecasts for its levy-funded agencies (Board of Developmental Disabilities, Children's Services Board, and Alcohol, Drug Addiction and Mental Health Services Board), Sanitary Sewer Services Department, Engineer's Office, Real Estate Assessment Fund, Jobs and Family Services Fund, and Child Support Enforcement Agency, all on a quarterly basis. These forecasts, along with the County's annual Capital Improvement Plan, have proven essential for designing budgets that allow Summit County to operate as the most efficient of Ohio's large urban counties and provide a roadmap used to balance the County's ability to address priorities ranging from the current opiate epidemic to upgrades and the potential consolidation of the County's dispatch operations. Strategic plan discussions for upcoming years are held with key stakeholders prior to the development of the target budget. This allows the County to align budget priorities with strategic initiatives developed by elected officials and senior staff members.

Summit County operates at the lowest county sales tax rate of any county in the state at .50%. Only Stark has a similar rate, with 86 of the 88 counties operating on higher sales tax rates. Other large urban county rates in Ohio include Lucas - 1.50%, Franklin - 1.25%, Cuyahoga - 1.25%, Hamilton - 1.25% and Montgomery - 1.25%. Summit is also the only county in Ohio that, based on a charter provision, cannot enact an emergency piggyback tax without putting the measure on the ballot. As a result, Summit County has the lowest General Fund budget of any of the large urban counties in the State of Ohio.



The Department of Finance and Budget (DFB) prepares monthly, a one year and five-year forecast document for presentation to the County Executive, County Council and other interested parties as requested. These forecasts form the basis for ongoing budgetary planning and are presented as part of the County's annual operating budget. Additionally, the Department of Finance and Budget collects and reviews updated five-year forecasts for the County's other major operating funds on not less than an annual basis and includes those forecasts as part of the County's annual operating budget. These forecasts are prepared by the chief budgetary officer of the department administering the major fund.

The unencumbered fund balance in the General Fund at the end of the year 2024 was \$10,219,765.88[BS1]. For budgeting purposes, it is the goal of the County to maintain a carryover unencumbered fund balance in the General Fund and Budget Stabilization Fund of no less than 17.3% of the budgeted operating expenditures for the year. The County maintains a Budget Stabilization Fund to be used only in emergency situations. The balance in the Budget Stabilization Fund is projected to remain at \$25,325,501.00 at year-end 2025. By regulation of the Ohio Revised Code, these funds are not to be certified by the Budget Commission of the County as an available source of funds until they are needed for an emergency situation. For 2025, the targeted balance would be \$27,969,593 (17.3% of[BS2] \$161,673,951) with the actual projected balance totaling \$36,686,960[BS3].

The 2025 budget plan includes a general fund budget of \$161.67 million and total countywide employment of 2,708. This is a reduction of nearly 1,000 employees since 2008. Prior year budgets were significantly aided by the funding Summit County received under The Coronavirus Aid, Relief, and Economic Security Act, (the CARES Act) as a community with a population in excess of 500,000. Summit County received a direct allocation in excess of \$94.4 million, with approximately \$14 million directly relieving the County's prior year budgets.

In addition to the positive impact the CARES Act funds had on our operating budget in 2020, it allowed us to invest in technologies which will allow us to operate remotely and more efficiently in previous years and continue into 2025. Investments in technology and workflow improvements play an important role in our ability to right size our County operations and ensure the delivery of quality services and value for our taxpayers. The Summit County Virtual Courtroom Project, launched in 2023, was a \$12 million investment to modernize the county's judicial system through advanced technology and infrastructure upgrades at the jail and Common Pleas and municipals courts. It also connects the County's community corrections provider, Akron Bar Association, and Legal Defender's Office, improving access and coordination across the justice system. By enabling secure, real-time virtual court proceedings, it improves the safety of law enforcement officers, court staff, inmates, and the public by reducing the need for inmate transport. In 2024, the Summit County Court of Common Pleas held hearings for 5300 inmates virtually using Zoom. The project marks a major step forward in making court operations more efficient, accessible, and secure.

In April 2022, Summit County and Akron received a \$574,819 federal grant to upgrade Vesta 9-1-1 call processing equipment. Administered by the Ohio 9-1-1 Program Office, the grant covered 60% of upgrade costs for the County and Akron dispatch centers. This upgrade was critical to ensure both centers could meet evolving technology standards and support Next Generation 9-1-1 capabilities, improving the speed, accuracy, and reliability of emergency response services. In October 2023, dispatch operations from five agencies merged into the Summit Emergency Communications Center (SECC), a consolidated, state-of-the-art dispatch center serving 11 law enforcement and 8 fire departments. Co-located with Akron Public Safety Dispatch, the SECC handles nearly 65,000 emergency and over 250,000 non-emergency calls annually. Together the two centers serve over 85% of Summit County residents. As part of the Next Generation 9-1-1 initiative, the Summit County 9-1-1 Planning Board approved \$100,000 in funding in 2024 to implement Texty, a text-to-9-1-1 service, across all public safety answering points. Texty allows dispatch centers to send and receive text messages, providing a critical communication option for individuals who cannot make voice calls—particularly those who are deaf, hard of hearing, or speech-impaired. The platform supports both inbound and outbound texting and includes translation in over 100 languages, enhancing emergency communication and accessibility for all residents.



The County also remains committed to maintaining and upgrading its existing facilities, while incorporating energy efficiency[SB4] standards into these plans. In 2025, the County will continue with a multi-year \$19 million initiative to upgrade HVAC systems, replace roofs, and install energy efficient LED lighting at several of its facilities. At the Summit County Jail, the County will spend approximately \$12.8 million to replace heating and cooling plants, air handlers and temperature controls along with replacing showers, sinks and toilets to provide substantial savings and reduce future water usage. These improvements along with a new RFID card reader system and the recent \$500 thousand-dollar camera system upgrade in the Jail will continue to make the Jail a safer and more efficient County facility. Energy efficient projects for 2025 include HVAC improvements that will maximize efficiency through temperature control and other upgrades in the Ohio Building, Board of Elections, and Courthouse.

Lastly, we continue to make job creation one of our top priorities. In 2023, Summit County's Department of Community and Economic Development in partnership with Elevate Greater Akron, launched the Greater Akron Business Navigator. The Business Navigator is a shared resource intended to amplify all the services of the providers in the ecosystem. The intended audience is small businesses, entrepreneurs, and the general community. The Business Navigator is the front door into the entrepreneurial support system. In 2024, Summit County implemented new programming to connect with minority and disadvantaged small businesses to ensure that the County's purchasing power reaches these businesses. This will also allow the County to increase its vendor pool, which can help to make the most effective use of taxpayer dollars. In 2024 we are continuing with a major initiative to develop a countywide high speed broadband network.

In 2024, the Greater Akron region received significant awards from the Federal and State governments to further innovation and investment opportunities for sustainable polymer research. The Polymer Industry Cluster, a collaboration of public and private partners, was named the recipient of a \$51 million federal investment grant as part of the EDA Tech Hubs 2 Phase awards. This award is one of 12 reward recipients throughout the United States and is focused on seven projects that are in end-stage development, ensuring tangible results as part of this investment. In conjunction with the Federal designation as an EDA Tech Hub, the state of Ohio announced a \$31.25 million award through Ohio's Innovation Hubs program. These funds were appropriated to support innovative activities that support on high growth opportunities and grow local economies. Focuses of this award include a polymer pilot plant to provide shared access facilities to enabling innovation of new materials, industry driven research and development projects, and workforce development.



2025 Operating Budget Timeline

Independently elected officeholders, boards, and commissions submit their goals and objectives, with their proposed budgets, to the County Executive through the Department of Finance and Budget. The Department of Finance and Budget prepares the operating budget and submits it to County Council along with the goals of the various offices, boards and commissions. County Council reviews the goals with each office, board and commission during the operating budget hearings.

Process	Proposed Dates	Actual Dates
Budgets in MUNIS for Offices released	September 3, 2024	September 3, 2024
Office Requested entered in MUNIS	September 3, 2024	Various
Department Hearings	October 2024	October 2024
Executive Review	October 2024	October 2024
Revenue Forecast to Council	November 18, 2024	November 18, 2024
Budget Presented to Council	November 18, 2024	November 18, 2024
Council Hearings	October 21-December 9, 2024	October 24-December 9, 2024
Appropriation Resolutions to Council Committee	November 18, 2024	November 18, 2024
Appropriation Resolutions Adopted	December 9 2024	December 9, 2024

2025 Capital Budget Timeline

Independently elected officeholders, boards, and commissions submit their goals and objectives, with their proposed budgets, to the County Executive through the Department of Finance and Budget. The Department of Finance and Budget prepares the Capital Improvements Budget and submits it to County Council along with the goals of the various offices, boards and commissions. County Council will review and approve this budget with the normal legislative process.

Process	Proposed Dates	Actual Dates
Distribute Budget Forms Electronically	October 22, 2024	October 22, 2024
Forms Due Back from Offices	November 15 , 2024	November 4-December 2, 2024
Office Hearings	December 2024	December 2024
Executive Review	January 15, 2025	January 15, 2025
Budget Presented to Council	January 27, 2025	January 27, 2025
Appropriation Resolution to Council	January 27, 2025	January 27, 2025
Appropriation Resolution Adopted	February 10, 2025	February 10, 2025



Budget Preparation Process - Procedure

The County Executive is required to submit an operating and capital budget annually to the County Council for their review and approval. On or before the last regularly scheduled meeting of the year Council will adopt either a temporary or permanent budget and any appropriation measure for the following year. The operating budget also requires the County Executive to submit a written message explaining the budget in fiscal terms and outlining the proposed financial policies of the County. The message must identify any proposals for major changes in financial policies and the reasons for the change. This message also will incorporate the Executive's goals for the fiscal year. On or before April 1 of each year, Council shall adopt a permanent operating budget and appropriation measures for that fiscal year.

In August, the Executive's Department of Finance and Budget (Finance & Budget) distributes the budget spreadsheet (Program Budget) to the departments (nearly 40 departments) along with information on the prior year's budget and spending. This form contains

information on the upcoming fiscal years budgets and expenditures along with their goals, objectives, prior years information and indicators, challenges and issues the department is facing in the upcoming fiscal year. This information is completed by the departments and then sent back to Finance & Budget.

In 2023, Finance & Budget began implementation of a new budget process through their new Enterprise ERP system (MUNIS) using the module Central Budget Entry. In 2025, Finance & Budget will continue this implementation by using MUNIS for the operating budget including payroll budgeting. Finance & Budget begins with entering Target Budgets under the Target Level budget. The Departments enter their budget requests into MUNIS in the Entity level budget. Finance & Budget will then review the budgets and hold budgetary meetings with the departments as needed. Finance & Budget will then move the budget status from Entity Level budget to Proposed Level budget and prepare a draft of the operating budget that is submitted to the County Executive for her review. After she has reviewed the budget, Finance & Budget will make any necessary changes and move the budget level from Proposed to Council. The Executive will then present a draft copy to County Council.

County Council will hold budgetary hearings with the departments as needed. County Council will notify Finance & Budget of any changes that need to be made. Once all applicable changes have been made, a final copy of the budget is submitted to County Council for approval via a resolution. Once the budget has been approved by County Council, the Director of Finance and Budget will move the budget level in MUNIS from Council to Adopted and run the Post to Master for Reports function. This function will post the current year budget in MUNIS and it is verified by Finance & Budget and Accounting. Immediately following the year-end close process, the Director of Finance and Budget will run the Budget Completion Journal/update function making the new year budget available to departments.

Finance & Budget will run a report from MUNIS monthly to review the expenditures compared to the appropriations. All variances are investigated by the Finance & Budget, who will contact the department for more information if needed.

Based on the discussion with the department, they will enter in an amendment request in MUNIS via the Budget Transfers and Amendments module. Finance & Budget will combine all requests to prepare an appropriation amendment or an adjustment and it is sent to the County Council for approval. We also noted that per the County Charter, the Executive has the ability to make line item adjustments within appropriated budget as long as the adjustment does not exceed 30% of the line item being changed. If it exceeds this amount or it is a salary line item amendment for over \$25,000, County Council must approve these amendments as well.

Adjustments that have been done by the County Executive are put on an Executive Order, that department's Finance Manager must sign the form stating that the appropriation adjustment requested does not reduce the line items to be adjusted below an amount sufficient to cover all unliquidated and outstanding obligations, and the Department of Finance and Budget is responsible for reviewing and approving the entry, the Director of Finance and Budget will sign it, followed by the County Executive.

It is sent to the originating department for entry into MUNIS with the signed Executive Order attached in MUNIS. The budget amendment in MUNIS is reviewed and approved by Finance & Budget as well as Accounting. If the adjustment is required to be approved by County Council, Finance & Budget will prepare the legislation that goes to County Council on behalf of the department. Once County Council has approved the amendment the appropriation requests are approved in MUNIS by Finance & Budget as well as Accounting. Finance & Budget regularly reviews actual spending compared to budget in MUNIS through various reporting methods.



Public Input

Upon introduction of the budget to County Council, public budget hearings are set with each department, allowing for Council members and the public to ask questions and weigh in on the budget process and priorities. Additionally, the Executive and Council create committees from time to time, offering members of the community, a chance to participate in policy and decision-making groups to help provide direction on various initiatives.

Budget Monitoring

The Department of Finance reviews budget vs. actual reports on a monthly basis through MUNIS as well as reporting available in SSRS. MUNIS allows individuals involved in the process to access information at the Org-Object level all the way down to the Project level within a department. Finance and Budget uses MUNIS and SSRS Reporting to identify where expenditures have exceeded the budget for an Org-Object code. At this point, negatives are investigated by scanning the expenses that are rolling to the account and will contact process owners to make changes where necessary. The department heads also have access to MUNIS and they can use their own monitoring procedures.

Budgetary Updates to Council/Executive

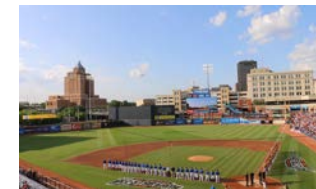
The Department of Finance and Budget provides monthly budget updates to County Council during the Regular and/or Committee meetings. The main focus is on the General Fund but significant issues in other major funds (such as DJFS, DOES, Engineer, etc.) as well as economic trends on the local, state and national levels are presented as needed.

The Department of Finance and Budget also meets monthly with the County Executive, DOES, DJFS, Fiscal Office and Building Standards to review financial statements for those agencies and the General Fund with a strong focus on revenue streams and current trends. A five year forecast model is also used for the General Fund and is updated on a monthly basis. The projections meet the requirements of Section 187.01 of the Codified Ordinances which requires the DFB prepare five-year projections.



Budget Overview





COUNTY OVERVIEW & VISION

COMMUNITY AMMENITIES

FIRST ROW:

1. Cuyahoga Valley National Park
2. Blossom Music Center
3. Ohio Canal Towpath Trail
4. Stan Hywet Hall & Gardens
5. Akron Civic Theatre

SECOND ROW:

1. Akron Art Museum
2. Firestone Country Club
3. E.J. Thomas Performing Arts Hall
4. All American Soap Box Derby

THIRD ROW:

1. John S. Knight Center
2. Akron Zoological Park

FOURTH ROW:

1. Canal Park

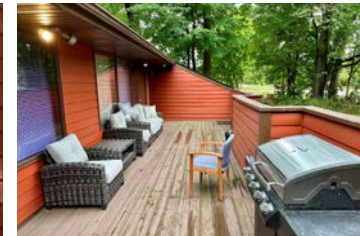


OUTSMART THE SCAM SERIES

INFORMATIONAL EVENTS

In 2024, Executive Shapiro, Prosecutor Elliot Kolkovich, and Sheriff Kandy Fatheree created “Outsmart the Scam,” a series of new informational events designed to help protect residents by providing them the tools and reassurance to recognize and combat common scams. In multiple events across the county, attendees heard from a wide variety of experts on scams and

Internet safety, including the Better Business Bureau of Akron, the Ohio Internet Crimes Against Children (ICAC) Task Force, Direction Home Akron Canton, and more. Residents learned what steps they can take to safeguard their finances and personal information from fraudsters and scam artists.

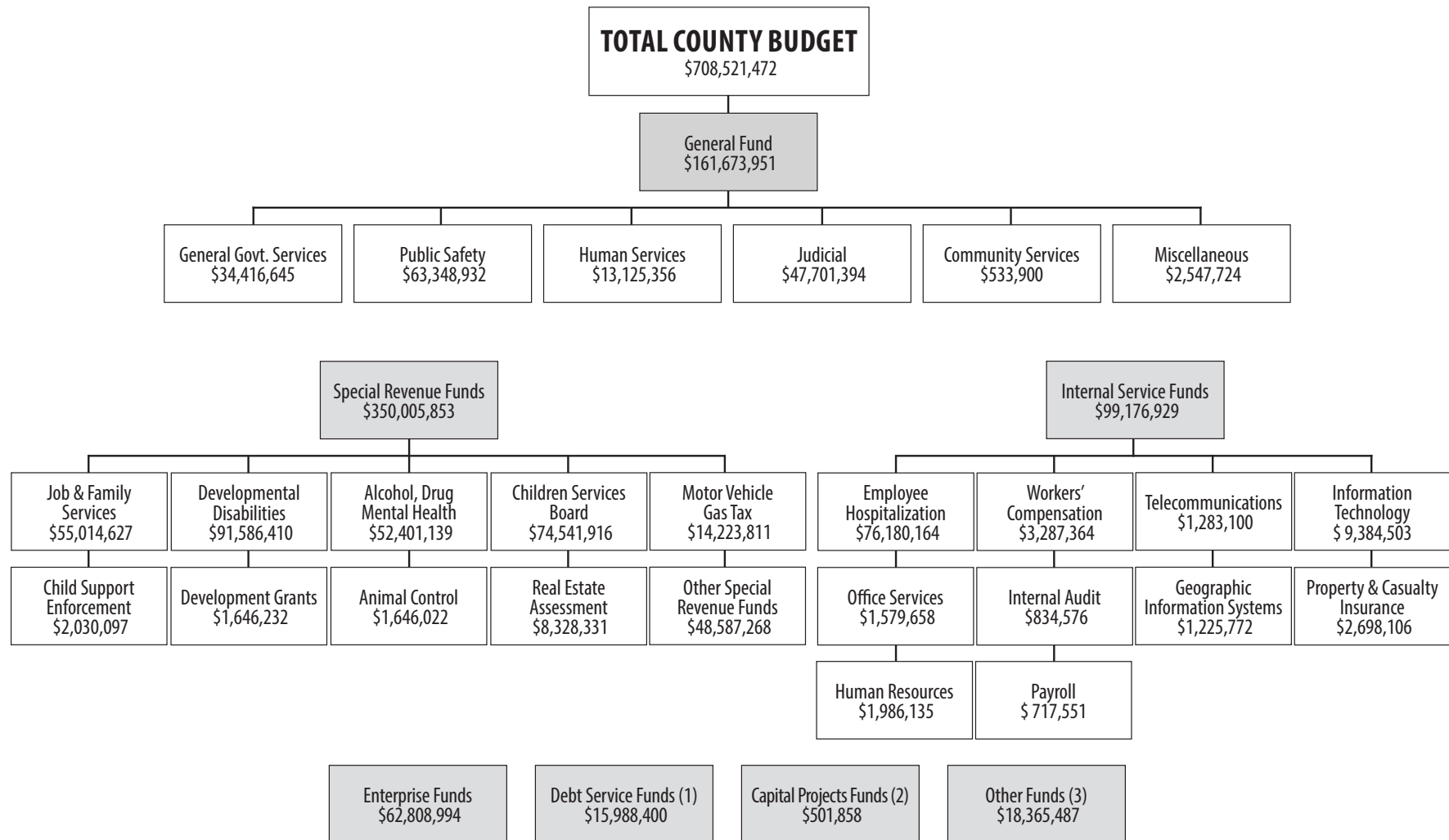


THE THRIVE HOUSE

INFORMATIONAL EVENTS

The Summit County Sheriff's Office, Executive's Office, Fiscal Office, Land Bank, ADM Board, and Community Support Services opened THRIVE House in August 2024. This new facility provides transition housing and continued care for newly released inmates from the Summit County Jail who are homeless and participating in the jail's THRIVE program. The THRIVE program pairs full-time caseworkers

with inmates who are struggling with mental health and addiction issues to help them begin their recovery, provide mental health treatment and medication, and connect them with resources and benefits. After their release, inmates will have the opportunity to live at THRIVE House until they are able to find permanent housing.



1. Debt Service Funds include Sewer Debt Service.
2. Capital Projects Funds do not include the Capital Improvements Plan budget.
3. Other Funds consist of the Trust & Agency Funds and various other Governmental Funds.



Executive's Budget Overview

Summit County General Information

The County, formed in 1840, is located in northeastern Ohio and covers an area of 412.8 square miles. Twenty-two cities and villages as well as nine townships are located in the County. The largest city in the County, the City of Akron, is the county seat. According to the 2020 Census, the County has a population of 540,428, making it the fourth most populous of the 88 counties in Ohio.

In 1979, the voters of the County adopted a Charter, establishing the first charter form of county government in Ohio. The Charter became effective January 1, 1981. It replaced a statutory form of county government and provided the County much of the same home rule powers exercised by municipalities. The Charter currently provides for a County Executive and an 11-member County Council (the "Council"), comprised of three members elected at-large and eight members elected from the districts they represent. The County Executive is the primary administrative and budgetary official for the County. Currently, the Executive's Office is divided into ten departments, each of which has jurisdiction over a different portion of the administration. The Council exercises the legislative and policy-making power of the County. The Council meets on a weekly basis to consider and approve resolutions and ordinances that are proposed by either the Executive or one of the Council members. The legislative powers enjoyed by the Council include, but are not limited to appropriating funds, adoption of operating and capital improvement budgets, levying taxes, issuing bonds and notes, establishing procedures for and approving of contracts for services and public works, and establishing personnel procedures. The Executive and each Council member are elected to four-year terms.

The Fiscal Officer, Clerk of Courts, Engineer, Sheriff, and Prosecuting Attorney are all separately elected officials that carry out certain specified administrative functions of the County, in addition to those carried out by the Executive. The elected Fiscal Officer performs the duties of the statutory offices of Recorder, Treasurer, and Auditor. The other offices perform the same functions under the Charter as their statutory equivalents. Each of these officers are elected on a county-wide basis to a four-year term of office, and each officer exercises independent authority within the limits of the Ohio law and the County's Charter.

The judicial functions of the County are carried out by the Court of Common Pleas, which is divided into four divisions: General, Domestic, Juvenile and Probate, as well as the Court of Appeals for the Ohio Ninth District. All judges are elected county-wide to six-year terms.

Several quasi-independent agencies are part of the County structure, each of which perform a variety of functions, including the Veterans Service Commission, the Board of Developmental Disabilities, the Children's Services Board, the Alcohol, Drug Addiction and Mental Health Services Board, and the Board of Elections.

Budget Goals & Strategy

The Executive's Office and Council work jointly to manage the County's annual budget, with the goal of maintaining a fiscally responsible plan that seeks to preserve fund balances and provide services at prudent levels over the long term. On a monthly basis, the Executive's Department of Finance and Budget updates a five-year forecast which trends general fund revenues, expenditures and expected fund balances and provides an update to the Executive, Council and the public. This forecast is used for modeling future year budgets and making decisions related to staffing, services and capital investment in the County. Additionally, the County also updates long range forecasts for its levy-funded agencies (Board of Developmental Disabilities, Children's Services Board, and Alcohol, Drug Addiction and Mental Health Services Board), Department of Sanitary Sewer Services, Engineer's Office, Real Estate Assessment Fund, Department of Jobs and Family Services, and Child Support Enforcement Agency, all on a quarterly basis. These forecasts, along with the County's annual Capital Improvement Plan, have proven essential for designing budgets that allow Summit County to operate as the most efficient of Ohio's large urban counties and provide a roadmap used to balance the County's ability to address priorities ranging from the current opiate epidemic to upgrades and the potential consolidation of the County's dispatch operations.

Summit County operates at the lowest county sales tax rate of any county in the state at .50%. Only Stark County has a similar rate, with 86 of the 88 counties operating on higher sales tax rates. Other large urban county rates in Ohio include Lucas - 1.50%, Franklin - 1.25%, Cuyahoga - 1.25%, Hamilton - 1.25% and Montgomery - 1.25%. Summit is also the only county in Ohio that, based on a charter provision, cannot enact an emergency piggyback tax without putting the measure on the ballot. As a result, Summit County has the lowest General Fund budget of any of the large urban counties in the State of Ohio.



The County's outstanding general obligation bonds are currently rated "AA+" by Standard & Poor's Ratings Services and "Aa1" by Moody's Investors Service.

2025 Budget

The 2025 operating budget is \$708.5 million. This budget represents revenues collected and expended from local, state and federal sources. The 2025 budget is 14.9% lower than the 2024 adjusted budget of \$832 million and is 5.1% higher than the original 2024 budget adopted by County Council, which totaled \$674.1 million. The General Fund budget represents a decrease of 9% from 2024 and is driven largely by personnel costs, including strategic increases to staffing levels along with wage and healthcare increases[SB1] .

Additionally, the General Fund continues to be impacted by the rising costs for indigent defense. Attorney fee reimbursements increased 42% from 2023 to 2024. The Legal Defenders Office contract will increase \$1,221,350 in 2025. This increase[SB2] includes the addition of Felony services. These increases are in direct[SB3] correlation to the changes made by the Ohio Legislature in the 2024-2025 State Biennial Budget which allocated funding that allows for reimbursement rates of approximately 78%. The County received notice that for January through April of 2025 the reimbursement rate will be 93%. In 2007, Summit County was only reimbursed for 27% of its funding for indigent defense.

FUND	2025 BUDGET	% BUDGET	2024 ADJUSTED BUDGET	% INCREASE 2024-2025	2024 ORIGINAL BUDGET
General Fund	\$161,673,951	23%	177,438,218	-9%	\$151,994,128
Social Service Agencies	273,544,092	39%	295,961,868	-8%	200,548,526
Sewer Fund	62,237,950	9%	66,601,058	-7%	60,417,750
Motor Vehicle Gas Tax	14,223,811	2%	13,649,896	-4%	13,676,870
Internal Service	99,176,929	14%	101,408,853	-2%	97,299,107
Debt Service (Incl DSSS)	15,988,400	2%	15,765,400	1%	15,765,400
All Other Funds	81,676,339	12%	161,449,203	-49%	134,366,912
Total	\$708,521,472	100%	\$832,274,496	-15%	\$674,068,693

The 2023 Budget was aided by the funding Summit County received under America Rescue Plan Act (ARPA) of 2021. This money was disbursed to the County over two years, the first half of which arrived in May 2021 and the balance was received in June 2022. As a community with a population greater than 500,000, Summit County received a direct allocation of \$105.1 million. Under the guidelines issued by the U.S. Treasury, ARPA funds must be committed by December 31, 2024, with all funds expended by December 31, 2026. The County has followed the philosophy that these funds are a once in a lifetime opportunity and will be used for projects that provide significant long-term benefit to the residents of the County and/or address projects for which the County has not historically[SB1] had sufficient funding.

Currently, the largest project the County intends to fund is the Summit County Public Safety Fiber and Communications Network. The County has earmarked approximately \$38.7 million of ARPA funds to build a fiber ring which connects all 31 communities. The ring will serve as the backbone for public safety communications and will provide the opportunity for internet service providers to build community networks connected to the ring and offer internet services to residents and businesses. In addition, the County is committing approximately \$27.5 million of its own funds to partner with the City of Fairlawn to build a data center which will serve as the hub for the Countywide network. In 2022, the County and City of Fairlawn came together and created the Summit-Fairlawn Broadband Regional Council of Governments to operate the data center and network.

The use of ARPA funding for capital projects continues to be included in the County's Capital Improvement Program which is adopted by County Council annually. For purposes of consistency in presenting the County's operating budget, the use of ARPA funding is not reflected in this 2025 Operating budget. Benefits to the operating budget received from ARPA funds were effectuated over the course of 2023.

Revenue Analysis

Summit County's General Fund revenues are expected to reach an all-time high in 2025, thanks in large part to growth in Real Estate Property tax revenue (30.54%) and intergovernmental receipts (49.52%). For 2025, Summit County's original projected General Fund revenues were expected to total \$164.1 million. Based on the first three months of actual results, current projections now track to \$168.4 million. Summit County will realize a continued increase in sales tax collections in 2025, as projected revenue is anticipated to increase by about 2% to \$59.3 million[SB1] .



Consumer spending continues to be strong through the first 3 months of 2025 with sales tax collections down 1.60% for the same period in 2024, but this includes a large sales tax refund. The Executive's Department of Finance and Budget (DFB) anticipates the County will finish 2025 with an overall increase in sales tax collections of 2.0%.

Summit County's share of Ohio's casino tax revenue continues to lag estimates. In Ohio, counties receive 51% of the tax on gross casino revenues. For Summit County, total collections in 2025 are (as of March 31) anticipated to amount to \$3.94 million which is an increase of 2.7% from what was collected in 2024 and remains significantly below estimates provided by the state at the time the casinos were approved by voters in 2008.

For 2025, Summit County is projecting a 1% increase in local government revenue sharing from the State of Ohio. Local government revenue sharing and tangible personal property tax distributions from the State of Ohio have dropped from a combined \$15.3 million in 2001 to a projected \$7.6 million in 2025.

The State of Ohio's 2024-2025 biennial budget increased funding for reimbursements to Counties who are required to front the cost of indigent defense in Ohio. Reimbursements rates, beginning in October 2019 increased to 70% and in July 2021, approached nearly 100%. Based on information from the Ohio Public Defenders Office, we anticipate the rate to be 78% overall for 2025. The County received notice that for January through April of 2025 the reimbursement rate will be 93%

Prior to these changes, the State only reimbursed at 42%. For 2025, the amount received from the State is projected to increase to \$7,136,596.

Locally, Summit County's unemployment rate of 5.6% for February, 2025 is higher than the state average of 5.4% and higher than the national average of 4.1%. The number of clients receiving cash and food assistance from the Summit County Department of Job and Family Services remains at historically high levels. As of March, total recipients of food assistance has remained flat year over year, recipients of Medicaid has decreased due to changes made at the Federal level[SB2] .

Based on 2024's actual revenue collections the County finished 2024 with an overall increase of 5.0%.The Executive's Office continues to believe this level of growth is unsustainable. So, for purposes of ensuring that future budgets and expenditure levels are established at supported levels, DFB is forecasting an economic slowdown and thus is projecting negative revenue growth in 2025 of 1.67%.

General Fund Major Revenues (in millions)

	2019	2024
Sales Tax	\$46.64	\$58.07
Casino Tax	3.31	3.84
Property Transfer Tax	9.61	11.18
Interest Earning	5.85	22.03
Local Government Funds	6.39	7.55
Total	\$68.49	\$102.67

As of March 2025, total budgeted revenues are expected to exceed budgeted expenditures by a total of \$1,141,693.

The following is a brief summary of some of the revenue assumptions for 2025 for some of the County's larger funds:

- General Fund revenues are estimated to decrease by 1.67% in 2025 over forecasted revenue collections for 2024 (see General Fund Five Year Forecast). This is due to continued positive economic growth in 2024, despite the COVID-19 pandemic and anticipated slowing of the economy for the near future. It was assumed that the economy would decline in recent years, which ended up not being adversely affected by COVID-19 in the end. Current estimates show 2025 revenues will be reduced from 2024 by 1.1%. Property (5%) and sales tax (1.5%) collections are expected to increase in 2025. The County is expected to receive 93% in reimbursements from the State of Ohio for indigent defense costs. Local government distributions from the State of Ohio are expected to increase by 1% in the coming year. [SB1]
- Building Standards Fund revenues are expected to total \$3.6 million in 2025.
- Communities and agencies receiving services from the Sheriff's Police Rotary Fund are expected to see an increase in rates again in 2025. This fund pays for the cost of providing patrol service to various communities in Summit County including the City of Green, Northfield Center Township, Coventry Township, Twinsburg Township, and the Akron Canton Regional Airport, and security services to various County departments including Job and Family Services, the Developmental Disabilities Board, and the Summit County Health Department. In 2014, the Executive's Department of Finance & Budget and the Summit County Sheriff's Office developed new contract rates for these communities and agencies based on actual costs and hours worked which more fully captured the supervisory costs

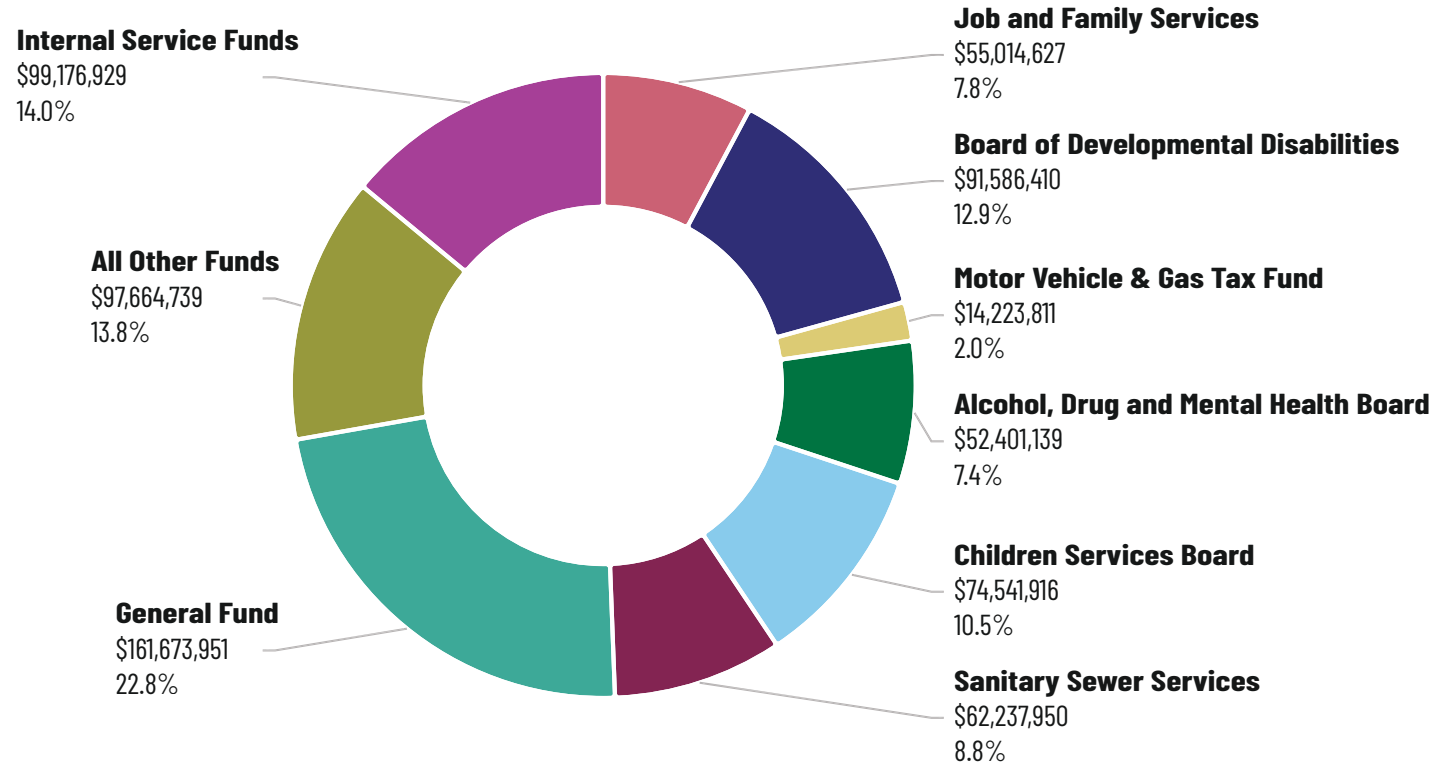


associated with these contracts and allocated them on an actual hours worked basis rather than a per deputy basis. These rates were updated in 2023 to cover the 2024 – 2026 contract period and reflect increased costs for labor contracts, dispatching services and radio and dispatch equipment purchases.

- The Children Services Board's 2025 total revenues are expected to increase by 1.2% in comparison to 2024 forecasted levels (see Five Year Forecast). The agency passed a 3.25 mill property tax levy that was approved by voters in November of 2024. This millage will generate an estimated \$41.42 million of annual revenue for the agency beginning in 2026.
- The Alcohol, Drug Addiction and Mental Health Services Board's (ADM) 2025 total revenues are expected to decrease by .08% compared to 2024 forecasted levels (see Five Year Forecast). In November 2019, ADM Board passed a six-year, 2.95 mill renewal levy. This successful passage of this levy provides the ADM Board with a level of confidence that they will continue to provide a comprehensive continuum of care for the foreseeable future.
- The revenues for the Developmental Disabilities Board's 2025 total revenues are expected to increase by 13.17%, in comparison to 2024 forecasted levels (see Five Year Forecast). The agency passed a 4.50 mill property tax levy that was approved by voters in November of 2023. This millage will generate an estimated \$66.1 million of annual revenue for the agency beginning in 2025.
- The Department of Jobs and Family Services' 2025 revenues reflect nearly a \$600,000 increase Public Assistance revenues as compared to its original 2024 estimated resources (See JFS Budget Section). This is funded primarily by increases in Medicaid and Food Assistance revenues and other federal and state pass-through allocations.
- Excluding reimbursements from Ohio Water Development Authority loans, the Department of Sanitary Sewer Services expects overall revenues to increase in 2025 in comparison to 2024 levels (see Five Year Forecast). The County recently worked with consultants to develop a cost-of-service model and new rate structure for sewer user fees for the next seven years. The new rates were approved by County Council in a prior year.
- The Engineer's Office is expecting a slight decrease in revenues for its Motor Vehicle Gas Tax fund for 2025. However, revenues increased in prior years, as the Ohio Department of Taxation increased gas tax effective July 1, 2019. (See Five Year Forecast).
- The County's hospitalization fund is expected to see an increase in revenue in 2025 based on an increase of both employer and employee premiums of 5% in 2025. The County continues to pay 90% of these premiums with employees picking up the remaining 10%.

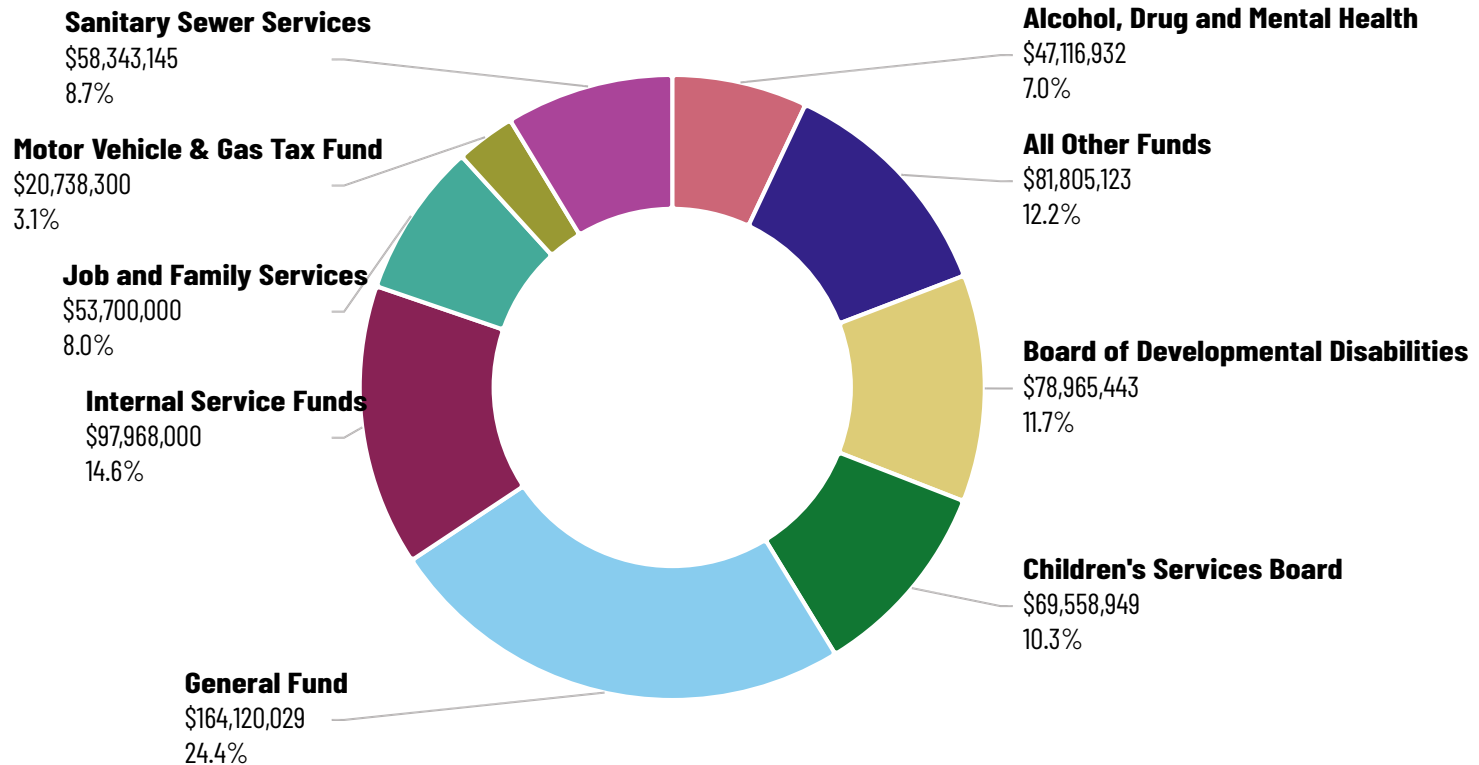


Total Expenditures 2025 Budget - All Funds Graph





Total Revenue - All Funds Graph - Revenue





Budget Summary - General Fund

Description	Department	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget	2025 Adopted Budget - 2024 Adjusted Budget	% Change of 2025 Adopted Budget - 2024 Adjusted Budget
County Council								
Council Gen Office	10010	880,725	889,596	947,200	946,485	991,527	44,327	4.7%
County Council Subtotal		880,725	889,596	947,200	946,485	991,527	44,327	4.7%
Summit County-GF								
Indigent Defense	11020	7,171,091	8,402,091	8,130,000	8,125,132	8,500,000	370,000	4.6%
Alternative Corrections	11050	7,147,800	0	9,250,340	9,250,340	8,981,000	(269,340)	(2.9)%
SC Audit Fees	11100	157,814	161,461	199,500	182,619	273,500	74,000	37.1%
SC County Municipal Courts	11150	873,929	61,112	915,000	916,924	931,274	16,274	1.8%
SC Human Services Support	11200	4,341,864	3,523,414	4,284,400	5,093,533	4,302,722	18,322	0.4%
SC Insurance, Pensions & Taxes	11250	1,036,580	1,237,944	1,461,279	1,402,018	1,520,000	58,721	4.0%
SC Medically Fragile Children	11300	0	0	(4,167)	0	1,843,280	1,847,447	(44,331.9)%
SC Soil & Water Support	11350	171,900	171,900	171,900	171,900	171,900	0	0.0%
SC Public Defender	11400	1,871,000	3,311,009	4,039,500	4,039,430	4,160,600	121,100	3.0%
SC Utilities & Rentals	11450	3,828,911	3,607,787	3,743,227	3,538,346	3,903,400	160,173	4.3%
SC Vital Statistics	11500	2,832	0	10,000	2,793	10,000	0	0.0%
SC GF Miscellaneous	11930	2,286,103	1,187,619	873,609	976,734	794,100	(79,509)	(9.1)%
Countywide Grants GF	11950	155,597	526,154	386,154	386,148	342,000	(44,154)	(11.4)%
Transfer Out	11999	40,633,546	111,632,971	31,933,000	26,772,260	6,933,000	(25,000,000)	(78.3)%
Summit County-GF Subtotal		69,678,966	133,823,461	65,393,741	60,858,177	42,666,776	(22,726,965)	(34.8)%
Executive								
Executive Administration	13010	1,053,835	1,320,542	1,483,200	1,462,365	1,709,377	226,177	15.2%
Finance & Budget	13020	852,244	943,130	1,021,237	967,079	972,140	(49,097)	(4.8)%
Executive Administrative Svcs	13030	3,777,688	3,826,455	4,284,213	4,280,923	4,742,407	458,194	10.7%
Executive Human Resources	13040	683,068	810,211	1,014,144	959,018	0	(1,014,144)	(100.0)%



Description	Department	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget	2025 Adopted Budget - 2024 Adjusted Budget	% Change of 2025 Adopted Budget - 2024 Adjusted Budget
Executive Law	13050	661,580	753,744	962,900	952,639	747,142	(215,758)	(22.4)%
Consumer Affairs	13060	16,630	2,115	20,000	1,296	20,000	0	0.0%
Public Safety	13070	0	198,164	201,800	182,765	193,625	(8,175)	(4.1)%
Economic Development Admin	13401	731,584	791,171	1,017,608	1,002,326	954,946	(62,662)	(6.2)%
Medical Examiner	13510	2,088,360	183,470	2,577,503	2,543,669	2,996,873	419,370	16.3%
Executive Subtotal		9,864,989	8,829,002	12,582,604	12,352,080	12,336,509	(246,095)	(2.0)%
Fiscal Officer								
Fiscal Officer Operations	18100	5,245,124	5,878,381	6,291,078	6,276,939	6,148,643	(142,435)	(2.3)%
Fiscal Officer Subtotal		5,245,124	5,878,381	6,291,078	6,276,939	6,148,643	(142,435)	(2.3)%
Human Resource Commission								
HRC Administration	20010	207,759	217,080	227,835	223,186	233,624	5,789	2.5%
Human Resource Commission Subtotal		207,759	217,080	227,835	223,186	233,624	5,789	2.5%
Bd of Elections								
BOE Administration	21010	5,987,964	642,572	7,602,493	7,323,958	7,040,564	(561,929)	(7.4)%
Bd of Elections Subtotal		5,987,964	642,572	7,602,493	7,323,958	7,040,564	(561,929)	(7.4)%
Clerk of Courts								
Clerk General Office	22010	2,767,749	274,644	3,482,100	3,179,372	3,720,140	238,040	6.8%
Clerk of Courts Subtotal		2,767,749	274,644	3,482,100	3,179,372	3,720,140	238,040	6.8%
Court of Appeals								
Ct of Appeals Administration	24010	86,329	11,412	106,700	81,692	107,000	300	0.3%
Court of Appeals Subtotal		86,329	11,412	106,700	81,692	107,000	300	0.3%
Common Pleas Court								
Common Pleas Ct General Office	25010	7,778,457	700,711	9,999,600	9,763,049	10,346,947	347,347	3.5%
CPC Adult Probation	25020	3,400,431	369,346	3,172,361	3,092,878	3,742,300	569,939	18.0%
CPC Grand Jury	25030	43,320	3,260	69,000	52,649	69,000	0	0.0%



Description	Department	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget	2025 Adopted Budget - 2024 Adjusted Budget	% Change of 2025 Adopted Budget - 2024 Adjusted Budget
Attorney Fees & Jury	25100	36,129	27,270	155,000	90,569	151,000	(4,000)	(2.6)%
Common Pleas Court Subtotal		11,258,337	1,100,587	13,395,961	12,999,145	14,309,246	913,285	6.8%
Probate Court								
Probate Ct General Office	26010	2,163,348	218,834	2,653,520	2,623,193	2,933,872	280,352	10.6%
Probate Court Subtotal		2,163,348	218,834	2,653,520	2,623,193	2,933,872	280,352	10.6%
Domestic Relations Court								
Dom Rel Ct General Office	27100	3,061,904	253,051	3,349,341	3,320,075	3,925,096	575,755	17.2%
Domestic Relations Court Subtotal		3,061,904	253,051	3,349,341	3,320,075	3,925,096	575,755	17.2%
Juvenile Court								
Juv Ct General Office	28010	2,737,835	244,222	3,101,840	3,073,083	3,343,793	241,953	7.8%
Juv Ct Clerk's Office	28020	2,026,441	205,614	2,205,900	2,158,822	2,514,218	308,318	14.0%
Detention Home	28030	3,420,713	605,732	4,222,428	4,179,382	4,413,878	191,450	4.5%
Juvenile Court Subtotal		8,184,989	1,055,569	9,530,168	9,411,287	10,271,889	741,721	7.8%
Prosecutor								
Prosecutor Administration	29010	7,336,724	868,840	8,138,741	7,875,701	9,512,673	1,373,932	16.9%
Prosecutor Subtotal		7,336,724	868,840	8,138,741	7,875,701	9,512,673	1,373,932	16.9%
Sheriff								
Sheriff General Office	31010	3,560,471	1,622,519	14,345,983	14,376,635	14,160,441	(185,542)	(1.3)%
Sheriff Jail	31030	8,234,527	2,039,209	24,828,583	24,463,162	28,378,724	3,550,142	14.3%
Sheriff Marine Patrol	31070	44,000	51,461	45,700	43,546	44,275	(1,425)	(3.1)%



Description	Department	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget	2025	% Change of 2025
							Adopted Budget - 2024 Adjusted Budget	Adopted Budget - 2024 Adjusted Budget
Sheriff Court Security	31120	756,978	79,741	934,685	915,888	920,470	(14,215)	(1.5)%
Sheriff Subtotal		12,595,976	3,792,931	40,154,951	39,799,232	43,503,911	3,348,960	8.3%
Veterans Service Commission								
Veteran's Service Commission	55010	2,351,085	2,663,872	3,581,785	2,882,760	3,972,481	390,696	10.9%
Veterans Service Commission Subtotal		2,351,085	2,663,872	3,581,785	2,882,760	3,972,481	390,696	10.9%
Total		141,671,969	160,519,831	177,438,218	170,153,282	161,673,951	(15,764,267)	(8.9)%



Budget Summary - Other Funds

Description	Department	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget	2025 Adopted Budget - 2024 Adjusted Budget	% Change of 2025 Adopted Budget - 2024 Adjusted Budget
Executive								
Public Safety	13070	10,961,180	12,200,378	23,393,270	15,088,370	1,614,533	(21,778,737)	(93.1)%
Emergency Management	13310	683,863	647,343	1,390,403	1,178,017	790,786	(599,617)	(43.1)%
Dev-Grant Admin	13494	3,183,627	4,489,508	15,466,876	3,369,390	294,332	(15,172,544)	(98.1)%
Dev-Grant Prog	13495	990,967	1,158,819	11,127,176	5,225,314	1,251,900	(9,875,276)	(88.7)%
CDBG Loan	13496	0	0	100,000	0	100,000	0	0.0%
Medical Examiner-Special Rev	13520	455,003	358,530	479,779	348,918	489,162	9,383	2.0%
Animal Control	13601	1,099,783	1,179,950	1,537,709	1,296,808	1,646,022	108,313	7.0%
Building Regulation	13701	3,181,935	5,074,141	4,887,291	3,456,828	5,670,447	783,156	16.0%
Executive Subtotal		20,556,358	25,108,668	58,382,504	29,963,645	11,857,181	(46,525,322)	(79.7)%
Executive Affiliates								
Gen Oblig Bond Retirement	14050	9,400,162	11,040,573	9,977,000	9,882,718	10,200,000	223,000	2.2%
Executive Capital Projects	14900	20,852,963	38,730,494	7,862,837	4,131,276	501,858	(7,360,979)	(93.6)%
Executive Affiliates Subtotal		30,253,125	49,771,067	17,839,837	14,013,993	10,701,858	(7,137,979)	(40.0)%
DSSS								
DSSS Administration	15010	61,520,408	65,907,784	66,601,058	62,808,994	62,237,950	(4,363,108)	(6.6)%
DSSS Debt Serv	15500	3,867,084	3,811,311	5,788,400	4,022,785	5,788,400	0	0.0%
DSSS Subtotal		65,387,491	69,719,095	72,389,458	66,831,780	68,026,350	(4,363,108)	(6.0)%
Job and Family Services								
Job & Family Svcs Operations	16010	46,280,885	52,426,726	57,907,017	56,322,970	55,014,627	(2,892,390)	(5.0)%
Job and Family Services Subtotal		46,280,885	52,426,726	57,907,017	56,322,970	55,014,627	(2,892,390)	(5.0)%
Fiscal Officer								
Fiscal Officer Operations	18100	10,728,879	10,467,082	16,178,375	10,786,874	13,067,639	(3,110,736)	(19.2)%
Fiscal NonProductive Land	18200	9,418	10,623	204,230	17,033	350,000	145,770	71.4%



Description	Department	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget	2025 Adopted Budget - 2024 Adjusted Budget	% Change of 2025 Adopted Budget - 2024 Adjusted Budget
Expedited Foreclosure	18300	0	0	214,800	67,621	238,400	23,600	11.0%
FO Hotel Motel	18400	0	0	50,900	35,778	57,183	6,283	12.3%
FO R. E. D. Admin	18500	0	0	76,910	62,901	80,249	3,339	4.3%
FO Tax Instal. Plan	18600	0	0	57,800	48,434	58,759	959	1.7%
FO Recorder Equipment	18700	0	0	151,800	147,898	152,000	200	0.1%
Fiscal Officer Subtotal		10,738,297	10,477,705	16,934,815	11,166,539	14,004,230	(2,930,585)	(17.3)%
Clerk of Courts								
Clerk Title Bureau	22200	2,779,858	6,999,667	4,393,477	3,293,927	4,676,063	282,586	6.4%
Clerk Special Revenue	22960	727,587	590,999	692,344	618,565	632,400	(59,944)	(8.7)%
Clerk of Courts Subtotal		3,507,445	7,590,667	5,085,821	3,912,492	5,308,463	222,642	4.4%
Law Library								
Law Library Administration	23010	295,597	236,909	277,491	229,741	285,011	7,520	2.7%
Law Library Subtotal		295,597	236,909	277,491	229,741	285,011	7,520	2.7%
Common Pleas Court								
CPC Special Revenue	25960	769,864	765,412	2,292,524	691,603	2,226,876	(65,648)	(2.9)%
Common Pleas Court Subtotal		769,864	765,412	2,292,524	691,603	2,226,876	(65,648)	(2.9)%
Probate Court								
Probate Special Revenue	26960	632,331	557,848	1,053,548	599,536	483,464	(570,084)	(54.1)%
Probate Court Subtotal		632,331	557,848	1,053,548	599,536	483,464	(570,084)	(54.1)%
Domestic Relations Court								
Dom Rel Ct Special Revenue	27960	302,235	217,831	332,121	275,076	345,403	13,282	4.0%
Domestic Relations Court Subtotal		302,235	217,831	332,121	275,076	345,403	13,282	4.0%
Juvenile Court								
Juv Ct Special Revenue	28960	64,584	504,536	3,717,148	1,544,950	463,400	(3,253,748)	(87.5)%



Description	Department	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget	2025 Adopted Budget - 2024 Adjusted Budget	% Change of 2025 Adopted Budget - 2024 Adjusted Budget
JC IV-E Reimb	28970	0	0	1,464,180	473,629	900,000	(564,180)	(38.5)%
Juvenile Court Subtotal		64,584	504,536	5,181,328	2,018,579	1,363,400	(3,817,928)	(73.7)%
Prosecutor								
Prosecutor Administration	29010	673,315	694,475	711,300	639,497	548,518	(162,782)	(22.9)%
Prosecutor Special Revenue	29960	944,618	967,064	2,808,241	1,719,902	1,060,740	(1,747,501)	(62.2)%
Prosecutor Subtotal		1,617,933	1,661,539	3,519,541	2,359,400	1,609,258	(1,910,283)	(54.3)%
CSEA								
CSEA Administration	30010	8,836,806	9,877,476	11,433,357	10,708,754	12,030,097	596,740	5.2%
CSEA Subtotal		8,836,806	9,877,476	11,433,357	10,708,754	12,030,097	596,740	5.2%
Sheriff								
Sheriff General Office	31010	9,935,036	9,730,055	12,015,216	11,463,768	11,495,305	(519,911)	(4.3)%
Sheriff Jail	31030	531,184	453,253	662,400	626,152	673,218	10,818	1.6%
Sheriff Foreclosure Task Force	31140	23,015	85,917	91,200	89,985	90,377	(823)	(0.9)%
Sheriff Drug Unit ESAC	31220	300,763	249,522	255,000	194,797	395,000	140,000	54.9%
Sheriff ESAC	31230	150,000	88,564	410,000	278,939	215,000	(195,000)	(47.6)%
Sheriff Administration	31960	88,973	65,856	81,600	70,482	73,445	(8,155)	(10.0)%
Sheriff Subtotal		11,028,971	10,673,167	13,515,416	12,724,123	12,942,345	(573,071)	(4.2)%
Engineer								
Engineer Administration	40010	1,746,380	1,629,436	1,894,615	1,687,163	1,825,909	(68,705)	(3.6)%
Engineer Maintenance	40200	6,967,725	7,131,015	7,403,196	6,983,085	7,926,440	523,244	7.1%
Engineering	40300	3,251,038	3,440,606	4,352,085	3,467,549	4,471,462	119,377	2.7%
Engineer Community Rotary	40500	29,430	0	703,843	586,271	200,000	(503,843)	(71.6)%
Engineer Ditches	40600	582,003	434,450	1,944,278	391,907	1,960,000	15,722	0.8%
Engineer Surface Water	40700	408,593	378,406	557,185	301,029	650,000	92,815	16.7%



Description	Department	2022	2023	2024	2024	2025	2025	% Change of 2025
		Actual Expenditures	Actual Expenditures	Adjusted Budget	Actual Expenditures	Adopted Budget	Adopted Budget - 2024 Adjusted Budget	Adopted Budget - 2024 Adjusted Budget
Engineer Countywide SWMD	40800	0	241,372	14,013,035	1,487,596	553,414	(13,459,621)	(96.1)%
	Engineer Subtotal	12,985,168	13,255,284	30,868,236	14,904,601	17,587,225	(13,281,011)	(43.0)%
Developmental Disabilities								
Developmental Disabilities	2115	64,514,437	71,051,064	75,217,169	81,136,670	81,851,570	6,634,401	8.8%
DD Special Revenue	50960	2,581	0	2,982,060	3,367	9,734,840	6,752,780	226.4%
	Developmental Disabilities Subtotal	64,517,018	71,051,064	78,199,229	81,140,037	91,586,410	13,387,181	17.1%
Alcohol, Drug & Ment Hlth Bd								
Alcohol, Drug & Mental Health	2120	39,395,342	44,420,770	92,031,427	87,773,157	52,401,139	(39,630,288)	(43.1)%
	Alcohol, Drug & Ment Hlth Bd Subtotal	39,395,342	44,420,770	92,031,427	87,773,157	52,401,139	(39,630,288)	(43.1)%
Childrens Services								
Children's Services Board	2125	59,243,299	62,647,766	70,806,255	67,866,399	74,541,916	3,735,661	5.3%
	Childrens Services Subtotal	59,243,299	62,647,766	70,806,255	67,866,399	74,541,916	3,735,661	5.3%
Park Project								
Akron Zoo	60100	14,814,515	14,874,948	15,347,500	15,065,924	15,325,339	(22,161)	(0.1)%
	Park Project Subtotal	14,814,515	14,874,948	15,347,500	15,065,924	15,325,339	(22,161)	(0.1)%
Internal Services								
Workers Comp	72100	2,023,316	1,813,892	3,258,800	2,003,721	3,287,364	28,564	0.9%
Employee Benefits	72110	68,232,387	71,035,585	74,254,758	74,682,714	71,880,164	(2,374,594)	(3.2)%
Employee Benefits Stop Loss	72120	4,247,817	4,389,510	5,400,000	4,951,534	4,300,000	(1,100,000)	(20.4)%
Human Resources	72130	0	0	0	0	1,986,135	1,986,135	0.0%
Payroll	72140	0	0	0	0	717,551	717,551	0.0%
Internal Svcs Telephone	72200	1,169,923	1,022,828	1,572,500	1,111,964	1,283,100	(289,400)	(18.4)%
Geographic Information Systems	72300	789,032	916,605	1,189,100	958,580	1,225,772	36,672	3.1%
Office Services	72400	945,937	800,621	1,561,017	1,082,961	1,579,658	18,641	1.2%
Property & Casualty	72500	1,837,647	2,180,208	2,713,000	2,338,407	2,698,106	(14,894)	(0.5)%



Description	Department	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget	2025	% Change of 2025
							Adopted Budget - 2024 Adjusted Budget	Adopted Budget - 2024 Adjusted Budget
Internal Auditor Admin	72600	677,265	678,481	818,400	682,870	834,576	16,176	2.0%
IT Administration	72700	7,826,893	9,122,404	10,641,278	9,521,657	9,384,503	(1,256,775)	(11.8)%
Internal Services Subtotal		87,750,218	91,960,135	101,408,853	97,334,409	99,176,929	(2,231,924)	(2.2)%
Summit County NGF-Non-Op								
Transfer Out	81990	27,200	0	30,000	0	30,000	0	0.0%
Summit County NGF-Non-Op Subtotal		27,200	0	30,000	0	30,000	0	0.0%
Total		479,004,681	537,798,610	654,836,278	575,902,757	546,847,521	(107,988,757)	(16.5)%



General Fund Expenditure by Type

Description	2024 Actual Expenditures	2025 Adopted Budget	Difference	% Change
Salaries	67,611,150	71,074,871	3,463,721	5.1
Fringe Benefits	24,588,839	28,471,637	3,882,797	15.8
Professional Services	33,639,535	35,890,941	2,251,406	6.7
Internal Services	1,317,814	1,248,600	(69,214)	(5.3)
Supplies & Materials	1,417,274	1,391,700	(25,574)	(1.8)
Travel & Continuing Education	162,874	231,800	68,926	42.3
Vehicle and Fuel Repair	503,169	452,800	(50,369)	(10.0)
Utilities	3,054,608	3,400,600	345,992	11.3
Grants & Subsidies	7,720,379	9,006,102	1,285,723	16.7
Equipment	374,317	496,000	121,683	32.5
Other	2,991,062	3,075,900	84,838	2.8
Transfers Out	25,420,797	6,933,000	(18,487,797)	(72.7)
All Other Funds	1,351,464	0	(1,351,464)	(100.0)
Total	170,153,282	161,673,951	(8,479,332)	(5.0)



Fund Summary -General Fund by Officeholder

Description	2024 Actual Expenditures	2025 Adopted Budget	Difference	% Change
County Council	946,485	991,527	45,042	5
Summit County-GF	60,858,177	42,666,776	(18,191,401)	(30)
Executive	12,352,080	12,336,509	(15,572)	(0)
Fiscal Officer	6,276,939	6,148,643	(128,296)	(2)
Human Resource Commission	223,186	233,624	10,438	5
Bd of Elections	7,323,958	7,040,564	(283,395)	(4)
Clerk of Courts	3,179,372	3,720,140	540,768	17
Court of Appeals	81,692	107,000	25,308	31
Common Pleas Court	12,999,145	14,309,246	1,310,101	10
Probate Court	2,623,193	2,933,872	310,678	12
Domestic Relations Court	3,320,075	3,925,096	605,022	18
Juvenile Court	9,411,287	10,271,889	860,603	9
Prosecutor	7,875,701	9,512,673	1,636,972	21
Sheriff	39,799,232	43,503,911	3,704,679	9
Veterans Service Commission	2,882,760	3,972,481	1,089,721	38
Total	170,153,282	161,673,951	(8,479,332)	(5)



2025 Projected Fund Balance - General Fund

The unencumbered fund balance in the General Fund at the end of the year 2024 was \$10,215,499. For budgeting purposes, it is the goal of the County to maintain a carryover unencumbered fund balance in the General Fund and Budget Stabilization Fund of no less than 17.3% of the budgeted operating expenditures for the year. The County maintains a Budget Stabilization Fund to be used only in emergency situations. The balance in the Budget Stabilization Fund is projected to remain at \$25,325,501 at year-end 2025. By regulation of the Ohio Revised Code, these funds are not to be certified by the Budget Commission of the County as an available source of funds until they are needed for an emergency situation. For 2025, the targeted balance would be \$27,969,594 (17.3% of \$161,673,951) with the actual projected balance totaling \$37,885,506.

The following chart summarizes historical General Fund revenue, expenditures and fund balance of the County:

	2021	2022	2023	2024	Estimated 2025
Receipts	\$130,996,148	\$140,162,514	\$161,871,120	\$170,271,892	\$164,120,029
Expenditures	\$134,059,428	\$141,655,339	\$160,519,831	\$170,153,282	\$161,673,951
Outstanding Encumbrances	\$6,682,949	\$4,921,337	\$5,313,334	\$4,971,534	\$4,971,534
Available Fund Balance	\$33,338,533	\$31,845,708	\$35,080,591	\$35,541,000	\$37,885,506
Budget Stabilization Fund Balance	\$25,325,501	\$25,325,501	\$25,325,501	\$25,325,501	\$25,325,501
Ending General Fund Unencumbered Balance	\$8,013,032	\$6,520,207	\$9,755,090	\$10,215,499	\$12,560,005
Fund Balance % of Revenues	25%	23%	22%	21%	23%
Fund Balance % of Expenditures	25%	22%	22%	21%	23%



All Funds Sources and Uses

	2023 Actual Expenditures	2024 Actual Expenditures	2025 Adopted Budget
Charges for Services	155,813,000	182,148,753	175,328,502
Fines & Forfeitures	841,726	821,023	934,456
Interest Income	15,255,590	22,413,680	18,155,033
Intergovernmental Revenue	106,734,494	140,865,015	109,564,654
Licenses & Permits	662,952	644,354	990,000
Miscellaneous Revenue	109,426,180	109,631,481	82,106,355
Other Taxes	21,220,748	22,574,514	20,572,561
Permissive Taxes	6,752,430	6,746,359	6,751,600
Property Taxes	181,132,492	180,354,332	198,634,121 **
Sales Taxes	58,562,699	58,070,228	59,278,640 ***
Total Financial Sources	656,402,312	734,269,739	672,315,921
Community Services	22,499,603	35,118,259	30,522,371
Debt Service	14,851,883	13,905,503	15,988,400
General Government Services	313,685,956	232,979,579	223,033,324
Human Services	246,611,087	311,787,036	288,671,518 ****
Judicial	15,933,332	56,534,286	62,826,035
Public Safety	18,923,730	83,007,309	73,056,012
Transportation	17,594,723	12,724,068	14,423,811
Total Financial Uses	650,100,315	746,056,039	708,521,472
Sources Over (Under) Uses	6,301,997	(11,786,300)	(36,205,550) *

*Negative balances anticipate use of fund reserves.

**Increase in 2025 due to DD Levy & 2024 Zoo Correction by fiscal

***Sales Tax decrease in 2024 may be due to large refund process, payments ended in spring 2025

****In 2024, DD's use of reserves is due to the rising costs to provide services. In 2025, the use of reserves of, in large part, due to a large anticipated Capital Project for ADM.



Full Time Employees Budgeted

Department	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Board of Elections	38.00	37.00	38.00	40.00	53.00
Clerk of Courts	78.50	77.50	76.50	76.50	81.50
Council	15.00	14.00	14.00	14.00	14.00
Engineer	102.64	108.64	106.58	105.88	105.39
Executive	176.01	181.87	185.85	183.65	182.97
Fiscal Office	147.50	146.50	138.30	141.00	74.10
Human Resource Commission	4.00	4.00	4.00	4.00	4.50
Information Technology	33.40	41.50	40.00	43.00	42.25
Internal Audit	6.00	6.00	6.00	6.00	6.00
Job & Family Services	357.13	364.58	363.88	372.51	352.50
Judicial	303.53	293.39	294.83	297.24	326.90
Prosecutor	194.40	200.66	203.68	204.34	207.02
Sanitary Sewer Systems	134.51	129.65	137.31	139.89	130.16
Sheriff	401.00	402.00	398.00	378.00	392.00
Social	696.50	709.50	731.00	739.50	736.00
Total - All Functions	2,688.11	2,716.78	2,737.93	2,745.51	2,708.29
Total General Fund	929.68	935.98	933.91	936.77	962.31
Total All Other Funds	1,758.43	1,780.80	1,804.02	1,808.74	1,745.98
Total All Funds	2,688.11	2,716.78	2,737.93	2,745.51	2,708.29



Revenue Projections



General Fund Revenue/Certificate

		2022 Actual	2023 Actual	2024 Final Certificate	2024 Actual	Official 2025 Certificate
TAXES						
410010	R.E. Property Taxes	23,655,745	23,600,423	29,938,535	30,179,862	31,620,826
410020	Trailer Tax	11,845	11,375	10,200	14,011	10,200
411010	Sales Tax	56,648,358	58,562,699	58,874,465	58,070,228	59,278,640
412010	Casino Tax Revenue	3,859,400	3,856,980	3,678,384	3,836,968	3,807,047
412040	Property Transfer Tax	11,985,257	9,421,533	8,602,626	11,177,351	8,995,465
Total		96,160,605	95,453,010	101,104,210	103,278,420	103,712,177
LICENSES						
424100	Vendor Licenses	33,407	32,185	35,000	30,154	35,000
423500	Cigarette Licenses	5,844	6,088	3,000	5,708	3,000
Total		39,251	38,273	38,000	35,862	38,000
INTERGOVERNMENTAL						
440100	IV-D Fees	154,104	296,248	150,000	296,560	150,000
441280	Defense of Indigents	4,893,920	5,052,134	6,718,140	7,175,503	5,273,282
444040	Local Government	7,745,241	7,930,859	7,546,184	7,546,184	7,759,849
443800	JC-Fed School Breakfast	34,644	29,084	75,000	19,614	25,000
443920	JC-Fed School Lunch	57,950	58,399	-	37,040	50,000
447280	Public Defender	1,589,665	1,939,092	3,280,000	2,796,305	1,079,548
448600	IV-E Admin Fees	114,404	69,650	95,089	87,003	106,888
Total		14,589,928	15,375,467	17,864,413	17,958,208	14,444,567
CHARGES FOR SERVICES						
452040	Tax Maps	55	6	77	1	79
452280	Akron Jail	4,632,512	4,749,581	4,868,591	4,868,591	4,990,029
452440	Auditor Fees	3,002,883	3,292,282	3,205,037	3,601,287	3,643,569
452520	Board of Election Fees	1,810	5,440	5,484	2,012	3,452
452680	Clerk of Court Fees	1,631,935	1,876,346	1,937,544	1,848,753	2,139,522



		2022 Actual	2023 Actual	2024 Final Certificate	2024 Actual	Official 2025 Certificate
453080	Juvenile Court Fees	10,775	8,564	6,045	7,795	9,004
453480	Other Fees	6,252	4,334	4,361	25,338	16,233
453960	Probate Court Fees	513,031	608,296	538,520	511,005	570,035
454280	Recorder Fees	2,429,362	2,386,253	1,793,161	1,944,527	2,145,177
454440	Sheriff Fees	548,968	569,497	565,441	583,893	646,492
454760	Treasurer Fees	2,018,227	2,072,710	2,111,604	2,455,032	2,297,748
454840	U.S. Marshall	-	3,590	-	7,622	-
455880	Muni Court Refunds	54,832	33,214	30,843	33,251	11,681
454520	Soil & Water Site Review	18,000	18,000	18,000	18,000	18,360
457080	Photo-Copies	2,991	1,861	1,921	2,032	1,791
Total		14,871,634	15,629,973	15,086,629	15,909,139	16,493,171
FINES AND FORFEITURES						
460010	Fines	379,128	382,715	348,687	377,253	447,956
Total		379,128	382,715	348,687	377,253	447,956
MISCELLANEOUS						
480160	Bureau of Inspection	113,280	114,971	118,911	124,651	120,100
481810	Election Expense	510,089	143,392	650,000	759,610	325,000
484060	Miscellaneous	13,792	4,725	2,246	4,695	4,836
485860	County Car reimbursement	15,764	7,931	11,015	41,485	2,032
486160	Indirect Costs	1,911,441	1,993,366	1,965,449	2,072,401	2,265,833
487210	Rents and Leases	92,056	94,556	92,058	165,575	180,828
484510	Parking Deck	840,652	790,741	784,071	864,797	835,433
487510	Sale of Pers. Property	15,398	34,672	5,000	16,021	578
488710	Unclaimed Money	339,209	639,761	150,000	384,205	150,000
488860	Unexpended Allow.-Pros.	3,265	861	886	213	913
489010	Unexpended Allow.-Sheriff	13,569	-	22,734	138	2,816
Total		3,868,515	3,824,975	3,802,370	4,433,792	3,888,368



		2022 Actual	2023 Actual	2024 Final Certificate	2024 Actual	Official 2025 Certificate
INTEREST AND OTHER						
470010	Interest - Treasurer	4,411,104	14,981,017	27,075,363	22,025,125	16,163,733
494610	Other Refunds & Reimb.	2,242,350	1,735,690	1,036,122	1,502,768	1,781,020
499900	Transfers-In	-	5,950,000	2,356,000	95,950	2,356,000
499901	Advances-In	3,627,200	8,500,000	-	4,655,375	4,795,036
Total		10,280,654	31,166,707	30,467,485	28,279,218	25,095,789
GRAND TOTAL		140,189,714	161,871,120	168,711,793	170,271,892	164,120,029



Revenue Analysis: Charges for Services

Summary

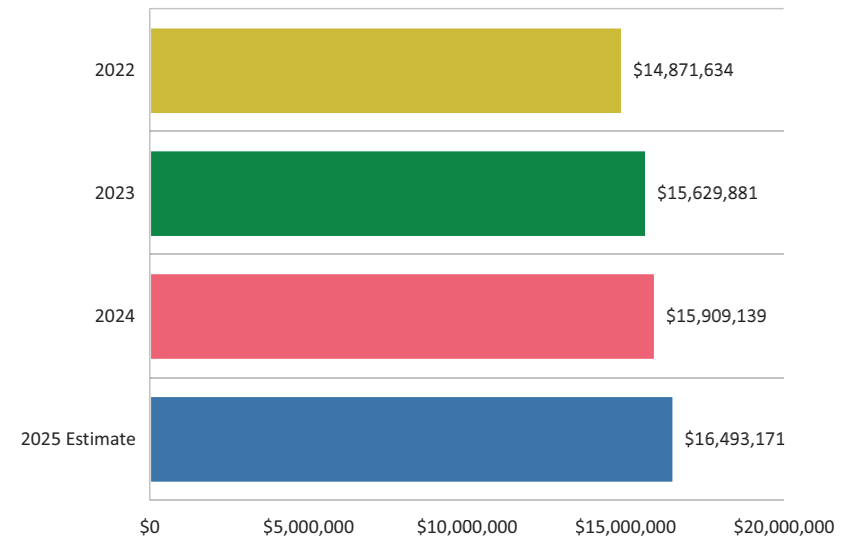
The County receives operating revenues for its General Fund from charges and fees for various services provided to the public and to a lesser extent to other political subdivisions. Such charges include fees for recordings and filings, Clerk of Court Fees, autopsy fees, election fees, jail fees from the City of Akron and various other fees.

Analysis

These charges are not material in amount to the County's General Fund when viewed individually, but in the aggregate they would be considered significant.

Projection

2025 revenues, overall, are projected to increase about 3.6% over last years actual revenue . A increase in recording fee revenue, sheriff fees and jail fees charged for the boarding of misdemeanor prisoners will all contribute to the increase.





Revenue Analysis: Property Transfer Tax

Summary

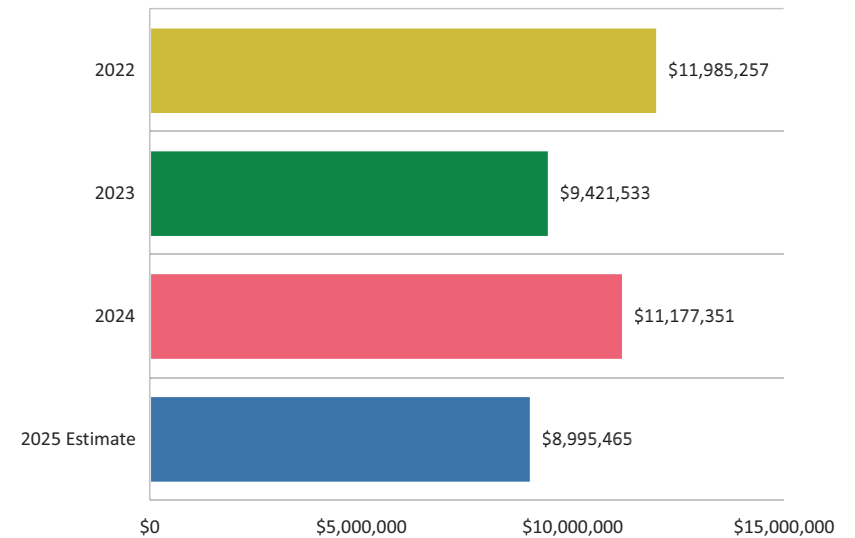
The County currently levies a 3.0 mil real property transfer tax. It is levied on the valuation of the real property at the time it is sold or transferred.

Analysis

Total annual transfers and the average valuation of those transfer remains far below their peak level of 2005 and average levels from 1997-2007.

Projection

A conservative approach has been adopted in predicting Property Transfer Tax collections, based on the trend over the last five years. While revenue growth has been consistent during that time, with growth in both average valuation and the number of properties transferring, the 2025 forecast predicts a reduction of 19% in comparison to 2024 actual dollars collected.





Revenue Analysis: Property Tax

Summary

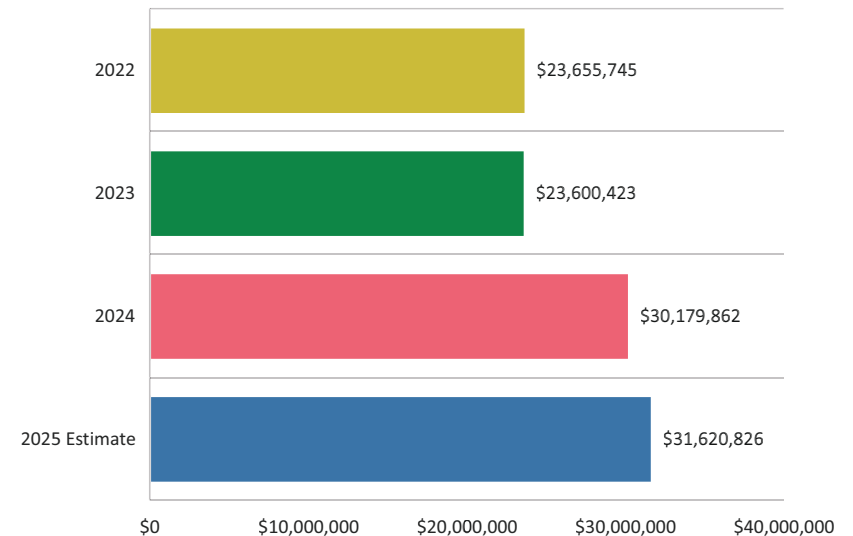
These taxes are levied on Real and Public Utility and Tangible Personal Property. They are collected and distributed by the County Fiscal Officer. The General Fund levy is in an amount of 1.75 mills of which approximately .45 mills are dedicated to Debt Service. The remainder of the levy is used for General Fund Operations.

Analysis

Property Tax revenues have been quite predictable over the years. Assessed valuations on real property are performed by the County Fiscal Officer every six years with an update performed every three years. Annually the valuation is adjusted based on new construction.

Projection

The 2025 collection year estimate reflects approximately 4.7% growth in total assessed valuation of \$18,432,800,950, levied across the county for tax year 2024. The County splits a 2.2 mil tax assessment between its General Fund and General Bond Obligation Fund.





Revenue Analysis: Local Government Funds

Summary

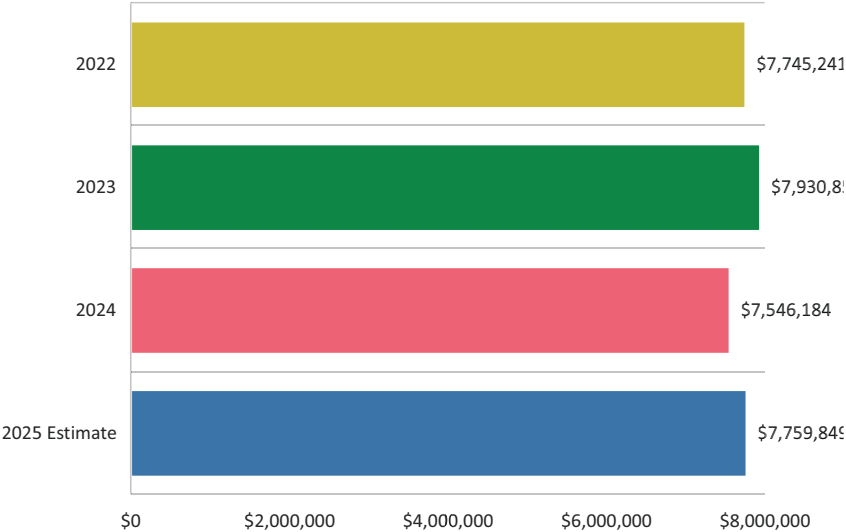
These are statutory State-level government assistance funds which are distributed to each county by a predetermined formula based primarily upon population and assessed valuation. The County then allocated this total based on an agreed upon formula among the County, cities, villages and townships in the County. The County’s share of the total is 30%.

Analysis

The County has seen revenue drop significantly over the past decade as a result of the 50% phase-out, of local government revenue sharing enacted by the State of Ohio in 2011 under House Bill 153. However even with the small increases in revenue in 2023 and 2024, a conservative approach has been adopted in 2025 in predicting Local Government Funds.

Projection

The 2025 projection reflects estimates provided by the State of Ohio, Department of Taxation.





Revenue Analysis: Investment Income

Summary

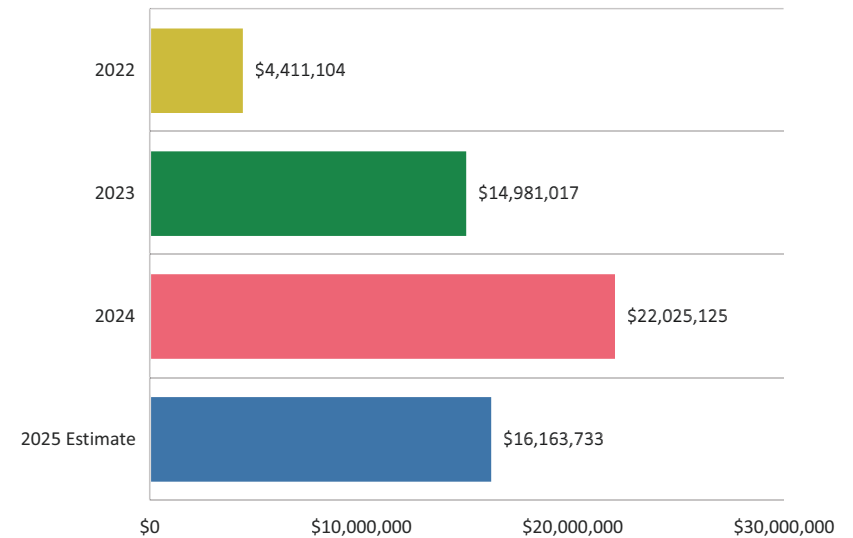
Investments of County monies are governed by the State Uniform Depository Act. The County Fiscal Officer is responsible for investing all County monies. As of December 31, 2024, the weighted average maturity of the County's portfolio was 2.48 years, with a yield to maturity of 3.14%. The County's core investment portfolio had a market value of \$425.1 million.

Analysis

The County's investment policy is established based upon 1) Compliance with all State and Federal laws, 2) safety of principal, 3) liquidity and 4) yield. It is somewhat erratic in that revenue is determined on a cash basis, that is, it is credited to the fund when received, rather than when earned.

Projection

The 2025 projection shows a 26.1% decrease from last years actual earnings.





Revenue Analysis: Sales Tax

Summary

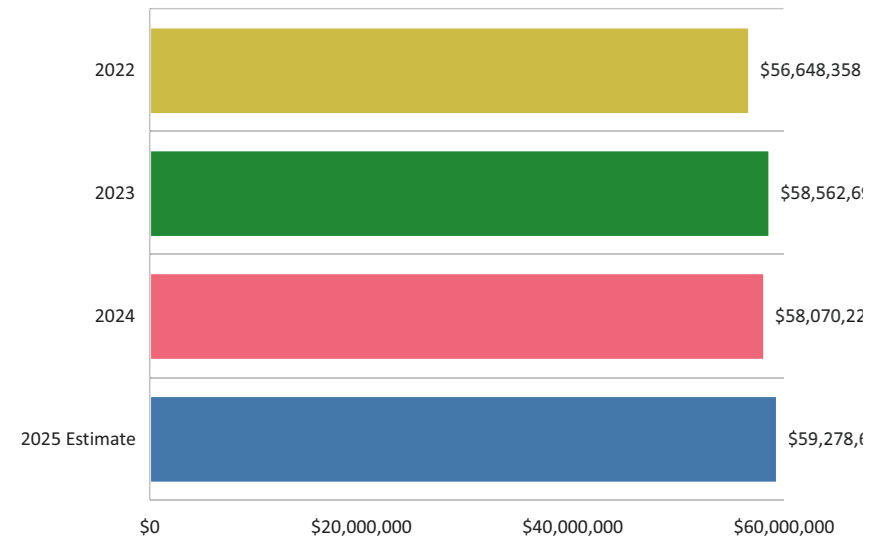
The County currently levies a one-half of one percent Sales and Use Tax. The tax is levied on certain retail sales and upon the storage, use or consumption of tangible personal property with the County. The taxes are collected and distributed by the State of Ohio, with the monthly receipts being approximately 2 months after the month of collections.

Analysis

The Sales and Use Taxes were first collected in August 1981. The collections from these taxes grew pretty consistently from that time through 2007. During the recession of 2008/2009, annual collections dropped by nearly 10% but have rebounded to grow by more than 4.25% annually from 2010 - 2016. In 2017 and 2018 collections were impacted by the phase-out of taxation on Medicaid Managed Care Organizations. This phase-out, by the State of Ohio, cost Summit County more than \$3.7 million in annual sales tax collections. In 2024 average collections decreased by a little under 1%.

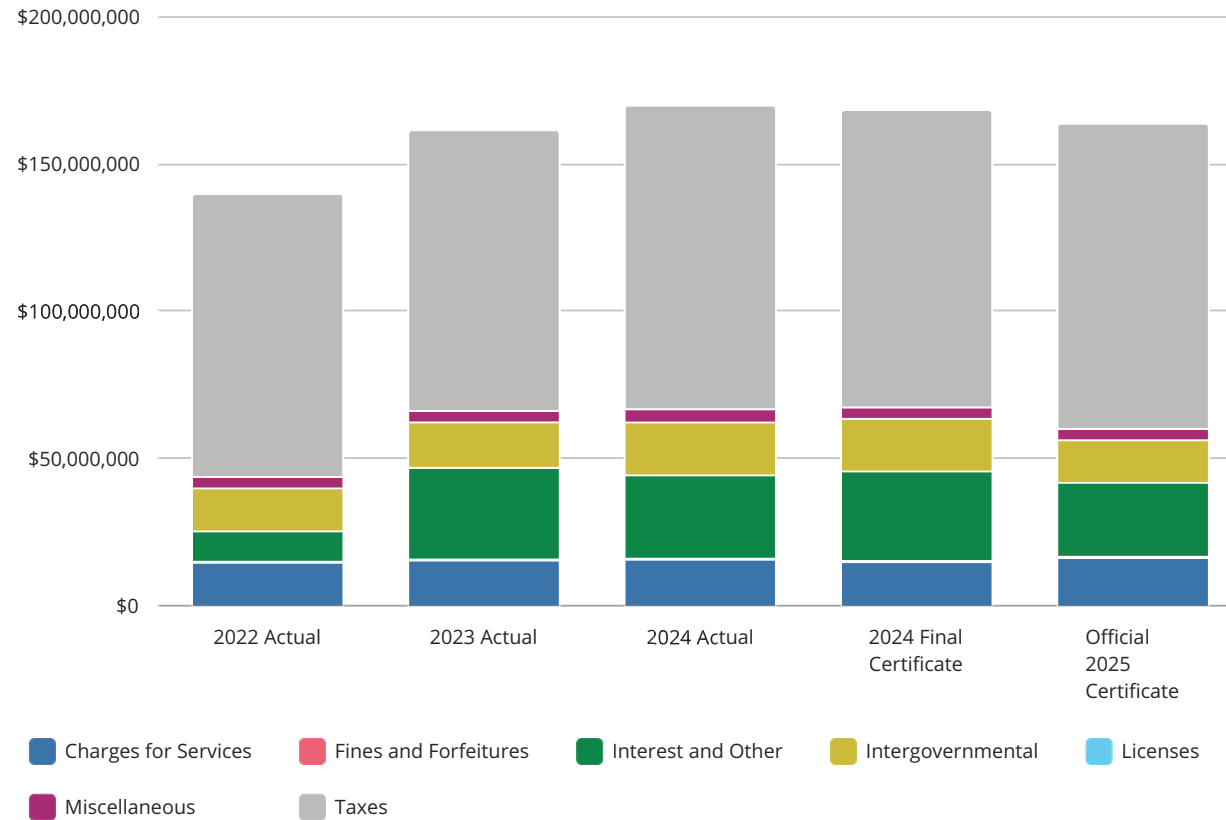
Projection

Summit County's sales tax growth exceeded over a 9% growth in 2022 despite the continued economic impact of the COVID pandemic in 2020 continuing into 2022 with a slight increase in 2023 a slight decrease in 2024. Management has chosen to take a conservative approach for forecasting sales tax revenues in 2025 with predicting a slight increase in actual collections.





