

**Hamilton County
Audit Highlights
September 30, 2025**

OVERVIEW

Clean Opinion (means we agree annual report is accurate) YES
 Material or Significant Findings NO
 Any Other Written Findings or Recommendations YES

General Fund Trends	2023	2024	2025	Budget
Total Revenue	4,903,833	4,735,992	6,323,885	5,981,013
Total Expenditures	(5,912,049)	(4,300,928)	(5,216,223)	(5,957,806)
Other Sources (Uses)	(45,622)	-	(75,000)	(75,000)
Change in Fund Balance	(1,053,838)	435,064	1,032,662	(51,793)
Beginning Fund Balance	3,154,607	2,100,769	2,535,833	
Ending Fund Balance	2,100,769	2,535,833	3,568,495	

Capital Expenditures	1,963,525	1,482	62,623
Operating Expenditures	3,948,524	4,299,446	5,153,600
Months in General Fund Balance	6.4	7.1	8.3

Road and Bridge	2023	2024	2025	Budget
Total Revenue	1,331,132	1,688,770	2,000,236	1,746,000
Total Expenditures	(1,451,212)	(1,735,159)	(1,907,532)	(2,604,300)
Other Sources (Uses)	200,987	53,666	225,000	380,000
Change in Fund Balance	80,907	7,277	317,704	(478,300)
Beginning Fund Balance	783,519	864,426	871,703	
Ending Fund Balance	864,426	871,703	1,189,407	

Capital Expenditures	199,768	36,913	184,441
Operating Expenditures	1,251,444	1,698,246	1,723,091
Months in General Fund Balance	8.3	6.2	8.3

Road and Bridge Breakdown	2023	2024	2025
Unallocated (020)	348,495	58,866	268,901
Precinct 1 (021)	131,788	222,578	219,127
Precinct 2 (022)	161,342	246,596	296,743
Precinct 3 (023)	11,174	64,808	131,464
Precinct 4 (024)	211,627	278,856	273,173

Other Significant Fund Balances	2023	2024	2025
Records Management CC (026)	45,260	56,608	50,510
Records Archive CC (040)	19,997	31,892	33,806
Court Reporter (042)	20,337	25,461	31,834
Court Tech JP1 (043)	46,201	48,511	51,388
Law Library (051)	30,720	35,175	40,733
Courthouse Security (053)	97,647	100,226	85,870
Records Preservation DC (054)	21,142	25,272	31,352
2025 Tax Notes (061)	-	-	1,135,979

Pension Information	2023	2024	2025
Required Contribution Rate	5.65%	5.51%	5.01%
Elected Contribution Rate	9.10%	9.79%	9.79%
Funded Ratio	101.01%	105.35%	110.45%