

2005 Budget in Brief Contents

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Hamilton County's Vision

is to serve the residents of Hamilton County by providing the best and most responsive county government in America.



2005

Budget in Brief

Hamilton County's Mission

is to reach out to Hamilton County residents to provide efficient service of the highest quality, encourage resident participation in service development and to deliver county services equitably.

Board of County Commissioners

Phil Heimlich
President

Pat DeWine
Vice President

Todd Portune
Commissioner

Suzanne Burke
Interim County Administrator

about hamilton county, ohio

Hamilton County covers 407 square miles in the extreme south-western corner of the state of Ohio. Located on the Ohio River, with its county seat in Cincinnati, Hamilton is the third most populous county in the state. Within the county are 20 cities, 17 villages and 12 townships.

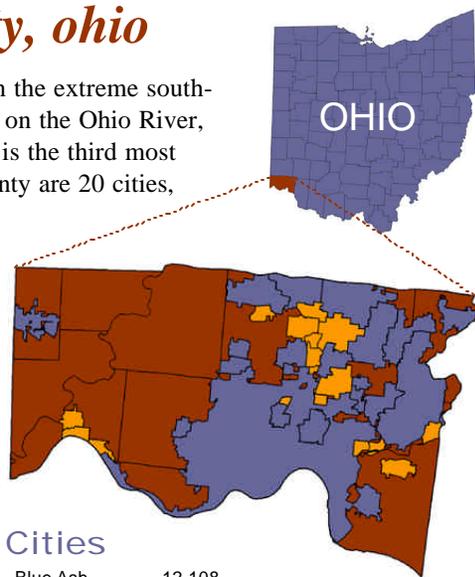
Named for Alexander Hamilton and established in 1790, the county was only the second to be carved out of the Northwest Territory. It predated Ohio statehood by over 12 years and its boundaries included roughly one-eighth of what is now Ohio.

Cincinnati, once deemed “The Queen City of the West,” was the population center of Hamilton County until the industrial era, when the city’s inhabitants began to spread to the suburbs. While the city contained 80% of the county’s population in the 1900 census, 2003 estimates show only 39% of the 823,471 county residents now live in Cincinnati.

government structure

Hamilton County has no top executive and no single overall governing body. Administrative powers rest with a three-person board of county commissioners and eight other elected officials who function as the independent heads of their respective departments.

In 1963, the Board of County Commissioners created the appointed office of County Administrator to assist in the administration, enforcement and execution of board policies and preparation of the county budget. In 1983, the board approved a reorganization of the administrator’s office which delegated a significant part of the commissioners’ administrative responsibilities to that office.



Cities

Blue Ash	12,108	Mt. Healthy	6,835
Cheviot	8,543	North College Hill	9,685
Cincinnati	317,361	Norwood	20,781
Deer Park	5,800	Reading	10,747
Forest Park	18,738	Sharonville*	11,243
Harrison	7,478	Silverton	4,935
Indian Hill	5,711	Springdale	10,129
Loveland*	9,203	St. Bernard	4,640
Madeira	8,608	Wyoming	7,987
Milford*	39	Total	490,348
Montgomery	9,777		

Villages

Addyston	986	Greenhills	3,910
Amberley Village	3,342	Lincoln Heights	3,947
Arlington Heights	853	Lockland	3,505
Cleves	2,641	Mariemont	3,239
Elmwood Place	2,524	Newtown	2,336
Evendale	2,989	North Bend	606
Fairfax	1,857	Terrace Park	2,197
Glendale	2,179	Woodlawn	2,684
Golf Manor	3,819	Total	43,614

Townships

Anderson	42,701	Miami	10,493
Colerain	58,844	Springfield	36,708
Columbia	4,503	Sycamore	19,608
Crosby	2,774	Symmes	14,844
Delhi	31,059	Whitewater	5,532
Green	57,291	Total	289,509
Harrison	5,152		

Population by Jurisdiction. *The total population of Hamilton County, according to July 2003 census estimates, is 823,471. County population has been decreasing for several decades, due largely to flight from the urban center. Populations for cities with asterisks above include only those portions within Hamilton County.*

fund structure

The accounts of the county are organized on the basis of funds. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The county has over 110 appropriated funds and subfunds. The county **general fund** is used to account for all resources except those required to be accounted for in another fund. **Special revenue** funds are restricted for specific purposes. The county has over 80 special revenue funds to account



The Hamilton County courthouse.