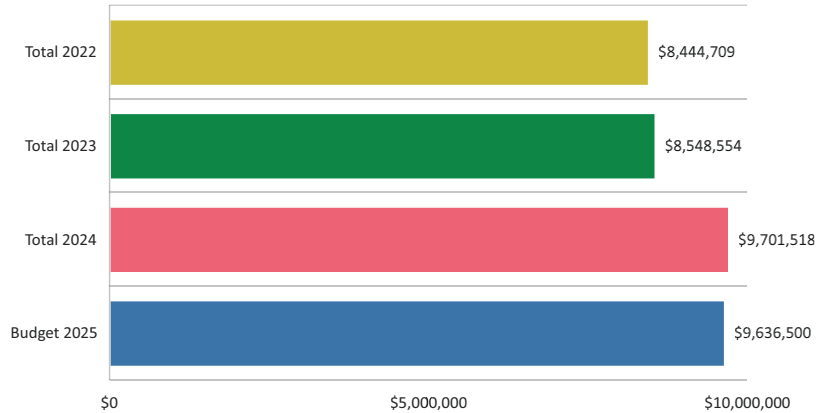
Summary of Revenues - General Fund



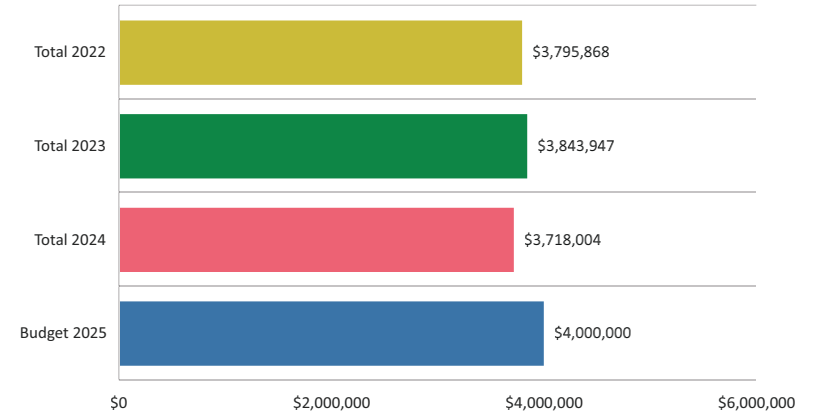


Summary of Revenues - Major Governmental Funds

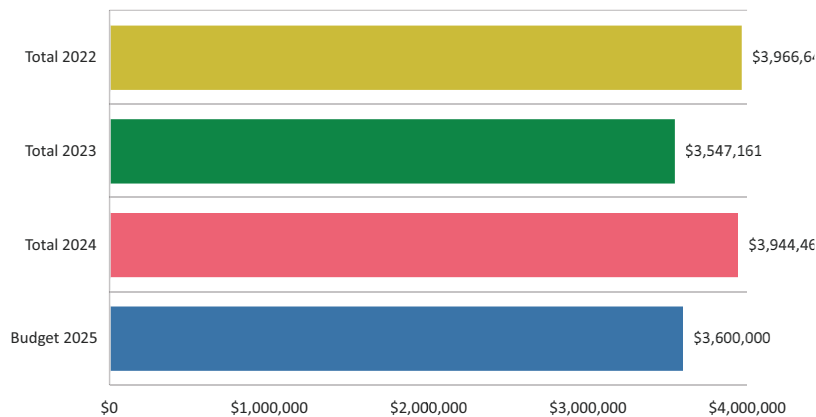
Sheriff Policing Rotary



Certificate of Title Administration



Building Standards



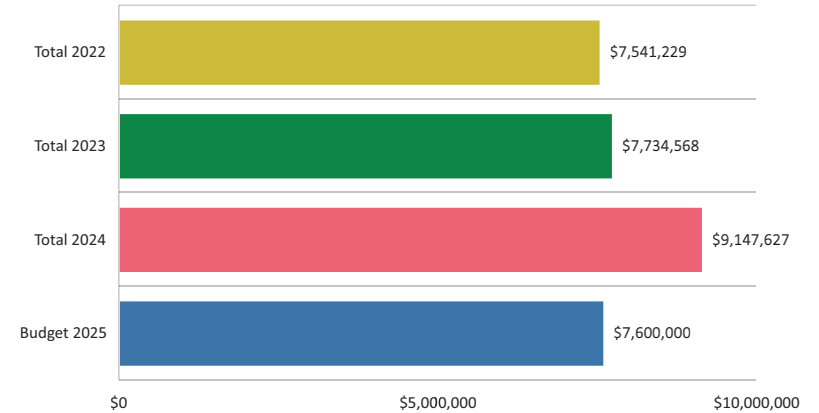


Summary of Revenues - Major Special Revenue Funds

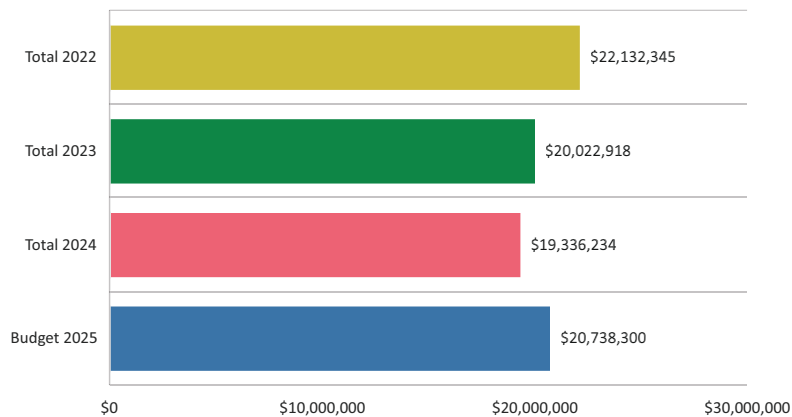
Public Assistance



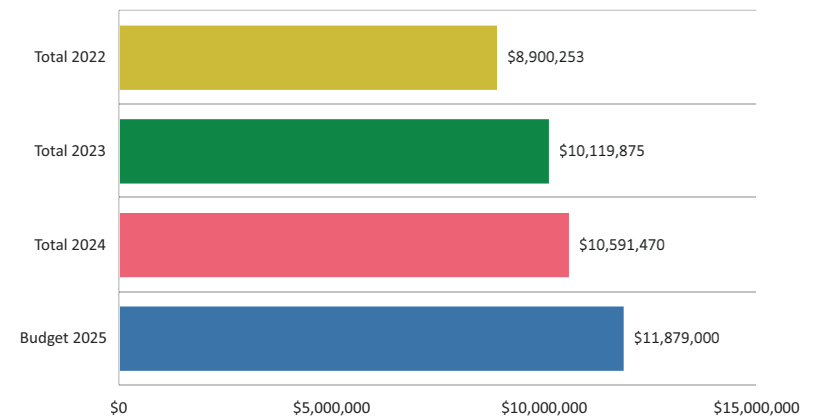
Real Estate Assessment



Motor Vehicle & Gas



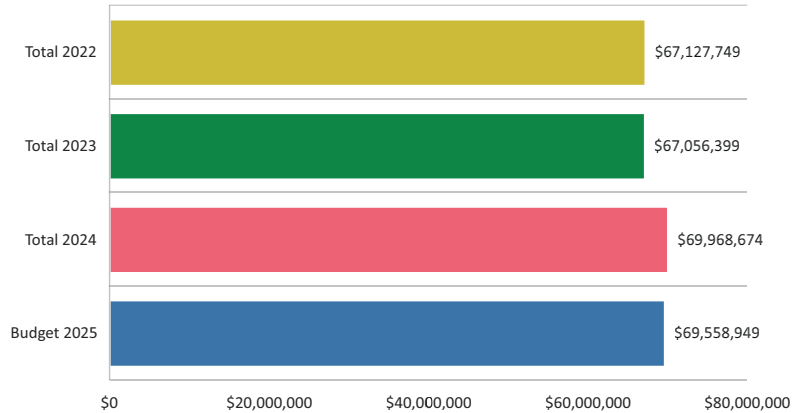
Child Support Enforcement Agency



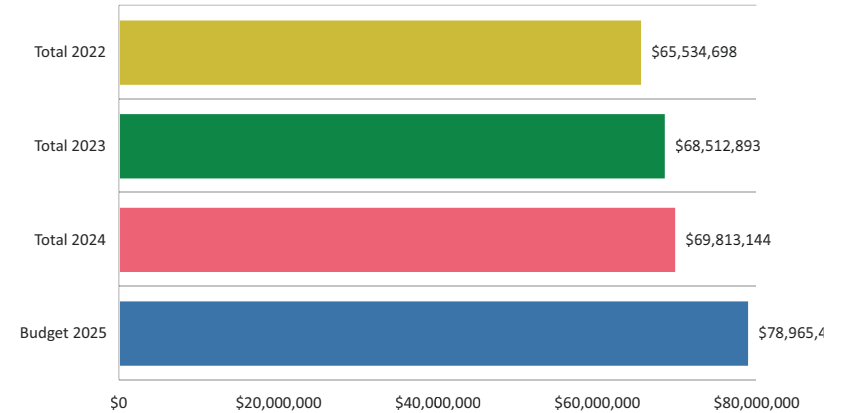


Summary of Revenues - Major Boards & Commissions

Children's Services Board



Developmental Disabilities



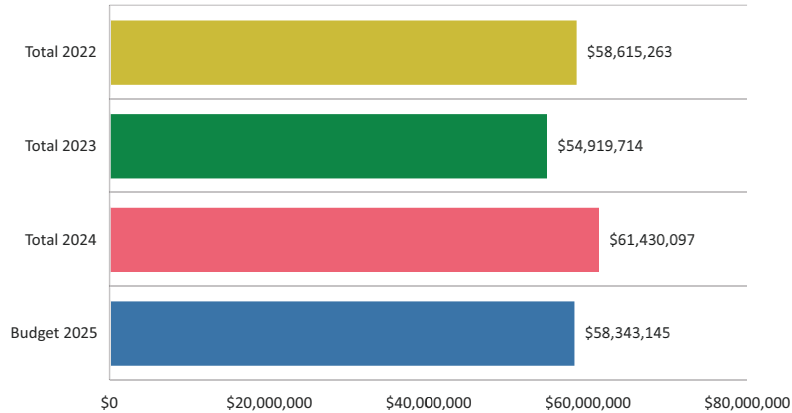
Alcohol, Drug & Mental Health



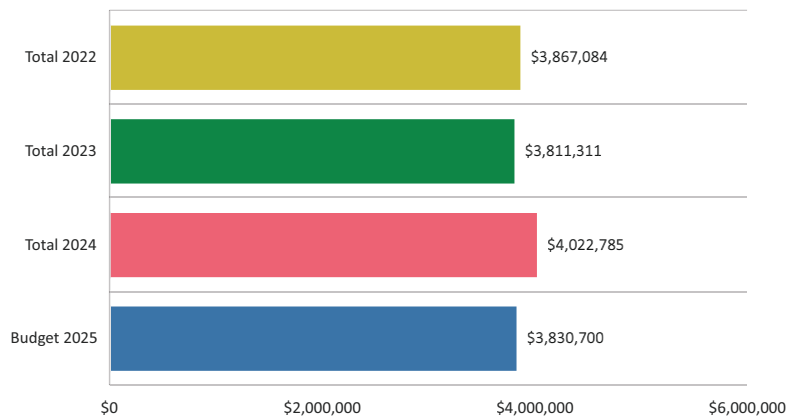


Summary of Revenues - Major Enterprise Funds

Sanitary Sewer Services



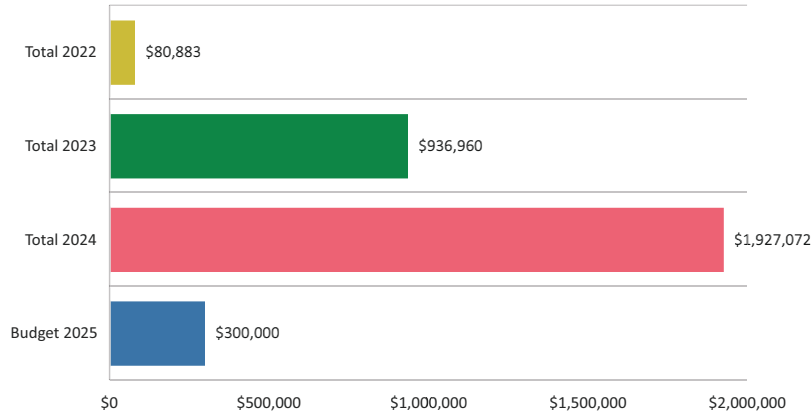
DOSSS Sewer Debt Service



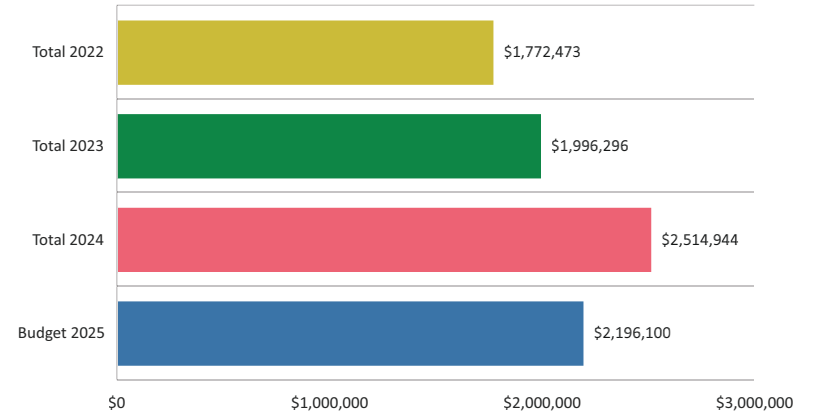


Summary of Revenues - Internal Services Funds

Workers Compensation-IS



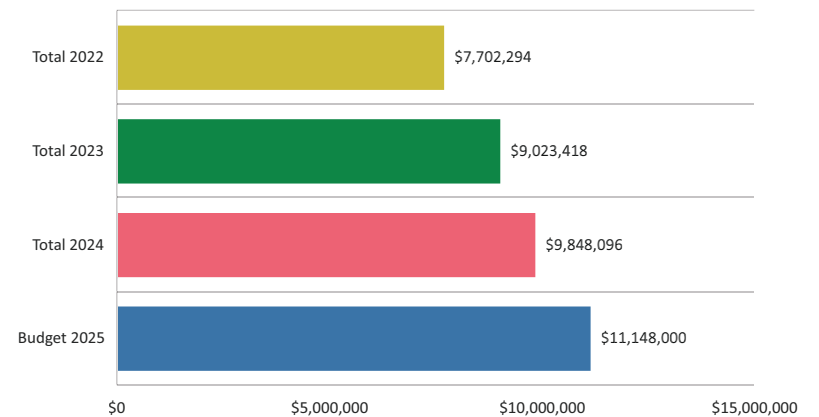
Property & Casualty Insurance-IS



Hospitalization Benefits-IS



Information Technology-IS



Five Year Forecasts



General Fund

	2023 Actual	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Beginning General Fund Balance	8,795,797.46	9,755,090.12	10,809,068.46	11,363,217.64	11,204,208.57	11,770,320.86
Revenues:						
Sales & Use Tax	58,562,698.99	58,381,648.18	58,673,556.42	59,553,659.77	60,446,964.67	61,353,669.14
Property Tax-Real Estate	23,600,422.90	29,452,540.00	29,894,328.10	30,342,743.02	31,859,880.17	32,337,778.38
Casino Tax Revenue	3,856,979.89	3,828,443.05	3,828,443.05	3,828,443.05	3,828,443.05	3,828,443.05
Property Transfer Tax	9,421,533.40	9,956,863.00	9,956,863.00	9,956,863.00	10,056,431.63	10,207,278.11
Other Taxes	11,375.24	10,200.00	10,200.00	10,200.00	10,200.00	10,200.00
Licenses & Permits	38,272.58	46,059.89	38,000.00	38,000.00	38,000.00	38,000.00
Intergovernmental Receipts	15,375,466.66	16,656,828.41	18,943,557.46	19,100,122.90	19,258,271.75	19,418,020.20
Charges for Services	15,629,973.08	16,121,171.30	16,439,726.30	16,764,839.88	17,301,092.09	17,642,812.87
Fines & Forfeitures	382,715.06	533,697.83	549,708.76	566,200.02	583,186.03	600,681.61
Miscellaneous	4,441,108.31	4,237,071.42	3,882,220.46	4,288,324.40	4,047,505.62	4,459,007.59
Interest and Other	30,550,573.72	28,693,739.63	22,040,522.68	17,497,404.76	17,607,875.46	17,719,941.42
Total Projected Revenues	161,871,119.83	167,918,262.71	164,257,126.23	161,946,800.80	165,037,850.46	167,615,832.36
Expenditures:						
Personnel	85,799,938.84	92,954,244.06	95,032,036.82	98,074,888.58	100,612,861.92	104,134,252.81
Operating	39,921,405.13	44,791,740.97	45,757,661.39	46,987,188.26	47,882,165.15	48,796,347.42
Other	34,798,486.68	29,118,299.34	22,913,278.85	17,043,733.04	15,976,711.10	15,212,263.23
Total Projected Expenditures	160,519,830.65	166,864,284.37	163,702,977.05	162,105,809.87	164,471,738.17	168,142,863.46
Projected Revenues Over/(Under) Expenditures	1,351,289.18	1,053,978.34	554,149.18	(159,009.07)	566,112.29	(527,031.10)
Change in Encumbrance Reserve	(391,996.52)					
Ending General Fund Unencumbered Balance	9,755,090.12	10,809,068.46	11,363,217.64	11,204,208.57	11,770,320.86	11,243,289.76
Budget Stabilization Fund Balance	25,325,501.00	25,325,501.00	25,325,501.00	25,325,501.00	25,325,501.00	25,325,501.00
Total Unencumbered General Funds	35,080,591.12	36,134,569.46	36,688,718.64	36,529,709.57	37,095,821.86	36,568,790.76
% of Expenditures	21.85%	21.66%	22.41%	22.53%	22.55%	21.75%
Revenue Assumptions:						
Property Conveyance - Flat 2025-2026, 1% growth in 2027 and 1.5% 2028						



	2023 Actual	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Sales Tax - 0.5% 2025, 1.5% 2026-2028						
Property Tax - 1.5% Growth 2025-2026, 5% 2027, 1.5% 2028						
Indigent Reimbursement of 78% in 2025-2028						
\$1.356M Title & \$1M BS Transfer 2024-2028						
No assumption of one time revenues						
General Wage Increases - 3% in 2025, 2.5% in 2026-2028						
Healthcare Premiums - 5% increases 2025-2028						
BOE - \$300K increase in 2026, \$600K in 2028						
Most non-discretionary expenditures growing around 2% - 3% Annually						



Real Estate Assessment Fund (REA)

	Estimated 2025	Estimated 2026	Estimated 2027	Estimated 2028	Estimated 2029
REVENUES					
Total Fees	8,600,000	8,700,000	8,800,000	8,900,000	9,000,000
EXPENDITURES					
Salaries	3,640,000	3,844,200	3,959,600	4,098,400	4,260,400
Benefits	1,580,000	1,670,000	1,750,000	1,850,000	1,950,000
Internal Charge Backs	800,000	840,000	882,000	926,100	972,500
Supplies	32,000	38,000	34,000	34,000	40,000
Travel	14,000	16,000	16,000	16,000	16,000
Motor Vehicle	16,000	18,000	18,000	20,000	22,000
Contract Services	1,200,000	1,400,000	1,200,000	1,200,000	1,600,000
Rentals	61,000	62,000	63,000	64,000	65,000
Advertising & Printing	45,000	100,000	50,000	50,000	100,000
Other Expense	280,000	294,000	308,700	324,200	340,500
Equipment	20,000	25,000	25,000	25,000	25,000
Capital Outlay	0	0	0	0	0
Transfers Out	0	0	0	0	0
Total Expenditures	7,688,000	8,307,200	8,306,300	8,607,700	9,391,400
OPERATING SURPLUS (DEFICIT)	912,000	392,800	493,700	292,300	(391,400)
BEG UNENC CASH BALANCE	8,008,421	8,920,421	9,313,221	9,806,921	10,099,221
END UNENC CASH BALANCE	8,920,421	9,313,221	9,806,921	10,099,221	9,707,821



Sanitary Sewer Fund

Account Number	Description	FY2023 Actual	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
	Beginning Cash Balance	\$54,809	\$1,837,723	\$1,108,192	\$ 458,906	\$85,262	\$ 445,970	\$ 592,449
Add:								
	Intergovernmental / Master Meter Revenue - Total	\$6,126,277	\$6,224,000	\$6,501,625	\$6,998,208	\$7,333,604	\$7,685,800	\$8,055,652
13091	City Of Aurora-Aurora Shores	\$47,201	\$49,000	\$49,000	\$49,490	\$49,985	\$50,485	\$50,990
13106	City Of Cuyahoga Falls-Mudbrook	\$3,348,394	\$3,250,000	\$3,422,250	\$3,603,629	\$3,794,622	\$3,995,737	\$4,207,511
13136	City of Tallmadge-Subdist 3-D	\$1,764,724	\$1,775,000	\$1,890,375	\$2,013,249	\$2,113,912	\$2,219,607	\$2,330,588
13137	Stark County Plant Operation	\$ 294,101	\$ 450,000	\$ 425,000	\$ 526,889	\$ 540,946	\$ 555,431	\$ 570,358
13138	Portage County Plant Operation	\$ 404,759	\$ 400,000	\$ 400,000	\$ 474,200	\$ 486,852	\$ 499,888	\$ 513,322
13526	Silver Lake-Mudbrook	\$ 267,098	\$ 300,000	\$ 315,000	\$ 330,750	\$ 347,288	\$ 364,652	\$ 382,884
14001	Maint Assessment Portage Co	\$16,349	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
14002	Maint Assessment Summit Co (includes Special Assessments)	\$4,215,898	\$4,321,500	\$4,340,000	\$4,383,400	\$4,427,234	\$4,471,506	\$4,516,221
14003	Deferred Tap-in Fees	\$69,718	\$50,000	\$60,000	\$60,600	\$61,206	\$61,818	\$62,436
14004	Delinquent User Charge Billing	\$1,747,899	\$2,100,000	\$2,100,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
14006	Fairlawn Sewer Maintenance	\$ 127,837	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
15062	Construction Service	\$72,370	\$ 100,000	\$ 100,000	\$ 102,000	\$ 104,040	\$ 106,121	\$ 108,243
15076	Intraagency County Billing	\$36,097	\$35,000	\$35,000	\$35,700	\$36,414	\$37,142	\$37,885
15362	Billing Charge Fee	\$1,093,989	\$1,200,000	\$1,300,000	\$1,326,000	\$1,352,520	\$1,379,570	\$1,407,162
15377	Fees-Permits	\$ 140,969	\$ 125,000	\$ 135,000	\$ 136,350	\$ 137,714	\$ 139,091	\$ 140,482
15497	Fees-Sewer Layer License	\$9,927	\$4,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
15527	Fees-Tap-In	\$2,335,694	\$2,100,000	\$2,200,000	\$2,222,000	\$2,244,220	\$2,266,662	\$2,289,329
15632	Industrial Pretreatment Bill	\$1,397,676	\$1,251,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
15692	Reg User Chg Billings (Rate Increase + New Growth)	\$32,755,636	\$39,000,000	\$41,730,000	\$44,442,450	\$47,108,997	\$49,935,537	\$52,931,669
15737	Slurry Removal	\$1,194	\$1,500	\$1,500	\$1,515	\$1,530	\$1,545	\$1,561
17022	Other Non-Operating Revenue	\$54,708	\$7,000	\$7,000	\$7,070	\$7,141	\$7,212	\$7,284
17042	Other Receipts	\$ 300,000	\$ 294,000	\$ 193,000	\$20,000	\$20,200	\$20,402	\$20,606
17045	County Car Reimbursement	\$7,917	\$15,000	\$15,000	\$15,300	\$15,606	\$15,918	\$16,236
17047	Employee Parking Fee	\$1,800	\$3,600	\$3,600	\$3,672	\$3,745	\$3,820	\$3,897



Account Number	Description	FY2023 Actual	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
17402	Reimbursements	\$3,951,438	\$ 193,000	\$ 107,670	\$ -	\$ -	\$ -	\$ -
17522	Rental/Lease of Real Property	\$ 230,866	\$ 225,000	\$ 235,000	\$ 236,500	\$ 241,230	\$ 246,055	\$ 250,976
17562	Sales-Personal Property	\$ 191,730	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
19002	Other Refund/Reimbursement	\$1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19995	Advances In	\$7,791,460	\$8,500,000	\$9,000,000	\$10,500,000	\$14,000,000	\$16,500,000	\$17,000,000
19999	Transfers In	\$4,994,931	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues, Sewer Operating Fund (excludes carryover)		\$67,673,380	\$66,268,100	\$69,612,895	\$74,039,265	\$80,643,901	\$86,426,700	\$90,398,140
Less:								
20501	Salaries - Pool Budget	\$7,515,962	\$8,150,600	\$8,605,890	\$8,864,067	\$9,129,989	\$9,403,888	\$9,686,005
20525	Overtime	\$ 717,844	\$ 680,000	\$ 700,000	\$ 714,000	\$ 715,428	\$ 716,859	\$ 718,293
25501	Employee Benefits - Pool Budget	\$3,424,347	\$3,445,000	\$3,914,000	\$4,109,700	\$4,397,379	\$4,705,196	\$5,034,559
27102	Professional Services	\$69,681	\$ 200,000	\$ 200,000	\$ 205,000	\$ 210,125	\$ 215,378	\$ 220,763
30401	Internal Charge Backs Pool	\$1,126,197	\$1,350,000	\$1,253,000	\$1,278,060	\$1,303,621	\$1,329,694	\$1,356,287
30501	Supplies Pool Budget	\$ 339,431	\$ 450,000	\$ 450,000	\$ 459,000	\$ 468,180	\$ 477,544	\$ 487,094
35501	Materials - Pool Budget	\$ 873,807	\$1,000,000	\$1,000,000	\$1,025,000	\$1,050,625	\$1,076,891	\$1,103,813
37501	Travel/Cont. Ed. - Pool Budget	\$10,121	\$10,000	\$20,000	\$20,200	\$20,402	\$20,606	\$20,812
40501	Vehicle Fuel/Repair	\$ 297,779	\$ 365,000	\$ 400,000	\$ 407,200	\$ 414,530	\$ 421,991	\$ 429,587
45501	Contract Services - Pool Budget	\$2,226,139	\$2,067,800	\$2,233,000	\$2,277,660	\$2,323,213	\$2,369,677	\$2,417,071
45602	Govt. Disposal Total (includes 45602)	\$18,170,509	\$29,000,000	\$30,900,000	\$32,445,000	\$34,067,250	\$35,770,613	\$37,559,143
45605	Private Disposal	\$11,251,071	\$ 280,000	\$ 290,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
50501	Utilities - Pool Budget	\$1,676,029	\$1,900,000	\$1,900,000	\$1,919,000	\$1,938,190	\$1,957,572	\$1,977,148
52501	Insurance	\$ -	\$ 190,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
54501	Rentals/Leases Pool Budget	\$1,117,421	\$1,217,300	\$1,594,200	\$1,610,142	\$1,626,243	\$1,642,506	\$1,658,931
58501	Advertising/Printing	\$ -	\$1,000	\$1,000	\$1,010	\$1,020	\$1,030	\$1,041
60501	Other - Pool Budget	\$ 428,399	\$ 400,000	\$ 450,000	\$ 454,500	\$ 459,045	\$ 463,635	\$ 468,272
70501	Equipment	\$ 424,633	\$1,032,000	\$ 843,000	\$ 864,075	\$ 885,677	\$ 907,819	\$ 930,514
78501	Capital Outlay - Pool	\$ 512,943	\$1,600,000	\$1,600,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000
80501	Debt Service - Pool	\$ -	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000



Account Number	Description	FY2023 Actual	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
84998	Advances Out	\$8,500,000	\$4,500,000	\$8,500,000	\$9,000,000	\$10,500,000	\$14,000,000	\$16,500,000
84999	Transfers Out, Debt	\$7,208,153	\$4,150,000	\$4,444,091	\$6,145,295	\$7,084,276	\$7,285,322	\$7,285,322
	OWDA Loans	\$3,658,424	\$4,007,959	\$4,300,000	\$6,001,204	\$6,940,974	\$7,141,740	\$7,141,740
	OPWC Loans	\$28,791	\$29,391	\$28,791	\$28,791	\$28,791	\$28,791	\$28,791
	City of Hudson Sewer Transfer Debt	\$ 112,629	\$ 112,650	\$ 115,300	\$ 115,300	\$ 114,511	\$ 114,791	\$ 114,791
	Adjustment to reconcile							
84999	Transfers Out, New Capital Outlay		\$4,994,931	\$ 500,000	\$ 500,000	\$1,574,000	\$1,400,000	\$1,000,000
	Total Expenditures, Sewer Operating Fund	\$65,890,466	\$66,997,631	\$70,262,181	\$74,412,909	\$80,283,193	\$86,280,220	\$90,968,655
	Net Funds Available, (Current Year)	\$1,782,914	\$ (729,531)	\$ (649,286)	\$ (373,644)	\$ 360,708	\$ 146,480	\$ (570,515)
	End of Year Cash Balance	\$1,837,723	\$1,108,192	\$ 458,906	\$85,262	\$ 445,970	\$ 592,449	\$21,935



Engineer's Motor Vehicle Gas Tax Fund (MVGT)

	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
REVENUE						
Permissive Auto Tax	\$447,400.00	\$452,500.00	\$457,700.00	\$462,900.00	\$468,200.00	\$473,500.00
County Permissive Tax	\$6,329,600.00	\$6,329,600.00	\$6,392,900.00	\$6,456,800.00	\$6,521,400.00	\$6,586,600.00
Gas Tax	\$4,001,300.00	\$4,041,300.00	\$4,081,700.00	\$4,122,500.00	\$4,163,700.00	\$4,205,300.00
License Tax	\$7,888,600.00	\$8,125,300.00	\$8,369,100.00	\$8,620,200.00	\$8,878,800.00	\$9,145,200.00
Other Revenue	\$1,020,000.00	\$1,120,000.00	\$1,120,000.00	\$1,120,000.00	\$1,120,000.00	\$1,120,000.00
Municipal Courts	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
Other Receipts	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Reimbursements	\$900,000.00	\$900,000.00	\$900,000.00	\$900,000.00	\$900,000.00	\$900,000.00
Sale of Property	\$5,000.00	\$5,000.00	\$5,000.00	\$5,001.00	\$5,002.00	\$5,002.00
Interest income	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Total Revenue	\$19,686,900.00	\$21,088,700.00	\$21,441,400.00	\$21,802,401.00	\$22,172,102.00	\$22,550,602.00
EXPENSE						
Personnel	\$10,955,950.00	\$11,054,700.00	\$11,386,300.00	\$11,727,900.00	\$12,079,700.00	\$12,442,100.00
Operations	\$3,353,900.00	\$3,261,800.00	\$3,294,400.00	\$3,327,300.00	\$3,360,600.00	\$3,394,200.00
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal General Operating Budget	\$14,309,860.00	\$14,316,500.00	\$14,680,700.00	\$15,055,200.00	\$15,440,300.00	\$15,836,300.00
Capital	\$5,377,040.00	\$6,772,200.00	\$6,760,700.00	\$6,747,201.00	\$6,731,802.00	\$6,714,302.00
Total Expenditures	\$19,686,900.00	\$21,088,700.00	\$21,441,400.00	\$21,802,401.00	\$22,172,102.00	\$22,550,602.00



Developmental Disabilities Fund (DD)

	2023 ACTUAL	2024 PROJECTION	2025 BUDGET	2026 FORECAST	2027 FORECAST	2028 FORECAST	2029 FORECAST
REVENUE							
PROPERTY TAXES	\$54,815,548	\$55,568,694	\$66,177,703	\$66,177,703	\$66,177,703	\$66,177,703	\$66,177,703
REIMBURSEMENTS	10,933,397	11,222,447	10,520,000	10,632,456	10,744,911	10,857,367	10,969,822
OTHER RECEIPTS	2,763,948	2,982,980	2,267,740	2,267,740	2,267,740	2,267,740	2,267,740
TOTAL REVENUE	\$68,512,893	\$69,774,121	\$78,965,443	\$79,077,899	\$79,190,354	\$79,302,810	\$79,415,265
EXPENDITURES							
PERSONNEL COSTS	\$29,378,835	\$31,541,743	\$33,642,105	\$34,102,692	\$34,761,658	\$35,426,817	\$36,098,229
MEDICAID COSTS	30,233,039	36,605,234	36,112,056	36,026,140	36,783,399	37,548,230	38,320,710
DIRECT SERVICE CONTRACTS	8,917,098	10,023,921	8,898,042	8,144,208	8,144,208	8,144,208	8,144,208
OTHER EXPENSES	2,522,092	2,674,856	3,199,367	2,962,471	2,971,653	2,980,924	3,077,284
TOTAL EXPENDITURES	\$71,051,064	\$80,845,754	\$81,851,570	\$81,235,511	\$82,660,918	\$84,100,179	\$85,640,431
NET REVENUES AND EXPENDITURES	\$(2,538,171)	\$(11,071,634)	\$(2,886,127)	\$(2,157,612)	\$(3,470,564)	\$(4,797,370)	\$(6,225,166)
FUND BALANCE							
BEGINNING FUND BALANCE	\$64,743,301	\$62,205,130	\$51,133,496	\$48,247,369	\$46,089,757	\$42,619,194	\$37,821,824
REVENUE	\$68,512,893	\$69,774,121	\$78,965,443	\$79,077,899	\$79,190,354	\$79,302,810	\$79,415,265
EXPENDITURES	\$(71,051,064)	\$(80,845,754)	\$(81,851,570)	\$(81,235,511)	\$(82,660,918)	\$(84,100,179)	\$(85,640,431)
ENDING OPERATING FUND BALANCE	\$62,205,130	\$51,133,496	\$48,247,369	\$46,089,757	\$42,619,194	\$37,821,824	\$31,596,658

- Property taxes as per most current tax certificate and includes new revenue for the next levy cycle.

- Reimbursements increased for the addition of 3 new SSAs per year beginning in 2026.

Expenditure Assumptions:

- Personnel costs increase 1% annually and assumes five new staff each year beginning with 2026. Of the new staff, three are partially Medicaid reimbursable.

- Medicaid costs increase due to an increase in provider reimbursement rates for DSP wage increases effective 1/1/24 and 7/1/24 in addition to average growth in needs.

- Direct Service Contracts and Other Expenses are based on average spend in 2023 and 2022 beginning in 2026.



Children Services Fund (CSB)

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	2032 Forecast
Beginning Carry Forward Balance	\$18,685	\$28,361	\$38,502	\$45,941	\$50,235	\$49,925	\$44,944	\$41,518	\$37,025	\$31,400	\$24,571	\$16,466	\$7,004
REVENUES													
Levy	\$38,982	\$39,402	\$40,047	\$40,188	\$40,720	\$40,926	\$41,264	\$41,604	\$41,947	\$42,293	\$42,642	\$42,994	\$43,348 (1)
Title IV-E Administration	8,852	8,997	9,079	8,556	9,000	9,800	11,451	11,756	12,070	12,393	12,726	13,068	13,421 (3)
Title IV-E Placement	6,454	6,713	6,992	7,553	8,035	8,170	10,078	10,843	11,674	12,578	13,560	14,628	15,788 (3)
State	6,124	5,616	5,196	5,475	6,666	6,764	7,435	8,173	8,984	9,875	10,855	11,932	13,115
Other	5,234	6,686	5,370	4,656	4,309	3,899	4,061	4,229	4,405	4,587	4,778	4,976	5,182 (4)
Total Operating Revenues	\$65,646	\$67,414	\$66,684	\$66,428	\$68,730	\$69,559	\$74,289	\$76,605	\$79,080	\$81,726	\$84,560	\$87,597	\$90,855
EXPENDITURES													
Payroll	\$21,986	\$22,553	\$22,659	\$22,851	\$23,100	\$24,650	\$25,175	\$25,712	\$26,260	\$26,819	\$27,390	\$27,974	\$28,570
Benefits	9,262	9,371	9,052	9,680	10,916	12,483	12,980	13,497	14,034	14,593	15,174	15,779	16,407
Paid Placements	12,768	13,667	16,397	17,941	21,000	21,800	23,726	25,823	28,105	30,588	33,291	36,233	39,434 (2)(2 a)
Foster Care	3,725	3,655	3,451	3,811	4,100	4,415	4,457	4,499	4,542	4,585	4,628	4,672	4,716
Adoption Related	1,499	1,246	1,040	966	1,025	1,110	1,066	1,024	984	945	907	872	837
Other Child Related	1,217	1,194	1,062	1,149	682	1,251	1,279	1,308	1,338	1,368	1,399	1,431	1,463
Other	5,513	5,587	5,583	5,737	8,217	8,833	9,033	9,237	9,446	9,659	9,877	10,101	10,329 (4)(5)
Total Operating Expenditures	\$55,970	\$57,273	\$59,244	\$62,134	\$69,040	\$74,542	\$77,717	\$81,100	\$84,707	\$88,557	\$92,668	\$97,060	\$101,756
Operating Surplus/ (Deficit)	9,676	10,141	7,441	4,293	(310)	(4,983)	(3,428)	(4,495)	(5,627)	(6,830)	(8,108)	(9,463)	(10,902)
Ending Carry Forward Balance	\$28,361	\$38,502	\$45,941	\$50,235	\$49,925	\$44,944	\$41,518	\$37,025	\$31,400	\$24,571	\$16,466	\$7,004	\$(3,895)

(1) The new 1 mill levy is projected to generate \$12,203,804. Levy revenue increases over the life of the levy (.825% annually) are based on prior levy period experience.



2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	2032 Forecast
<hr/>												
(2) Paid Placements for the years of 2021 through 2025 were adjusted in May of 2020 to allow for a yearly 5.56% increase which is the annualized average increase over the course of the previous levy cycle (2014 through 2019). 2020 was adjusted to reflect current trends.												
<hr/>												
(2a) The average increase has been recalculated due to significantly higher year-over-year growth 2021 - 2023. The new average growth rate is now 8.836%.												
<hr/>												
(3) During the Pandemic period beginning in March of 2020, the Federal Medical Assistance Percentage (FMAP) has been increased by 6.2% (69.83% total rate). This is a positive driver of our IV-E revenue increase. The increase will extend until the last day of the quarter in which the pandemic ends, or the next fiscal year. The additional FFP was fully phased out as of Sept. 30th, 2023.												
<hr/>												
(4) 2020 Other revenue and Other expenses were adjusted in January of 2021 to account for Title XX revenue and an expense (PeopleAdmin) which were booked by the county fiscal office after the Operating Forecast was published.												
<hr/>												
(5) 2021 Other expense was adjusted in February of 2022 to account for an expense (\$12,377.20) which was booked by the county fiscal office after the Operating Forecast was published.												
<hr/>												



Alcohol, Drug Addiction & Mental Health Services Fund

	2020	2021	2022	2023	2024	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Projection	Projection	Projection	Projection
Beginning Cash Balance	\$48,201,733	\$54,021,761	\$60,133,459	\$67,659,738	\$70,070,465	\$70,070,465	\$28,904,023	\$23,619,816	\$21,783,043	\$18,540,373	\$16,016,407
Revenue Receipts											
FEDERAL											
1. OhioMHAS	4,295,802	4,671,243	5,448,773	4,742,775	5,634,689	5,020,469	4,030,767	6,030,767	4,030,767	4,030,767	4,030,767
Subtotal OhioMHAS	\$4,295,802	\$4,671,243	\$5,448,773	\$4,742,775	\$5,634,689	\$5,020,469	\$4,030,767	\$6,030,767	\$4,030,767	\$4,030,767	\$4,030,767
2. Other Federal	245,775	156,893	81,665	-	-	-	-	-	-	-	-
Subtotal Federal	\$4,541,577	\$4,828,136	\$5,530,438	\$4,742,775	\$5,634,689	\$5,020,469	\$4,030,767	\$6,030,767	\$4,030,767	\$4,030,767	\$4,030,767
STATE											
1. OhioMHAS	6,641,334	6,077,873	5,523,771	6,062,845	5,775,117	5,913,926	6,287,203	6,287,203	6,350,075	6,350,075	6,413,576
Subtotal OhioMHAS	\$6,641,334	\$6,077,873	\$5,523,771	\$6,062,845	\$5,775,117	\$5,913,926	\$6,287,203	\$6,287,203	\$6,350,075	\$6,350,075	\$6,413,576
2. Other State	416,758	312,379	71,890	65,149	30,408	30,408	30,408	30,408	30,408	30,408	30,408
Subtotal State	\$7,058,092	\$6,390,252	\$5,595,661	\$6,127,994	\$5,805,525	\$5,944,334	\$6,317,611	\$6,317,611	\$6,380,483	\$6,380,483	\$6,443,984
Local (Other)	\$376,811	\$95,481	\$15,615	\$26,101	\$379,493	\$379,493	\$376,243	\$383,239	\$386,927	\$386,927	\$386,927
Operating Levy	\$34,826,687	\$35,197,604	\$35,779,909	\$35,934,627	\$36,179,260	\$36,179,260	\$36,392,311	\$36,392,311	\$36,392,311	\$36,392,311	\$36,392,311
Total Revenue Receipts	\$46,803,167	\$46,511,473	\$46,921,621	\$46,831,497	\$47,998,967	\$47,523,556	\$47,116,932	\$49,123,928	\$47,190,488	\$47,190,488	\$47,253,989
Expenditures:											
Agency - Non-Medicaid	\$27,822,094	\$26,233,259	\$24,894,348	\$26,695,611	\$30,567,291	\$29,927,230	\$32,744,699	\$32,810,188	\$32,875,809	\$32,941,560	\$33,007,444
Other contracts and allocations	10,571,322	11,627,380	11,809,045	14,839,384	20,179,569	16,389,952	15,940,463	14,296,289	13,563,818	12,632,986	12,126,450
Other Administration	296,222	341,262	359,199	417,791	514,457	493,222	607,724	619,878	632,276	644,922	657,820
Salary and Fringe	2,293,502	2,197,874	2,332,750	2,467,984	2,855,806	2,525,534	3,108,253	3,234,345	3,361,255	3,494,986	3,636,044
Total Expenditures	\$40,983,140	\$40,399,775	\$39,395,342	\$44,420,770	\$54,117,124	\$88,689,998	\$52,401,139	\$50,960,701	\$50,433,158	\$49,714,454	\$49,427,758
Projected Revenue Over/ (Under Expenditures)	\$5,820,028	\$6,111,698	\$7,526,279	\$2,410,727	\$(6,118,157)	\$(41,166,442)	\$(5,284,207)	\$(1,836,773)	\$(3,242,670)	\$(2,523,966)	\$(2,173,769)
Ending Operating Cash Balance	\$54,021,761	\$60,133,459	\$67,659,738	\$70,070,465	\$63,952,309	\$28,904,023	\$23,619,816	\$21,783,043	\$18,540,373	\$16,016,407	\$13,842,638
Months of Operating Cash on Hand	15.8	17.9	20.6	18.9	14.2	7.0	5.4	5.1	4.4	3.9	3.4



	2020	2021	2022	2023	2024	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Projection	Projection	Projection	Projection
ADM Permanent Improvement Fund	\$-	\$-	\$-	\$1,832,199	\$1,832,199	\$40,536,260	\$1,832,199	\$1,832,199	\$1,832,199	\$1,832,199	\$1,832,199
Total Cash (Operating + Improvement)	\$54,021,761	\$60,133,459	\$67,659,738	\$71,902,664	\$65,784,508	\$69,440,283	\$25,452,015	\$23,615,242	\$20,372,572	\$17,848,606	\$15,674,837

This financial forecast presents to the best of management's knowledge and belief, the ADM Board's expected results of operations for the forecast period.

Accordingly, the forecast reflects management's judgment as of 07/01/2024, the date of the forecast of the expected conditions and its expected course of action.

There will usually be differences between forecasted and actual results because events and circumstances frequently do not occur as expected and those differences may be material.

ADM Permanent Improvement Funds (\$38,704,061) are projected to be spent between calendar 2024 and calendar 2025 with the construction of the Frese Residential Center and the ADM Wellness Center.

Revenue Assumptions:

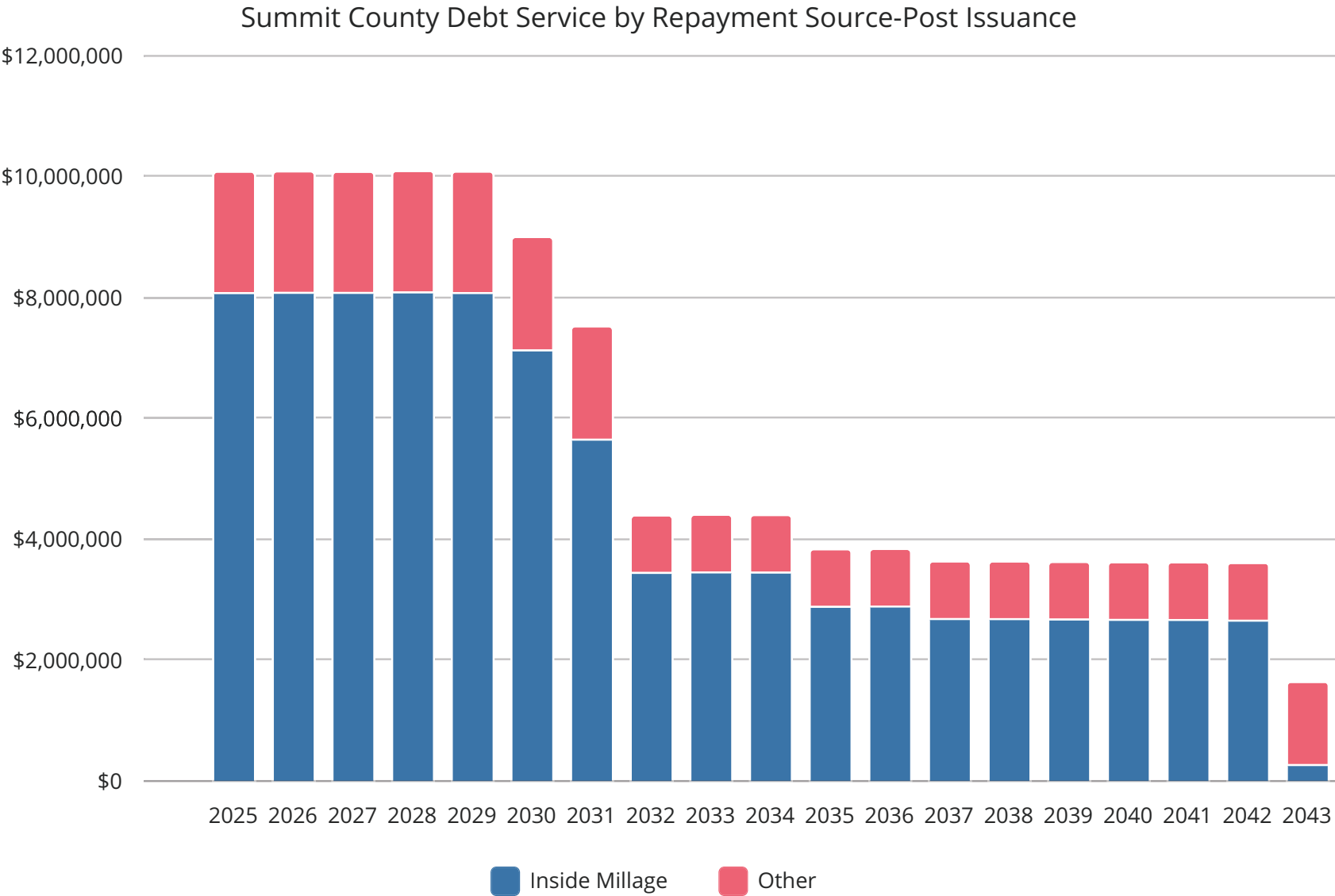
Expenditure Assumptions:

Federal and State funding was adjusted based on preliminary awards for SFY2025.

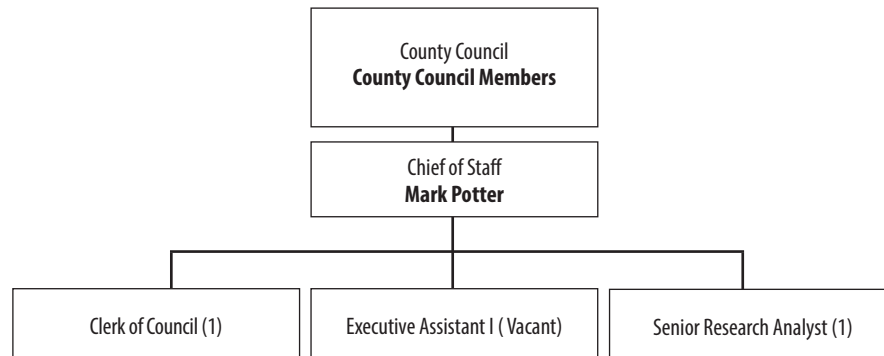
Levy rate = 2.95 mill, no increase; beginning in 2021.

Levy projected collections received by ADM from the County of Summit's Fiscal Office on February 6, 2024.

*2027 thru 2030 proj. revenues beyond the current levy cycle and reflect estimated 2026 collections.



Council



COUNCIL MEMBERS

District 1

Rita Darrow

District 2

John Schmidt

District 3

Gloria Rodgers

District 4

Jeff Wilhite

District 5

Veronica Sims

District 6

Christine Higham

District 7

Bethany McKenney

District 8

Joseph Kacyon

At-Large

John Donofrio

At-Large

Elizabeth Walters

At-Large

Erin Dickinson



Program Description and Challenges

Summit County Council is responsible for the timely, effective processing of legislation. County Council is continuing to establish a visible presence in Summit County through local events to keep constituents aware of what is going on in the community. The office also addresses a variety of constituent concerns/issues.

Program Goals and Objectives

- 1. Continue to examine current staff duties and responsibilities and update as necessary to reflect office’s current operational platform.
- 2. Continue process of accurately and effectively maintaining and disposing office records in compliance with the Records Retention Policies. Review and update Records Retention Policies as necessary.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Amount of Legislation Processed	The effective processing/record-keeping of legislation	362	375
Constituent Calls	Record keeping of constituent concerns/issues	160	200



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Clerk of Council	1.0	1.0	1.0	1.0	1.0
Council Chief of Staff	1.0	1.0	1.0	1.0	1.0
Council President	1.0	1.0	1.0	1.0	1.0
County Council Member	10.0	10.0	10.0	10.0	10.0
Executive Assistant 1	1.0	0.0	0.0	0.0	0.0
Senior Research Analyst	1.0	1.0	1.0	1.0	1.0
	15.0	14.0	14.0	14.0	14.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Officials	51000	341,952	351,419	357,400	355,827	363,532
Salaries-Employees	51200	180,298	182,623	194,300	193,577	204,380
Council- Emp Benefit	520AA	302,445	304,645	318,400	316,558	298,815
Professional Services	53000	1,492	1,727	2,500	1,863	2,500
Contract Services	53100	23,648	12,674	21,500	27,073	21,500
Rentals & Leases	53800	—	836	1,200	1,115	1,200
Advertising & Printing	53900	2,436	4,761	5,000	3,358	5,000
Internal Services Charges	54300	13,300	13,100	19,300	19,270	13,100
Supplies	54400	1,882	5,334	6,500	6,290	6,500
Travel & Expense	55200	8,285	7,621	13,600	15,157	17,500
Other Expenses	55300	4,987	4,706	5,000	3,955	55,000
Equipment	57300	—	150	2,500	2,443	2,500
Department Total		880,725	889,596	947,200	946,485	991,527



Executive



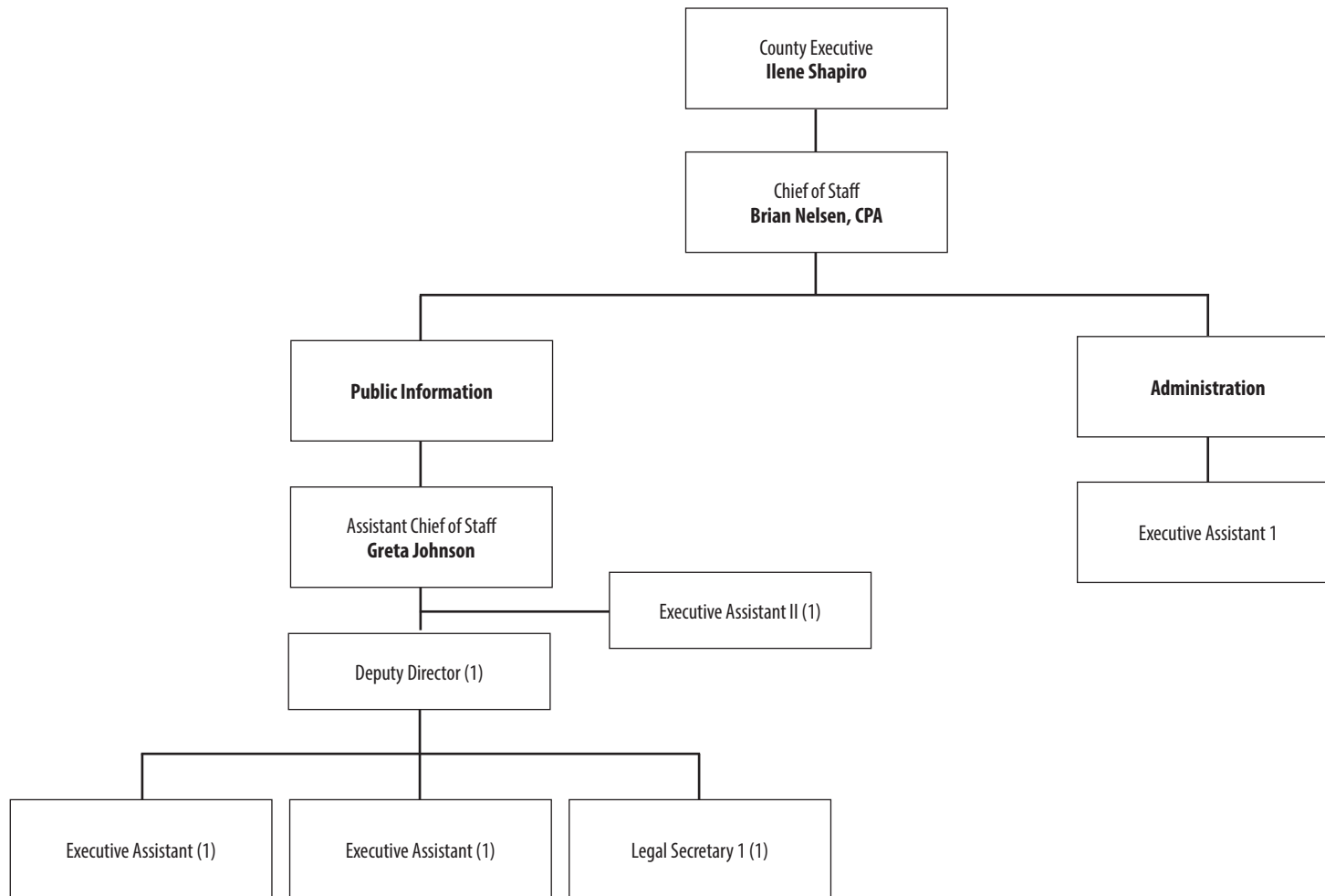


Executive Budget Summary by Fund

Description	Organization Number	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget	2025 Adopted Budget - 2024 Adjusted Budget	% Change of 2025 Adopted Budget - 2024 Adjusted Budget
General Fund								
Exec Administration	10011301	1,053,835	1,320,542	1,483,200	1,462,365	1,709,377	226,177	15.2%
Finance & Budget	10011302	852,244	943,130	1,051,083	967,079	972,140	(78,943)	(7.5)%
Exec Administrative Serv	10011303	3,777,688	3,826,455	4,477,926	4,280,923	4,742,407	264,481	5.9%
Exec HR	10011304	683,068	810,211	1,016,123	959,018	0	(1,016,123)	(100.0)%
Exec Law	10011305	661,580	753,744	987,653	952,639	747,142	(240,511)	(24.4)%
Consumer Affairs	10011306	16,630	2,115	20,000	1,296	20,000	0	0.0%
Public Safety-GF	10011307	0	198,164	201,800	182,765	193,625	(8,175)	(4.1)%
Econ Dev Adm	10011341	731,584	791,171	1,018,200	1,002,326	954,946	(63,254)	(6.2)%
Medical Examiner	10011351	2,088,360	183,470	2,577,900	2,543,669	2,996,873	418,973	16.3%
General Fund Total		9,864,989	8,829,002	12,833,885	12,352,080	12,336,509	(497,376)	(3.9)%
Non-General Funds								
Building Standards	10101370	3,181,935	5,074,141	5,041,921	3,456,828	5,670,447	628,526	12.5%
Public Safety-Comms	10151307	1,747,884	1,926,063	4,616,007	3,205,090	1,614,533	(3,001,474)	(65.0)%
EXE-Animal Control	20011360	1,099,783	1,179,950	1,604,650	1,296,808	1,646,022	41,372	2.6%
HUD-Grants Admin	20121344	0	0	204,300	110,313	235,332	31,032	15.2%
HUD-Grants Program	20121345	0	0	846,900	219,768	846,900	0	0.0%
CDBG Loan	20121346	0	0	100,000	0	100,000	0	0.0%
Grant Admin	20131344	0	0	70,700	0	59,000	(11,700)	(16.5)%
HUD-Grants Program	20131345	0	0	405,000	33,324	405,000	0	0.0%
ME Lab	20301352	455,003	358,530	524,961	348,918	489,162	(35,799)	(6.8)%
EMA Operating	20411331	0	0	954,841	742,970	790,786	(164,056)	(17.2)%
Akron Zoo	21106010	14,814,515	14,874,948	15,347,500	15,065,924	15,325,339	(22,161)	(0.1)%
Executive Capital Projects	40091490	0	0	7,862,837	4,131,276	501,858	(7,360,979)	(93.6)%



Description	Organization Number	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget	2025 Adopted Budget - 2024 Adjusted Budget	% Change of 2025 Adopted Budget - 2024 Adjusted Budget
Office Services	60017240	945,937	800,621	1,645,120	1,082,961	1,579,658	(65,462)	(4.0)%
Workers Comp	60027210	2,023,316	1,813,892	3,258,925	2,003,721	3,287,364	28,439	0.9%
Employee Benefits	60037211	68,232,387	71,035,585	75,092,979	74,682,714	71,880,164	(3,212,814)	(4.3)%
Employee Benefits Stop Loss	60047212	4,247,817	4,389,510	5,400,000	4,951,534	4,300,000	(1,100,000)	(20.4)%
Property & Casualty Ins	60057250	1,837,647	2,180,208	2,750,771	2,338,407	2,698,106	(52,665)	(1.9)%
Telephone Service	60067220	1,169,923	1,022,828	1,961,961	1,111,964	1,283,100	(678,861)	(34.6)%
GIS	60087230	789,032	916,605	1,209,245	958,580	1,225,772	16,527	1.4%
Non-General Funds Total		100,545,180	105,572,882	128,898,619	115,741,100	113,938,543	(14,960,076)	(11.6)%





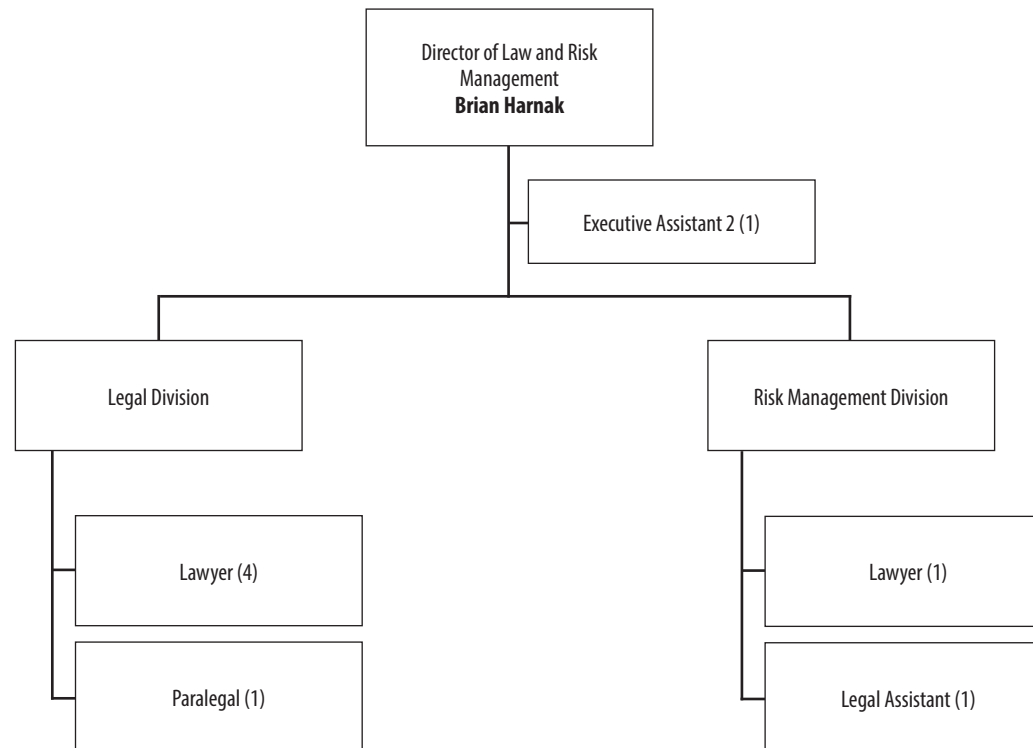
2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Chief of Staff-Executive	0.6	0.6	0.6	0.6	0.6
Community Relations Specialist	0.0	1.0	1.0	1.0	0.0
County Executive	1.0	1.0	1.0	1.0	1.0
Deputy Director - Executive	1.0	1.0	1.0	1.0	1.0
Director	0.9	0.9	0.9	0.9	0.9
Executive Assistant 1	3.0	2.0	2.0	1.0	3.0
Executive Assistant 2	1.0	2.0	1.0	2.0	3.0
Public Information Officer	0.0	0.0	0.0	1.0	0.0
Secretary 1	0.0	1.0	1.0	0.0	0.0
Secretary 2	1.0	0.0	0.0	0.0	0.0
Senior Administrator-EXE	0.0	0.0	1.0	2.0	2.0
	8.4	9.4	9.4	10.5	13.5



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Officials	51000	152,749	155,405	158,200	158,107	160,856
Exec Adm Sal-Empl	512AP	611,585	816,345	890,500	890,423	1,054,463
Exec Adm Emp Benefi	520AP	241,214	302,166	355,000	354,988	414,559
Contract Services	53100	3,922	3,825	4,000	3,210	4,000
Advertising & Printing	53900	12,014	16,046	15,000	12,429	15,000
Internal Services Charges	54300	9,227	8,070	15,000	10,338	15,000
Supplies	54400	13,704	11,431	25,000	21,582	25,000
Travel & Expense	55200	4,435	4,487	17,500	8,321	17,500
Other Expenses	55300	4,986	2,767	3,000	2,968	3,000
Department Total		1,053,835	1,320,542	1,483,200	1,462,365	1,709,377





Program Description and Challenges

The Department of Law and Risk Management ("Law Department") is responsible for providing legal services to all of the departments under the Executive, managing the County's liability insurance program, and operating the Records Center. This narrative is directed to the functions of the Law Department and the Records Center.

The Law Department negotiates, drafts, reviews and approves agreements proposed by all different offices within the County. Additionally, the Law Department monitors and manages all litigation in which the County is named as a party, whether represented by the Prosecutor's office or outside counsel. Attorneys within the Law Department prepare materials responsive to discovery requests, subpoenas and public records requests. The Law Department also negotiates collective bargaining agreements for all County Charter Offices.

The Records Center is responsible for maintenance of wide variety of public records for many different elected offices as well as all divisions under the Executive, and compliance with Ohio public records retention laws.

Program Goals and Objectives

1. Monitor and control expenses of outside counsel.
2. Reduce quantity of paper records stored, increase participation in document imaging program.
3. Improve workflow and organization of all contracts handled by the Law Department
4. Improve functionality of records retention and public records requests systems
5. Reduce and/or control increases of the various liability insurance costs incurred by the County



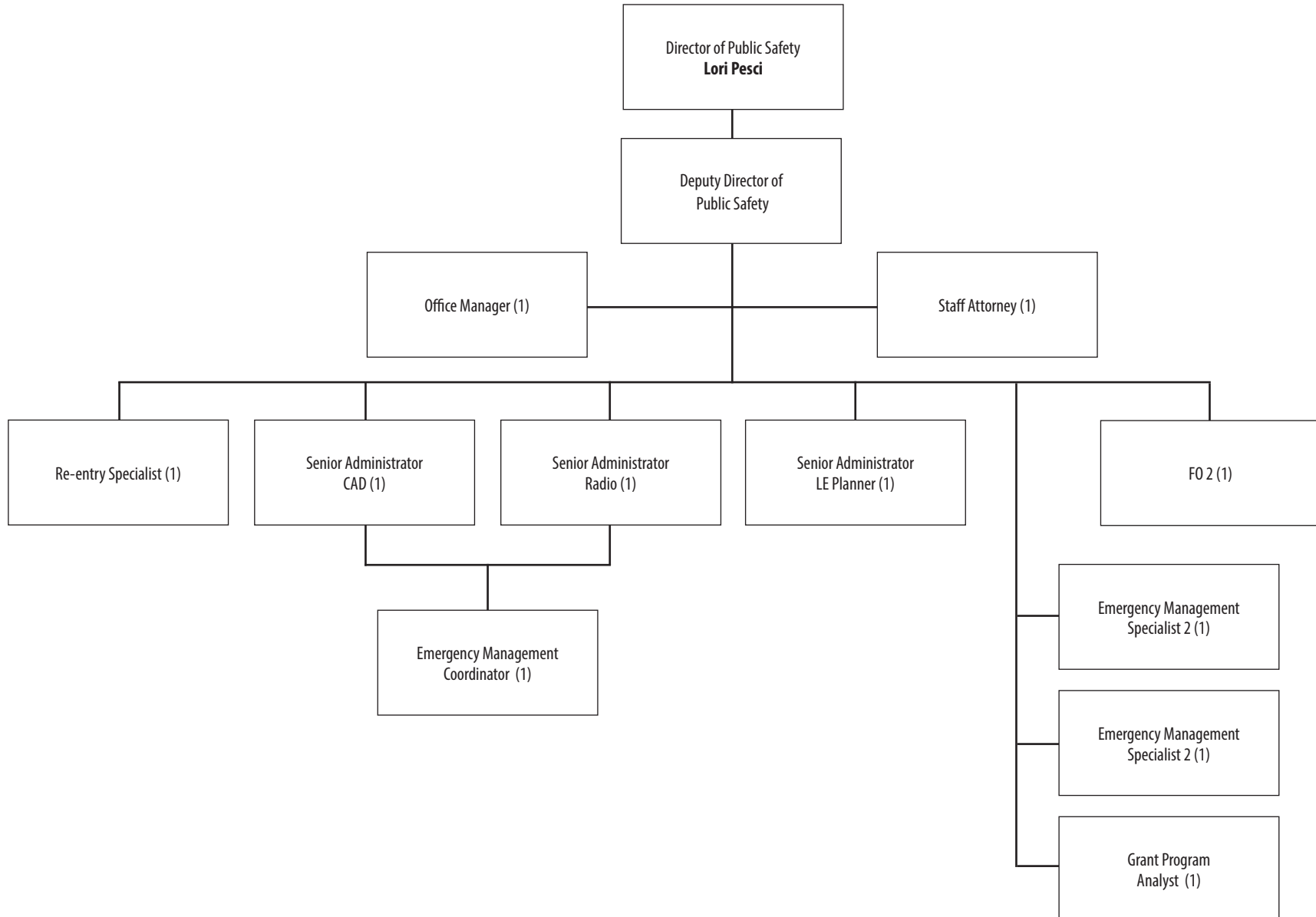
2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Attorney 1	1.0	0.5	1.0	1.0	1.0
Assistant Director	0.0	0.0	0.0	0.4	0.0
Asst Director of Administration	1.0	1.0	1.0	1.0	1.0
Attorney 2	1.5	2.5	2.0	2.0	0.5
Consumer Affairs Investigator	0.0	1.0	0.0	0.0	0.0
Deputy Dir - Labor Relations	0.4	0.4	0.4	0.0	0.0
Deputy Dir - Public Safety	0.4	0.4	0.0	0.0	0.0
Director	0.7	0.7	0.6	0.6	0.6
Executive Assistant 1	0.0	0.0	1.0	1.0	1.0
Executive Assistant 2	1.0	1.0	0.0	0.0	0.0
Paralegal	1.0	0.9	0.0	1.0	1.0
Senior Administrator-EXE	0.7	0.7	0.0	0.0	0.0
	7.6	8.9	6.0	7.0	6.1



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51200	453,494	513,185	637,900	637,817	420,224
Exec Law Emp Benefit	520AT	164,974	184,151	250,000	249,524	193,896
Professional Services	53000	25,314	38,759	54,000	46,856	55,000
Contract Services	53100	220	773	1,000	987	60,221
Internal Services Charges	54300	14,756	14,377	17,000	14,722	14,800
Supplies	54400	2,823	2,500	3,000	2,733	3,000
Department Total		661,580	753,744	962,900	952,639	747,142





Program Description and Challenges

Department of Public Safety

The Department of Public Safety plays a pivotal role in the coordination and management of county-wide public safety initiatives. By collaborating with key system stakeholders, the department ensures the smooth operation and integration of essential services that are crucial to the safety and well-being of Summit County residents. The department is responsible for overseeing the Emergency Management Agency, the Office of Justice Affairs, and the Public Safety Communications Division. Each of these entities contributes to the department's overarching goal of safeguarding lives, enhancing systemic efficiencies, and fostering collaboration among public safety and justice stakeholders.

Emergency Management Agency

The Emergency Management Agency (EMA) is tasked with the leadership, coordination, and support of the county's emergency management system. This agency's primary objective is to protect lives and mitigate the loss of property from various hazards, including natural disasters, technological incidents, and human-caused emergencies. The EMA works proactively to ensure that Summit County is prepared to respond to emergencies through robust planning, training, and resource allocation. The agency also plays a key role in disaster recovery, ensuring that affected communities receive the necessary support to rebuild and recover swiftly. The operational budget information for EMA is contained in a separate section of the budget report.

Office of Justice Affairs

The Office of Justice Affairs (OJA) is committed to improving the overall performance of the criminal justice system in Summit County. The OJA engages in strategic planning and provides critical information and technical assistance to justice system stakeholders. The office's efforts are geared toward streamlining resources, improving services, and funding initiatives that enhance public safety and the effectiveness of the criminal justice system. Additionally, the OJA promotes the adoption of advanced technologies to improve the delivery of justice services and enhance public safety outcomes. Finally, the coordination and oversight of community corrections services are managed through the OJA. The operational budget information for Community Corrections is contained in a separate section of the budget report.

Public Safety Communications Division

The Public Safety Communications Division oversees two critical components of Summit County's public safety infrastructure: the 800MHz Regional Radio System and the Consolidated Computer-Aided Dispatch System. These systems are essential for ensuring seamless communication and coordination among public safety agencies, government entities, and first responders. The operational budget information for Public Safety Communications is contained in a separate section of the budget report.

Program Goals and Objectives

1. Continue to assist in facilitating the consolidation of dispatching services county-wide.
2. Assist the Summit County Sheriff in managing the jail population.
3. Work with stakeholders to evaluate justice system processes to identify gaps and implement solutions to promote efficiency and cost savings, while continuing to ensure the safety of the community.
4. Continue engaging stakeholders to participate in Unite Us, a county-wide, closed-loop referral system that will assist with coordinating services for individuals suffering from substance use and mental health issues to create a more robust continuum of care resulting in an overall healthier community.
5. Develop strategies to provide Medically Assisted Treatment for individuals who are incarcerated in the Summit County Jail.



Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Continue to assist in facilitating the consolidation of dispatching services county-wide.	Facilitate the consolidation of dispatching services county-wide.	Implementation shifted due to technical issues	On time
Jail average daily population	Maintain the jail population at a monthly manageable number	Ongoing	Ongoing
Successful implementation of a county-wide data sharing platform by 7/25/2023 and 75% onboarding of identified stakeholder agencies	Implement county-wide data sharing platform to support a more robust continuum of care for individuals with substance use disorder and other co-occurring needs and onboard stakeholder agencies throughout Summit County to support social determinants of health.	N/A	20%



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Attorney 1	0.0	0.0	0.0	0.1	0.1
Deputy Director	0.0	0.0	0.1	0.1	0.1
Director	0.0	0.0	0.5	0.4	0.4
Fiscal Officer 2	0.0	0.0	0.0	0.8	0.0
Research Analyst	0.0	0.0	0.5	0.0	0.0
Senior Administrator-EXE	0.0	0.0	0.2	0.0	0.0
Staff Attorney 1	0.0	0.0	0.3	0.0	0.0
Fiscal Officer 3	0.0	0.0	0.0	0.0	0.8
	0.0	0.0	1.6	1.4	1.4



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
ExecPS-Salaries	512AD	—	154,891	124,000	114,819	132,485
Exec PS-Benefits	520AD	—	39,592	39,600	35,331	20,640
Professional Services	53000	—	—	3,000	1,040	3,000
Contract Services	53100	—	296	—	—	1,000
Internal Services Charges	54300	—	50	1,000	115	1,000
Supplies	54400	—	1,446	—	—	1,500
Travel & Expense	55200	—	889	1,000	760	1,000
Other Expenses	55300	—	1,000	33,200	30,701	33,000
Department Total		—	198,164	201,800	182,765	193,625



Program Description and Challenges

Ohio's system of emergency management is established under Chapter 5502 of the Revised Code, as well as the Homeland Security Act of 2002, which guide the program and staffing.

In Summit County, emergency management is performed through and coordinated by the Emergency Management Agency ("EMA"), which is organized under the Executive's Department of Public Safety. EMA has contracted with each city, village and township in the County to provide emergency management services to those communities. The emergency management agency is compensated by a per capita agreement with each community. Priorities and goals for emergency management are established by the Emergency Management Executive Committee. The primary responsibility of EMA is to provide professional mitigation, preparedness, response and recovery services that save lives, reduce injuries and economic loss, and enhance recovery from disasters. EMA is also dedicated to informing and educating the public in times of emergency or disaster.

Also, the Emergency Management Agency administers the Emergency Planning and Community Right-to-Know Act under Ohio Revised Code 3750. This includes but is not limited to planning and information gathering of hazardous chemicals.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Emergency Operations Center activation or resource support by the Emergency Management Agency during an incident or pre-planned event	Incident or Event Outcome	16	8
Provide various emergency management and homeland security trainings to first responders for preparedness and response in Summit County and the State of Ohio	Application of Training	30	26

In fulfilling its duties, EMA is responsible for the administration of several emergency management-related grants. The State Homeland Security Program ("SHSP") is a core assistance program contained within the Federal Homeland Security Grant Program ("HSGP"). SHSP provides funds to build capabilities at the State and local levels to implement the goals and objectives included in State Homeland Security Strategies and Initiatives. EMA is currently administering over \$1 million in funds that it has received through SHSP and other related grants.

Program Goals and Objectives

1. Coordinate and facilitate committees, boards, sub-committees, and councils to effectively implement concepts as set by each body.
2. Develop and implement training, exercises, and evaluation programs for all current and future programs administered by Emergency Management.
3. Develop and support Regional Communications Systems through funding, research, and staff support.
4. Apply for and distribute grant funding.



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
911 Coordinator / Training	0.0	0.0	0.0	0.0	0.0
Administrative Specialist	1.0	1.0	1.0	0.0	0.0
Deputy Director - Executive	0.4	0.0	0.9	0.9	0.9
Emergency Mgmt Coordinator	0.2	0.2	0.0	0.0	0.0
Emergency Mgmt Specialist 1	1.0	1.0	1.0	1.0	0.0
Emergency Mgmt Specialist 2	1.0	1.0	1.0	1.0	1.0
Fiscal Office 3	0.0	0.0	0.0	0.0	1.0
Grant Program Analyst	1.0	1.0	1.0	1.0	2.0
Office Manager	0.0	0.0	0.0	1.0	0.0
Senior Administrator-EXE	1.1	1.1	0.8	0.8	0.8
Staff Attorney 1	0.0	0.0	0.3	0.0	0.0
	5.8	5.4	6.0	5.7	5.7



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51000	317,378	331,030	803,693	752,931	810,011
Employee Benefits	52000	109,324	120,352	525,873	285,441	292,160
Contract Services	53100	36,700	49,371	50,229	49,380	50,000
Internal Services Charges	54300	25,405	12,389	50,591	20,813	31,300
Supplies	54400	9,343	12,210	27,143	16,876	15,500
Travel & Expense	55200	8,814	4,748	11,438	11,228	10,000
Other Expenses	55300	109,900	113,112	122,688	110,616	117,900
Grants & Mandates	57000	54,019	0	81	0	0
Equipment	57300	12,980	4,131	27,889	14,873	15,000
Department Total		683,863	647,343	1,619,625	1,262,156	1,341,872



Program Description and Challenges

Public Safety Communications

800MHz Radio

The County of Summit, through its Department of Public Safety, and the City of Akron collectively own and operate the Summit County – Akron 800MHz Regional Radio System (SCA8RRS). SCA8RRS is a ten site, twenty-five channel P25 simulcast system and provides mission critical communications to over 80 public safety and public works departments throughout Summit County; supporting more than 6,800 digital radios. The system is connected to the State of Ohio MARCS system forming a statewide “system of systems” radio network.

Summit County serves as the fiscal agent for the radio system, which is funded through monthly fees charged to each user and billed on a semiannual basis. These fees are determined per radio. The primary radio fund collects fees from user communities, while the County Radio Fund collects fees from Summit County’s non-general fund agencies. Currently, system operations are entirely supported by these user fees. Additionally, the County employs the Radio System Administrator, who manages the system’s day-to-day operations, including emergency repairs, scheduled maintenance, usage monitoring, inventory management, licensing, and billing matters.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
800 MHz Radios-Monthly System Status Report	Meet 99.999% up-time requirement	100.00%	99.99%
800 MHz Radios-Monthly Financial Report	Operational costs not to exceed user fee revenue	\$65,000 balance	\$75,000
800 MHz Radios-Link Layer Authentication Plan	Meet various project timelines in the plan	Ongoing	ongoing
800 MHz County Radios-Enable Radio Status Report	Ensure radios are operational	100% enabled	100% enabled
800 MHz County RadiosField Measurement/User Feedback	Ensure adequate system coverage at critical county facilities	100% coverage	100% coverage

Computer-Aided Dispatch

On July 1, 2018 the County of Summit, the Cities of Akron, Cuyahoga Falls, Fairlawn, Green and Stow entered into an Intergovernmental Agreement for the acquisition, installation and operation of a consolidated computer aided dispatch (CAD) system for their collective use in their Public Safety Answering Points (PSAPs). Summit County’s New World/Tyler CAD system is an essential tool that enhances the efficiency and effectiveness of emergency response services. Currently, the CAD system is used by dispatching centers serving over 75% of the County to coordinate and manage emergency and non-emergency calls for service, ensuring rapid and accurate communication between public safety personnel such as police, fire, and medical responders. Summit County serves as the fiscal agent for this project and employs a CAD Administrator to oversee daily operations. The project is entirely funded through user fees paid by each participating community.

Program Goals and Objectives

1. 800 MHz Radios-Ensure network up-time meets or exceeds 99.999%.
2. 800 MHz Radios-Ensure operational costs do not exceed user fee revenue.
3. 800 MHz Radio-Ensure system users meet MARCS 2025 deadline for Link Layer Authentication
4. 800 MHz County Radios-Ensure county employee radios operate properly; arrange repair and replacement as needed.
5. 800 MHz County Radios-Ensure adequate system coverage at critical county facilities.

**2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024**

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Deputy Dir-Public Safety	0.2	0.6	0.0	0.0	0.0
Director	0.0	0.0	0.5	0.6	0.6
Emergency Mgmt Coordinator	0.4	0.4	0.0	0.4	2.0
Research Analyst	0.0	0.0	0.5	0.0	0.0
Senior Administrator-EXE	1.2	1.2	1.5	1.2	1.2
Staff Attorney 1	0.0	0.0	0.2	0.4	0.4
	1.8	2.2	2.7	2.6	4.2



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51200	360,644	367,019	349,026	344,037	399,590
EMA 800MHz Emp Benefit	520BT	97,591	119,478	127,175	126,947	147,843
Contract Services	53100	1,175,724	1,292,713	3,249,414	2,374,043	824,400
Insurance	53700	—	—	17,660	17,660	—
Rentals & Leases	53800	39,658	48,273	44,700	45,954	44,700
Utilities	54200	—	—	161,620	60,658	—
Internal Services Charges	54300	4,496	3,882	10,809	3,039	11,000
Supplies	54400	2,000	—	2,000	—	2,000
Other Expenses	55300	31,299	43,744	312,340	221,172	145,000
Equipment	57300	36,472	50,954	40,000	11,580	40,000
Department Total		1,747,884	1,926,063	4,314,744	3,205,090	1,614,533



Program Description and Challenges

Summit County Community Corrections

Summit County Community Corrections (SCCC) provides a comprehensive range of services aimed at reducing incarceration rates while promoting rehabilitation and reintegration. These services offer alternatives to traditional incarceration, supporting public safety and aiding individuals in their recovery and reentry into society. SCCC's programs target different needs and levels of supervision, including halfway houses, electronic monitoring, day reporting, and the Community Alternative Sentencing Center (CASC).

Halfway House

The halfway house provides transitional housing for individuals who are reentering the community after serving time in jail or prison. It offers structured environments where residents receive supervision and support, including counseling, job placement assistance, and life skills training. The goal is to help individuals successfully transition back into society, reduce recidivism, and encourage personal responsibility.

Electronic Monitoring

Electronic monitoring (EM) is a cost-effective tool used to monitor individuals in the community, allowing them to remain at home while under supervision. This program utilizes GPS and radio frequency technology to track the movements of individuals who are deemed low to moderate risk. EM is commonly used for those on probation or parole, providing a less restrictive alternative to incarceration while ensuring compliance with court orders.

Day Reporting

The Day Reporting program offers structured supervision and rehabilitative services during the day for individuals who need intensive oversight but do not require residential placement. Participants report daily or several times a week to a designated center where they receive services such as substance abuse counseling, vocational training, and cognitive behavioral therapy. This program aims to address the underlying issues contributing to criminal behavior while allowing participants to live at home.

Community Alternative Sentencing Center (CASC)

The Community Alternative Sentencing Center (CASC) serves as a specialized facility offering non-violent offenders an alternative to traditional jail sentences. It focuses on rehabilitation through intensive programming in substance abuse treatment, anger management, and life skills development. CASC helps individuals avoid incarceration, maintain employment, and continue family responsibilities while addressing their needs in a structured setting.

Together, these programs offer a flexible and personalized approach to corrections in Summit County, helping reduce jail overcrowding while promoting rehabilitation and reintegration into the community.



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Contract Services	53100	7,147,800	—	9,250,340	9,250,340	8,981,000
Department Total		7,147,800	—	9,250,340	9,250,340	8,981,000



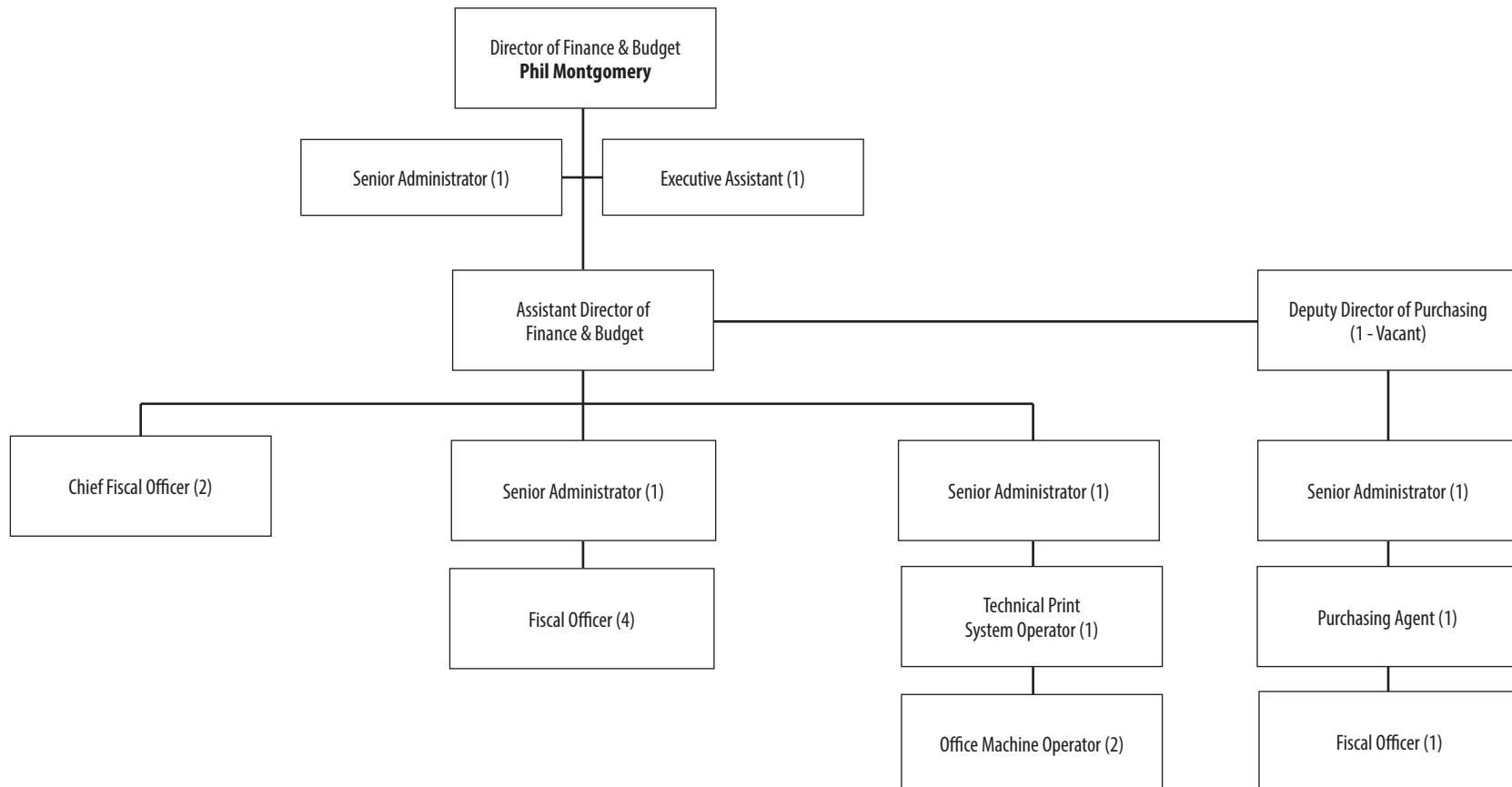
2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Consumer Affairs Investigator	1.0	0.0	0.0	0.0	0.0
Deputy Dir of Consumer Affairs	1.0	0.0	0.0	0.0	0.0
	2.0	0.0	0.0	0.0	0.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Other Expenses	55300	16,630	2,115	20,000	1,296	20,000
	Department Total	16,630	2,115	20,000	1,296	20,000





Program Description and Challenges

Finance and Budget/Budget Management - The Executive's Department of Finance and Budget (DFB) oversees the preparation and on-going maintenance of the County's operating and capital budgets. The department is responsible for preparing and reviewing five-year projections for all the County's major operating funds and preparing an annual budget that guides the County's financial condition in accordance with these projections. Annual operating budgets are normally submitted to County Council on the first Monday in November preceding the fiscal year, with passage requested by December 31st. A six-year capital plan is also prepared and submitted to County council on the first Monday in January with passage requested by the end of February.

Throughout the course of the year, DFB runs bi-weekly payroll projections, monitors budget availability and reviews fund balances to ensure budgetary compliance. DFB prepares executive orders and legislation as necessary to adjust and increase appropriations and routinely prepares adjustments to the County's certificate of estimated resources, for submission to the County Budget Commission.

Finance and Budget/Purchasing/ Board of Control - In November of 1995, the voters of Summit County amended the Summit County Charter to establish a Department of Purchasing under the direction of the County Executive (Article VII of Summit County Charter). The Department of Purchasing is responsible for ensuring that all goods and services purchased by county offices are procured in compliance with Chapter 177 of the Summit County Codified Ordinances. The Department of Purchasing ensures that quotes have been obtained and that bids and requests for proposals have been properly executed and obtained where necessary.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Budget Management - Excellence in Financial Reporting	Achieve GFOA Distinguished Budget Award	Yes	Yes
Budget Management - General Fund Budget per Capita	Maintain the lowest ration of Ohio's 6 large urban counties	\$223 (lowest)	\$225 (Lowest)
Purchasing-Internal Audit Exceptions	Ensure program compliance by minizizing audit exceptions	None	None
Purchasing-Consolidated Contracts	Consolidate purchases amongst varios offices to reduce Cost		

On a weekly basis, the Department of Purchasing prepares an agenda for the County Board of Control, whose approval is required prior to issuing a purchase order and executing a contract for all purchases that exceed \$25,000. The Department of Purchasing submits with this agenda, all of the documentation that verifies the purchase is being made in compliance with the requirements of Chapter 177 of the codified ordinances. The Department of Purchasing acts as the recording secretary for the Board of Control and issues directives authorizing those purchases approved by the Board.

Program Goals and Objectives

1. Budget Management -Prepare an annual budgetary plan which seeks to maximize service delivery and maintain long term financial stability.
2. Budget Management - Streamline and improve the financial and budgetary delivery model across the county.
3. Purchasing - Ensure that all purchases are made in compliance with Chapter 177 of the Summit County Codified Ordinances.
4. Purchasing - Coordinate various offices' purchases to leverage pricing discounts for larger purchases.