for tax levies, grants, and Job and Family Services programs, among many other restricted functions. **Debt service** funds are used to account for the resources needed for the payment of principal and interest on county indebtedness. **Enterprise** funds track activities outside the government for which the county recovers some or all of the costs. The 11 enterprise funds include parking and public improvement operations, stadium operations and the Metropolitan Sewer District. The county’s six **internal service** funds allocate certain costs to other government funds. For example, the Auditor’s computer center is funded through fees charged to various county agencies, the Sheriff’s rotary fund supports township patrols by billing the jurisdictions that receive services, and the workers compensation reserve fund allocates costs across all funds according to employees’ salaries.

basis of accounting and budgeting

County accounting is performed on the modified accrual basis for all funds except enterprise funds. Revenues are recognized in the period when measurable and available to meet obligations incurred during the year. For enterprise funds, actions are recorded on the accrual basis of accounting: revenues are recognized when earned and measurable, and expenses are recognized as incurred. Counties within the state of Ohio are required to prepare budgets on a cash basis: revenues recognized when received and expenditures recognized when incurred.

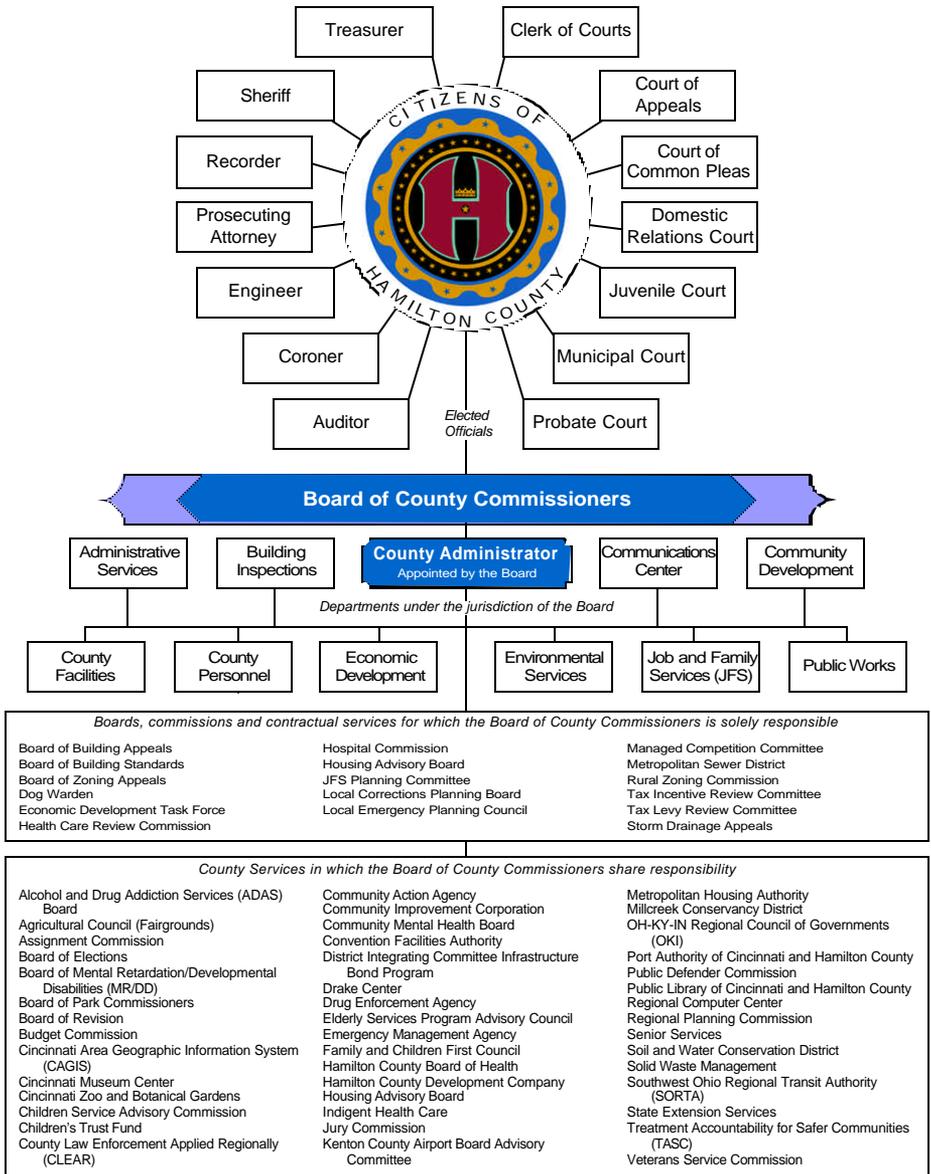
a balanced budget

The state of Ohio requires that all funds be balanced, that is, resources must equal or exceed expenditures. The Board of County Commissioners has adopted an annual goal for the general fund budget to be structurally balanced, that is, on-going revenues must exceed on-going expenditures.

fiscal year

All counties in Ohio operate on a calendar year, January 1 to December 31.