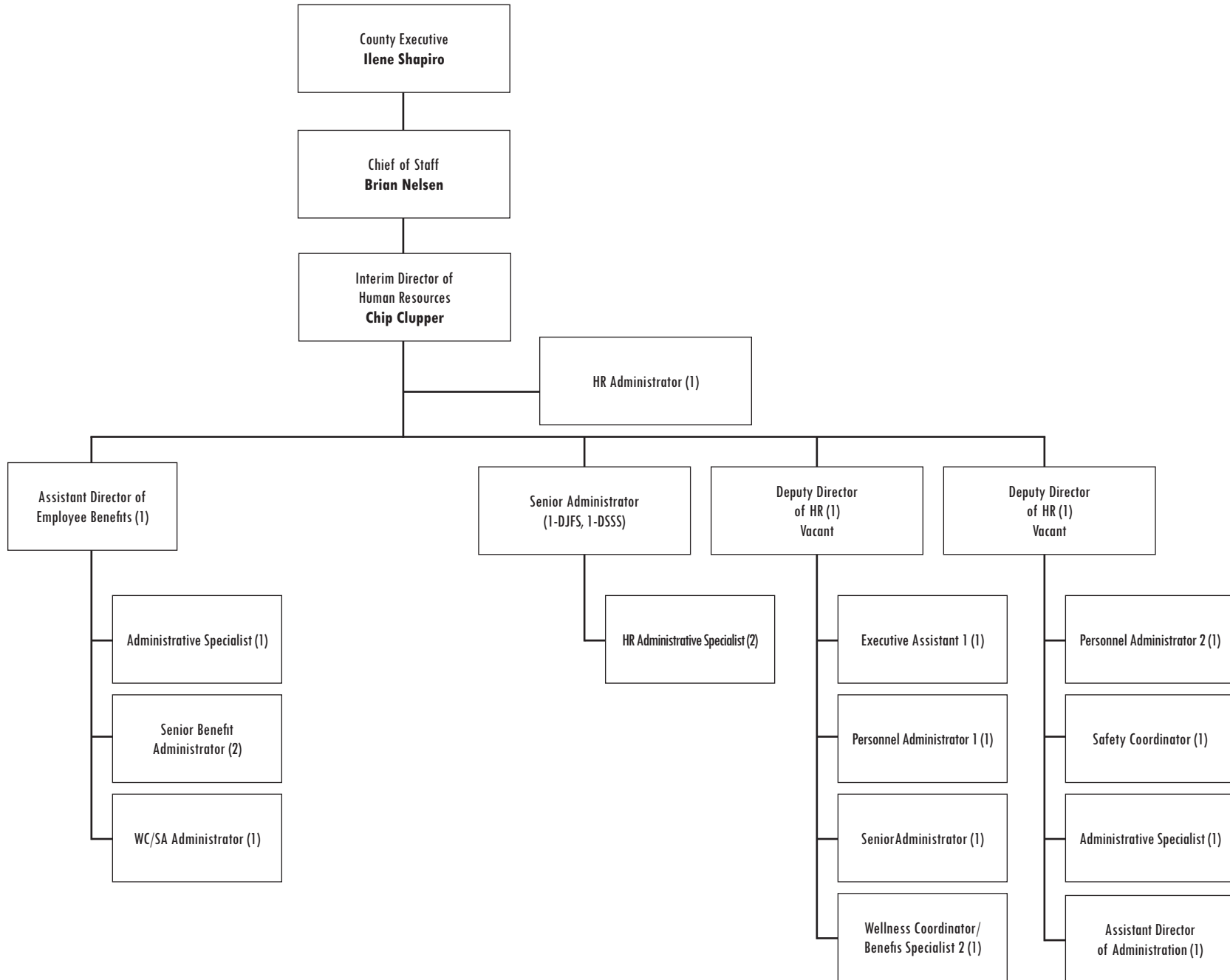
2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Account Clerk 3	1.0	1.0	1.0	0.0	0.0
Assistant Director	0.0	0.0	0.0	0.3	0.3
Chief Fiscal Officer	1.0	0.0	0.0	0.0	0.0
Deputy Director - Finance	0.0	0.5	0.0	0.0	0.0
Deputy Director -Executive	0.5	0.0	0.0	0.0	0.0
Director	0.3	0.3	0.3	0.3	0.3
Executive Assistant 1	1.0	0.0	1.0	0.5	1.0
Fiscal Officer 1	0.0	2.0	3.0	1.0	0.5
Fiscal Officer 2	0.0	0.0	0.0	1.0	1.0
Fiscal Officer 3	0.2	1.0	1.0	2.0	2.3
Purchasing Specialist 2	1.0	1.3	1.3	1.0	1.0
Senior Administrator-EXE	2.8	2.8	1.8	2.8	1.8
	7.7	8.8	9.3	8.9	8.1



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51200	598,573	658,776	679,000	678,337	627,777
FinBudg Emp Benefit	520AQ	168,935	220,669	225,000	218,125	212,363
Unemployment Compensation	52590	—	—	—	6,699	—
Professional Services	53000	19,000	20,100	20,000	20,000	20,000
Contract Services	53100	3,546	1,720	3,000	—	3,000
Advertising & Printing	53900	—	416	874	—	1,000
Internal Services Charges	54300	11,802	12,228	14,000	12,383	14,000
Supplies	54400	48,686	27,229	42,363	26,568	57,000
Other Expenses	55300	1,701	1,992	37,000	4,967	37,000
Department Total		852,244	943,130	1,021,237	967,079	972,140





Program Description and Challenges

Personnel - The Human Resources Department provides expertise, leadership, and consultation regarding personnel matters to ensure consistency and limit County liability. A central challenge to the performance of our responsibilities, is the lack of centralization amongst elected offices (various Appointing Authorities have varying policies, procedures, and practices) however HRD has become the trusted advisor to many County offices.

Training - The Human Resources Department provides required training to all county employees to maintain compliance with federal, state, and local laws and as required by county ordinances. Additionally, non-mandatory training is offered county-wide in leadership development, employee enrichment, and other soft skills development. For the Executives office, training is developed and presented to comply with OSHA/PERRP requirements and other necessary safety training. The challenges facing the Human Resource Department in training include meeting the various scheduling needs of the County, obtaining the necessary financial resources to technologically advanced training programs with video, on-demand and/or web-based training with testing features, and mechanized registration and recordkeeping functions. Additionally, acquiring the financial resources to engage subject matter experts as consultants and/or presenters.

Program Goals and Objectives

1. Personnel - Maintain compliance with federal, state and local employment laws (FMLA, ADA, DOT, EEO, OCRC, 169) and Appointing Authority Policy. Ensure consistency in its administration.
2. Personnel - Monitor and maintain staffing reports and appropriate department staffing levels through recruitment and internal County transfer. Administration of discipline and assistance with employee work issues. Establish a year-round schedule and marketing for recruiting efforts that will include job fairs and presence at Community Events and career exposure opportunities for Black and Brown Communities.
3. Personnel - Devise a more strategic organizational development initiative using targeted assessment and discussion to improve morale and provide robust staff engagement opportunities. (i.e., communication, celebration, and recognition)
4. Personnel - Integrate new HCM learning into day-to-day processes.
5. Training - Meet annual training requirements and offer additional training resources to meet the employee training needs identified by County Leadership.

6. Training - Develop, implement, and maintain new employee on-boarding for Executive employees and develop and implement Leadership training for new Leaders whether newly hired or promoted internally.
7. Training -Meet annual training requirements and offer additional training resources to meet the employee training needs identified by County Leadership.
8. Training - Develop, implement, and maintain new employee on-boarding for Executive employees and develop and implement Leadership training for new Leaders whether newly hired or promoted internally.



Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Personnel -Number of successful new hire and onboarding events.	Maintain regulatory compliance and increased consistency in administration. Implement background screenings for all Executive employees.	In Progress	100%
Personnel -Accurate recording and meeting legislative deadlines.	Implemented and maintained staffing report approved by Council and fewer audit findings.	Achieved	80%
Personnel – Streamline data and demographics processes.	Utilize existing and new technology platforms to analyze and evaluate information.	In Progress	100%
Training – County compliance with mandatory training requirements	Provide training courses on required topics and develop and distribute a course schedule to County Employees	Achieved/On-Going	100%
Training – Develop and implement Leadership training for new Leaders whether newly hired or promoted internally.	Design, develop and implement leadership training program to assist and develop new and current employees serving in Leadership roles	In Progress	50%



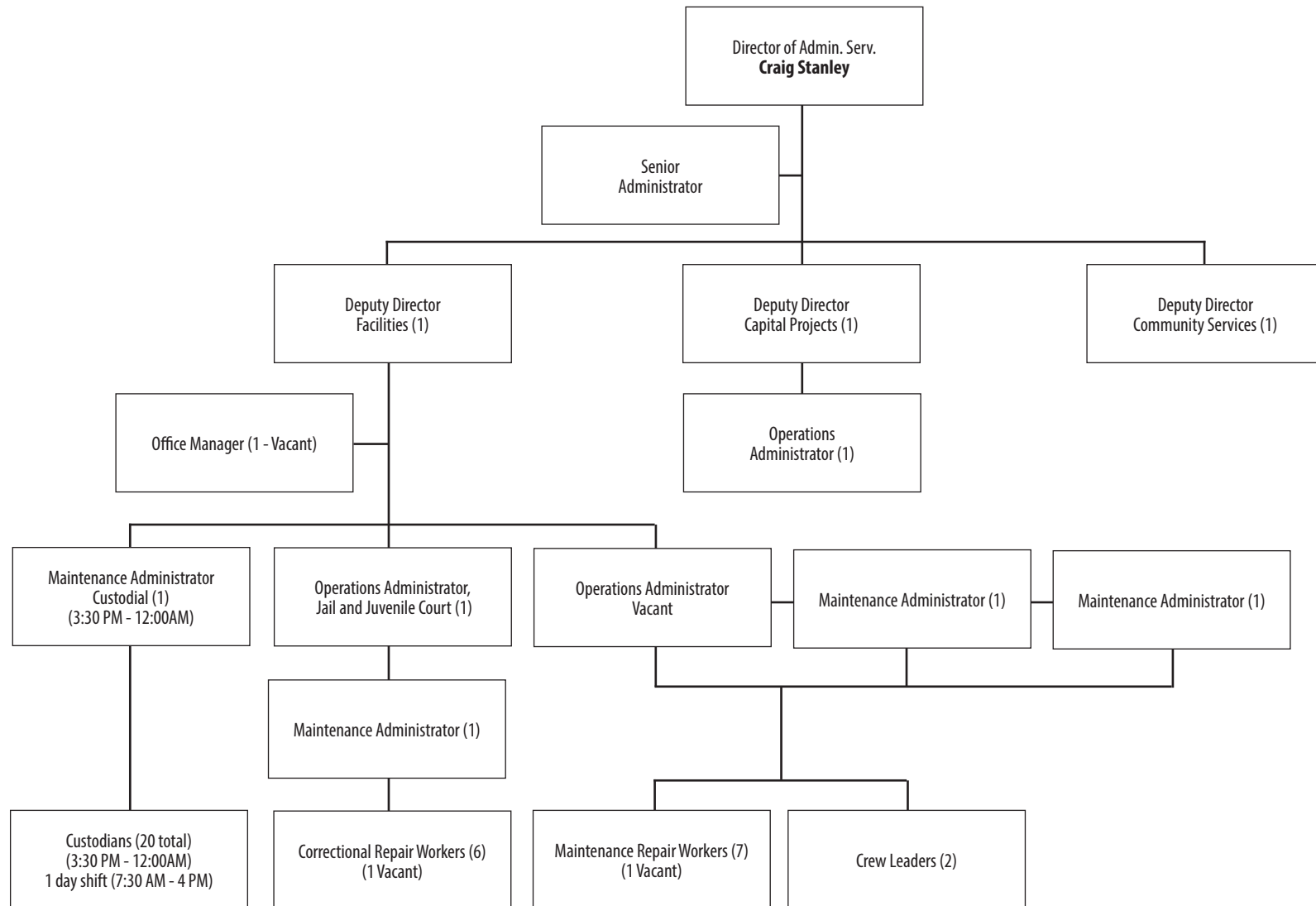
2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Administrative Specialist	0.0	0.0	0.0	0.4	0.0
Chief Fiscal Officer	0.4	0.4	0.0	0.0	0.0
Deputy Director - Executive	0.4	0.4	0.4	0.0	0.0
Deputy Director-HRD/Personnel	0.4	0.4	0.4	0.7	0.0
Director of Human Resources	0.4	0.4	0.4	0.4	0.0
Executive Assistant 1	0.7	0.7	0.7	0.7	0.0
Human Resource Admin Spc 2	0.4	0.4	0.4	0.0	0.0
Human Resource Adminstrtr-HRD	0.0	0.0	0.0	1.1	0.0
Payroll Supervisor	0.0	0.0	0.4	0.4	0.0
Personnel Admin 1	0.0	0.0	0.0	0.4	0.0
Personnel Admin 2-HRC/AUD	0.4	0.4	0.4	0.4	0.0
Personnel Officer 2 DHS	0.4	0.0	0.0	0.0	0.0
Safety Coordinator	0.4	0.0	0.0	0.0	0.0
Senior Administrator-EXE	0.4	0.4	0.4	0.4	0.0
Training Adm & EEO Compl Offic	0.0	0.0	0.0	0.0	0.0
Training Manager DHS	0.4	0.7	0.7	0.0	0.0
	4.2	3.9	3.9	4.6	0.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51200	490,619	574,029	686,800	670,855	—
Overtime	51342	—	1,209	—	1,670	—
Exec HR Emp Benefit	520AS	150,909	174,548	228,000	220,079	—
Professional Services	53000	3,079	7,027	24,800	20,365	—
Contract Services	53100	19,692	28,816	33,944	8,993	—
Advertising & Printing	53900	510	1,000	1,500	—	—
Internal Services Charges	54300	13,557	17,081	30,600	30,487	—
Supplies	54400	4,472	4,548	6,000	4,503	—
Travel & Expense	55200	201	1,675	2,000	1,998	—
Other Expenses	55300	30	279	500	69	—
Department Total		683,068	810,211	1,014,144	959,018	—





Program Description and Challenges

The Physical Plants Department has a portfolio of approximately 30 buildings providing over 1.5 million square feet of structures from which it delivers vital services to the community. These buildings are physical assets which need to be properly maintained to ensure that they are fit for their purpose and continue to function as efficiently and effectively as possible in supporting the delivery of a wide range of services. Deterioration of buildings due to the lack of proper maintenance can lead to future financial burdens, pose health and safety, legal and other industrial relations issues and affect the delivery of County services. Therefore, adequate and appropriate maintenance of buildings is critical to the proper management of physical assets and contributes to the overall management of capital to achieve County key policy objectives; meet local and state governmental requirements; and provide a good environment for staff and other users of the County buildings.

The Physical Plants Department continues to maintain older buildings and infrastructure dating back to the start of the last century. In the late 1990’s and early 2000’s Capital Projects built the new Jail, Summit County Parking Deck Expansion, Summit County Domestic Court Expansion and Medical Examiner building. These state of the art facilities are approaching 20-30 years old with costs climbing to keep them up to their current standards making it a challenge to keep the annual budget costs in line.

Program Goals and Objectives

- 1. We will continue to strive for providing the best practical service to our building occupants in an efficient and effective manner while providing a safe, productive working environment for their staff while operating within budgetary guidelines for optimal cost savings, quality, and efficiency.
- 2. Finish and implement a policy and procedure manual to effectively manage staff and improve efficiency.
- 3. Implement new work system to encompass Correctional Maintenance and Custodial to improve time management and efficacy.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Physical Plants Building Maintenance	Utilize inventory management through Munis software to replace aging, obsolete inventory system.		
CMMS Work Order Program	A comprehensive program to monitor the Physical Plants staff daily work schedule; study the daily work orders and preventive measures to maintain equipment on a scheduled cycle.	4000 Work Orders	11000 Work Orders



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Building Maint Superintendent	0.0	1.0	0.0	0.0	0.0
Building Services Manager	1.0	1.0	0.0	0.0	0.0
Correctional Repair Worker	5.0	7.0	7.0	7.0	6.0
Custodial Worker	20.0	20.0	20.0	21.0	21.0
Deputy Director	1.0	1.0	0.8	1.0	1.0
Director	1.0	1.0	1.0	1.0	1.0
Maintenance Administrator - EX	3.0	2.0	2.0	2.0	4.0
Maintenance Repair Worker	9.0	8.0	8.0	6.0	8.0
Operations Administrator-EX	0.0	0.0	2.0	2.0	1.0
Work Crew Relief Leader	2.0	2.0	2.0	2.0	2.0
	42.0	43.0	42.8	42.0	44.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Ex Adm Ser Sal-Empl	512AR	2,010,965	1,941,456	2,222,000	2,222,000	2,426,049
Ex Adm Ser Emp Benefit	520AR	812,528	810,610	931,900	931,019	1,068,900
Professional Services	53000	—	—	3,000	2,853	3,000
Contract Services	53100	681,565	794,703	824,800	799,473	887,158
Motor Veh Fuel/Repair	54100	3,307	5,917	6,300	6,225	6,300
Internal Services Charges	54300	51,451	48,146	60,918	59,694	52,000
Supplies	54400	208,884	221,124	234,294	258,770	275,000
Travel & Expense	55200	—	—	—	—	3,000
Other Expenses	55300	—	—	1,000	889	1,000
Equipment	57300	8,989	4,500	—	—	20,000
Department Total		3,777,688	3,826,455	4,284,213	4,280,923	4,742,407



Program Description and Challenges

The function of the Capital Projects Administration is to administer the capital projects selected by the Executive and Council. This includes selecting architects, engineers and construction managers, bidding projects and monitoring the construction. The yearly construction amounts since 2000 have ranged from \$1 million to \$53 million.

The Capital Projects administration has numerous projects scheduled for next year. Projects that are continuing construction next year will include the Jail HVAC upgrade project, Board of Elections relocation, Ohio Building HVAC & finishes project. We will also start working on Animal Control’s parking lot, Medical Examiner’s out building, Courthouse HVAC, and the Jail Fence and Cell painting improvements.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Capital Projects Bid		5	8
Capital Project Expenditures		15 million	40

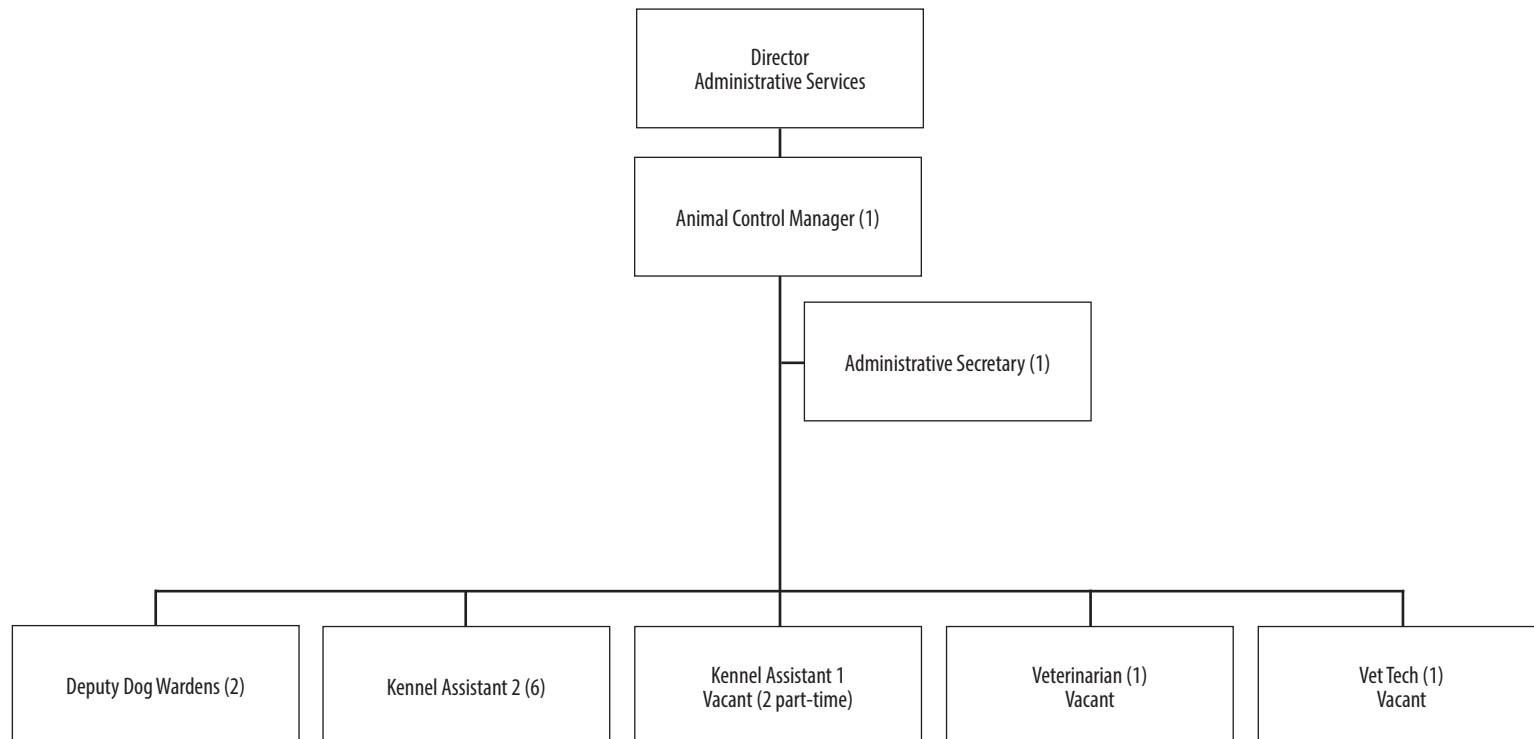
Program Goals and Objectives

1. Design and build capital improvement projects to provide the best value and aesthetics for the County.
2. Monitor and maintain existing county building to provide the greatest service life and comfort for employees and customers.
3. While planning capital improvements take into account the ongoing maintenance and make that a high priority and what we choose and provide when complete.



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51000	288,684	281,132	298,000	293,516	318,294
Employee Benefits	52000	84,665	112,106	118,600	107,706	121,564
Professional Services	53000	13,304	54,715	0	0	0
Contract Services	53100	0	0	40,000	14,954	40,000
Advertising & Printing	53900	0	8,122	4,000	0	4,000
Internal Services Charges	54300	3,986	4,205	6,000	3,235	6,000
Supplies	54400	0	124	2,000	0	2,000
Capital Expense	55000	3,243,311	5,585,938	7,384,237	3,709,097	0
Travel & Expense	55200	2,205	3,055	6,000	2,768	6,000
Other Expenses	55300	0	2,528	0	0	0
Equipment	57300	144,280	261,578	4,000	0	4,000
Department Total		3,780,434	6,313,503	7,862,837	4,131,276	501,858





Program Description and Challenges

Our Mission for The Summit County Animal Control Department will be proactive, innovative, compassionate, efficient, and effective in all aspects of the operations and responsibilities assigned to this department. This Department will provide compassionate care for impounded animals and responsible enforcement of canine laws, thereby creating a safer and more desirable community for the citizens of Summit County

Program Goals and Objectives

- 1. To effectively use the media/volunteers to gain a greater knowledge of Summit County Animal Control to increase adoptions and owner reclaims.
- 2. Enforce county ordinances and state law to ensure the safety of all citizens in Summit County while decreasing the facility's intake of unwanted animals.
- 3. Promote responsible pet ownership through licensing and pet identification to help reunite lost pets with their owners and generate revenue.
- 4. Continue to develop programs to keep animals in homes, shorten length of stay for animals in our care and expand our partnerships to support our mission.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Deposit Daily Funds	Daily funds are collected, reconciled, and deposited	Completed all timely	Complete timely
Municipal Billing	Bills are produced on the 1st business day of the month for every Municipality serviced and mailed accordingly	Completed all timely	Complete timely



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Administrative Secretary	0.0	0.0	0.0	0.0	1.0
Animal Control Manager	1.0	1.0	1.0	1.0	1.0
Assistant Poundkeeper	6.0	6.0	6.0	0.0	0.0
Deputy Dog Warden	2.0	2.0	2.0	1.0	1.0
Executive Assistant 1	0.0	0.0	1.0	1.0	0.0
Kennel Assistant I	0.0	0.0	0.0	2.0	1.0
Kennel Assistant II	0.0	0.0	0.0	5.0	6.0
Office Manager	0.0	0.0	0.0	0.0	0.0
Secretary 1	0.0	1.0	0.0	0.0	0.0
Secretary 2	0.0	0.0	1.0	1.0	0.0
Senior Administrator-EXE	0.0	0.0	1.0	1.0	1.0
Support Services Administrator	1.0	1.0	0.0	0.0	0.0
Veterinarian	1.0	1.0	0.0	0.0	1.0
Veterinary Technician	1.0	1.0	0.0	0.0	1.0
Volunteer Coordinator	0.0	1.0	1.0	0.0	0.0
	12.0	14.0	13.0	12.0	13.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	510000	607,408	596,770	745,100	635,933	773,190
Employee Benefits	520000	242,672	233,231	301,400	267,879	352,376
Professional Services	530000	3,456	93,300	222,300	201,600	230,340
Contract Services	531000	88,758	127,864	85,750	57,195	40,016
Insurance	537000	1,881	749	3,000	1,440	3,000
Advertising & Printing	539000	2,650	3,000	3,000	2,318	3,000
Motor Veh Fuel/Repair	541000	1,800	1,660	1,800	42	1,800
Utilities	542000	0	0	106,500	0	110,000
Internal Services Charges	543000	17,664	17,525	21,200	20,570	17,700
Supplies	544000	116,142	93,952	102,100	100,833	102,100
Travel & Expense	552000	209	399	500	170	500
Other Expenses	553000	0	3,100	3,100	375	3,100
Equipment	573000	17,144	8,400	8,900	8,454	8,900
Department Total		1,099,783	1,179,950	1,604,650	1,296,808	1,646,022



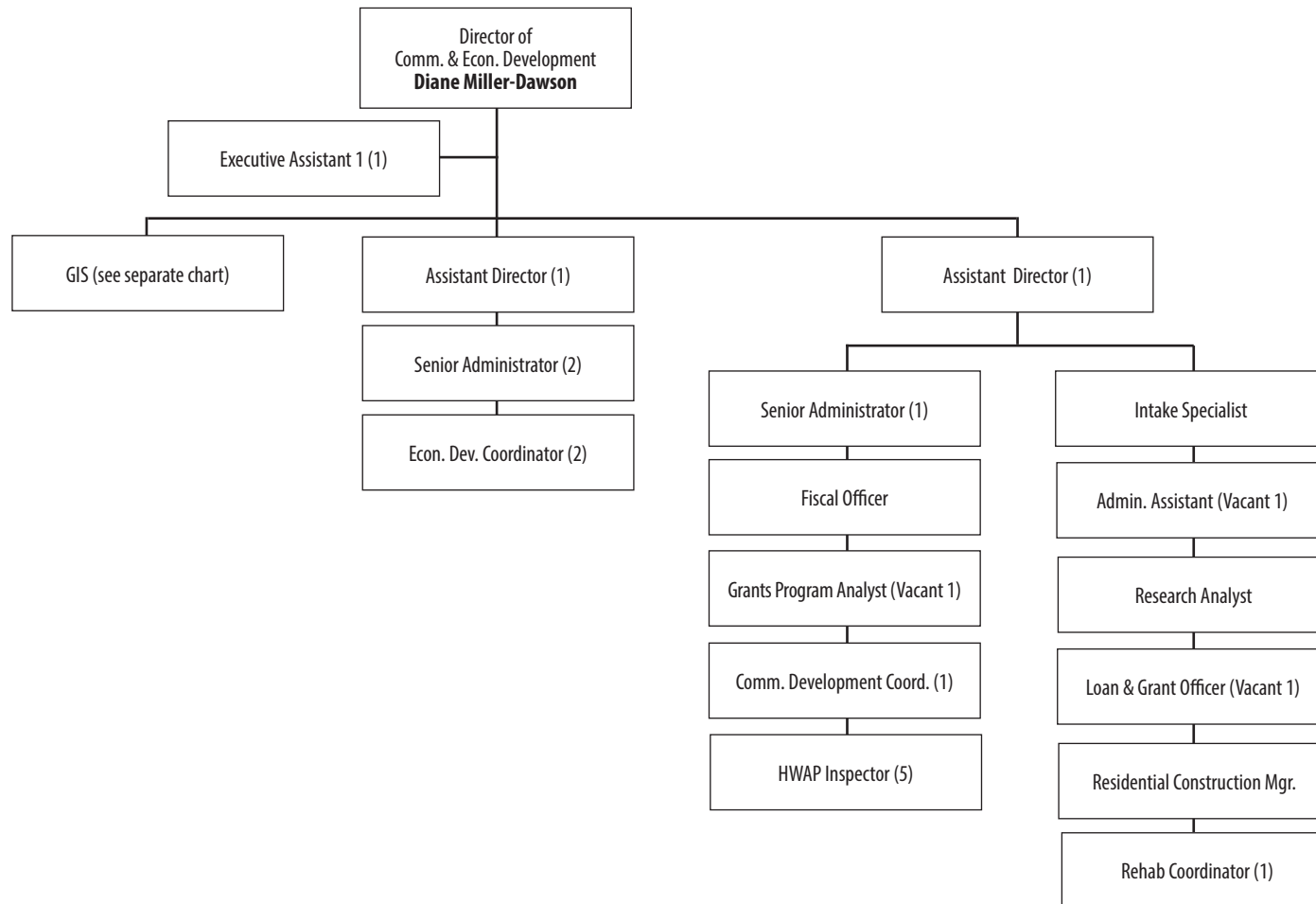
2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Clerical Specialist II	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0



Department Expenditure Summary

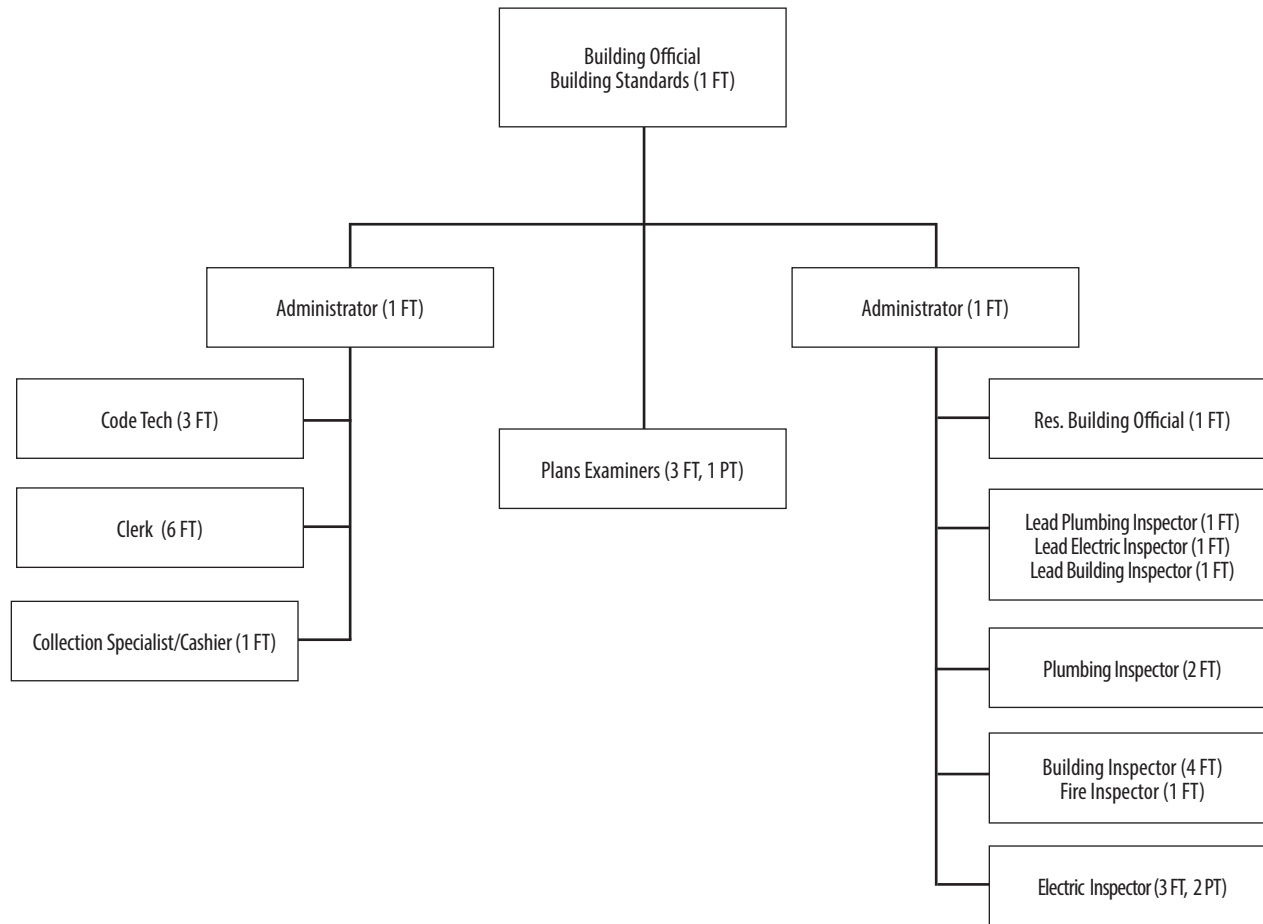
Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
FO D&K Sal-Empl	512CJ	51,461	53,880	55,741	55,740	57,610
FO D&K Emp Benefit	520CJ	15,859	17,175	18,582	18,581	19,757
Contract Services	53100	23,151	24,569	34,077	25,248	55,000
Department Total		90,471	95,625	108,400	99,570	132,367





Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51200	284,749	350,385	425,800	425,097	368,203
ED Admin Emp Benefit	520AV	106,757	146,625	187,000	186,331	149,343
Contract Services	53100	265	—	—	—	30,000
Motor Veh Fuel/Repair	54100	689	1,200	1,200	1,200	1,200
Internal Services Charges	54300	9,376	7,886	22,800	9,846	22,800
Supplies	54400	13,939	4,433	11,408	10,861	14,000
Travel & Expense	55200	5,874	2,120	10,000	9,803	10,000
Other Expenses	55300	4,934	8,523	9,400	9,188	9,400
Grants & Mandates	570AV	305,000	270,000	350,000	350,000	350,000
Department Total		731,584	791,171	1,017,608	1,002,326	954,946





Program Description and Challenges

The Division of Building Standards (Division) provides plan review; building, electrical, plumbing, and mechanical inspections for 23 of the 31 political subdivisions in the County of Summit (County) for both commercial and residential structures. Additionally, the Division provides secondary support inspections for the Cities of Barberton, Norton, and Twinsburg. The Division applies and enforces the commercial and residential codes, as required, by the State of Ohio, to ensure the health and safety of County citizens. The Division registers contractors to make certain that contractors meet the necessary qualifications, as required, by the State and County, to perform their particular trades. The County possesses a Contractor Board which reviews complaints from construction service consumers regarding code issues with contractors. The Division also acts as the Flood Plain Administrator for the Townships within the County.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Plan review per state regulation of 30 days	To provide efficient service and meet state guidelines	Achieved	On target
Provide electronic services to constituents	Continue to expand on-line services/capabilities to offer diverse service delivery and increased efficiency.	Achieved	Continuous
Perform inspections within 24 to 48 hours of request	To both facilitate both residential/economic development within the County and provide superior inspection service to permittees.	Achieved	Continuous

Program Goals and Objectives

- 1. Provide efficient permit/inspection services that achieve and promote a safe built environment
- 2. Facilitate economic development by providing automated developer services, timely plan review/ construction inspections, and inter-governmental integration.



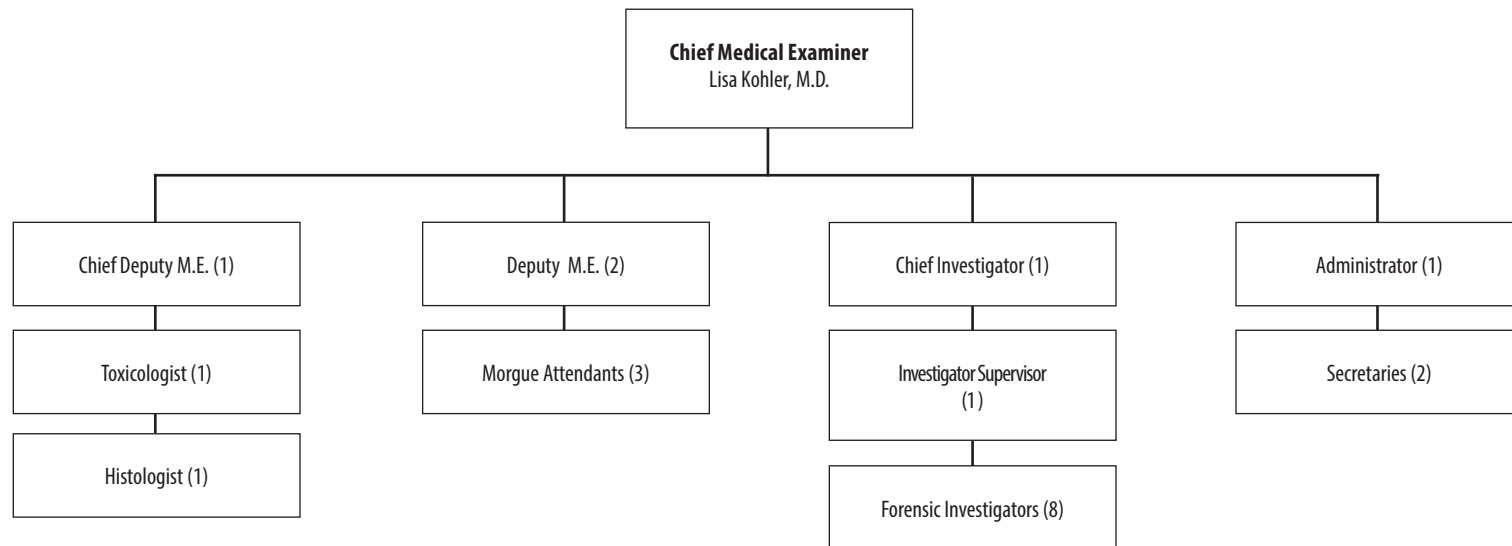
2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Administrative Support	0.4	0.0	0.0	0.0	0.0
Assistant Administrator-EXE	1.0	0.0	0.0	0.0	0.0
Assistant Director	1.0	1.0	1.0	1.0	1.0
Asst Director of Administratn	0.0	0.0	0.0	0.0	0.0
Attorney 2	0.3	0.3	0.5	0.5	0.5
Building Standards Clerk II	5.0	6.0	6.0	6.0	6.0
Building/HVAC Inspector	4.0	5.0	5.0	5.0	4.0
Code Technician	3.0	3.0	5.0	3.0	3.0
Collection Specialist/Cashier	1.0	1.0	1.0	1.0	1.0
Deputy Director - Development	0.0	0.0	0.0	0.0	0.0
Deputy Director - Executive	0.0	1.0	1.0	1.0	1.0
Director	0.6	0.0	0.0	0.0	0.0
Electrical Inspector	4.0	4.0	4.0	4.0	3.0
Executive Assistant 1	0.0	1.0	1.0	1.0	1.0
Field Engineering Inspector	1.0	1.0	1.0	0.0	0.0
Fire Protection Inspector	1.0	1.0	1.0	1.0	1.0
Lead Building / HVAC Inspector	0.0	0.0	0.0	1.0	1.0
Lead Electrical Inspector	0.0	0.0	0.0	1.0	1.0
Lead Plumbing Inspector	1.0	1.0	1.0	1.0	1.0
Plans Examiner	4.0	4.0	3.0	4.0	3.5
Plumbing Inspector	2.0	2.0	2.0	2.0	2.0
Residential Building Official	1.0	1.0	1.0	1.0	1.0
Senior Administrator-EXE	1.4	0.0	0.0	0.0	0.0
	31.6	32.3	33.5	33.5	31.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
BR Sal-Empl	512BS	1,910,650	1,923,780	2,275,300	2,158,089	2,455,023
BR Emp Benefit	520BS	718,123	771,670	916,000	870,700	1,027,474
Professional Services	53000	—	—	120,000	11,451	120,000
Contract Services	53100	214,899	119,851	197,103	75,713	668,950
Rentals & Leases	53800	48,469	62,613	85,000	62,954	85,000
Advertising & Printing	53900	2,431	1,514	4,000	877	4,000
Motor Veh Fuel/Repair	54100	10,134	7,165	17,000	11,470	20,000
Internal Services Charges	54300	93,724	94,502	92,888	80,692	100,000
Supplies	54400	28,143	13,879	30,000	10,342	30,000
Travel & Expense	55200	3,545	1,510	10,000	4,597	20,000
Other Expenses	55300	151,818	127,656	190,000	169,942	190,000
Transfers Out	59990	—	1,950,000	950,000	—	950,000
Department Total		3,181,935	5,074,141	4,887,291	3,456,828	5,670,447





Program Description and Challenges

The Medical Examiner serves the citizens of Summit County by providing quality forensic death investigation services in accordance with ORC 313.12 when persons die suddenly and unexpectedly when in apparent good health, due to casualty or violence or when the circumstances are suspicious or unclear. The Medical Examiner also provides forensic autopsy services to Portage County for deaths that fall under their jurisdiction when requested.

Medical Examiner staff independently assists local law enforcement agencies with forensic evaluation of deaths to aid in their investigations and subsequent prosecutions. Medical Examiner staff educates interested agencies and groups within the community about forensic death investigation.

Challenges: Continue to provide independent quality forensic services for our citizens in accordance with the guidelines promulgated by the National Association of Medical Examiners (N.A.M.E.) at all times whether harmonious or challenging.

Program Goals and Objectives

- 1. Certify cause and manner of death using sound forensic science techniques.
- 2. Communicate forensic results effectively and compassionately to families, law enforcement, prosecutors and other interested parties.
- 3. Provide relevant continuing education opportunities to permit investigators to obtain and maintain the required American Board of Medicolegal Death Investigation certification.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Professional Accreditation	Maintain professional accreditation with N.A.M.E. and Ohio Department of Health (O.D.H.) for office.	Full Accreditation	Full Accreditation
ABMDI Certification	Forensic Investigators Receive and Maintain ABMDI Certification	9	11



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Chief Deputy Medical Examiner	1.0	1.0	1.0	1.0	1.0
Chief Forensic Investigator	0.0	0.0	0.0	1.0	1.0
Chief Toxicologist	1.0	0.0	0.0	0.0	0.0
Deputy Medical Examiner	1.0	2.0	1.5	2.0	2.0
Director of Administration	1.0	1.0	1.0	1.0	1.0
Forensic Investigation Spec	1.0	1.0	1.0	0.0	0.0
Forensic Investigator	6.0	6.0	6.0	7.0	7.0
Histologist	1.0	1.0	1.0	1.0	1.0
Lead Morgue Attendant	0.0	0.0	0.0	1.0	1.0
Medical Examiner	1.0	1.0	1.0	1.0	1.0
Morgue Attendant (Deiner)	3.0	3.0	3.0	2.0	2.0
Secretary II (Medical)	2.0	2.0	3.0	2.0	2.0
Senior Administrator-EXE	1.0	1.0	1.0	1.0	1.0
Toxicologist	0.0	1.0	1.0	1.0	1.0
	19.0	20.0	20.5	21.0	21.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
ME Sal-Empl	512AW	1,530,044	137,688	1,939,700	1,916,111	2,268,469
ME Emp Benefit	520AW	537,784	41,801	611,000	609,615	701,204
Rentals & Leases	53800	1,019	85	961	1,068	1,200
Motor Veh Fuel/Repair	54100	251	80	1,842	1,387	2,000
Internal Services Charges	54300	12,000	3,816	16,500	8,820	16,500
Other Expenses	55300	7,262	—	7,500	6,667	7,500
Department Total		2,088,360	183,470	2,577,503	2,543,669	2,996,873



Program Description and Challenges

The Laboratory Fund is generated by the completion of forensic autopsy and toxicology laboratory services provided to the Portage County Coroner’s Office. The Laboratory Fund augments monies received from the General Fund to defray operational costs related to the purchase of supplies and equipment and a portion of the salaries.

Challenges: Due to discontinuation of providing non-mandated law enforcement OVI testing, the income levels are significantly decreased. Ongoing funding will be impacted by budget restrictions that may occur in Portage County and their decisions as to how many cases are sent for examination. Current staffing combined with caseload prevents us from bringing in other County Coroners’ Offices for autopsy services.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Number of Out-of-County Autopsies performed	Provide autopsy services to Portage County and to assess the viability of providing similar services to at least one other regional county.	We completed 22 out of county forensic autopsies in 2023.	We estimate completing 40 out of county forensic autopsies in 2024.

Program Goals and Objectives

1. Provide quality forensic autopsy results for the Portage County Coroner’s Office to allow determination of cause and manner of death and to assist in the judicial process related to these deaths. The number of out of county examinations will be monitored to not exceed acceptable pathologist case-loads as indicated in NAME guidelines.
2. Provide quality forensic toxicology testing and testimony for the Portage County Coroner’s Office.



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Forensic Investigator	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
ME Lab Sal-Empl	512CM	138,176	86,256	152,600	67,556	153,624
ME Lab Emp Benefit	520CM	26,853	22,139	30,500	19,888	20,742
Contract Services	53100	179,527	176,151	209,173	186,425	221,796
Supplies	54400	58,961	60,986	74,506	75,048	80,000
Capital Expense	55000	35,881	—	—	—	—
Equipment	57300	15,605	12,999	13,000	—	13,000
Department Total		455,003	358,530	479,779	348,918	489,162



Program Description and Challenges

Funding for court appointed attorneys where defendants have qualified for indigent hardship.

Ohio has a county based indigent defense system and the State of Ohio has taken significant steps to assist counties with the expense of providing indigent defense counsel, a duty which is required by the United State and Ohio Constitutions. Appointed counsel fees are currently 100% reimbursed by the state.

Program Goals and Objectives

1. Ensure our citizens the right to fair legal representation regardless of income.
2. Submit attorney fee apps to state on time and within allowable costs to maximize reimbursement.



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Indigent Def-Prof Serv	530AB	7,168,591	8,402,091	8,130,000	8,125,132	8,500,000
Contract Services	53100	2,500	—	—	—	—
Department Total		7,171,091	8,402,091	8,130,000	8,125,132	8,500,000



Program Description and Challenges

Under section 1901 of the Ohio Revised Code, the County is required to pay 2/5's of the salary of judges, magistrates, bailiffs, and the clerks of court in the Akron, Barberton, and Stow municipal courts. Additionally, the County is responsible for paying a portion of the salaries for the Law Directors in these communities for the prosecution of cases in these courts. The County is also responsible for paying 2/5's of the cost of healthcare coverage provided to the judges, magistrates and clerks of court in these municipal courts.

Program Goals and Objectives

1. Meet statutory obligation to fund costs described above.



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51200	622,591	53,417	683,000	681,800	695,035
Muni Ct Emp Benefit	520AF	95,340	7,695	109,300	108,534	124,239
Other Expenses	55300	155,998	—	122,700	126,590	112,000
Department Total		873,929	61,112	915,000	916,924	931,274



Program Description and Challenges

Section 120.13 (A) of the Ohio Revised Code grants the County the authority to establish a Public Defender Commission to provide legal defense services to certain indigent persons charged with the commission of crimes under the Ohio Revised Code. Annually, the commission enters into a contract with the Legal Defender Office of Summit County, Ohio, Inc. to provide such services for misdemeanor defendants.

These fees are reimbursed by the State of Ohio at a rate of 85% in January 2020- April 2020 lowering to 70% in May 2020 and going back up to 80% In November and continuing at the rate of 80% thru March 2021. April 2021 through April 2022 was reimbursed at 100%. In May 2022 it was reduced to 90% and reduced to 70% in November 2022. In the first 5 months of 2023 rates have been fluctuating between 66% and 85%. It is uncertain what rates will be in 2024. Reimbursements are about 5 plus months in arrears.

Program Goals and Objectives

1. Ensure our citizens the right to fair legal representation regardless of income.



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Contract Services	53100	1,871,000	3,311,009	4,039,500	4,039,430	4,160,600
Department Total		1,871,000	3,311,009	4,039,500	4,039,430	4,160,600



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Rentals & Leases	53800	491,535	465,096	506,400	483,738	503,400
Utilities	54200	3,337,376	3,142,690	3,236,827	3,054,608	3,400,000
Department Total		3,828,911	3,607,787	3,743,227	3,538,346	3,903,400



Program Goals and Objectives

1. Ensure our citizens the right to fair legal representation regardless of income.
2. Submit attorney fee apps to state on time and within allowable costs to maximize reimbursement.

Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Other Expenses	55300	157,814	161,461	199,500	182,619	273,500
Department Total		157,814	161,461	199,500	182,619	273,500



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Grants & Mandates	57000	2,832	—	10,000	2,793	10,000
	Department Total	2,832	—	10,000	2,793	10,000



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Grants & Mandates	570AI	—	—	(4,167)	—	1,843,280
Department Total		—	—	(4,167)	—	1,843,280



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Contract Services	53100	27,896	19,239	36,015	22,604	40,000
Insurance	53700	868,201	1,085,261	1,245,264	1,245,264	1,300,000
Other Expenses	55300	140,482	133,444	180,000	134,150	180,000
Department Total		1,036,580	1,237,944	1,461,279	1,402,018	1,520,000



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Grants & Mandates	570AG	4,341,864	3,523,414	4,284,400	5,093,533	4,302,722
Department Total		4,341,864	3,523,414	4,284,400	5,093,533	4,302,722



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Contract Services	53100	22,687	192,934	—	—	—
Other Expenses	55300	1,892,998	842,867	677,009	759,572	597,500
Grants & Mandates	570AN	370,418	151,818	196,600	217,163	196,600
Department Total		2,286,103	1,187,619	873,609	976,734	794,100



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Professional Services	53000	597	1,154	1,154	1,148	2,000
Grants & Mandates	570A0	155,000	525,000	385,000	385,000	340,000
Department Total		155,597	526,154	386,154	386,148	342,000



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Advances Out	59990	8,500,000	4,655,375	4,000,000	1,351,464	—
Transfers Out	59990	32,133,546	106,977,597	27,933,000	25,420,797	6,933,000
Department Total		40,633,546	111,632,971	31,933,000	26,772,260	6,933,000



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Grants & Mandates	570AJ	171,900	171,900	171,900	171,900	171,900
Department Total		171,900	171,900	171,900	171,900	171,900



Program Goals and Objectives

1. Arrest and convict predatory lenders.
2. Identify victims of mortgage fraud.
3. Educate public on predatory lending and mortgage fraud.

Department Expenditure Summary

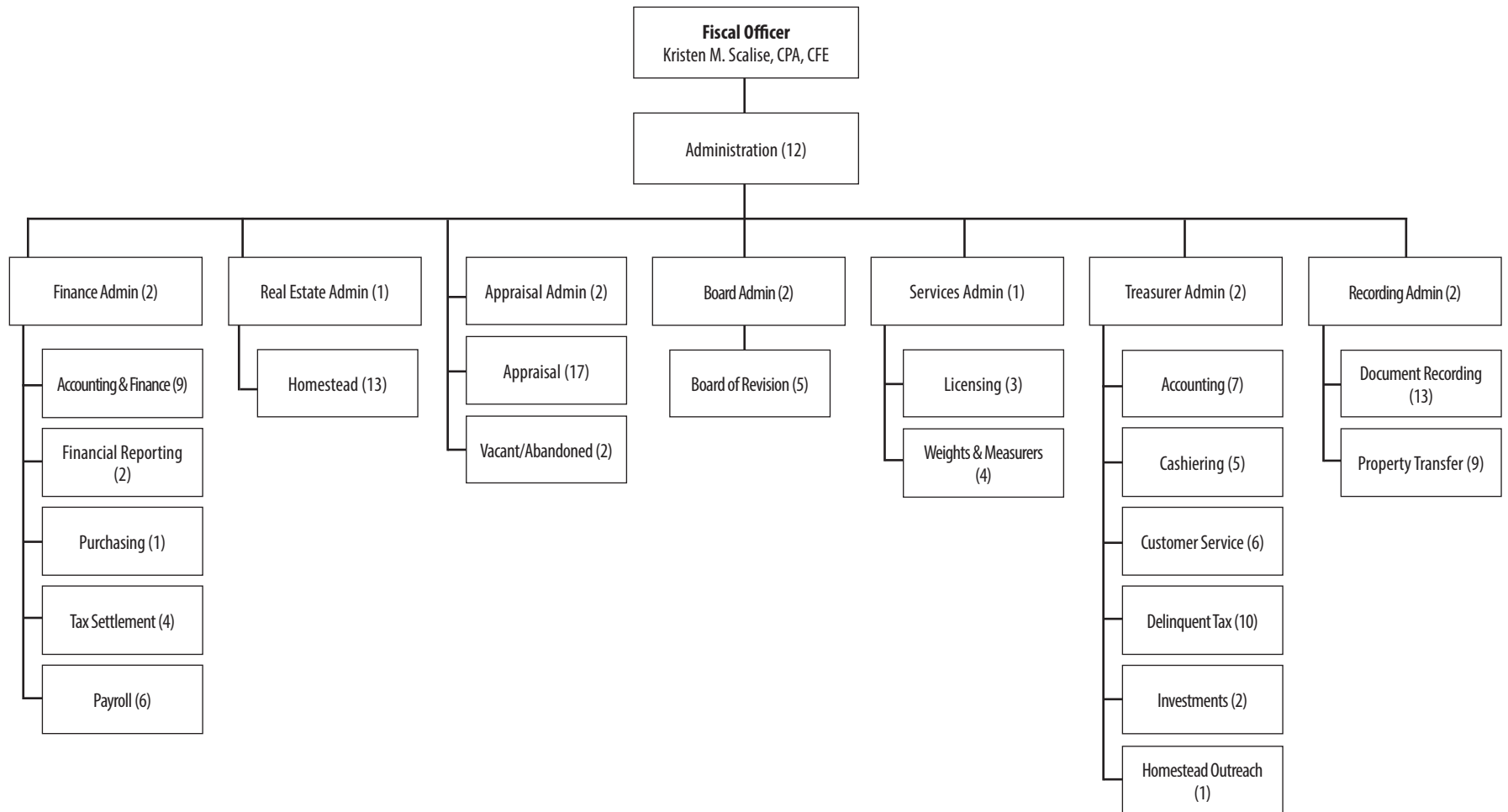
Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Transfers Out	59990	27,200	—	30,000	—	30,000
Department Total		27,200	—	30,000	—	30,000



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Contract Services	53100	14,814,515	14,874,948	15,347,500	15,065,924	15,325,339
	Department Total	14,814,515	14,874,948	15,347,500	15,065,924	15,325,339

Fiscal Office



Function and Full Time Staff: 140
Part-Time Staff: 3



Program Description and Challenges

Accounting - The Summit County Fiscal Officer is the Chief Financial Officer of the County. No County funds go in or out of the County without the Accounting Department either approving it or entering it into the Accounting software; MUNIS Software. No County contract or obligation may be made without the Accounting Department's certification that funds for payment are available or in the process of collection. No account may be paid except by a warrant issued by Accounting, drawn upon the Fiscal Officer. The accounting system is organized and operated on a fund basis. Accounting daily enters the MUNIS all revenues of County departments and sends out receipts. Revenue received for posting from Departments is on Pay-In forms. The pay-ins may consist of several transactions. Transactions are also posted from Journal Voucher Settlements of all internal distributions of County funds. Accounting also maintains the County's Unclaimed Wire's website, where departments look for their direct deposited revenue and claim it for pay in. Accounting also maintains the list of Unclaimed Monies and Unclaimed Inheritances and process the claims for all Summit County Fiscal Office held Unclaimed Funds. Accounting also collects, audits, processes payment and submits for reimbursement from Ohio Public Defender, the Attorney Fees for Indigent Client and the Transcripts and Expert Expenses that accompany it.

Treasurer - The primary function of the Treasurer's Division is to generate the semi-annual real estate tax bills for approximately 261,000 parcels. The Division collects the taxes, processes the payments, maintains accurate tax information and is the main depository for the entire County. The Treasurer's Division follows all Federal, State and Local laws as required.

Financial Reporting - Financial reporting prepares the annual financial statements, as required by ORC section 117.38 and the Annual Comprehensive Financial Report (ACFR). The ACFR is submitted to the Government Finance Officers Association (GFOA) for certification that it complies with Generally Accepted Accounting Principles (GAAP) for governments.

The County has received the GFOA "Certificate of Achievement for Excellence in Financial Reporting" consecutively, for the last thirty-two years. The Certificate is valid for a period of one year only. The County must prepare and publish an easily readable and efficiently organized ACFR, which satisfies both GAAP and applicable legal requirements.

In addition to the above programs. The Fiscal Office is also in charge of all Investments of all County funds and the Payroll department for the County.

Program Goals and Objectives

1. Accounting - End of Month Cutoff and Closure: Process all trans & close books by 9:00am 1st day of next month
2. Accounting - Daily Revenue Reconciliations: Daily revenue posted and a recap report to Treasury by 10:00 am
3. Accounting - Fees for Indigent Client: Achieve a 98% or higher rate of reimbursable fees
4. Treasurer - Ensure that all laws, regulations and statutory requirements are met.
5. Treasurer - To encourage courteous and dependable service to the public.
6. Treasurer - Promote high morale among employees by providing uniform personnel policies and procedures and equal opportunities for advancement.

Performance Measures

Measure	Objective	Prior Year Estimate		Budget Year Objective
Accounting - End of Month Cutoff and Closure	Process all trans & close books by 9:00am 1st day of next month	Completed All Timely or Early		Completed All Timely or Early
Accounting - Daily Revenue Reconciliations	Daily revenue posted and a recap report to Treasury by 10:00 am	Completed All Timely or Early		Completed All Timely
Accounting - Fees for Indigent Client	Achieve a 98% or higher rate of reimbursable fees	98%		98%
Treasurer - Internal Controls	Prevent fraud and create checks and balances	Treasurer - Proper Training	Foster good working relationships and quality service	



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Account Clerk III	1.0	0.0	0.0	0.0	1.0
Accountant 2	0.0	0.0	0.0	0.0	0.0
Accountant I	1.0	2.0	1.0	1.0	0.0
Accountant III	4.0	4.0	4.0	3.0	0.0
Administrative Assistant	0.0	0.0	1.5	3.0	1.0
Administrative Secretary	0.0	0.0	0.0	1.0	1.0
Administrative Specialist	0.0	0.0	0.0	1.0	0.0
Administrative Staff Advisor 2	0.4	0.5	0.5	0.0	0.0
Appraisal Technician II	0.0	0.0	1.0	0.0	0.0
Assistant Chief of Staff-FO	0.0	0.0	0.4	0.0	0.0
Assistant Fiscal Officer	1.0	1.0	2.0	2.4	2.4
Asst Director of Administratn	1.0	1.0	1.0	2.0	3.0
Chief Deputy Fiscal Officer	0.9	1.0	0.0	0.0	3.0
Chief Fiscal Officer	4.8	5.3	5.6	4.6	5.2
Chief of Staff - Fiscal Office	0.5	0.5	0.5	0.5	0.5
Clerical Specialist I	2.0	2.0	2.0	2.0	0.0
Clerical Specialist II	2.0	2.0	2.0	2.0	0.0
Clerical Supervisor 1	2.0	0.0	0.0	0.0	0.0
Clerical Supervisor 2	0.0	1.0	0.0	0.0	0.0
Clerk 1	0.0	0.0	0.0	0.0	1.8
Clerk 2	0.0	0.0	0.0	0.0	0.0
Clerk 3	0.0	0.0	0.0	0.0	0.0
Clerk I	7.1	6.1	4.9	4.2	0.0
Clerk II	0.0	2.0	3.8	3.5	0.0
Clerk III	1.6	1.6	1.6	2.6	0.0
Clerk IV	6.6	5.6	4.8	4.8	0.0
Computer Syst Software Analyst	0.0	0.0	0.0	0.4	0.0
County Fiscal Officer	1.0	1.0	1.0	1.0	1.0



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Deputy Fiscal Officer	7.5	8.4	8.6	10.5	8.6
Director	0.0	0.0	0.0	0.4	0.4
Director of Administration	3.9	3.5	3.5	1.0	1.0
Executive Assistant 1	2.3	2.0	1.5	2.2	2.4
Fiscal Officer 3	0.0	2.0	0.0	0.0	1.0
Fiscal Officer General Counsel	0.0	0.0	0.5	0.5	0.5
Human Resource Administrator-HRD	0.0	0.0	0.0	0.0	0.0
Office Manager	0.5	0.0	0.0	0.0	0.0
Personnel Analyst	1.0	1.0	1.0	0.5	0.0
Research Analyst	1.0	1.0	1.0	1.0	0.0
Software Engineer	0.0	0.0	0.0	0.0	0.0
Special Projects Coordinator	0.0	0.0	0.0	1.0	0.0
Support Services Administrator	4.6	4.6	5.6	4.6	1.6
Utility Clerk	1.0	0.0	0.0	0.0	0.0
Weights and Measures Insp I	1.0	0.0	0.0	1.0	0.0
Weights and Measures Insp II	1.0	1.0	1.0	1.0	0.0
Weights and Measures Insp III	0.0	0.0	0.0	0.0	0.0
	60.7	60.1	60.3	62.7	35.4



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Officials	51000	137,697	140,107	142,600	142,559	145,054
FO Op Sal-Empl	512AX	3,321,498	3,740,065	3,939,700	3,929,276	3,775,457
FO Op Emp Benefit	520AX	1,309,583	1,476,276	1,624,000	1,617,154	1,581,632
Contract Services	53100	242,987	271,274	306,507	337,583	386,500
Advertising & Printing	53900	22,851	25,052	32,000	22,089	30,000
Motor Veh Fuel/Repair	54100	3,817	6,024	5,000	4,944	5,000
Internal Services Charges	54300	114,502	113,329	123,271	123,390	115,000
Supplies	54400	75,744	89,395	95,000	79,364	87,500
Travel & Expense	55200	4,643	4,999	10,000	8,955	9,500
Other Expenses	55300	11,803	11,861	13,000	11,625	13,000
Department Total		5,245,124	5,878,381	6,291,078	6,276,939	6,148,643



Program Description and Challenges

CTIP – Current Tax Installment Program -The Current Tax Installment Program (CTIP) is designed to provide relief for residential homeowners who are facing financial difficulties. There is a 5% enrollment fee and the homeowner agrees to pay off the balance by the November 15th due date to avoid late payment penalties. The enrollment fee is calculated on the current taxes owed.

Lodging Excise Tax Department -The Summit County Fiscal Office's Lodging Establishment Taxes Department administers and enforces the collection of lodging excise taxes. The Fiscal Officer and assistants are assigned all of the duties and authority of County Council to administer and enforce the collection of said tax, including the power to administer oaths as provided by O.R.C. Section 305.31. An excise tax is imposed on each transaction in Summit County by which lodging is provided by a vendor to a transient guest. The excise tax applies to all such transactions not longer than 30 consecutive days. The tax does not apply to transactions for lodging furnished to representatives of the United States Government and such transaction shall qualify as exempt by filing a Certificate of Exemption with the statement or invoice. The current lodging tax in Summit County is 5.5%.

Escrow Department-The Escrow Department is responsible for enrolling taxpayers into the Real Estate Discount Program (R.E.D.). The department generates semi-annual coupons for enrolled taxpayers and processes and balances accounts for monthly prepayments. Summit County was the first county in Ohio to offer the Real Estate Discount Program. The Escrow Program is designed to allow taxpayers to pay their real estate taxes in monthly installments instead of the regular semi-annual billing. This program provides the citizens of Summit County with a method of budgeting their semi-annual tax payments. Further, taxpayers are able to share in the interest revenues generated from those early payments in the form of a discount credit, which reduces their semi-annual tax bill.

Program Goals and Objectives

- 1. Current Tax Installment program** - Provide additional payment option to residential homeowners.
- 2. Current Tax Installment program** -To encourage courteous and dependable service to the taxpayers of Summit County.
- 3. Lodging Excise Tax Department** - To administer and enforce Chapter 703 of the Codified Ordinances of the County of Summit.
- 4. Lodging Excise Tax Department** - Improving the community by collecting tax on behalf of the Development Finance Authority and Akron-Summit Convention Bureau.
- 5. Escrow Department** – Assist taxpayers with enrolling into the Real Estate Discount Program.
- 6. Escrow Department** – Process and balance accounts for R.E.D. monthly prepayments.
- 7. Escrow Department** – Educate the public on the benefits of the monthly prepayment program.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
CTIP -Promote CTIP	Continue to provide payment options	938 enrollees	700 enrollees
Lodging Excise Tax Department - Work effectively with Prosecutor	Collect any and all unpaid lodging excise tax	\$4,109,011.09	\$4,600,000.00
Escrow Department- Cross-training employees	Maintain high standard of efficiency and service		
Escrow Department -Promote R.E.D. program	Provide public with a monthly payment option	9,333 enrollees	9,500 enrollees



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	512000	0	0	20,000	20,000	20,000
Employee Benefits	520000	0	0	15,200	15,200	15,200
Supplies	544000	0	0	1,000	1,000	1,000
Department Total		0	0	36,200	36,200	36,200



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Contract Services	53100	700	2,624	(49,999)	—	—
Advertising & Printing	53900	7,485	4,980	—	—	—
Other Expenses	55300	1,233	3,019	(95,972)	—	—
Department Total		9,418	10,623	(145,971)	—	—



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	512000	0	0	26,968	26,968	26,968
Employee Benefits	520000	0	0	12,215	12,215	12,215
Internal Services Charges	543000	0	0	10,000	10,000	10,000
Supplies	544000	0	0	2,000	2,000	2,000
Travel & Expense	552000	0	0	1,000	1,000	1,000
Other Expenses	553000	0	0	5,000	5,000	5,000
Department Total		0	0	57,183	57,183	57,183



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Contract Services	531000	0	0	152,000	152,000	152,000
Department Total		0	0	152,000	152,000	152,000



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	512000	0	0	37,760	37,760	37,760
Employee Benefits	520000	0	0	27,489	27,489	27,489
Advertising & Printing	539000	0	0	5,000	5,000	5,000
Internal Services Charges	543000	0	0	5,000	5,000	5,000
Supplies	544000	0	0	5,000	5,000	5,000
Department Total		0	0	80,249	80,249	80,249



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	512000	0	0	36,069	36,069	36,069
Employee Benefits	520000	0	0	10,690	10,690	10,690
Internal Services Charges	543000	0	0	5,000	5,000	5,000
Supplies	544000	0	0	2,000	2,000	2,000
Other Expenses	553000	0	0	5,000	5,000	5,000
Department Total		0	0	58,759	58,759	58,759



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	512000	0	0	68,400	68,400	68,400
Employee Benefits	520000	0	0	37,000	37,000	37,000
Contract Services	531000	0	0	10,000	10,000	10,000
Rentals & Leases	538000	0	0	23,000	23,000	23,000
Advertising & Printing	539000	0	0	5,000	5,000	5,000
Internal Services Charges	543000	0	0	35,000	35,000	35,000
Supplies	544000	0	0	20,000	20,000	20,000
Travel & Expense	552000	0	0	10,000	10,000	10,000
Other Expenses	553000	0	0	5,000	5,000	5,000
Equipment	573000	0	0	25,000	25,000	25,000
Department Total		0	0	238,400	238,400	238,400



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Advertising & Printing	539000	0	0	200,000	200,000	200,000
Department Total		0	0	200,000	200,000	200,000



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Contract Services	531000	0	0	50,000	50,000	50,000
Advertising & Printing	539000	0	0	100,000	100,000	100,000
Other Expenses	553000	0	0	200,000	200,000	200,000
Department Total		0	0	350,000	350,000	350,000



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51000	615,775	631,269	676,686	663,454	731,500
Employee Benefits	52000	219,220	218,756	269,306	269,306	290,000
Contract Services	53100	5,290	5,033	28,333	5,856	4,500
Advertising & Printing	53900	2,233	1,254	14,682	984	0
Internal Services Charges	54300	15,673	12,372	58,117	13,187	50,000
Supplies	54400	4,367	1,110	45,455	2,883	2,000
Travel & Expense	55200	0	0	14,536	0	0
Other Expenses	55300	47,695	48,199	76,216	50,000	10,000
Equipment	57300	0	11,011	17,826	2,068	10,000
Settlement	58142	0	0	2,571,995	2,067,367	2,200,000
Settlement	581EX	2,048,732	1,807,889	0	0	0
Department Total		2,958,984	2,736,894	3,773,152	3,075,104	3,298,000



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Contract Services	53100	47,059	93,979	200,000	92,666	200,000
Advertising & Printing	53900	173,265	78,750	150,000	59,405	150,000
Other Expenses	55300	124,044	84,015	100,000	61,061	100,000
Refunds-Prosecutor's	58137	0	0	100,000	57,555	100,000
Refunds-Prosecutor's	581EY	101,366	56,539	0	0	0
Department Total		445,735	313,283	550,000	270,687	550,000



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Accountant 3	0.0	0.0	0.0	0.0	0.0
Administrative Specialist	0.0	0.0	0.0	0.0	0.0
Chief Deputy Fiscal Officer	0.3	0.3	0.0	0.0	0.3
Chief Fiscal Officer	0.0	0.0	0.0	0.0	1.0
Clerk 1	0.0	0.0	0.0	0.0	0.0
Clerk 2	0.0	0.0	0.0	0.0	0.0
Clerk 3	0.0	0.0	0.0	0.0	0.0
Deputy Fiscal Officer	0.5	0.5	0.5	0.5	0.3
Director of Administration	1.0	1.0	1.0	1.0	1.0
Office Manager	1.0	1.0	1.0	1.0	0.0
Software Engineer	0.0	0.0	0.0	0.0	0.0
	2.8	2.8	2.5	2.5	2.5

**Department Expenditure Summary**

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
FO TCA Sal-Empl	512GS	178,144	179,728	195,800	195,461	202,062
FO TCA Emp Benefit	520GS	48,994	52,237	58,410	58,410	60,679
Contract Services	53100	—	—	20,000	—	35,000
Internal Services Charges	54300	80,716	85,262	120,000	97,403	105,000
Travel & Expense	55200	14,113	2,261	20,000	300	20,000
Other Expenses	55300	82,088	54,050	75,000	60,706	75,000
Interest on Voided Certificate	581GS	9,121	20,731	23,590	15,547	25,000
Department Total		413,176	394,269	512,800	427,827	522,741



Program Description and Challenges

Real Estate Division - Appraisal Department: The Appraisal Office confirms and verifies sales data, physically inspects improved properties, obtains the building's property characteristics, sketches the improvement, takes photographs of the property, classifies the property, reviews comparative properties, and obtains general and specific neighborhood and region data and a variety of other comparable data. The primary purpose of the collection of this data is to appraise and update property at its fair market value for tax purposes for approximately 269,000 properties. **Real Estate Department**: The Real Estate Department administers the special assessments charges levied by city, village, township or county offices. These are not part of real estate tax but are included as a separate item on the real estate tax bill. All land in Summit County is identified by a parcel number describing how much land is to be valued. The Real Estate Department refunds monies for overpaid taxes. Working closely with the Board of Revision and the Summit County Prosecutor's Office the Real Estate Department adjusts values and refunds taxes resulting from values set by appeal. **Homestead Department**: The Homestead Department is responsible for the maintenance of applications submitted for the Homestead Act for the elderly, disabled, Veterans, the Rental Registry Program and the 2.5% reduction in real property taxes for owner occupied property. Currently, over 33,000 homeowners are receiving a Homestead exemption and around 144,000 homeowners that are receiving a 2.5% reduction on their property taxes.

Tax Settlement - Tax Settlement and Budget is responsible for the balancing and distribution of all funds to each taxing authority in the County. In addition to real and personal property taxes this department distributes 911 wireless, AMHA PILOT, cigarette license fees, hotel-motel tax, inheritance tax, land reutilization, local government support, library local government support, manufactured home tax, motor vehicle fuel gasoline excise tax and cents per gallon, motor vehicle registration, national parks PILOT, public utility tax, retained interest, special assessments, special improvement district, tax increment financing payments, traffic fines for Summit County Juvenile Court and Akron, Barberton and Stow Municipal Courts, and State reimbursements.

This department is also responsible for all functions of the Summit County Budget Commission, including the preparation of the Summit County Budget Commission Certification of Tax Levy Estimates and the Official and Amended Certificates of Estimated Resources, monitoring the appropriation of all taxing authorities, monitoring all loan payments and scheduling, setting the tax millage on the bond and emergency levies, facilitating and retaining minutes of all Budget Commission meetings. Tax Settlement and Budget also monitors that each tax levy is yielding its anticipated revenue. This department is responsible for preparing and submitting to the Ohio Department of Taxation several abstracts detailing any changes to tax rates or property values. Additionally, Tax Settlement and Budget is responsible for providing statistical data for the Annual Information Statements, Annual Comprehensive Financial Reports and Generally Accepted Accounting Principles as requested by the taxing authorities and or their representative.

Board of Revision - Per Ohio Revised Code, the Fiscal Office is the Secretary of the BOR. Duties of the office include all scheduling and providing notices of hearing dates, providing support to hearing officers, as well as sending out the final decisions to taxpayers and other parties involved, including property owners, school board representatives, attorneys and the Prosecutor's Office. Hearing Officers are responsible for examining evidence presented by taxpayers relative to property values, as well as researching and analyzing comparable sales data in the market and determining a fair market value based upon all the evidence collected and presented. In the event that a taxpayer appeals the decision of the Board of Revision, the appeal is submitted either to the Court of Common Pleas or Ohio Board of Tax Appeals. The filed appeal case is then researched and answered by the BOR Specialist and/or the Director. This Board also hears and decides cases involving Rental Registration Fines, Real Estate Tax Penalty Remission Requests as well as Land Bank Foreclosure Cases, eminent domain review and Red Book Appraisal for the Prosecutor's Office.

Program Goals and Objectives

1. Real Estate Division - Continued excellent service when conducting all the above duties in the Appraisal Office to ensure the taxpayers are served properly.
2. Tax Settlement - Continue to expedite the certifications of tax levy estimates to the taxing authorities.
3. Tax Settlement - Continue to prepare all abstracts and file them time with the Ohio Department of Taxation.
4. Board of Revision - Continue to handle case load of hearing and deciding all property assessment appeals.



5. Board of Revision - Continue to review processes and procedures for ways to reduce expenses.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Real Estate Division - New Construction/ Field Checks/ Razing's/ Damaged Properties	Along with Ward and Associates commercial appraisers finish this task on time to ensure that we don't delay the abstract. Visit every property in question to ensure accuracy	Over 6,500	Based on current counts we estimate more this year
Tax Settlement – Settlement Distribution	Continue to distribute settlement to taxing authorities on a timely basis	70 taxing authorities	70 taxing authorities
Tax Settlement – Abstract Filing	Continue to file abstracts with the State and utilize information received from the State on a timely basis	16 Abstracts filed and utilized	16 Abstracts filed and Utilized
Board of Revision – Appeal Hearing Cases	Continue to handle case load of hearing and deciding all property assessment appeals	589 (2022)	258 (2023)
Board of Revision – Cost savings realized	Review processes and procedures for ways to reduce expenses – continue scanning and implement online filings to lower postage costs	\$6,000	\$15,000



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Accountant II	0.5	0.0	0.0	0.0	0.0
Administrative Assistant	0.0	0.0	0.4	0.0	0.0
Administrative Specialist	0.0	0.0	0.0	1.0	2.0
Administrative Staff Advisor 2	0.5	0.4	0.4	0.0	0.0
Appraisal I	0.0	0.0	0.0	5.0	0.0
Appraisal II	0.0	0.0	0.0	5.0	0.0
Appraisal Intern I	7.0	5.0	5.0	0.0	0.0
Appraisal Intern II	0.0	3.0	1.0	0.0	0.0
Appraisal Intern III	4.0	3.0	3.0	0.0	0.0
Appraisal Specialist	2.0	2.0	1.0	1.0	0.0
Appraisal Supervisor	1.0	0.0	0.0	0.0	0.0
Appraisal Technician I	1.0	1.0	1.0	3.0	0.0
Appraisal Technician II	1.0	1.0	2.0	0.0	0.0
Assistant Chief of Staff-FO	0.0	0.0	0.4	0.0	0.0
Assistant Fiscal Officer	1.0	1.0	0.0	0.6	0.6
Asst Director of Administratn	1.0	0.0	2.0	1.0	1.0
Chief Deputy Fiscal Officer	0.5	0.4	0.0	0.0	3.3
Chief Fiscal Officer	3.5	3.5	4.0	4.0	0.0
Chief of Staff - Fiscal Office	0.4	0.4	0.4	0.4	0.4
Clerical Specialist I	3.0	3.0	2.0	3.0	0.0
Clerical Specialist II	3.0	3.0	3.0	3.0	0.0
Clerical Supervisor 1	0.0	0.0	1.0	0.0	0.0
Clerical Supervisor 2	1.0	1.0	1.0	1.0	1.0
Clerk I	9.0	10.0	6.0	7.0	0.0
Clerk I BOR	0.0	0.0	1.0	0.0	0.0
Clerk I New Hire	0.0	0.0	0.0	1.0	0.0
Clerk II	2.0	2.0	5.0	3.0	0.0
Clerk III	3.0	2.0	1.0	3.0	0.0



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Clerk III REA	0.0	0.0	1.0	0.0	0.0
Clerk IV	6.0	6.0	6.0	4.0	0.0
County Auditor	0.0	0.0	0.0	0.0	1.0
Computer Systems Software Analyst	0.0	0.0	0.0	1.0	0.0
Deputy Fiscal Officer	10.3	10.8	8.1	9.8	5.4
Director	0.0	0.0	0.0	0.4	0.0
Director of Administration	1.0	1.5	0.5	0.0	0.0
Executive Assistant 1	0.0	0.0	0.0	0.0	1.0
Fiscal Officer 3	0.0	0.0	0.0	1.0	1.0
Fiscal Officer General Counsel	0.0	0.0	0.4	0.4	0.4
Office Manager	0.0	0.0	1.0	0.0	0.0
Permit Technician	1.0	1.0	0.0	0.0	0.0
Spec Appraisal Projects Coord	0.0	1.0	0.0	0.0	0.0
Spec Projects Appraisal Spec	1.0	1.0	0.0	0.0	0.0
Special Projects Coordinator	1.0	1.0	1.0	1.0	1.0
	64.7	64.0	58.6	59.6	18.1

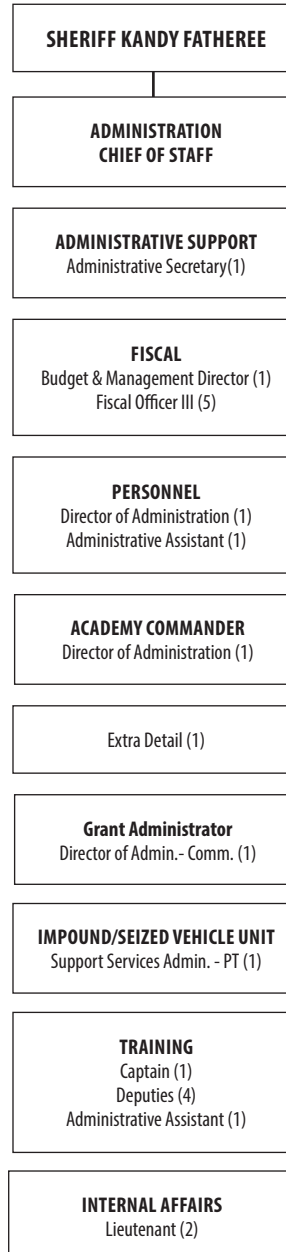


Department Expenditure Summary

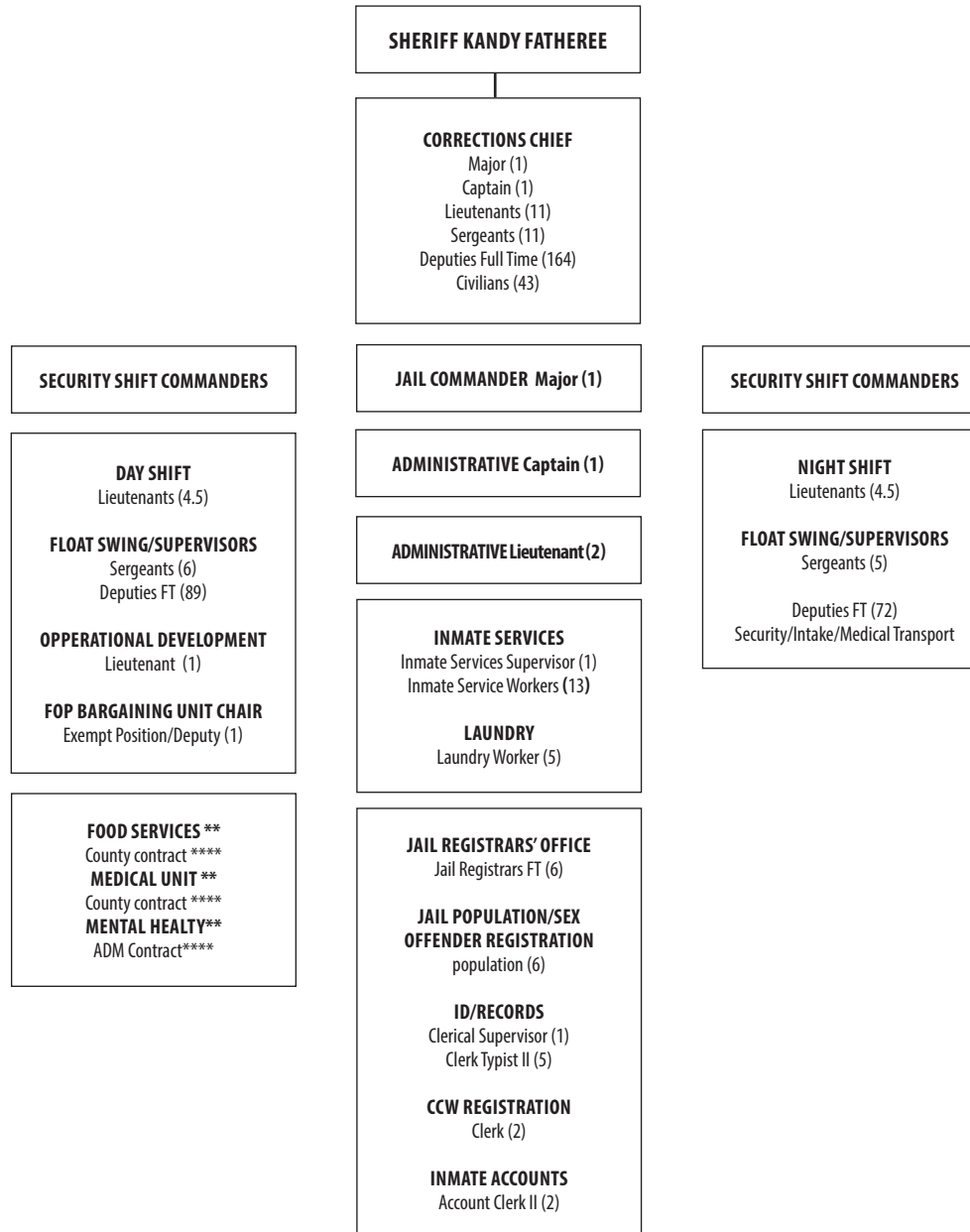
Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Officials	51000	3,000	3,000	3,000	3,000	3,000
FO REA Sal-Empl	512EW	2,974,396	3,158,662	3,556,200	3,261,260	3,639,358
FO REA Emp Benefit	520EW	1,267,659	1,275,729	1,478,000	1,396,662	1,575,273
Professional Services	53000	—	1,043	—	—	—
Contract Services	53100	327,983	385,956	1,328,347	478,599	1,185,500
Rentals & Leases	53800	60,274	60,877	61,600	61,486	62,200
Advertising & Printing	53900	24,203	61,486	120,000	48,408	80,000
Motor Veh Fuel/Repair	54100	12,986	17,478	25,000	14,905	25,000
Internal Services Charges	54300	1,559,003	1,287,941	1,947,585	1,222,091	1,318,000
Supplies	54400	20,663	21,465	45,000	25,756	45,000
Travel & Expense	55200	4,341	6,855	15,000	10,369	20,000
Other Expenses	55300	201,443	222,624	325,000	262,395	350,000
Equipment	57300	7,239	15,679	25,000	16,120	25,000
Department Total		6,463,190	6,518,794	8,929,731	6,801,052	8,328,331



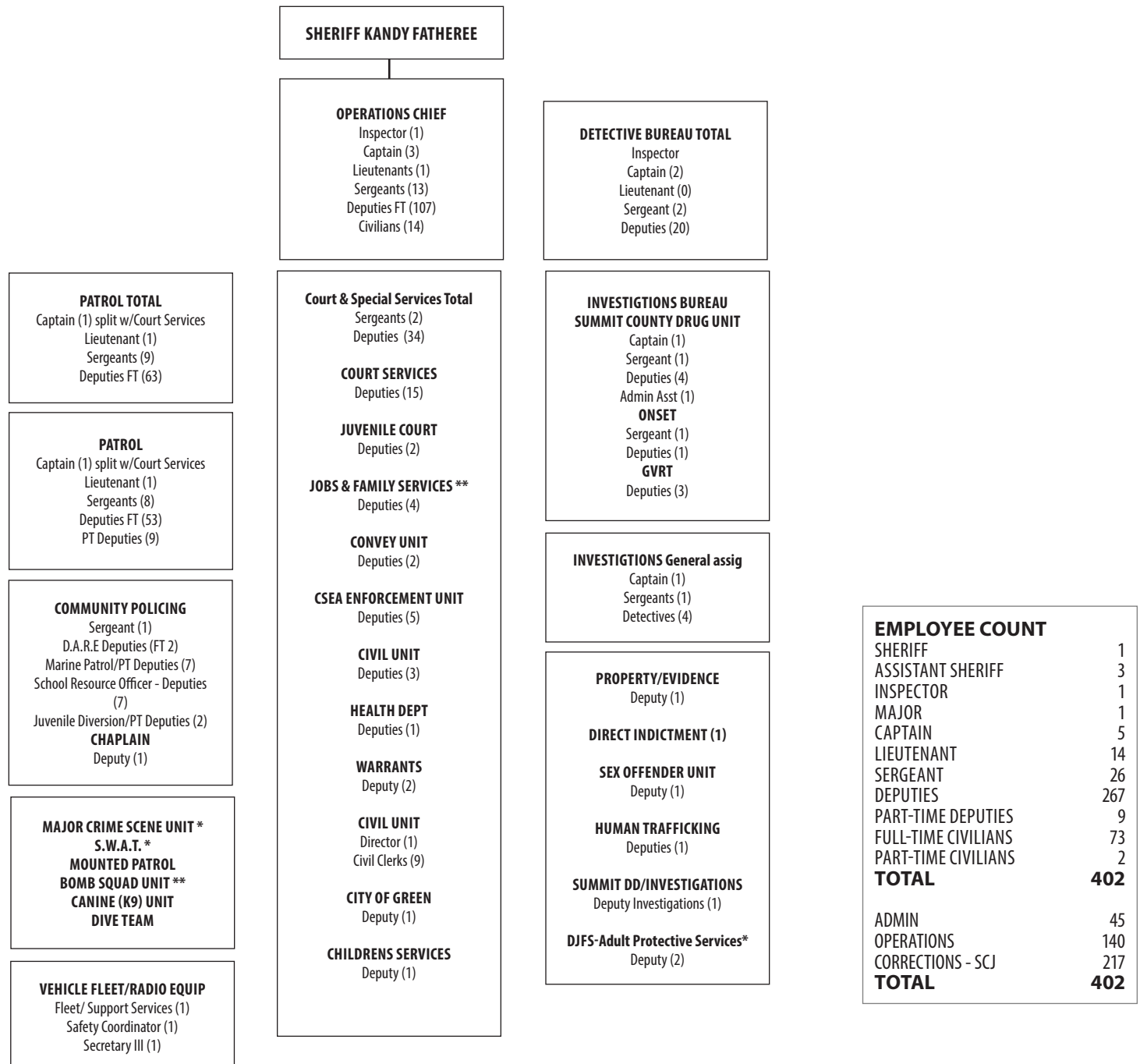
Sheriff



EMPLOYEE COUNT	
SHERIFF	1
ASSISTANT SHERIFF	3
INSPECTOR	1
MAJOR	1
CAPTAIN	5
LIEUTENANT	14
SERGEANT	26
DEPUTIES	267
PART-TIME DEPUTIES	9
FULL-TIME CIVILIANS	73
PART-TIME CIVILIANS	2
TOTAL	402
ADMIN	45
OPERATIONS	140
CORRECTIONS - SCJ	217
TOTAL	402



EMPLOYEE COUNT	
SHERIFF	1
ASSISTANT SHERIFF	3
INSPECTOR	1
MAJOR	1
CAPTAIN	5
LIEUTENANT	14
SERGEANT	26
DEPUTIES	267
PART-TIME DEPUTIES	9
FULL-TIME CIVILIANS	73
PART-TIME CIVILIANS	2
TOTAL	402
ADMIN	45
OPERATIONS	140
CORRECTIONS - SCJ	217
TOTAL	402





Program Description and Challenges

The Sheriff is tasked with the responsibility of preserving the public peace which can only be accomplished through the combined efforts of all sworn and civilian personnel. The Administrative Division of the Sheriff's Office provides support to all Divisions/Bureaus of the Sheriff's Office such as Patrol, Detective Bureau, Civil Bureau, Court Services, and Communications. Administrative staff is assigned in such areas as clerical support, personnel, finance, payroll, community relations, legal affairs, and internal audits and reviews.