Hamilton County, Ohio Government



Organization Chart Hamilton County's judges and other elected officials (grouped around the citizens at the top of the chart) function as independent administrative heads of their respective departments. The Board of County Commissioners (BOCC), and the county administrator as its representative, has direct jurisdiction over the 10 departments immediately beneath it. The BOCC also has sole responsibility for the 17 other entities grouped in the next box and shares responsibility for the remaining 45 services listed in the box at the bottom of the chart.

budget development process

County budgeting begins in the spring with the preparation and adoption of the tax budget. The tax budget contains the estimated resources to fund the anticipated expenditures for the budget year. The Board of County Commissioners (BOCC) adopts the tax budget by July 15. It is certified by the County Budget Commission (comprised of the Auditor, Treasurer and Prosecuting Attorney) and returned to the BOCC for final certification in October. Annual operating appropriations may not exceed the commission's official estimate of resources.

As the tax budget is being adopted and certified, county departments are beginning to assemble their operating budgets and capital requests. By August, departments have transmitted completed budget data to the Department of Administrative Services, Budget Division. The submissions support departmental programs and contain personnel requests to support each program, as well as all revenues and operational expenses.

Once budget analysts' reviews and recommendations are complete, the county administrator makes recommendations on the budget and the recommended budget is made available to all departments. If necessary, meetings with departments and the administrator are held to further refine the budget before it is presented to the BOCC.

The administrator's final recommendation is presented to the board in November. At that time, a copy of the proposed budget is available for public review and comment. County departments may request a hearing with the BOCC to discuss the administrator's recommended budget or any other unresolved budget issues.

In previous budget years, a public hearing is held in December to listen to departmental and public comment, and the new budget is adopted by the BOCC before the end of the year. In December 2004, the board passed a temporary budget to allow a new commissioner (to be seated in January) to participate in the process. In this situation, a permanent appropriation must be adopted by April 1.

On February 23, 2005 the BOCC adopted budget goals for 2005. Based on these goals, a revised administrator's recommended budget was submitted to the board on February 28. Public hearings were held on March 2 during a regular board meeting and on March 14 at the Norwood City Hall. The 2005 budget was adopted by the board at their meeting on March 23, 2005.



Commissioners Portune, Heimlich and DeWine at the March 14 public hearing on the 2005 budget in Norwood.

The adopted budget may be amended during the operating year. Certain transfers of funds and all additional appropriations must be approved by the Board of County Commissioners.

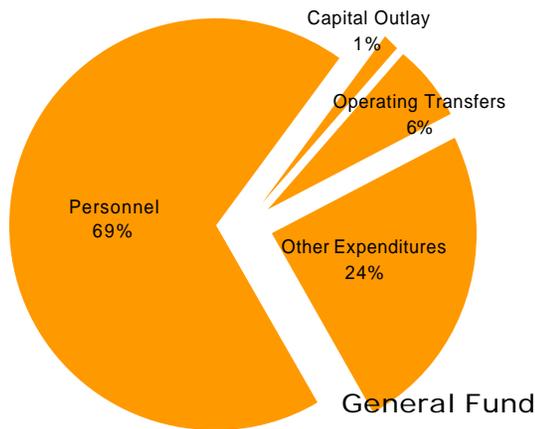
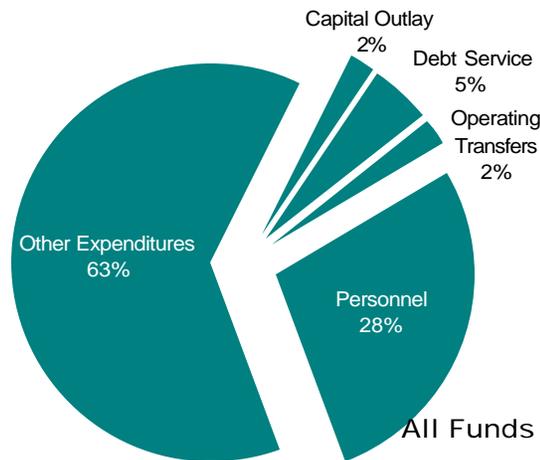
budget summary

For 2005, the Hamilton County Board of Commissioners has appropriated \$1.18 billion across all county funds, a 1.5% decrease from the \$1.19 billion appropriation adopted for 2004. The total 2005 budget also includes \$1.19 billion in entitlements, an increase of \$89 million from 2004. These largely Medicaid-related payments are funded by the state and federal government and distributed by the department of Job and Family Services (JFS) to local recipients. The total 2005 budget, including entitlements, is \$2.37 billion.

The county general fund budget for 2005 totals \$249.2 million, a \$9.1 million, or 3.5% decrease from the adopted 2004 budget. This is the second consecutive year the county has adopted a budget that is below the previous year's. The general fund budget is structurally balanced, with ongoing revenues in excess of ongoing expenditures by \$811,195. In addition, non-recurring revenues of \$6.88 million also exceed non-recurring expenditures of \$4.57 million by \$2.31 million.

Some of the key issues and decisions with an impact on the 2005 budget follow.

- Voters approved a new property tax levy to support the Cincinnati Museum Center, as well as replacement levies for Mental Retardation and Developmental Disabilities (MRDD) and health and hospitalization services at Drake Center (including county drug treatment services). The estimated revenues for these three levies exceeds those in the 2004 budget by \$19.5 million.
- General fund revenues include \$2.675 million in 2005 for a project that reimburses several departments with federal funds for services that encourage family stability among qualified clients. Not available to the county since 2001, these revenues were recently restored by a change in funding approach by the Ohio Department of Job and Family Services.



2005 Budget by Category. *The all funds chart above includes General Fund expenditures as well as all other funds in the county budget. (It does not include entitlements.) Personnel expenses are a substantially smaller portion of the all-funds budget because pass-through dollars (like childcare funding) included in "other expenditures" are much higher outside of the general fund.*

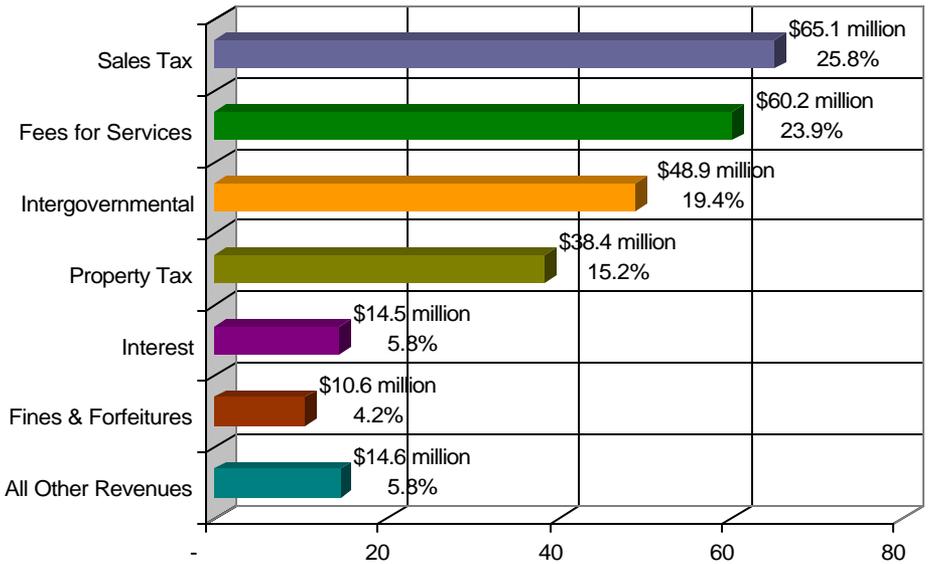
- The 2005 budget eliminates the \$1.5 million unallocated contingency in the general fund. Emergency spending during 2005 will require the draw down of county reserves.
- The JFS children's services tax levy expenditures decrease as a result of bringing child welfare mental health services in house. The budget also reflects savings in childcare from screening consumers for federal daycare funds prior to the use of levy funds. Additionally, JFS also shows a decrease of \$8 million of state pass-through childcare funding. Overall, the JFS budget decreases by \$19.7 million.
- The Metropolitan Sewer District's (MSD) budget will increase approximately \$6.6 million, funded through an 8.6% planned rate increase. The majority of the increase is driven by the district's capital program, required under the consent decree entered into with the Environmental Protection Agency in 2003. MSD has maintained the rate commitment made in 2003 despite dramatic increases in utility costs, sewer repairs and line inspections, which total \$2.1 million more than the 2004 budget.
- Debt service decreases \$12 million from the prior year budget due largely to the call of the 1993 courthouse debt which occurred in May 2004.
- The anticipated employee turnover rate has been increased from 3.5% to 4% for general fund departments, generating an additional \$1 million in budget capacity. The three-year average turnover rate is 4.24%.
- To create capacity for wage increases and other initiatives, the 2005 budget includes a 3% across-the-board reduction for all non-personnel and non-capital expenses, generating \$1.85 million. The 2005 budget also includes targeted reductions in funding to the Ohio State Extension (\$100,000), elected official travel (\$92,500) and commissioner computer support (\$50,000).
- New initiatives funded by the reductions described above include health care and managed competition commissions (\$175,000); customer service, website, and performance measurement improvements (\$400,000); building permit processing improvements (\$300,000); and economic development initiatives (\$150,000).