General Powers and duties of the Sheriff, as required by the Ohio Revised Code, require the Sheriff to bring those persons guilty of any breach of peace before the Court of Common Pleas. The Court Services deputies serve fourteen Common Pleas Judges and are primarily responsible to transport prisoners to and from the jail and other specified facilities in a timely and safe manner. The O.R.C. also requires the Sheriff to serve all warrants, writs, and other documents received by the courts. A large quantity of documents received includes Domestic and Civil Orders of Protection.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Total inmate transports	Provide for safe and secure movement of all inmates	2023-7,254	2024-9,112
Total papers processed and served	Serve all warrants, writs, and documents timely and efficiently	2023 – 26,450	2024-25,689
Total Sex Offenders Registrations completed	Ensure proper registration of all sex offenders is conducted and maintained	2023- 1156	2024- 1,162

Federal mandates require sex offenders to register their address according to the schedule establish by their designated classification as well as any time they have a change of address. The Sex Offender Unit is tasked with maintaining the registry and compliance of over 1,200 registered sex offenders in Summit County. This also includes providing community notification to residences when sex offenders move into the neighborhood.

Program Goals and Objectives

1. To provide the safest environment possible for all citizens.
2. To maintain efficient operations within all Divisions/Bureaus of the Sheriff's Office.
3. To safely and securely transport inmates throughout the state.



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Account Clerk II	0.0	0.0	0.0	0.0	1.0
Admin Asst/Fiscal officer	1.0	0.0	0.0	0.0	0.0
Admin Support - SHF	2.0	2.0	2.0	2.0	2.0
Administrative Assistant	1.0	3.0	2.0	4.0	4.0
Administrative Secretary	1.0	1.0	0.0	0.0	0.0
Assistant Sheriff	2.0	1.0	0.0	2.0	1.0
Asst Director of Administratn	0.0	0.0	0.0	0.0	0.0
Budget Management Director	1.0	1.0	1.0	1.0	0.0
Civil Clerk I	0.0	0.0	0.0	0.0	0.0
Civil Clerk II	6.0	7.0	7.0	7.0	6.0
Civil Clerk III	1.0	1.0	0.0	0.0	1.0
Clerical Supervisor 2	0.0	0.0	1.0	1.0	1.0
Communication Technician I	6.0	4.0	6.0	0.0	0.0
Communication Technician II	0.0	2.0	0.0	0.0	0.0
Communications Supervisor	0.0	0.0	1.0	0.0	0.0
County Sheriff	1.0	1.0	1.0	1.0	1.0
DIR OF ADMIN- HR	0.0	0.0	1.0	0.0	1.0
Dir Admin Diversity Outreach	0.0	0.0	1.0	1.0	1.0
Dir of Admin-Legal SHF	0.0	1.0	0.0	0.0	1.0
Dir of Admin-Personnel-SHF	0.0	0.0	0.0	1.0	1.0
Dir of Administration - Legal	1.0	0.0	0.0	0.0	0.0
Dir of Diver	0.0	1.0	0.0	0.0	0.0
Director of Administration	2.0	2.0	1.0	1.0	0.0
Fiscal Officer 3	3.0	3.0	4.0	4.0	4.0
Fleet Com/Saf Equip Insp - SHF	0.0	0.0	1.0	1.0	1.0
Grant Program Analyst	0.0	0.0	0.0	1.0	1.0
Inmate Services Worker III	0.0	0.0	0.0	0.0	1.0
Jail Registrar II	0.0	0.0	0.0	0.0	1.0



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Office Manager	0.0	1.0	1.0	1.0	1.0
Personnel Aide	0.0	0.0	0.0	0.0	2.0
Safety Coordinator	1.0	1.0	1.0	0.0	0.0
Secretary II	1.0	1.0	0.0	0.0	0.0
Secretary III	0.0	0.0	0.0	0.0	0.0
Sheriff Captain	4.0	2.0	1.0	1.0	3.0
Sheriff Deputy	48.0	47.0	46.0	40.0	63.0
Sheriff Lieutenant	3.9	6.0	5.9	4.0	3.0
Sheriff Major	0.0	0.0	1.0	0.0	0.0
Sheriff Sergeant	7.9	7.7	6.5	6.0	8.0
Sheriff's Inspector	1.0	1.0	1.0	0.0	1.0
Support Services Administrator	0.0	0.0	0.0	1.0	2.0
	94.8	96.7	92.3	80.0	112.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Officials	51000	128,477	10,056	133,029	133,014	135,342
SH GO Sal-Empl	512BM	1,859,056	849,069	7,860,021	7,860,021	7,333,165
SH GO Emp Benefit	520BM	363,114	422,329	2,740,200	2,723,187	2,973,999
Contract Services	53100	322,905	49,383	2,423,676	2,410,415	2,532,835
Motor Veh Fuel/Repair	54100	303,167	7,591	341,517	354,665	300,000
Internal Services Charges	54300	176,413	20,241	177,100	177,209	171,100
Supplies	54400	59,539	5,448	137,500	144,760	105,000
Travel & Expense	55200	—	—	1,000	(1,044)	1,000
Other Expenses	55300	109,454	6,549	130,000	151,422	130,000
Grants & Mandates	570BM	165,200	249,312	321,000	320,347	403,000
Equipment	57300	73,147	2,541	80,941	102,639	75,000
Department Total		3,560,471	1,622,519	14,345,983	14,376,635	14,160,441



Program Description and Challenges

In accordance with Section 341 of the Ohio Revised Code, the Summit County Sheriff is empowered as the keeper of the County Jail. The Summit County Jail is classified by the State of Ohio as a “full service” detention center. That means it is operated twenty-four (24) hours a day, three hundred sixty-five (365) days a year. It is, therefore, required that the facility be properly staffed for the safety and protection of the inmates and staff. The Jail must comply with Minimum Standards for Jails in Ohio, contained in rules 5120:1-8-01 to 5120:1-12-19 of the Ohio Administrative Code. Minimum Standards establish those minimum conditions necessary to ensure the safe, efficient, effective, and legal operation of a jail.

Support Services staff provide mandated services in the jail that include mental health treatment, food services, programming, and medical treatment. Sworn staff is responsible for the security operations. State of the art security and surveillance equipment including closed circuit television cameras, computerized electronic door control and alarm systems, and radio communication systems assist deputies in monitoring all movement throughout the facility. Aside from the advanced technology available to staff, the key elements to the effective management of the jail are use of good communication skills and continued training and education in modern methods of inmate management.

Program Goals and Objectives

- 1. Ensure jail operations are in compliance “Minimum Standards for Jails.”
- 2. Maintain proper staffing in order to provide a safe and secure environment for all staff, inmates, and visitors of the jail.
- 3. Provide sufficient staffing in order to provide all required programs in services required by Minimum Standards.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Jail Population control	Efficiently book and release inmates	2023-Booked 8327 Released 8381	2024- Booked-8205 Released-8246
Jail Security	To insure safety of inmates and staff and eliminate jail incidents	2023- Assaults-62 Fights-0	2024- Assaults-43 Fights-2
Jail Programs	To provide inmate programming	2023-Attendance 9188	2024-Attendance



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Account Clerk I	0.0	0.0	1.0	0.0	1.0
Account Clerk II	0.0	0.0	0.0	2.0	1.0
Administrative Assistant	1.0	0.0	2.0	1.0	1.0
Assistant Sheriff	0.0	1.0	1.0	1.0	1.0
Clerical Sup 2	0.0	0.0	0.0	1.0	0.0
Clerk Typist 2	0.0	0.0	0.0	1.0	0.0
Clerk Typist I	0.0	0.0	0.0	0.0	3.0
Clerk Typist II	5.0	5.0	6.0	4.0	3.0
Director of Administration	1.0	1.0	1.0	1.0	1.0
Inmate Service Worker	0.0	0.0	0.0	3.0	0.0
Inmate Service Worker 2	0.0	0.0	0.0	2.0	0.0
Inmate Services Supervisor	1.0	1.0	1.0	0.0	0.0
Inmate Services Worker I	3.0	5.0	6.0	0.0	5.0
Inmate Services Worker II	4.0	2.0	0.0	0.0	1.0
Jail Registrar I	1.0	1.0	4.0	4.0	4.0
Jail Registrar II	3.0	3.0	0.0	0.0	0.0
Laundry Worker I	2.0	2.0	1.0	2.0	5.0
Secretary II	0.0	0.0	1.0	1.0	1.0
Secretary III	1.0	1.0	0.0	0.0	0.0
Sheriff Captain	3.0	3.0	2.0	2.0	2.0
Sheriff Deputy	155.0	155.0	151.0	153.0	131.0
Sheriff Lieutenant	8.0	8.0	10.0	11.0	11.0
Sheriff Major	0.0	0.0	1.0	1.0	1.0
Sheriff Sergeant	11.0	12.0	12.0	13.0	9.0
Support Services Administrator	1.0	1.0	0.0	1.0	2.0
	200.0	201.0	200.0	204.0	183.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
SH GF Jail Sal-Empl	512BN	3,551,323	998,958	14,091,500	14,078,382	16,297,641
SH GF Jail Emp Benefit	520BN	609,139	444,980	5,471,000	5,376,591	6,607,333
Contract Services	53100	3,274,632	555,595	4,261,746	3,950,008	4,441,150
Motor Veh Fuel/Repair	54100	86,626	7,597	94,997	123,552	100,000
Internal Services Charges	54300	67,351	9,372	71,600	67,616	71,600
Supplies	54400	250,861	13,121	275,386	340,215	295,000
Travel & Expense	55200	—	76	1,000	48	1,000
Other Expenses	55300	313,425	5,152	375,000	328,678	400,000
Equipment	57300	81,169	4,359	186,354	198,071	165,000
Department Total		8,234,527	2,039,209	24,828,583	24,463,162	28,378,724



Program Description and Challenges

The Sheriff’s Office Marine Patrol funding is provided by a grant from the Ohio Division of Watercraft with matching funds from Summit County. During participation in the State Marine Patrol Grant Program, with local Marine Patrols from across Ohio, Summit County has been recognized as the Outstanding Marine Patrol twelve times.

The Marine Patrol is a seasonal operation. Activities include boater education programs, marine law enforcement training, public speaking for boating and community organizations, safety equipment inspections, litter prevention programs, boat theft prevention programs, safety recall notifications and traditional marine law and alcohol enforcement.

The Sheriff’s Office Marine Patrol is the primary law enforcement agency on the waters of Portage Lakes State Park. The mission of the Summit County Sheriff’s Marine Patrol is to maintain a safe recreational boating environment for Summit County residents and visitors. We will accomplish this goal by being world class in our methods and a leader in our profession.

Program Goals and Objectives

- 1. Educate the public on proper and safe boating guidelines.
- 2. Bring awareness to the dangers of boating under the influence as well as reduce the number of alcohol and drug-related accidents.
- 3. To maintain a safe recreational boating environment for Summit County residents and visitors.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Safety Inspections conducted	Educate the public on proper and safe boating guidelines	2023 –inspections-151	2024- inspections-1676
Warnings Issued	Maintain a safe recreational boating environment	2023- warnings--514	2024- warnings-517
Assistance	Assisting Vessels and Persons	2023-1934	



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
SH MP Sal-Empl	512B0	29,173	35,731	35,665	34,278	36,000
SH MP Emp Benefit	520B0	5,234	6,609	5,964	5,572	5,975
Other Expenses	55300	9,593	9,122	4,071	3,695	2,300
Department Total		44,000	51,461	45,700	43,546	44,275



Program Description and Challenges

The Sheriff’s Court and Special Services Bureau has the responsibility of providing security at each entrance of the Common Pleas Court House which consists of the General Division, Probate Division and Domestic Division. Deputies assigned to the security stations are tasked with the responsibility of ensuring no unauthorized or dangerous items are brought into the courthouse. All persons entering the courthouse are required to pass through a magnetometer (metal detector) and all packages, purses, and briefcases are scanned by an x-ray machine.

Additionally, deputies are responsible for providing security within each of the court rooms during hearings, trials, and call days. Deputies guard prisoners brought over from the jail to appear in court as well as take new arrestees into custody as ordered by the judge.

Program Goals and Objectives

- 1. To provide security to the courthouse by screening visitors for unauthorized items and/or suspicious packages.
- 2. To maintain a safe and secure environment for judges, staff, and visitors in courtrooms during hearings, trials, and call days.
- 3. To guard inmates brought over from the jail for court hearings.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Number of persons screened at security stations	To search for unauthorized or dangerous items being brought into the courthouse	2023 – 246,717 persons screened	2024- 236,780 persons screened
Number of inmates that appeared in Common Pleas Court	Maintain security of inmates transported from jail for court appearance	2023 -1063 inmates appeared	2024- 985 inmates appeared
Number of Inmates appearing on CCTV	Maintain security of courthouse with inmates appearing by CCTV	2023-4453	2024-4689



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Sheriff Deputy	7.0	7.0	7.0	7.0	7.0
	7.0	7.0	7.0	7.0	7.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
SH CS Sal-Empl	512BP	546,791	51,342	658,820	658,820	643,756
SH CS Emp Benefit	520BP	190,639	26,049	243,000	241,353	241,714
Supplies	54400	—	—	10,000	3,038	10,000
Travel & Expense	55200	—	—	100	100	1,000
Other Expenses	55300	13,007	—	13,700	8,552	14,000
Equipment	57300	6,541	2,350	9,065	4,025	10,000
Department Total		756,978	79,741	934,685	915,888	920,470



Program Description and Challenges

The Sheriff’s Office contracts with several jurisdictions to provide policing and dispatch services including the City of Green, Coventry Township, Northfield Center Township, Twinsburg Township and the Akron Canton Airport. The Sheriff’s Office also contracts to provide security, law enforcement, and investigative services to Dept. of Job and Family Service, Developmentally Disabilities Board, and Adult Protective Services.

The COG responds to incoming 911 calls and answers eight additional non-emergency lines as well for the contracted communities. The Communications Center serves as the point of contact for several emergency resources including Activation of the Summit County Special Operations Response Teams comprised of firefighters who possess specialized training in the fields of hazardous material response, trench rescue, water rescue, rope rescue, confined space rescue and structural collapse rescue; the Crime Stoppers Program; Activation of the Emergency Alert Radio Notification used to issue Amber alerts and warn citizens of other emergencies; and manage the Reverse Alert Telephone Notification System used to alert citizens to emergencies in specific neighborhoods.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Dispatched Calls for Service	Provide quality law enforcement services to contracted districts	2023- 66,994	2024-68,452
Non-Emer. Phone Lines Answered	Provide citizens a means for reporting non-emergency incidents	Approximately 208,000 per year	
Airport Incidents	Security incidents	2023-1070	2024-1123

Program Goals and Objectives

1. To prevent crime through high visibility and proactive enforcement in order to provide the safest environment possible for residents and the community.
2. To utilize all available emergency resources to provide citizens with safe, expedient, and accurate response to incidents.
3. To provide the law enforcement for the airport facility and grounds



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Admin Support - SHF	0.0	0.0	0.0	0.0	1.0
Communication Technician II	9.0	9.0	9.0	0.0	0.0
Dir Ind Officer	0.0	1.0	0.0	0.0	0.0
Direct Indictment Prog Liaison	1.0	0.0	1.0	1.0	0.0
K-9 Handler	0.0	0.0	1.0	0.0	0.0
Sheriff Deputy	60.0	58.0	55.0	56.0	58.0
Sheriff Sergeant	7.0	7.0	7.0	7.0	7.0
	77.0	75.0	73.0	64.0	66.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
SH PR Sal-EmpI	512CC	5,386,360	4,803,818	5,386,900	5,214,404	6,011,837
SH PR Emp Benefit	520CC	2,180,121	2,424,483	2,478,900	2,440,949	2,329,708
Contract Services	53100	145,512	130,206	875,410	870,993	764,435
Insurance	53700	40,000	190,947	241,941	241,941	242,000
Motor Veh Fuel/Repair	54100	423,798	289,204	380,254	290,189	380,000
Internal Services Charges	54300	13,262	20,157	28,000	22,012	25,000
Supplies	54400	45,453	36,622	80,000	45,189	85,000
Capital Expense	55000	137,913	439,224	806,765	772,712	—
Travel & Expense	55200	—	—	1,000	180	1,000
Other Expenses	55300	146,625	127,838	132,000	122,195	126,000
Equipment	57300	14,293	40,823	123,245	131,954	185,000
Department Total		8,533,336	8,503,322	10,534,415	10,152,717	10,149,980



Program Description and Challenges

CSEA/Building Security/Process Serving - The Child Support Enforcement Agency contracts with the Sheriff's Office for services to provide for the effective administration of the Child Support Enforcement Program. Two deputies are responsible for maintaining security within the CSEA work areas including the reception area, payment collections window, and staff work areas. Deputies are also responsible for transporting daily cash deposits to the bank. Three deputies are responsible for maintaining process serving.

Training Rotary - The Summit County Sheriff's Office Training Bureau is dedicated to providing progressive, innovative, state of the art training and educational information to all personnel of the Summit County Sheriff's Office, other law enforcement and safety forces, as well as additional training that benefits the citizens of Summit County. The Training Bureau offers a variety of basic, intermediate and advanced law enforcement programs which includes but is not limited to 40 hours of mandatory in-service training/firearms qualifications for sworn personnel, advanced training skill classes, precision firearms skills enhancement training, K-9 training, tactical & SWAT training, defensive driving courses, and specialized courses for local, state and federal agencies. Additional instruction is offered to the citizens of Summit County on a vast array of topics for all age groups including a Citizen's Academy, Refuse to Be a Victim classes, First Aid/ CPR, and Teen Driving classes just to name a few.

Foreclosure Rotary - The general powers of the Sheriff as indicated in the Ohio revised Code state the sheriff is responsible for executing all warrants, writs, and other process directed to the sheriff by any proper and lawful authority. The Sheriff's Office processes foreclosure documents that are received from Summit County, other Ohio Clerks of Court and the Summit County Prosecutor's Office that order the Sheriff's Office to advertise and sell properties for mortgage and delinquent tax foreclosures. The court prepares and executes the "Writ of Possession" that orders the eviction process after the foreclosure sale has concluded. Mortgage Sale is when the owner defaults on their loan and the mortgage company/bank begins the foreclosure process. Delinquent Tax Sale is when real estate taxes are delinquent and the prosecutor begins foreclosure action. Prosecutor Sale is an order from the County Prosecutor to the Sheriff to sell a property that has been seized or confiscated which is then sold for restitution.

Inmate Welfare Fund - Inmate Services staff ensure the appropriate delivery of services and programs to inmates in the jail as required by the Ohio Department of Rehabilitation and Correction according to Jail Minimum Standards. Inmates are required to have access to television, exercise and equipment, table games, reading materials, and programming. The Commissary Services provides the means for inmates to purchase underclothing, food items, writing materials and personal hygiene items. Funds generated through the purchase of commissary by inmates are used to purchase supplies and equipment in order to provide the inmates with recreation and programming. The staff is responsible for processing all commissary ordered by inmates as well as delivery of commissary orders to inmates on housing units.

Insurance Retention - Extra details are special work assignments performed by sworn personnel, for public or private employers, under the color of the Sheriff's Office that may require the carrying of a firearm and/or may require an employee to make an arrest or complete an investigation. These details are worked outside normal work hours and include traffic details, security details, and community events. Pursuant to Ohio Revised Code section 2744.07(A)(1), the County is required to defend a Deputy Sheriff while acting in an official capacity. Such defense may be required for a deputy working for a third-party employer. Third party employers are required to pay a surcharge to cover a deputy involved in any incident which requires the County by Law to provide a defense or pay a settlement claim. Twenty-five percent of the fee collected is applied to purchasing equipment and safety necessities.

Program Goals and Objectives

1. **CSEA/Building Security/Process Serving** - To provide a safe working environment for all staff and visitors. To provide for secure transport of cash deposits to the bank.
2. **Training Rotary** - Ensure sworn personnel receive mandatory updates and qualifications required by OPOTA. Develop and expand training programs to benefit the Sheriff's Office, other agencies and the citizens of Summit County.
3. **Foreclosure Rotary** - Improve efficiency in service and processing of summons, warrants, and writs as directed by courts. Decrease time frame from court issued orders of sale to sale date.
4. **Inmate Welfare** - To provide required recreation and programming required by Ohio Jail Minimum Standards. Provide support to staff in providing services to inmates.
5. **Insurance Retention** - Provide required defense of deputies working in an official capacity for a third-party employer. Purchase necessary equipment and safety gear.



Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
CSEA/Building Security/Process ServingNumber of documents served	Ensure process of documents	2023– 26,450	2024-25,988
Training Rotary - Number of hours of training conducted	Provide training and educational information to personnel, other agencies, and citizens	2023– 3,077 hours	2024-3,765 hours
Foreclosure Rotary -Scheduled Sales	Improve efficiency of all Sheriff Sales	2023– 635	2024 –656
Foreclosure Rotary -Evictions	Process eviction orders efficiently	2023 – 79	2024 - 85
Inmate Welfare - Recreation and Programming	Provide recreation and programming	2023-2,849 Library Books, 3171 Bible Study, 5291 Gym	2024-3256 Library Books, 2246 Bible Study, 6521 Gym
Inmate Welfare - Commissary	Amount of commissary delivered to inmates	2023-\$978,705	2024-951,789
Insurance Retention - Extra detail hours worked	Provide third party employers with law enforcement services	2023–39,129 hours	2024- 41,523 hours



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Account Clerk II	2.0	2.0	2.0	0.0	0.0
Civil Clerk II	2.0	2.0	2.0	2.0	2.0
Fiscal Officer 3	0.0	0.0	0.0	0.0	0.0
Inmate Services Worker I	1.0	0.0	0.0	4.0	4.0
Inmate Services Worker II	2.0	3.0	3.0	2.0	2.0
Laundry Wkr	0.0	0.0	1.0	0.0	0.0
Sheriff Captain	0.0	0.0	0.0	0.0	0.0
Sheriff Deputy	6.0	6.0	6.0	5.0	6.0
Sheriff Lieutenant	0.1	0.0	0.1	0.0	0.0
Sheriff Sergeant	0.1	0.3	0.6	0.0	0.0
	13.2	13.3	14.7	13.0	14.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
SH GO IP Sal-Empl	512CE	754,122	740,291	701,600	701,590	755,306
SH GO IP Emp Benefit	520CE	342,863	338,200	381,900	380,916	423,020
Contract Services	53100	2,206	2,445	48,500	22,052	27,000
Rentals & Leases	53800	5,855	—	—	—	—
Supplies	54400	56,463	100,011	90,301	75,940	25,000
Capital Expense	55000	—	—	86,000	—	—
Other Expenses	55300	9,420	—	10,000	1,875	10,000
Equipment	57300	230,771	45,785	162,500	128,677	105,000
Department Total		1,401,700	1,226,733	1,480,801	1,311,051	1,345,326



Program Description and Challenges

As required according to Ohio Jail Minimum Standards inmates are to be provided access to telephones for making personal and professional contact with persons on the outside. Telephones are located on all housing pods and are accessible during out of cell leisure time. All phone calls are recorded. Recordings are utilized for conducting investigations and aiding in the prosecution of perpetrators. Inmates are charged a per minute rate for all calls. The Sheriff’s Office receives eighty-eight percent (88%) of the cost generated from each call made by an inmate. The revenue generated pays for the staffing and supply costs incurred for providing recordings to investigators and prosecutors. Inmates also have access to tablets and can receive and send emails at a cost

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Number of phone calls by inmates	Provide inmates access to telephones as required by standards	2023-795,973	2024-786,984
Number of emails sent/received	Provide inmates with access to emails	2023-1,107,501	2024-1,452,236

Program Goals and Objectives

1. To continue to provide recorded phone calls to investigators in conducting criminal investigations.
2. Aid prosecutors in obtaining convictions of offenders committing serious offenses in order to keep them off the streets making our community safer.
3. Provide copies of emails sent/received to aid in investigations and prosecutions



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Inmate Services Worker I	2.0	1.0	0.0	0.0	0.0
Inmate Services Worker II	0.0	1.0	4.0	2.0	1.0
Inmate Services Worker III	0.0	0.0	0.0	0.0	1.0
Jail Population Control Coord	0.0	0.0	5.0	6.0	6.0
Sheriff Deputy	5.0	5.0	0.0	0.0	0.0
	7.0	7.0	9.0	8.0	8.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
SH JIP Sal-Empl	512CF	359,820	134,272	399,800	138,764	103,194
Salaries-Non Bargaining Unit	51374	6,017	169,982	—	245,384	313,098
SH JIP Emp Benefit	520CF	155,073	148,998	187,600	167,004	176,926
Supplies	54400	974	—	75,000	75,000	80,000
Other Expenses	55300	9,300	—	—	—	—
Department Total		531,184	453,253	662,400	626,152	673,218



Program Description and Challenges

Under Ohio Revised Code, the Sheriff is responsible to distribute and process applications for Ohio residents who wish to obtain a license to carry a concealed weapon. Upon receipt of an application for a concealed handgun license, an application to renew a concealed handgun license, or an application for a concealed handgun license on a temporary emergency basis, the sheriff is responsible to conduct a criminal records check and an incompetency check of the applicant to determine whether the applicant has met the criteria specified in the Revised Code. The staff member completes the criminal records check and the incompetency records check through a fingerprint submission to bureau of criminal identification and investigation. A search of local municipal court records is conducted along with a verification of required training. This process takes approximately two weeks to complete from the time the applications is accepted until the license is issued to the applicant. The applications submitted are very inconsistent from year to year based on new applications submitted and the requirement of license renewal every five years. The staff member is also tasked with ensuring the revocation and/or suspension of licenses issued when notified of pending criminal charges on a licensee.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Number of applications processed	Process all applications in a timely manner	2023 – 1675	2024-1708
Number licenses suspended/revoked	Ensure licensees are compliant w/ guidelines established by ORC	2023- 38	2024- 28

Program Goals and Objectives

- 1. Ensure applications are processed in a timely manner.
- 2. Safeguard that background checks are accurately processed to prevent improper issuance of license.
- 3. Ensure issued licenses are in compliance with ORC.



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Admin Asst	0.0	0.0	0.0	1.0	1.0
Clerical Supervisor 2	1.0	1.0	1.0	0.0	0.0
Clerk Typist II	0.0	0.0	0.0	0.0	0.0
Sheriff Deputy	0.0	0.0	0.0	0.0	0.0
	1.0	1.0	1.0	1.0	1.0

**Department Expenditure Summary**

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
SH CWA Sal-EmpI	512EV	60,088	42,866	47,800	46,278	49,012
SH CWA Emp Benefit	520EV	28,885	22,990	33,800	24,204	24,433
Department Total		88,973	65,856	81,600	70,482	73,445



Program Description and Challenges

The Summit County Sheriff's Office Communications Bureau is designated as an answering point for the "Wireless 9-1-1" system. The "Wireless 9-1-1" system provides citizens with emergency calling services for calls originating in the network of wireless service providers. Governed by guidelines specified in the Ohio Revised Code disbursement of funds must solely be used for the purpose of paying costs of designing, upgrading, purchasing, leasing, programming, installing, testing, or maintaining the necessary data, hardware, software required for the public safety answering point. Funds may also be used for personnel costs and training of staff of the public safety answering point.

Program Goals and Objectives

1. To provide citizens with safe, expedient, and accurate response to emergencies.



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Contract Services	53100	336,386	—	155,522	155,522	—
Supplies	54400	20,000	—	14,478	—	—
Department Total		356,386	—	170,000	155,522	—



Program Description and Challenges

The Sheriff's Office Drug Unit receives funds from the Equitable Sharing Program through the Federal Government. The Federal Government regulates what the funds can and cannot be used for. We use these funds for training, equipment, supplies and vehicle repairs. The funds are also used to purchase vehicles for Drug Unit use.

Program Goals and Objectives

- 1. Pay for county drug unit members to attend annual conference
- 2. Vehicle repairs
- 3. Vehicles purchased for Drug Unit use

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Annual Conference Attendance	Number of Employees attending	2023-0	2024-10
Amount spent of vehicle repairs	funds spent	2023-12,000	2024-13,250



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Contract Services	53100	251,628	102,941	145,000	103,839	25,000
Motor Veh Fuel/Repair	54100	25,780	44,077	50,000	42,859	50,000
Supplies	54400	15,424	16,884	30,000	24,603	150,000
Travel & Expense	55200	—	—	—	—	20,000
Equipment	57300	7,931	85,620	30,000	23,496	150,000
Department Total		300,763	249,522	255,000	194,797	395,000



Program Description and Challenges

The Sheriff's Office receives funds from the Equitable Sharing Program through the Federal Government. The Federal Government regulates what the funds can and cannot be used for. We use these funds for training, equipment, supplies and vehicle repairs. The funds are also used to purchase vehicles for Sheriff's Office use

Program Goals and Objectives

- 1. Vehicles purchased for sheriffs office use
- 2. Trainings paid for
- 3. Vehicle Repairs

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Vehicles for SHeriffs Office use	Number of Vehicles purchased	2023-1	2024-1
training fees paid	number of trainngs attended	2023-4	2024-10



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Contract Services	53100	—	—	40,000	—	73,000
Supplies	54400	50,000	—	30,000	—	58,000
Equipment	57300	100,000	88,564	340,000	278,939	84,000
Department Total		150,000	88,564	410,000	278,939	215,000



Program Description and Challenges

Sheriff's Office Investigators work to identify persons who have been victims of mortgage fraud and seek out illicit practices being conducted by predatory lenders. Offenders are arrested and prosecuted for their illegal business practices. Pro-active efforts have also been organized in order to educate the community and citizens about predatory lending and mortgage fraud. Funds received can be used to pay for staff and purchase civil software

Program Goals and Objectives

- 1. Purchase civil software (Proware) used in foreclosures
- 2. Pay for staff to work in civil and educate the public

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Purchase civil software	software purchased	2023-1	2024-1



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

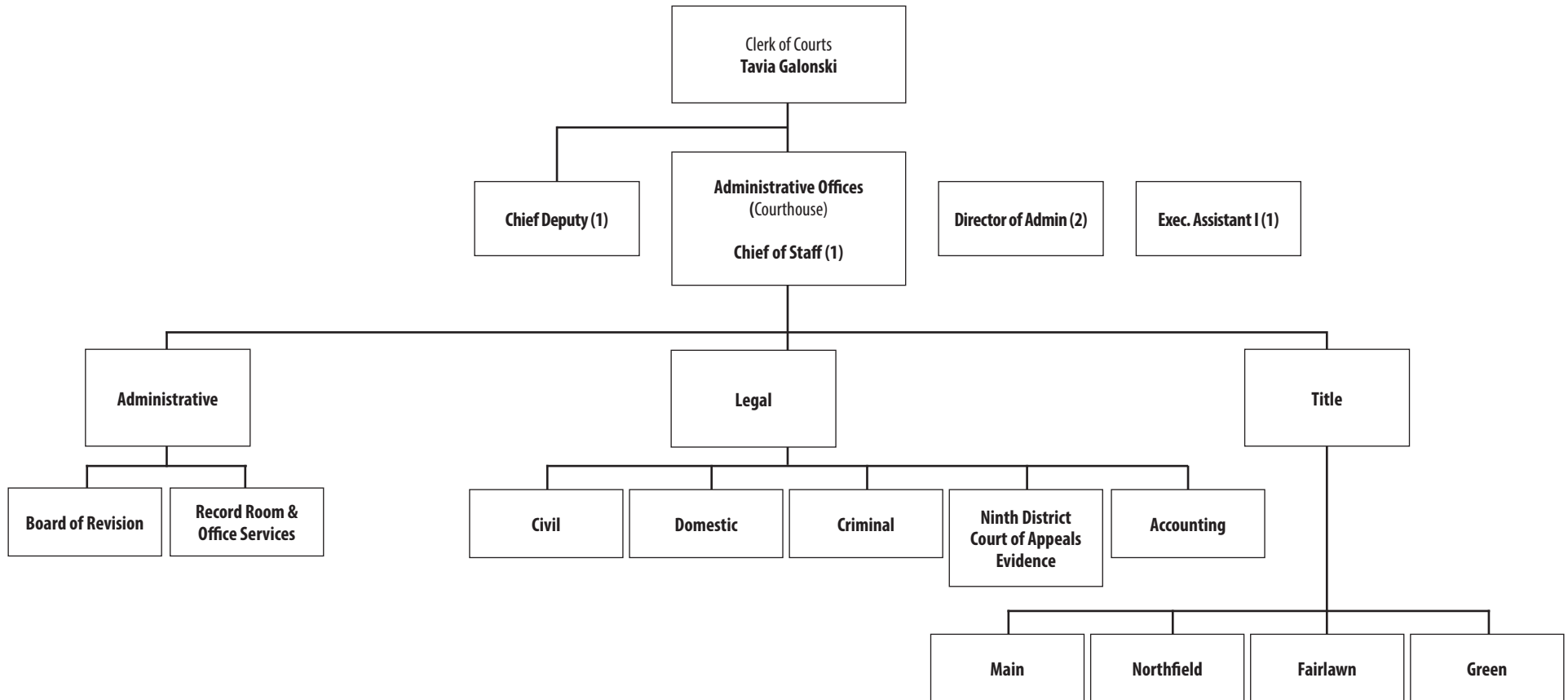
	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Secretary III	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0

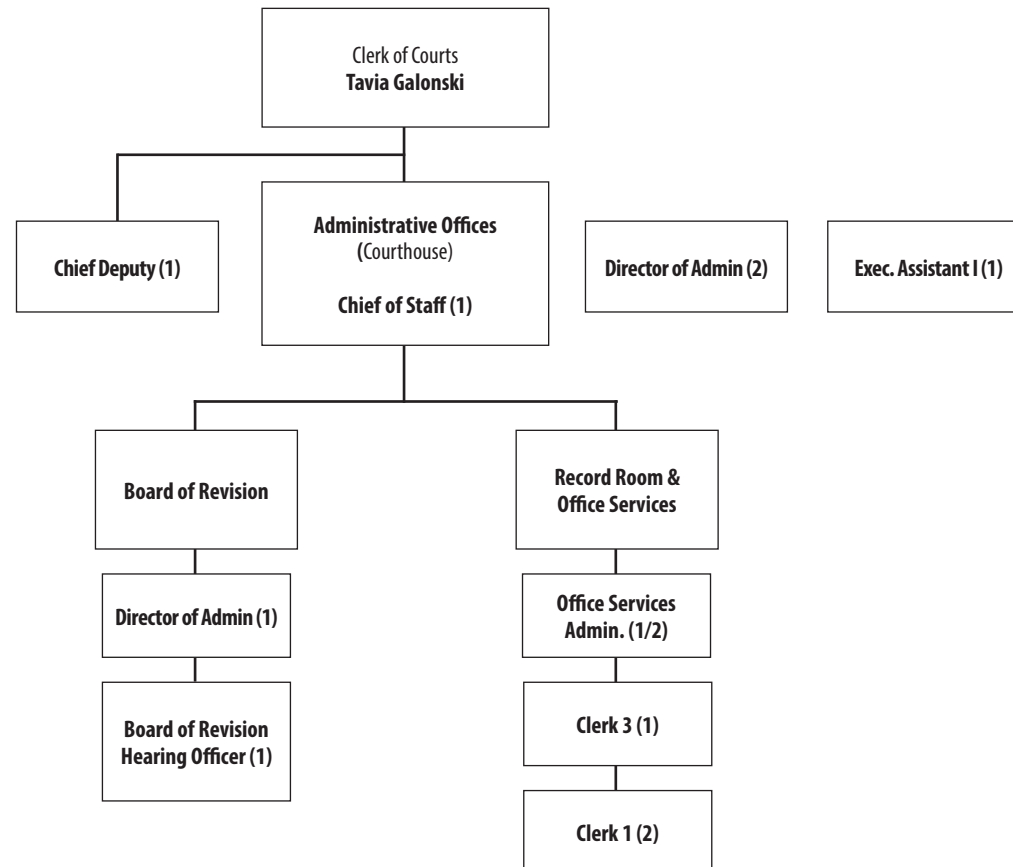


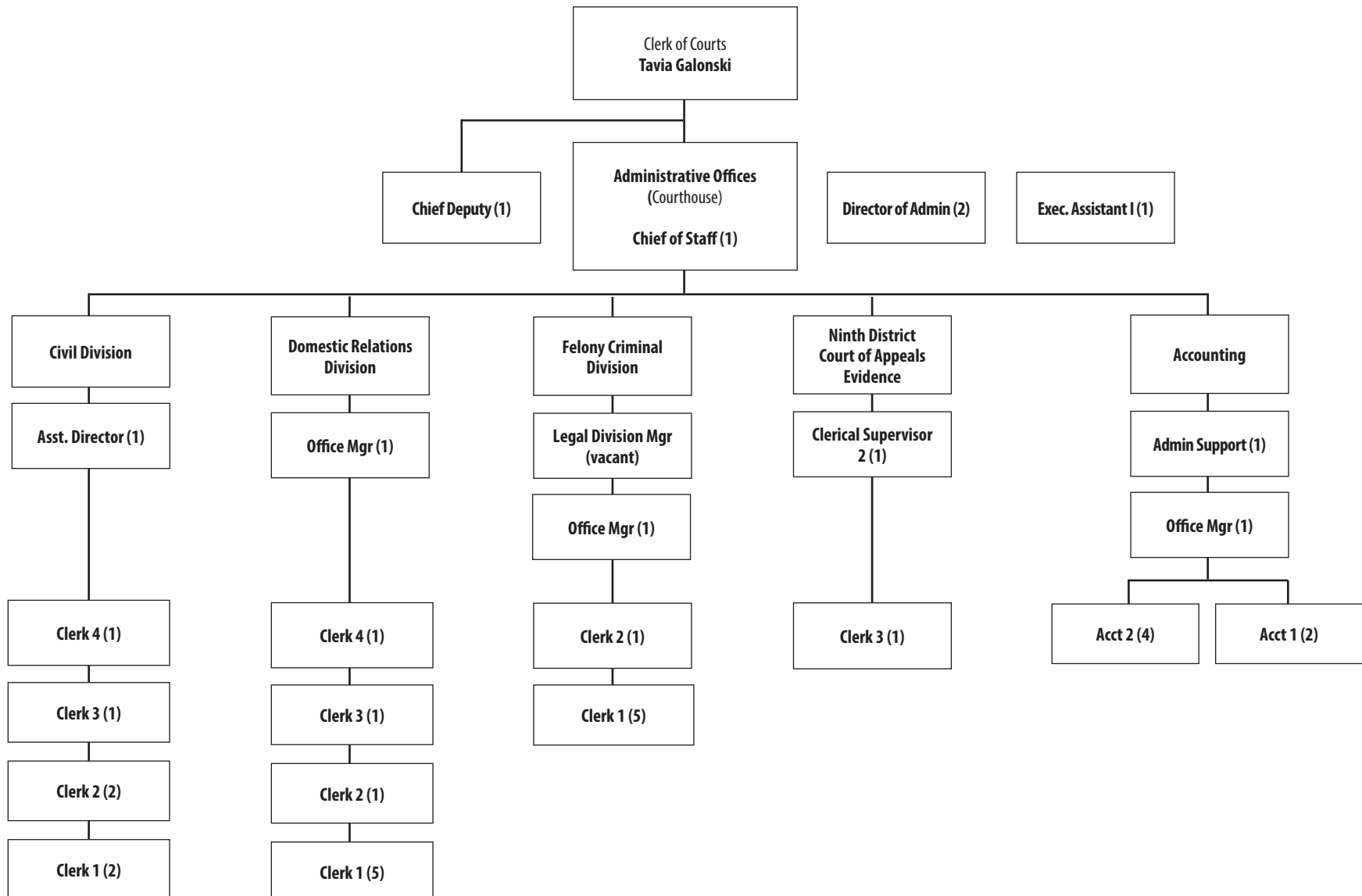
Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
SH FTF Sal-Empl	512BZ	—	53,979	55,400	55,222	55,902
SH FTF Emp Benefit	520BZ	23,015	31,938	35,800	34,763	34,475
Department Total		23,015	85,917	91,200	89,985	90,377

Clerk of Courts









Program Description and Challenges

DEPARTMENT OVERVIEW

The Summit County Clerk of Courts Office submits this program budget along with the necessary budget request worksheets for the Legal Division-General Fund Budget, Legal Division-Computerization Fund Budget and the Title Division-Title Administration Fund Budget.

It is our daily goal to provide the highest level of service throughout all of our departments and branch offices. The Clerk's Office provides a foundation for the Summit County judicial system through electronic and traditional maintenance of case filings, collection of monetary penalties imposed by the courts, securing and maintaining case evidence, and providing the public with vehicle title documents and passports. Electronic filing is mandatory in all our divisions – Civil, Domestic Relations, Criminal, and Appeals. We continue to work with the Prosecutor and the Sheriff to provide for effective communication of necessary information between our various platforms.

The Clerk of Courts Office collects and distributes county revenues to the General Fund and other operating funds on behalf of the Courts, Sheriff, municipal courts and State. Fees resulting from the services we provide make up the revenues that are invoiced, collected and then paid to the Fiscal Office for disbursement to the corresponding operating funds. Our Title offices offer convenient service throughout the County allowing us to collect Title and Passport fees. We will continue our efforts to increase the collection of delinquent fees and costs through our relationship with the Ohio Attorney General's office. This year we were proud to cooperate with the Summit County Internal Audit Department to undergo the first full internal audit in a decade to refine our operations, especially in the fiscal area.

In addition to our state-mandated functions and services, we continue to offer supplemental services to the residents of Summit County. These services include BCI and FBI background checks available at our courthouse office for competitive fees, Passport and photo services at all Title offices, dog licenses for sale at our Green Title office, and at all locations, Legal and Title, we have Detera drug disposal bags available for the public for free. These bags make safe, environmentally sound disposal of prescription and over the counter drugs possible. This year we added NaloxBoxes at Legal and Title to continue our commitment to fighting the opiate epidemic.

We have provided an overview of each of our office programs. We are a public service oriented office managing daily customer transactions via phone, website, email, and in person at our offices. Our customer service, with transactions numbering in the millions per year, continues to be outstanding as evidenced by regular unsolicited positive feedback.

Fiscal Operations - The Accounting Department of the Clerk's Office is responsible for all monetary transactions received and distributed as directed by the State of Ohio, Court of Common Pleas, Domestic Relations Court, and Ninth District Appellate Court.

All fees and costs established by the Ohio Revised Code are collected and paid to various county and state funds daily. All financial accounting must be accurate and performed according to audit guidelines. The assessment of court costs, fines, etc. must be calculated without error and must comply with court's orders and audit standards on each case.

Monies received as a result of garnished salaries or bank accounts must be receipted and distributed in a timely manner to satisfy judgments. Monies held on account for recognizance bonds, child support, and other court order matters must be maintained accurately.

Legal Division - The Legal Division of the Clerk's Office supports 3 courts: Common Pleas, Domestic Relations, and Ninth District Appellate Court. The Clerk serves 17 judges and 26 magistrates. The Legal Division is made up of 7 departments: Civil, Domestic Relations, Criminal, Evidence, Appeals, Records, and Accounting.

The mandatory functions of the division are to maintain the Courts' dockets, process service of parties, issue felony writs, and assist the public, law enforcement, government entities, and numerous legal professionals with case progress and procedures. Our responsibilities include managing, securely storing, and eventually destroying case exhibits and evidence.

It is the Clerk's responsibility and duty to comply with all local rules of the courts we serve along with the rules of Ohio Supreme Court and numerous mandates as directed by the Ohio Revised Code.

Program Goals and Objectives

1. Fiscal Operations - Accurate assessment and collections of court ordered fees and costs mandated by Ohio Revised Code. Payments in timely manner to various county and state revenue funds along with distributions ordered by the courts.



2. Fiscal Operations - Error free accounting records and compliance with audit standards on an annual basis.
3. Legal Division - Keep accurate and current record of the Courts and its proceedings. Implement new procedures as required by the Ohio Revised Code
4. Legal Division - Manage Case load to stay within guidelines per the Supreme Court's rules of procedure

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Fiscal Operations - Total Cash Received - Legal	Process & receipt all cash transactions presented to Clerk's Office	\$15.5 million	\$16.0 million
Fiscal Operations - Payments to revenue funds, Total funds sent to General Fund - Legal	Timely and accurate payments to General Fund	\$2.0 million	\$1.8 million
Fiscal Operations - Total Funds Received Through Collections Program - Legal	Successful Collections Program	\$100,000	\$120,000



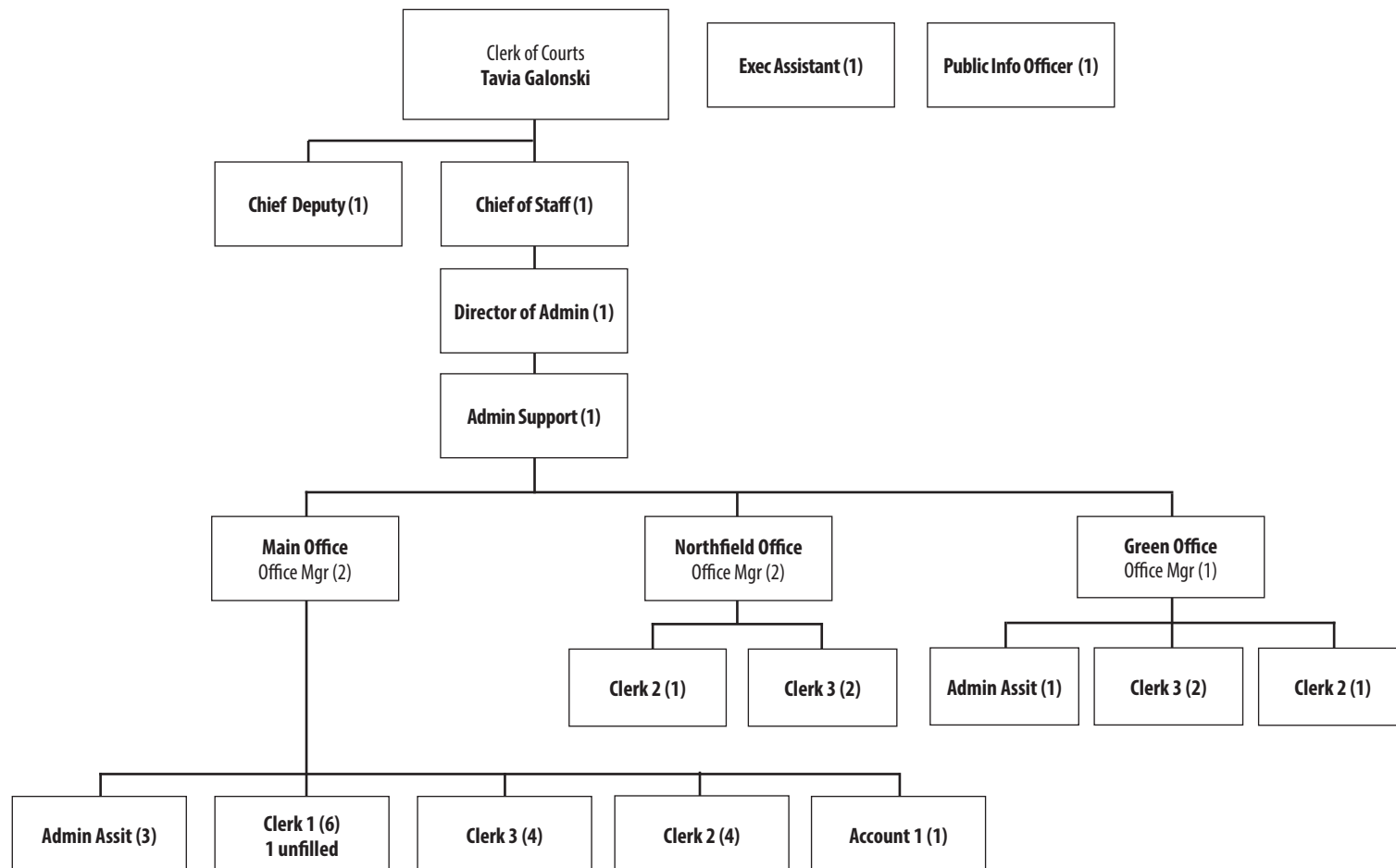
2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
	0.0	1.0	0.0	0.0	0.0
Accountant 1	1.0	2.0	2.0	2.0	3.0
Accountant 2	6.0	4.0	4.0	4.0	4.0
Administrative Assistant	1.0	0.0	0.0	0.0	0.0
Administrative Specialist	2.0	0.0	0.0	0.0	0.0
Administrative Support	1.0	1.0	1.0	1.0	1.0
Asst Director of Administratn	0.0	0.0	1.0	1.0	1.0
Chief of Staff-Clerk of Courts	0.0	0.5	0.5	0.5	0.5
Clerical Supervisor 2	0.0	0.0	1.0	1.0	1.0
Clerk 1	6.0	13.0	8.0	10.0	14.0
Clerk 2	2.0	0.0	7.0	5.0	3.0
Clerk 3	11.0	8.0	4.0	4.0	5.0
Clerk 4	1.0	1.0	3.0	3.0	3.0
County Clerk of Courts	1.0	1.0	1.0	1.0	1.0
Director of Administration	2.0	1.5	1.0	1.0	1.0
Executive Assistant 1 - Clerk	0.5	1.5	1.0	1.0	0.0
Legal Division Manager	1.0	1.0	1.0	1.0	1.0
Office Manager	4.0	3.0	2.0	2.0	3.0
Office Services Administrator	0.0	0.0	0.5	0.5	0.5
Office Services Manager	0.5	0.5	0.0	0.0	0.0
	40.0	39.0	38.0	38.0	42.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Officials	51000	106,255	8,316	110,100	110,006	111,931
COC Gen Sal-Empl	512BA	1,500,223	127,891	1,749,700	1,530,475	1,983,518
COC Gen Emp Benefit	520BA	618,612	51,890	764,600	670,939	861,351
Professional Services	53000	117,204	30,481	238,000	282,466	142,000
Contract Services	53100	41,982	200	47,000	43,339	92,140
Rentals & Leases	53800	7,985	—	8,000	9,982	9,700
Advertising & Printing	53900	7,365	—	7,900	5,623	7,900
Internal Services Charges	54300	42,399	32,013	74,200	71,397	29,000
Supplies	54400	64,397	5,487	90,000	71,611	90,000
Travel & Expense	55200	10,056	900	20,000	10,935	20,000
Other Expenses	55300	216,576	16,570	349,100	349,100	349,100
Equipment	57300	34,697	895	23,500	23,500	23,500
Department Total		2,767,749	274,644	3,482,100	3,179,372	3,720,140





Program Description and Challenges

The Title Division is responsible for the issuance of all automobile, boat, & motorcycle titles for all Summit County Auto & Boat Dealers as well as for the general public for personal sales. We process titles for dealers throughout the state. We also process out-of-state titling for out-of-state titling companies. As part of the title process, the Clerk is responsible for the collection of millions of dollars of Ohio sales tax and is required to pay the sales tax to the State of Ohio. The Clerk strives to produce accurate and error free titles and sales tax transactions.

This year the decision was made to permanently close the Fairlawn Branch office. We believe we will continue to provide exceptional service to the public and dealers at our Green and Northfield Branches and at our Main Title Office on Tallmadge Ave. The elimination of the lease will lead to significant cost savings over time.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Number of Titles	Produce error free and timely document of title	272,136	273,000
Number of Passports and Pictures	Assist customers with timely Passport Applications	3384	3300
Amount of Sales Tax Collected	Accurately assess, collect, and distribute sales tax	123,594,017.00	124,000,000.00

We offer late night hours on Monday at Tallmadge Ave and Saturday morning hours at Tallmadge Ave and Northfield to meet the needs of all Summit County residents.

Each Title Office also accepts US Passport applications and provides passport photos. Since 2018, as an added service to Summit County residents, we issue dog licenses at the Green Title Office, collecting fees for the Summit County Fiscal Office.

Program Goals and Objectives

1. Process auto, boat & motorcycle titles accurately and in timely manner.
2. Complete passport applications & photos for acceptance by US Passport Agency.
3. Calculate and collect sales tax on all motor vehicle sales transactions without error.



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Account Clerk 3	0.0	0.0	1.0	0.0	0.0
Accountant 1	0.0	1.0	0.0	1.0	1.0
Administrative Assistant	2.0	3.0	4.0	4.0	4.0
Administrative Secretary	0.0	1.0	2.0	0.0	0.0
Administrative Specialist	3.0	0.0	0.0	0.0	0.0
Administrative Support	1.0	1.0	1.0	1.0	1.0
BOR Hearing Officer - Uncl	0.0	1.0	1.0	1.0	1.0
Board of Rev Hearing Officer	1.0	0.0	0.0	0.0	0.0
Chief Dep Clk (Legal-Title)	1.0	1.0	1.0	1.0	1.0
Chief of Staff-Clerk of Courts	0.0	0.5	0.5	0.5	0.5
Clerical Supervisor 1	1.0	1.0	1.0	0.0	0.0
Clerical Supervisor 2	1.0	0.0	0.0	0.0	0.0
Clerk 1	6.0	3.0	9.0	7.0	6.0
Clerk 2	2.0	7.0	1.0	6.0	6.0
Clerk 3	14.0	10.0	9.0	8.0	9.0
Director of Administration	2.0	1.5	2.0	2.0	3.0
Executive Assistant	0.0	0.0	0.0	1.0	0.0
Executive Assistant 1 - Clerk	0.5	0.5	0.0	0.0	2.0
Fiscal Officer 1	0.0	0.0	0.0	0.0	0.0
Office Manager	4.0	7.0	6.0	5.0	4.0
Public Information Officer	0.0	0.0	0.0	1.0	1.0
Title Division Manager	0.0	0.0	0.0	0.0	0.0
	38.5	38.5	38.5	38.5	39.5

**Department Expenditure Summary**

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Title Bur Sal-Empl	512BU	1,581,188	1,711,931	1,900,700	1,899,656	2,155,160
Title Bur Emp Benefit	520BU	639,658	767,881	876,000	822,182	978,385
Professional Services	53000	22,354	21,326	28,800	20,822	28,800
Contract Services	53100	21,842	21,582	34,000	19,414	108,918
Rentals & Leases	53800	63,594	56,397	63,700	58,305	63,700
Advertising & Printing	53900	552	3,626	8,000	5,522	8,000
Motor Veh Fuel/Repair	54100	380	—	4,000	—	4,000
Internal Services Charges	54300	33,951	40,929	52,440	52,610	45,300
Supplies	54400	58,793	109,695	118,737	110,009	125,000
Capital Expense	55000	—	116,253	150,000	150,245	—
Travel & Expense	55200	10,524	7,103	10,000	9,282	10,000
Other Expenses	55300	140,000	140,000	140,000	140,000	140,000
Equipment	57300	7,022	2,944	7,100	5,880	8,800
Transfers Out	59990	200,000	4,000,000	1,000,000	—	1,000,000
Department Total		2,779,858	6,999,667	4,393,477	3,293,927	4,676,063



Program Description and Challenges

The Clerk of Courts Computerization Fund is funded by a \$20 fee assessed on cases filed in the courts we service. The Clerk of Courts utilized the computerization funds we collect to strategically offset expenses we otherwise need to request general fund dollars to support.

Under Internal Service Charges we use our computerization funds to offset our Office of Information Technology chargebacks.

Under Supplies we use our computerization fund to offset most of our printer and copier costs.

All these costs are integral to the operations of our office and would otherwise be part of a general fund budget request.

Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Internal Services Charges	54300	660,142	546,380	568,400	568,156	547,400
Supplies	54400	23,350	24,811	25,000	24,490	25,000
Advances Out	59990	—	—	25,920	25,920	—
Department Total		683,491	571,191	619,320	618,565	572,400



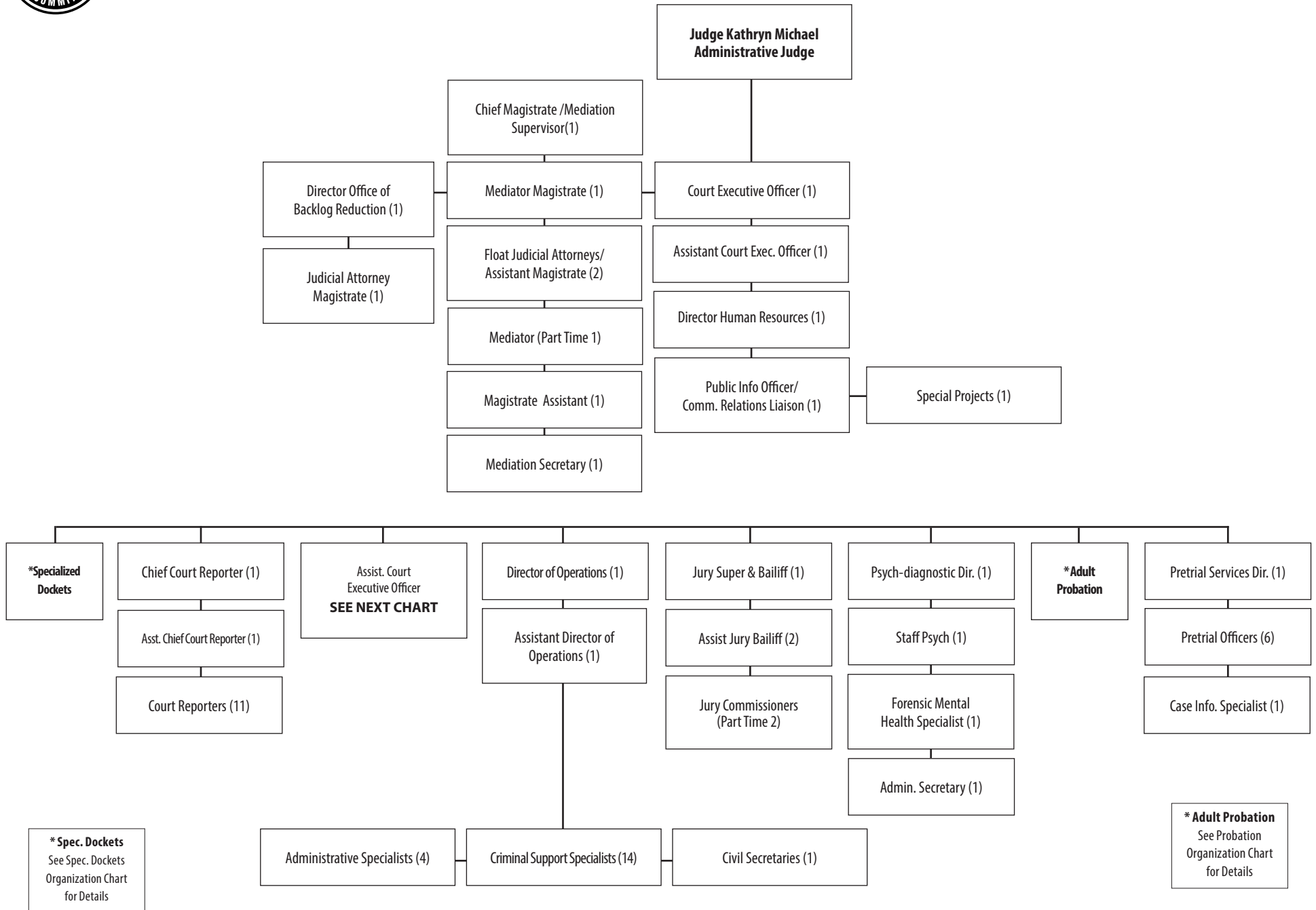
Department Expenditure Summary

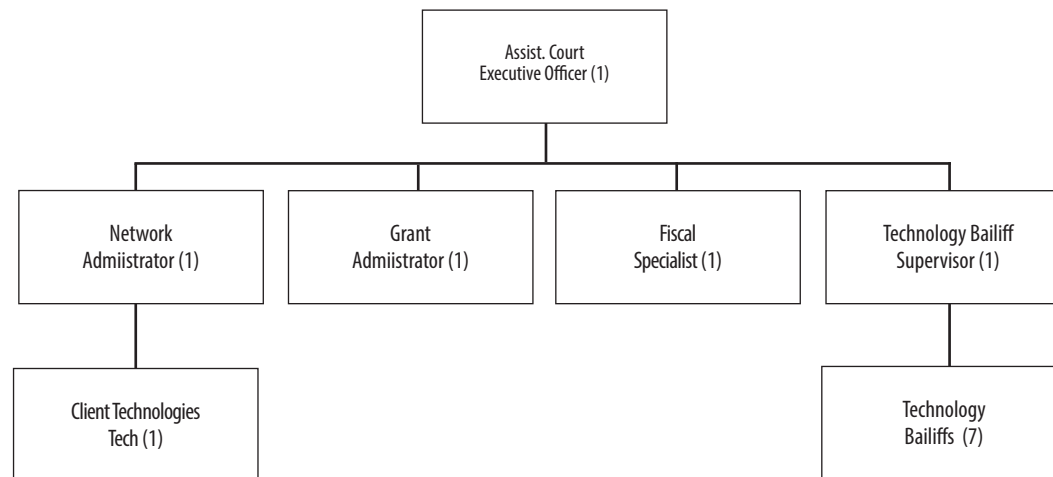
Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Grants & Mandates	570FF	44,096	19,808	60,000	—	60,000
	Department Total	44,096	19,808	60,000	—	60,000

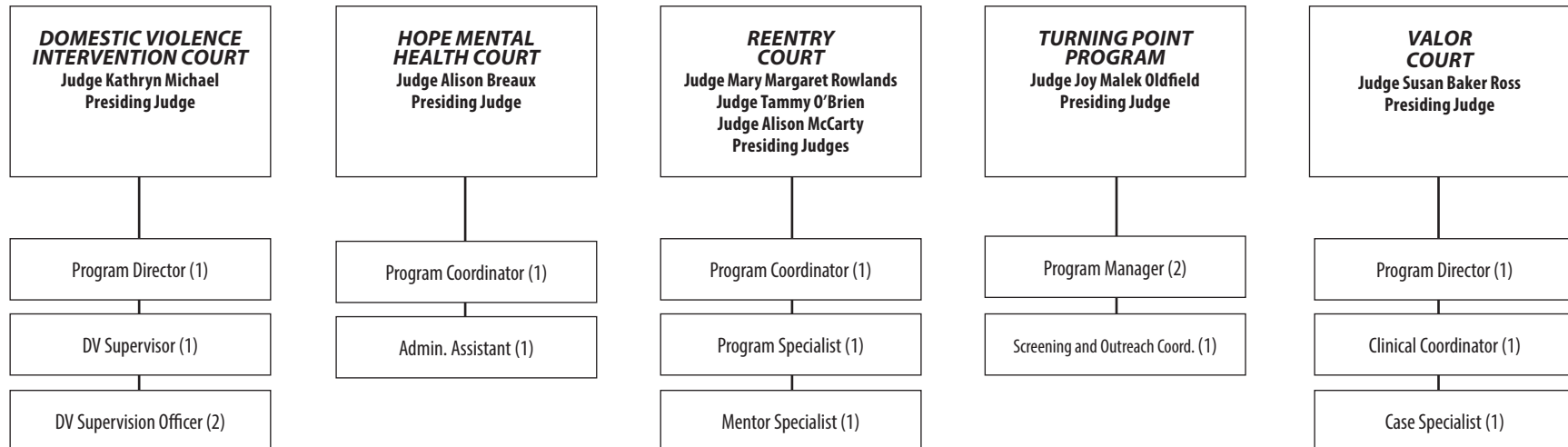
Courts

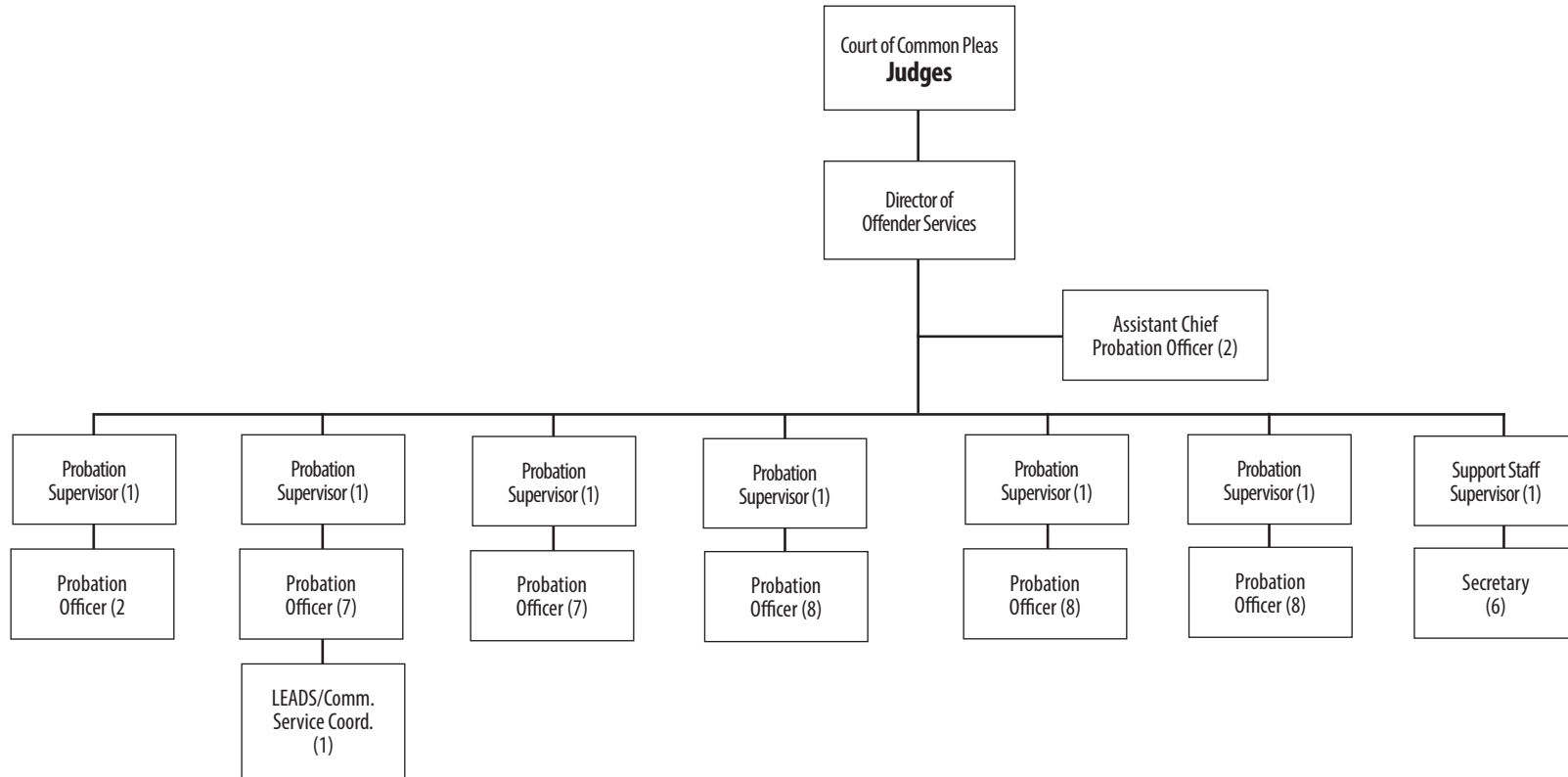


Judge Kelly L. McLaughlin	Judge Christine Croce	Judge Susan Baker Ross	Judge Jennifer Towell	Judge Alison McCarty	Judge Alison Breaux	Judge Tammy O'Brien	Judge Mary Margaret Rowlands	Judge Joy Malek Oldfield	Judge Kathryn Michael
Baliff (1)	Baliff (1)	Baliff (1)	Baliff (1)	Baliff (1)	Baliff (1)	Baliff (1)	Baliff (1)	Baliff (1)	Baliff (1)
Judicial Attorney (1)	Judicial Attorney (1)	Judicial Attorney (1)	Judicial Attorney (1)	Judicial Attorney (1)	Judicial Attorney (1)	Judicial Attorney (1)	Judicial Attorney (1)	Judicial Attorney (1)	Judicial Attorney (1)
Judicial Assistant (1)	Judicial Assistant (1)	Judicial Assistant (1)	Judicial Assistant (1)	Judicial Assistant (1)	Judicial Assistant (1)	Judicial Assistant (1)	Judicial Assistant (1)	Judicial Assistant (1)	Judicial Assistant (1)











Program Description and Challenges

The Summit County Court of Common Pleas – General Division is a trial court of general jurisdiction that provides prompt, fair and just resolution of litigation in civil and criminal cases. There are ten General Division judges that preside over the following matters: felony criminal matters, probation, civil, mediation and alternative dispute resolution, foreclosures, and administrative appeals. The General Division has seven Specialized Dockets (also referred to as problem solving courts). Specialized dockets are specifically designed to address particular offenders, typically those with severe drug and/or alcohol addictions, mental health issues and are considered high risk to reoffend.

Each General Division Judge employs three staff members; a bailiff, judicial assistant and judicial attorney, some of which serve as magistrates. In 2024, the General Division had over 170 employees serving the Court in the Adult Probation Department, Specialized Dockets, Magistrate and Mediation Department, Psycho-Diagnostic Clinic, Pretrial Services Department, Court Reporter Department, Jury Office, Court Operations, and Court Administration.

The Mission of the Summit County Court of Common Pleas - General Division is to ensure justice, thereby serving and protecting the public by:

- Providing access to fair, just and understandable forums for the timely resolution of differences and disputes.
- Applying and enforcing all laws in a timely and equitable manner.
- Taking appropriate corrective, remedial, rehabilitative and preventive actions and using appropriate progressive programs.
- The Vision of the Summit County Court of Common Pleas - General Division is to provide the highest quality of justice and justice system services to Summit County communities, and will continue to work with our community partners and funding agencies to:
- Promote cooperation among the courts, justice system and other community agencies and services.
- Initiate and implement programs and policies designed to encourage ethical standards, enhance timely court performance and user accessibility.
- Use progressive court management technologies.
- Encourage the use of appropriate dispute resolution mechanisms.
- Continuously ascertain, shape and respond to the needs and expectations of court users and the community.



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Adm Human Resource Specialist	1.0	0.0	0.0	0.0	0.0
Admin Comp and Assessmnt Coord	0.0	0.0	1.0	0.0	0.0
Administrative Specialist I	1.0	1.0	3.0	3.0	3.0
Administrative Specialist II	2.0	2.0	1.0	0.0	1.0
Adult Probation Officer	0.0	4.6	0.0	0.0	0.0
Assistant Dir of Operations	1.0	1.0	1.0	1.0	1.0
Asst Chief Court Reporter	0.0	0.0	0.0	1.0	1.0
Asst Court Executive Officer	1.0	1.0	1.0	1.0	1.0
Case Information Specialist	0.0	1.0	1.0	1.0	1.0
Certified CT Reporter 0-4yrs	0.0	0.0	0.0	0.0	3.0
Certified CT Reporter 5-9yrs	0.0	0.0	0.0	0.0	2.0
Certified CT Reporter 10-14yrs	0.0	0.0	0.0	0.0	1.0
Certified CT Reporter 15-19yrs	0.0	0.0	0.0	0.0	1.0
Certified CT Reporter 20+yrs	0.0	0.0	0.0	0.0	2.0
Chief Court Reporter	1.0	1.0	1.0	1.0	1.0
Civil Secretary	1.0	0.0	0.0	0.0	0.0
Client Technologies Technician	1.0	1.0	1.0	0.9	1.0
Client Technologies Technician II	0.0	0.0	0.0	0.0	0.9
Common Pleas Court Judge	10.0	10.0	10.0	10.0	10.0
Comty Rel/Resource Dev & PIO	0.0	0.0	0.0	1.0	1.0
Court Executive Officer	1.0	1.0	1.0	1.0	1.0
Court Reporter	11.0	11.0	11.0	10.0	2.0
Courtroom Bailiff	10.0	10.0	10.0	10.0	11.0
Criminal Assignment Commissioner 10yr	0.0	0.0	0.0	0.0	1.0
Criminal Assignment Commissioner 4yr	0.0	0.0	0.0	0.0	1.0
Criminal Assignment Commissioner 6yr	0.0	0.0	0.0	0.0	1.0
Criminal Assignment Commissioner	0.0	0.0	0.0	0.0	1.0
Criminal Support Specialist	2.0	4.0	6.0	6.0	5.0



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Criminal Support Specialist Float/Trainer	0.0	0.0	0.0	0.0	1.0
Criminal Suppt Spec(10yrs S)	6.0	6.0	6.0	6.0	6.0
Criminal Suppt Spec(4yrs S)	0.0	1.0	2.0	1.0	2.0
Criminal Suppt Spec(6yrs S)	2.0	2.0	0.0	0.0	1.0
DV Supervision Officer DVIC	0.0	0.0	2.0	0.0	0.0
DVIC Supervisor	0.0	0.0	1.0	0.0	0.0
Director of Human Resources	0.0	0.0	0.0	1.0	1.0
Director of IT	1.0	0.0	0.0	0.0	0.0
Director of Operations	1.0	1.0	1.0	1.0	1.0
Director of Pretrial Services	0.0	1.0	1.0	1.0	1.0
Domestic Violence Supvsn Offic	0.0	0.0	0.0	2.0	2.0
Exec Admin Specialist	0.0	0.0	1.0	0.0	0.0
Exec Admin Specialist/Asst Mag	0.0	1.0	1.0	0.0	0.0
Fiscal Specialist	2.0	1.0	1.0	1.0	1.0
Float Magistrate	0.0	0.0	0.0	1.8	1.0
Grant Admin/Network Manager	0.0	1.0	0.0	0.0	0.0
Grant Administrator	1.0	1.0	0.0	1.0	1.0
Hope Court Program Coordinator	0.0	0.0	0.9	0.9	1.0
Judicial Assistant	10.0	10.0	10.0	10.0	11.0
Judicial Assistant 2	0.0	0.0	0.0	0.0	7.0
Judicial Attorney	10.0	10.0	10.0	10.0	10.0
Judicial Atty Float/Asst Mag	0.0	1.0	2.0	0.3	1.0
Jury Bailiff Assistant	1.0	1.0	2.0	2.0	3.0
Jury Supervisor/Bailiff	1.0	1.0	1.0	1.0	1.0
Lead Technology Baliff	0.0	0.0	0.0	0.0	1.0
Magistrate Assistant	1.0	1.0	1.0	1.0	1.0
Mediation Secretary	1.0	1.0	1.0	1.0	1.0
Mediator/Assistant Magistrate	0.0	1.0	1.0	0.0	1.0



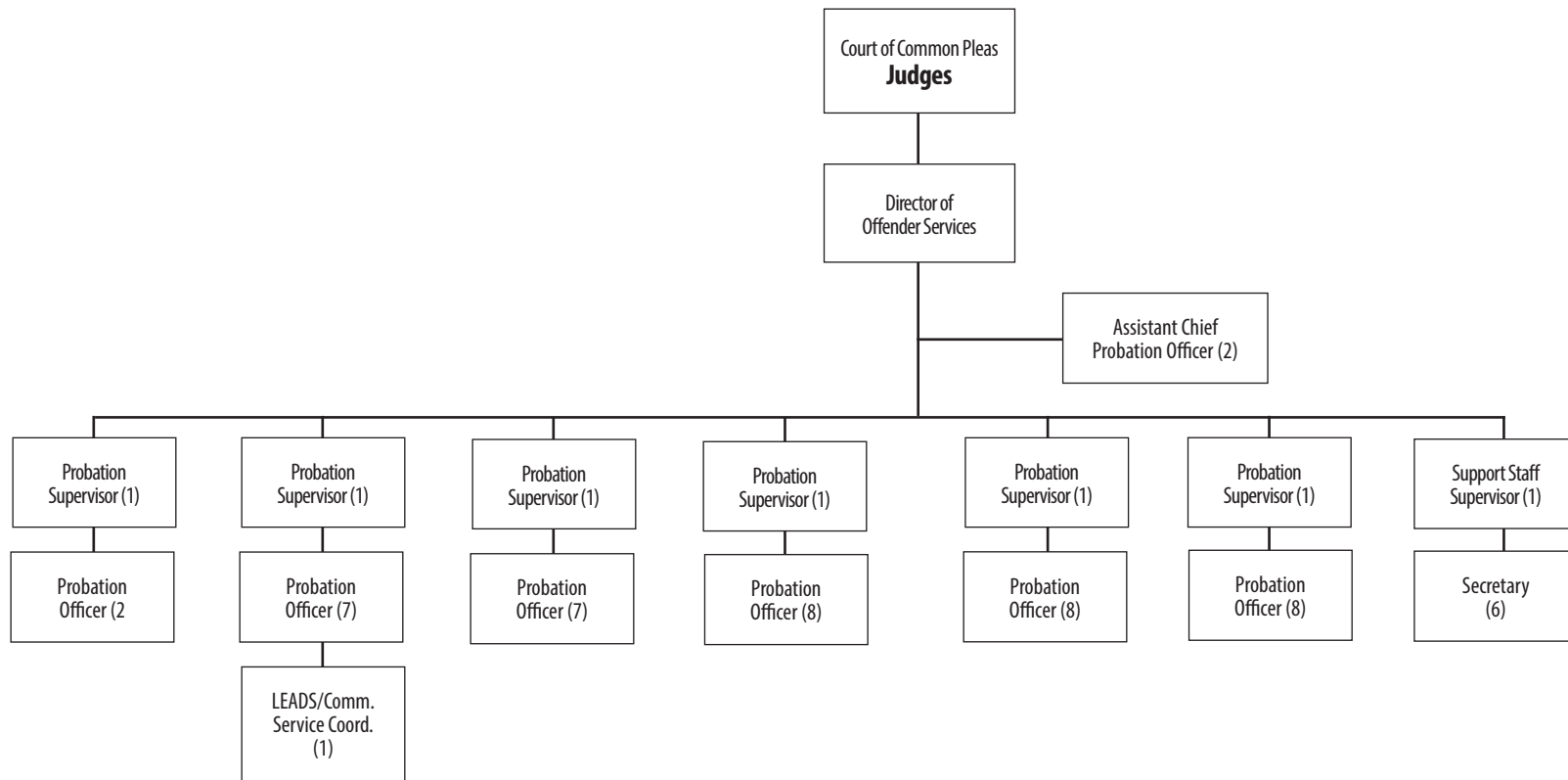
2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Network Administrator II	1.0	1.0	1.0	0.9	0.9
PIO/Outreach	0.0	0.0	1.0	0.0	0.0
Pre-Trial Release Officer	0.0	5.0	4.0	4.0	5.0
PT Court Reporter	0.0	0.0	0.0	0.0	1.0
PT Mediator	0.0	0.0	0.0	0.0	0.5
Reentry Ct Program Case Spclst	0.0	0.0	0.6	0.9	0.9
Reentry Ct Program Coordinator	0.0	0.0	0.9	0.9	0.9
SCORR Program Case Spclst	0.0	0.0	0.1	0.5	0.5
SCORR Program Manager	0.0	0.0	0.9	0.5	0.5
Secretary I	1.0	4.0	0.0	0.0	0.0
Secretary II	0.0	0.0	0.0	0.0	0.0
Senior Adult Probation Officer	0.0	0.8	0.0	0.0	0.0
Senior Pretrial Release Officer	0.0	3.0	2.0	3.0	2.0
Special Proj/Court Report Supv	1.0	1.0	1.0	1.0	1.0
Supr of Dom Violence Interv	0.0	0.0	0.0	1.0	1.0
Technology Bailiff	0.0	0.0	0.0	7.0	8.0
Technology Bailiff Supervisor	0.0	0.0	0.0	1.0	1.0
Turning Point Program Manager	0.0	0.0	1.6	1.7	1.7
Valor Court Case Specialist	0.0	0.0	0.6	1.0	1.0
	83.0	104.4	106.6	112.1	135.7



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Officials	51000	135,283	11,667	140,000	140,000	140,010
Salaries-Employees	51200	5,379,292	483,799	6,737,400	6,648,675	6,859,417
Employee Benefits	520BC	1,979,042	182,301	2,780,500	2,634,005	3,019,819
Professional Services	53000	14,710	256	18,000	17,950	18,000
Rentals & Leases	53800	7,073	—	—	—	—
Internal Services Charges	54300	158,780	16,096	168,700	168,396	154,700
Supplies	54400	34,307	330	35,000	34,998	35,000
Travel & Expense	55200	24,971	1,272	35,000	34,757	35,000
Other Expenses	55300	45,000	4,989	85,000	84,269	85,000
Department Total		7,778,457	700,711	9,999,600	9,763,049	10,346,947





Program Description and Challenges

The Adult Probation Department of the Common Pleas Court-General Division supervises over 4,000 probationers that have been placed on community control by the ten Common Pleas Judges. In 2024 the Probation Department has 47 probation officers, plus six support staff who provide supervision of probationers by monitoring activities and providing guidance. The officers enforce court-ordered supervision components and implement supervision strategies. The Department prepares presentence investigations to aid the Judges in sentencing.

The Probation Department consists of supervision units based on the probationers' risk levels and type of offenses that were committed. The units consist of Intensive, High Risk, Moderate Risk, Low/Moderate Risk, Low Risk, Mental Health, Intervention In Lieu of Conviction, Assessments, Sealings, Veterans, Domestic Violence, Interstate Compact, Presentence Investigations, and Sex Offenders units.

Program Goals and Objectives

1. To strive to hold offenders accountable while promoting rehabilitation for positive behavioral change.
2. To reduce recidivism and the impact of crime on victims and the community through the use of services effective in Evidence Based Practices.



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Adult Probation Officer	27.9	23.0	17.0	17.0	26.0
Adult Probation Supervisor	2.8	3.0	2.8	2.0	2.0
Assistant Chief Probation Offi	0.0	2.0	1.0	2.0	2.0
Chief Adult Probation Officer	1.8	0.0	0.0	0.0	0.0
Community Service Coordinator	1.0	1.0	1.0	1.0	1.0
Inmate Service Worker	0.0	0.0	0.0	0.0	0.0
Offender Services Director	1.0	1.0	1.0	1.0	1.0
Pre-Trial Release Officer	5.0	0.0	0.0	0.0	0.0
Probation Secretary Supervisor	1.0	0.0	0.0	0.0	1.0
Secretary I	7.0	5.0	4.0	5.0	3.0
Secretary II	3.0	1.0	2.0	2.0	3.0
Secretary Supervisor	0.0	0.0	0.0	1.0	0.0
Senior Adult Probation Officer	4.4	5.2	5.2	5.7	11.0
Senior Pretrial Release Officer	3.8	0.0	0.0	0.0	0.0
Supervisor of Resource Develop	0.0	0.0	1.0	0.0	0.0
	58.6	41.2	35.0	36.7	50.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
CPC AP Sal-Empl	512BD	2,411,283	177,684	2,052,300	1,998,927	2,372,732
AFSCME Healthcare	52030	—	—	—	23	45,150
CPC AP Emp Benefit	520BD	871,963	55,487	921,000	871,116	1,130,917
Internal Services Charges	54300	31,877	5,371	41,561	40,934	36,000
Supplies	54400	2,499	271	2,500	2,228	2,500
Travel & Expense	55200	4,103	16	5,000	3,992	5,000
Other Expenses	55300	78,705	13,168	150,000	175,659	150,000
Grants & Mandates	570BD	—	117,349	—	—	—
Department Total		3,400,431	369,346	3,172,361	3,092,878	3,742,300



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Other Expenses	55300	43,320	3,260	69,000	52,649	69,000
	Department Total	43,320	3,260	69,000	52,649	69,000



Program Description and Challenges

This budget line provides funding for court-appointed attorneys where defendants are indigent and unable to afford an attorney to defend them in criminal cases.

Ohio has a county-based indigent defense system, and the State of Ohio has taken significant steps to assist counties with the expense of providing indigent defense counsel, a duty which is required by the United States and Ohio Constitutions. Appointed counsel fees are partially reimbursed by the state. The percentage of reimbursement to the county is determined by the State Public Defender’s office on an annual basis.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
% Approved for Reimbursement	Maximize amount reimbursed by State of Ohio Public Defender	97%	83% after April

In 2024, the Ohio Public Defender’s Office implemented a new online system to be used by appointed attorneys to request fee payments. Summit County was the first county in the state to implement this system, which has resulted in more timely submission of fee applications from attorneys and more efficient processing of reimbursement requests to the state.

Program Goals and Objectives

- 1. Ensure our citizens the right to fair legal representation regardless of income.
- 2. Submit attorney fee applications to the state on time and within allowable costs to maximize reimbursement.



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Professional Services	53000	(38,850)	21,735	25,000	24,883	—
Contract Services	53100	74,979	5,535	130,000	65,686	151,000
Department Total		36,129	27,270	155,000	90,569	151,000



Program Description and Challenges

When criminal defendants are placed on “Community Control” and are supervised by the Adult Probation Department, monthly fees are assessed to the Defendants to offset the costs of the probation department. These fees are collected by the Clerk of Courts and deposited in the Probation Services account. Probation fees support the costs of training probation officers, equipment and uniforms, drug screening, offender monitoring and other costs of operating the department effectively.

Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Professional Services	53000	—	—	15,000	—	15,000
Contract Services	53100	197,688	212,385	326,600	150,860	326,600
Supplies	54400	—	—	20,000	—	20,000
Travel & Expense	55200	—	11,827	25,000	22,713	25,000
Other Expenses	55300	3,001	2,794	125,000	10,497	125,000
Equipment	57300	—	—	92,000	—	40,000
Department Total		200,689	227,006	603,600	184,070	551,600



Program Description and Challenges

The Court of Common Pleas, General Division, receives a portion of court costs assessed in both civil and criminal cases to support the computerization and legal research needs of the court. This fund provides funding for the court’s access to online legal research services, technology equipment, systems and software, as well as a portion of the costs of the court’s information technology staff.

2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Client Technologies Tech II	0.0	0.0	0.0	0.1	0.1
Network Administrator II	0.0	0.0	0.0	0.1	0.1
	0.0	0.0	0.0	0.1	0.2



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51200	—	—	11,034	11,029	15,469
Employee Benefits	52000	—	—	5,800	—	—
County Provided Life Insurance	52130	—	—	—	4	4
Medicare	52390	—	—	—	145	224
MMO-PPO Advantage	52470	—	—	—	4,074	4,280
Pers	52510	—	—	—	1,542	2,165
Workers Compensation	52610	—	—	—	—	115
Contract Services	53100	17,104	19,420	29,990	24,720	30,000
Capital Expense	55000	—	—	218,000	—	20,000
Other Expenses	55300	41,491	46,486	130,000	52,358	130,000
Equipment	57300	—	—	20,000	—	20,000
Department Total		58,595	65,907	414,824	93,872	222,257



Program Description and Challenges

The Court of Common Pleas, General Division, receives a portion of court costs assessed on each civil and criminal case. These funds support the operation of the magistrate and mediation departments, training for court employees, upgrading and maintaining facilities, and the special projects of the court.

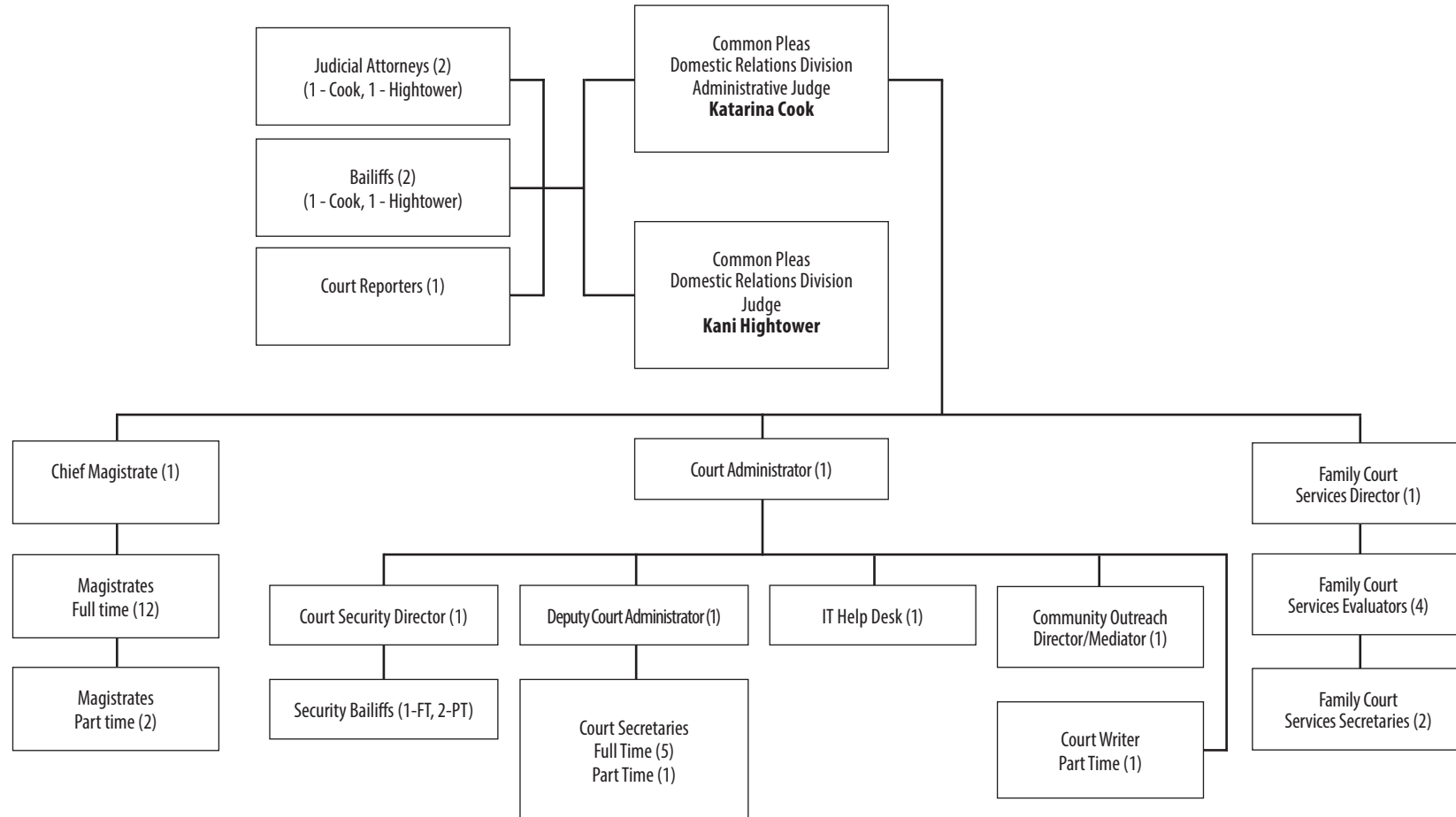
2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Assistant Magistrate/mediator	0.0	0.0	0.0	1.0	0.0
Chief Magistrate/Med Superv	1.0	1.0	1.0	1.0	1.0
Dir of Information Technology	1.0	0.0	0.0	0.0	0.0
Mediator/Assistant Magistrate	1.0	0.0	0.0	0.0	0.0
	3.0	1.0	1.0	2.0	1.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51200	99,023	103,219	237,900	110,456	413,649
CPC Spec Emp Benefit	520FK	30,160	30,809	79,200	34,086	82,370
Professional Services	53000	779	366	15,000	617	15,000
Contract Services	53100	18,848	1,250	376,000	77,299	376,000
Supplies	54400	2,353	6,570	20,000	1,486	20,000
Capital Expense	55000	22,333	—	150,000	—	150,000
Travel & Expense	55200	30,876	28,433	40,000	34,597	40,000
Other Expenses	55300	237,447	242,401	250,000	155,120	250,000
Equipment	57300	68,760	59,451	106,000	—	106,000
Department Total		510,581	472,500	1,274,100	413,661	1,453,019





Program Description and Challenges

The mission of the Summit County Domestic Relations Court is to provide fair, effective and compassionate legal resolution to conflicts involving families and children within the parameters defined by Ohio law.

The Court's primary function is to adjudicate cases filed by various parties. To that end, the Court combines the resources of its two judges with eleven appointed full-time magistrates and one part-time magistrate in a differentiated case management system. Complicated cases are identified early in the process and placed on a track which provides needed attention. Simple and uncontested cases are placed on a fast track for resolution. Many of the court's cases involve parties who are not represented by attorneys. These cases require more resources from pre-filing to final judgement.

In October, 2019 due to a legislative change, cases involving third-party custody of children were transferred to the Domestic Relations Court from the Juvenile Court. These cases often require early court intervention and need a custody investigation to be completed by a Guardian ad Litem. In the majority of these cases multiple parties are involved, and the parties are unrepresented by counsel. This makes the case more complex, requiring more hearings to be set and more time spent per hearing. In 2021, a magistrate was assigned a special caseload to manage these cases in a timely manner.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
New and reactivated case filings (minus Domestic Violence)	Adjudicate all cases timely and fairly, closing as many cases as are opened each year (100% clearance rate)	3670	3700
Domestic Violence case filings (new cases only)	Adjudicate all cases timely and fairly, closing as many cases as are opened each year (100% clearance rate)	1784	1800
Monthly Average Overage Case Rate	Adjudicate all cases timely and fairly, closing as many cases as are opened each year (100% clearance rate)	8.20%	8%

A significant portion of the court's docket involves domestic violence cases. These cases require an immediate hearing on the date they are filed and a second hearing within seven to ten days. Domestic violence cases comprise 30% of the court's incoming cases. In 2022, a part-time, grant-funded DV magistrate was added to help expedite the resolution of these cases.

In 2019, The Court launched the Family Recovery Court Program, which is a specialty docket that gives extra attention to cases where parents have mental health and/or chemical dependency issues. These cases are often very time intensive. The minimum time for this program is one year and can last up to two years.

Program Goals and Objectives

1. Adjudicate all cases fairly and in a timely fashion.
2. Ensure the quality of justice provided by developing Domestic Violence / CPO docket.
3. Ensure the quality of justice provided by developing Legal Custody docket.



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Bailiff Secretary	2.0	2.0	2.0	2.0	2.0
Chief Magistrate	1.0	1.0	1.0	1.0	1.0
Court Administrator	1.0	1.0	1.0	1.0	1.0
Court Reporter	2.0	2.0	2.0	2.0	2.0
Court Security Director	1.0	1.0	1.0	1.0	1.0
Deputy Court Administrator	1.0	1.0	1.0	1.0	1.0
Domestic Relations Court Judge	2.0	2.0	2.0	2.0	2.0
Family Ct Services Evaluator	4.0	3.0	4.0	4.0	4.0
IT Help Desk Technician	0.0	1.0	1.0	1.0	1.0
Judicial Attorney	2.0	3.0	2.8	2.0	3.0
Magistrate	6.0	8.0	8.0	8.0	9.0
Magistrate DRC	0.0	0.0	0.0	0.0	1.0
PT Grant Writer DRC	0.0	0.0	0.0	0.0	1.0
Public Relations Ct Secretary	0.0	1.0	0.0	0.0	0.0
Secretary	7.0	6.0	6.0	6.0	6.5
Security Bailiff	1.0	1.0	1.0	0.0	1.5
Senior Magistrate	1.0	0.0	0.0	0.0	0.0
Trial Magistrate	2.0	1.0	1.0	2.0	2.0
	33.0	34.0	33.8	33.0	39.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Officials	51000	28,000	2,317	28,050	28,050	28,002
Salaries-Employees	51200	2,143,157	177,842	2,283,150	2,265,557	2,738,674
Employee Benefits	520BH	723,626	64,216	877,700	874,452	1,010,020
Professional Services	53000	5,338	—	7,500	7,164	8,000
Contract Services	53100	86,270	101	82,541	78,022	78,400
Advertising & Printing	53900	2,001	—	2,000	431	2,000
Internal Services Charges	54300	39,466	6,591	42,000	40,192	42,000
Supplies	54400	16,919	1,984	15,000	14,806	12,000
Other Expenses	55300	5,702	—	11,400	11,400	6,000
Equipment	57300	11,424	—	—	—	—
Department Total		3,061,904	253,051	3,349,341	3,320,075	3,925,096



Program Description and Challenges

The Court strives to maintain current technology in all aspects of court operations. Pursuant to O.R.C. 2303.201, fees are collected and placed in the Court Computerization Fund for procuring and maintaining the information technology of the Court.

The Court Administrator serves as the Court's IT manager, and in conjunction with the IT Help Desk Technician handles the majority of the Court's IT services internally. However, some issues necessitate outsourcing to vendors or consultants.

Program Goals and Objectives

1. Maintain and optimize Court's technology platforms.
2. Increase Court IT security.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Number of personnel using cloud based email	Maintain and Optimize the Court's IT Systems	0	40
Number of Multi Factor Authenticated (MFA) protected accounts	Increase IT security by implimening MFA	40	120



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Equipment	57300	59,185	16,116	30,000	29,093	40,000
Advances Out	59990	—	—	873	873	—
Department Total		59,185	16,116	30,873	29,966	40,000



Program Description and Challenges

Our Court continues to look for new methods, procedures and programs to help litigants who have pending cases find ways to resolve their custody and visitation matters so as to have a less negative impact upon the children involved. Cases involving unmarried parents or legal custody of a third party have become a greater part of the Court's caseload and we have increased resources allocated to managing that caseload. By adding more staff time to legal custody cases, we have been able to resolve more cases on their first (and often only) visit to the court. The Court continues to use mediation to help parties forge amicable solutions to parenting issues, which results in the court resolving matters in a timely fashion. We have also increased the number of informal proceedings conducted by the Court. These informal mediations handled by the Court's mediator to resolve minor parenting issues without litigation. The Court's Family Recovery Court program was created to address substance abuse and mental health issues affecting families in our court.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Mediations conducted on all cases	Children's issues are referred to mediation early in the case to achieve lasting agreements between the parents	230	220-240
Informal mediations	Mediations conducted on parenting issues at no charge to the parties on post-decree matters in order help the parties avoid litigation	87	80-90
Online education programs completed	Education programs provide litigants with information to promote positive parenting with less conflict.	1988	2000

To increase public access to Court resources, a comprehensive catalog of forms and instructions have been added to our website, and Court education programs are now fully online along with informational videos to help people who file for civil protection orders understand the process.

Program Goals and Objectives

1. Provide high-quality online education programs focused on reducing family conflict.
2. Utilize mediation and other alternative dispute resolution methods to resolve cases between parties.
3. Develop the Court's website to allow easier access to Court resources.



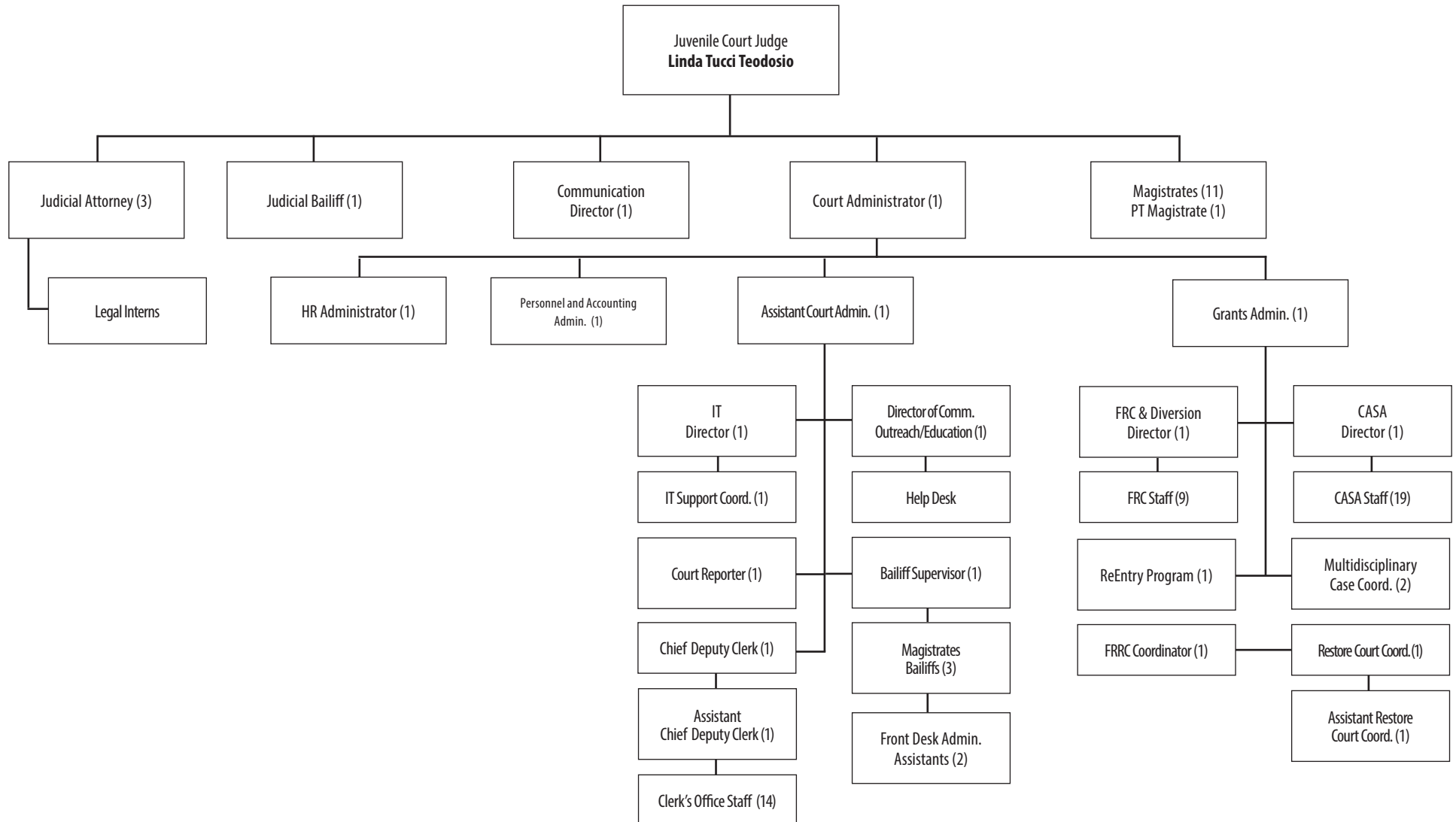
2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

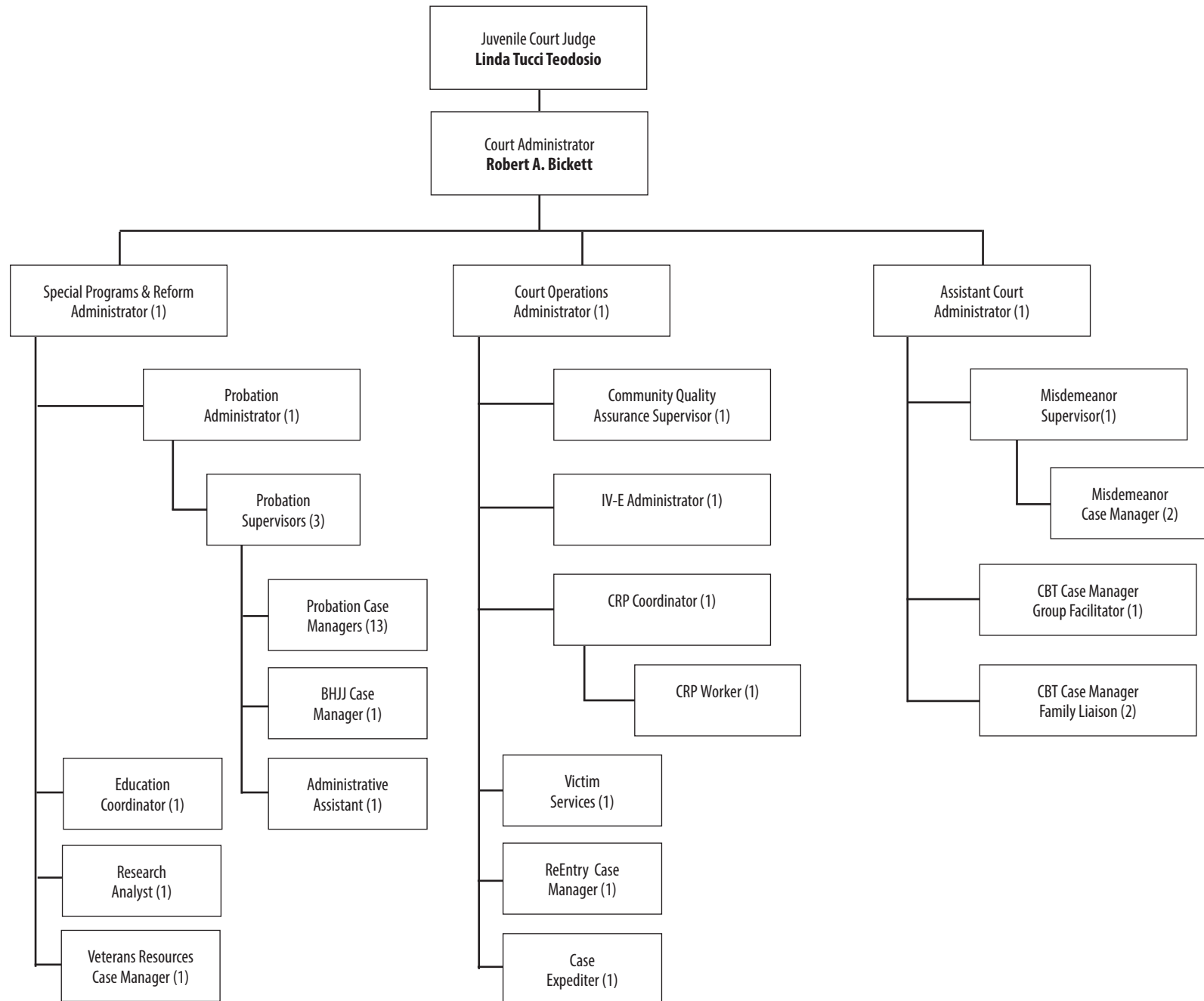
	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Community Outreach Director	0.0	0.0	1.0	0.0	0.0
Family Court Services Director	1.0	1.0	1.0	1.0	1.0
Family Ct Services Evaluator	0.0	0.0	0.0	0.0	0.5
Magistrate	1.0	0.0	0.0	0.0	0.0
Mediator	0.0	1.0	0.0	0.0	0.0
Public Information/Mediation	0.0	0.0	0.0	1.0	1.0
	2.0	2.0	2.0	2.0	2.5

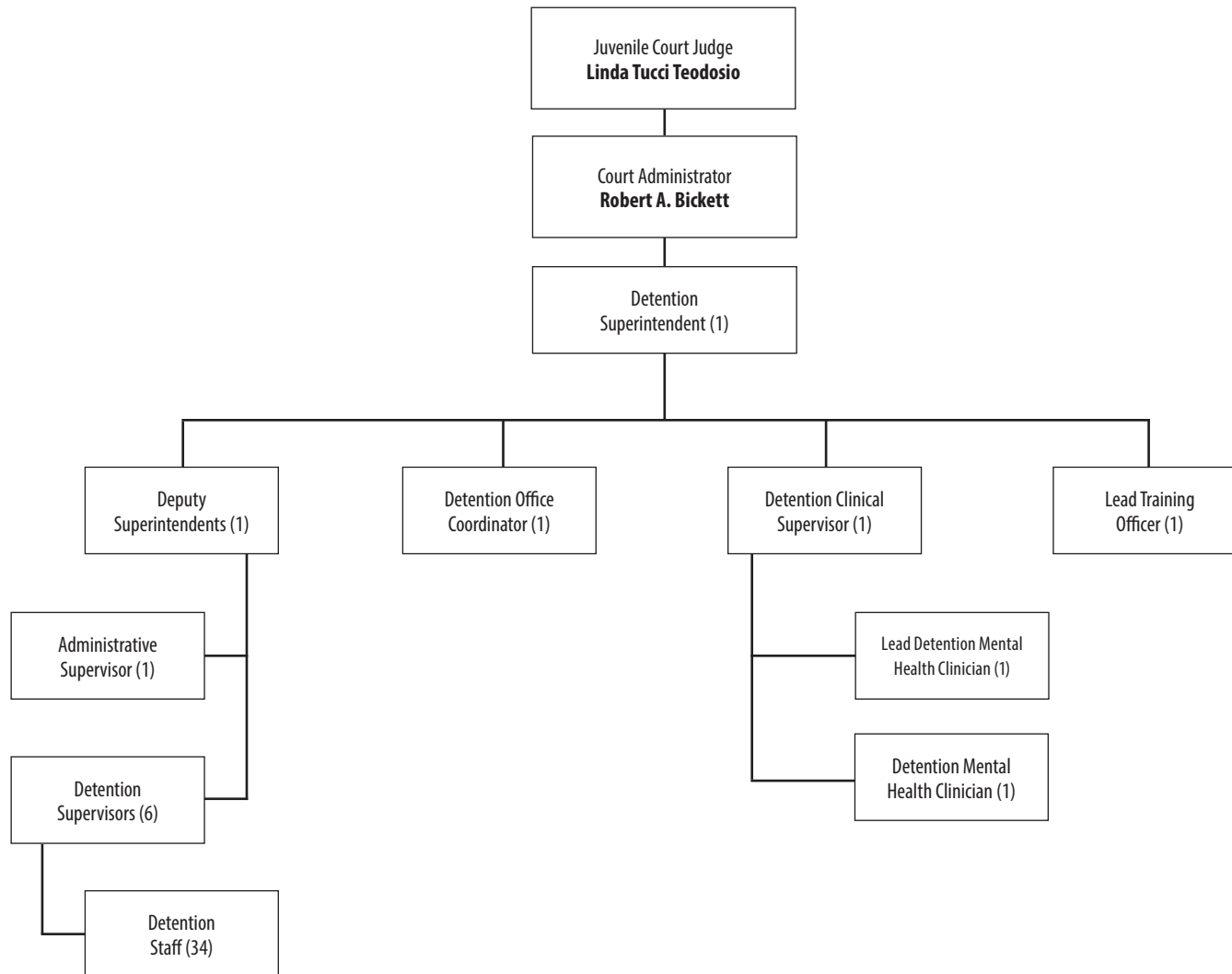


Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51200	144,219	126,997	206,598	170,632	224,751
DR SP Emp Benefit	520FM	47,075	39,366	40,600	36,121	46,652
Contract Services	53100	22,169	15,499	14,000	11,444	8,500
Supplies	54400	2,000	1,428	2,050	1,665	2,000
Travel & Expense	55200	14,856	13,683	23,000	15,273	21,500
Other Expenses	55300	4,900	4,100	5,000	2,880	2,000
Equipment	57300	7,831	640	10,000	7,095	—
Department Total		243,050	201,715	301,248	245,110	305,403









Program Description and Challenges

The Summit County Juvenile Court strives to serve the best interests of our children through outreach, early intervention, community education and innovative programming, while administering justice to all whose lives are impacted by the juvenile justice system.

Program Goals and Objectives

- 1. Continue to develop and implement fiscally sound, viable programming for youth that come before the Court.
- 2. Monitor and control Court’s detention, placement, and ODYS population.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Control Commitments to DYS	Make sure all viable options are exhausted before sentencing youth to ODYS	13	12
Maximize non-general fund dollars	Acquire non-general fund dollars from state, local and federal agencies and non-profits	9,771,980	7,800,000



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Academic Resource Coordinator JVC	0.0	0.0	0.0	0.0	1.0
Administrative Assistant	0.5	1.0	1.0	1.0	0.0
Assistant Court Administrator	1.0	0.0	0.0	0.0	0.0
Bailiff	1.0	0.0	1.0	1.0	0.0
Casa/GAL Vol Coord/Trn Asst	1.0	0.0	0.0	0.0	0.0
Court Reporter	1.0	1.0	1.0	1.0	0.0
GAL Staff Attorney	0.0	1.0	1.0	1.0	0.0
Judicial Attorney	0.0	3.0	3.0	3.0	0.0
Juvenile Court Judge	1.0	1.0	1.0	1.0	1.0
Lead Judicial Attorney	0.8	0.0	0.0	0.0	0.0
Magistrate	10.8	9.3	11.0	10.8	11.0
Personnel Officer	1.0	0.0	0.0	0.0	0.0
	18.0	16.3	19.0	18.8	13.0

**Department Expenditure Summary**

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Officials	51000	14,000	1,167	14,000	14,000	14,001
JC Gen Sal-Empl	512BI	1,452,701	123,972	1,645,600	1,637,145	1,787,369
PC Gen Emp Benefit	520BI	482,947	77,547	616,700	613,195	684,423
Contract Services	53100	564,448	21,432	550,003	530,021	609,000
Internal Services Charges	54300	145,259	14,452	183,338	179,768	156,800
Supplies	54400	65,491	2,668	65,200	72,153	65,200
Travel & Expense	55200	2,592	333	2,000	1,998	2,000
Other Expenses	55300	10,396	2,651	25,000	24,803	25,000
Department Total		2,737,835	244,222	3,101,840	3,073,083	3,343,793



Program Description and Challenges

Juvenile Court is evaluating the Intake process to implement new procedures and utilize improved screening and assessment tools to more accurately identify youth and family needs at the “front door” to better match those needs with the right services and community partners.

Program Goals and Objectives

1. Make informed recommendations to Judge and Magistrates while protecting health and safety of both youth and community.
2. Increase and optimize interaction and coordination with community partners.



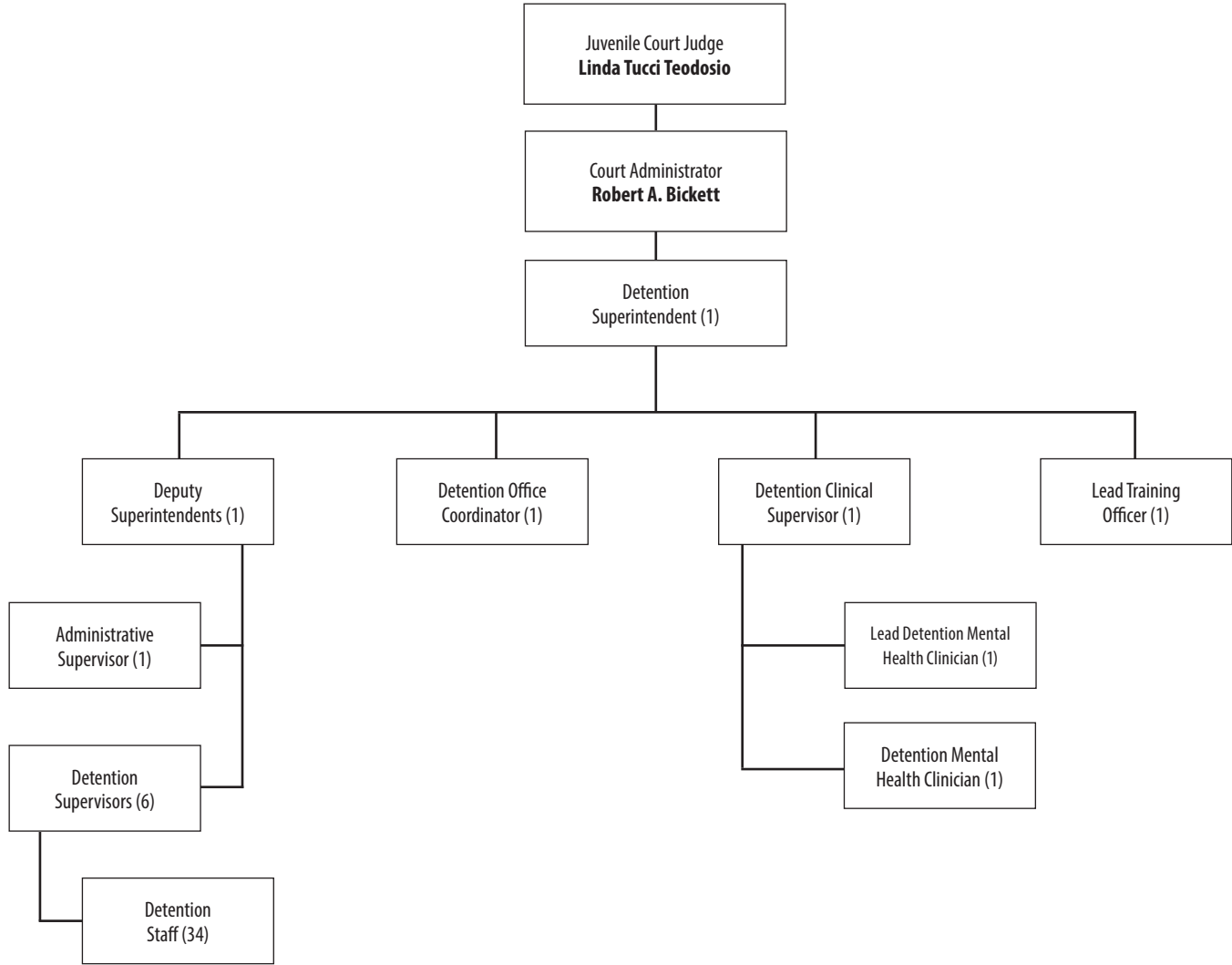
2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Administrative Assistant	2.0	1.0	1.5	1.5	0.0
Assistant Court Administrator	0.0	1.0	1.0	1.0	1.0
Asst Chief Deputy Clerk	1.0	0.5	0.5	0.5	0.0
Bailiff	3.0	3.0	3.0	2.0	0.0
Bailiff Supervisor	0.0	0.0	0.0	1.0	0.0
Chief Deputy Clerk	1.0	1.0	1.0	1.0	0.0
Court Administrator	1.0	1.0	1.0	1.0	1.0
Data Systems Analyst	1.0	1.0	1.0	0.0	0.0
Deputy Clerk	12.0	9.5	8.5	8.5	2.0
FRRC Asst Coordinator	0.0	0.0	0.0	0.0	0.0
FRRC Coordinator	1.0	1.0	1.0	0.0	0.0
GAL Staff Attorney	0.0	1.0	1.0	1.0	0.0
Human Resource Administrator	1.0	1.0	1.0	1.0	1.0
IT Director	0.0	0.0	0.0	1.0	0.0
IT Support Coordinator	1.0	0.0	0.0	0.0	1.0
IV-E Administrator	0.0	1.0	1.0	1.0	0.0
Judicial Assistant	1.0	0.0	0.0	0.0	0.0
Judicial Attorney	1.0	0.0	0.0	0.0	0.0
Judicial Bailiff	0.0	1.0	1.0	1.0	0.0
Law Clerk	1.0	0.0	0.0	0.0	1.0
MRT Case Manager	0.0	0.0	0.0	0.0	1.0
Personnel&Acct Administrator	0.0	1.0	1.0	1.0	0.0
	27.0	24.0	23.5	22.5	8.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
JC Clerk Sal-Empl	512BJ	1,428,089	124,595	1,565,300	1,553,210	1,797,145
JC Clerk Emp Benefit	520BJ	576,473	75,989	620,400	588,099	696,873
Internal Services Charges	54300	16,600	2,322	16,600	13,932	16,600
Travel & Expense	55200	989	170	1,000	1,000	1,000
Other Expenses	55300	4,290	2,539	2,600	2,581	2,600
Department Total		2,026,441	205,614	2,205,900	2,158,822	2,514,218





Program Description and Challenges

Continue to work with the Juvenile Detention Alternative Initiative (JDAI) to monitor and control detention population while ensuring community safety.

Program Goals and Objectives

1. Continue JDAI reform to ensure the correct youth are being held.
2. Provide innovative programming which promotes lawful, responsible, and productive behavior.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Number of youths brought to detention vs. number of youths held	Make sure the right youth are held and released through use of the Detention Risk Assessment	917 brought 352 held	950 brought 350 held



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Child Advocate GAL	0.0	1.0	0.0	1.0	0.0
Communication Director	0.0	0.0	0.0	1.0	0.0
Dep Supt of Detention Services	0.5	0.5	1.0	0.5	0.0
Detention Admin Supervisor	0.0	0.0	0.5	1.0	1.0
Detention Mental Health Clinic	1.0	0.0	0.0	0.0	0.0
Detention Officer	24.0	24.0	24.0	24.0	37.0
Detention Supervisor	6.0	6.0	8.0	5.0	0.0
Dual Diagnosis Clinician-Deten	1.0	0.0	0.0	0.0	0.0
GAL Staff Attorney	0.0	0.0	0.0	0.0	1.0
IV-E Administrator	1.0	0.0	0.0	0.0	0.0
Laundry Kitchen Worker	1.0	1.0	1.0	0.0	0.0
Lead GAL Staff Attorney	0.0	0.0	0.0	0.0	1.0
Master Control Staff	0.0	0.0	0.0	0.0	0.0
Office Coordinator-Detention	1.0	1.0	1.0	1.0	0.0
Supt of Detention Services	1.0	1.0	1.0	1.0	1.0
Training Officer-Detention	1.0	1.0	1.0	1.0	1.0
Veterans Resource Case Manager	0.0	0.0	0.0	1.0	0.0
Volunteer Coordinator	0.0	1.0	1.0	1.0	0.0
	37.5	36.5	38.5	37.5	42.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
JC DH Sal-Empl	512BK	2,153,252	219,658	2,642,700	2,626,235	2,560,892
JC DH Emp Benefit	520BK	681,425	120,396	903,500	896,736	1,126,386
Contract Services	53100	306,666	13,203	307,961	243,655	353,000
Internal Services Charges	54300	2,000	216	2,000	1,296	2,000
Supplies	54400	56,809	441	41,642	45,350	45,600
Other Expenses	55300	3,993	1,343	4,000	3,981	4,000
Grants & Mandates	57000	216,569	250,476	320,625	362,130	322,000
Department Total		3,420,713	605,732	4,222,428	4,179,382	4,413,878



Program Description and Challenges

In accordance with the Ohio Revised Code, additional fees are charged on each filing with the court to help cover computerization costs of court. The Court receives about \$20,000 annually that is used for hardware and software upgrades.

Program Goals and Objectives

- 1. Continue hardware upgrades as needed.
- 2. Review and make appropriate upgrades to Court management system.

Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Supplies	54400	14,944	12,603	25,000	13,134	100,000
Department Total		14,944	12,603	25,000	13,134	100,000



Program Description and Challenges

Agreement with the Ohio Department of Job & Family Services to draw down federal funds under Title IV-E of the Social Security Act. Seventy-five percent of funds received go to Juvenile Court while the remaining twenty-five percent is paid into the County general fund. It is expected the funding to continue to trend downward as it has over the last three years.

Program Goals and Objectives

- 1. Accurate recordkeeping of IV-E cases to allow for the maximum drawdown of funds.
- 2. To ensure expenditures of funds are for the improvement of children and youth services in Summit County.
- 3. Increase IV-E revenue by claiming administrative costs on appropriate legal representation cases

Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51000	0	71,326	0	0	0
Employee Benefits	52000	0	13,259	0	0	0
Contract Services	53100	35,714	277,551	200,000	63,825	200,000
Supplies	54400	1,515	4,544	25,000	6,271	25,000
Travel & Expense	55200	173	5,388	0	0	0
Department Total		37,402	372,069	225,000	70,096	225,000



Program Description and Challenges

Program Goals and Objectives

- 1. Accurate recordkeeping of IV-E eligible placements to ensure maximum drawdown of funds.

Agreement with The Ohio Department of Job & Family Services to draw down federal funds under Title IV-E of the Social Security Act.

Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51200	—	—	500,000	328,965	500,000
Employee Benefits	52000	—	—	250,000	50,877	250,000
County Provided Life Insurance	52130	—	—	—	63	—
Medicare	52390	—	—	—	3,064	—
MMO-PPO Advantage	52470	—	—	—	58,570	—
Pers	52510	—	—	—	29,183	—
Workers Compensation	52610	—	—	—	313	—
Contract Services	53100	—	—	439,180	2,544	100,000
Supplies	54400	—	—	50,000	50	25,000
Travel & Expense	55200	—	—	55,000	—	25,000
Transfers Out	59990	—	—	170,000	—	—
Department Total		—	—	1,464,180	473,629	900,000



Program Description and Challenges

Juvenile traffic diversion program that allows juvenile traffic offenders the opportunity to complete a training program which will result in the dismissal of their offense upon successful completion.

Program Goals and Objectives

- 1. Address risk factors encountered while driving.
- 2. Teach driver’s responsibilities behind wheel of car.

Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Contract Services	53100	6,000	6,300	6,300	7,000	15,000
Supplies	54400	—	—	3,400	—	3,400
Department Total		6,000	6,300	9,700	7,000	18,400



Program Description and Challenges

In accordance with Ohio Revised Code, additional fees are charged on each filing with the Court to help cover legal research costs of Court. Funds collected are quite nominal, about 10,000.00 per year. They are used to help defray the cost of the Court’s legal research contract used by Judge and magistrates.

Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Contract Services	53100	1,548	6,596	10,000	5,754	10,000
Advances Out	59990	—	—	500	500	—
Department Total		1,548	6,596	10,500	6,254	10,000



Program Description and Challenges

In accordance with the Ohio Revised Code, the Court has established a special project fee on each filing to pay for special projects of the Court. The Court expects to receive about 60,000.00 in 2024, and that money will be used for upgrades to the digital recording and case management systems.

Program Goals and Objectives

- 1. Upgrade or add modules to case management system.
- 2. Upgrade digital recording system.

Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Contract Services	53100	4,690	66,968	100,000	30,690	100,000
Department Total		4,690	66,968	100,000	30,690	100,000



Program Description and Challenges

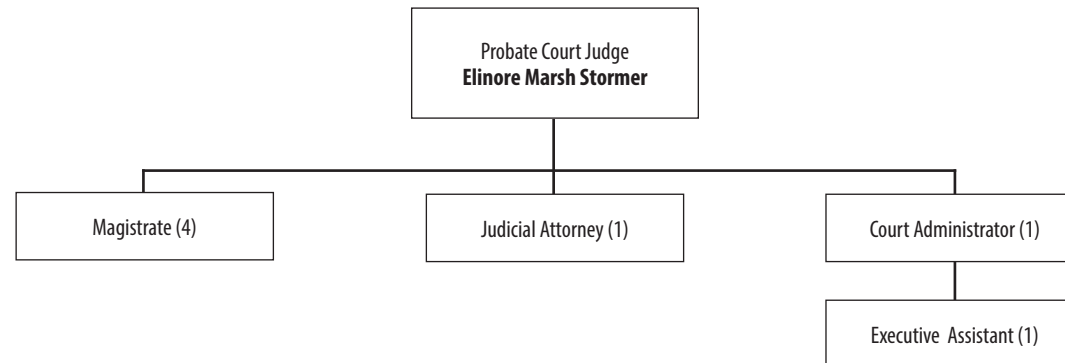
The Clerk fees fund was established in 2012 to comply with IRS regulation 6045 that requires every payer engaged in a trade or business who, in the course of that trade or business, makes payments aggregating 600 dollars or more during a calendar year to an attorney in connection with legal services must provide a 1099 to the attorney.

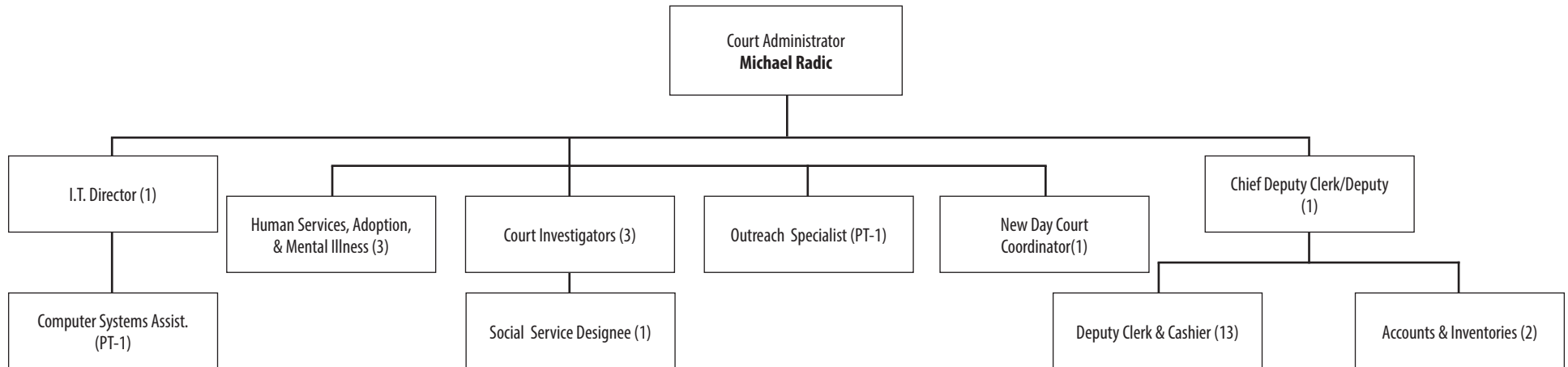
Program Goals and Objectives

- 1. Compliance with IRS regulation 6045.

Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Contract Services	53100	—	—	10,000	473	10,000
Department Total		—	—	10,000	473	10,000







Program Description and Challenges

The Court of Common Pleas, Probate Division, resolves cases in regard to estates, civil, guardianships, trusts, wills, adoptions, name changes, birth corrections and mental illness. The Court returns a substantial amount of funding to the Summit County General Fund through the collection of court costs and fees which are established by the Ohio Legislature.

The Court remains committed to serving those who will need Probate Court services while focusing on efficiently and effectively improving operations without further cost to County taxpayers.

Program Goals and Objectives

1. Continue technological upgrades for Case flow improvement.
2. Continue to participate in Community Outreach Events to educate the public about the Probate Court Services.
3. New Day Court continues to welcome other County Probate Courts to observe.



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Account Clerk 1	2.0	2.0	2.0	1.0	2.0
Administrative Assistant	0.5	0.5	0.5	1.5	0.5
Adoption Clerk 1	1.0	1.0	1.0	1.0	1.0
Assistant to Magistrates	0.0	0.0	0.0	0.0	1.0
Bookkeeping Supervisor	1.0	1.0	1.0	1.0	1.0
Cashier 1	1.0	1.0	1.0	1.0	1.0
Chief Deputy Clerk	1.0	0.0	1.0	1.0	1.0
Chief Magistrate	1.0	1.0	0.0	1.0	1.0
Civil Commitment Clerk 1	0.9	0.9	0.9	0.9	1.0
Community Outreach Specialist	1.0	1.0	1.0	0.0	0.0
Computer Operations Asst.	0.0	0.0	0.0	1.0	0.0
Computer Operations Supervisor	0.0	0.0	0.0	0.1	0.0
Counter Clerk 1	5.0	5.0	0.0	0.0	0.0
Court Administrator	1.0	1.0	1.0	1.0	1.0
Court Investigator/PT Magistrate	0.0	0.0	0.0	0.0	3.0
Deputy Clerk	1.0	2.0	9.0	10.0	11.0
Deputy Court Administrator	1.0	1.0	0.0	0.0	1.0
Docket Appointment Clerk 1	1.0	1.0	1.0	1.0	0.0
Human Services Receptionist	0.0	0.0	1.0	0.0	1.0
IT Director	0.0	0.0	0.0	0.0	0.1
Investigator 1	2.0	2.0	3.0	3.0	0.0
Investigator 3	1.0	1.0	0.0	0.0	0.0
Judicial Attorney - Magistrate	1.0	1.0	0.0	0.0	0.0
Law Clerk	0.0	0.0	0.0	0.0	0.5
Magistrate 1	2.0	2.0	3.0	2.0	2.0
Marriage License Clerk 1	2.0	2.0	1.0	1.0	0.0
New Day Court Coordinator	0.5	0.5	1.0	0.0	0.0



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Outreach Specialist	0.0	0.0	0.0	0.0	0.5
Probate Court Judge	1.0	1.0	1.0	1.0	1.0
Records Clerk 1	2.0	2.0	2.0	1.0	1.0
Social Service Designee	0.0	1.0	1.0	0.0	0.0
	29.9	30.9	32.4	29.5	31.6



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Officials	51000	14,000	1,167	14,000	14,000	14,001
Salaries-Employees	51200	1,505,261	164,846	1,803,900	1,802,882	1,957,772
PC Gen Emp Benefit	520BG	539,019	44,592	683,400	677,896	794,504
Professional Services	53000	—	—	2,000	—	2,000
Contract Services	53100	28,946	1,511	60,122	47,514	67,595
Advertising & Printing	53900	—	—	1,500	370	1,500
Motor Veh Fuel/Repair	54100	284	—	6,000	—	6,000
Utilities	54200	—	—	600	—	600
Internal Services Charges	54300	53,500	6,363	59,236	59,242	59,900
Supplies	54400	22,338	356	22,762	21,289	30,000
Department Total		2,163,348	218,834	2,653,520	2,623,193	2,933,872



Program Description and Challenges

Per O.R.C. 2303.201, fees collected are placed in a separate fund for procuring and maintaining computerization of the court. The court will continue with upgrades in addition to yearly maintenance and support, greatly improving the efficiency of Probate Court case flow. Technological improvements, hardware replacement, updates and maintenance are scheduled for 2025.

Program Goals and Objectives

- 1. Maintain CMS software, maintenance and support. Continue to follow Supreme Court rules and procedures for Case flow management.
- 2. Host Servers and Storage replacement Continue to be a priority.
- 3. Implement Microsoft Office 365, continue to upgrade hardware as needed.

2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Civil Commitment Clerk 1	0.0	0.1	0.1	0.1	0.0
IT Assistant	0.0	0.0	0.0	0.0	1.0
IT Director	1.0	1.0	1.0	0.9	0.9
	1.0	1.1	1.1	1.0	1.9



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51200	71,603	73,515	76,464	73,466	109,299
PC Comp Emp Benefit	520FU	31,046	32,610	35,200	35,098	66,803
Contract Services	53100	80,217	81,500	88,100	86,292	90,000
Supplies	54400	—	—	11,536	3,464	15,000
Travel & Expense	55200	—	161	2,500	168	2,500
Equipment	57300	1,962	—	10,000	—	10,000
Department Total		184,828	187,786	223,800	198,488	293,602



Program Description and Challenges

Per O.R.C. 5122.43(B), costs, fees and expenses for Mental Health services are appropriated through a separate Mental Health Fund. Per O.R.C., reimbursements are made from the State of Ohio per allowable expenses.

Program Goals and Objectives

- 1. Process Mental Illness hearings and bill accordingly to Counties for allowable State reimbursements.
- 2. Continue New Day Court Program assisting and monitoring mental illness caseload.

2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
New Day Court Coordinator	0.5	0.5	0.0	0.0	0.0
	0.5	0.5	0.0	0.0	0.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51200	2,920	—	—	—	—
CPC Ct Empl Ben	520GA	1,287	—	—	—	—
Other Expenses	55300	108,460	95,931	225,000	109,647	75,000
Department Total		112,667	95,931	225,000	109,647	75,000



Program Description and Challenges

Per ORC. 2101.16 Probate Court collects \$17 for each Marriage License issued which is deposited to the County for the Domestic Violence fund.

Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Grants & Mandates	570FG	48,858	32,640	60,000	—	60,000
Department Total		48,858	32,640	60,000	—	60,000



Program Description and Challenges

The Courts of Appeals is established by Section 1, Article IV of the Ohio Constitution, and their jurisdiction is outlined in Section 3, Article IV. As intermediate level appellate courts, their primary function is to hear appeals from the common pleas, municipal, and county courts. Each case is heard and decided by a panel of three judges.

Program Goals and Objectives

- 1. Decide cases in a fair, well-reasoned manner.
- 2. Decide cases as expeditiously as possible, given the facts and circumstances of each case.
- 3. Decide cases as efficiently as possible, given the facts and circumstances of each case.

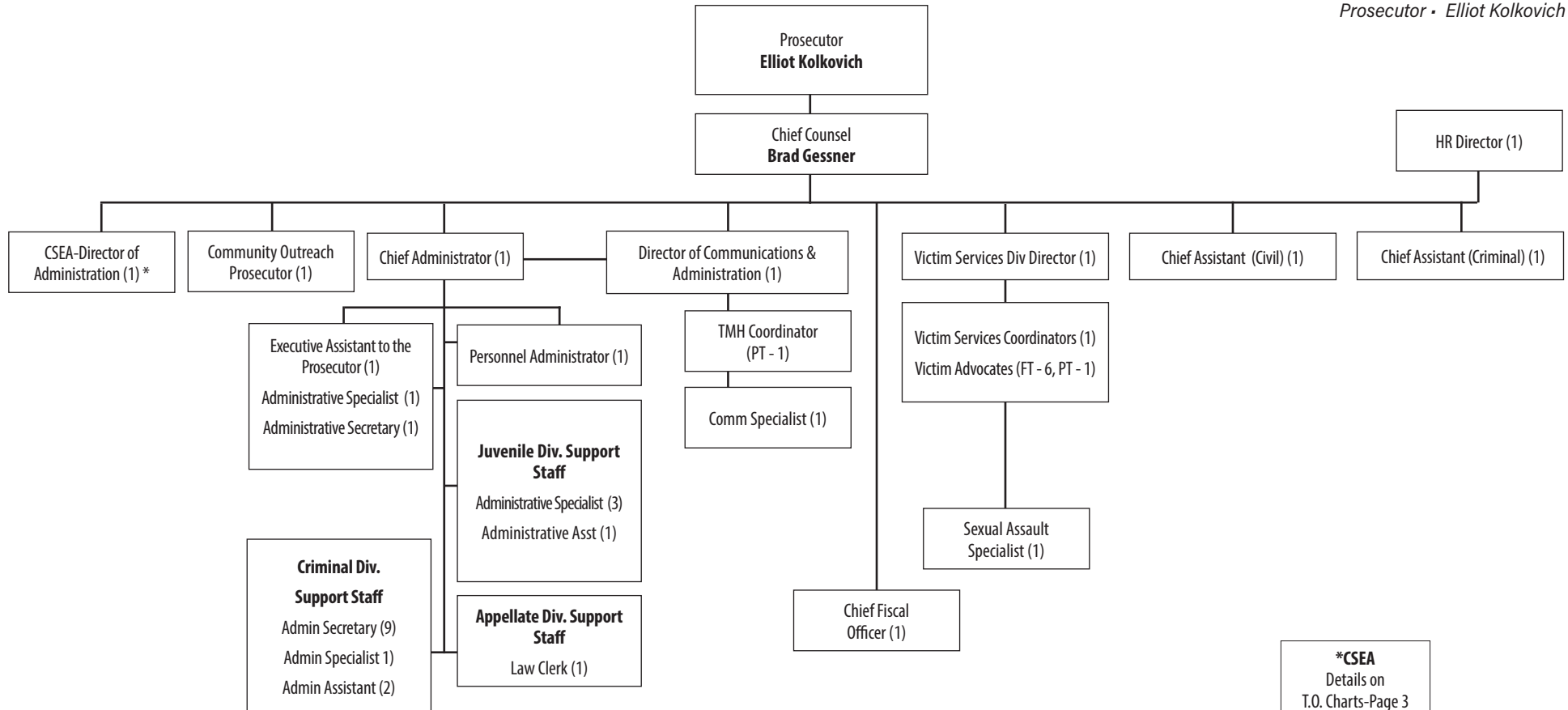
Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Contract Services	53100	26,940	1,223	26,000	18,008	26,300
Internal Services Charges	54300	13,624	2,396	14,000	13,552	14,000
Supplies	54400	17,589	4,746	26,400	15,507	26,400
Travel & Expense	55200	528	2,339	12,300	861	12,300
Other Expenses	55300	27,647	709	28,000	33,764	28,000
Department Total		86,329	11,412	106,700	81,692	107,000

Prosecutor



Prosecutor • Elliot Kolkovich



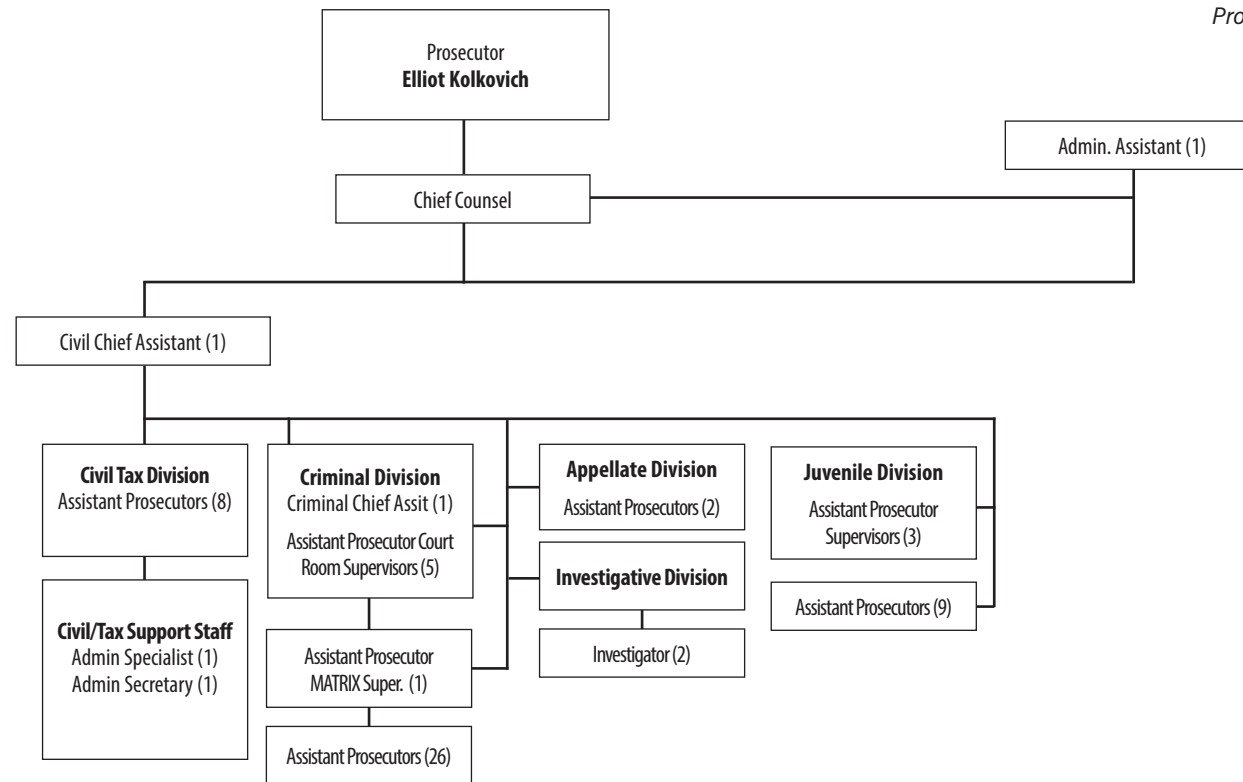
*CSEA
Details on
T.O. Charts-Page 3

*Civil & Criminal
Details on
T.O. Charts-Page 2

Revised
9/12/2022
Prosecutor Total
103

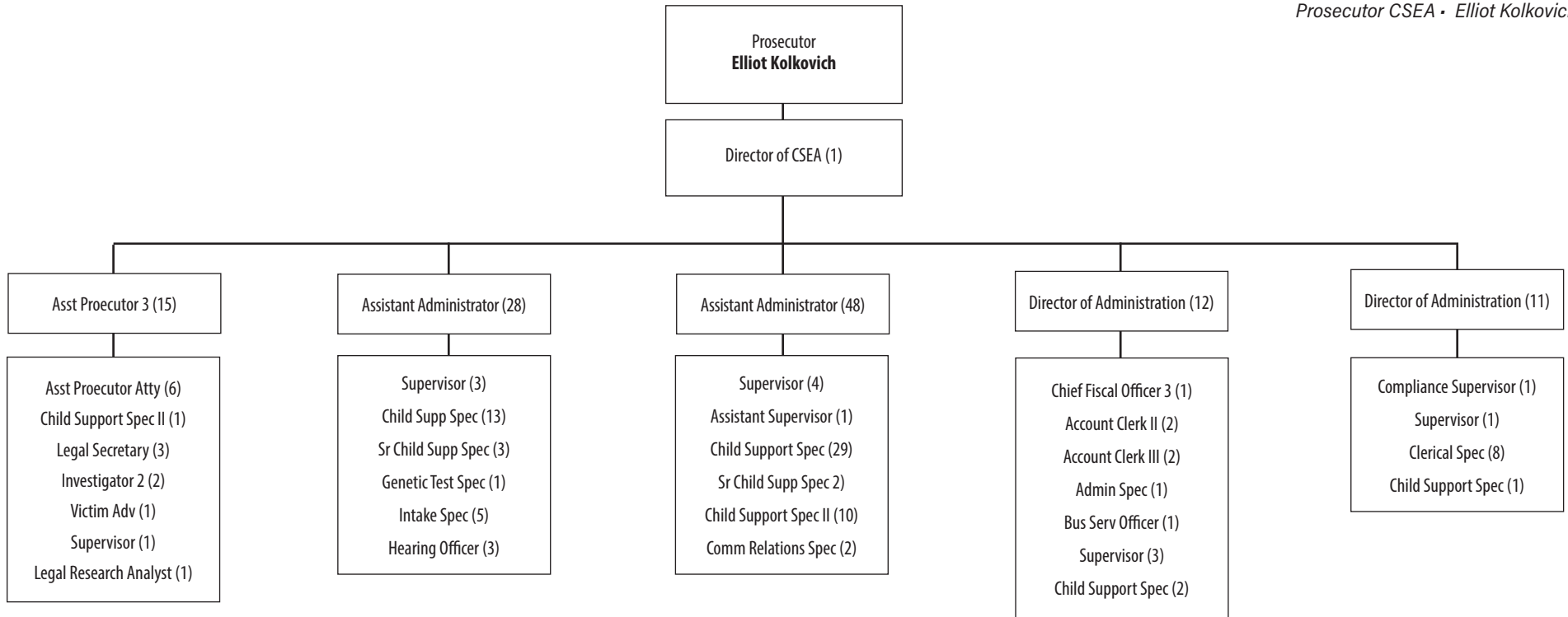


Prosecutor • Elliot Kolkovich





Prosecutor CSEA • Elliot Kolkovich



Revised
4/2/2024
Total Employees
120
Bargaining
79
Non-Bargaining
41
PT Non-Bargaining
0



Program Description and Challenges

Criminal Division

The mandatory function of the Criminal Division is to prosecute all felony cases in the county from arrest or indictment, through plea and sentencing, and appeals through all courts. The office advises police agencies about changes in the law, effective dates, and repercussions. Additionally, we review files for grand jury when no arrest has been made to determine if the case should proceed to grand jury or other actions should occur. Specific challenges include preparing, resolving, and trying the high number of cases due to a nationwide increase in violent and gun related crimes. Collateral challenges include efforts to make a more comfortable and emotionally balanced workplace environment in an effort to reduce employee attrition from the emotional drain due to working daily with crime in general, including disturbing evidence, and dealing with people who are affected by those crimes, and the death of their loved ones. Strive to increase efficiency to reduce the amount of time a criminal case is pending; in order to lessen the amount of time a victim is involved with the court, and the emotional impact on the victim from case delays. With a secondary goal of reducing the strain on limited resources within the court system. Addressing the consistent loss of qualified employees, by creating increased salaries, while more competitive are helping to reduce the number of well-trained professional staff leaving for other better funded public and private sector offices. We continue to pursue incentives, along with additional funding, to attract, recruit, replace and retain trained and qualified individuals for our prosecutorial positions as well as additional staffing to address an increased caseload.

Victim Services

The purpose of the program is to provide support to victims of crime as they navigate the justice system as well as ensure their rights are protected under Marsy's Law. Victim Advocates accompany victims to court and advocate on their behalf. They inform victims of their rights and aid in completing Ohio Crime Victims' Compensation documents. They refer victims to other community services and organizations. Our mission is to prevent secondary victimization by the Criminal Justice System. The Victim Services Division is comprised of advocates who work in both Juvenile and Common Pleas Courts as well as in Grand Jury. Most of the positions are funded by grants which are applied for annually. Challenges facing the program include sustaining funding. The federal Victims of Crime Act funding has significantly decreased in the State of Ohio and across the country. Unlike most federal programs, VOCA depends on the deposits into the Crime Victims Fund before Congress can make these funds available to support vital crime victim assistance programs. The Victims of Crime Act (VOCA) is the only federal funding dedicated solely to supporting services to victims of all types of crimes. Prosecutor-based victim advocacy programs are largely ineligible for other grant awards or foundational grants, are not typically the recipient of private donations, and do not have a designated line item in the state budget like other community-based advocacy programs. However, as part of the prosecutor's office, this program ensures both trauma-informed and legally required services to all victims of all crimes. Our program is the primary provider of court advocacy for victims of felony and juvenile crimes within Summit County. We also received a funding decrease from our VAWA (Violence Against Women Act) funding over the last two grant cycles (this funding covers one victim advocate who specializes in violence against women cases). Without our Victim Advocates, it would be impossible to ensure that our office is in full compliance with the Constitutional provisions required by Marsy's Law. Our VOCA funding was decreased significantly in the last several grant cycles. This caused us to remove 2.5 funded positions from the grant. For the last three grant cycles, the Ohio Attorney General's Office gave each grantee the amount permitted to apply for. They did this so that no one would be surprised by the award amount, and they let everyone know that funding would not increase. VOCA which funds almost 6,500 direct-service organizations, is currently facing catastrophic 40% cuts. Despite the increase in crime/cases and fiscal cuts to our primary funding source, we continue to provide increased constitutionally mandated services. On April and July 2023, when HB 343 and SB 16 went into effect, our responsibilities increased, while we are already under-funded, and our victim advocates have high caseloads. Despite this, we continue to strive to maintain our high level of service to crime victims.



Child Protection Unit

The Child Protection Unit (CPU) is comprised of seven attorneys who handle all Juvenile Court involved proceedings on behalf of Summit County Children Services. The CPU Prosecutors are in trial daily and handle complaints of child abuse, neglect and dependency, motions regarding visitation and custody as well as emergency hearings to address crisis events and safety risks affecting children. This Division strives to stay constantly informed and educated regarding the most recent child welfare related case decisions from the Ninth District Court of Appeals and trends nationally. As cases have become more complex and the procedural and evidentiary challenges grow, we are finding that we spend a great deal of the workday in the courtroom. The CPU strives to make the most efficient use of office time and the Prosecutors are in a constant state of trial-mode and fast-paced trial preparation. Since 2015, the Juvenile Court started assigning SCCS involved cases to Magistrates who traditionally only presided over Delinquency matters alone. Now all ten Juvenile Magistrates, as well as the Judge, handle SCCS involved cases. The increase in the number of Court personnel hearing SCCS involved cases leaves prosecutors more prone to scheduling difficulties such as hearings that run long and result in other courtrooms, parties and counsel waiting for a prosecutor to be released from their prior hearing. Coverage issues also arise when emergency hearings are set the day after a complaint is filed and prosecutors are already scheduled in other Courtrooms.

The high quality of CPU legal representation can be partly attributed to prosecutors having electronic access to an expansive case law library during trials. CPU cases rely heavily on decisions made by the 9th district court of appeals, and the Ohio Supreme Court. Having the ability to quickly reference these cases can make the difference between winning and losing a trial. CPU prosecutors also regularly track billable hours, for the purpose of providing ongoing documentation for federal IV-E fund reimbursement. Current challenges include utilizing audio and visual exhibits in the courtrooms, prioritizing and negotiating complex cases without compromising outcomes and a continued increase in case numbers.

Juvenile Delinquency

The purpose of the Delinquency Division is to prosecute all minors who are charged with criminal, traffic or status offenses that occur in Summit County, Ohio. The Delinquency Division also initiates and handles transfer proceedings in all cases in which the State requests a youth be tried as an adult. Lastly, the Delinquency Division prosecutes adults who are charged with offenses under the jurisdiction of Juvenile Court, such as Failure to Send and Contributing to the Delinquency/Unruliness of a Minor.

The greatest challenges facing the Delinquency Division are as follows:

- Advocate for the victims and the community considering the increasing threat of gun violence.
- Advocate for and protect the community when violent and/or repeat offenders are released from detention, ODYS and/or residential treatment.
- Provide adequate training and educational opportunities for Assistant Prosecutor's Assigned to the Delinquency Division.
- Explore and utilize community service to assist youth that are at risk of victimization and/or delinquency activities.
- A comprehensive internal referral tracking system that can be used to track cases, their outcomes, and identify trends.



Program Goals and Objectives

1. Criminal Division - Continue achieving a high conviction rate of 95% or greater.
2. Criminal Division - Focus on most serious offenses; homicides, sexual assaults, gun violence, etc. to continue to obtain effective results. With an experienced and trained staff, continue to prosecute all crimes, including heroin/fentanyl dealers to try to get these drugs off the street. Continue to collaborate with community partners in seeking to end criminal activity including the heroin/fentanyl epidemic and find ways to eliminate deaths from these drugs. To be aware of the consequences crime brings to those engaged in criminal activity, the victims and all families involved along with our community.
3. Victim Services - To ensure all victims are fully informed of their rights and kept informed of every proceeding regarding their case as well as provide court accompaniment.
4. Victim Services - Provide written and phone notification to victims regarding case actions.
5. Child Protection Unit - Provide opportunities for the CPU prosecutors to participate in child-welfare related training, programming and panel discussions with other professionals.
6. Child Protection Unit - Maintain staff of CPU with attorneys with growing trial experience and dedication to the role of representation of a child welfare agency. Reduce the amount of turnover to a minimum and keep at least half of the staff with long-term dedication to child-welfare.
7. Juvenile Delinquency - Recruit and maintain an experienced staff that can appropriately discharge the duties of the delinquency division.
8. Juvenile Delinquency - Work to reduce gun violence and educate the community on ways to stop youth violence.
9. Juvenile Delinquency - Actively pursue the safety of the community through the prosecution of violent and/or repeat felony offenders.
10. Juvenile Delinquency - Provide quality training opportunities for staff to help achieve program goals and objectives.

Performance Measures

Measure	Objective	Prior Year Estimate		Budget Year Objective
Criminal Division - Caseload, number of cases disposed	Keep community safe and hold offenders accountable by maintaining or increasing conviction rate and use alternative means to deter, charge or convict when appropriate.	4,771		5,031
Criminal Division - Homicide cases disposed by defendants	Keep community safe and hold offenders accountable by maintaining or increasing conviction rate and use alternative means to deter, charge or convict when appropriate.	56		52
Criminal Division - Life sentences for child rapists	Keep community safe and hold offenders accountable by maintaining or increasing conviction rate	0		5
Victim Services – Maintain number of victims receiving services	Provide a centralized in-house victim services unit	100%		100%
Victim Services – Maintain number of victims receiving services	Provide regular updates and information as well as court accompaniment to victims of felony and juvenile crimes	100%		100%
Child Protection Unit – Dependency, neglect, abuse cases incoming	Provide quality representation to SCCS during all phases of child custody and protective supervision proceedings	1091 new cases	Currently at 568 (through 8/14/24). Year-end estimate:	1100



Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Child Protection Unit – Attorneys with more than 2-years of experience in child welfare	Increase the overall strength of the CPU prosecutors through years of experience in litigation and consistency in child-welfare practice.	3 out of 7	3 out of 7
Child Protection Unit – Balance courtroom and docket assignments	Increase the staff of attorneys to better manage the increase in court staff and hearings scheduled.	Prosecutor to courtroom assignments: 7:13 magistrates. 7:14 (including cases set with Juvenile Ct. Judge)	Prosecutor to courtroom assignments (as of 8/14/24): 7:11 magistrates. 7:12 (including cases set with Juvenile Ct. Judge)
Juvenile Delinquency – Delinquency Cases Handled (all new case referrals including status offenses unruly and truancy, delinquency complaints, traffic cases and adult cases including contributing to the delinquency of a minor and failure to send to school)	To handle cases in a manner that ensures victims of crime have a voice, community safety is kept as a priority, and strive for dispositional orders that assist juveniles, when possible, to decrease delinquent behaviors.	1749 cases	1632 cases
Juvenile Delinquency – Increase training opportunities for attorneys, run by professional organizations outside the office.	Promote excellence and successful prosecutions by regularly improving attorneys' knowledge and skills	APA's with less than 1 year experience have participated in New Attorney CLE. Experienced APA's have been encouraged to utilize CLE's with attention given to those classes geared for specific courtroom coverage such as gun violence, domestic violence and sexual assault. DL division attended a seminar run by a psychologist concerning secondary trauma and how to process exposure to violent crime, evidence and victims. Work life balance was also discussed.	Attorneys with less than two years of experience are to attend CLE's that concentrate on courtroom performance and knowledge. Advanced attorneys are to attend CLE's concerning specific cases in which they are assigned such as sexual assault, cases involving firearms, and domestic violence in which juveniles are the perpetrators.
Juvenile Delinquency – Increase division-specific trainings	To help broaden the divisions knowledge of the juvenile prosecution including increasing knowledge of court room presentation of cases, the ethical issues involved in juvenile prosecution and issues unique to Summit County.	Assistant prosecutors engaged in our offices in-service. In addition, they received specific training geared towards DN and DL APA's concerning secondary trauma and work/ life balance. The APA's participated in a tour of the detention center. They received training from Court Staff in restore, crossroad, DARP and the Carey Guidelines.	Training in DARP, restore and crossroad specialty docket. Firearm training using APD officers with information on various firearms, and operability testing. In-service training.



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Administrative Assistant	3.0	3.0	3.6	3.6	4.1
Administrative Secretary	3.0	2.0	13.0	13.0	12.0
Administrative Specialist	0.0	1.0	2.0	2.0	1.0
Administrative Support	0.0	0.0	0.0	0.0	0.0
Assistant County Prosecutor 1	18.0	18.0	8.5	8.0	5.0
Assistant County Prosecutor 2	17.2	16.5	24.5	25.3	24.0
Assistant County Prosecutor 3	6.5	6.5	7.9	7.9	6.9
Chief Ast Prosecuting Attorney	1.4	1.4	1.5	1.4	1.4
Chief Counsel	1.0	1.0	1.0	1.0	1.0
Chief Fiscal Officer	0.0	0.0	1.0	1.0	1.0
Chief Investigator	0.0	0.0	0.0	0.5	0.5
Clerk 2	0.0	0.0	0.0	0.0	1.5
Clerical Supervisor 2	1.0	1.0	0.0	0.0	0.0
County Prosecutor	1.0	1.0	1.0	1.0	1.0
Director of Administration	1.0	1.0	1.0	1.0	1.0
Director of Victim Services	1.0	1.0	1.0	1.0	1.0
Executive Assistant 1	1.0	1.0	2.0	2.0	2.0
Gun Violence Prosecutor	0.5	0.0	0.0	0.0	0.0
Investigator 1	0.0	0.0	2.0	1.0	1.0
Investigator 2	2.0	2.0	0.0	0.0	0.0
Law Clerk	0.0	0.0	0.5	0.5	0.5
Legal Secretary 1	3.0	4.0	0.0	0.0	0.0
Legal Secretary 2	3.5	4.5	0.0	0.0	0.0
Legal Secretary 3	4.0	4.0	0.0	0.0	0.0



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Personnel Administrator	1.0	1.0	1.0	1.0	1.0
Senior Administrator-EXE	1.0	1.0	1.0	1.0	1.0
Victim Advocate	0.0	1.6	0.0	0.0	1.6
Victim Services Coordinator	0.0	0.0	1.0	1.0	1.0
	70.1	72.4	73.4	73.1	69.4



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Officials	51000	151,749	11,877	157,200	157,107	159,856
PR Adm Sal-Empl	512BL	4,864,167	454,656	5,353,300	5,212,474	6,250,584
AFSCME Healthcare	52030	—	—	—	1	—
PR Adm Emp Benefit	520BL	1,703,400	220,156	2,026,300	1,902,450	2,311,233
Contract Services	53100	97,641	9,302	129,000	145,959	317,000
Motor Veh Fuel/Repair	54100	7,890	1,846	10,000	5,820	10,000
Internal Services Charges	54300	117,000	14,761	125,941	113,908	127,000
Supplies	54400	69,850	13,705	52,000	53,044	52,000
Travel & Expense	55200	(2)	—	—	—	—
Other Expenses	55300	212,949	25,836	168,400	168,338	168,400
Grants & Mandates	570BL	112,081	116,700	116,600	116,600	116,600
Department Total		7,336,724	868,840	8,138,741	7,875,701	9,512,673



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Assistant County Prosecutor 2	0.0	0.0	0.0	0.0	0.5
Chief Investigator	0.0	0.0	0.0	0.0	0.5
Direct Indictment Officer 1	0.0	0.0	0.0	0.0	2.5
Direct Indictment Officer 2	0.0	0.0	0.0	0.0	2.0
	0.0	0.0	0.0	0.0	5.5



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	512CB	285,204	285,687	290,000	283,044	299,781
Employee Benefits	520CB	112,365	145,040	151,000	150,267	166,921
Hospital Waiver	52290	50	300	—	300	—
Contract Services	53100	208,000	192,000	192,000	128,000	—
Department Total		605,620	623,028	633,000	561,611	466,702



Program Description and Challenges

In conjunction with the Summit County Sheriff's office, the Prosecutor's Office employs an investigator who manages and controls access to the ICS jail phone call system. This investigator oversees the monitoring and listening to inmate phone calls which are reviewed and detailed, then forwarded to the prosecutor assigned to the case. They are also responsible for setting up and maintaining accounts, transporting disks or flash drives, administering subpoenas for our office and outside agencies, and acting as a liaison between our office, other agencies, and the Sheriff's office.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Managing user access.	Coordinate all access requests and user issues with the ICS program with the Sheriff's Office within 1-2 business days.	100%	100%
Processing subpoenas	Process and deliver all subpoena requests within 2-4 hours daily. Communicate with all parties regarding status updates.	100%	100%

Program Goals and Objectives

1. Manage the inmate phone calls and provide the prosecutor with all the necessary information.
2. Handle all access requests promptly and manage the communication with the Sheriff's office.
3. Deliver subpoenas in a timely manner while keeping all parties informed on status updates.



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Direct Indictment Officer 2	1.0	1.0	1.0	0.0	0.0
Investigator 1	0.0	0.0	0.0	1.0	1.0
Investigator 2	0.0	0.0	0.0	0.0	0.0
	1.0	1.0	1.0	1.0	1.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51200	55,577	43,215	45,900	45,846	46,260
PR IP Emp Benefit	520CD	9,096	6,627	32,100	7,346	7,626
MMO-PPO Advantage	52470	3,022	21,605	—	24,695	25,930
Supplies	54400	—	—	300	—	2,000
Department Total		67,695	71,447	78,300	77,887	81,816



Program Description and Challenges

Tax Division

The Tax Division pursues, through court action, the collection of delinquent real estate taxes, personal property taxes, hotel/motel taxes, and mobile home taxes owed in Summit County. Current challenges include increased monitoring and providing assistance to other agencies with the flow of delinquent tax proceeds, we anticipate significant increases in Board of Tax Appeals cases for the remainder of 2024 and in 2025 based on the current triennium reappraisal.

The Prosecutor's Office is continuing to work with the Summit County Land Bank, and other County Agencies to increase land value in Summit County. The Prosecutor's Office is assisting the Land Bank in facilitating neighborhood revitalization and home affordability by returning vacant, abandoned, and tax-delinquent properties to productive use through the statutorily available foreclosure process.

Civil Division

The Civil Division provides ongoing legal counsel and representation in state and federal courts as well as in administrative settings to a multitude of client agencies, commissions and boards as well as county council and all common pleas judges across a wide variety of practice areas.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Tax Division - Tax Lien Foreclosures	Provide sound representation to the Summit County Fiscal Office	346	304
Tax Division - County and Municipal Land revitalizations	Stabilize property values, reduce blight, return property to productive use.	126	88
Civil Division - Requests for Legal Opinion	Provide legal advice, guidance, and education to our clients.	231	285
Civil Division - Contracts Reviews Approvals	Provide legal advice, guidance, and education to our clients.	294	300

The division continues to provide high quality legal services to all county officials, departments and employees. We continue to maintain a high success rate in litigation. In an age of advancements in social media and technology, many times we advise our clients instantaneously by electronic means.

We are collaborating with our clients to develop best practices in an effort to minimize future litigation.

Program Goals and Objectives

1. Tax Division - Maintain or increase as needed the current rate of delinquent tax collections with a high level of work.
2. Tax Division - Maintain the expedited foreclosure process (non-judicial remedies for vacant and abandoned land).
3. Civil Division - Continue to build on litigation success with dispositive Motion Practice.
4. Civil Division -Continue to improve turnaround time for prosecutor opinions.
5. Civil Division - To best serve the community and the office holders we represent with a high level of quality work.



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Administrative Assistant	1.0	1.0	0.0	0.0	1.0
Administrative Secretary	0.0	0.0	1.0	1.0	0.0
Administrative Specialist	1.0	1.0	1.0	1.0	0.2
Assistant County Prosecutor	0.0	2.0	0.0	0.0	0.0
Assistant County Prosecutor 1	3.0	2.0	4.0	4.0	3.0
Assistant County Prosecutor 2	1.4	1.2	2.3	2.2	1.9
Assistant County Prosecutor 3	1.0	0.0	0.0	0.0	0.0
Assistant Prosecutor	0.0	0.0	0.0	0.0	0.0
Chief Ast Prosecuting Attorney	0.5	0.5	0.5	0.5	0.5
Chief Counsel	0.0	0.0	0.0	0.0	0.0
Chief Investigator	0.0	0.0	0.0	0.0	0.0
Director of Administration	0.0	0.0	0.0	0.0	0.0
Executive Assistant 1	0.0	0.0	0.0	0.0	0.0
Investigator 2	0.0	0.0	0.0	0.0	0.0
Law Clerk	3.0	2.0	1.5	1.5	2.5
Legal Secretary 1	0.0	0.0	0.0	0.0	0.0
Legal Secretary 2	0.5	0.5	0.0	0.0	0.0
Personnel Administrator 1	0.0	0.0	0.0	0.0	0.0
Senior Administrator-EXE	0.0	0.0	0.0	0.0	0.0
	11.3	10.2	10.3	10.2	9.1



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51000	666,813	632,592	725,000	606,461	675,719
Employee Benefits	52000	217,465	230,804	262,900	217,017	238,621
Contract Services	53100	18,872	28,478	30,800	0	30,800
Rentals & Leases	53800	9,730	8,317	5,700	0	5,700
Internal Services Charges	54300	6,126	6,433	25,900	8,850	25,900
Supplies	54400	1,374	3,264	2,000	0	2,000
Travel & Expense	55200	2,238	0	0	0	0
Other Expenses	55300	22,000	21,637	22,000	22,000	22,000
Department Total		944,618	931,526	1,074,300	854,329	1,000,740



Program Description and Challenges

This is the Prosecutor’s Federal Law Enforcement Trust Fund segregated account. Several years ago, it was migrated from a private banking institution to our in-house accounting platform. It is funded from cases our office partners with the Federal government on that includes forfeitures.

Program Goals and Objectives

- 1. Comply with all Federal, State, and Local ordinances as it pertains to the management and operation of Law Enforcement Trust Funds.
- 2. Report all expenditures annually to the Department of Justice through the online Asset Forfeiture Programs system

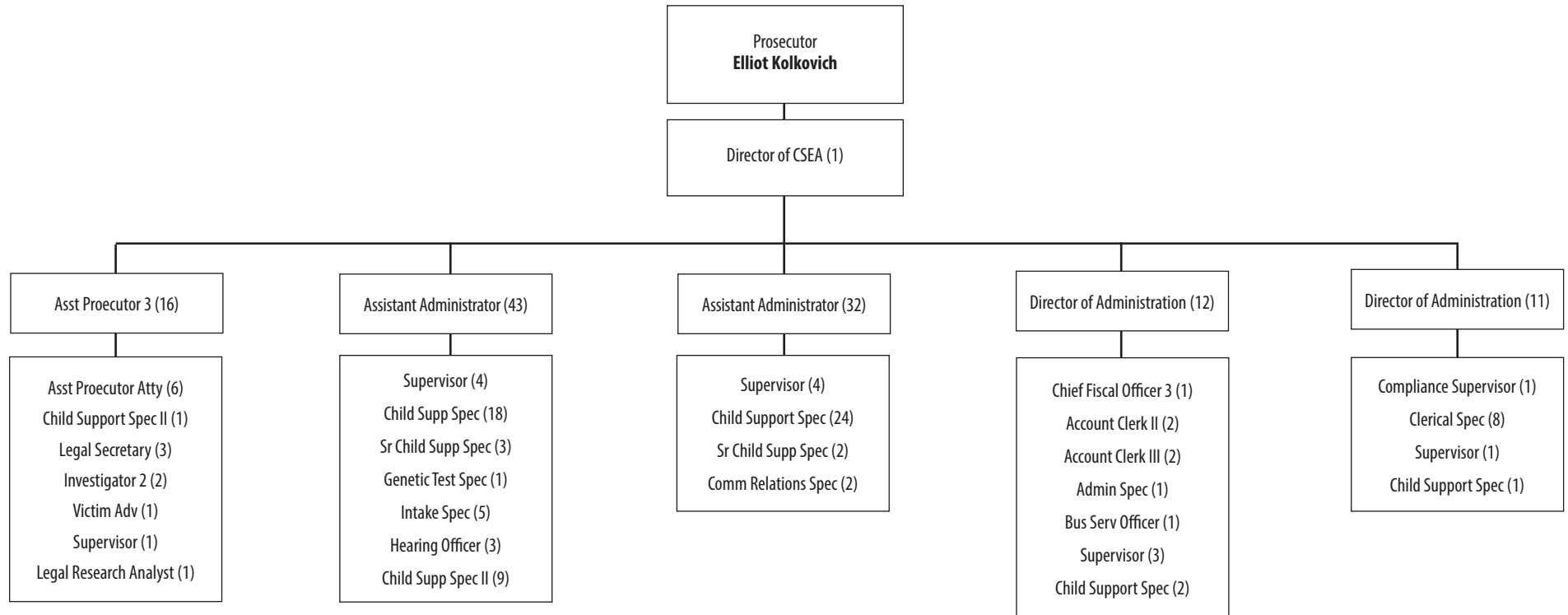
Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Record keeping	Maintain all necessary documentation of funding and expenditures.	100%	100%
Reporting	Complete all reporting requirements on the Asset Forfeitures Programs online portal every year by the established deadline.	100%	100%



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Equipment	57300	—	35,538	60,000	—	60,000
Department Total		—	35,538	60,000	—	60,000



Revised
12/16/2024
Total Employees
120
Bargaining
79
Non-Bargaining
41
PT Non-Bargaining
0



Program Description and Challenges

The Child Support Enforcement Agency (CSEA) is comprised of 120 employees and is the largest division of the Prosecutor’s Office. CSEA is responsible for the establishment of paternity and support orders for all children born out-of-wedlock or of a marriage resulting in separation, divorce, or dissolution with children. CSEA establishes support orders administratively and judicially, including orders for medical insurance or cash medical orders if health insurance is not available for children in applicable cases. CSEA is also responsible for the enforcement, collection and distribution of child, medical and spousal support associated with more than 38,000 cases.

CSEA continues to work diligently with state and local partners to develop revenue generating ideas through IV-D contracts, memorandums of understanding, statewide legislative proposals, and grant funding. CSEA is seeking a contribution of shared funds from Job and Family Services (533 funding) or the county general fund. The receipt of these shared funds will allow CSEA to receive additional federal funding to offset operating costs because for every local dollar, CSEA receives an additional \$2 in federal funding.

For SFY2025-2026, the statewide allocation for the child support program was unchanged from the prior budget at \$26.4 million annually. Summit County’s portion of this statewide allocation is just over \$1.1 million or approximately 4%.

There is a statewide (and nationwide) trend of decreasing child support caseloads and collections. Federal Performance Incentive Funding is earned by the state of Ohio based on the amount of child support collected. As a result, the amount of federal performance incentive funds received by the state is projected to be reduced. This could result in a loss of incentive funding for Summit County if the overall allocation is reduced even if our performance continues to remain the same or increases. Summit County’s paternity and current support collections performance is almost back to pre-pandemic levels.

Program Goals and Objectives

- 1. Increase paternity performance to pre-pandemic levels, reaching 99% by 2026.
- 2. Increase support establishment by 1% in 2025.
- 3. Increase current support collections to pre-pandemic levels by 2025, reaching 75% by 2026.
- 4. Increase collections on past due support by 1% in 2025.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Percentage of children born out of wedlock with paternity established	To establish paternity for all children born out-of-wedlock in Summit County	98.85%	97.87%
Percentage of cases with support orders established	To establish child and medical support orders for all children in Summit County who are born out-of-wedlock or are involved in parent separation, divorce, dissolution, or custody change cases	92.09%	92.05%
Percentage of current support collected	To collect current child support for minor children either under age 18 or who have not yet graduated high school	71.96%	73.06%
Percentage of arrears collection	To collect past due child support for children who are no longer under age 18 or have graduated high school, but for whom support was not paid as ordered	64.18%	62.20%



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Account Clerk II	3.0	3.0	3.0	3.0	2.0
Account Clerk III	1.0	1.0	1.0	1.0	2.0
Administrative Assistant	1.0	1.0	1.0	1.0	0.0
Administrative Hearing Officer	2.0	2.0	3.0	3.0	3.0
Administrative Specialist	0.0	0.0	0.0	1.0	1.0
Administrative Support	0.0	0.0	0.0	0.0	0.0
Assistant Administrator-EXE	2.0	2.0	0.0	0.0	0.0
Assistant County Prosecutor 1	4.0	4.0	4.0	5.0	4.0
Assistant County Prosecutor 2	1.0	1.0	3.0	1.0	3.0
Assistant County Prosecutor 3	1.0	1.0	1.0	1.0	1.0
Assistant Payroll Supervisor	1.0	1.0	0.0	0.0	0.0
Assistant Prosecutor 1	0.0	1.0	0.0	0.0	0.0
Assistant Prosecutor 1/Hearing	0.0	1.0	0.0	0.0	0.0
Asst Director of Administration	1.0	1.0	0.0	0.0	0.0
Business Services Officer	0.0	1.0	1.0	1.0	1.0
Chief Fiscal Officer	0.0	0.0	0.0	1.0	1.0
Chief Hearing Officer	0.0	0.0	0.0	0.0	0.0
Child Support Asst Supervisor	0.0	0.0	0.0	1.0	0.0
Child Support Specialist	51.0	51.0	51.0	44.0	44.0
Child Support Specialist II	0.0	0.0	9.0	11.0	11.0
Child Support Supervisor	10.0	10.0	11.0	12.0	13.0
Clerical Specialist	7.0	8.0	8.0	8.0	8.0
Community Relations Specialist	1.0	1.0	1.0	2.0	2.0
Compliance Supervisor DHS	0.0	0.0	1.0	1.0	1.0
Director of Administration	1.0	1.0	2.0	2.0	3.0
Director of CSEA	1.0	1.0	1.0	1.0	1.0
Fiscal Officer 3	1.0	1.0	1.0	0.0	0.0
Genetic Testing Specialist	1.0	1.0	1.0	1.0	1.0



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

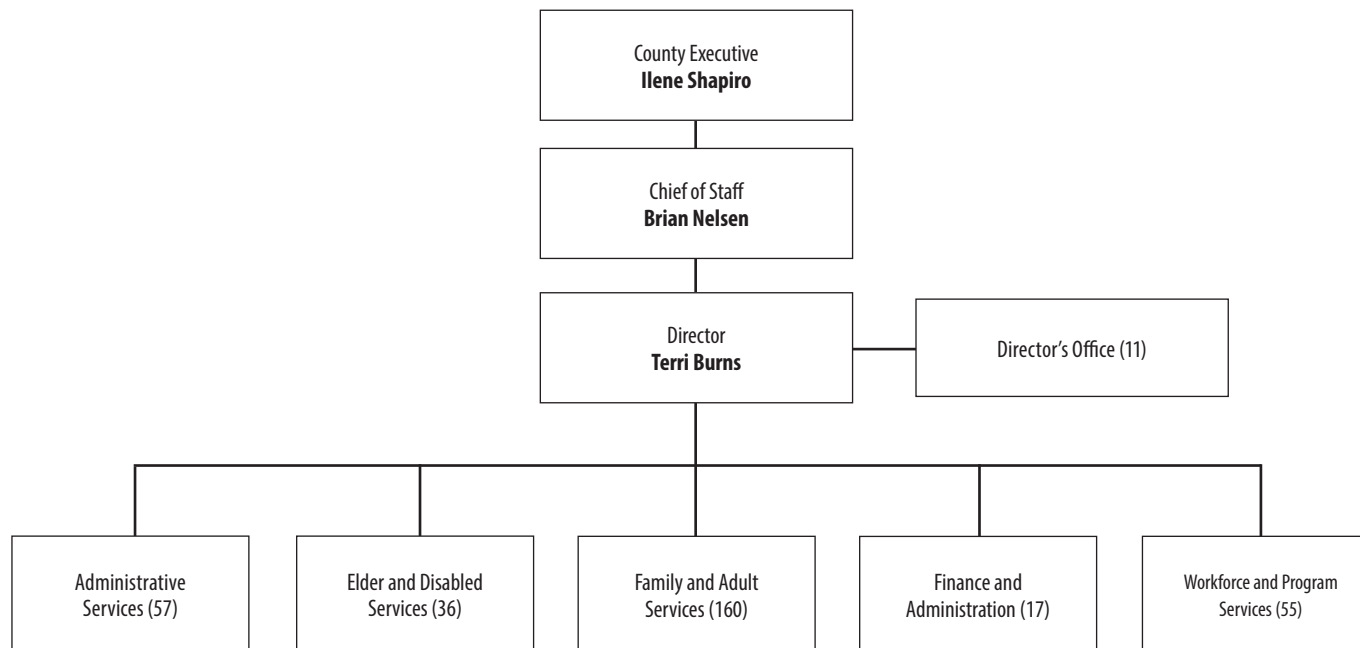
	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Help Desk/Data Coordinator	0.0	0.0	0.0	0.0	0.0
Intake Specialist	4.0	5.0	5.0	5.0	6.0
Investigator 1	0.0	0.0	1.0	1.0	1.0
Investigator 2	2.0	2.0	1.0	1.0	1.0
Legal Research Analyst CSEA	0.0	0.0	0.0	0.0	1.0
Legal Secretary 1	1.0	1.0	1.0	0.0	0.0
Legal Secretary 2	2.0	1.0	1.0	1.0	1.0
Legal Secretary 3	1.0	1.0	1.0	2.0	2.0
Office Manager	1.0	1.0	1.0	0.0	0.0
Outreach Coordinator-CSEA	1.0	1.0	1.0	0.0	0.0
Senior Child Support Specialist	9.0	9.0	1.0	6.0	5.0
Social Program Administrator DHS	1.0	1.0	2.0	2.0	1.0
Victim Advocate	0.0	1.0	1.0	1.0	2.0
	112.0	117.0	119.0	120.0	122.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
CSEA Sal-Empl	512EQ	5,125,922	5,473,146	6,285,900	5,854,837	6,484,579
CSEA Emp Benefit	520EQ	2,339,674	2,621,727	3,097,500	2,860,720	3,214,818
Contract Services	53100	582,398	963,661	967,457	920,965	1,215,700
Motor Veh Fuel/Repair	54100	—	—	5,000	—	5,000
Internal Services Charges	54300	109,970	207,949	484,000	483,929	475,000
Supplies	54400	39,663	31,688	46,000	43,067	65,000
Travel & Expense	55200	19,136	10,388	22,500	22,112	25,000
Other Expenses	55300	620,042	542,279	500,000	498,882	520,000
Equipment	57300	—	26,637	25,000	24,243	25,000
Department Total		8,836,806	9,877,476	11,433,357	10,708,754	12,030,097

Job & Family Services





Program Description and Challenges

JFS is comprised of six divisions.

Administrative Services (AS), which comprises Electronic Mail Processing, Field Investigations/Benefit Recovery, Child Care, and the Training Department, supports the delivery and integrity of the programs and services provided by the agency. In a single year, the Electronic Mail Processing Unit typically processes over 700,000 paper and electronic documents, facilitating the work of program staff, increasing efficiency, and standardizing eligibility and enrollment for clients in Summit County. The Training Department continues to prepare On-the Job (OJT) students for the rigors of case work and delivers state-mandated and professional development trainings to eligibility staff.

Agency Affairs and Development (AAD) is responsible for circulating relevant information to staff, clients, providers, the community, and elected/appointed officials. This Division ensures the accuracy and consistency of all communications, including those that represent the Summit County Executive's Office, JFS, and the OhioMeansJobs Center (OMJC). AAD also has responsibility of the agency's fleet vehicles, oversees the agency's print department and mail room, and contributes to the social media presence of the agency and the county. --

Elder and Disabled Services (EDS), which comprises Long-Term Care (LTC) and Adult Protective Services (APS), administers a range of programs that offer medical and nonmedical care, in the appropriate setting, to elderly, disabled, and medically unstable individuals. LTC recipients are those who require a level of care equivalent to that received in a nursing facility, although services, which include such daily self-care activities as feeding, bathing, dressing, grooming, and using the restroom, can also be provided at home or in the community. Annually, the APS hotline takes nearly 2,000 calls and investigates over 1,000 cases of alleged abuse, neglect, exploitation or other maltreatment. Ensuring the health, safety, and well-being of seniors and providing them with appropriate services is achieved through collaborations with many community partners.

Family and Adult Services (FAS) administers the Supplemental Nutrition Assistance Program (SNAP), which helps eligible zero- and low-income households stretch their food budgets and buy healthy food; the Temporary Assistance to Needy Families (TANF) program (known in Ohio as Ohio Works First, or OWF), which provides financial assistance to needy families for up to 36 months; and Medicaid, a federal and state program that helps with medical costs for some people with limited income and resources. In addition to intake and ongoing eligibility determinations, the division also oversees telephone interpretation services for those with no or limited English proficiency and Refugee Resettlement services, which provide financial and medical assistance to displaced families and individuals. The division also includes the lobby/customer service area, Call Center, and numerous satellite locations across the County, including hospitals, libraries and schools.

Finance and Budget (F&B), is responsible for maintaining the financial integrity of the agency. The division oversees the financial management of the annual operating budget from approximately 30 funding sources and functions on three fiscal calendars: county, state and federal. In addition to processing administrative expenses and monthly invoices, F&B reports monthly financial information to the State via the County Financial Information System (CFIS) and to other granting agencies as required. The responsibility of contract administration and contract compliance also fall under the purview of this division, including preparation of various types of contracts/sub-awards and monitoring of provider agreements to ensure that fiscal, program, and performance provisions comply with federal and state guidelines. The division also acts as the fiscal agent for the Summit and Medina Workforce Area Council of Governments (SAMWA COG) and oversees and performs eligibility for Non-Emergency Medical Transportation (NEMT), a program providing direct-delivery transportation to Medicaid-eligible consumers.



Workforce and Program Services (WPS) is responsible for the performance of the One Stop Operator (OSO) services at the OhioMeansJobs Center (OMJC) which encompasses different governmental and community partners who provide job-search assistance, job training, employee recruitment, and other work-related services. JFS is the largest partner in the OMJC, and WPS oversees a range of programs administered by JFS at the OMJC, including: work activities mandated for individuals in receipt of OWF cash assistance and/or SNAP benefits; the Summer Youth Employment Program; management of the Building Opportunities for Sustained Success (BOSS) program which provides income-eligible young people ages 14 to 24 with training and support services; the NEXT benefit bridge program; and the Subsidized Employment Program (SEP) which reimburses local employers for hiring and retaining employees who meet certain eligibility requirements. This division also has oversight of the Prevention, Retention, and Contingency (PRC) program, which includes identification of valuable services for our TANF-eligible residents, performing eligibility, and maintaining the PRC plan, as required by the state. WPS also has responsibility for agency hearings as required by the state, performance management, and quality assurance (QA) activities.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Maximize allocations.	Maximize the amount of Federal and State grant dollars that are utilized in Summit County.	CY2022 – we traded \$2,440,447 and received \$2,557,965 for a net gain of \$117,518	Incoming transfers to exceed outgoing
TANF all-family work participation rate	Maintain the federally mandated all-family participation rate whereby 50 percent of the work required TANF/OWF clients actively participate in a work experience.	Recent months are trending at 40% or greater	Return to exceeding 50%
SNAP Timeliness Rate	Achieve or exceed the SNAP application timeliness rate 95% (as required by FNS).	SFY2023 average rate was 95.40%	Achieve/Exceed 95%
IEVS Timeliness Rate	Improve IEVS timeliness rate.	1st half of CY2023 averaged 36.6% which is a 12% increase over the 1st half of CY2022	Continue to approve – state desired threshold is 80%

Program Goals and Objectives

1. Maximize allocations through Inter-County Transfer with other County JFS' across the State.
2. Achieve and maintain 50% TANF all-family work participation rate (as it was prior to COVID).
3. Achieve or exceed the 95% SNAP application timeliness rate.
4. Continue to improve IEVS timeliness rate (state threshold is 80%).
5. Raise overall awareness in the community of JFS services through various media platforms and continue to increase presence at off-site locations to expand eligibility services to as many residents as possible.
6. Continue to grow the Summit County NEXT benefit bridge program to assist individuals who experience a reduction in public assistance benefits due to increase of income, commonly known as "the benefits cliff."



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Accountant 1	0.0	0.0	1.0	1.0	1.0
Administrative Liaison DHS	1.0	1.0	1.0	1.0	2.0
Administrative Specialist	4.0	3.0	3.0	3.4	2.0
Adult Prot Social Worker	7.0	10.0	0.0	0.0	10.0
Adult Protective Services Inves	0.0	0.0	10.0	10.0	0.0
Assistant Director	0.3	0.0	0.0	0.0	0.0
Asst Cnty Human Serv Administr	6.0	6.0	6.0	5.0	5.0
Attorney 2	0.0	0.0	0.5	0.5	0.5
Case Management Specialist I	30.0	30.0	26.0	22.0	19.0
Case Management Specialist II	149.0	157.0	153.0	159.0	155.0
Chief Fiscal Officer	2.0	2.0	2.0	2.0	2.0
Child Care Specialist	8.0	9.0	12.0	15.0	15.0
Clerical Specialist	8.0	8.0	5.0	3.0	3.0
Computer System Soft Analyst I	2.0	0.0	0.0	0.0	0.0
Computr System Soft Analyst II	2.8	0.0	0.0	0.0	0.0
Data Control Technician	1.0	1.0	1.0	1.0	1.0
Delivery Driver	1.0	1.0	1.0	1.0	1.0
Deputy Dir - Labor Relations	0.1	0.1	0.1	0.0	0.0
Deputy Dir-Labor Relations	0.0	0.0	0.0	0.1	0.0
Deputy Director - Executive	0.5	0.0	0.0	1.0	1.0
Deputy Director - Finance	0.0	0.2	0.0	0.0	0.0
Deputy Director-HRD/Personnel	0.0	0.0	0.0	0.8	0.0
Director	1.0	1.0	1.0	1.0	1.0
Director of Human Resources	0.0	0.0	0.0	0.4	0.0
Employ Svs Coordinator (YES)	0.0	1.0	0.0	0.0	0.0
Employee Service Counselor	1.0	1.0	0.0	0.0	0.0
Employer Services Coordinator	1.0	0.0	0.0	0.0	0.0
Executive Assistant 1	5.0	5.0	5.0	7.8	8.0



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Fiscal Officer 1	1.0	1.0	1.0	4.0	3.0
Fiscal Officer 2	3.0	2.0	1.0	0.0	0.0
Fiscal Officer 3	2.0	1.0	1.0	1.0	1.0
Graphic Designer	0.0	0.0	0.0	0.0	1.0
Hearing Officer	6.0	5.0	5.0	6.0	6.0
Human Resource Administrator-HRD	0.0	0.0	0.0	1.1	0.0
Income Maint Case Cont Reviewr	5.0	7.0	7.0	7.0	7.0
Investigator I	5.0	6.0	6.0	7.0	7.0
Investigator II	2.0	0.0	0.0	0.0	0.0
Laborer	1.0	1.0	1.0	1.0	1.0
Management Info Specialist DHS	0.0	1.0	1.0	1.0	1.0
Network Client Systems Manager	1.0	0.0	0.0	0.0	0.0
Office Manager	1.0	1.0	1.0	1.0	1.0
Payroll Supervisor	0.0	0.0	0.0	0.4	0.0
Personnel Admin 1	0.0	0.0	0.0	0.4	0.0
Personnel Admin 2	0.0	0.0	0.0	0.4	0.0
Personnel Admin 2-HRC/AUD	1.0	1.0	1.0	0.0	0.0
Public Inquiries Assistant I	0.0	0.0	4.0	3.0	2.0
Public Inquiries Assistant II	31.0	31.0	33.0	29.0	22.0
Purchasing Specialist 2	1.0	0.8	0.3	0.0	0.0
Relational Data Base Admin 3	1.0	0.0	0.0	0.0	0.0
Research Analyst	1.0	3.0	2.0	2.0	2.0
Secretary 2	1.0	1.0	1.0	1.0	1.0
Senior Administrator-EXE	0.0	0.0	1.0	0.4	1.0
Senior Administrator-HRD	0.0	0.0	0.0	1.0	0.0
Social Oper Administrator DHS	2.0	2.0	1.0	2.0	1.0
Social Program Administrator DHS	2.0	1.0	1.0	1.0	1.0
Social Program Analyst DHS	7.0	7.0	6.0	6.0	7.0



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

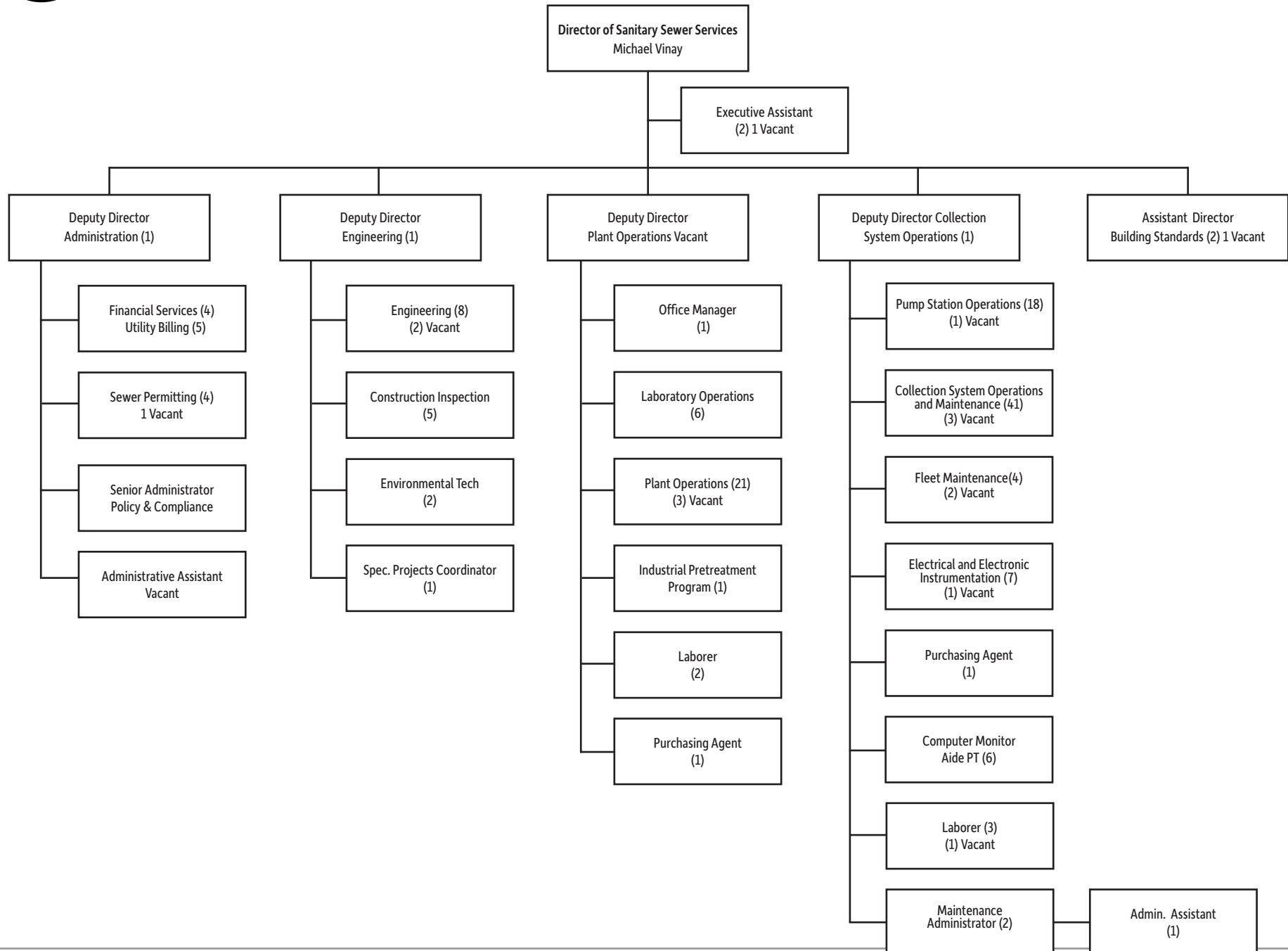
	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Social Program Coordinator	2.0	3.0	3.0	0.0	0.0
Social Program Coordinator DHS	0.0	0.0	3.0	7.0	7.0
Social Program Manager DHS	13.0	13.0	14.0	14.0	15.0
Social Program Sup Manager DHS	1.0	1.0	1.0	1.0	1.0
Social Program Supervisor DHS	32.0	33.0	34.0	35.0	35.0
Staff Attorney 1	0.5	0.5	0.0	0.0	0.0
Temporary Investigator I	0.0	3.0	3.0	0.0	0.0
Training Officer 2 DHS/HRD	3.0	3.0	4.0	5.0	3.0
Youth Employment Advisor	1.0	0.0	0.0	0.0	0.0
	357.1	364.6	363.9	372.5	352.5



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
JFS Op Sal-Empl	512EP	16,956,264	19,164,313	19,897,300	19,273,756	19,282,205
JFS Op Emp Benefit	520EP	6,887,756	7,717,507	8,789,000	8,419,265	9,069,217
Contract Services	53100	—	6,000	—	—	—
Operations	56300	5,617,079	5,841,339	6,431,517	6,001,641	6,945,151
Purchased Services	56460	16,819,786	19,697,566	22,789,200	22,628,308	19,718,056
Department Total		46,280,885	52,426,726	57,907,017	56,322,970	55,014,627

Sanitary Sewer Services





Program Description and Challenges

Administration consists of many programs. The permitting section is responsible for issuing permits for connections to our sewer mainlines, calculating and collecting fees, properly recording financial sewer inspections, and submitting permit information to Billing for new customer account setup. The environmental management section ensures a centralized compliance effort for effective environmental initiatives/reporting to minimize the impact of DSSS operations on the environment and complying with applicable laws. The Billing section is responsible for the billing, payment process, payment collection and customer service for approximately 50,000 sewer accounts.

Operations programs consist of Sewer Maintenance which is responsible for operation and maintenance of 1025 miles of sanitary sewer, over 20,000 manholes and more than 200 pump station wet wells. Wastewater Treatment Operation section operates and maintains 5 Wastewater Treatment Plants in accordance with State and Federal EPA requirements. These facilities treat a combined average of 7.3 million gallons of wastewater per day. The Pump Station Operations section operates over 200 sanitary sewer pump stations and grinder pumps.

Engineering section is responsible for protecting the public health by providing comprehensive planning, economical design and quality construction of new public and private sanitary sewer and treatment infrastructure and to ensure the structural integrity of all existing County-owned sanitary sewer systems and facilities. The Engineering section also oversees all the publicly and privately financed wastewater projects.

The Primary Challenges for these programs are:

Administration:

- Developing and integrating applications to utilize a GIS system and electronic drawings as they relate to issuing permits
- Moving away from an operational environmental measure toward a more strategic approach on how to deal with environmental challenges.
- To achieve electronic submittal of water meter reads by all water providers to eliminate the lead time in receiving the reads as well to better identify "move-in, move-out" adjustments and meter re-read information.

Operations:

- Implementing a new inventory control module in the asset management program for all sewer maintenance.
- Meeting ongoing EPA regulations and requirements in the Wastewater Treatment Plants.
- The continued implementation of inventory control and asset management of the pump stations along with maintaining and upgrading facilities and equipment.

Engineering:

- Adopting methods and technology to increase efficiency and reduce program expenses. Accurately forecast areas of future growth and design sewers accordingly.

Program Goals and Objectives

1. Administration - Accurately and efficiently administer permitting, financial accounting, and utility billing processes.
2. Administration - Ensure compliance with environmental policies, procedures, and federal/state regulations.
3. Operations - Commence with transition of asset management and inventory to the Tyler Munis software suite.
4. Operations - Meet EPA requirements for all 5 wastewater treatment plants and expand and continue implementing inventory control and asset management programs for the pump stations.
5. Engineering - Analyze the condition of the County sanitary sewer system and recommend what areas of the system would be cost-effective to repair/replace.
6. Engineering - Implement capacity and hydraulic modeling software to identify sewer system problems and deficiencies.



Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Administration – Transition of Utility Billing functions to the Tyler Munis software suite.	Successfully, efficiently transition department’s utility billing and asset management administration to the Tyler Munis Enterprise Resource Planning (ERP) software.	Continued Employee integration with Tyler Munis Utility Billing software.	Transition of asset management to Tyler Enterprise Asset Management software
Operations – Linear feet of sewer cleaned.	Clean 870,000 ft of sewer – 25% of collection system 18” diameter or smaller.	550,000 ft	694,233 ft



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Accountant I	1.0	0.0	0.0	0.0	0.0
Administrative Assistant	0.0	0.0	0.0	1.0	1.0
Administrative Secretary	0.0	0.0	0.0	0.0	0.0
Administrative Specialist	0.0	0.0	0.0	0.8	0.0
Assistant Director	1.0	1.0	0.0	1.1	1.0
Assistant Payroll Supervisor	0.0	0.6	0.6	0.0	0.0
Attorney 2	0.2	0.2	0.5	0.5	0.5
Automotive Mechanic I	1.0	1.0	1.0	1.0	1.0
Automotive Mechanic II	1.0	1.0	1.0	2.0	2.0
Chemist	2.0	2.0	2.0	2.0	2.0
Collection Specialist/Cashier	1.0	1.0	1.0	1.0	1.0
Construction Worker	0.0	0.0	0.0	4.0	3.0
Customer Service Coordinator	1.0	1.0	1.0	1.0	1.0
Deputy Dir Collection Systems	0.0	1.0	0.0	0.0	0.0
Deputy Director - Administration	2.0	1.0	1.0	1.0	0.0
Deputy Director - Engineering	0.0	1.0	0.0	0.0	0.0
Deputy Director - Executive	1.0	0.0	2.0	1.0	1.0
Deputy Director - Labor Relations	0.2	0.2	0.2	0.0	0.0
Deputy Director - Law	0.0	0.0	0.0	0.0	0.0
Deputy Director - Operations	0.0	1.0	1.0	1.0	0.0
Deputy Director -Plant Operations	1.0	0.0	0.0	0.0	0.0
Deputy Director Collection Systems	1.0	0.0	0.0	0.0	0.0
Deputy Director-HRD/Personnel	0.0	0.0	0.0	0.6	0.0
Dir of Environmental Services	1.0	1.0	1.0	1.0	0.0
Director of Human Resources	0.0	0.0	0.0	0.3	0.0
Director of Law	0.1	0.1	0.1	0.1	0.0
Electrician I	3.0	3.0	3.0	3.0	0.0
Electrician II	1.0	1.0	1.0	1.0	4.0



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Electronic Instrument Technicn	2.0	2.0	3.0	3.0	3.0
Engineering Intern	0.0	0.0	0.0	0.0	0.0
Environmental Engineer 1	1.0	2.0	1.0	1.0	3.0
Environmental Engineer 2	1.0	1.0	3.0	1.0	1.0
Environmental Engineer I	0.0	0.0	0.0	2.0	0.0
Environmental Engineer Superv	1.0	1.0	1.0	1.0	1.0
Environmental Technician II	2.0	2.0	2.0	2.0	2.0
Executive Assistant 1	1.0	1.0	2.0	3.6	2.0
Fiscal Officer 2	0.0	0.0	0.0	0.0	1.0
Fiscal Officer 3	2.0	2.0	2.0	2.0	1.0
HR Administrative Specialist 2	0.0	0.0	0.0	0.0	0.6
Human Resource Adminstrtr-HRD	0.0	0.0	0.0	0.8	0.0
Laboratory Manager	0.0	0.0	1.0	1.0	1.0
Laboratory Supervisor	1.0	1.0	0.0	0.0	0.0
Laboratory Technician	3.0	3.0	3.0	3.0	3.0
Laborer	3.0	3.0	4.0	2.0	2.0
Maintenance Administrator - EX	2.0	1.0	2.0	2.0	2.0
Maintenance Mechanic I	4.0	4.0	6.0	5.0	5.0
Maintenance Mechanic II	6.0	6.0	6.0	6.0	8.0
Maintenance Repair Worker	1.0	1.0	1.0	1.0	1.0
Maintenance Supervisor 2	4.0	4.0	5.0	6.0	6.0
Mason	2.0	2.0	2.0	2.0	2.0
Mechanics Helper	2.0	2.0	2.0	2.0	2.0
Office Manager	1.0	1.0	1.0	1.0	1.0
Operations Administrator	2.0	1.0	1.0	0.0	0.0
Operations Administrator-EX	0.0	0.0	0.0	1.0	0.0
Paralegal	0.0	0.1	0.0	0.0	0.0
Payroll Supervisor	0.6	0.0	0.0	0.3	0.0



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Permit Technician	0.0	0.0	1.0	1.0	1.0
Personnel Admin 1	0.0	0.0	0.0	0.3	0.0
Personnel Admin 2	0.0	0.0	0.0	0.3	0.0
Plant & Pump Superintendent	1.0	1.0	1.0	1.0	2.0
Plant Manager	0.0	1.0	0.0	0.0	0.0
Plant Supervisor	3.0	1.0	2.0	1.0	1.0
Project Inspector II	4.0	4.0	4.0	4.0	4.0
Public Works Manager	2.0	2.0	0.0	0.0	0.0
Pump Maintenance	3.0	3.0	2.0	2.0	0.0
Pumps Maintenance Super 2	2.0	1.0	3.0	1.0	0.0
Purchasing Agent	2.0	2.0	2.0	2.0	2.0
Quality Assurance Coordinator	1.0	1.0	1.0	1.0	1.0
Research Analyst	1.0	1.0	2.0	2.0	2.0
Secretary 1	0.0	1.0	0.0	0.0	0.0
Secretary 2	1.0	1.0	0.0	0.0	0.0
Secretary 3	0.0	0.0	0.0	0.0	0.0
Secretary II	1.0	0.0	0.0	0.0	0.0
Senior Administrator	4.0	5.0	3.0	4.3	4.0
Sewer Maintenance I	0.0	0.0	4.0	4.0	1.0
Special Projects Coordinator	0.0	0.0	0.0	1.0	1.0
Staff Attorney 1	0.5	0.5	0.0	0.0	0.0
Student Helper	0.0	0.0	1.0	0.0	0.0
Utility Billing Clerk	4.0	4.0	4.0	4.0	4.0
Utility Locator	1.0	1.0	1.0	1.0	1.0
Utility Maintenance Worker I	17.0	16.0	14.0	14.0	14.0
Utility Maintenance Worker II	12.0	12.0	13.0	10.0	11.0



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
WWater Treat Plant Op-in-Train	0.0	1.0	1.0	0.0	0.0
Wastewatr Treat Plt Operatr I	7.0	7.0	7.0	7.0	8.0
Wastewatr Treat Plt Operatr II	5.0	4.0	4.0	3.0	3.0
Wastewatr Treat Plt Operatr III	3.0	3.0	3.0	4.0	4.0
	134.5	129.7	137.3	139.9	130.2

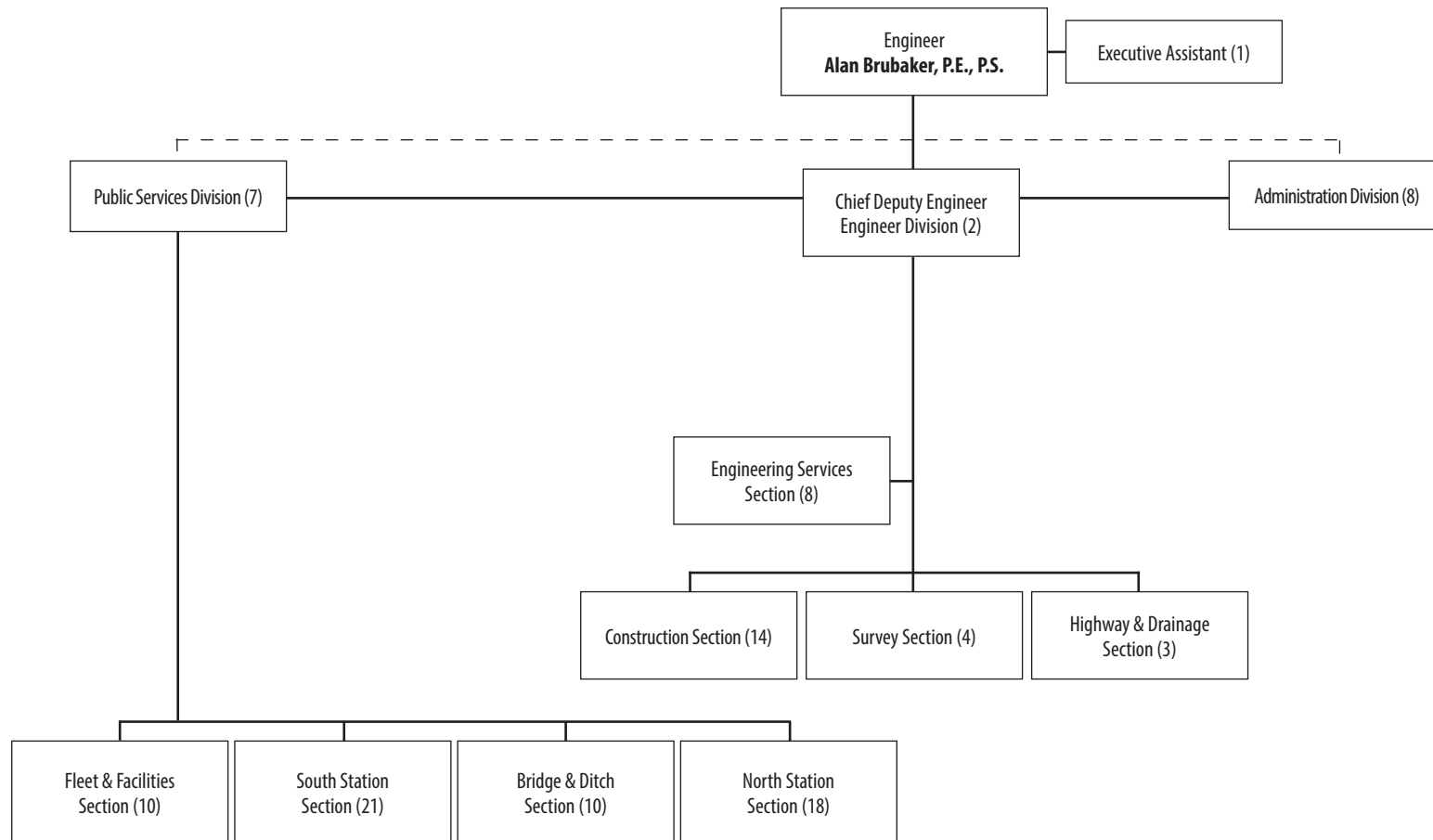


Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
DSS Adm Sal-Empl	512HW	7,918,524	8,233,806	9,124,300	9,124,272	9,386,864
DSS Adm Emp Benefit	520HW	2,923,828	3,422,564	3,890,700	3,890,629	3,808,356
Professional Services	53000	84,362	69,681	82,308	70,191	200,000
Contract Services	53100	30,562,969	31,647,718	33,492,939	33,751,296	33,422,730
Insurance	53700	—	—	—	—	450,000
Rentals & Leases	53800	958,072	1,117,420	1,489,190	1,125,599	1,594,174
Advertising & Printing	53900	179	—	500	412	1,000
Vehicle Inventory	541HW	430,304	297,957	386,732	327,834	400,000
Utilities	54200	1,834,272	1,676,029	1,943,267	1,829,239	1,900,000
Internal Services Charges	54300	1,233,180	1,145,124	1,337,112	1,099,730	1,253,000
Supplies Inventory	544HW	487,214	339,430	489,775	443,107	450,000
Materials Inventory	549HW	881,909	873,807	944,672	931,002	1,000,000
Capital Expense	55000	2,441,780	512,942	2,467,407	795,288	1,600,000
Travel & Expense	55200	12,833	10,120	20,000	17,373	20,000
Other Expenses	55300	376,368	428,400	422,683	413,565	450,000
Equipment	57300	436,110	424,632	559,074	570,698	843,735
Debt Service	58000	—	—	14,000	—	14,000
Advances Out	59990	6,891,460	8,500,000	4,500,000	4,500,000	—
Transfers Out	59990	4,047,044	7,208,153	5,436,400	3,918,761	5,444,091
Department Total		61,520,408	65,907,784	66,601,058	62,808,994	62,237,950



Engineer





Program Description and Challenges

Program Description: The administrative division provides all the basic administrative functions of the Summit County Engineer's office essential to maintaining the day-to-day operation of the Engineer's office. The division is responsible for human resources, public records, and budgetary functions including oversight, control and management.

Program Challenges: There has been an alarming decrease in commercial truck registrations, causing a significant decline in license fee revenue. There has been a 27% decrease from 2020 to 2023 in IRP Commercial Truck registration funds. Meanwhile, unprecedented levels of federal funding for road and bridge projects requires commitment of declining local resources to meet project deadlines and funding requirements. Meeting these requirements to take full advantage of the temporary increases in grant aid creates a welcome challenge as we work to maximize the benefits of the new funding opportunities.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Ending Unencumbered Fund Balance	Maintain an ending unencumbered fund balance between 10% and 15% of MVGT direct expenditures	20%	15%
Debt Service Expenditures	Maintain a debt service level less than 6% of MVGT direct expenditures	0.05%	0.05%
Operating Expenditures	Maintain operating expenditure level less than 75% of MVGT direct costs.	65%	65%

Proposed Personnel Changes: We have had a significant personnel changes due to internal promotions and retirements. We will continue to backfill positions during the coming months as personnel changes occur.

Program Goals and Objectives

The functions of the Engineer's Office rely upon a healthy Motor Vehicle/Gas Tax Fund. We use three performance measures to monitor how well we are adhering to our financial policies and meeting our goal of maintaining a stable and healthy fund.

1. Goal: Maintain an ending unencumbered fund balance between 10% and 15% of MVGT direct costs.
2. Goal: Maintain a debt service level less than 6% of MVGT direct expenditures.
3. Goal: Maintain operating expenditure level less than 75% of MVGT direct costs.



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Accountant 1	0.0	1.0	0.0	0.0	0.0
Accountant 2	0.0	0.0	1.0	1.0	1.0
Administrative Assistant	0.0	0.0	1.0	1.0	1.0
Administrative Clerk (Records)	0.0	0.0	1.0	0.0	0.0
Assistant County Prosecutor 2	0.2	0.2	0.2	0.2	0.0
Assistant Payroll Supervisor	0.0	0.4	0.4	0.0	0.0
Budget Management Director	0.0	1.0	1.0	1.0	1.0
Clerk	0.0	0.0	0.0	0.5	0.0
Clerk 1	0.0	1.0	0.0	0.0	0.0
Clerk 2	1.0	0.0	0.0	0.0	0.0
Computer Operator II/Adv Fisci	1.0	1.0	1.0	1.0	1.0
County Engineer	1.0	1.0	1.0	1.0	1.0
Dir of Admin Govt Affairs	1.0	1.0	1.0	1.0	0.0
Dir of Admin Suppt Serv Activ	1.0	1.0	1.0	0.0	1.0
Executive Assistant 2 - ENG	1.0	1.0	1.0	1.0	1.0
Fiscal Officer 3	1.0	0.0	0.0	0.0	0.0
HR Administrative Specialist	1.0	1.0	0.0	0.4	0.4
Human Resource Administrator	0.0	1.0	1.0	1.0	1.0
Office Manager	0.0	0.0	0.0	0.5	0.5
Payroll Supervisor	0.4	0.0	0.0	0.0	0.0
Personnel Admin 2	1.0	0.0	0.0	0.0	0.0
	9.6	10.6	10.6	9.6	9.9



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Officials	51000	134,281	133,127	140,200	135,458	137,828
EN Admin Sal-Empl	512EZ	552,579	602,645	574,400	565,970	601,810
EN Admin Emp Benefit	520EZ	244,303	248,845	285,000	258,800	268,361
Tuition Reimbursement	52570	—	—	—	—	2,500
Contract Services	53100	5,326	4,005	10,994	4,917	11,910
Rentals & Leases	53800	96	96	100	96	100
Advertising & Printing	53900	4,533	4,500	5,000	4,229	5,000
Utilities	54200	119,631	117,080	126,426	108,029	160,800
Internal Services Charges	54300	568,870	412,261	621,300	493,463	440,000
Supplies	54400	51,383	42,250	62,815	55,719	125,100
Travel & Expense	55200	4,947	5,607	6,800	4,336	9,600
Other Expenses	55300	48,370	51,647	50,780	49,153	52,300
Equipment	57300	6,110	1,608	4,800	1,424	4,600
Debt Service	58000	5,951	5,766	6,000	5,570	6,000
Department Total		1,746,380	1,629,436	1,894,615	1,687,163	1,825,909



Program Description and Challenges

Program Function: The public services division is responsible for maintaining over 360 lane miles of county roadway, 281 bridges, 1,200 culverts, guardrail, berms, vegetation control, ditches, pavement markings, traffic signals, tree trimming and removal, deceased animal removal, fleet maintenance, maintenance of retention and detention ponds, roadside mowing, and snow and ice control on township roads and some State Highways. The administration section provides support to public services division employees, orders and tracks materials, oversees the division budget and processes all requests for services on county roads, bridges and ditches. The fleet and facilities maintenance section handle the maintenance and upkeep of the Summit County Engineer's fleet of vehicles, signage and signalization on Summit County roads, building maintenance, carpentry, masonry, and landscaping. The north station and south station sections are responsible for the snow and ice control and road maintenance throughout the County. The bridge and ditch section handle the force account maintenance and upkeep of Summit County's bridges, ditches and subdivision surface water systems.

Program Challenges: Providing services in a timely manner is increasingly difficult due to parts and material cost increases, supply chain issues, and declining revenue. Staff must prioritize critical maintenance projects to ensure safety over less critical aesthetic projects due to limited staff and funding.

Proposed Personnel Changes: The Public Service division anticipates no permanent reductions in full-time staff. Public Service plans to add a position on the Staffing Report but this is for reorganization purposes and will not result in an increase to the current number of employees. This budget continues the program of hiring seasonal employees to provide traffic control during the summer construction season.



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Administrative Assistant	1.0	1.0	0.0	0.0	0.0
Administrative Specialist	0.0	0.0	1.0	0.5	0.0
Auto Service Worker II	1.0	1.0	1.0	1.0	1.0
Auto Service Worker II TB	0.0	0.0	0.0	0.0	0.0
Bridge Worker II	3.0	3.0	3.0	3.0	3.0
Carpenter	1.0	1.0	1.0	1.0	1.0
Dep Dir Maintenance Admin	1.0	1.0	1.0	0.0	1.0
Director of Infrastructure Maintance	0.0	0.0	0.0	1.0	0.0
Equipment Operator III	1.0	1.0	1.0	1.0	1.0
Executive Assistant 1 - ENG	1.0	1.0	1.0	1.0	1.0
Fleet & Facil Maint Manager	1.0	1.0	1.0	1.0	1.0
Heavy Equipment Operator	3.0	3.0	3.0	2.0	3.0
Highway Maintenance Crew Leadr	5.0	5.0	5.0	5.0	5.0
Highway Maintenance Supervisor	2.0	2.0	2.0	2.0	2.0
Highway Worker 2	0.0	0.0	1.0	0.0	0.0
Inventory Control Specialst II	1.0	2.0	2.0	2.0	2.0
Laborer/Highway Worker	0.0	0.0	0.0	1.0	0.0
Maintenance Worker	31.0	31.0	31.0	32.0	31.0
Mechanic	5.0	5.0	5.0	5.0	5.0
Messenger	1.0	1.0	1.0	1.0	1.0
Receptionist/Secretary	1.0	1.0	1.0	1.0	1.0
Roads Maintenance Manager	1.0	1.0	1.0	1.0	1.0
Sign Maker	1.0	1.0	1.0	1.0	1.0
Signal Technician	1.0	1.0	1.0	1.0	1.0
Stores Keeper	1.0	0.0	0.0	0.0	0.0
Support Services Administrator	1.0	1.0	0.0	0.0	0.0
Welder	1.0	1.0	1.0	1.0	1.0
	65.0	65.0	65.0	64.5	63.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
EN Maint Sal-Empl	512FA	3,665,196	3,944,719	4,085,700	3,913,227	4,311,228
EN Maint Emp Benefi	520FA	1,496,197	1,540,684	1,710,000	1,658,600	1,810,822
Contract Services	53100	68,904	66,679	93,053	72,523	114,090
Rentals & Leases	53800	14,288	6,757	23,100	16,056	23,100
Advertising & Printing	53900	—	—	200	—	200
Supplies	54400	338,436	259,011	300,000	242,322	300,000
Materials	54900	821,947	708,370	556,161	476,962	626,600
Travel & Expense	55200	3,731	3,260	14,700	5,749	16,400
Other Expenses	55300	546,007	536,636	581,281	578,461	684,900
Equipment	57300	13,020	64,899	39,002	20,442	39,100
Supplies Inventory	64400	—	—	—	(235)	—
Other Inventory	65300	—	—	—	(1,022)	—
Department Total		6,967,725	7,131,015	7,403,196	6,983,085	7,926,440



Program Description and Challenges

Program Description: The engineering division develops plans for highway, drainage, and bridge improvements and new construction on Summit County roads. The engineers and technicians prepare improvement plans for federal, state and locally funded projects on county highways. They also assist townships by preparing plans for township roads and roadside drainage systems. Engineering project managers are responsible for overseeing large projects utilizing engineering consultants from initial scoping through the design phase and into construction. The administration section provides oversight to the engineering division. The construction section ensures the quality, cost and timeliness of improvements to the County's highways and bridges. This section also performs inspections of bridges, culverts, and roads. The engineering services section oversees most engineering plans, designs, and reviews in addition to overseeing all bridge improvements and maintenance work. The highway/drainage section manages highway and drainage design, installation and maintenance of traffic control devices. The highway/drainage section is also responsible for the review of commercial and subdivision improvements. The survey section provides surveys, survey data and data management for the Summit County Engineer's office, conducts plan reviews of major road and bridge projects as well as road dedications, road vacations, annexations and land subdivisions. The storm water section manages the administration of the Summit County Surface Water Management District, capital projects, and the on-going maintenance of storm water infrastructure within the assessed subdivisions throughout the County.

Program Challenges: Fully funding the pavement maintenance program is the major challenge for our office since this program is traditionally funded 100% with local revenue. Increases in material costs and availability have impacted project cost estimates. Staff have also been working on implementing the Surface Water Management District, a new program with a dedicated revenue stream which will start being collected in 2025.

Proposed Personnel Changes: The Engineering division anticipates no changes to number of total employees in 2025, though some promotions and restructuring may occur, and we will continue to try to fill vacant positions caused by retirements in 2023 and 2024.

Program Goals and Objectives

The core services provided by the Engineer's Office are the maintenance and improvement of the County's bridges and roads. We use several objective rating measures to evaluate how well we are maintaining our bridge and road infrastructure.

The Engineer inspects all 281 Summit County owned bridges. In addition to our in-house staff, outside consultants review the inspection reports to ensure reliability. The Bridge Sufficiency Rating (SR) is a recognized measure of the ability of a bridge to remain in service. Various factors are taken into account (such as condition, structural adequacy, safety and others) to calculate the SR using a numerical scale of 0-100. We use two measures to monitor how well we are maintaining our bridges.

1. Goal: Maintain an average bridge sufficiency rating greater than 80.
2. Goal: Maintain 90% of County Bridges to a bridge sufficiency rating greater than 50.

The Pavement Condition Index (PCI) is a simple, convenient and inexpensive way to monitor the condition of the surface of roads. The PCI rates the condition of the surface of a road using a numerical scale of 0-100. The Engineer's office contracts with a company to perform this analysis biennially. The data collected to target our pavement maintenance program, ensuring that our office repairs the roadways in an efficient and cost effective manner. Ratings in the 68 to 81 range are considered "Good" condition.

3. Goal: Maintain an average PCI of at least 68.

Culverts are rated on a three-point scale with a rating of "one" being the best rating. Therefore, in order to make our performance measure comparable with those for roads and bridges, we adjusted the ratings to a 100-point scale with 100 being the top rating.

4. Goal: Maintain an adjusted average condition rating greater than 65.



Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Bridge Sufficiency Rating	Maintain an average Bridge Sufficiency Rating greater than 80	83	83
Bridge Sufficiency Rating	Maintain 90% of County Bridges to a Bridge Sufficiency Rating greater than 50	97.8	95
Pavement Condition Index	Maintain an average Pavement Condition Index of at least 68	75	76
Culvert Condition Rating	Maintain an adjusted average condition rating greater than 65	72	72



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Administrative Staff Advisor 1	0.0	0.0	1.0	0.0	0.0
Chief Deputy Engineer	1.0	1.0	1.0	1.0	1.0
Construction Project Coordinatr	1.0	1.0	1.0	1.0	1.0
Construction Team Manager	2.0	2.0	3.0	2.0	2.0
Dep Dir for Engineering Servs	1.0	1.0	1.0	1.0	1.0
Design Engineer 1	2.0	0.0	0.0	2.0	2.0
Design Engineer 2	4.0	5.0	4.0	4.0	5.0
Engineer Project Manager	5.0	6.0	6.0	6.0	6.0
Engineering Tech IV/GIS Opertn	2.0	2.0	1.0	0.0	0.0
Engineering Techn Supervisor	1.0	2.0	1.0	1.0	1.0
Engineering Technician II	0.0	0.0	1.0	1.0	1.0
Inspector II	2.0	4.0	4.0	5.0	4.0
Inspector III	3.0	2.0	2.0	3.0	4.0
Office Manager	1.0	1.0	1.0	1.0	1.0
PT Engineering Intern	0.0	1.0	0.0	0.0	0.0
Survey Coordinator	3.0	3.0	2.0	2.0	1.0
Survey Technician II	0.0	0.0	0.0	0.0	1.0
Surveyor	1.0	2.0	2.0	1.8	1.0
	29.0	33.0	31.0	31.8	32.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
EN Engin Sal-Empl	512FB	2,169,363	2,167,818	2,634,100	2,301,465	2,667,253
EN Engin Emp Benefit	520FB	749,083	760,927	1,044,000	807,886	1,071,009
Tuition Reimbursement	52570	975	2,986	—	—	—
Contract Services	53100	296,021	468,997	611,294	323,175	657,000
Rentals & Leases	53800	150	150	2,200	150	3,200
Advertising & Printing	53900	3,746	4,049	7,391	3,648	7,500
Supplies	54400	1,989	510	6,900	2,480	6,900
Travel & Expense	55200	21,785	24,470	34,100	21,609	37,900
Other Expenses	55300	6,181	5,334	7,600	3,592	7,700
Equipment	57300	1,746	5,364	4,500	3,545	13,000
Department Total		3,251,038	3,440,606	4,352,085	3,467,549	4,471,462



Program Description and Challenges

District 1 - Section 6137 of the Ohio Revised Code provides the general legislative authority that allows the County to improve and/or maintain storm water facilities on private lands. Specifically, Section 6137.02 of the Ohio Revised Code provides for the establishment of a county ditch maintenance fund. Summit County enacted subdivision regulations for land in the townships requiring developers to submit a final plat providing that all fee holders and all receiving title to the fee through them be subject to payment of drainage maintenance fees assessed or to be assessed by the County pursuant to Chapter 6137 of the Ohio Revised Code. The maintenance fee obligation is required to pass with the title to the property.

The drainage maintenance assessments are the method used by the County to fund on-going maintenance of the off-road drainage systems in easements within the assessed subdivisions. The unencumbered balance of the fund through which these maintenance operations are paid cannot exceed 20% of the construction costs of the drainage improvements. In order to assure compliance with this requirement, the engineer calculates the drainage assessment based on the county receiving 20% of the original construction cost of the improvement over a period of 8 years. This calculation results in the County assessing 2.5% of the construction cost on an annual basis.

These drainage systems typically include storm sewers, drainage ditches, and stormwater detention basins and retention basins. The maintenance and repair efforts provided by the County are limited to assuring that the facilities function hydraulically to provide the stormwater volume control and water quality control management practices as designed.

District 2 - The County created two districts based upon community boundaries that approximate the two major drainage basins in the County. The southern district (District 2) includes those communities located primarily in the Tuscarawas River watershed flowing south toward the Ohio River.

Program Goals and Objectives

1. District 1-To inspect, maintain and repair the surface water control features for assessed subdivisions in the northern half of the County.
2. District 1-To maintain an adequate fund balance to cover the on-going cost of operations.
3. District 1-To calculate the assessments for lots in each newly-platted subdivision and recalculate the assessments as necessitated by new phases and re-plats.

4. District 2-To inspect, maintain and repair the surface water control features for assessed subdivisions in the northern half of the County.
5. District 2-To maintain an adequate fund balance to cover the on-going cost of operations.
6. District 2-To calculate the assessments for lots in each newly-platted subdivision and recalculate the assessments as necessitated by new phases and re-plats.



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Ditch Maintenance	59000	582,003	434,450	1,944,278	391,907	1,960,000
Department Total		582,003	434,450	1,944,278	391,907	1,960,000



Program Description and Challenges

Bath Township joined the County’s Surface Water Management District when it was an opt-in program in order to address the needs of Yellow Creek. While the District has since expanded, the Bath Special District remains in effect until 2025, with Bath Township receiving the benefits of having a fully funded and operational stormwater program.

Program Goals and Objectives

As the transfer to the expanded Summit County Surface Water Management District continues, any funds remaining in the Bath Special District fund will only be used to benefit Bath Township. Remaining funds will be used to enhance and protect the Yellow Creek Watershed and prevent flooding in Bath Township.

Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Officials	51000	3,443	—	—	—	—
Employee Benefits	520FE	1,022	—	—	—	—
Ditch Maintenance	59000	404,128	378,406	557,185	301,029	650,000
Department Total		408,593	378,406	557,185	301,029	650,000



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
County Engineer	0.0	0.0	0.0	0.0	0.5
	0.0	0.0	0.0	0.0	0.5



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Officials	51000	—	7,007	7,200	7,129	7,254
Employee Benefits	520EY	—	2,204	2,400	2,379	2,660
Contract Services	53100	—	—	539,800	464,599	535,500
Other Expenses	55300	—	—	8,000	4,050	8,000
Ditch Maintenance	59000	—	73,670	—	—	—
Department Total		—	82,881	557,400	478,157	553,414



Program Description and Challenges

The engineer's community rotary fund tracks activity related to commercial plan reviews and construction inspection services that are reimbursed in full by the developer.

The Summit County Engineer will pay invoices related to plan reviews and construction inspection services, for certain subdivisions. These amounts will then be billed to the developer of said subdivision for full reimbursement

These services will come from a consultant contract chosen by the processes required by Board of Control and County Council.

Program Goals and Objectives

1. To perform needed commercial plan reviews and construction inspection associated with private development projects
2. To collect the proper fees and costs from the developer, while tracking said transactions.

Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Contract Services	53100	29,430	—	200,000	169,262	200,000
Other Expenses	55300	—	—	503,843	417,009	—
Department Total		29,430	—	703,843	586,271	200,000

Community Development Grants



Program Description and Challenges

The Department of Community and Economic Development receives an annual formula allocation from the US Department of Housing and Urban Development (HUD) for the Community Development Block Grant (CDBG) program. Activities and projects must meet a national objective and provide a benefit to low to moderate income individuals or a low to moderate income census tract. Funds may not be used in the cities of Akron, Barberton or Cuyahoga Falls.

Program Goals and Objectives

- 1. Fund activities that meet a national objective per HUD regulations.
- 2. Meet timeliness with HUD standards.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Meet timeliness deadline	Make sure that all funds are distributed	Met	On track to meet

**Department Expenditure Summary**

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51000	121,908	173,568	123,300	64,809	128,094
Employee Benefits	52000	40,234	52,796	39,600	11,098	65,838
Contract Services	53100	0	4,000	0	0	0
Advertising & Printing	53900	1,062	1,246	2,000	31	2,000
Internal Services Charges	54300	1,296	1,417	2,000	628	2,000
Supplies	54400	3,553	921	2,000	965	2,000
Travel & Expense	55200	5,759	2,995	6,000	3,382	6,000
Other Expenses	55300	29,400	29,493	29,400	29,400	29,400
Grants to Sub-Grantees	57100	785,305	1,694,182	0	0	0
Department Total		988,517	1,960,618	204,300	110,313	235,332



Program Goals and Objectives

1. Provide affordable housing for low to moderate income individuals.

2. Meet HUD requirements for property standards and timeliness of expenditures.

Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Motor Veh Fuel/Repair	54100	0	0	3,000	0	3,000
Internal Services Charges	54300	0	0	1,000	0	1,000
Other Expenses	55300	0	0	5,000	700	5,000
Grants to Sub-Grantees	57100	0	0	837,900	219,068	837,900
Department Total		0	0	846,900	219,768	846,900



Program Description and Challenges

The Department of Community and Economic Development has established a Revolving Loan Fund Program using Community Development Block Grant (CDBG) funds. The program is designed to assist businesses in creating or retaining jobs for low to moderate income individuals or to a business located in a low to moderate income census tract. Businesses must be located in Summit County outside of the cities of Akron, Barberton and Cuyahoga Falls.

Program Goals and Objectives

- 1. Create or retain jobs for low to moderate income individuals
- 2. Assist start up or expanding companies with gap financing or provide technical assistance to companies

Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Grants to Sub-Grantees	57100	—	—	100,000	—	100,000
Department Total		—	—	100,000	—	100,000



Program Description and Challenges

The Department of Community and Economic Development receives annual formula funding from the US Department of Housing and Urban Development for the HOME Investment Partnership Program. The HOME program is designed to assist low to moderate income individuals with affordable housing. Projects include, but are not limited to, purchase/rehab/resell; down payment assistance, owner occupied minor home repairs, and new construction.

Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51000	6,620	0	55,100	0	34,000
Employee Benefits	52000	2,169	41	8,600	0	18,000
Internal Services Charges	54300	0	0	1,000	0	1,000
Travel & Expense	55200	2,931	940	6,000	0	6,000
Grants to Sub-Grantees	57100	300,000	355,774	0	0	0
Department Total		311,720	356,755	70,700	0	59,000



Program Description and Challenges

The Department of Community and Economic Development receives annual formula funding from the US Department of Housing and Urban Development for the HOME Investment Partnership Program. The HOME program is designed to assist low to moderate income individuals with affordable housing. Projects include, but are not limited to, purchase/rehab/resell; down payment assistance, owner occupied minor home repairs, and new construction.

Program Goals and Objectives

1. Provide affordable housing for low to moderate income individuals.
2. Meet HUD requirements for property standards and timeliness of expenditures.

Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Grants to Sub-Grantees	57100	0	0	405,000	33,324	405,000
Department Total		0	0	405,000	33,324	405,000



Boards & Commissions

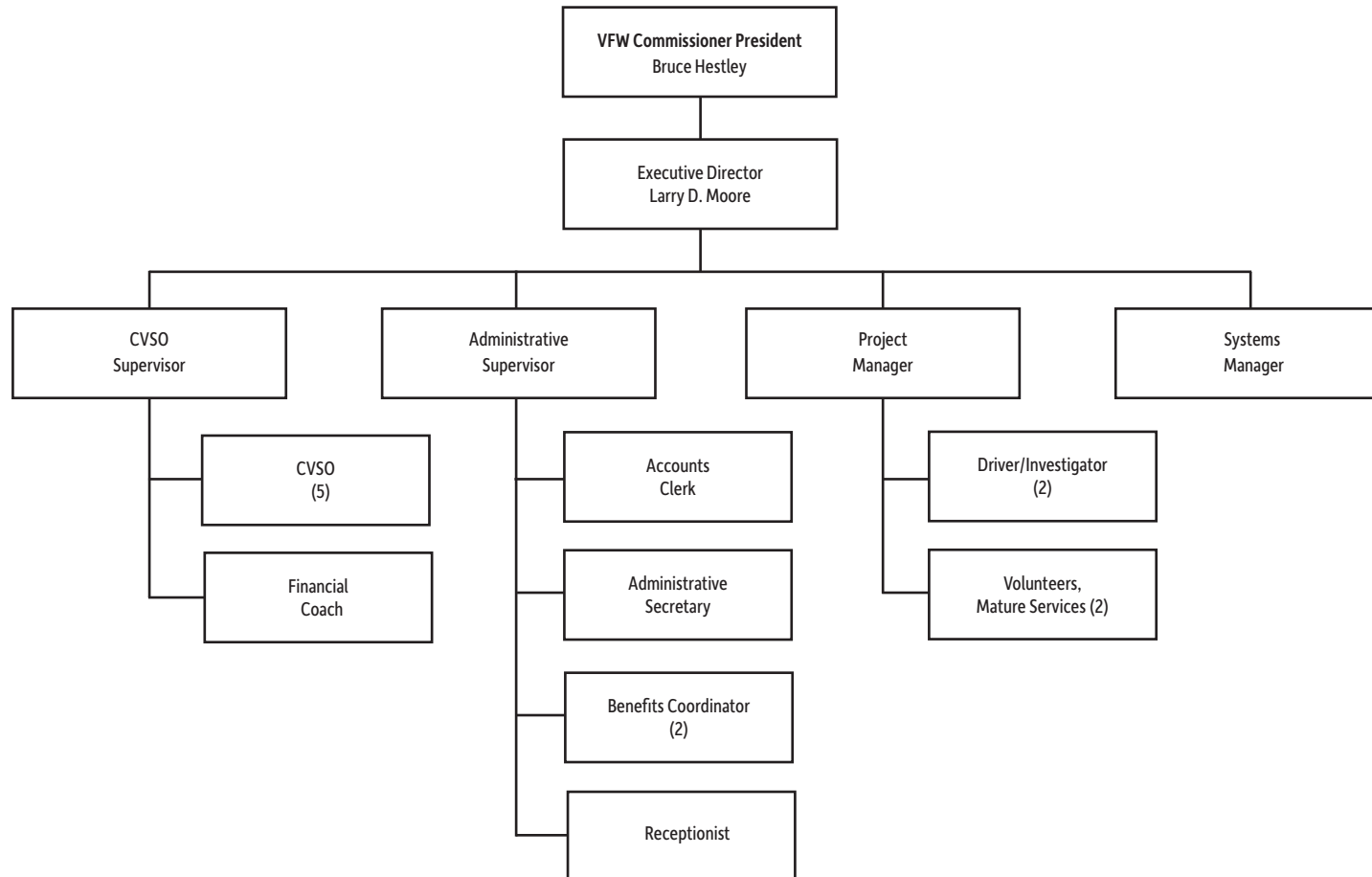


2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Administrative Assistant	6.0	0.0	0.0	0.0	0.0
Assistant Deputy Director	0.0	1.0	1.0	1.0	1.0
Assistant Director	0.0	1.0	1.0	1.0	2.0
Assistant to Director	2.0	0.0	0.0	0.0	0.0
Board of Elections Member	4.0	4.0	4.0	4.0	4.0
Computer Supervisor	2.0	0.0	0.0	0.0	0.0
Courtroom Bailiff	0.0	0.0	0.0	0.0	1.0
Deputy Director	1.0	1.0	1.0	1.0	1.0
Director	1.0	1.0	1.0	1.0	1.0
District Outreach Coordinator	0.0	0.0	0.0	2.0	3.0
Election Professional 1	0.0	4.0	8.0	8.0	11.0
Election Professional 2	0.0	9.0	6.0	8.0	9.0
Election Professional 3	0.0	12.0	12.0	10.0	14.0
Election Tech Specialist 1	0.0	2.0	2.0	2.0	2.0
Election Tech Specialist 2	0.0	2.0	2.0	2.0	4.0
Field Operations Supervisor	1.0	0.0	0.0	0.0	0.0
Front Office Clerk	21.0	0.0	0.0	0.0	0.0
	38.0	37.0	38.0	40.0	53.0

**Department Expenditure Summary**

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Officials	51000	84,544	7,134	87,540	87,536	89,080
BOE Adm Sal-Empl	511AZ	1,064,173	76,441	1,743,299	1,743,299	975,000
BOE Adm Sal-Empl	512AZ	2,492,137	176,992	2,881,761	2,881,761	2,649,683
BOE Adm Emp Benefit	520AZ	940,388	67,549	1,134,225	1,134,224	1,493,201
Contract Services	53100	854,306	277,143	1,097,000	822,871	1,100,000
Rentals & Leases	53800	49,905	139	100,000	99,663	371,300
Advertising & Printing	53900	40,036	7,810	50,000	50,000	25,000
Motor Veh Fuel/Repair	54100	2,291	518	2,300	2,286	2,300
Internal Services Charges	54300	48,674	1,412	61,368	61,286	55,000
Supplies	54400	162,906	6,860	175,000	174,705	135,000
Travel & Expense	55200	69,597	151	20,000	19,676	20,000
Other Expenses	55300	179,006	20,425	250,000	246,651	125,000
Department Total		5,987,964	642,572	7,602,493	7,323,958	7,040,564





Program Description and Challenges

There are three major duties established under Ohio Revised Code Title 59: To assist veterans and their families by providing emergency financial aid; assistance in preparing and filing claims and veteran's transportation to VA medical facilities. Other duties include establishing programs of outreach and coordination with other agencies to enhance available services to veterans within the county. Participating in appropriate memorial and commemorative activities to help promote patriotism.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
OH Dept of Veterans Service Report Yearly Report	Measures federal dollars brought in to the county by the VSC compared to county tax dollars cost to operate VSC	\$121 to \$1.00	
Yearly Emergency Financial Aid	Review number of veterans and/or family member's assisted and total dollar amount expended.	270 clients received assistance in the amount of \$531,624.37	
Provide veterans transportation to medical	Track number of veterans transported 1,200	annual cost of providing transportation \$263,740.0	

Program Goals and Objectives

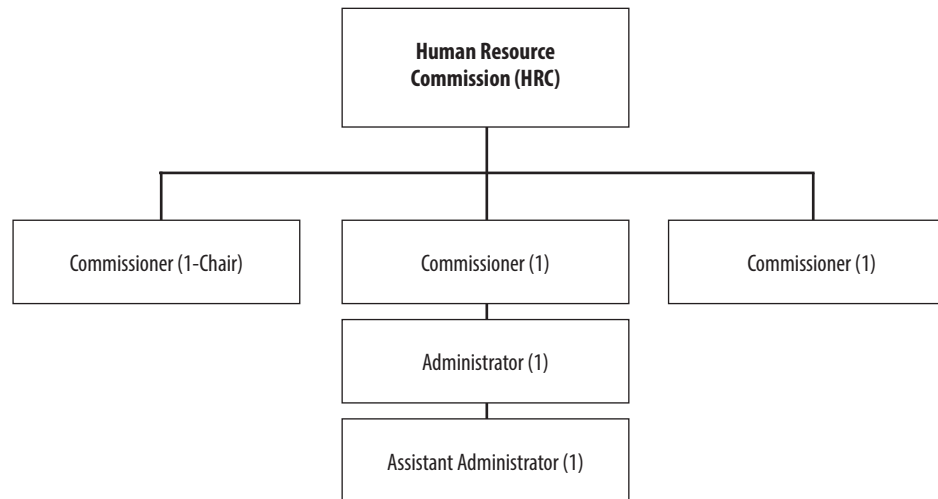
1. To actively identify, connect with, and advocate for veterans & their families.
2. To ensure continual education is maintained for all staff members to provide the very best in assistance to veterans and their families.

**2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024**

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Account Clerk 1	1.0	1.0	1.0	0.0	1.0
Administrative Secretary	1.0	1.0	0.0	0.0	0.0
Administrative Supervisor	1.0	1.0	1.0	2.0	1.0
Benefits Coordinator	2.0	2.0	3.0	3.0	2.0
Executive Director	1.0	1.0	1.0	1.0	1.0
Field Investigator/Driver	2.0	2.0	2.0	2.0	3.0
Fin Coach/Account Clerk	0.0	0.0	0.0	0.0	1.0
Project Manager	1.0	1.0	1.0	1.0	1.0
Receptionist	0.0	0.0	0.0	1.0	1.0
Service Officer Supervisor	1.0	1.0	1.0	1.0	1.0
Systems Administrator	0.0	0.0	0.0	0.0	0.0
Systems Manager	1.0	1.0	1.0	1.0	1.0
Veteran Services Comm Member	5.0	5.0	5.0	5.0	5.0
Veterans Service Officer	5.0	4.0	4.0	6.0	6.0
	21.0	20.0	20.0	23.0	24.0

**Department Expenditure Summary**

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Officials	51000	60,000	59,658	60,000	56,000	90,000
Salaries-Employees	51200	953,888	1,088,039	1,197,500	1,154,166	1,235,383
Overtime	51342	—	78	—	—	—
VSC Adm Emp Benefit	520BQ	408,350	412,119	488,100	473,339	648,755
Professional Services	53000	21,240	136,717	139,111	130,942	200,000
Contract Services	53100	62,656	67,442	130,665	102,120	117,843
Advertising & Printing	53900	104,772	36,491	132,000	74,038	200,000
Motor Veh Fuel/Repair	54100	7,263	4,924	15,000	3,090	20,000
Internal Services Charges	54300	19,043	15,161	30,870	16,938	45,000
Supplies	54400	7,012	10,468	14,000	12,771	18,500
Travel & Expense	55200	34,451	33,848	48,000	44,574	75,000
Other Expenses	55300	47,600	63,215	97,042	70,232	172,000
Grants & Mandates	570BQ	604,557	677,098	1,183,200	700,913	950,000
Equipment	57300	20,255	58,615	46,297	43,639	200,000
Department Total		2,351,085	2,663,872	3,581,785	2,882,760	3,972,481





Program Description and Challenges

The Human Resource Commission (HRC) has responsibility for the resolution or disposition of all personnel matters, with authority to appoint hearing officers to hear all employee appeals previously under the jurisdiction of the State Personnel Board of Review and responsibility for administration of county-wide compliance with federal and state laws regarding personnel matters for which the County is the reporting unit and for administration of other personnel matters for which the County is responsible, and for maintenance of records required by such laws.

The HRC has the authority to ensure pay equity for like positions, standardization of benefits, approval of qualifications, consistent discipline, training of management in personnel practices, training of employees in job functions, training for total quality management, consistent administration of performance management system, coordination of recruitment, and compliance to ethics resolutions or ordinances as passed by County Council.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Receive and process FML requests for employees that meet criteria under Federal Guidelines	To provide an employee with time off for medical condition(s) that meet criteria for Family Medical Leave. This allows employees to return to their original job and also allows for intermittent leave.	350	360
Receive and process all requests for an accommodation that meets criteria for a disability under ADA	To provide an accommodation for an employee that would allow the employee to perform job duties that otherwise he/she would not be able to complete.	15	15
Receive and administer sick leave donation requests.	To provide qualifying employees with donated sick leave hour	20	25
Receive and hear all non-bargaining appeals	To provide non bargaining employees a 'grievance' process formerly heard by the State Personnel Bd. Of Review	0	0
Review Ethic Statements of unclassified Employees	To confirm compliance of 169.03 Ethics of Employment.	200	200
Review Prohibition of Outside Employment Forms for certain positions	To confirm compliance of 169.03 Prohibition of Outside Employment	31	31
Investigate and provide ruling/findings for EEOC Complaints	To provide all employees an EEOC Complaint process.	5	5

Program Goals and Objectives

1. Administer all Family Medical Leave; Supervisor Training
2. Administer and provide all ADA Accommodation requests; Supervisor Training
3. Administer all Sick Leave Donation requests
4. Process, hear and rule on all employee appeals for non-bargaining employees.
5. Monitor Chapter 169.03 'Ethics of Public Employment' and Prohibition of Outside Employment/ Administer Forms
6. Investigate and find on all EEOC complaints (Acquired January 2020)
7. Process, hear and rule on pre-employment drug test appeals (169.28 3(A))



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Assistant Administrator/HRC	1.0	1.0	1.0	1.0	1.0
HRC Administrator	0.0	0.0	0.0	0.0	0.5
Human Resource Comm Member	3.0	3.0	3.0	3.0	3.0
	4.0	4.0	4.0	4.0	4.5

**Department Expenditure Summary**

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Officials	51000	27,177	27,298	28,200	25,972	28,140
Salaries-Employees	51200	131,242	135,932	141,600	140,884	143,794
HRC Admin Emp Benefit	520AY	44,070	48,607	51,800	51,705	54,390
Advertising & Printing	53900	343	—	500	393	—
Internal Services Charges	54300	3,417	3,323	3,615	3,083	3,700
Supplies	54400	314	419	500	130	—
Travel & Expense	55200	705	1,009	985	985	—
Other Expenses	55300	490	491	635	34	3,600
Department Total		207,759	217,080	227,835	223,186	233,624



Program Description and Challenges

Program Description: The Akron Law Library help to facilitate access to effective legal research in Summit County for our subscribers, attorneys, court personnel, county officials, and the general public. The Law Library offers Ohio and other law books as well as advanced online legal research technology, which is updated and authoritative including primary law, secondary research titles, analytical materials, practice-specific insights, litigation resources, and related legal research information.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Library user registration	Increase numbers of law library users	800	1,226
Library material used	Increase the use of library materials (both electronic and print)	1,280	1,903
Conference and Zoom Room Usage	Increase use of the conference and zoom rooms	46	131

Program Goals and Objectives

1. To maintain an up-to-date library collection.
2. To maintain and increase use of the library.
3. To provide a meeting space for attorneys and their clients.

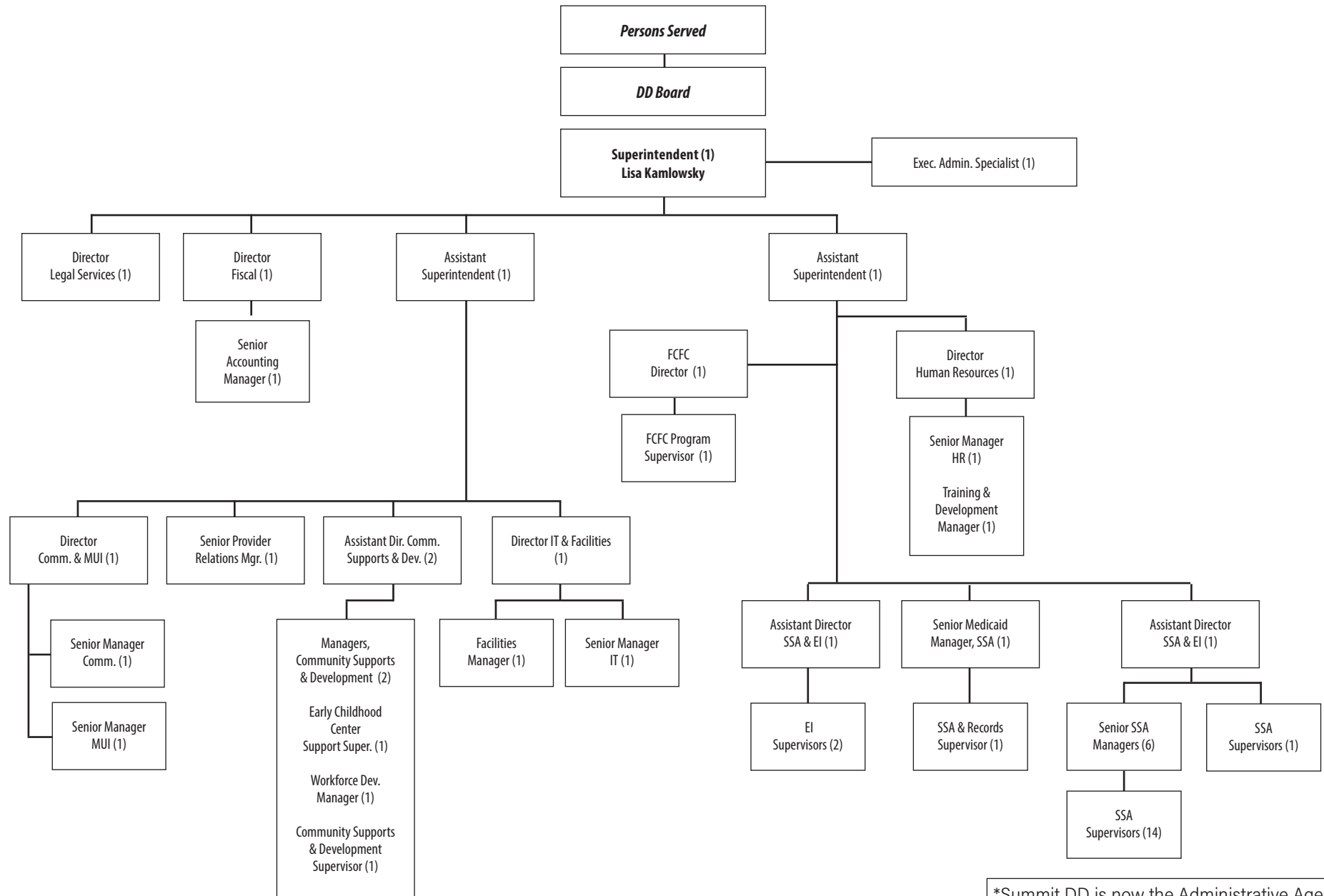


2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Library Director	1.0	1.0	1.0	1.0	1.0
Reference Librarian	1.0	0.0	0.0	0.0	0.0
	3.0	2.0	2.0	2.0	2.0

**Department Expenditure Summary**

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51200	104,125	101,555	97,100	96,972	100,139
Law Libr Emp Benefit	520ER	55,272	40,617	64,000	46,354	68,372
Professional Services	53000	1,040	340	1,700	264	1,700
Contract Services	53100	104,026	63,072	71,391	62,982	71,500
Internal Services Charges	54300	1,745	1,387	6,000	1,398	6,000
Supplies	54400	29,389	29,938	37,300	21,770	37,300
Department Total		295,597	236,909	277,491	229,741	285,011



*Summit DD is now the Administrative Agent for the Family & Children First Council



Program Description and Challenges

Eligibility & Service Coordination - Summit DD's staff work with individuals and their families to complete the Children's Ohio Eligibility Determination Instrument (COEDI) and the Ohio Eligibility Determination Instrument (OEDI) to determine "substantial functional limitations" and eligibility for services. Staff work with families through the process and if found eligible for services, families are connected to a service coordinator to develop an individualized plan. Summit DD service coordinators work to understand each person's unique hopes, dreams, and support needs, and to address those wants and needs through the development of an Individualized Service Plan (ISP). Each ISP contains outcomes and action steps to assist each person in meeting their personal goals. In addition, the ISP outlines any support needs an individual may have. Support needs can be addressed through natural supports or through a wide variety of paid providers.

Services for Children - Early Intervention (EI) services are provided to eligible children from birth through age 5 years using an evidence-based coaching approach. Research shows that teaching developmental strategies to parents which they can embed in their family's daily routines provides the child with many more hours of intervention per day than the traditional approach to therapy. At Summit DD, each family is assigned a designated Primary Service Provider (PSP) from a team of professionals which includes developmental specialists, occupational therapists, speech therapists and physical therapists. If necessary, the team can also collaborate with experts from various other community agencies to assist. The PSP is responsible for working with a service coordinator through Akron Children's Hospital to develop and implement an Individualized Family Service Plan (IFSP). This plan identifies outcomes and goals specific to each child and his/her family's unique needs. All EI services are funded with local levy dollars and are provided at no cost to the family.

Services for Youth - Summit DD supports school age youth with service coordination that identifies a person's needs and connects them to natural or paid supports. For teens who are transition age (beginning at age 14) Summit DD works with families and schools to offer transition age services to help teens become college or career ready upon graduation. These services include career development, job coaching or job development within the school environment. Summit DD also utilizes local tax dollars to develop summer youth work programs that offer more than 100 teens with disabilities summer jobs earning minimum wage in the community. Families in this area may also access Summit DD's Family Engagement Program (FEP), which reimburses families for certain qualifying expenses that provide opportunities for youth to access the community. Reimbursable expenses include summer camps, clubs or classes, or adaptive equipment.

Services for Adults - Summit DD collaborates with a wide variety of quality providers that provide a range of day supports. Based on the needs and desires of an individual, they can select a provider that will help them gain the skills needed to obtain employment, support with searching for employment, maintain current employment or assist with career advancement. In some cases, a person might not have a desire or be ready to work. In those situations, an individual can receive services that are focused on habilitation, such as support to volunteer or attend local community events. Residential and transportation services are available with quality providers to ensure a safe Services for Adults

Day Supports - Summit DD collaborates with a wide variety of quality providers that deliver a range of day supports. Based on the needs and desires of an individual, they can select a provider that will help them gain the skills needed to obtain employment, support with searching for employment, maintain current employment or assist with career advancement. In some cases, a person might not have a desire to work. In those situations, an individual can receive services that are focused on habilitation, such as support to volunteer or attend local community events.

Residential Services - There are a wide range of residential services available and quality providers who offer them. Services are available to support someone who lives independently to access their community, such as grocery shopping or going to the bank. Or services that assist someone to learn daily living skills so they can eventually live independently or with a friend. Also, based on the needs of an individual, private provider staff can deliver up to 24/7 support in that individual's home. This can include assistance with hygiene, medication administration and other needed supports to ensure an individual's health and welfare is maintained and they are able to connect to their local community.

Transportation - Having access to transportation is crucial for individuals to be able to effectively access their community. Summit DD connects individuals to a variety of transportation options that help them get where they need to go. Based on the needs of an individual, there are several private providers who directly offer transportation services. This can include transportation back and forth to day supports, community events or to see friends and family. Individuals also utilize Summit County's public transportation system which includes SCAT, ADA and regular bus line service. In these situations, private providers assist individuals to obtain the appropriate bus fare.



Employment - In addition to traditional services offered to individuals, Summit DD along with the Ohio Department of Developmental Disabilities, has enhanced the focus on supporting people with developmental disabilities in the areas of behavior support, technology, and employment. It is the belief that each person should be offered the opportunity to live a life that is as inclusive as possible. By focusing on technology, community employment, and the right behavioral supports for those that need them, this is possible. SSAs are challenged to ensure team conversations include discussion around community employment and technology supports before considering traditional DD services and supports.

Special Olympics - Summit DD partners with and provides funding to local organizations who support Special Olympics activities within Summit County. Through these partnerships, over 400 athletes participate in various sports at the local and state level. The support provided includes but is not limited to entrance fees, facility rental, transportation, lodging and uniforms.

Health and Safety - All individuals receiving services from a private provider should expect that those services will be of a high quality. To help ensure private providers are meeting this expectation, Summit DD annually conducts over 200 reviews of private provider services. These reviews include making sure staff have been properly trained, services are being delivered in accordance with the person's Individual Service Plan, and that all applicable rules are being followed. In addition to monitoring the services delivered by private providers, Summit DD also investigates all allegations of abuse and neglect. If potential criminal misconduct is identified during the course of an investigation, Summit DD collaborates with local law enforcement to prosecute any criminal wrongdoing against individuals. While Summit DD takes its oversight role very seriously, it is also crucial that collaboration occur with the provider community. To that end, Summit DD offers numerous trainings and opportunities for technical assistance which ensures that the services delivered will continue to be of the highest quality.

Program Goals and Objectives

1. Service Coordination - Implement person-centered thinking initiatives.
2. Services for Children & Adults - Collaborate with providers to supplement training and support to direct care staff working with individuals with intensive needs.
3. Services for Children - Using evidence-based best practices, deliver in-person and virtual Early Intervention Services that support the individual outcomes of each child and family.
4. Services for Children & Adults - Capitalize on collaborations with community partners to enhance services for children and adults with intensive needs.

5. Services for Adults - Empower independence through access to technology, transition age support and meaningful day program/employment opportunities.
6. Services for Adults - Empower people to live in the community of their choice, as independently as possible, while maintaining health and safety.

**Performance Measures**

Measure	Objective	Prior Year Estimate	Budget Year Objective
Service Coordination - Service Coordination Satisfaction Index (person served)	To determine satisfaction levels of adults we support with the service coordination services they receive. Do services and supports help you live a good life?	91%	91%
Intake – Timely eligibility determination	Number of newly eligible individuals	380	400
Service Coordination - Choice and Decision-Making (person served satisfaction)	SSA will develop individual driven outcomes that address either employment, remote supports or technology	89%	90%
Services for Children - Develop IFSP outcomes that are family driven, functional, measurable, and developmentally appropriate.	Primary Service Providers will develop IFSP outcomes that score 2's using the Outcome Assessment Tool (OAT) on at least 7 of the 9 criteria for 80% of their reviewed IFSP outcomes.	80%	80%
Services for Children – Overall satisfaction with Early Intervention	Measure the satisfaction of parents who receive early intervention support	96%	96%
Services for Adults - # of individual supported	Track the total number of adults and children supported to determine growth in enrollment	4900	5000
Services for Adults – Satisfaction with employment services	To provide quality employment services	84%	85%
Services for Adults – Satisfaction with residential services	To provide quality residential services	91%	91%
Services for Adults – Satisfaction with transportation services	To provide quality transportation services	90%	90%
Services for Adults – Satisfaction with quality-of-life activities	To provide quality of life supports that individuals are satisfied with	86%	86%
Health & Safety - % of individuals that feel safe in their home	To ensure health and safety	98%	98%
Health & Safety – Timely investigation of MUI's	Timely closure of MUI cases translates into preventive measures that reduce likelihood of the incident occurring again	98%	98%

**Department Expenditure Summary**

Description	Organization Number	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2025 Entity Request	2025 Proposed Budget
Salaries-Employees	51000	19,358,786	20,406,176	21,720,517	21,607,114	23,229,072
Employee Benefits	52000	7,774,733	8,972,659	9,657,632	9,857,446	10,413,033
Contract Services	53100	35,005,202	40,548,024	42,654,839	48,654,040	46,852,520
Rentals & Leases	53800	4,156	4,370	10,000	4,370	7,400
Advertising & Printing	53900	147,626	130,801	113,856	126,111	120,000
Utilities	54200	(449)	0	0	0	0
Supplies	54400	364,041	359,047	398,915	345,538	397,360
Capital Expense	55000	859,670	9,368	0	0	0
Travel & Expense	55200	281,528	302,759	304,820	208,935	278,750
Other Expenses	55300	335,299	298,033	348,590	325,464	365,435
Grants	57003	374,314	0	0	0	0
Equipment	57300	9,530	19,827	8,000	7,652	188,000
Department Total		64,514,437	71,051,064	75,217,169	81,136,670	81,851,570



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Other Expenses	55300	2,581	—	67,813	3,367	75,493
	Department Total	2,581	—	67,813	3,367	75,493

**Department Expenditure Summary**

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Contract Services	53100	—	—	—	—	9,659,347
Other Expenses	55300	—	—	2,914,247	—	—
Department Total		—	—	2,914,247	—	9,659,347





Program Description and Challenges

DEPARTMENT OVERVIEW-Summit County Children Services (SCCS) is committed to the safety, permanency and well-being of all children served, in partnership with families and the community. Our mandate is to protect abused, neglected, and dependent children. As the sole Summit County agency with this mission and mandate, SCCS operates a 24-hour child abuse hotline enabling mandated reporters and interested parties to report concerns regarding suspected child abuse or neglect. SCCS directly investigates and assesses resulting reports of abuse, neglect and dependency. During 2022, the SCCS child abuse hotline received 9,485 calls of concern. Of these calls, 3,680 were assigned for service, which included alternative response (AR) cases, traditional (TR) investigations of abuse, neglect, dependency, and families in need of services (FINS) cases. Additionally, 1,341 calls of concern resulted in the provision of information and referral services.

All agency services and interventions focus on safety, permanency, and well-being as outlined in the Federal Child and Family Service Reviews. When a need for services is identified, SCCS provides case management, develops a case plan with the family and oversees service coordination. SCCS strives to maintain children in their own home while providing interventions and services that can reduce barriers that put a child's safety at risk. When a child cannot safely remain in their own home, SCCS utilizes family and kin (perceived as family to the child) to provide the least restrictive environment for the child while working towards reunification or an alternative permanency plan. When family or kin are not available, foster homes are utilized for placement. When a child cannot be safely reunified with family or kin, other forms of permanency for the child are considered and may include adoption services.

To meet the varied and complex needs of Summit County families, SCCS uses several child-safety focused decision-making techniques. Safety planning, for example, is a process used to identify upfront safety action steps that should be implemented as needed to maintain child safety without bringing the child into agency care. SCCS also uses Team Decision-Making meetings to bring a child's immediate and extended family members to the table to help make decisions about the child's well-being and the child's immediate and future care. SCCS utilizes family search and engagement strategies to increase identification of relatives and kin who may serve as supports to the family and as caregivers for a child, when the child cannot remain safely in the family home.

Ongoing collaboration and partnerships with community service organizations continue and these ensure specialized services such as medical, counseling, in-home services, mental health, substance abuse, and placement services are available and provided to SCCS clients as needed. In addition, SCCS caseworkers work with community providers to assist parents and caregivers regarding housing, education, employment, and other identified needs.

Intake Investigation/Assessment - Reports of abuse, neglect, and dependency are assigned to caseworkers for investigation or assessment and determination of service needs. Investigations and assessments are completed through home visits, family interviews, observation of the environment and family interaction, review of family/agency history, and collaboration with community professionals, focusing on family strengths, limitations, service needs, and safety risks to the child. Information and referrals for community services are also provided. Requirements for timely response and completion of investigations and assessments of reports are prescribed in the Ohio Administrative Code (OAC).

Protective Services - Protective Services are provided to children when there is an identified risk of abuse or neglect and the intake investigation or assessment identified the need for ongoing services. Services are provided by caseworkers to intact families to maintain children in their own homes and to families when children have been removed from their own home and are aimed to alleviate reoccurrence of the conditions that necessitated ongoing services. Ongoing case management is provided to evaluate the child's safety and family compliance with case plan objectives. Additional services include home visits, family interviews, observation of the environment and family interaction, information and linkage to community services, and collaboration with community professionals and caregivers. Protective Services are provided to families with ongoing supervisory oversight and mandated case reviews with the goal of achieving permanency for the child within 12 months of agency services being initiated. Prior to termination of services, after care plans are developed to prevent the need for future agency services.

Foster Care and Adoption - Foster Care services are provided to children who are placed outside of their own home care due to abuse, neglect, or dependency. Services are provided by caseworkers and include initial placement matching, ongoing support services to maintain placement stability, foster/adoptive parent recruitment/retention, and licensure/recertification. Placement and support services are available 24 hours/7 days a week. Foster/adoptive home recruitment is ongoing to maintain a viable pool of available placement resources for children in agency custody.



Adoption services are provided to all children in the permanent custody (PC) of Summit County Children Services (SCCS) to ensure they are matched to a permanent home that meets their needs. The child's preparation for adoption begins at the time PC is granted to SCCS and continues through the selection of the adoptive home and the pre-placement adoptive home visits. All available resources are considered, including the child's relatives and current foster parents. The child's eligibility for adoption subsidies is also assessed and, if eligible, funds are pursued. Upon placement of the child in an adoptive home, ongoing assessments occur identifying the needs of the family and child. Support services are provided for approximately six months to facilitate a successful adoption.

Program Goals and Objectives

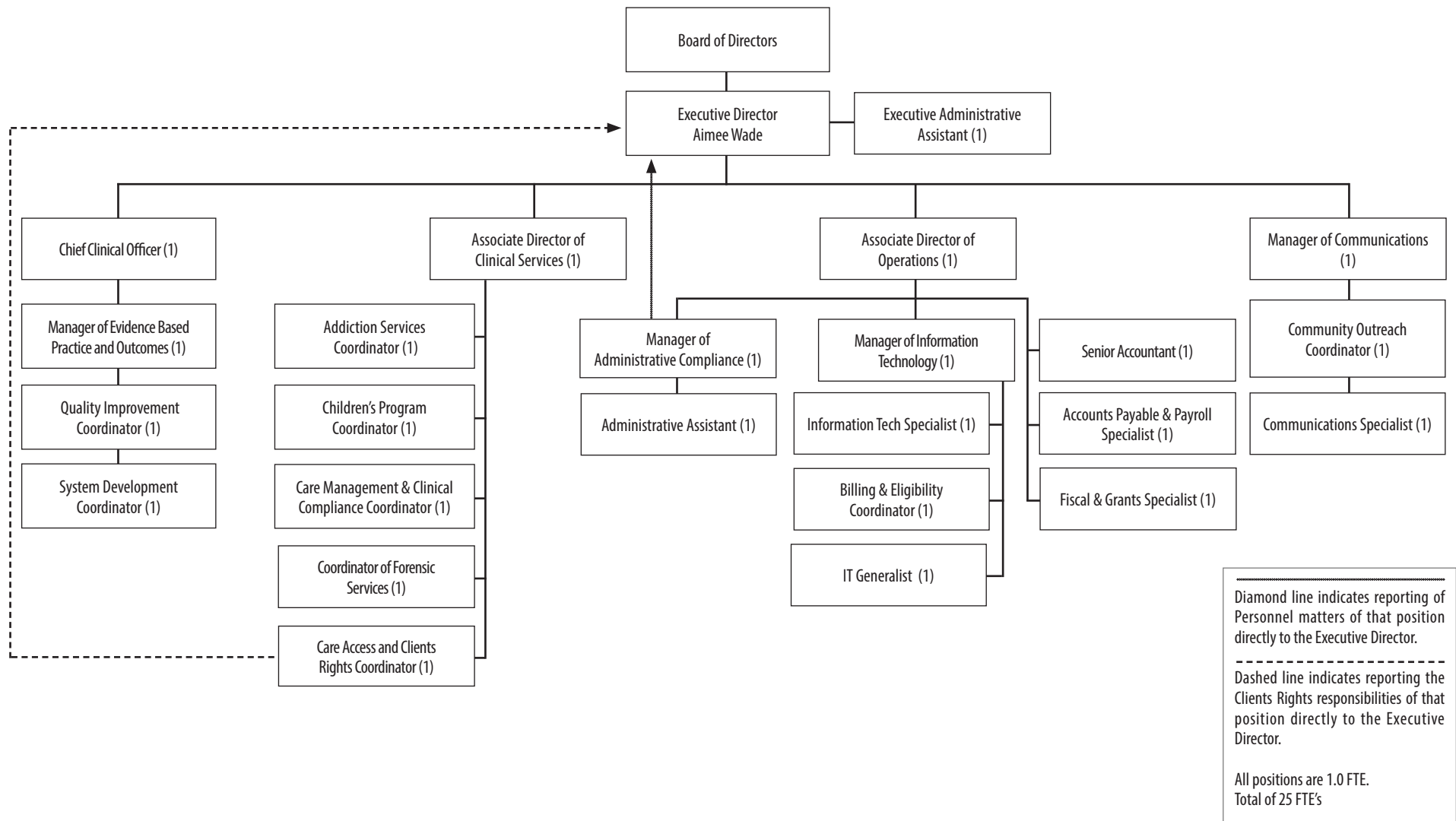
1. Intake -Timely initial response to reports accepted for Investigation/Assessment

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Intake- Percent of Timely Initiation of Report	Response to calls of screened in reports is within OAC time frames	97.30%	97.70%
Intake-Timely Completion of Investigation/Assessment	Intake investigations and assessments are completed as prescribed by OAC	82.40%	80.10%
Protective Services - % of Children with 2nd substantiated/indicated allegation of abuse or neglect within 12 months	Children do not experience a recurrence of maltreatment	5.20%	6.70%
Protective Services - % of Children achieve permanency within 12 months	Provide services that bring safety and stability to children's lives	53.20%	50.50%
Foster Care - Rate of Maltreatment in care rate per 100,000 days of care provided	Children in out of home placements are safe from abuse and neglect	9.20%	7.50%
Foster Care - Rate of Placement Moves rate per 1,000 days of care provided	Children in care have stable placements	3.30%	3.20%
Adoption - % Adoptions Finalized within 24 months of initial custody	Children in PC achieve permanency in a timely manner	17.10%	10.60%
Adoption - Monthly Average # of Children in PC with no adoptive match	Minimize the number of children without a matched adoptive home	44	62

**Department Expenditure Summary**

Description	Organization Number	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2025 Entity Request	2025 Proposed Budget
Salaries-Employees	51000	22,659,149	22,851,329	23,711,839	23,005,751	24,650,417
Employee Benefits	52000	9,051,606	9,670,783	11,834,078	10,895,329	12,483,479
Contract Services	53100	24,838,811	27,235,052	31,761,654	31,259,221	33,876,937
Motor Veh Fuel/Repair	54100	0	2,379	0	6,019	0
Supplies	54400	134,545	120,805	235,769	214,187	228,000
Materials	54900	24,818	16,914	27,296	18,766	21,500
Travel & Expense	55200	605,784	654,366	925,403	891,974	846,900
Other Expenses	55300	1,399,669	1,660,500	1,513,971	1,079,282	1,592,683
Medical Assistance	57200	161,116	178,645	334,967	157,266	217,500
Equipment	57300	367,800	256,994	461,278	338,605	624,500
Department Total		59,243,299	62,647,766	70,806,255	67,866,399	74,541,916





Program Description and Challenges

The County of Summit ADM Board is responsible for planning, funding, monitoring and evaluating prevention, treatment and support services for people who may be at risk for, or experience substance use or mental health disorders. The ADM Board does not provide any direct service, but contracts with local agencies to provide quality, affordable services for people at critical times in their lives. The ADM Board system of services provides opportunities for recovery and hope for a better life.

Substance use and mental health disorders are real medical conditions that can affect anyone. Effective treatments are available, and people do recover. One in four families' experience either a mental health or substance abuse problem. Summit County residents have a rich array of services and supports available to them through the ADM Board system.

The ADM Board of Directors is comprised of 14 community volunteers who provide leadership in policy formation and fund allocation. They, along with ADM Board staff, assess community needs, plan, and manage public resources to provide essential services. The planning and evaluation of the Board's funded services and programs are guided by the Global Ends Policy and the Community Assessment and Plan (CAP), which can be found at www.admboard.org.

A consistent challenge for our system is reducing stigma around behavioral health care and increasing awareness of available resource and how to access them. We also witnessed increases in deaths by suicides and overdoses in communities that had minimal representation in the past. While there were several incidences in our society that contribute to the stigma, violence and hopelessness, we continue to work hard with our network of providers to ensure awareness, education and high-quality services are available and accessible. These services range across the lifespan and include prevention, treatment and recovery supports.

Workforce is another area of focus for the ADM Board to ensure timely access to services. The ADM Board has invested in multiple workforce initiatives throughout our network of providers to help build the capacity of qualified clinicians to offer high-quality services throughout the full continuum of care.

Program Goals and Objectives

1. Summit County residents have supports to prevent or delay the onset, treat, and recover from addiction
2. Effective and timely mental health services are accessible to and utilized by Summit County residents.

3. There is sufficient and equitable access to services.
4. Summit County residents are made aware of the importance of, and resources available for, addressing mental health and addiction.
5. There is sufficient capacity of highly skilled and effective providers.
6. There is support for envisioning, collaborating, and innovating across systems in the community.

**Performance Measures**

Measure	Objective	Prior Year Estimate	Budget Year Objective
Reduction in stigma, per CMOR poll	Information dissemination that focuses on awareness and knowledge of behavioral health and resources in Summit County to reduce the stigma that addiction is a choice: the user could stop if they wanted to	<20.6%	<20.6%
Reduction in wait times to enter service	Workforce recruitment and retention initiatives to support access to quality services	<12.6 days	<11 days
Increase in Buprenorphine Prescriptions per 100,000	Collaboration with local hospitals and providers to improve awareness, access, and coordination of services for individuals wanting to access MAT services	6.08 per 100,000	6.18 per 100,000
Effective Program Implementation	Implementation of a youth Mobile Response and Stabilization Services (MRSS) team that will result in youth remaining in the community post MRSS encounter	90%	93%
Reduction in overdose death rates	Coordination with Summit County Public Health and ADM provider agencies to increase awareness and access to Narcan throughout the county to reduce the rate of African American deaths by overdose. These efforts include awareness campaigns, increasing providers trained in dispensing Narcan, Narcan pop-up events, and vending machines	< 71.3 per 100,000	< 70 per 100,000
Wait Times for Recovery Housing	Increase in # of beds and coordination with partners	<5 days	<4 days
Parent perception of relationship with child	Increase supports for families with parental SUD that will focus on breaking the cycle of addiction and positively influence family relationships	87.5%	87.8%



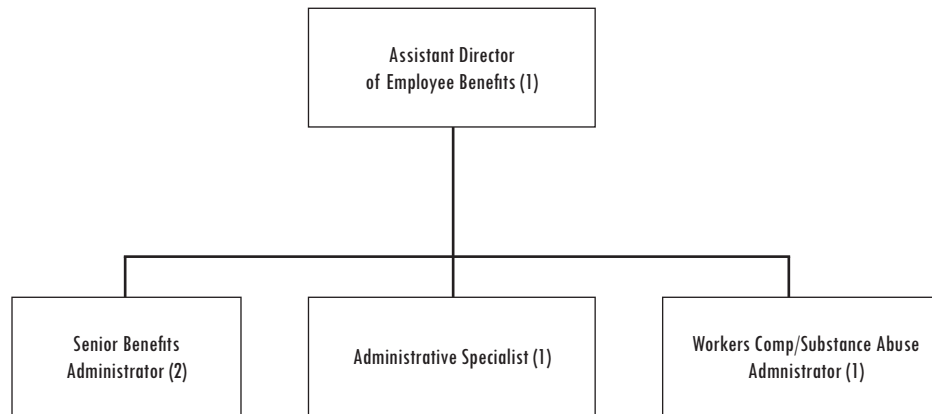
2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
TOTAL	21.0	23.0	23.0	25.0	25.0
	21.0	23.0	23.0	25.0	25.0

**Department Expenditure Summary**

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51200	1,804,402	1,919,984	2,185,967	2,055,309	2,347,075
ADAMH Emp Benefit	520DQ	528,312	548,000	669,839	610,244	761,178
Professional Services	53000	30,880	29,230	33,500	35,005	33,500
Contract Services	53100	36,703,393	41,574,624	49,230,717	45,252,710	48,757,662
Insurance	53700	78,014	60,489	61,807	55,857	80,000
Rentals & Leases	53800	96,739	95,266	97,792	94,077	97,812
Advertising & Printing	53900	4,709	6,432	7,500	—	7,500
Utilities	54200	6,268	9,278	15,682	10,285	23,057
Supplies	54400	16,679	21,867	83,918	58,328	82,255
Travel & Expense	55200	80,887	127,150	193,121	198,312	183,950
Other Expenses	55300	2,249	3,216	4,546	4,865	5,150
Equipment	57300	42,810	25,234	92,977	44,105	22,000
Transfers Out	59990	—	—	39,354,061	39,354,061	—
Department Total		39,395,342	44,420,770	92,031,427	87,773,157	52,401,139

Internal Services





Program Description and Challenges

The Human Resources Department, Employee Benefits Division of the Executive Office is responsible for the administration of the Employee Benefit and Wellness Programs for all employees of Summit County, as well as political entities who have enrolled in the County benefit program. Responsibilities include ensuring quality benefit and wellness programs are offered at the best cost. Contributions are collected from employees and departments and claims and premiums are paid to vendors out of the insurance fund. It is the responsibility of the Employee Benefits Division to ensure that contributions are collected and vendors are paid accurately.

Program Goals and Objectives

1. Continue to offer quality health care and other benefits at a reasonable cost.
2. Continue to offer a robust wellness program with employee incentives at a reasonable cost.
3. Continue to find innovative ways to reduce or maintain healthcare costs in an environment where health care costs continue to rise.



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Adminsitratvie Specialist	0.0	0.0	0.0	0.0	1.0
Assistant Director	0.0	0.0	1.0	1.3	1.3
Benefits Administrator	1.0	1.0	1.0	0.0	0.0
Benefits Specialist 1	1.0	0.0	0.0	0.0	0.0
Benefits Specialist 2	1.0	2.0	2.0	1.0	1.0
Chief Fiscal Officer	0.0	0.0	0.0	0.0	0.8
Chief of Staff-Executive	0.1	0.1	0.1	0.1	0.1
Deputy Director	0.0	0.0	0.0	0.0	1.0
Deputy Director - Finance	0.0	0.2	0.0	0.0	0.0
Deputy Director - Insurance	1.0	1.0	0.0	0.0	0.0
Director	0.0	0.0	0.0	0.0	0.5
Dir of Finance & Budget	0.3	0.3	0.3	0.3	0.0
Director of Administration	0.6	0.0	0.0	0.0	0.0
Director of Communications	0.2	0.2	0.2	0.2	0.0
Executive Assistant 2	1.0	0.0	0.0	0.0	0.0
Human Resource Adminstrtr-HRD	0.4	1.4	1.4	2.4	1.4
Senior Administrator-EXE	1.0	1.0	1.0	1.0	0.0
	7.6	7.1	7.0	6.3	7.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51200	537,692	553,418	562,400	536,841	567,868
Overtime	51342	—	389	—	—	—
HospBen Emp Benefit	5201C	165,634	145,231	160,700	151,644	177,296
Kaiser Perm to MMO-Medflex	52330	—	6,295	—	—	—
Professional Services	53000	780,907	684,845	769,800	731,538	765,000
Contract Services	53100	108,960	90,523	123,500	118,084	155,000
Rentals & Leases	53800	—	—	5,000	1,110	5,000
Internal Services Charges	54300	13,568	12,419	15,000	14,444	15,000
Supplies	54400	6,466	8,502	10,000	2,880	10,000
Travel & Expense	55200	576	2,000	10,000	7,616	10,000
Other Expenses	55300	248,995	189,486	230,000	157,258	170,000
Claims	55900	66,369,590	69,341,803	72,363,358	72,958,747	70,000,000
Equipment	57300	—	675	5,000	2,553	5,000
Department Total		68,232,387	71,035,585	74,254,758	74,682,714	71,880,164



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Claims	55900	4,247,817	4,389,510	5,400,000	4,951,534	4,300,000
Department Total		4,247,817	4,389,510	5,400,000	4,951,534	4,300,000



Program Description and Challenges

The Division of Employee Benefits – Human Resources Department of the Executive Office is responsible for the Administration of the Workers Compensation program for all County of Summit Employees, as well as MetroParks, DD Board, Public Health and Children’s Services. The department receives and reviews all injury reports and works with the County’s Third Party Administrator, Managed Care Organization and the Bureau of Workers Compensation to ensure claims are valid and paid appropriately.

Each year premiums and claims paid are charged back to each department based on their payroll volume and the claims that have been paid on behalf of their department employees.

The County periodically receives rebates from the Bureau. These are placed into the Workers Compensation Fund and used to reduce premiums for General Fund Departments.

Program Goals and Objectives

1. Continue to work to reduce Workers Compensation costs through education and diligence in claims monitoring.
2. Continue to train and educate employees and supervisors on safety programs and safety in the workplace.



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Assistant County Prosecutor 2	0.2	0.2	0.2	0.3	0.0
Assistant Director	0.0	0.0	0.0	0.8	0.6
Attorney 2	0.0	0.0	0.3	0.3	0.0
Benefits Administrator	1.0	1.0	1.0	1.0	0.0
Chief of Staff-Executive	0.3	0.3	0.3	0.3	0.3
Deputy Director	0.0	0.0	0.0	0.0	0.4
Deputy Dir - Labor Relations	0.4	0.4	0.4	0.0	0.0
Deputy Director - Finance	0.0	0.2	0.0	0.0	0.0
Deputy Director-Law	0.0	0.0	0.0	0.0	0.0
Director	0.0	0.0	0.0	0.0	0.5
Dir of Finance & Budget	0.4	0.4	0.4	0.4	0.0
Director of Administration	0.3	0.0	0.0	0.0	0.0
Director of Human Resources	0.3	0.3	0.3	0.0	0.0
Director of Law	0.1	0.1	0.1	0.1	0.0
Executive Assistant 1	0.3	0.3	0.3	0.0	0.0
Human Resource Adminstrtr-HRD	0.3	0.3	0.3	0.3	0.3
Safety Coordinator	0.3	0.0	0.0	0.0	0.0
Senior Administrator-EXE	0.3	0.3	0.3	0.3	0.3
Staff Attorney 1	0.0	0.3	0.0	0.0	0.0
Training Manager DHS	0.0	0.3	0.3	0.0	0.0
Worker's Comp Admintr-EX	0.0	0.0	0.0	0.0	1.0
	4.1	4.3	4.1	3.7	3.3



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51200	288,242	394,291	355,100	334,519	384,651
Wrk Comp Emp Benefit	5201B	89,565	97,141	109,200	95,640	108,213
Kaiser Perm to MMO-Medflex	52330	—	6,542	—	—	—
Professional Services	53000	72,136	76,009	84,100	79,893	77,000
Internal Services Charges	54300	6	1	20,000	19,704	5,000
Supplies	54400	—	494	5,000	—	5,000
Travel & Expense	55200	220	483	2,500	1,085	2,500
Other Expenses	55300	—	194	5,000	1,250	5,000
Claims	55900	1,573,147	1,238,737	2,677,900	1,471,631	2,700,000
Department Total		2,023,316	1,813,892	3,258,800	2,003,721	3,287,364



Program Description and Challenges

In 2024, the County's premium for Law Enforcement Liability ("LEL") again increased. This coverage continues to be impacted not only by the County's own experience but also by claims against law enforcement agencies nationwide. Even though 28 carriers were contacted by our broker, less and less carriers are willing to insure Counties and political subdivisions. Other coverages saw increases due to the risks associated with LEL coverage.

On a positive note, the County's Cyber Liability coverage saw an almost \$3,000.00 reduction in premium even though all coverage limits increased and the Self Insured Retention amount was reduced from \$150,000 to \$100,000. New coverage for Ransomware was added for the first time. The County has implemented mandatory cyber liability training for employees in order to control risk from inadvertent employee behavior causing a breach of the County's network and systems. The Office of Information Technology ("OIT") has also implemented a number of upgrades to different security systems – all seen as a favorable move by the cyber liability carrier. Multi-factor authentication has also been rolled out to the charter agencies and is being implemented with the Courts. Due to the efforts of OIT, the Cyber Liability coverage now provides a \$1,000,000 sublimit for all County Courts as well as the Clerk of Courts.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Assess repairs and upgrades to Buildings including the Parking Deck, Boiler and Machinery	Maintain Buildings, Boiler and Machinery and upgrade as needed many upgrades being funded by ARPA funds.	In Progress on-going	In Progress and on-going
Monitoring cyber security upgrades (MFA and Cyber Training)	As upgrades are implemented, reaching out to carrier to attempt to make a mid-year change to premium for policy	In progress	In Progress
Implement more carrier programs to reduce premiums and minimize risks	Maintain regular contact with carriers and brokers to implement said programs and upgrades	In progress	In Progress

Program Goals and Objectives

1. Risk Management maintains insurance coverage to minimize the county's exposure from claims. On litigation matters, Risk Management works with the carriers to balance utilization of internal counsel via the Prosecutor versus outside counsel paid for by the carrier to minimize the expenditure of County funds under the self-insured retentions.
2. Monitoring premiums and claims to anticipate need for changes in insurance program is a constant function of the department.
3. Risk Management works with the various insurance carriers covering the County to reduce premiums and liabilities. Current projects include implementing Multi-factor authentication for County employees and County Courts, complete a Plan for Escaped Liquids and frequent updates of the equipment and vehicle lists to reduce County insurance premiums.



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Attorney 2	0.0	0.0	0.3	0.3	0.0
Benefits Administrator	0.0	0.0	0.0	0.0	0.0
Chief Fiscal Officer	0.0	0.0	0.0	0.0	0.6
Deputy Director	1.0	1.0	1.0	0.0	0.5
Director of Administration	0.2	0.0	0.0	0.0	0.0
Director	0.1	0.1	0.1	0.1	0.1
Executive Assistant 1	0.0	0.0	1.0	0.5	0.0
Human Resource Administrator-HRD	0.3	0.3	0.3	0.3	0.3
Office Manager	1.0	1.0	0.0	0.0	0.0
Staff Attorney 1	0.0	0.3	0.0	0.0	0.0
	2.5	2.7	2.7	1.1	1.5



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51200	182,473	121,415	126,100	103,945	116,921
PropCasual Emp Benefit	520IE	63,356	36,548	54,000	36,632	37,185
Kaiser Perm to MMO-Medflex	52330	—	13,138	—	—	—
Professional Services	53000	147,805	325,497	421,500	158,553	300,000
Contract Services	53100	4,105	4,226	12,000	—	28,000
Insurance	53700	1,266,017	1,553,302	1,883,400	1,859,603	2,000,000
Motor Veh Fuel/Repair	54100	48,185	58,358	115,000	110,507	115,000
Internal Services Charges	54300	—	—	1,000	6	1,000
Other Expenses	55300	125,707	67,723	100,000	69,161	100,000
Department Total		1,837,647	2,180,208	2,713,000	2,338,407	2,698,106



Program Description and Challenges

Office Services provides a full service copy shop which includes: printing, binding, lamination, folding, inserting, and tab creation in addition to a full mail service including: pickup, sorting, delivery and mail metering for 300 accounts comprised of County and City of Akron departments in which we take advantage of all presort and bulk mailing discount rates. The Department of Office Services is organized under the Department of Finance and Budget in the Executive’s Office as an internal service operation. Office Services operates under a cost sharing agreement with the City of Akron, where the City and County split the cost of all leased equipment, materials and supply purchases. The County supplies full time employees to the operation and the City supplies employees on an as needed basis. Additionally, Office Services has entered into a salary share with the Clerk of Courts for one employee and also serves as a secondary/backup office in case of emergency for COC and DJFS. Since 2004, Office Services has expanded its customer base to include the City of Akron while reducing employment from 10 employees to 3.5. Our cost sharing agreement with the COA and COC has saved both the City and County, in excess of \$75,000 a year.

Program Goals and Objectives

- 1. Process all mail services, copy shop and supply orders in a timely, accurate and cost efficient manner.
- 2. Provide operational savings to the County and City of Akron, by continuing to streamline and share resources.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Customer Complaints	Eliminate	0	0
General Fund Subsidy	Minimize subsidy required from County general fund	\$150,000	\$100,000



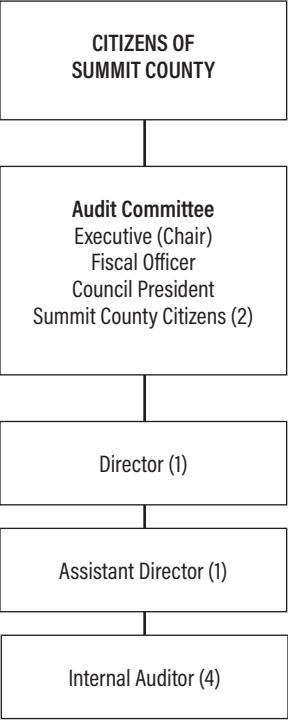
2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Office Machine Operator	2.0	2.0	2.0	2.0	2.0
Office Services Administrator	0.0	0.0	0.5	0.5	0.5
Office Services Manager	0.5	0.5	0.0	0.0	0.0
Paralegal	0.0	0.0	1.0	0.0	0.0
Records Clerk I	1.0	1.0	1.0	1.0	1.0
Technical Print Sys Operator	1.0	1.0	1.0	1.0	1.0
	4.5	4.5	5.5	4.5	4.5



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
OffServ Sal-Empl	512IA	186,181	193,015	204,450	204,411	215,023
OffServ Emp Benefit	520IA	90,445	86,579	95,150	95,147	102,335
Contract Services	53100	1,658	246	1,300	480	1,300
Rentals & Leases	53800	57,226	55,911	83,400	63,664	83,400
Motor Veh Fuel/Repair	54100	366	1,000	5,000	—	5,000
Internal Services Charges	54300	4,803	4,811	6,117	5,662	5,400
Off Service-Supplies	544IA	605,259	459,059	1,165,600	717,356	1,167,200
Other Inventory	65300	—	—	—	(3,759)	—
Department Total		945,937	800,621	1,561,017	1,082,961	1,579,658





Program Description and Challenges

The Summit County Internal Audit Department's (IAD's) mission is to recognize and address the risks and vulnerabilities that can impact Summit County in order to assist, coordinate, and facilitate positive change and promote best practices for countywide operations while helping to ensure resources are utilized efficiently and effectively.

IAD provides auditing services, investigations, information and research, best practices, training, and advisory services to the various offices, courts, boards, and agencies in Summit County. In addition, the Summit County Audit Committee has approved contracting IAD's services out to other local government entities, both inside and outside of Summit County.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Peer Review (conducted every three years)	Generally Accepted Government Auditing Standards (GAGAS) Compliance	Full Compliance (2023)	100%
% Completion of work program	A work program is presented to and approved every quarter by the Summit County Audit Committee	100%	100%

Program Goals and Objectives

1. Complete audits and follow-ups on a risk-based approach based on the 2014 Summit County Risk Assessment update.
2. Complete audits and reviews of high-risk areas as noted in surrounding counties in order to reduce the risk in Summit County.
3. Conduct agreed-upon procedures as requested by County management or other contracting agencies.
4. Provide internal audit services to other Summit County governments/entities, inside and outside of Summit County.
5. Maintain and monitor the Summit County Employee Fraud Hotline.



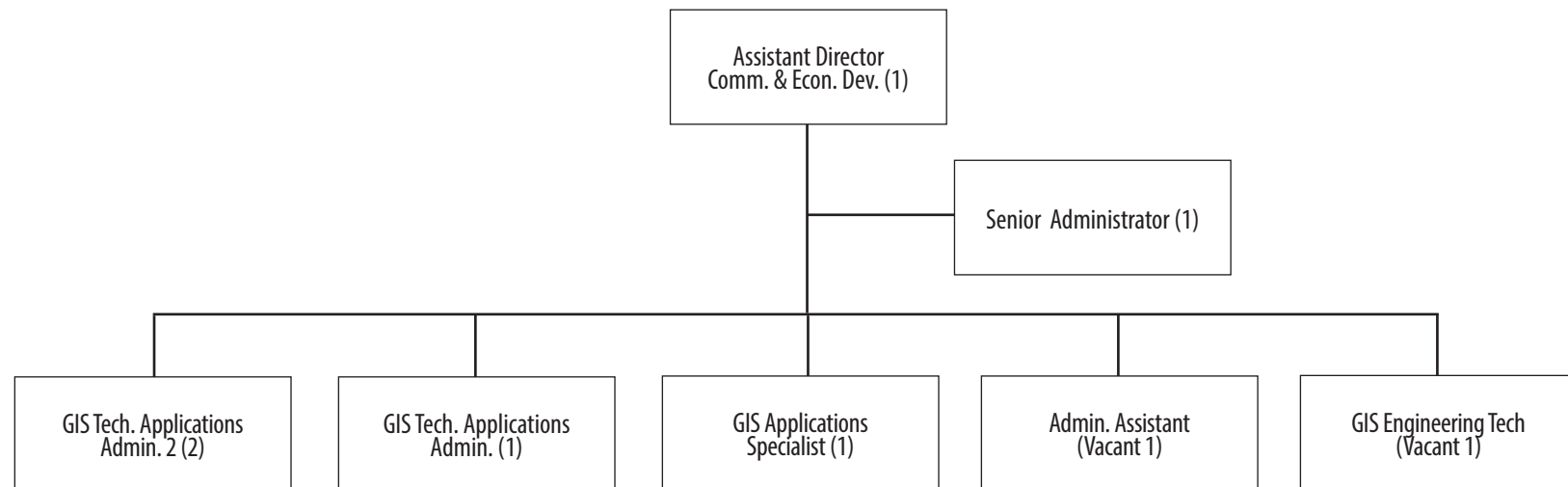
2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Assistant Director	1.0	1.0	1.0	1.0	1.0
Director of Internal Auditing	1.0	1.0	1.0	1.0	1.0
Internal Auditor 1	1.0	0.0	0.0	0.0	0.0
Internal Auditor 2	3.0	1.0	1.0	1.0	1.0
Internal Auditor 3	0.0	3.0	3.0	2.0	3.0
Staff Auditor 1	0.0	0.0	0.0	1.0	0.0
	6.0	6.0	6.0	6.0	6.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51200	509,514	517,941	570,000	509,612	596,406
Int Audit Emp Benefit	520IG	155,645	136,323	213,200	157,572	202,970
Contract Services	53100	25	5,502	4,000	44	4,000
Internal Services Charges	54300	6,343	7,100	7,510	7,506	7,100
Supplies	54400	850	226	1,500	155	1,500
Travel & Expense	55200	4,864	11,389	18,490	7,982	18,900
Other Expenses	55300	24	—	400	—	400
Equipment	57300	—	—	3,300	—	3,300
Department Total		677,265	678,481	818,400	682,870	834,576





Program Description and Challenges

The Planning/GIS Division is a division within the Department of Community and Economic Development. The planning section serves as staff for the Planning Commission and is tasked with reviewing Major and Minor subdivisions, lot splits and consolidations, zoning map amendments, and zoning code updates preparing studies, maps, and recommendations to present at the monthly meetings. The GIS section provides application development and mapping support, dashboard creation, and drone flights for all county agencies and supports the collection of property taxes and the maintenance and improvements of county-maintained infrastructure. The division is also responsible for house numbering in 21 communities in the county, which supports the daily activities of emergency responders in those communities.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Finalize Web Services Collaboration with community partners	Start community engagement to review agreements	Completed phase #2	Engage partners and review agreements
Increase the number of drone flight projects	Complete drone flights that will inform the public of Executive activities and projects	n/a	Increase flights by 50 %

Program Goals and Objectives

1. Finalize the web services collaboration process and agreement and migrate all applications to the new server architecture.
2. Increase drone mapping projects.
3. Merge Department of Sanitary Sewer Services and Planning/GIS ESRI Portals to one server



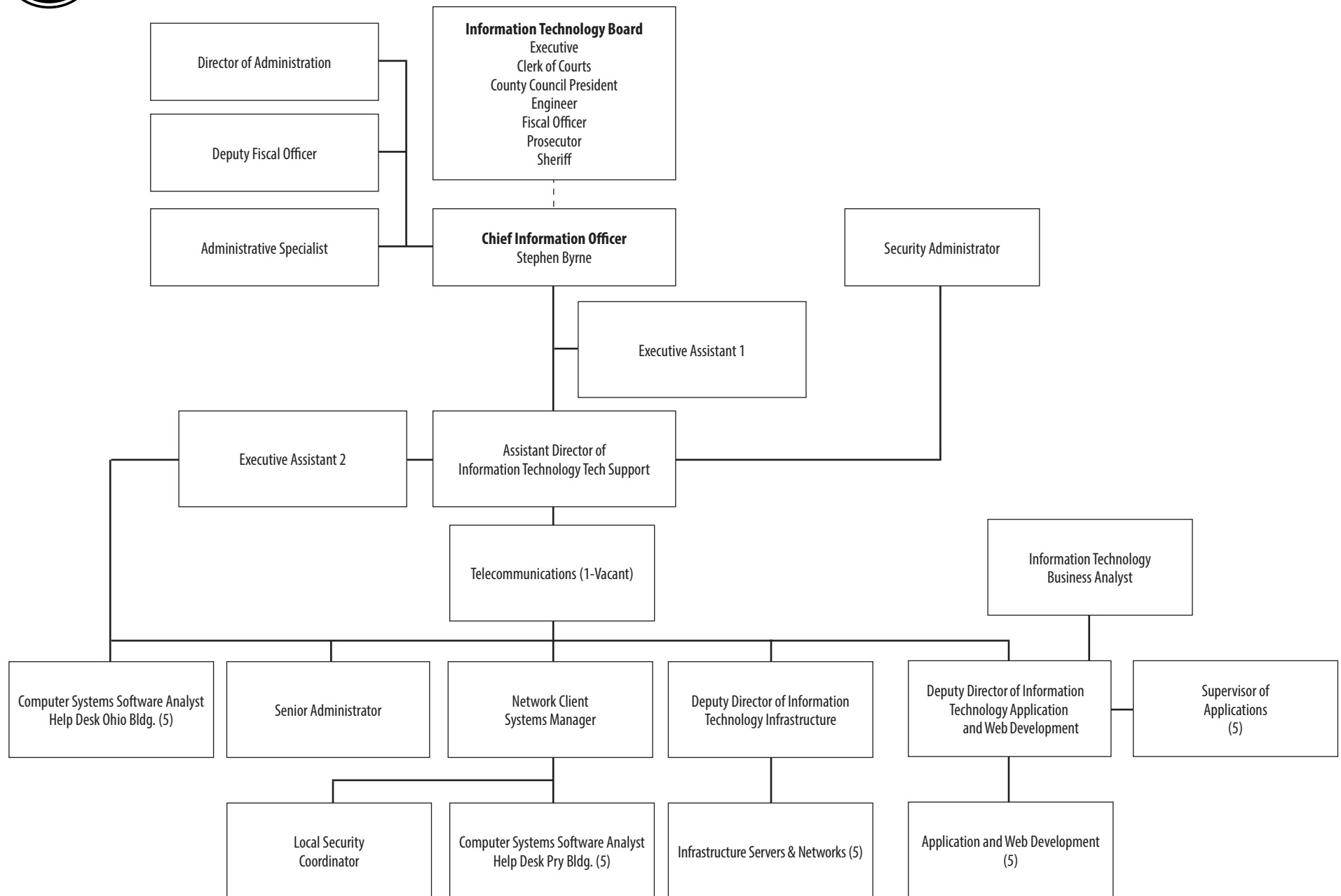
2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Assistant Director	1.0	1.0	1.0	1.0	1.0
GIS Applications Specialist	1.0	1.0	1.0	2.0	2.0
GIS Tech/Appl Administrator 2	1.0	1.0	1.0	1.0	1.0
GIS Technl/Application Admin	2.0	2.0	2.0	3.0	3.0
Senior Administrator-EXE	0.1	0.0	0.0	0.0	0.0
	5.1	5.0	5.0	7.0	7.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	51200	342,790	409,263	516,000	461,486	533,390
GIS Emp Benefit	520IH	117,449	148,767	213,100	175,052	226,382
Kaiser Perm to MMO-Medflex	52330	—	6,858	—	—	—
Contract Services	53100	306,499	297,872	394,500	280,194	394,500
Internal Services Charges	54300	3,438	1,851	10,000	7,439	10,000
Supplies	54400	4,337	3,476	5,000	1,227	5,000
Travel & Expense	55200	3,645	3,696	6,500	512	6,500
Other Expenses	55300	10,875	44,823	44,000	32,670	50,000
Department Total		789,032	916,605	1,189,100	958,580	1,225,772





Program Description and Challenges

The Office of Information Technology is a consolidation of Information Technology staff and systems for all charter offices within Summit County. We continue to look for opportunities for standardization, simplification, and improvement in all business service offerings. We also diligently protect the counties digital assets and provide cyber security awareness to all charter agency staff members. While delivering a high level of customer service and innovation, we strive for enhancements amidst the daily challenges of resources. We continue to push forward, regardless of confines, to provide the best possible IT business solution.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
System Availability	Maintain 98% uptime for all systems during business hours.	We have had one service drop to 95% uptime, but all other services exceed expectations.	We aim to meet our business services uptime of 98%
Customer Service	The average time to resolution for all Incidents, same day, 80%. The average time to resolution for all Incidents, two day, 85%. The average time to resolution for all Requests, two to five day, 80%.	Incidents, same day 93%, Incidents two day 95%, Requests two-to-five-day 88%	We aim to continue exceeding industry standards for ticket resolution time.
Security	Employ additional security measures and tools to ensure County technical assets are protected.	Started PAM and MDM implementations. Planned path for environment upgrades. Started vulnerability management implementation.	Deploy MFA for critical apps. Fully impliment PAM and MDM. Continue environment upgrades.
Business Continuity	Monitor and report backups are run successfully. Complete annual DR testing.	Database restoration testing completed weekly backup reporting successful. Finalize 2024 DR testing.	Continue to monitor and test backups. Utilize the new equipment for enhanced DR services.

Program Goals and Objectives

1. Provide reliable business services with little to no interruption.
2. Ensure requests for service are resolved in a reasonable amount of time.
3. Enhance our security stance by employing additional security services and staffing resources.
4. Maintain all backups and complete all necessary DR testing to safeguard County data.
5. Measure the health of all environments as to establish a level of prediction and reliability



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Administrative Specialist	1.0	1.0	1.0	1.0	1.0
Assistant Director	0.8	1.0	1.0	1.0	1.0
Chief Information Officer	0.9	1.0	1.0	1.0	1.0
Computer System Soft Analyst 3	0.0	1.0	1.0	4.0	4.0
Computer System Soft Analyst I	4.0	5.0	6.0	8.0	7.0
Computer System Soft Analyst II	1.3	4.0	4.0	2.0	2.0
Cyber Security Analyst	0.0	0.0	0.0	1.0	0.0
Deputy Director of IT	2.0	3.0	2.0	3.0	3.0
Deputy Fiscal Officer	1.0	1.0	1.0	1.0	1.0
Director of Administration	1.0	1.0	1.0	1.0	2.0
Executive Assistant 1	1.0	1.0	1.0	1.0	1.0
Executive Assistant 2	1.0	1.0	1.0	1.0	1.0
Help Desk Coordinator	0.0	1.0	1.0	1.0	1.0
IT Business Analyst	0.0	0.0	1.0	1.0	0.0
Network Administrator	2.0	2.0	2.0	2.0	2.0
Network Client Systems Manager	1.0	2.0	2.0	2.0	3.0
Relational Data Base Admin 3	3.0	4.0	3.0	2.0	2.0
Senior Administrator	1.0	1.0	1.0	1.0	1.0
Software Engineer-FO	6.0	6.0	6.0	5.0	5.0
Software Engineering Administr	2.0	2.0	2.0	2.0	2.0
Support Services Administrator	2.0	1.0	1.0	1.0	1.0
	30.9	39.0	39.0	42.0	41.0



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
OIT-Salaries	5120Z	2,950,559	2,965,818	3,307,600	3,177,404	3,548,754
OIT-Benefits	5200Z	963,938	967,393	1,140,000	1,044,828	1,289,514
Contract Services	53100	3,437,701	5,090,136	6,014,810	5,174,437	4,091,235
Internal Services Charges	54300	29,859	23,342	35,368	35,368	30,000
Supplies	54400	4,244	16,219	55,000	39,346	55,000
Capital Expense	55000	368,641	—	—	—	290,000
Travel & Expense	55200	414	4,524	15,000	7,020	15,000
Other Expenses	55300	14,047	7,545	25,000	885	15,000
Equipment	57300	57,489	47,427	48,500	42,369	50,000
Department Total		7,826,893	9,122,404	10,641,278	9,521,657	9,384,503



Program Description and Challenges

The Telecommunications Department oversees the County’s telephone systems. The department is responsible for maintaining equipment, facility cabling, setting up and removing users, countywide telephone directories, bill paying, departmental chargebacks and overseeing vendor contracts including the County’s current Centrex contract, newer VOIP system and Master Use Agreement with AT&T. We strive to provide great customer service and improvement to all telecommunication services.

Performance Measures

Measure	Objective	Prior Year Estimate	Budget Year Objective
Time to resolution	Respond to incidents within 48 hours and requests within 5 business days	Currently have 92% resolution rate for Incidents and 89% closure rate for Requests	Continue to meet or exceed industry standards for ticket resolution.
System Availability	Maintain 98% uptime for all systems during business hours.	All voice services are operating above the uptime goal.	Continue to maintain an uptime of 98% for telecom busines services.
Service Enhancements	Evaluate, and where appropriate, implement new technology to enhance telecommunications for the county.	Currently in 2024 we have added IPVX call recording, Call Recording on our NEC system, and implement message on-hold in the NEC system.	Solidify future support structure. Upgrade environment where appropriate.

Program Goals and Objectives

1. Provide support for all telecommunications in a timely and responsive manner.
2. Provide reliable phone services with little to no interruption.
3. Evaluate, and where appropriate, implement new technology to enhance telecommunications for the county.



2025 Budget Full-Time Employees Compared to 2021, 2022, 2023, 2024

	2021 Budgeted	2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted
Fiscal Officer 3	0.5	0.5	0.0	0.0	0.3
Help Desk Coordinator	1.0	1.0	0.0	0.0	0.0
Software Engineering Administr	0.0	0.0	1.0	1.0	1.0
Telecommunications Manager-EX	1.0	1.0	0.0	0.0	0.0
	2.5	2.5	1.0	1.0	1.3



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Telephone Sal-Empl	512IF	12,508	92,810	107,000	106,830	131,940
Telephone Emp Benefit	520IF	1,932	34,230	42,100	41,868	47,660
Rentals & Leases	53800	—	—	6,000	—	—
Advertising & Printing	53900	—	—	500	—	—
Motor Veh Fuel/Repair	54100	87	—	1,000	185	1,000
Utilities	54200	1,153,432	887,893	1,379,900	956,748	1,077,500
Internal Services Charges	54300	1,964	1,812	3,200	2,408	3,200
Supplies	54400	—	3,270	5,500	3,760	5,500
Materials	54900	—	—	16,000	—	—
Travel & Expense	55200	—	—	800	—	800
Other Expenses	55300	—	—	500	165	500
Equipment	57300	—	2,813	10,000	—	15,000
Department Total		1,169,923	1,022,828	1,572,500	1,111,964	1,283,100



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	5120Y	—	—	—	—	1,416,900
Employee Benefits	5200Y	—	—	—	—	465,315
Professional Services	53000	—	—	—	—	33,750
Contract Services	53100	—	—	—	—	38,570
Advertising & Printing	53900	—	—	—	—	1,500
Internal Services Charges	54300	—	—	—	—	17,600
Supplies	54400	—	—	—	—	6,000
Travel & Expense	55200	—	—	—	—	6,000
Other Expenses	55300	—	—	—	—	500
Department Total		—	—	—	—	1,986,135



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Salaries-Employees	5120X	—	—	—	—	483,948
Employee Benefits	5200X	—	—	—	—	230,603
Supplies	54400	—	—	—	—	2,500
Travel & Expense	55200	—	—	—	—	500
Department Total		—	—	—	—	717,551

Debt Services



Debt Limitations

Direct Debt Limitations – Revised Code provides that the net principal amount of unvoted general obligation debt of the County, excluding “exempt debt” (discussed below), may not exceed 1% of the tax valuation of all property in the County as listed and assessed for taxation, and that the principal amount of both voted and unvoted general obligation debt of the County, excluding the “exempt debt,” may not exceed a sum equal to \$6,000,000 plus 2.5% of the tax valuation in excess of \$300 million. These two limitations are referred to as the “direct debt limitations” and may be amended from time to time by the General Assembly. Further, the County’s unvoted general obligation debt for the County’s share of state highway improvements may not exceed 0.5% of the tax valuation.

Without consideration of money in the County’s Bond Retirement Fund and based on outstanding debt as of December 31, 2023 and current total assessed valuation, the County’s voted and unvoted non-exempt debt capacities are:

Limitations	Non-Exempt Debt	Additional Borrowing Capacity Within Limitation
\$6,000,000 + 2.5% = \$365,837,237	\$47,960,029	\$317,877,208
1% = \$146,934,895	\$47,960,029	\$98,974,866

Indirect Debt and Unvoted Property Tax Limitations - Voted general obligation debt may be issued by the County if authorized by a vote of the electors. Ad valorem taxes, without limitation as to amount or rate, to pay debt service on voted bonds are authorized by the electors at the same time they authorize the issuance of the bonds.

General obligation debt also may be issued by the County (and by certain overlapping subdivisions) without a vote of the electors. This unvoted debt may not be issued unless the ad valorem property tax for the payment of the debt service on (a) those bonds (or the bonds in anticipation of which BANs are issued), and (b) all outstanding unvoted general obligation bonds (including bonds in anticipation of which BANs are issued) of the combination of overlapping taxing subdivisions, including the County, resulting in the highest tax required for such debt service, in any one year is ten mills or less per \$1.00 of assessed valuation. This indirect debt limitation is imposed by a combination of provisions of the Ohio Constitution and the Revised Code. One of those provisions is commonly referred to as the “ten-mill limitation” or as the “inside millage.” The ten-mill limitation is the maximum aggregate millage for all purposes that may be levied on any single piece of property by all overlapping taxing subdivisions without a vote of the electors.

The highest debt service requirement in any year for all County debt subject to the ten-mill limitation is estimated to be \$9,976,054 in the year 2028. The payment of that annual debt service would require a levy of 0.54 mills based on current assessed valuation. The County expects to pay approximately \$1,874,504 of this maximum annual debt service requirement from sources other than ad valorem taxes, such as special assessments, State reimbursements, payments under agreements with other local governments and nonprofit corporations, utility revenues, and other sources. If those other sources for any reason are not available, the debt service could be met from the amounts produced by the millage (2.20 mills) currently allocated to the County within the ten-mill limitation.

The County’s outstanding uninsured general obligation bonds are currently rated “AA+” by Standard & Poor’s Rating Services, “Aa1” by Moody’s Investors Service, and “AA+” by Fitch Ratings.

Debt Tables A, B, and C list the County’s principal amount of outstanding debt and leeway for additional debt within the direct debt limitations, various County and overlapping general obligation debt allocations, projected debt service requirements on the bonds.



Debt Table A: Computation of Legal Debt Margin as of December 31, 2023

	2023
Assessed Valuation of County	\$14,693,489,480
Gross County Debt Outstanding	131,139,386
Less Exempted Debt:	
OWDA Loans	(6,849,585)
OPWC Loans	(273,513)
ODD Loans	-
WPCLF Loans	(34,801,154)
FWCC	(890,134)
State Infrastructure Bank Loan	
Unvoted General Obligation Bonds/Notes	
Series 2016 Bonds	(63,310)
Series 2019 Bonds - DFA	(5,205,000)
Series 2021 Bonds - Goodyear	(9,240,000)
Series 2021 Bonds - Bridgestone	(3,575,000)
Series 2022 Bonds - Various Purpose	(6,609,125)
Amount Available in Debt Service Fund	(9,425,846)
Total Subject to Direct Debt Limitation	47,960,029
Debt Limitation	
Direct Debt Limitation	\$365,837,237
Less: Net Indebtedness	(47,960,029)
Direct Debt Margin	\$317,877,208
Debt Margin as a Percentage of Debt Limit	86.89%
Unvoted Debt Limitation	
(1% of County Assessed Valuation)	\$146,934,895
Less: Net Indebtedness	(47,960,029)
Unvoted Debt Margin	\$98,974,866
Unvoted Debt Margin as a Percentage of the Unvoted Debt Limit	67.36%



Debt Table B: Computation of Direct and Overlapping Debt Attributable to Governmental Activities as of December 31, 2023

	Debt Outstanding	Percentage Applicable To County (1)	Portion of Direct and Overlapping Debt Within County
Direct:			
County of Summit	97,649,826	100.00%	\$97,649,826
Overlapping:			
Cities Wholly Within County	183,938,251	100.00%	183,938,251
Villages Wholly Within County	14,718,900	100.00%	14,718,900
Townships Wholly Within County	20,075,000	100.00%	20,075,000
School Districts Wholly Within County	445,611,344	100.00%	445,611,344
Akron Metro Regional Transit Authority	-	100.00%	-
Miscellaneous Districts Wholly Within County	6,065,000	100.00%	6,065,000
Norton City	2,497,975	99.94%	2,496,476
Akron-Summit County Library District	-	95.00%	-
Stow-Munroe Falls City School District	1,835,000	99.15%	1,819,403
Tallmadge City School District	46,556,613	98.73%	45,965,344
Springfield L School District	24,310,000	98.09%	23,845,679
Tallmadge City	1,620,000	96.75%	1,567,350
Mogadore Village	480,000	71.42%	342,816
Mogadore L School District	715,000	99.58%	711,997
Northwest L School District	7,572,093	23.43%	1,774,141
Aurora City School District	10,200,000	5.11%	521,220
Wayne Public Library District	850,000	1.99%	16,915
Highland L School District	64,215,000	0.96%	616,464
Jackson L School District	24,235,000	0.81%	196,304
Total Overlapping	855,495,176		750,282,604
Total Direct and Overlapping Debt	953,145,002		\$847,932,430

(1) Percentages determined by dividing the amount of assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the subdivisions.



Debt Table C: Projected Debt Service Requirements on General Obligation Bonds 2024 to 2043

	Projected Debt Service			Portion of Total Debt Service Anticipated To Be Paid From			
	Bonds (a)	Bonds in Anticipation of Which Notes are Outstanding	Total Debt Service	Limited Ad Valorem Taxes	Special Assessments	Sewer Receipts	Other (b)
2024	9,730,468	-	9,730,468	8,019,709	-	-	1,710,759
2025	9,965,638	-	9,965,638	8,089,932	-	-	1,875,706
2026	9,970,157	-	9,970,157	8,094,698	-	-	1,875,458
2027	9,963,549	-	9,963,549	8,093,779	-	-	1,869,770
2028	9,976,054	-	9,976,054	8,101,550	-	-	1,874,504
2029	9,967,232	-	9,967,232	8,090,973	-	-	1,876,259
2030	9,018,277	-	9,018,277	7,141,887	-	-	1,876,390
2031	7,541,225	-	7,541,225	5,664,999	-	-	1,876,226
2032	4,412,157	-	4,412,157	3,460,296	-	-	951,861
2033	4,423,257	-	4,423,257	3,468,057	-	-	955,200
2034	4,418,211	-	4,418,211	3,465,307	-	-	952,904
2035	3,852,200	-	3,852,200	2,898,670	-	-	953,530
2036	3,856,193	-	3,856,193	2,903,497	-	-	952,696
2037	3,651,288	-	3,651,288	2,696,714	-	-	954,574
2038	3,650,294	-	3,650,294	2,695,512	-	-	954,783
2039	3,642,350	-	3,642,350	2,689,028	-	-	953,322
2040	3,637,454	-	3,637,454	2,683,089	-	-	954,365
2041	3,635,083	-	3,635,083	2,681,552	-	-	953,531
2042	3,624,735	-	3,624,735	2,669,744	-	-	954,991
2043	1,656,387	-	1,656,387	280,549	-	-	1,375,838

(a) Lease payments from City of Akron on radio system equipment acquired with Series 2016 Bonds and lease payments from City of Akron and Summit Area Council of Governments for lease of County owned Public Safety Answer Point Facility and Equipment acquired with Series 2022 Bonds.



G.O. and Non-Tax Revenue Debt

	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adopted Budget	2024 Actual Principal	2024 Actual Interest	2024 Actual Expenditures	2025 Proposed Budget
Inside Millage Debt Service							
Unredeemed Principal & Interest	-	-	8,770.08	-	-	-	8,000.00
Annual Disclosure Updates	-	-	100,000.00	-	-	-	100,000.00
Trust & Port Fees	-	-	2,750.00	-	-	-	2,200.00
2010 Series C Build America Bonds	Refunded	-	-	-	-	-	-
2010 Series D Recovery Zone ED Bonds	Refunded	-	-	-	-	-	-
2013 - Juvenile Court Bonds 2002 (CR 13)	1,024,402.89	-	-	-	-	-	-
2013 - Parking Deck Bonds 2002 (CR 13)	497,238.27	-	-	-	-	-	-
2013 - Ohio Building Façade Series 2003 (AR 13)	1,742,475.00	1,424,800.00	1,424,800.00	-	-	-	-
2016 - County Radio System	673,250.00	674,400.00	674,000.00	510,000.00	164,400.00	674,400.00	674,000.00
2016 - BOE Early Voting	114,387.50	117,287.50	117,287.50	75,000.00	39,287.50	114,287.50	116,287.50
2016 - Safety Building Elevator Imp	81,287.50	79,787.50	79,787.50	55,000.00	27,727.50	82,727.50	80,587.50
2019 DFA Non-Tax Revenue Bonds - Series 2019	565,499.60	568,712	568,712.00	405,000.00	161,459.10	566,459.10	563,896.00
2021 Series-Various Purpose Refunding Bonds	918,523.22	918,770.00	918,770.00	860,000.00	87,290.00	947,290.00	945,250.00
2022 Series - Various Purpose Improvement Bonds	600,016.45	3,831,826.20	3,831,826.20	1,996,350.00	1,870,566.00	3,866,916.00	3,945,969.00
DD Property Acquisition Agreement	-	-	135,000.00	-	-	-	135,000.00
Total Inside Millage Debt Service	6,217,080.43	\$7,615,583.20	7,861,703.28	3,901,350.00	2,350,730.10	6,252,080.10	6,571,190.00
Non-Tax Revenue Debt Service							
2021A Series- Development Revenue Refunding Bonds	545,705.46	548,739.26	548,739.26	490,000.00	51,658.76	541,658.76	539,578.56
2021B Series- Taxable Development Revenue Refunding Bonds	353,953.82	1,222,151.26	1,222,151.26	1,085,000.00	140,910.00	1,225,910.00	1,224,363.76
Total Non-Tax Revenue Debt Service	899,659.28	1,770,890.52	\$1,770,890.52	1,575,000.00	192,568.76	1,767,568.76	1,763,942.32



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Debt Service	580HQ	9,400,162	11,040,573	9,977,000	9,882,718	10,200,000
	Department Total	9,400,162	11,040,573	9,977,000	9,882,718	10,200,000



Department Expenditure Summary

Description	Object #	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adjusted Budget	2024 Actual Expenditures	2025 Adopted Budget
Debt Service	580HX	3,867,084	3,811,311	5,788,400	4,022,785	5,788,400
	Department Total	3,867,084	3,811,311	5,788,400	4,022,785	5,788,400



Sewer Debt Service

	Loan #	2024 Proposed Budget	2024 Actual Principal	2024 Actual Interest	2024 Actual Expenditures	2025 Proposed Budget
Wrrsp Imprvmnts Project (Q509,534,908-2)	3878	\$229,950.00	\$114,763.65	\$200.84	\$114,964.49	\$114,964.49
Pump Station #26 Abandonment (Q330)	5059	\$34,600.00	\$28,884.29	\$6,139.85	\$35,024.14	\$35,024.14
Kenneth & Samira Sanitary Sewer Imp (Q443)	5060	\$66,400.00	\$55,274.00	\$11,623.54	\$66,897.54	\$66,897.54
Howe Road Trunk Sewer Rehab / Repair (Q611)	5076	\$42,750.00	\$34,874.60	\$8,249.19	\$43,123.79	\$43,123.79
Pump Station Telemetry	5552	\$29,500.00	\$24,536.29	\$4,611.94	\$29,148.23	\$29,148.23
Manhole Rehabilitation Program	5559	\$10,000.00	\$8,400.65	\$1,579.03	\$9,979.68	\$9,979.68
Warner Road Trunk Line & Force Main (Q830)	5721	\$34,500.00	\$26,511.93	\$7,758.85	\$34,270.78	\$34,270.78
Seasons Road Pump Station And Force Main	5722	\$24,500.00	\$18,812.43	\$5,505.55	\$24,317.98	\$24,317.98
Greensburg Massillon Rd Pump Station/Sewer, Q923	5723	\$29,000.00	\$22,385.61	\$6,551.25	\$28,936.86	\$28,936.86
Ps30 & 51 Force Main Abandonment (Q944)	6006	\$18,500.00	\$13,552.76	\$4,548.86	\$18,101.62	\$18,101.62
PS6 Force Main Replacement Ph2 (Q-325-2)	6349	\$78,000.00	\$62,273.98	\$15,659.80	\$77,933.78	\$77,933.78
WWTP#36 Upgrade (Upper Tusc)	6576	\$390,050.00	\$103,605.35	\$94,546.62	\$198,151.97	\$198,151.97
PS#48 Replacement (Q-831)	6784	\$22,000.00	\$15,273.18	\$6,462.98	\$21,736.16	\$21,736.16
Massillon Road Sanitary Sewer Imprvmnt	6865	\$32,100.00	\$23,284.78	\$8,480.44	\$31,765.22	\$31,765.22
PS6 Force Main Rplcment Ph3 (Q-325-3)	7492	\$76,500.00	\$64,214.74	\$12,105.22	\$76,319.96	\$76,319.96
Springfield WWTP RBC Elimination & Improvements	8508	\$1,230,000.00	\$1,047,409.53	\$182,244.01	\$1,229,653.54	\$1,229,653.54
Q-178 Aurora Shores Abandonment and Supplemental	8587	\$271,000.00	\$222,888.72	\$47,933.90	\$270,822.62	\$270,822.62
Q-180 Indian Creek Exposed Sewers	8823	\$40,000.00	\$30,109.71	\$9,725.63	\$39,835.34	\$39,835.34
Q-537 Cleveland-Massillon Rothrock Extension	8866	\$22,000.00	\$16,480.03	\$5,113.39	\$21,593.42	\$21,593.42
Q-614 Operations Maintenance Facility	9118	\$727,010.00	\$624,599.63	\$102,624.59	\$727,224.22	\$727,224.22
Q-834-3 Turkeyfoot Lake Sewer Improv (Design)	9119	\$258,500.00	\$258,313.80	\$0.00	\$258,313.80	\$258,313.80
Q-960 PS #30 Improvements	9258	\$63,500.00	\$63,188.40	\$0.00	\$63,188.40	\$63,188.40
Q-161-1 Crow Berkshire PH 1 (New Debt)	9496	\$23,000.00	\$22,979.80	\$0.00	\$22,979.80	\$22,979.80
Q-185-1 Hudson Area K (New Debt)	9497	\$32,162.00	\$31,447.28	\$0.00	\$31,447.28	\$31,447.28
Q-834-5 RENNIGER/CASTON SEWER IMPROV (DESIGN)	9675	\$267,302.20	\$267,302.20	\$0.00	\$267,302.20	\$267,302.20
Q 615 PS #81	10086	\$25,500.00	\$10,377.01	\$10,862.59	\$21,239.60	\$21,239.60



	Loan #	2024 Proposed Budget	2024 Actual Principal	2024 Actual Interest	2024 Actual Expenditures	2025 Proposed Budget
New Debt						
Q-452 PS 19 REPLACEMENT - CONSTRUCTION (REVERSES FLOW OUT OF MUDBROOK)		\$295,471.56	-	-	-	-
Q-960 PS 30 REPLACEMENT PH 2 - DESIGN & CONSTRUCTION		\$220,857.53	-	-	-	-
Q-166 PS 36 REPLACEMENT - CONSTRUCTION	10779	\$87,901.60	-	-	-	\$85,020.00
CITY OF TWINSBURG		\$127,747.33	-	-	-	-
Q-836 82 CONSTRUCTION (EPA PROJECT)		\$167,420.00	-	-	-	-
Q-453 PLANT 25 FISHCREEK CLARIFIER, DIGESTER, SLUDGE & OTHER - CONSTRUCTION (EPA PROJECT)	11012	\$281,050.00	-	-	-	-
Q-185-2 HUDSON SSO ELIMINATION - OEPA CONS ORDER, AREA J CONSTRUCTION		\$297,380.00	-	-	-	-
Q-186 HUDSON SSO ELIM- OEPA CONS ORDER, AREA L - CONSTRUCTION		\$88,104.00	-	-	-	-
Q-536 COPLEY TOWNSHIP SANITARY SEWER DESIGN (REIMBURSED BY COPLEY TWP)	10656	\$107,669.61	-	-	-	-
Q-165 AKRON-CLEVELAND RD. SANITARY SEWER EXTENSION		\$164,830.00	-	-	-	-
Q-460 PLANT 25 FISHCREEK RBC, BAR SCREEN, AND FILTER REPLACE/OXIDATION - DESIGN		-	-	-	-	\$167,000.00
Total OWDA Loans		\$5,644,256.22	\$3,211,744.35	\$552,528.07	\$3,764,272.42	\$4,016,292.42
This total does not include rows 75 & 76						
OPWC Loans						
Whitefriars Drive (CH030, 0% int)		\$28,800.00	\$14,395.45	-	\$14,395.45	\$14,395.45
Total OPWC Loans		\$28,800.00	\$14,395.45	-	\$14,395.45	\$14,395.45
City of Hudson (per sanitary sewer transfer agreement)						
Sewer System Improvement Phase 1, Project ID 502		\$41,800.00	\$42,179.50	-	\$42,179.50	44,539.50



	Loan #	2024 Proposed Budget	2024 Actual Principal	2024 Actual Interest	2024 Actual Expenditures	2025 Proposed Budget
Sewer System Improvement Phase 2, Project ID 502		\$73,500.00	\$72,331.50	-	\$72,331.50	70,251.50
Total Hudson Loans		\$115,300.00	\$114,511.00	-	\$114,511.00	114,791.00
Total Sewer Debt Service		\$5,788,356.22	\$3,340,650.80	\$552,528.07	\$3,893,178.87	\$4,145,478.87
Total Adopted Budget		\$5,788,400.00				\$4,200,000.00



Appropriated Bond Issuance Purpose

2013 - Ohio Building Façade Series 2003 (AR 13) – Advance Refunding of bonds originally issued in 2004 for improvements to County Administration Building Façade.

2016 - County Radio System – County share of bonds issued to upgrade the countywide 800 mhz emergency radio system to a P25 platform.

2016 - Akron Radio System – City of Akron share of bonds issued to upgrade the countywide 800 mhz emergency radio system to a P25 platform.

2016 - Safety Building Elevator Improvements – Cost of elevator replacement at County Safety Building.

2016 - BOE Early Voting – Cost of acquiring, renovating and equipping a facility to serve as an early voting center for the Board of Elections.

2019 - DFA Non-Tax Revenue Bonds - Series 2019 – Bonds issued defease debt issued by the Development Finance Authority to fund the Austen Bioinnovation Center Project.

2021 - Various Purpose Refunding Bonds – Refunding of 2010 Series C Build America and 2010 Series D Recovery Zone ED Bonds originally issued for a Telecommunication System Improvement, Clerks of Courts Case Management System Improvement, Land Acquisition and building of a Veterans Services Commission Headquarters, , Land Acquisition and building of an Animal Control facility, Summit Center Building Renovations, Courthouse Evidence Vault Improvements, Downtown Akron Skywalk Skylight Replacements, Courthouse Renovations, Various Jail Facility Improvements, and design costs for a Sheriff's Office building.

2021A - Development Revenue Refunding Bonds – Refunding of 2010 SCPA RZED Bonds originally issued for Economic Development incentives for the Bridgestone Technical Center Project located in the City of Akron.

2021B - Federally Taxable Development Revenue Refunding Bonds – Refunding of 2012 SCPA Development Revenue Bonds originally issued for Economic Development incentives for the Goodyear World Headquarters Project located in the City of Akron.

2022 - Various Purpose Improvement Bonds – paying the costs of acquisition, construction, installation, renovation and equipping of various County buildings, facilities and software: (a) Combined 911 Dispatch Center construction, (b) Summit County Courthouse and Safety Building HVAC and roof , (c) cloud based enterprise resource planning software system, (d) energy efficient lighting improvements for various County buildings and facilities (e) Medical Examiner's Office HVAC, (f) Ohio Building HVAC, roof and improvements, (g) Summit County Jail HVAC and plumbing, (h) Summit Center Building improvements

Benchmark Analysis



Summit County Internal Audit Benchmarking Analysis

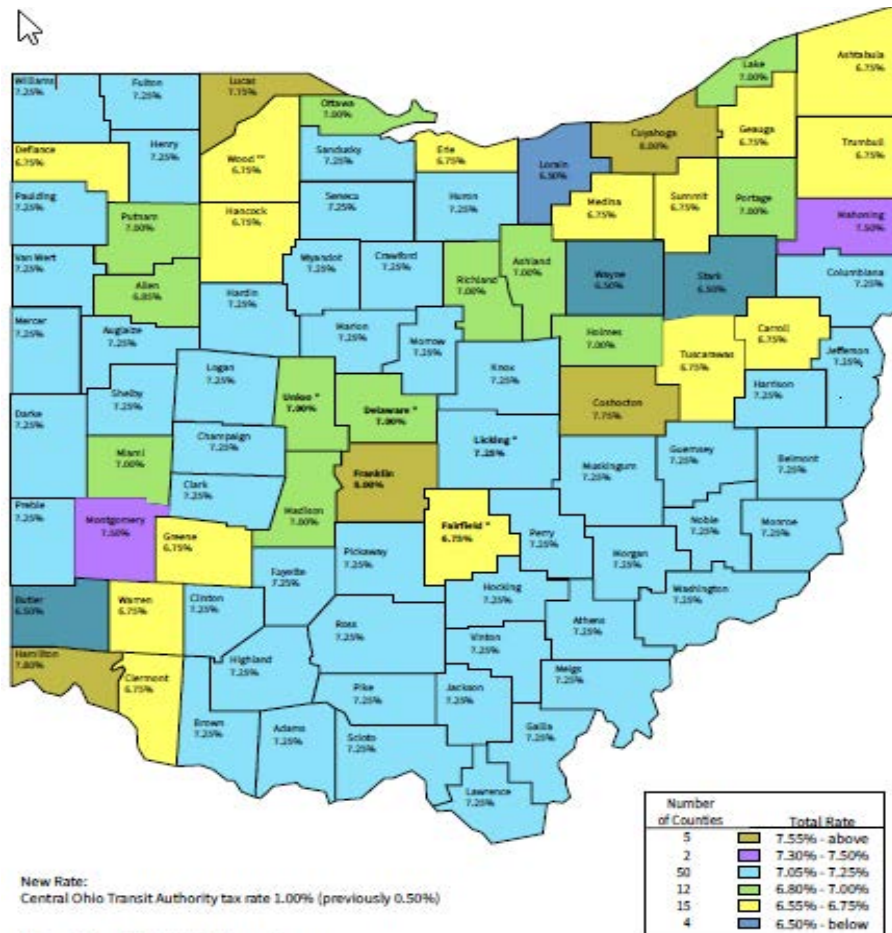
Article X of the Summit County Charter created the Department of Internal Auditing and established a County Audit Committee, to whom the Department reports. Internal audit provides an independent review function that can be invaluable to management in evaluating operations, processes, policies, and procedures. Internal audit provides a mechanism to investigate suspected fraud, waste, and abuse and provides public accountability for use of tax dollars, resulting in better government. Summit County was the first county of Ohio's 88 counties to create an Internal Audit Department and Audit Committee and remains one of only two counties in Ohio mandated to institute, oversee, and perform internal audit functions.

The Internal Audit Department regularly performs independent operational and performance audits of all County departments, courts, boards, and agencies and works on special projects related to specific issues, systems, and processes, upon requests by the Audit Committee and individual departments. The department serves as an independent, objective source of information for the citizens of Summit County and as a resource for County management to obtain advice on financial, operational, performance, information systems, and security issues, controls, and procedures.

In late 2012, the Internal Audit Department began incorporating a benchmarking analysis into its performance audits of County departments. These benchmarks primarily focus on measuring the cost and services provided by Summit County departments in comparison to similar departments in similar counties to Summit. In most cases Montgomery County Ohio and Lucas County Ohio are used, as they are the two closest counties to Ohio in population size and composition.



Summit County Financial Performance (Sales Tax)



* Portions of Delaware, Fairfield, Licking & Union counties assess a transit authority sales tax levy of 1.00% (not reflected on this map.)
** The City of Boardman in Summit County assesses a 0.50% transit tax effective April 1, 2022; the total sales and use tax rate for that municipality is 7.25% (not reflected on this map).

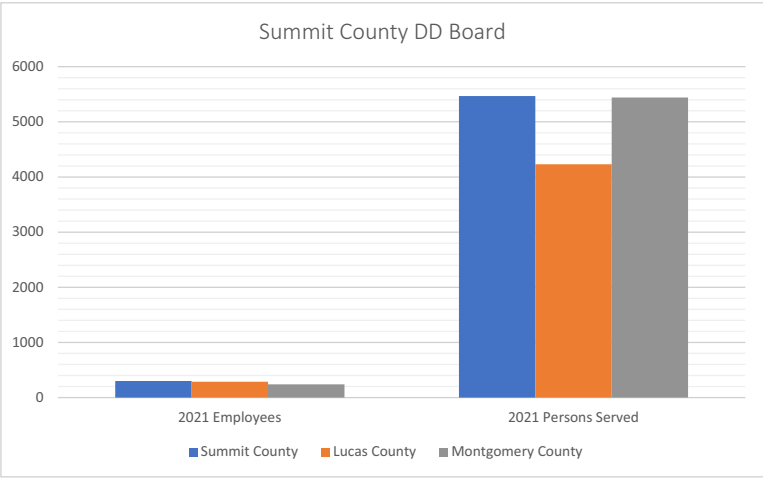
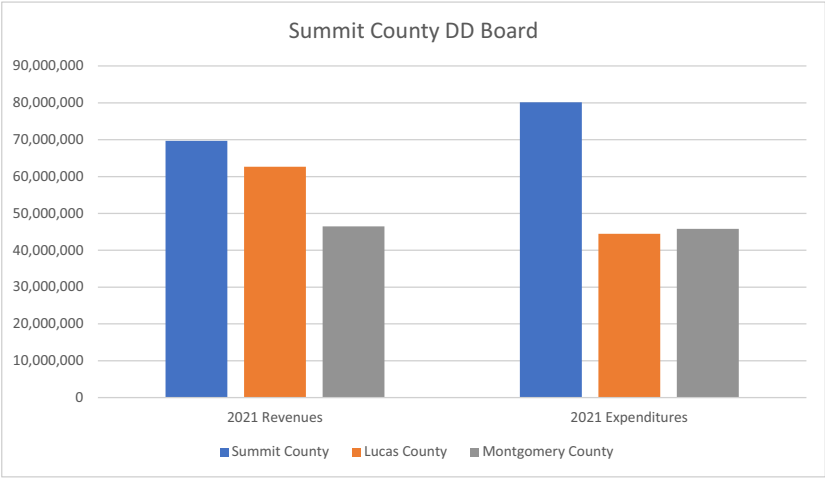
Financial Performance (County Sales Tax Rates)

County	Rate	County	Rate	County	Rate
Adams	1.50%	Hamilton	1.25%	Ottawa	1.25%
Allen	1.00%	Hancock	1.00%	Paulding	1.50%
Ashland	1.25%	Hardin	1.50%	Perry	1.50%
Ashtabula	1.00%	Harrison	1.50%	Pickaway	1.50%
Athens	1.50%	Henry	1.50%	Pike	1.50%
Auglaize	1.50%	Highland	1.50%	Portage	1.00%
Belmont	1.50%	Hocking	1.50%	Preble	1.50%
Brown	1.50%	Holmes	1.25%	Putnam	1.25%
Butler	0.75%	Huron	1.50%	Richland	1.25%
Carroll	1.00%	Jackson	1.50%	Ross	1.50%
Champaign	1.50%	Jefferson	1.50%	Sandusky	1.50%
Clark	1.50%	Knox	1.50%	Scioto	1.50%
Clermont	1.00%	Lake	1.00%	Seneca	1.50%
Clinton	1.50%	Lawrence	1.50%	Shelby	1.50%
Columbiana	1.50%	Logan	1.50%	Stark	0.50%
Coshocton	2.00%	Lorain	0.75%	Summit	0.50%
Crawford	1.50%	Lucas	1.50%	Trumbull	1.00%
Cuyahoga	1.25%	Madison	1.25%	Tuscaraw	1.00%
Darke	1.50%	Mahoning	1.50%	Union*	1.25%
Defiance	1.00%	Marion	1.50%	Van Wert	1.50%
Delaware*	1.25%	Medina	1.00%	Vinton	1.50%
Erie	1.00%	Meigs	1.50%	Warren	1.00%
Fairfield*	1.00%	Mercer	1.50%	Washington	1.50%
Fayette	1.50%	Miami	1.25%	Wayne	0.75%
Franklin	1.25%	Monroe	1.50%	Williams	1.50%
Fulton	1.50%	Montgomery	1.25%	Wood**	1.00%
Gallia	1.50%	Morgan	1.50%	Wyandot	1.50%
Geauga	1.00%	Morrow	1.50%		
Greene	1.00%	Muskingum	1.50%		
Guernsey	1.50%	Noble	1.50%		



SC Internal Audit Benchmarking Analysis - DD

Summit County Developmental Disabilities Board
2023 Benchmarking

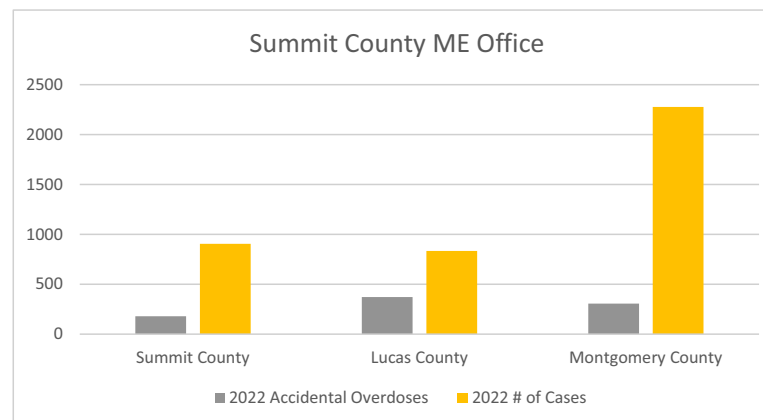
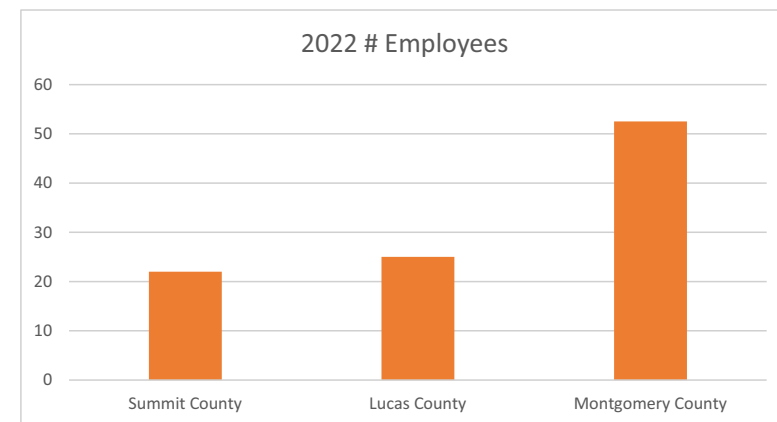
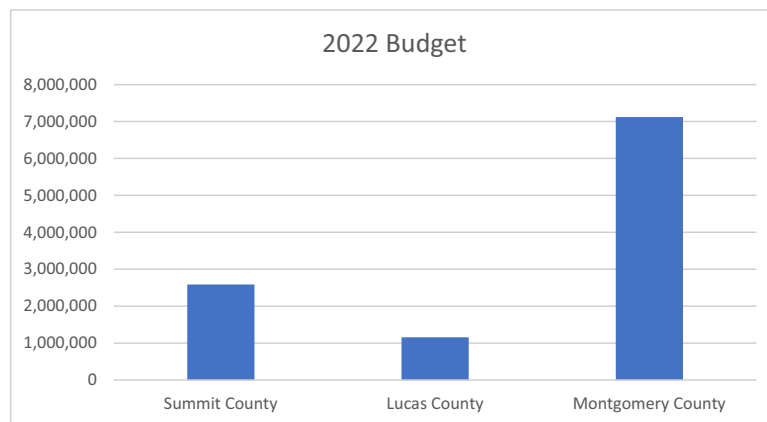




Summit County Internal Audit Benchmarking Analysis - ME

Summit County Medical Examiner's Office

2023 Benchmarking

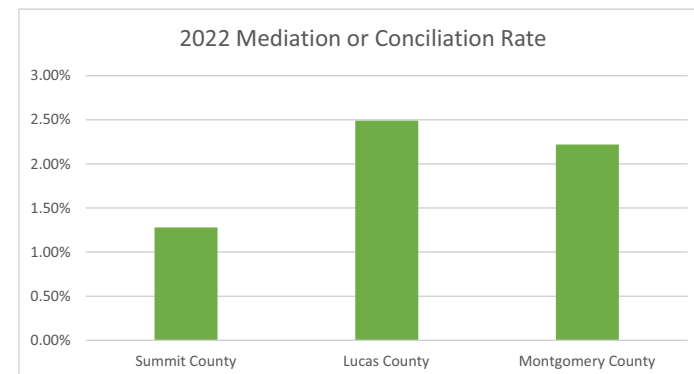
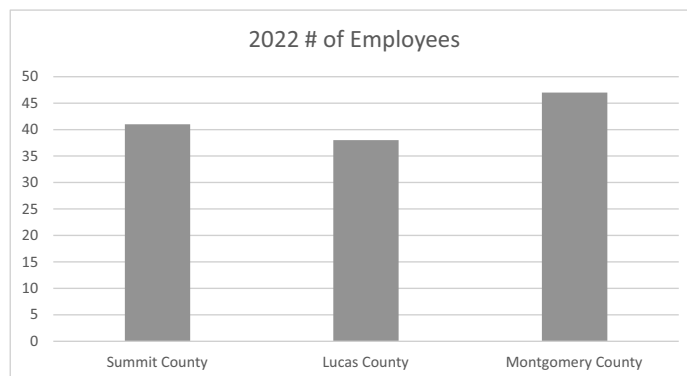
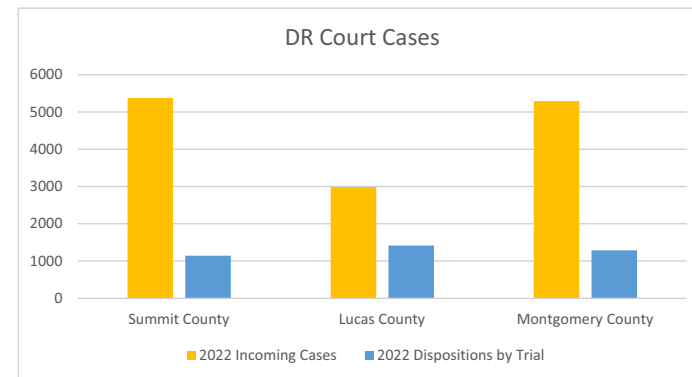
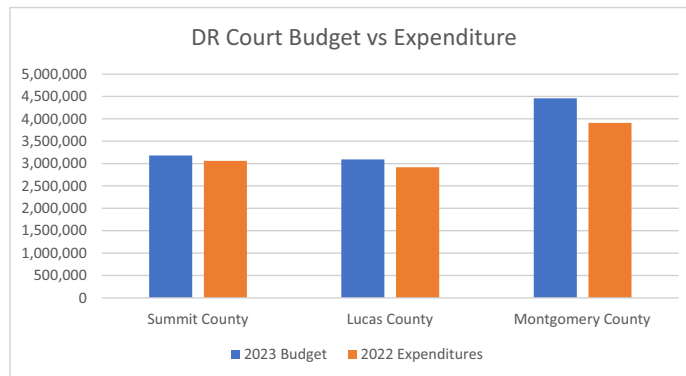




Summit County Internal Audit Benchmarking Analysis - DR Court

Summit County Domestic Relations Court

2023 Benchmarking



Capital Improvements Program (CIP)



2024-2029 SUMMIT COUNTY CAPITAL IMPROVEMENT BUDGET



**ILENE
SHAPIRO**
COUNTY EXECUTIVE



Summit County Council

Dear Council President Sims and Members:

It is my pleasure to submit to you the 2024-2029 Capital Improvement Program for the County of Summit. The investments contained in this program reflect those priorities that I believe to be crucial to the success and well-being of the residents of Summit County. This plan contains an emphasis on capital investments in critical public safety, public infrastructure and public facility needs throughout the County.

2024 will see the County undertake the relocation and consolidation of the Board of Elections (“BOE”) administrative headquarters and Early Vote Center into a single facility. The project, estimated to cost \$12.5 million, will combine the 2 standalone facilities, increase voter parking and greatly improve traffic flow for accessing the ballot drop box. The BOE will also invest \$1.7 million over 2 years for the purchase, installation and maintenance of mail balloting equipment that will provide operational flexibility and efficiencies.

The County remains committed to maintaining and upgrading its existing facilities, while incorporating energy efficiency standards into these plans. In 2024, we will continue with a multiyear initiative to upgrade HVAC systems, investing an additional \$6 million at the Courthouse and Jail. Additionally, the County will invest \$14.6 million to renovate all floors of the Ohio Building, including HVAC and elevator upgrades, as well as structural repairs, cleaning and painting of the parking deck.

In 2024 we will continue to move forward with the largest capital projects ever embarked on by Summit County government, highlighted by the investment of local and Federal ARPA money to construct a Summit County Public Safety Fiber and Communications Network (“SCPSCFCN”), a 125-mile fiber optic ring which began in 2022 and is anticipated to be completed by 2025. Through 2023, investments in this project have totaled \$11.6 million with this plan calls for an additional \$32.5 million.

This 2024 plan continues to address long overdue investments in water quality and stormwater projects across the County and seeks to utilize many of our existing assets and to leverage our partnerships with local businesses and communities. For this year, \$22.3 million is planned for improvements to our sanitary sewer system and \$11 million for various regional stormwater and surface water management projects. Maintaining our facilities and a myriad of other County owned assets, continues to be one of our most significant long-term challenges and remains vitally important to our future success as region.

Sincerely,

Ilene Shapiro
County Executive



Budget Overview

The Summit County Charter requires the County Executive to submit annually to the County Council a capital improvement program.

The program is required to include the capital improvement schedule proposed for the current fiscal year, along with the estimated cost of each item or project and the proposed method of financing. The proposal must also include planned capital improvements for the succeeding five years.

The Executive's Department of Finance and Budget prepared this budget in conformity with the Government Finance Officers Association's Recommended Practices for Capital Budgets.

OBJECTIVES OF THE CAPITAL INVESTMENT PROGRAM

1. To maintain and upgrade county facilities such as roads, bridges, water and sewer lines and buildings.
2. To minimize long-term operating costs. This can be achieved through the investment in technology and the purchase and upgrade of equipment and vehicles.
3. To encourage and promote tourism and economic development throughout the County by direct investment and partnering with area governments and institutions.
4. To improve financial planning by comparing needs with resources, estimating future bond issues and identifying potential fiscal implications.

ELIGIBILITY CRITERIA

In general, to qualify for funding through the County's capital budget, a project must have a cost of more than \$15,000 and a useful life in excess of 5 years. A qualified project may be funded through a variety of sources such as operating fund transfers and public borrowing.

FUNDING SELECTION PROCESS

Projects are selected for funding based on an overall weighting criteria which includes the degree to which the project meets capital program objectives, the availability of funding, and the ongoing operating impact it to the County.

FUNDING SOURCES

AMATS – Akron Metropolitan Area Transportation Study grant funding.

ARPA – America Rescue Plan Act. Summit County received an allocation of \$105,085,433 under section 9901 of the American Rescue Plan Act from the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund.

Bath SWMD – Fees collected from property owners who reside in the Bath Storm Water Management District.

CEAO – County Engineers Association of Ohio.

Computerization Funds – Fees collected by the Court of Common Pleas for the computerization of the Clerks of Courts, Common Pleas and Probate Court.

Credit Bridge Program (CBP) – Program available to county governments who use Federal-aid funds to replace or rehabilitate their bridges. This program permits counties to replace, rehabilitate or demolish a bridge that is not on a Federal-aid highway and receive credit for up to 80 percent of the eligible construction and construction engineering costs.

Federal Funds – Funds from a variety of federal government programs.



General Fund Capital Improvement Program (GF CIP) – Unlike various counties and local governments that have dedicated revenues of statutory set-asides for capital investment, the County’s primary source for capital is the General Fund. The General Fund Capital Improvement Program was established by the County in 2001 and was funded through an investment of General Fund dollars totaling \$21.6 million. This initial investment funded projects through 2012. From 2013 through 2021, the County transferred an additional \$22.7 million from the General Fund to fund capital administration and small projects. In 2022, the County transferred another \$4.8 million to fund projects in 2023 and \$7.8 million in 2023 to fund projects in 2024. Since the General Fund is first used to pay debt service on non-exempt general obligation bonds and the operation of the County, the County must have a funding plan for first meeting those obligations, and secondly, and no less importantly, to determine sustainable amounts of available dollars from the General Fund for capital projects.

General Obligation Debt (GO Debt) – Long term bonds financed by unvoted general property tax levies. General obligation debt is used in the financing of major projects that exceed the county’s funding ability. In certain instances, non-tax revenue bonds backed solely by the pledge of general fund revenues such as investment earnings, charges for services, fees and fines may be issued.

Insurance Retention – In 2004 the County established an insurance retention fund, used primarily to cover the cost of liability insurance for Sheriff’s deputies working extra jobs. Third party employers pay a fee of \$6.00 per hour to cover the county’s cost of insurance related to these potential incidences. Once the balance in this fund exceeds \$450,000, fund balance may be used by the Sheriff for the purchase of equipment.

Lab Funds – Funds derived from the performance of out of county autopsies performed by the Medical Examiner’s Office as prescribed by section 313.16 of the Ohio Revised Code.

Local Funds – Funds received from other political subdivisions or private developers to pay a portion of project costs. This source may also occasionally include miscellaneous small County Fund sources.

Motor Vehicle License and Gasoline Tax (MVGT) – Taxes levied on the sale of gasoline and motor vehicle licenses throughout the county. A percentage is distributed to the county and placed in the MVGT fund for operations of the Engineer.

Ohio Department of Transportation (ODOT) – Federal Funds allocated to Ohio and made available to the County.

Ohio Public Works Commission (OPWC) – Bonds issued by the State of Ohio to fund conservation and revitalization of land and water within the state. Bonds issued for this purpose are to be paid by current liquor profits and general state revenues.

Ohio Water Development Authority (OWDA) – OWDA loans are revenue obligations payable from the revenues of the systems that are improved with OWDA loans and from special assessments associated with those improvements.

Other Federal – Funds from a variety of federal government program

Other Local – Contributions from other political subdivisions or private developers to pay a portion of project costs. This source may also occasionally include miscellaneous small County Fund sources.

Permanent Improvement – Funds received from the sale of real property.

Policing Rotary Fund – Revenue collected from various funding sources including statutory and other contractual revenues.

Sewer Fund – Financed primarily by user charges.

Special Projects – Special Revenue Fund of the Summit County Common Pleas Court used for special projects at the Court’s discretion.

State of Ohio – In June of 2018, the Ohio General Assembly passed Am. Sub. S.B.135, the Voting Equipment Acquisition Program, which directed the Secretary of State to implement a program for the acquisition and funding of new voting systems for counties. The legislation required the Secretary of State to work with the Department of Administrative Services (DAS) on the solicitation of pricing for certified voting equipment and with the Office of Budget and Management (OBM) on the issuance of obligations to cover the costs of the program.

SWMD - Fees collected from property owners who reside in the Storm Water Management District.
Transportation Improvement District (TID) – Funding from ODOT that will reimburse projects by 25% up to \$250,000. Funding can be used to offset the county’s share of the project.



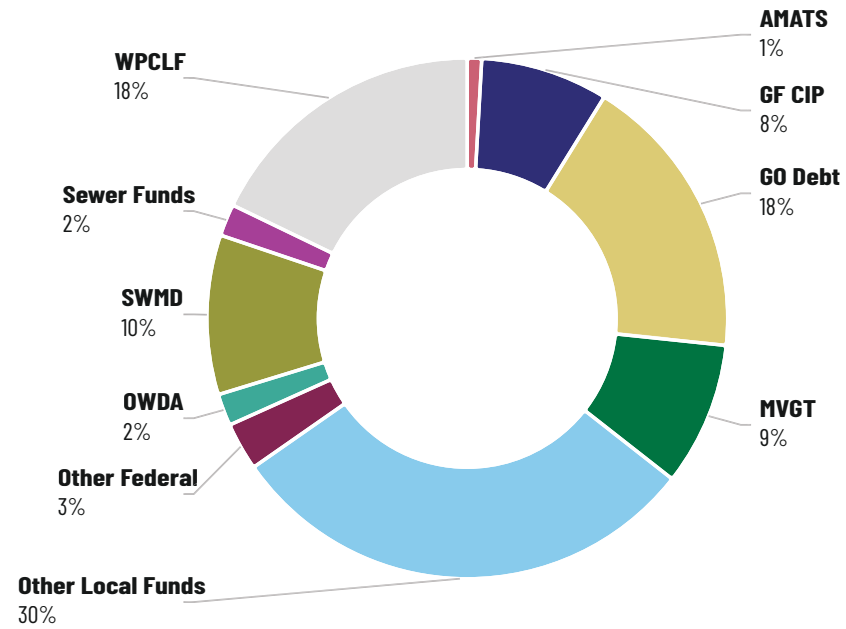
Water Pollution Control Loan Fund (WPCLF) – The WPCLF is capitalized through federal grants. The State of Ohio is required to match every \$5 dollar of federal funds with \$1 of state funds. This fund provides low interest loans to communities for wastewater treatment system improvements. It also funds other types of projects with the intent to protect and improve water resources. These projects include the control of storm water runoff, support of conservation practices on farms, brownfield cleanup, and the restoration of stream corridors and aquatic habitats.



Funding Source	Computer & Equipment	Sanitary Sewer	Facility Improvements	Roads and Bridges	Economic Development	Vehicles	Regional Stormwater	Total
GF CIP	593,165	0	5,471,800	0	1,110,000	490,000	0	7,664,965
GO Debt	0	0	18,269,300	0	0	0	0	18,269,300
Other Local	575,000	185,000	4,350,500	592,000	0	1,770,000	0	7,472,500
AMATS	0	0	0	368,000	0	0	0	368,000
CEAO	0	0	0	1,420,000	0	0	0	1,420,000
Credit Bridge	0	0	0	266,250	0	0	0	266,250
Local Funds	0	5,200,000	11,449,469	0	0	0	0	16,649,469
MVGT	390,000	0	20,000	7,703,950	0	520,000	0	8,633,950
OPWC	0	0	0	360,000	0	0	0	360,000
Other Fed	0	0	0	2,950,000	360,000	0	0	3,310,000
OWDA	0	2,500,000	0	0	0	0	0	2,500,000
Permanent Imp	0	0	2,224,000	0	0	0	0	2,224,000
Reimburse	0	1,500,000	0	0	0	0	0	1,500,000
Retention Fund	0	0	0	0	0	69,000	0	69,000
Sewer Funds	500,000	1,325,000	0	0	0	185,000	0	2,010,000
SWMD	0	0	0	0	0	0	10,355,000	10,355,000
WPCLF	0	17,915,000	0	0	0	0	0	17,915,000
Total	2,058,165	28,625,000	41,785,069	13,660,200	1,470,000	3,034,000	10,355,000	100,987,434

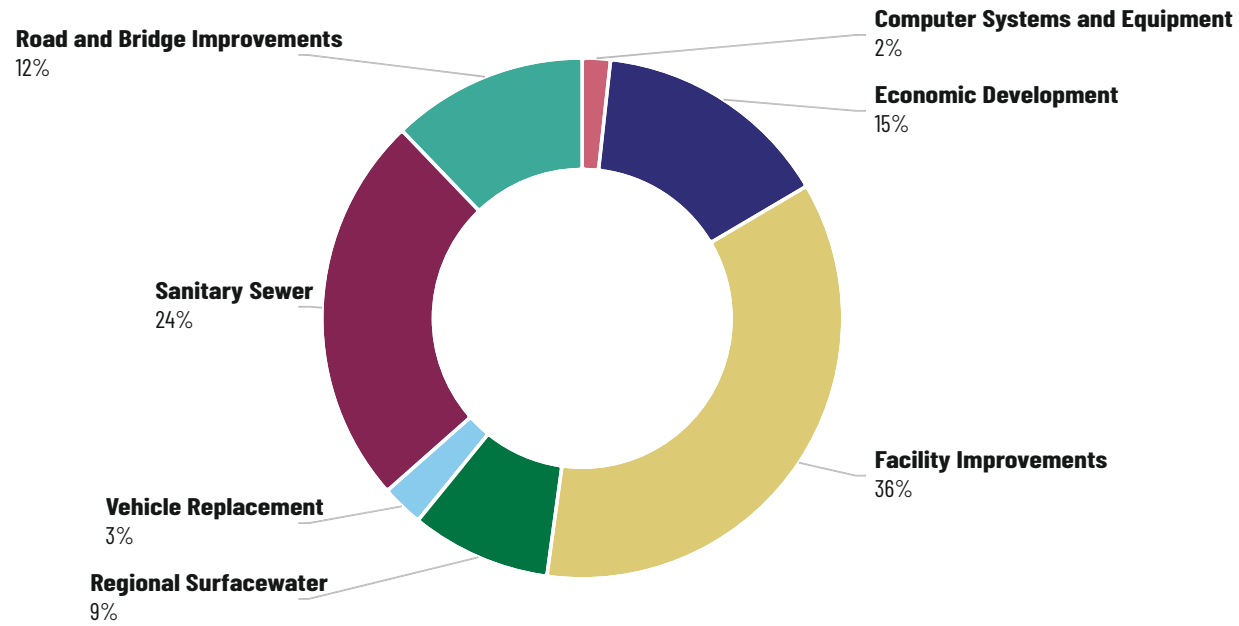


Sources and Uses by Funding Type





Uses of Funding



Facility Improvements



Facility Improvements

Description	2025	Funding Source	Total Projected Costs	Description
Engineer				
Service and Administration Buildings/Grounds				
Facility Improvements	20,000	MVGT	830,000	General Improvements anticipated to buildings at the Engineer's stations throughout the county.
Service and Administration Buildings/Grounds Subtotal	20,000		830,000	
General Government				
Animal Control Facility				
General Repairs and Maintenance	20,000	Permanent Imp	120,000	Building Improvements including paint, tile, wall coverings, and miscellaneous improvement projects.
New Garage Doors	50,000	GF CIP	50,000	Replacement of the main Garage Doors on the Building
Parking Lot & Spray Master	300,000	GF CIP	300,000	Paving project for parking lot.
Waterline to outdoor Pens	25,000	GF CIP	25,000	Permanent waterline to provide fresh water outside in the pens
Animal Control Facility Subtotal	395,000		495,000	
Board of Elections				
General Repairs and Maintenance	20,000	Permanent Imp	120,000	Building Improvements including paint, tile, wall coverings, and miscellaneous improvement projects.
Board of Elections Subtotal	20,000		120,000	
DD Board Facilities				
Facility Acquisition & Improvements	1,449,469	Local Funds	1,449,469	Property acquisition and improvements for Barberton and Cuyahoga Falls Locations. Maintenance and repairs at existing Tallmadge location.
DD Board Facilities Subtotal	1,449,469		1,449,469	
Edwin Shaw Property				
General Repairs and Maintenance	10,000	GF CIP	60,000	General maintenance and upkeep of grounds.
Edwin Shaw Property Subtotal	10,000		60,000	
Medical Examiners				
Curtain Wall replacement	450,000	GF CIP	450,000	Fix leaking 2 story curtain walls
General Repairs and Maintenance	20,000	Permanent Imp	120,000	Building Improvements including paint, tile, wall coverings, and miscellaneous improvement projects.
Storage Structure	600,000	GF CIP	600,000	Build a new Garage/Storage area next to existing garage.
Medical Examiners Subtotal	1,070,000		1,170,000	



Facility Improvements

Description	2025	Funding Source	Total Projected Costs	Description
Ohio Building				
General Repairs and Maintenance	20,000	Permanent Imp	120,000	Building Improvements including paint, tile, wall coverings, and miscellaneous improvement projects.
Physical Plants Department				
(2) F150 Pick Up Trucks	80,800	GF CIP	80,800	Replacement of 2004 Ford Ranger and 2002 Ford Van
Elevator consultant for various buildings	200,000	GF CIP	200,000	Consultant will evaluate all elevators for needed repairs and updates as well as a replacement timeline
Locks for Various County building	25,000	GF CIP	25,000	New locks for various buildings throughout County.
Physical Plants Department Subtotal	305,800		305,800	
Summit Center				
General Repairs and Maintenance	20,000	Permanent Imp	120,000	Building Improvements including paint, tile, wall coverings, and miscellaneous improvement projects.
Summit County Parking Deck				
Deck Improvement Project	885,000	Permanent Imp	885,000	Structural repairs, cleaning and painting of parking deck
General Repairs and Maintenance	20,000	Permanent Imp	120,000	Building Improvements including paint, tile, wall coverings, and miscellaneous improvement projects.
Summit County Parking Deck Subtotal	905,000		1,005,000	
Tallmadge Avenue Facility				
Canopy roof replacement	400,000	GF CIP	400,000	Replace canopy roof and soffit below at entry
General Repairs and Maintenance	20,000	Permanent Imp	120,000	Building Improvements including paint, tile, wall coverings, and miscellaneous improvement projects.
Tallmadge Avenue Facility Subtotal	420,000		520,000	
Various County Buildings				
General Repairs and Maintenance	30,000	Permanent Imp	180,000	Building Improvements including paint, tile, wall coverings, and miscellaneous improvement projects.
Replace Simplex Panels in Multiple Buildings	100,000	GF CIP	100,000	Replace fire alarm panel at the Courthouse.
Replacement drinking fountains	100,000	Permanent Imp	100,000	Replace drinking fountains in various County buildings
Various County Buildings Subtotal	230,000		380,000	
Veterans Service Bldg.				
General Repairs and Maintenance	20,000	Permanent Imp	120,000	Building Improvements including paint, tile, wall coverings, and miscellaneous improvement projects.
Veterans Service Bldg. Subtotal	20,000		120,000	



Facility Improvements

Description	2025	Funding Source	Total Projected Costs	Description
Judicial and Public Safety				
Common Pleas Court				
Courtroom Carpeting and Painting	168,000	Other Local	524,000	Carpeting and Painting for Courtrooms
Judge Chambers Security	82,500	Other Local	82,500	Video Intercoms and Possible Card Access to Judges' Chambers Areas
Common Pleas Court Subtotal	250,500		606,500	
Department of Public Safety				
Build Out of Dispatch Center	1,600,000	Other Local	1,600,000	Leverage Unused Space in Dispatch Center Building to Create State-of-the-Art Facility to Enhance
Department of Public Safety Subtotal	1,600,000		1,600,000	
Domestic Relations Court/Clerk of Courts				
General Repairs and Maintenance	20,000	Permanent Imp	120,000	Building Improvements including paint, tile, wall coverings, and miscellaneous improvement projects.
Domestic Relations Court/Clerk of Courts Subtotal	20,000		120,000	
Fairgrounds				
Backflow Installation	50,000	GF CIP	50,000	Install backflow prevention device at Fairground Campus to comply with City of Tallmadge water system requirements.
Fairgrounds Subtotal	50,000		50,000	
Fiber				
Summit County Public Safety Fiber & Comm Network	10,000,000	Local Funds	32,500,000	Construction of a 125 mile fiber optic ring which will be starting in 2022 with completion planned by 2024. The SCPSCFCN will be owned by Summit County and operated by the City of Fairlawn and will connect all 31 communities.
Fiber Subtotal	10,000,000		32,500,000	
Juvenile Court and Detention Center				
General Repairs and Maintenance	20,000	Permanent Imp	120,000	Building Improvements including paint, tile, wall coverings, and miscellaneous improvement projects.
Juvenile Court and Detention Center Subtotal	20,000		120,000	
Ohio Building				
Exterior caulking, cleaning and Painting	365,000	GF CIP	365,000	The fiberglass panels on the Ohio Building will be cleaned, caulked and re-painted.



Facility Improvements

Description	2025	Funding Source	Total Projected Costs	Description
HVAC and Finishes Upgrade Construction including 6th Floor	12,500,000	GO Debt	12,500,000	Renovate all floors of the Ohio Building. \$12.5M Estimated Construction Costs.
Ohio Building Subtotal	12,885,000		12,985,000	
Safety Building				
General Repairs and Maintenance	20,000	Permanent Imp	120,000	Building Improvements including paint, tile, wall coverings, and miscellaneous improvement projects.
Safety Building Subtotal	20,000		120,000	
Sheriff's Training Facility				
HVAC unit replacement	400,000	Permanent Imp	400,000	Replace Lead filtration and HVAC package unit for Range
Sheriff's Training Facility Subtotal	400,000		400,000	
Summit Center				
Renovation of Summit Center Building	909,300	GO Debt	1,409,300	Replace the lighting in Building along with upgrading the bathrooms and plumbing. HVAC upgrades
Summit Center Subtotal	929,300		1,529,300	
Summit County Courthouse				
Domestic Relations Court clean & seal exterior	130,000	Permanent Imp	130,000	Clean and seal the exterior facade of building
General Repairs and Maintenance	40,000	Permanent Imp	240,000	Building Improvements including paint, tile, wall coverings, and miscellaneous improvement projects.
HVAC Improvement Improvements	4,860,000	GO Debt	4,860,000	Replacement of Courthouse and Safety Building HVAC Systems and have a design contract in 2023.
Summit County Courthouse Subtotal	5,030,000		5,230,000	
Summit County Jail				
Ceiling tile replacement	350,000	GF CIP	350,000	Ceiling tiles are in need of replacement. Different styles/sizes will be used.
Door Control Upgrade	1,000,000	GF CIP	2,000,000	Upgrade current door control and alarm system with new faster technology
General Repairs and Maintenance	50,000	Permanent Imp	300,000	Building Improvements including paint, tile, wall coverings, and miscellaneous improvement projects.
HVAC and Plumbing Upgrade Project Change Orders	500,000	GF CIP	500,000	Replace heating and cooling plants, air handlers and temperature controls at the Jail and upgrade plumbing fixtures in cells with water savings devices. The project costs will be recovered through energy savings.
Lighting Lamps Replacement	100,000	GF CIP	100,000	LED lamps in existing fixtures
Paint Cells & Dayrooms	600,000	GF CIP	600,000	Painting of all cells and associated dayrooms



Facility Improvements

Description	2025	Funding Source	Total Projected Costs	Description
Paving Front and Back Lots	266,000	GF CIP	266,000	Paving work to the parking lots
Pre-Intake and Sallyport Expansion Project	2,500,000	Other Local	2,500,000	Renovation of existing Sally Port to provide necessary space for evaluation of people with minor offenses.
Window Caulk and seal	369,000	Permanent Imp	369,000	Re-seal all windows in the exterior of jail
Summit County Jail Subtotal	5,735,000		6,985,000	
Total	41,785,069		68,701,069	

Economic Development



Economic Development

Description	2025	Funding Source	Total Projected Costs	Description
Executive				
Economic Development				
AkronArts Polsky Renaissance Project	300,000	GF CIP	600,000	Total Commitment of \$600,000 for the Akron Polsky Renaissance Project with the University of Akron
ArtsNow ArtsForward Program	100,000	GF CIP	100,000	Total Project Funding \$200,000. Matching funds for grant programs dedicated to advancing and implementing the Akron/Summit Cultural Plan
Canal Way Development & Trail Plan - Grant Program	275,000	GF CIP	750,000	Total Commitment \$1.3M for the Canal Corridor Development and Trail Planning grants to various communities.
Energy Efficient Block Grant (EECBG) - 4 Charging Stations	160,000	GF CIP	520,000	County commitment of \$160,000 to match anticipated award of \$360,000 for four EV Charging Stations
Energy Efficient Block Grant (EECBG) - 4 Charging Stations	360,000	Other Fed		
Greater Akron Amenities - The Akron History Center	25,000	GF CIP	50,000	Total Commitment of \$100,000 for the Akron History Center
Greater Akron Polymer Innovation Hub Project	250,000	GF CIP	750,000	Total Commitment of \$750,000 for the Akron Polymer Innovation Hub Project
Economic Development Subtotal	1,470,000		2,770,000	
Total	1,470,000		2,770,000	

Computer Systems and Equipment



Computer Systems and Equipment

Description	2025	Funding Source	Total Projected Costs	Description
DSSS				
Operations and Maintenance				
Portable Generator 600KV - Equipment	250,000	Sewer Funds	250,000	Trailer mounted 600KV portable generator for pump stations and plants.
Spare / Replacement Pumps - Equipment	250,000	Sewer Funds	1,500,000	Pumps to be kept in inventory for entire system.
Operations and Maintenance Subtotal	500,000		1,750,000	
Engineer				
Equipment-Maintenance Department				
Heavy Equipment	390,000	MVGT	1,670,000	Boom Mower and 309 Excavator for 2025
Equipment-Maintenance Department Subtotal	390,000		1,670,000	
General Government				
Board of Elections				
Computer Replacement	239,025	GF CIP	239,025	Replace 30 Dell 3060 Desktops and 40 Lenovo M720 Desktops
Desktop Scanners	60,000	GF CIP	60,000	Replace Scanners at End of Life
Board of Elections Subtotal	299,025		299,025	
Information Technology				
Hardware & Software				
Long Term backup storage	235,000	Other Local	235,000	Long term backup devices are near end of life and will need replaced.
UPS Replacement	65,000	Other Local	65,000	Ohio Building UPS units are nearing end of life. This project will look at a centralized UPS unit for the entire building.
Hardware & Software Subtotal	300,000		300,000	
Judicial and Public Safety				
Common Pleas Court				
Desktop Computer Replacement	160,000	Other Local	160,000	HP Desktop Workstation Replacement
Firewall Replacement	50,000	Other Local	50,000	Firewalls No Longer Supported
Server Replacement	65,000	Other Local	65,000	HP VM Services and Storage SAN
Common Pleas Court Subtotal	275,000		275,000	



Computer Systems and Equipment

Description	2025	Funding Source	Total Projected Costs	Description
Domestic Relations Court				
Replace Wireless Access Points	19,740	GF CIP	19,740	Wireless Internet Access Points Outdated
Domestic Relations Court Subtotal	19,740		19,740	
Sheriff				
(3) Washers- Jail Laundry	107,000	GF CIP	107,000	(3) Washers- Jail Laundry- replace old ones
(3) x-ray machines in Courthouse	138,300	GF CIP	138,300	(3) X ray machines in Courthouse
(4) Drones	29,100	GF CIP	29,100	(4) Drones
Sheriff Subtotal	274,400		274,400	
Total	2,058,165		4,588,165	

Vehicles



Vehicles

Description	2025	Funding Source	Total Projected Costs	Description
DSSS				
Operations and Maintenance				
International Tank Truck - Vehicle	50,000	Sewer Funds	250,000	Replacement and/or purchase of various vehicles and mobile equipment. All replacements are necessary due to unreliability, poor physical condition and high/increasing maintenance costs.
Three Pickup Trucks	135,000	Sewer Funds	205,000	Replacement of mobile equipment. All replacements are necessary due to unreliability, poor physical condition and high/increasing maintenance costs.
Operations and Maintenance Subtotal	185,000		455,000	
Engineer				
Equipment-Maintenance Department				
Dump Plows	430,000	MVGT	2,620,000	Replacement of 2 dump plows
Light Duty Trucks	90,000	MVGT	540,000	Purchase of 4 light-duty trucks as replacement vehicles.
Equipment-Maintenance Department Subtotal	520,000		3,160,000	
General Government				
Physical Plants Department				
Lift for Maintenance Department	30,000	GF CIP	30,000	Lift for Maintenance for safety
New Pick up 2500 size	50,000	GF CIP	50,000	New 3/4 ton pickup for department
Physical Plants Department Subtotal	80,000		80,000	
Judicial and Public Safety				
Common Pleas Court				
Probation Vehicle Replacements	120,000	Other Local	120,000	Replace 4 Aging Ford Fusions
Common Pleas Court Subtotal	120,000		120,000	
Department of Public Safety				
Hazmat Vehicle Replacement	250,000	GF CIP	1,000,000	Replace 1995 Response Vehicle with 75% Grant Funding and 25% Grant Match
Hazmat Vehicle Replacement	750,000	Other Local		
Mobile Command Vehicle	100,000	GF CIP	1,000,000	New Vehicle - Not a Replacement - 10% Grant Match
Mobile Command Vehicle	900,000	Other Local		
Department of Public Safety Subtotal	2,000,000		2,000,000	



Vehicles

Description	2025	Funding Source	Total Projected Costs	Description
Sheriff				
(2) Prisoner Transport Vans for Jail and Courthouse	54,000	GF CIP	54,000	(2) Vans
(2) unmarked administration vehicles	69,000	Retention Fund	69,000	(2) Unmarked Vehicles
(2) upfit Kits for Prisoner Vans- lights, sirens, cages, etc.	6,000	GF CIP	6,000	(2) upfit Kits for Prisoner Vans- lights, sirens, cages, etc.
Sheriff Subtotal	129,000		129,000	
Total	3,034,000		5,944,000	

Engineer



Bridge Improvements

Description	2025	Funding Source	Total Projected Costs	Description
Engineer				
Bridge Engineering and Construction Projects				
Brecksville Rd Bridge(RFV-017-2461)	40,000	MVGT	2,890,000	This existing bridge over Furnace Run in the Village of Richfield was built in 1932. It has a condition rating of 4-A, is structurally deficient and has a sufficiency rating = 65.4 This concrete bridge continues to deteriorate at an
Bridge Repair/Rehabilitation (Misc bridge repairs)	250,000	MVGT	3,750,000	2025 and beyond Misc bridge locations TBD
Everett Rd Bridge (BST-047-0552)	15,000	MVGT	315,000	This bridge over Riding Run GA = 3-P. Load posted 80% of legal limit, 70% EV. Sufficiency Rating = 33.0 SD. This 82 year old single span, concrete slab is in serious condition.
High Level Bridge (AKR-008-0908)	50,000	MVGT	71,500,000	High Level Bridge over the Cuyahoga River (70+ years old). This is a total replacement project on the county's most complex and expensive structure. A Life Cycle Cost Analysis Study completed in 2017 indicates
High Level Bridge (AKR-008-0908)	2,950,000	Other Fed		
High Level Bridge (AKR-008-0908)	250,000	Other Local		
High Level Bridge (AKR-008-0908)	250,000	Other Local		
Medina Line Bridge (NTC-002-0071)	100,000	MVGT	615,000	Medina County Engineer requested NOT to combine their bridge with our bridge over Mohler Ditch (< 20 ft span)
Minor Road Bridge (COP-207-0091)	100,000	MVGT	615,000	Bridge over Branch of Wolf Creek GA = 4-A in poor condition. Sufficiency Rating = 54.5 SD.
Mt Pleasant Rd Bridge (GRT-007-0150)	800,000	MVGT	800,000	Replace superstructure of existing 40 ft. wide bridge over Nimisila Creek with a prestressed box beam bridge with composite deck and triple steel tube railing and minor approach work.
Portage Lakes Drive Bridge (COV-075-0082) Culvert extension and field paving	275,000	MVGT	275,000	This is a culvert extension and field paving project to increase the strength of the COV-075-0082 located in Coventry Township.
Riverview Road (BST-009-01316) SFN 7733003	600,000	MVGT	600,000	Replace current bridge with a GA=4, SR=53.3 SD Single span slab built in 1928
Snyder Avenue Bridge (BAR-003-0160)	1,420,000	CEAO	1,815,000	Bridge over Tuscarawas River, GA = 4-P, Sufficiency Rating = 47.0 SD. Load posted 60% of legal limit. 58 year old prestressed concrete box beam on 101 year old substructure.
Snyder Avenue Bridge (BAR-003-0160)	266,250	Credit Bridge		
Snyder Avenue Bridge (BAR-003-0160)	128,750	MVGT		
Vanderhoof Rd Bridge (FRA-215-0310)	100,000	MVGT	665,000	Bridge over a branch of the Tuscarawas River GA = 4-A in poor condition. Sufficiency Rating = 33.3 SD.
Wheatley Road Bridge (RFT-174-0250)	15,000	MVGT	140,000	This bridge over Riding Run GA = 3-P. Load posted 35% OLL. Sufficiency Rating = 12.7 SD.
Bridge Engineering and Construction Projects Subtotal	7,610,000		83,980,000	
Total	7,610,000		83,980,000	



Road & Ditch Improvements

Description	2025	Funding Source	Total Projected Costs	Description
Engineer				
Economic Development				
CED Grants	250,000	MVGT	1,250,000	County participation in community administered transportation related economic development projects. CID YYYY-123
Economic Development Subtotal	250,000		1,250,000	
Highway Engineering Projects				
Landslide Mitigation	100,000	MVGT	700,000	This project will provide on-going assessment of current landslide hazards, natural stream bank repairs, and begin emergency repairs of landslide damage as needed. CID YYYY-111
Roadway Design	100,000	MVGT	1,300,000	Annual Task Order for our roadway design for locally funded roadway projects. CID YYYY-125
Highway Engineering Projects Subtotal	200,000		2,000,000	
Pavement, Culvert & Ditch Maintenance				
Annual Roadway Maintenance	500,000	MVGT	2,500,000	This program is a combination of road maintenance and safety projects that affect the structural strength of the roadway.
Annual Roadway Resurfacing	4,000,000	MVGT	22,840,000	This program is a combination of resurfacing projects that affect the structural strength of the roadway.
Annual Roadway Resurfacing	360,000	OPWC		
CEAO Safety Studies	5,200	MVGT	26,000	Annual funds from the Federal Highway Administration that go towards various traffic or intersection safety studies.
Cleveland-Mass. Rd. Sidewalk	368,000	AMATS		
Cleveland-Mass. Rd. Sidewalk	92,000	Other Local	460,000	Bath Twp. Project administered by SCE.
Culvert Replacement Program	175,000	MVGT	1,375,000	The installation and/or removal and replacement of storm sewer, ditch, and pavement to prevent flooding and damage to roads in various locations throughout the county. Project areas determined by condition
Intersection Improvements	100,000	MVGT	1,100,000	Safety and traffic control improvements at existing intersections throughout the County. Includes force account and contractor work as needed.
Pavement, Culvert & Ditch Maintenance Subtotal	5,600,200		28,301,000	
Total	6,050,200		31,551,000	



Regional Stormwater

Description	2025	Funding Source	Total Projected Costs	Description
Engineer				
Surface Water Management				
Bonnebrook Dr. Pond	200,000	SWMD	200,000	Reconfigure existing pond with Smart Outlet Control to lower water level prior to storms and release the stormwater slowly to return to normal level.
Chaffee Culvert	500,000	SWMD	500,000	Construct SWM / bankfull wetland, improve channel and replace Chaffee culvert.
Contractual Engineering Services	100,000	SWMD	500,000	Stormwater general administration services, engineering, right-of-way acquisition, environmental consultation services and other adjunct
Copley Ditch	1,500,000	SWMD	1,500,000	Reconstruct Copley Ditch from Norton N Corp Line to Copley Meadows with two-stage ditch, sod access roadway and bank-full wetlands (where practical). Remove private crossing obstructions where applicable.
Copley Meadows Area	800,000	SWMD	800,000	Construct bankfull wetland; restore stream banks; improve connection of allotment storm outfalls to new wetland; remove silt/debris/obstructions (farm drive culvert may be an obstruction) downstream of new wetland.
Darrow/Marwell Retention Basin	700,000	SWMD	700,000	Acquire easement over wetlands on property located east of the homes at the end of McCausland Dr. and Estate Ave. and south of the homes along Marwell Dr.;
Dorwick Ditch	1,400,000	SWMD	1,400,000	A) Construct retention basin and bankfull wetland north of Marwyck Dr. B) Construct bankfull wetland along channel south of Marwyck Dr, acquiring lowlands needed between Olde 8 and Dorwick
Everett/Oakhill	400,000	SWMD	400,000	Reconfigure existing pond with Smart Outlet Control to lower water level prior to storms and release the stormwater slowly to return to normal level. Remove Everett stone culvert and restore stream
Penguin Area	2,000,000	SWMD	2,000,000	Construct 5 acres of SWM basins and/or bankfull wetlands and improve stream channel at 2 locations: A) west of Glenmount Ave./ north of US224 and B) north and east of Penguin Apartments. Replace culvert under Glenmount. Ohio Edison 3 parcels
Pond Brook	200,000	SWMD	200,000	Liberty Park. Pond Brook Stream Restoration, 1500 ft
Regional Stormwater Mapping	250,000	SWMD	250,000	The Goal of this MS4 Mapping project is to create a map to be used to meet OEPA requirements for the purpose of Illicit Discharge Detection and Elimination (IDDE).
Springfield Lake 1	1,200,000	SWMD	1,200,000	Spr Lake Outlet channel improvements, including demolition of encroaching structures. May include adding a "smart" outlet control.
Springfield Lake 2	680,000	SWMD	680,000	Springfield Lake watershed upland SWM basins
Stubbins-Farnham	425,000	SWMD	425,000	Construct SWM / bankfull wetland, improve ditches
Surface Water Management Subtotal	10,355,000		10,755,000	
Total	10,355,000		10,755,000	

Sanitary Sewer



Environmental Improvements

Description	2025	Funding Source	Total Projected Costs	Description
DSSS				
Operations and Maintenance				
Television Truck-Calcium Removal	130,000	Sewer Funds	650,000	CTTV Truck Combo with Calcium Cutter. Necessary for stop televising and cleaning of sanitary sewers.
Operations and Maintenance Subtotal	130,000		650,000	
Pump Station Improvements				
PS 30 Replacement Ph 2 - Construction	3,000,000	WPCLF	5,000,000	Replace pump station due to major deficiencies and pending failure; reuse equipment installed in rehabilitations.
PS 36 Replacement - Construction	2,500,000	OWDA	2,500,000	Rehab/replacement of electrical motors and pumps to attain proper/necessary pumping rate of 250 gpm. These repairs are in lieu of replacing 12,400lf of 8" and 12" VCP.
PS 6 & 13 Replacement - Construction	3,000,000	WPCLF	5,500,000	Replacement of pump station located at 5246 Hudson Drive.
PS 82 Improvements - Construction	2,300,000	WPCLF	3,300,000	Repair/replacement of tops or construction of structure to eliminate infiltration of storm water: potential solution similar to repairs recently performed at PS 72.
PS 95 Force Main Realignment - Design	200,000	WPCLF	200,000	Redirection of the flow from the existing PS95 to the new Wastewater Treatment Plant in Macedonia.
Pump Station Improvements Subtotal	11,000,000		16,500,000	
Sewer System Improvements				
Boston Township - Akron-Cleveland Sanitary Sewer Extension	1,200,000	Local Funds	4,000,000	Sanitary Sewer Extension on Akron-Cleveland to support economic development and job retention.
Boston Township - Akron-Cleveland Sanitary Sewer Extension	185,000	Other Local		
Boston Township - Akron-Cleveland Sanitary Sewer Extension	2,615,000	WPCLF		
City of Green Roundabout Imp. PID 103173	350,000	Sewer Funds	350,000	Replacement of ten inch force main with sixteen inch force main as part of City of Green roundabout project
City of Tallmadge Joint Facilities Improvements	100,000	Sewer Funds	100,000	City of Tallmadge joint facilities improvements per treatment agreement.
Copley Rd. Sanitary Sewer Improvements	1,500,000	Reimburse	1,500,000	Sanitary Sewer Extension Copley Rd. - support economic development and job retention.
Hudson SSO Elim - OEPA C.O., 185-3 Ph 2 P.S. - Construction	1,000,000	WPCLF	3,000,000	Phase 2 Pump Station; DSSS financial participation for PS construction. Project will reduce sanitary sewer overflows.
Mogadore Sewer System Rehabilitation - Construction OPWC	100,000	Sewer Funds	500,000	Rehabilitation and/or replacement of aging sewer infrastructure to eliminate inflow and infiltration and to meet OEPA CMOM requirements.



Environmental Improvements

Description	2025	Funding Source	Total Projected Costs	Description
New Franklin 6 Manchester Rd PS & Coll Sys - Construction	250,000	Sewer Funds	250,000	New Growth. Assessed project. Construction of a new pump station, force main and collection system with flow going to Barberton WWTP
Plant 25 Sodium Aluminate Tank - Construction	30,000	Sewer Funds	30,000	Current Treatment Process at Plant 25 utilizes Ferric Chloride. To enhance our effluent discharge - changeover to Sodium Aluminate for chemical treatment
Plant 25 Strainer Replacement - Construction	40,000	Sewer Funds	40,000	The sludge dewatering belt presses, at the Fishcreek WWTP (Plant 25), in Stow, use high pressure water to continuously clean the belts while operating. Strainers are required
Plant 25 Tertiary Building Heater Replacement - Equip	20,000	Sewer Funds	20,000	The existing heaters at the Stow Fishcreek WWTP (Plant 25) in the tertiary building are 20 years old and require replacement for both operation and efficiency.
Plant 36 Upper Tusc Tertiary Media Replacement - Equip	15,000	Sewer Funds	45,000	Fuzzy Ball media replacement
Village of Boston Heights Wolcott Dr. Imp. (RES 2021-273)	50,000	Sewer Funds	50,000	OPWC participation in Wolcott Dr. Improvement. Includes new sanitary sewer. Minor growth project.
Sewer System Improvements Subtotal	7,455,000		9,885,000	
WWTP Improvements				
City of Barberton WWTP Upgrade Participation (RES 2021-216)	150,000	Sewer Funds	150,000	Summit County share via intergovernmental agreement for CoB/DSSS WWTP improvements
Peninsula WWTP & Collection System - Construction	4,000,000	Local Funds	11,500,000	Centralized collection and treatment system in the Village of Peninsula
Peninsula WWTP & Collection System - Design	800,000	WPCLF	800,000	Design of a local sanitary sewer collection system and sewage treatment plant to serve the downtown area of the Village of Peninsula, eliminating both deteriorating septic systems and localized commercial sanitary treatment systems.
Plant 25 Fishcreek Clarifier, Digester, Sludge - Const	4,000,000	WPCLF	7,500,000	Rehabilitation/recoating portions of the final clarifiers, upgrade to sludge ps#2, and resurfacing of roadways.
Plant 25 Fishcreek RBC - Design	1,000,000	WPCLF	3,000,000	Replace RBCs due to age/non-operation and replace with oxidation ditch. This improvement will allow treatment of 8 MGD.



Environmental Improvements

Description	2025	Funding Source	Total Projected Costs	Description
Plant 36 Influent Pump Station Pump Replacement	25,000	Sewer Funds	25,000	Replace aging pumps in influent pump stations at Plant 36
Plant 36 Tertiary Door Replacement	15,000	Sewer Funds	15,000	Replace door on Tertiary Building at Plant 36.
Plant 36 Upper Tusc Digester Improvements - Equipment	50,000	Sewer Funds	50,000	Replacement of coarse bubble diffusers with fine bubble diffusers
WWTP Improvements Subtotal	10,040,000		23,040,000	
Total	28,625,000		50,075,000	

2025-2030 Summary of Improvements



2025-2030 Summary

Description	2025	2026	2027	2028	2029	2030	Total Projected Costs
Computer Systems & Equipment	2,058,165	835,000	750,000	775,000	550,000	500,000	5,468,165
Environmental Improvements	28,625,000	48,197,000	29,550,000	41,580,000	33,296,000	25,785,000	207,033,000
Vehicles	3,034,000	1,005,000	570,000	590,000	590,000	590,000	6,379,000
Bridge Improvements	7,610,000	7,630,000	9,526,700	6,280,000	7,840,000	73,593,000	112,479,700
Facility Improvements	41,785,069	38,219,000	3,438,000	450,000	450,000	450,000	84,792,069
Road & Ditch Improvements	6,050,200	15,694,400	11,572,200	15,372,000	7,610,700	6,840,000	63,139,500
Regional Stormwater	10,355,000	100,000	100,000	100,000	100,000	0	10,755,000
Economic Development	1,470,000	850,000	300,000	50,000	50,000	50,000	2,770,000
Total	100,987,434	112,530,400	55,806,900	65,197,000	50,486,700	107,808,000	492,816,434



2025-2030 Sources and Uses Summary

Funding Source	Computer & Equipment	Sanitary Sewer	Facility Improvements	Roads and Bridges	Economic Development	Vehicles	Regional Stormwater	Total
GF CIP	593,165	0	5,471,800	0	1,110,000	490,000	0	7,664,965
GO Debt	0	0	18,269,300	0	0	0	0	18,269,300
Other Local	575,000	185,000	4,350,500	592,000	0	1,770,000	0	7,472,500
AMATS	0	0	0	368,000	0	0	0	368,000
CEAO	0	0	0	1,420,000	0	0	0	1,420,000
Credit Bridge	0	0	0	266,250	0	0	0	266,250
Local Funds	0	5,200,000	11,449,469	0	0	0	0	16,649,469
MVGT	390,000	0	20,000	7,703,950	0	520,000	0	8,633,950
OPWC	0	0	0	360,000	0	0	0	360,000
Other Fed	0	0	0	2,950,000	360,000	0	0	3,310,000
OWDA	0	2,500,000	0	0	0	0	0	2,500,000
Permanent Imp	0	0	2,224,000	0	0	0	0	2,224,000
Reimburse	0	1,500,000	0	0	0	0	0	1,500,000
Retention Fund	0	0	0	0	0	69,000	0	69,000
Sewer Funds	500,000	1,325,000	0	0	0	185,000	0	2,010,000
SWMD	0	0	0	0	0	0	10,355,000	10,355,000
WPCLF	0	17,915,000	0	0	0	0	0	17,915,000
Total	2,058,165	28,625,000	41,785,069	13,660,200	1,470,000	3,034,000	10,355,000	100,987,434



2025-2030 Detail of Improvements

Facility Improvements

Description	2025	2026	2027	2028	2029	2030	Total Projected Costs	Funding Source
Engineer								
Service and Administration Buildings/Grounds								
Facility Improvements	20,000	410,000	100,000	100,000	100,000	100,000	830,000	MVGT
General Government								
Animal Control Facility								
General Repairs and Maintenance	20,000	20,000	20,000	20,000	20,000	20,000	120,000	Permanent Imp
New Garage Doors	50,000	0	0	0	0	0	50,000	GF CIP
Parking Lot & Spray Master	300,000	0	0	0	0	0	300,000	GF CIP
Waterline to outdoor Pens	25,000	0	0	0	0	0	25,000	GF CIP
Board of Elections								
General Repairs and Maintenance	20,000	20,000	20,000	20,000	20,000	20,000	120,000	Permanent Imp
DD Board Facilities								
Facility Acquisition & Improvements	1,449,469	0	0	0	0	0	1,449,469	Local Funds
Edwin Shaw Property								
General Repairs and Maintenance	10,000	10,000	10,000	10,000	10,000	10,000	60,000	GF CIP
Medical Examiners								
Curtain Wall replacement	450,000	0	0	0	0	0	450,000	GF CIP
General Repairs and Maintenance	20,000	20,000	20,000	20,000	20,000	20,000	120,000	Permanent Imp
Storage Structure	600,000	0	0	0	0	0	600,000	GF CIP
Ohio Building								
General Repairs and Maintenance	20,000	20,000	20,000	20,000	20,000	20,000	120,000	Permanent Imp
Physical Plants Department								
(2) F150 Pick Up Trucks	80,800	0	0	0	0	0	80,800	GF CIP
Elevator consultant for various buildings	200,000	0	0	0	0	0	200,000	GF CIP



Description	2025	2026	2027	2028	2029	2030	Total Projected Costs	Funding Source
Locks for Various County building	25,000	0	0	0	0	0	25,000	GF CIP
Summit Center								
General Repairs and Maintenance	20,000	20,000	20,000	20,000	20,000	20,000	120,000	Permanent Imp
Summit County Parking Deck								
Deck Improvement Project	885,000	0	0	0	0	0	885,000	Permanent Imp
General Repairs and Maintenance	20,000	20,000	20,000	20,000	20,000	20,000	120,000	Permanent Imp
Tallmadge Avenue Facility								
Canopy roof replacement	400,000	0	0	0	0	0	400,000	GF CIP
General Repairs and Maintenance	20,000	20,000	20,000	20,000	20,000	20,000	120,000	Permanent Imp
Various County Buildings								
General Repairs and Maintenance	30,000	30,000	30,000	30,000	30,000	30,000	180,000	Permanent Imp
Replace Simplex Panels in Multiple Buildings	100,000	0	0	0	0	0	100,000	GF CIP
Replacement drinking fountains	100,000	0	0	0	0	0	100,000	Permanent Imp
Veterans Service Bldg.								
General Repairs and Maintenance	20,000	20,000	20,000	20,000	20,000	20,000	120,000	Permanent Imp
Judicial and Public Safety								
Common Pleas Court								
Courtroom Carpeting and Painting	168,000	168,000	188,000	0	0	0	524,000	Other Local
Courtroom Carpeting, Painting and Updates	0	125,000	0	0	0	0	125,000	Other Local
Judge Chambers Security	82,500	0	0	0	0	0	82,500	Other Local
Department of Public Safety								
Build Out of Dispatch Center	1,600,000	0	0	0	0	0	1,600,000	Other Local
Domestic Relations Court/Clerk of Courts								
General Repairs and Maintenance	20,000	20,000	20,000	20,000	20,000	20,000	120,000	Permanent Imp
Fairgrounds								
Backflow Installation	50,000	0	0	0	0	0	50,000	GF CIP



Description	2025	2026	2027	2028	2029	2030	Total Projected Costs	Funding Source
Fiber								
Summit County Public Safety Fiber & Comm Network	10,000,000	20,000,000	2,500,000	0	0	0	32,500,000	Local Funds
Juvenile Court and Detention Center								
General Repairs and Maintenance	20,000	20,000	20,000	20,000	20,000	20,000	120,000	Permanent Imp
Ohio Building								
Exterior caulking, cleaning and Painting	365,000	0	0	0	0	0	365,000	GF CIP
HVAC and Finishes Upgrade Construction including 6th Floor	12,500,000	0	0	0	0	0	12,500,000	GO Debt
Public Safety Administration								
470 & 500 Grant Street Renovations	0	4,000,000	0	0	0	0	4,000,000	Local Funds
Safety Building								
General Repairs and Maintenance	20,000	20,000	20,000	20,000	20,000	20,000	120,000	Permanent Imp
Safety Building HVAC	0	2,000,000	0	0	0	0	2,000,000	GO Debt
Safety Building renovation for prosecutors	0	4,000,000	0	0	0	0	4,000,000	GF CIP
Steam & Chilled Water Service	0	1,400,000	0	0	0	0	1,400,000	GF CIP
Sheriff's Training Facility								
HVAC unit replacement	400,000	0	0	0	0	0	400,000	Permanent Imp
Summit Center								
Renovation of Summit Center Building	909,300	500,000	0	0	0	0	1,409,300	GO Debt
Summit County Courthouse								
4th floor renovation in Law Library area for specialty Courts	0	570,000	0	0	0	0	570,000	GF CIP
Domestic Relations Court clean & seal exterior	130,000	0	0	0	0	0	130,000	Permanent Imp
General Repairs and Maintenance	40,000	40,000	40,000	40,000	40,000	40,000	240,000	Permanent Imp
HVAC Improvement Improvements	4,860,000	0	0	0	0	0	4,860,000	GO Debt
Summit County Jail								
Ceiling tile replacement	350,000	0	0	0	0	0	350,000	GF CIP
Cell desks and stools	0	600,000	0	0	0	0	600,000	GF CIP
Dayroom Tables	0	546,000	0	0	0	0	546,000	GF CIP



Description	2025	2026	2027	2028	2029	2030	Total Projected Costs	Funding Source
Door Control Upgrade	1,000,000	1,000,000	0	0	0	0	2,000,000	GF CIP
Fence Project	0	700,000	300,000	0	0	0	1,000,000	GF CIP
General Repairs and Maintenance	50,000	50,000	50,000	50,000	50,000	50,000	300,000	Permanent Imp
HVAC and Plumbing Upgrade Project Change Orders	500,000	0	0	0	0	0	500,000	GF CIP
Lighting Lamps Replacement	100,000	0	0	0	0	0	100,000	GF CIP
Paint Cells & Dayrooms	600,000	0	0	0	0	0	600,000	GF CIP
Paving Front and Back Lots	266,000	0	0	0	0	0	266,000	GF CIP
Pre-Intake and Sallyport Expansion Project	2,500,000	0	0	0	0	0	2,500,000	Other Local
Window Caulk and seal	369,000	0	0	0	0	0	369,000	Permanent Imp
Tallmadge Avenue Facility								
Renovate Building Standards Space	0	1,850,000	0	0	0	0	1,850,000	GF CIP
Total	41,785,069	38,219,000	3,438,000	450,000	450,000	450,000	84,792,069	



Economic Development

Description	2025	2026	2027	2028	2029	2030	Total Projected Costs	Funding Source
Executive								
Economic Development								
AkronArts Polsky Renaissance Project	300,000	300,000	0	0	0	0	600,000	GF CIP
ArtsNow ArtsForward Program	100,000	0	0	0	0	0	100,000	GF CIP
Canal Way Development & Trail Plan - Grant Program	275,000	275,000	50,000	50,000	50,000	50,000	750,000	GF CIP
Energy Efficient Block Grant (EECBG) - 4 Charging Stations	160,000	0	0	0	0	0	0	GF CIP
Energy Efficient Block Grant (EECBG) - 4 Charging Stations	360,000	0	0	0	0	0	520,000	Other Fed
Greater Akron Amenities - The Akron History Center	25,000	25,000	0	0	0	0	50,000	GF CIP
Greater Akron Polymer Innovation Hub Project	250,000	250,000	250,000	0	0	0	750,000	GF CIP
Total	1,470,000	850,000	300,000	50,000	50,000	50,000	2,770,000	



Computer Systems and Equipment

Description	2025	2026	2027	2028	2029	2030	Total Projected Costs	Funding Source
DSSS								
Operations and Maintenance								
Arch Flash Equipment Labeling - P.S. Manual Development	0	150,000	150,000	150,000	0	0	450,000	Sewer Funds
Portable By-Pass Pump - Equipment	0	125,000	0	125,000	0	0	250,000	Sewer Funds
Portable Generator 600KV - Equipment	250,000	0	0	0	0	0	250,000	Sewer Funds
Spare / Replacement Pumps - Equipment	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000	Sewer Funds
Tractor/Mower for Plant 25 & Plant 36	0	30,000	0	0	50,000	0	80,000	Sewer Funds
VFD Upgrades Pump Stations - Equipment	0	0	100,000	0	0	0	100,000	Sewer Funds
Engineer								
Equipment-Maintenance Department								
Heavy Equipment	390,000	280,000	250,000	250,000	250,000	250,000	1,670,000	MVGT
General Government								
Board of Elections								
Computer Replacement	239,025	0	0	0	0	0	239,025	GF CIP
Desktop Scanners	60,000	0	0	0	0	0	60,000	GF CIP
Information Technology								
Hardware & Software								
Long Term backup storage	235,000	0	0	0	0	0	235,000	Other Local
UPS Replacement	65,000	0	0	0	0	0	65,000	Other Local
Judicial and Public Safety								
Common Pleas Court								
Desktop Computer Replacement	160,000	0	0	0	0	0	160,000	Other Local
Firewall Replacement	50,000	0	0	0	0	0	50,000	Other Local
Server Replacement	65,000	0	0	0	0	0	65,000	Other Local
Domestic Relations Court								
Replace Wireless Access Points	19,740	0	0	0	0	0	19,740	GF CIP



Description	2025	2026	2027	2028	2029	2030	Total Projected Costs	Funding Source
Sheriff								
(3) Washers- Jail Laundry	107,000	0	0	0	0	0	107,000	GF CIP
(3) x-ray machines in Courthouse	138,300	0	0	0	0	0	138,300	GF CIP
(4) Drones	29,100	0	0	0	0	0	29,100	GF CIP
Total	2,058,165	835,000	750,000	775,000	550,000	500,000	5,468,165	



Vehicles

Description	2025	2026	2027	2028	2029	2030	Total Projected Costs	Funding Source
DSSS								
Operations and Maintenance								
International Tank Truck - Vehicle	50,000	50,000	50,000	50,000	50,000	0	250,000	Sewer Funds
Three Pickup Trucks	135,000	0	0	0	0	70,000	205,000	Sewer Funds
Engineer								
Equipment-Maintenance Department								
Dump Plows	430,000	430,000	430,000	450,000	450,000	430,000	2,620,000	MVGT
Light Duty Trucks	90,000	90,000	90,000	90,000	90,000	90,000	540,000	MVGT
General Government								
Physical Plants Department								
Lift for Maintenance Department	30,000	0	0	0	0	0	30,000	GF CIP
New Pick up 2500 size	50,000	0	0	0	0	0	50,000	GF CIP
Judicial and Public Safety								
Common Pleas Court								
Probation Vehicle Replacements	120,000	0	0	0	0	0	120,000	Other Local
Department of Public Safety								
Hazmat Vehicle Replacement	250,000	0	0	0	0	0	0	GF CIP
Hazmat Vehicle Replacement	750,000	0	0	0	0	0	1,000,000	Other Local
Mobile Command Vehicle	100,000	0	0	0	0	0	0	GF CIP
Mobile Command Vehicle	900,000	0	0	0	0	0	1,000,000	Other Local
Sheriff								
(2) Prisoner Transport Vans for Jail and Courthouse	54,000	0	0	0	0	0	54,000	GF CIP
(2) unmarked administration vehicles	69,000	0	0	0	0	0	69,000	Retention Fund
(2) upfit Kits for Prisoner Vans- lights, sirens, cages, etc.	6,000	0	0	0	0	0	6,000	GF CIP
Bomb Truck	0	435,000	0	0	0	0	435,000	GF CIP
Total	3,034,000	1,005,000	570,000	590,000	590,000	590,000	6,379,000	



Engineer

Bridge Improvements

Description	2025	2026	2027	2028	2029	2030	Total Projected Costs	Funding Source
Engineer								
Bridge Engineering and Construction Projects								
Akron Peninsula Rd Bridge (BST-010-1127)	0	140,000	0	20,000	750,000	0	910,000	MVGT
Barber Road (NTC-M00053-00072) SFN 7747187	0	0	0	730,000	0	0	730,000	MVGT
Brady Ave Bridge (BAR-C00009-0045)	0	325,000	0	30,000	1,800,000	0	2,155,000	MVGT
Brecksville Rd Bridge(RFV-017-2461)	40,000	2,750,000	0	0	0	0	2,890,000	MVGT
Brecksville Rd Bridge(RFV-017-2461)	0	100,000	0	0	0	0	0	Other Local
Bridge Repair/Rehabilitation (Misc bridge repairs)	250,000	600,000	650,000	700,000	750,000	800,000	3,750,000	MVGT
Comet Road (FRA-0064-0225) SFN 7738218	0	0	80,000	0	15,000	450,000	545,000	MVGT
Everett Rd Bridge (BST-047-0552)	15,000	300,000	0	0	0	0	315,000	MVGT
Front St Bridge (AKR-59-0275)	0	0	725,000	0	0	6,250,000	6,975,000	MVGT
Glenwood Dr. over Tinker's Creek (TWC-126-0114)	0	0	2,500,000	0	0	0	0	CEAO
Glenwood Dr. over Tinker's Creek (TWC-126-0114)	0	40,000	350,000	0	0	0	0	MVGT
Glenwood Dr. over Tinker's Creek (TWC-126-0114)	0	0	250,000	0	0	0	3,140,000	Other Local
Granger Road (BAT-079-0203) SFN 7732147	0	0	0	200,000	0	15,000	215,000	MVGT
Granger Road (BAT-079-0283) SFN 7732163	0	0	0	200,000	0	0	200,000	
Hametown Rd Bridge(NTC-253-0280)	0	0	190,000	0	15,000	1,300,000	1,505,000	MVGT
High Level Bridge (AKR-008-0908)	50,000	200,000	300,000	250,000	250,000	2,000,000	0	MVGT
High Level Bridge (AKR-008-0908)	2,950,000	2,000,000	3,000,000	0	0	20,000,000	0	Other Fed
High Level Bridge (AKR-008-0908)	500,000	0	0	0	0	0	71,500,000	Other Local
High Level Bridge (AKR-008-0908)	0	0	0	0	0	40,000,000	0	SIB Loan
Highland Road Bridge (SAG-111-0000)	0	250,000	0	0	1,500,000	0	0	MVGT
Highland Road Bridge (SAG-111-0000)	0	250,000	0	0	1,500,000	0	3,500,000	Other Local
Idlebrook Drive Bridge (BAT-2874-0009)	0	0	0	0	550,000	0	550,000	MVGT
Medina Line Bridge (NTC-002-0071)	100,000	0	15,000	500,000	0	0	615,000	MVGT
Minor Road Bridge (COP-207-0091)	100,000	0	15,000	500,000	0	0	615,000	MVGT



Bridge Improvements

Description	2025	2026	2027	2028	2029	2030	Total Projected Costs	Funding Source
Minor Road Bridge (COP-207-0161)	0	0	250,000	0	15,000	950,000	1,215,000	MVGT
Mt Pleasant Rd Bridge (GRT-007-0150)	800,000	0	0	0	0	0	800,000	MVGT
Portage Lakes Drive Bridge (COV-075-0082) Culvert extension and field paving	275,000	0	0	0	0	0	275,000	MVGT
Riverview Rd Bridge (AKR-009-0583)	0	150,000	0	400,000	0	0	0	MVGT
Riverview Rd Bridge (AKR-009-0583)	0	150,000	0	400,000	0	0	1,100,000	Other Fed
Riverview Rd Bridge (BST-009-1430)	0	0	131,700	0	15,000	878,000	1,024,700	MVGT
Riverview Road (BST-009-01316) SFN 7733003	600,000	0	0	0	0	0	600,000	MVGT
Riverview Road (BST-009-0997) SFN 7733046	0	0	100,000	0	15,000	500,000	615,000	MVGT
S. Main St. Bridge (COV-050-0750)	0	0	250,000	0	200,000	0	450,000	MVGT
Snyder Avenue Bridge (BAR-003-0160)	1,420,000	0	0	0	0	0	0	CEAO
Snyder Avenue Bridge (BAR-003-0160)	266,250	0	0	0	0	0	0	Credit Bridge
Snyder Avenue Bridge (BAR-003-0160)	128,750	0	0	0	0	0	1,815,000	MVGT
South Street (AKR-M7005-0044) SFN 7730055	0	0	0	0	450,000	0	450,000	MVGT
Van Buren Road (FRA-060-0188) SFN 7738056	0	0	80,000	0	15,000	450,000	545,000	MVGT
Vanderhoof Rd Bridge (FRA-215-0310)	100,000	0	15,000	550,000	0	0	665,000	MVGT
Wheatley Road Bridge (RFT-174-0250)	0	0	500,000	0	0	0	500,000	CEAO
Wheatley Road Bridge (RFT-174-0250)	15,000	0	125,000	0	0	0	140,000	MVGT
Yellow Creek Rd Bridge (BAT-033-0208)	0	375,000	0	1,800,000	0	0	2,175,000	MVGT
Total	7,610,000	7,630,000	9,526,700	6,280,000	7,840,000	73,593,000	112,479,700	



Road & Ditch Improvements

Description	2025	2026	2027	2028	2029	2030	Total Projected Costs	Funding Source
Engineer								
Economic Development								
CED Grants	250,000	250,000	250,000	250,000	250,000	0	1,250,000	MVGT
Highway Engineering Projects								
Landslide Mitigation	100,000	200,000	200,000	200,000	0	0	700,000	MVGT
Riverview Rd Landslide Mitigation	0	800,000	1,000,000	0	0	0	1,800,000	MVGT
Roadway Design	100,000	300,000	300,000	300,000	300,000	0	1,300,000	MVGT
Sewer Video/Cleaning/Repair Program	0	250,000	250,000	250,000	250,000	0	1,000,000	MVGT
Pavement, Culvert & Ditch Maintenance								
Albrecht Road	0	787,500	0	0	0	0	0	AMATS
Albrecht Road	0	560,900	0	0	0	0	0	MVGT
Albrecht Road	0	51,600	0	0	0	0	1,400,000	Other Local
Annual Roadway Maintenance	500,000	500,000	500,000	500,000	500,000	0	2,500,000	MVGT
Annual Roadway Resurfacing	4,000,000	4,000,000	4,000,000	4,000,000	5,000,000	0	0	MVGT
Annual Roadway Resurfacing	360,000	360,000	360,000	360,000	400,000	0	22,840,000	OPWC
Catch Basin Rebuild Program	0	75,000	75,000	75,000	75,000	0	300,000	MVGT
CEAO Safety Studies	5,200	5,200	5,200	5,200	5,200	0	26,000	MVGT
Cleveland-Mass. Rd. Sidewalk	368,000	0	0	0	0	0	0	AMATS
Cleveland-Mass. Rd. Sidewalk	92,000	0	0	0	0	0	460,000	Other Local
Culvert Replacement Program	175,000	300,000	300,000	300,000	300,000	0	1,375,000	MVGT
Intersection Improvements	100,000	250,000	250,000	250,000	250,000	0	1,100,000	MVGT
Killian and Pickle Roundabout	0	0	300,000	1,690,000	0	0	0	AMATS
Killian and Pickle Roundabout	0	260,000	75,000	422,500	0	0	2,747,500	MVGT
Krumroy Road	0	0	0	2,030,000	0	0	0	AMATS
Krumroy Road	0	335,000	0	504,800	0	0	2,869,800	MVGT
Liberty Road North	0	0	0	0	15,500	0	15,500	MVGT
Liberty Road South	0	0	0	0	25,000	0	25,000	MVGT



Road & Ditch Improvements

Description	2025	2026	2027	2028	2029	2030	Total Projected Costs	Funding Source
Medina Line Rd. Part 1	0	0	0	700,000	0	0	700,000	AMATS
Medina Line Rd. Part 3	0	0	0	200,000	0	0	200,000	MVGT
Medina Line Rd. Part 4	0	0	0	300,000	0	0	0	MVGT
Medina Line Rd. Part 4	0	0	0	580,000	0	0	0	Other Fed
Medina Line Rd. Part 4	0	0	207,000	0	0	0	1,087,000	Other Local
Medina Line Road Part 1	0	0	85,000	229,500	0	0	314,500	MVGT
Olde Eight Rd Part 2	0	0	0	700,000	0	0	0	AMATS
Olde Eight Rd Part 2	0	0	50,000	900,000	0	0	1,650,000	MVGT
Revere Road	0	0	0	500,000	0	0	0	AMATS
Revere Road	0	0	105,000	125,000	0	0	730,000	MVGT
S. Main Reconstruction	0	0	1,500,000	0	40,000	1,140,000	8,580,000	
S. Main Reconstruction	0	0	0	0	200,000	5,700,000	0	AMATS
S. Main St.	0	787,500	0	0	0	0	0	AMATS
S. Main St.	0	742,500	0	0	0	0	1,530,000	MVGT
Springside Drive Sidewalk	0	0	590,000	0	0	0	0	AMATS
Springside Drive Sidewalk	0	0	305,000	0	0	0	895,000	Other Local
Valley View Rd. Landslide Repair	0	2,000,000	0	0	0	0	0	CEAO
Valley View Rd. Landslide Repair	0	1,269,200	0	0	0	0	3,269,200	MVGT
Valley View Rd. Part 3	0	787,500	0	0	0	0	0	AMATS
Valley View Rd. Part 3	0	612,500	0	0	0	0	1,400,000	MVGT
Yellow Creek Road	0	0	300,000	0	0	0	0	AMATS
Yellow Creek Road	0	85,000	75,000	0	0	0	460,000	MVGT
Roadway Construction Projects								
Killian Rd Corridor	0	0	440,000	0	0	0	0	AMATS
Killian Rd Corridor	0	125,000	50,000	0	0	0	615,000	MVGT
Total	6,050,200	15,694,400	11,572,200	15,372,000	7,610,700	6,840,000	63,139,500	



Regional Stormwater

Description	2025	2026	2027	2028	2029	2030	Total Projected Costs	Funding Source
Engineer								
Surface Water Management								
Bonnebrook Dr. Pond	200,000	0	0	0	0	0	200,000	SWMD
Chaffee Culvert	500,000	0	0	0	0	0	500,000	SWMD
Contractual Engineering Services	100,000	100,000	100,000	100,000	100,000	0	500,000	SWMD
Copley Ditch	1,500,000	0	0	0	0	0	1,500,000	SWMD
Copley Meadows Area	800,000	0	0	0	0	0	800,000	SWMD
Darrow/Marwell Retention Basin	700,000	0	0	0	0	0	700,000	SWMD
Dorwick Ditch	1,400,000	0	0	0	0	0	1,400,000	SWMD
Everett/Oakhill	400,000	0	0	0	0	0	400,000	SWMD
Penguin Area	2,000,000	0	0	0	0	0	2,000,000	SWMD
Pond Brook	200,000	0	0	0	0	0	200,000	SWMD
Regional Stormwater Mapping	250,000	0	0	0	0	0	250,000	SWMD
Springfield Lake 1	1,200,000	0	0	0	0	0	1,200,000	SWMD
Springfield Lake 2	680,000	0	0	0	0	0	680,000	SWMD
Stubbins-Farnham	425,000	0	0	0	0	0	425,000	SWMD
Total	10,355,000	100,000	100,000	100,000	100,000		10,755,000	



Environmental Improvements

Regional Stormwater

Description	2025	2026	2027	2028	2029	2030	Total Projected Costs	Funding Source
DSSS								
Operations and Maintenance								
Television Truck-Calcium Removal	130,000	130,000	130,000	130,000	130,000	0	650,000	Sewer Funds
Pump Station Improvements								
GP 250 Improvements due to increased flow.	0	1,000,000	0	0	0	0	1,000,000	OWDA
PLC Upgrades Various Equipment	0	75,000	0	0	0	0	75,000	Sewer Funds
PS 30 Replacement Ph 2 - Construction	3,000,000	2,000,000	0	0	0	0	5,000,000	WPCLF
PS 36 Replacement - Construction	2,500,000	0	0	0	0	0	2,500,000	OWDA
PS 4 Improvements - Construction	0	0	1,800,000	0	0	0	1,800,000	Sewer Funds
PS 48 Force Main Replacement - Construction	0	0	500,000	0	0	0	500,000	OWDA
PS 54 Generator, Wetwell and Transfer Switch - Equipment	0	0	350,000	0	0	0	350,000	OWDA
PS 6 & 13 Replacement - Construction	3,000,000	2,500,000	0	0	0	0	5,500,000	WPCLF
PS 60 Force Main Replacement - Construction	0	0	150,000	0	0	0	150,000	OWDA
PS 60 Force Main Replacement - Design	0	0	15,000	0	0	0	15,000	Sewer Funds
PS 66 Generator and Transfer Switch - Equipment	0	0	250,000	0	0	0	250,000	OWDA
PS 67 Generator and Transfer Switch - Equipment	0	0	250,000	0	0	0	250,000	OWDA
PS 68 FM & Air Release Valves - Construction	0	0	0	0	1,000,000	0	1,000,000	OWDA
PS 75 Electrical Improvement - Construction	0	0	60,000	0	0	0	60,000	Sewer Funds
PS 75 Force Main Replacement - Construction	0	450,000	0	0	0	0	450,000	OWDA
PS 75 Force Main Replacement - Design	0	0	20,000	0	0	0	20,000	Sewer Funds
PS 77 Generator and Transfer Switch - Equipment	0	250,000	0	0	0	0	250,000	OWDA
PS 82 Improvements - Construction	2,300,000	1,000,000	0	0	0	0	3,300,000	WPCLF
PS 90 Force Main Realignment - Construction	0	0	0	0	3,000,000	0	3,000,000	WPCLF
PS 90 Force Main Realignment - Design	0	0	360,000	0	0	0	360,000	WPCLF
PS 94 Force Main Replacement - Construction	0	0	175,000	0	0	0	175,000	OWDA
PS 94 Force Main Replacement - Design	0	15,000	0	0	0	0	15,000	Sewer Funds



Regional Stormwater

Description	2025	2026	2027	2028	2029	2030	Total Projected Costs	Funding Source
PS 95 Force Main Realignment - Construction	0	0	0	0	1,800,000	0	1,800,000	WPCLF
PS 95 Force Main Realignment - Design	200,000	0	0	0	0	0	200,000	WPCLF
Pump Station Door Replacement Program - Equipment	0	30,000	30,000	0	0	0	60,000	Sewer Funds
Sewer System Improvements								
Baumberger St Collection System Repairs - Construction	0	400,000	0	0	0	0	400,000	OWDA
Baumberger St Collection System Repairs - Design	0	200,000	0	0	0	0	200,000	Sewer Funds
Boston Township - Akron-Cleveland Sanitary Sewer Extension	1,200,000	0	0	0	0	0	0	Local Funds
Boston Township - Akron-Cleveland Sanitary Sewer Extension	185,000	0	0	0	0	0	0	Other Local
Boston Township - Akron-Cleveland Sanitary Sewer Extension	2,615,000	0	0	0	0	0	4,000,000	WPCLF
City of Green Roundabout Imp. PID 103173	350,000	0	0	0	0	0	350,000	Sewer Funds
City of Tallmadge Joint Facilities Improvements	100,000	0	0	0	0	0	100,000	Sewer Funds
Clinton Sewer System - Construction	0	0	0	12,000,000	3,600,000	0	15,600,000	WPCLF
Clinton Sewer System - Design	0	0	700,000	0	0	0	700,000	WPCLF
Copley Rd. Sanitary Sewer Improvements	1,500,000	0	0	0	0	0	1,500,000	Reimburse
Crow Berkshire I&I Elimination - Construction	0	1,000,000	0	0	0	0	1,000,000	WPCLF
Fairland Road Collection System - Construction	0	0	0	0	1,850,000	0	1,850,000	WPCLF
Hillstock Trunk Sewer Rehab/Replacement - Construction	0	1,000,000	1,000,000	0	0	0	2,000,000	WPCLF
Hines Hill Trunk Sewer Replacement - Construction	0	3,800,000	4,000,000	0	0	0	7,800,000	WPCLF
Hudson SSO Elim - OEPA C.O., 185-1 SS Sys - Const	0	2,000,000	0	0	0	0	2,000,000	WPCLF
Hudson SSO Elim - OEPA C.O., 185-3 Ph 2 P.S. - Construction	1,000,000	2,000,000	0	0	0	0	3,000,000	WPCLF
Hudson SSO Elim - OEPA C.O., Area J 185-2 I&I Removal/Const	0	500,000	0	0	0	0	500,000	OWDA
Hudson SSO Elim- OEPA Cons Order, Area L - Construction	0	4,000,000	0	0	0	0	4,000,000	OWDA
Inverness Trunk, Wyoga Lake to Railroad - Construction	0	0	750,000	0	0	0	750,000	OWDA
Inverness Trunk, Wyoga Lake to Railroad - Design	0	0	200,000	0	0	0	200,000	Sewer Funds
Linwood Rd Collection System I&I Eval/ Study - Design	0	250,000	0	0	0	0	250,000	Sewer Funds
Little Cuyahoga Valley Interceptor MM - Construction	0	0	100,000	0	0	0	100,000	Sewer Funds
Little Cuyahoga Valley Interceptor Rehab/Rep - Design	0	0	200,000	0	0	0	200,000	WPCLF



Regional Stormwater

Description	2025	2026	2027	2028	2029	2030	Total Projected Costs	Funding Source
Little Cuyahoga Valley Interceptor Rehab/Replace - Const	0	0	0	1,500,000	0	0	1,500,000	WPCLF
Manhole Rehabilitation Program - Construction	0	100,000	125,000	120,000	125,000	125,000	595,000	Sewer Funds
Mogadore Sewer System Rehabilitation - Construction OPWC	100,000	100,000	100,000	100,000	100,000	0	500,000	Sewer Funds
Mudbrook Trunk Collection System I&I Elim - Construction	0	0	0	0	0	3,150,000	3,150,000	WPCLF
Mudbrook Trunk Lining - Bath Road - Construction	0	600,000	1,200,000	0	0	0	1,800,000	WPCLF
New Franklin 10 Upper Deck PS & Coll Sys - Construction	0	0	2,600,000	0	0	0	2,600,000	WPCLF
New Franklin 10 Upper Deck PS & Coll Sys - Design	0	312,000	0	0	0	0	312,000	WPCLF
New Franklin 11 Kertesz Dr PS & Coll Sys - Construction	0	0	0	0	1,575,000	0	1,575,000	WPCLF
New Franklin 11 Kertesz Dr PS & Coll Sys - Design	0	0	0	180,000	0	0	180,000	WPCLF
New Franklin 12 Yager Rd PS & Coll Sys - Construction	0	0	0	0	0	5,200,000	5,200,000	WPCLF
New Franklin 12 Yager Rd PS & Coll Sys - Design	0	0	0	0	865,000	0	865,000	WPCLF
New Franklin 13 Pancake Creek Coll Sys - Construction	0	0	0	0	0	5,350,000	5,350,000	WPCLF
New Franklin 13 Pancake Creek Coll Sys - Design	0	0	0	6,000,000	0	0	6,000,000	WPCLF
New Franklin 2A Manchester Rd , Central - Construction	0	0	2,000,000	2,000,000	0	0	4,000,000	WPCLF
New Franklin 3 Turkeyfoot Lake Coll Sys - Construction	0	0	0	0	0	4,800,000	4,800,000	WPCLF
New Franklin 4 State Park Dr Sewer Sys - Design	0	0	0	0	0	400,000	400,000	WPCLF
New Franklin 5 Renninger Rd Coll Sys - Construction	0	0	0	0	5,000,000	0	5,000,000	WPCLF
New Franklin 6 Manchester Rd PS & Coll Sys - Construction	250,000	0	0	0	0	0	250,000	Sewer Funds
New Franklin 6 Manchester Rd PS & Coll Sys - Design	0	0	800,000	0	0	0	800,000	WPCLF
New Franklin 7A Vanderhoof Pump Station East - Construction	0	7,000,000	3,200,000	0	0	0	10,200,000	WPCLF
New Franklin 7B W Turkeyfoot Rd Coll Sys - Design	0	0	0	300,000	0	0	300,000	WPCLF
New Franklin 8 W Nimisila PS & Coll Sys - Construction	0	0	0	0	0	4,000,000	4,000,000	WPCLF
New Franklin 8 W Nimisila PS & Coll Sys - Design	0	0	750,000	0	0	0	750,000	WPCLF
New Franklin 9 Sweigart PS & Coll Sys, - Construction	0	0	0	0	0	1,760,000	1,760,000	WPCLF
New Franklin 9 Sweigart PS & Coll Sys, - Design	0	0	0	0	176,000	0	176,000	WPCLF
New Franklin 1 Zelray Park P.S. & Plant Aband - Construction	0	0	0	2,800,000	0	0	2,800,000	WPCLF
New Franklin 13 Pancake Creek PS - Construction	0	0	2,000,000	0	0	0	2,000,000	WPCLF



Regional Stormwater

Description	2025	2026	2027	2028	2029	2030	Total Projected Costs	Funding Source
New Franklin 13 Pancake Creek PS - Design	0	0	0	0	225,000	0	225,000	WPCLF
New Franklin 2C Johns Rd Coll System - Construction	0	0	0	1,450,000	0	0	1,450,000	WPCLF
New Franklin 2C Johns Rd Coll System - Design	0	0	250,000	0	0	0	250,000	WPCLF
New Franklin 4 State Park Dr Sewer Sys - Construction	0	0	0	0	1,600,000	0	1,600,000	WPCLF
Old Home Ditch Repair of Exposed Sewers - Construction	0	500,000	500,000	0	0	0	1,000,000	OWDA
Plant 25 Fishcreek Cuy River Siphon Insp - Design	0	0	100,000	0	0	0	100,000	Sewer Funds
Plant 25 Sodium Aluminate Tank - Construction	30,000	0	0	0	0	0	30,000	Sewer Funds
Plant 25 Strainer Replacement - Construction	40,000	0	0	0	0	0	40,000	Sewer Funds
Plant 25 Tertiary Building Heater Replacement - Equip	20,000	0	0	0	0	0	20,000	Sewer Funds
Plant 32 & Plant 10 Abandonment - Design	0	0	0	0	1,000,000	0	1,000,000	OWDA
Plant 32 I&I Elim - Construction	0	0	0	0	0	1,000,000	1,000,000	OWDA
Plant 36 Upper Tusc Tertiary Media Replacement - Equip	15,000	15,000	15,000	0	0	0	45,000	Sewer Funds
Roseland Estates, I&I Elim, private side - Construction	0	0	1,100,000	0	0	0	1,100,000	WPCLF
Seasons -Wyoga Lake-Akron Cleveland Roads - Construction	0	3,800,000	0	0	1,250,000	0	5,050,000	WPCLF
Stow Gorge Replacement Ph1 - Construction	0	1,000,000	1,150,000	0	0	0	2,150,000	WPCLF
Stow Gorge Replacement Ph2 - Construction	0	0	1,000,000	0	0	0	1,000,000	WPCLF
Stow Gorge Replacement Ph2 - Design	0	150,000	0	0	0	0	150,000	Sewer Funds
Village of Boston Heights Wolcott Dr. Imp. (RES 2021-273)	50,000	0	0	0	0	0	50,000	Sewer Funds
Warner Road Sewer Lining - Construction	0	0	600,000	0	0	0	600,000	Sewer Funds
WWTP Improvements								
City of Barberton WWTP Upgrade Participation (RES 2021-216)	150,000	0	0	0	0	0	150,000	Sewer Funds
Peninsula WWTP & Collection System - Construction	4,000,000	7,500,000	0	0	0	0	11,500,000	Local Funds
Peninsula WWTP & Collection System - Design	800,000	0	0	0	0	0	800,000	WPCLF
Plant 25 Fishcreek Clarifier, Digester, Sludge - Const	4,000,000	3,500,000	0	0	0	0	7,500,000	WPCLF
Plant 25 Fishcreek RBC - Construction	0	0	0	10,000,000	10,000,000	0	20,000,000	WPCLF
Plant 25 Fishcreek RBC - Design	1,000,000	1,000,000	1,000,000	0	0	0	3,000,000	WPCLF
Plant 32 & Plant 10 Abandonment - Construction	0	0	0	5,000,000	0	0	5,000,000	WPCLF



Regional Stormwater

Description	2025	2026	2027	2028	2029	2030	Total Projected Costs	Funding Source
Plant 36 HVAC Improvements in Belt Press Building	0	20,000	20,000	0	0	0	40,000	Sewer Funds
Plant 36 Influent Pump Station Pump Replacement	25,000	0	0	0	0	0	25,000	Sewer Funds
Plant 36 Tertiary Door Replacement	15,000	0	0	0	0	0	15,000	Sewer Funds
Plant 36 Upper Tusc Digester Improvements - Equipment	50,000	0	0	0	0	0	50,000	Sewer Funds
Total	28,625,000	48,197,000	29,550,000	41,580,000	33,296,000	25,785,000	207,033,000	



2025 CIP Operating Impact Summary

2025 Capital Improvements Operating Impact Summary

The following section contains a detail listing of capital projects planned for the county. Each project has been evaluated and then given a designation as to the impact it will have on the operating funds of the county once the project has been completed. The designations for the project impact have been categorized by the following terms:

(P) Positive— The project will either generate some revenue to offset expenses or actually reduce operating costs.

(N) Negligible – A project will have a very small impact on the operating budget. Operating expenses will be increased less than \$ 10,000 per year.

(S) Slight – The impact will be between \$10,001 and \$50,000 in increased operating expenses.

(M) Moderate – The impact will be between \$50,001 and \$100,000 in increased operating expenses.

(H) High – This project will cause an increase of operating expenditures in excess of \$100,001 or more annually.

Some projects are very difficult to evaluate as to what impact they may have on the operating budget. Our operating budget impact estimates are based on either our knowledge of the project or from other sources within the county.

2025 Capital Impact Summary - Chart

Group	Item	2025	Op Impact
Bridge Improvements			
Engineer			
Bridge Engineering and Construction Projects	Brecksville Rd Bridge(RFV-017-2461)	40,000	P
Bridge Engineering and Construction Projects	Bridge Repair/Rehabilitation (Misc bridge repairs)	250,000	P
Bridge Engineering and Construction Projects	Everett Rd Bridge (BST-047-0552)	15,000	P
Bridge Engineering and Construction Projects	High Level Bridge (AKR-008-0908)	3,500,000	P
Bridge Engineering and Construction Projects	Medina Line Bridge (NTC-002-0071)	100,000	P
Bridge Engineering and Construction Projects	Minor Road Bridge (COP-207-0091)	100,000	P
Bridge Engineering and Construction Projects	Mt Pleasant Rd Bridge (GRT-007-0150)	800,000	P
Bridge Engineering and Construction Projects	Portage Lakes Drive Bridge (COV-075-0082) Culvert extension and field paving	275,000	P
Bridge Engineering and Construction Projects	Riverview Road (BST-009-01316) SFN 7733003	600,000	P
Bridge Engineering and Construction Projects	Snyder Avenue Bridge (BAR-003-0160)	1,815,000	P
Bridge Engineering and Construction Projects	Vanderhoof Rd Bridge (FRA-215-0310)	100,000	P



Group	Item	2025	Op Impact
Bridge Engineering and Construction Projects	Wheatley Road Bridge (RFT-174-0250)	15,000	P
Engineer Subtotal		7,610,000	
Bridge Improvements Subtotal		7,610,000	
Computer Systems & Equipment			
DSSS			
Operations and Maintenance	Portable Generator 600KV - Equipment	250,000	P
Operations and Maintenance	Spare / Replacement Pumps - Equipment	250,000	N
DSSS Subtotal		500,000	
Engineer			
Equipment-Maintenance Department	Heavy Equipment	390,000	N
Engineer Subtotal		390,000	
General Government			
Board of Elections	Computer Replacement	239,025	N
Board of Elections	Desktop Scanners	60,000	N
General Government Subtotal		299,025	
Information Technology			
Hardware & Software	Long Term backup storage	235,000	P
Hardware & Software	UPS Replacement	65,000	N
Judicial and Public Safety			
Information Technology Subtotal		300,000	
Common Pleas Court	Desktop Computer Replacement	160,000	N
Common Pleas Court	Firewall Replacement	50,000	N
Common Pleas Court	Server Replacement	65,000	N
Domestic Relations Court	Replace Wireless Access Points	19,740	P
Sheriff	(3) Washers- Jail Laundry	107,000	N
Sheriff	(3) x-ray machines in Courthouse	138,300	N



Group	Item	2025	Op Impact
Sheriff	(4) Drones	29,100	N
Judicial and Public Safety Subtotal		569,140	
Computer Systems & Equipment Subtotal		2,058,165	
Economic Development			
Executive			
Economic Development	AkronArts Polsky Renaissance Project	300,000	N
Economic Development	ArtsNow ArtsForward Program	100,000	N
Economic Development	Canal Way Development & Trail Plan - Grant Program	275,000	N
Economic Development	Energy Efficient Block Grant (EECBG) - 4 Charging Stations	520,000	N
Economic Development	Greater Akron Amenities - The Akron History Center	25,000	N
Economic Development	Greater Akron Polymer Innovation Hub Project	250,000	N
Executive Subtotal		1,470,000	
Economic Development Subtotal		1,470,000	
Environmental Improvements			
DSSS			
Operations and Maintenance	Television Truck-Calcium Removal	130,000	P
Pump Station Improvements	PS 30 Replacement Ph 2 - Construction	3,000,000	P
Pump Station Improvements	PS 36 Replacement - Construction	2,500,000	P
Pump Station Improvements	PS 6 & 13 Replacement - Construction	3,000,000	P
Pump Station Improvements	PS 82 Improvements - Construction	2,300,000	P
Pump Station Improvements	PS 95 Force Main Realignment - Design	200,000	P
Sewer System Improvements	Boston Township - Akron-Cleveland Sanitary Sewer Extension	4,000,000	P
Sewer System Improvements	City of Green Roundabout Imp. PID 103173	350,000	N
Sewer System Improvements	City of Tallmadge Joint Facilities Improvements	100,000	N
Sewer System Improvements	Copley Rd. Sanitary Sewer Improvements	1,500,000	P
Sewer System Improvements	Hudson SSO Elim - OEPA C.O., 185-3 Ph 2 P.S. - Construction	1,000,000	H
Sewer System Improvements	Mogadore Sewer System Rehabilitation - Construction OPWC	100,000	P
Sewer System Improvements	New Franklin 6 Manchester Rd PS & Coll Sys - Construction	250,000	P



Group	Item	2025	Op Impact
Sewer System Improvements	Plant 25 Sodium Aluminate Tank - Construction	30,000	N
Sewer System Improvements	Plant 25 Strainer Replacement - Construction	40,000	N
Sewer System Improvements	Plant 25 Tertiary Building Heater Replacement - Equip	20,000	N
Sewer System Improvements	Plant 36 Upper Tusc Tertiary Media Replacement - Equip	15,000	N
Sewer System Improvements	Village of Boston Heights Wolcott Dr. Imp. (RES 2021-273)	50,000	P
WWTP Improvements	City of Barberton WWTP Upgrade Participation (RES 2021-216)	150,000	P
WWTP Improvements	Peninsula WWTP & Collection System - Construction	4,000,000	P
WWTP Improvements	Peninsula WWTP & Collection System - Design	800,000	P
WWTP Improvements	Plant 25 Fishcreek Clarifier, Digester, Sludge - Const	4,000,000	P
WWTP Improvements	Plant 25 Fishcreek RBC - Design	1,000,000	P
WWTP Improvements	Plant 36 Influent Pump Station Pump Replacement	25,000	P
WWTP Improvements	Plant 36 Tertiary Door Replacement	15,000	N
WWTP Improvements	Plant 36 Upper Tusc Digester Improvements - Equipment	50,000	N
DSSS Subtotal		28,625,000	
Environmental Improvements Subtotal		28,625,000	
Facility Improvements			
Engineer			
Service and Administration Buildings/Grounds	Facility Improvements	20,000	N
Engineer Subtotal		20,000	
General Government			
Animal Control Facility	General Repairs and Maintenance	20,000	N
Animal Control Facility	New Garage Doors	50,000	N
Animal Control Facility	Parking Lot & Spray Master	300,000	N
Animal Control Facility	Waterline to outdoor Pens	25,000	P
Board of Elections	General Repairs and Maintenance	20,000	N
DD Board Facilities	Facility Acquisition & Improvements	1,449,469	N
Edwin Shaw Property	General Repairs and Maintenance	10,000	N
Medical Examiners	Curtain Wall replacement	450,000	P



Group	Item	2025	Op Impact
Medical Examiners	General Repairs and Maintenance	20,000	N
Medical Examiners	Storage Structure	600,000	N
Ohio Building	General Repairs and Maintenance	20,000	N
Physical Plants Department	(2) F150 Pick Up Trucks	80,800	N
Physical Plants Department	Elevator consultant for various buildings	200,000	N
Physical Plants Department	Locks for Various County building	25,000	N
Summit Center	General Repairs and Maintenance	20,000	N
Summit County Parking Deck	Deck Improvement Project	885,000	P
Summit County Parking Deck	General Repairs and Maintenance	20,000	N
Tallmadge Avenue Facility	Canopy roof replacement	400,000	P
Tallmadge Avenue Facility	General Repairs and Maintenance	20,000	N
Various County Buildings	General Repairs and Maintenance	30,000	N
Various County Buildings	Replace Simplex Panels in Multiple Buildings	100,000	N
Various County Buildings	Replacement drinking fountains	100,000	N
Veterans Service Bldg.	General Repairs and Maintenance	20,000	N
General Government Subtotal		4,865,269	
Judicial and Public Safety			
Common Pleas Court	Courtroom Carpeting and Painting	168,000	N
Common Pleas Court	Judge Chambers Security	82,500	N
Department of Public Safety	Build Out of Dispatch Center	1,600,000	M
Domestic Relations Court/Clerk of Courts	General Repairs and Maintenance	20,000	N
Fairgrounds	Backflow Installation	50,000	N
Fiber	Summit County Public Safety Fiber & Comm Network	10,000,000	H
Juvenile Court and Detention Center	General Repairs and Maintenance	20,000	N
Ohio Building	Exterior caulking, cleaning and Painting	365,000	N
Ohio Building	HVAC and Finishes Upgrade Construction including 6th Floor	12,500,000	N
Safety Building	General Repairs and Maintenance	20,000	N
Sheriff's Training Facility	HVAC unit replacement	400,000	P



Group	Item	2025	Op Impact
Summit Center	Renovation of Summit Center Building	909,300	N
Summit County Courthouse	Domestic Relations Court clean & seal exterior	130,000	N
Summit County Courthouse	General Repairs and Maintenance	40,000	N
Summit County Courthouse	HVAC Improvement Improvements	4,860,000	N
Summit County Jail	Ceiling tile replacement	350,000	N
Summit County Jail	Door Control Upgrade	1,000,000	P
Summit County Jail	General Repairs and Maintenance	50,000	N
Summit County Jail	HVAC and Plumbing Upgrade Project Change Orders	500,000	P
Summit County Jail	Lighting Lamps Replacement	100,000	P
Summit County Jail	Paint Cells & Dayrooms	600,000	N
Summit County Jail	Paving Front and Back Lots	266,000	N
Summit County Jail	Pre-Intake and Sallyport Expansion Project	2,500,000	P
Summit County Jail	Window Caulk and seal	369,000	P
Judicial and Public Safety Subtotal		36,899,800	
Facility Improvements Subtotal		41,785,069	
Regional Stormwater			
Engineer			
Surface Water Management	Bonnebrook Dr. Pond	200,000	N
Surface Water Management	Chaffee Culvert	500,000	N
Surface Water Management	Contractual Engineering Services	100,000	N
Surface Water Management	Copley Ditch	1,500,000	N
Surface Water Management	Copley Meadows Area	800,000	N
Surface Water Management	Darrow/Marwell Retention Basin	700,000	N
Surface Water Management	Dorwick Ditch	1,400,000	N
Surface Water Management	Everett/Oakhill	400,000	N
Surface Water Management	Penguin Area	2,000,000	N
Surface Water Management	Pond Brook	200,000	N
Surface Water Management	Regional Stormwater Mapping	250,000	N



Group	Item	2025	Op Impact
Surface Water Management	Springfield Lake 1	1,200,000	N
Surface Water Management	Springfield Lake 2	680,000	N
Surface Water Management	Stubbins-Farnham	425,000	N
Engineer Subtotal		10,355,000	
Regional Stormwater Subtotal		10,355,000	
Road & Ditch Improvements			
Engineer			
Economic Development	CED Grants	250,000	N
Highway Engineering Projects	Landslide Mitigation	100,000	P
Highway Engineering Projects	Roadway Design	100,000	N
Pavement, Culvert & Ditch Maintenance	Annual Roadway Maintenance	500,000	N
Pavement, Culvert & Ditch Maintenance	Annual Roadway Resurfacing	4,360,000	N
Pavement, Culvert & Ditch Maintenance	CEAO Safety Studies	5,200	N
Pavement, Culvert & Ditch Maintenance	Cleveland-Mass. Rd. Sidewalk	460,000	N
Pavement, Culvert & Ditch Maintenance	Culvert Replacement Program	175,000	N
Pavement, Culvert & Ditch Maintenance	Intersection Improvements	100,000	N
Engineer Subtotal		6,050,200	
Road & Ditch Improvements Subtotal		6,050,200	
Vehicles			
DSSS			
Operations and Maintenance	International Tank Truck - Vehicle	50,000	N
Operations and Maintenance	Three Pickup Trucks	135,000	P
DSSS Subtotal		185,000	
Engineer			
Equipment-Maintenance Department	Dump Plows	430,000	N
Equipment-Maintenance Department	Light Duty Trucks	90,000	N
Engineer Subtotal		520,000	



Group	Item	2025	Op Impact
General Government			
Physical Plants Department	Lift for Maintenance Department	30,000	N
Physical Plants Department	New Pick up 2500 size	50,000	N
General Government Subtotal		80,000	
Judicial and Public Safety			
Common Pleas Court	Probation Vehicle Replacements	120,000	N
Department of Public Safety	Hazmat Vehicle Replacement	1,000,000	N
Department of Public Safety	Mobile Command Vehicle	1,000,000	P
Sheriff	(2) Prisoner Transport Vans for Jail and Courthouse	54,000	N
Sheriff	(2) unmarked administration vehicles	69,000	N
Sheriff	(2) upfit Kits for Prisoner Vans- lights, sirens, cages, etc.	6,000	N
Judicial and Public Safety Subtotal		2,249,000	
Vehicles Subtotal		3,034,000	
Total Expenditures		100,987,434	

Glossary of Terms (Including common acronyms)



Accrual Basis – revenue and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period. This is the accounting basis that generally is required to be used to conform to generally accepted accounting principles (GAAP) in preparing financial statements for external users.

Activity – A method of budgeting in which activities that incur costs in each function of an organization are established and relationships are defined between activities. This information is then used to decide how much resource should be allocated to each activity.

Ad Valorem Taxes – taxes based on the assessed value of real estate or personal property. Ad valorem taxes can be property tax or even duty on imported items. Property ad valorem taxes are the major source of revenues for state and municipal governments.

ADMH – Alcohol, Drug Addiction and Mental Health Services Board, also known as ADM.

Amortization Schedules – the gradual reduction of a debt by means of planned equal periodic payments sufficient to meet current interest and liquidate the debt at maturity. When the debt involves real property, often the periodic payments include a sum sufficient to pay taxes and hazard insurance on the property.

Appropriation – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount and to the time when it may be expended.

Balanced Budget – A budget for which projected expenditures are equal to projected revenues. Some budgets where expenditures are less than revenues may also be considered balanced. Historically, the County has made every effort to propose a balanced operating budget.

BAN (Bond Anticipation Note) – A short-term interest-bearing security issued in the anticipation of larger approaching bond issues.

BANNER – is the current computerized financial system utilized by the County.

Bond – A debt investment, with which the investor loans money to an entity (e.g. government) that borrows the funds for a defined period at a specified interest rate.

Budget – An estimation of the revenue and expenses over a specified future period. Budgets are usually compiled and re-evaluated on a periodic basis.

Budget Stabilization Fund – The County maintains a Budget Stabilization Fund to be used only in emergency situations. By regulation of the Ohio Revised Code, these funds are not to be certified by the Budget Commission of the County as an available source of funds until they are needed for an emergency.

Call Features – can be 1. process of redeeming a bond or preferred stock issue before its normal maturity. A security with a call provision typically is issued at an interest rate higher than one without a call provision. Investors look at yield-to-call rather than yield-to-maturity; 2. right to buy 100 shares of stock at a specified price within a specified period; or, 3. option to buy (call) an asset at a specified price within a specified period.

Capital Budget or Capital Improvement Program (CIP) – is the estimated amount planned to be expended for capital items in each fiscal period. Capital items are fixed assets such as facilities and equipment, the cost of which is normally written off over several fiscal periods. The capital budget, however, is limited to the expenditures that will be made within the fiscal year comparable to the related operating budgets.

Capital Expenditures – Amount used during a particular period to acquire or improve long-term assets such as property, plant, or equipment.

Capital Outlay – The purchase of lands, buildings, furniture and equipment where the asset has an estimated useful life of five years or more or extends the useful life of the existing capital asset five years or more and has an individual unit purchase price of \$15,000.00 or more.

Capital Projects Funds – Funds established to account for all resources, principally debt proceeds, transfers from operation funds and construction grants, which are used for the acquisition of capital facilities.

Cash Basis – An accounting system in which revenues are recorded when received or collected, and expenses are recorded when paid.

CCAO – County Commissioners Association of Ohio.



CDBG – Community Development Block Grant.

Certificate – Estimated revenues that have been filed by the County with the County Budget Commission. These revenues are reflected on the Official Certificate of Estimated Resources.

Charter – a document defining the formal organization of a corporation, colony, city, county or other corporate body. “Home-rule” charter counties have the ability to change the status and function of county elected officials.

CSB – Children Services Board.

CSEA – Child Support Enforcement Agency.

Debt Service Funds – Debt Service Funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest and related costs.

Depreciation – An expense recorded to reduce the value of a long-term tangible asset.

DJFS – Department of Job and Family Services.

D.R.E.T.A.C. – Delinquent Real Estate Tax & Assessment Collection. A fund established by the Ohio Revised Code Section 321.26.1. Five per cent of all delinquent real property, personal property, and manufactured and mobile home taxes and assessments collected by the county treasurer shall be deposited in the delinquent tax and assessment collection fund, which shall be created in the county treasury. The moneys in the fund, one half of which shall be appropriated to the fiscal officer/treasurer and one half of which shall be appropriated to the county prosecuting attorney, shall be used solely in connection with the collection of delinquent real property, personal property, and manufactured and mobile home taxes and assessments.

Direct Expenditures – Expenditures by an operating division in which the division has control over the level of expenditure.

Discount – The difference between the lower price paid for a security and the security’s face amount at issue.

DSSS – Department of Sanitary Sewer Services.

Encumbrances – Commitments related to unperformed contracts for goods or services.

Enterprise Funds – Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges. Examples are the Sewer Fund and the Water Fund.

Expendable Trust and Agency Funds – Disbursements from Expendable Trust are made in accordance with the applicable trust agreements. Agency Funds include assets held for other funds or governments. An example would be a payroll tax withholding fund.

Expenditures – Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlays.

FOCUS – or WebFOCUS, is a complex report-writing software program that the County utilizes for financial reporting.

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance – the difference between a governmental fund’s current assets—cash, short-term investments, inventories, receivables, and other unrestricted assets expected to be available to finance operations in the immediate future and its current liabilities. A positive difference of current assets over current liabilities gives an indication of the resources immediately available to finance ongoing operations.

GAAP – Generally Accepted Accounting Principles. The overall conventions, rules, and procedures that define accepted accounting practice.

General Fund – The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in other funds.



General Obligation Debt – A municipal bond backed by the credit and "taxing power" of the issuing jurisdiction, rather than the revenue from a given project. General obligation bonds are issued with the belief that a municipality will be able to repay its debt obligation through taxation or revenue from projects. No assets are used as collateral.

Governmental Funds – Funds which most governmental functions of the County are financed. Examples are: General Fund, Special Revenue Funds, Debt Service Fund and Capital Projects Fund.

HOME – represents the Home Investment Partnership Program.

HUD – The Federal Department of Housing and Urban Development.

IDIS – Integrated Disbursement and Information System, which is a nationwide database administered by HUD.

Infrastructure – is the resources (as personnel, buildings, or equipment) required for an activity.

Internal Service Funds – Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost reimbursement basis.

KRONOS – the computerized employee time and attendance keeping system currently utilized by the County.

Line Item Budget – is a budget initiated by government entities in which budgeted financial statement elements are grouped by administrative entities and object. These budget item groups are usually presented in an incremental fashion that is in comparison to previous time periods.

Material – concept that all significant items should be disclosed in financial statements. Such items are relatively important and likely to influence the decisions of users of the financial statements.

Millage – is a rate (as of taxation) expressed in mills per dollar (1/1000th of a dollar).

Modified Accrual – is a mixture of the cash and accrual basis. The modified accrual basis should be used for governmental funds. To be recognized as a revenue or expenditure, the actual receipt or disbursement of cash must occur soon enough after a transaction or event has occurred to have an impact on current spendable resources. In other words, revenues must be both measurable and available to pay for the current period's liabilities. Revenues are considered available when collectible either during the current period or after the end of the current period but in time to pay year-end liabilities. Expenditures are recognized when a transaction or event is expected to draw upon current spendable resources rather than future resources.

MUNIS – is the computerized financial system that will be utilized by the County beginning in 2023.

Operating Budget – Plans of current expenditures and the proposed means of financing them. The use of annual operating budgets is usually required by law.

ORC – Ohio Revised Code.

Overlapping Debt – The debt of a political entity where its tax base overlaps the tax base of another political entity such as a city within a county.

PERS – Public Employees Retirement System, also referred to as OPERS for Ohio.

Premium – The difference between the higher price paid for a security and the security's face amount at issue.

PRC – Prevention, Retention and Contingencies - A program operated by the Job And Family Services Department.

Receivable – Money which is owed to a company by customers who have bought goods and services on credit. It is a current asset that will repeatedly turn into cash as customers pay their bills.

Serial Bond – is a bond issue in which the bonds mature periodically over a number of years.

Sinking Fund – is a sum set apart periodically from the income of a government and allowed to accumulate in order ultimately to pay off a debt. A preferred investment for a sinking fund is the purchase of the government's bonds that are to be paid off. Usually the fund is administered by a trustee.



Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources. The uses and limitations of each Special Revenue Fund are specified by County ordinances and/or federal and state statutes.

SSAB – Social Services Advisory Board. Primary role is to evaluate the health and human services needs of the community and assess the design and structure of the social service system.

TANF – Temporary Assistance to Needy Families - a program operated by the Job and Family Services Department through funds received from the State of Ohio.

Tax Duplicate – List of property tax rate assessments by taxing districts within a county unit.

Term Bonds – bonds whose principal is payable at maturity. Sometimes referred to as bullet-maturity bonds or bullet bonds.

User Fees – The payment of a fee for direct receipt of a public service by the party benefiting from the service.



External Links



External Links for Reference

AIS:

<https://co.summitoh.net/files-generic/22314/file/final-fy24-summit-county-annual-information-statement.pdf>

Video:

<https://youtu.be/Vnd9mk-T3g0?si=nfcyxAy99L1JXW5a>

ACFR:

https://ohioauditor.gov/auditsearch/Reports/2024/Summit_County_23_Summit_FINAL.pdf