The 2005 budget contains 6,329 positions. The general fund supports 3,064.5, a net increase of three compared to the 2004 budget. County restricted funds support 3,264.5 positions, a net decrease of 10 from the 2004 budget. The budget includes a 2% salary increase and 1% bonus for non-represented employees, as well as funding for union contracts as negotiated.

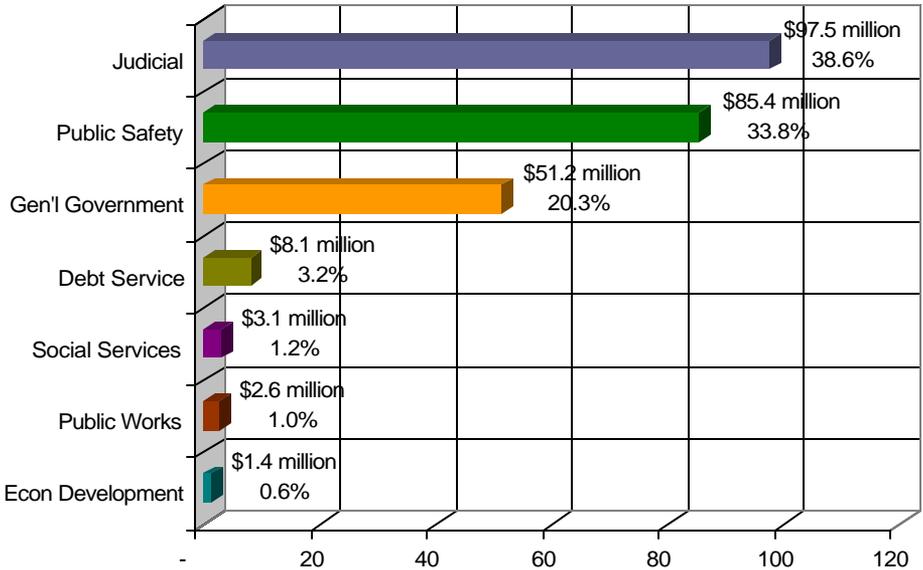
The 2005 capital improvement plan includes \$546.8 million in approved and recommended capital improvement projects. Five new projects have been added to the 2005 plan, including \$39.5 million in three new recommended and approved projects. No funding has been provided for these projects within the recommended budget. The county determines the most prudent funding method for the projects after completion.

The general fund reserve, or fund balance, is projected to be \$34.8 million at the end of 2005, 14.2% of ongoing expenditures. The Board of County Commissioners adopted a budget goal in 2004 to increase the undedicated general fund reserves to 20% by 2006.

General Fund Revenues

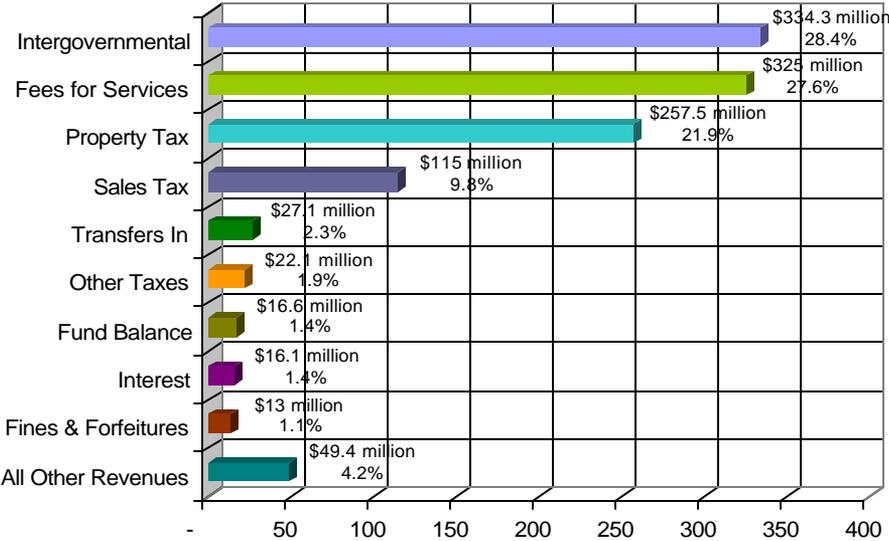


General Fund Expenditures

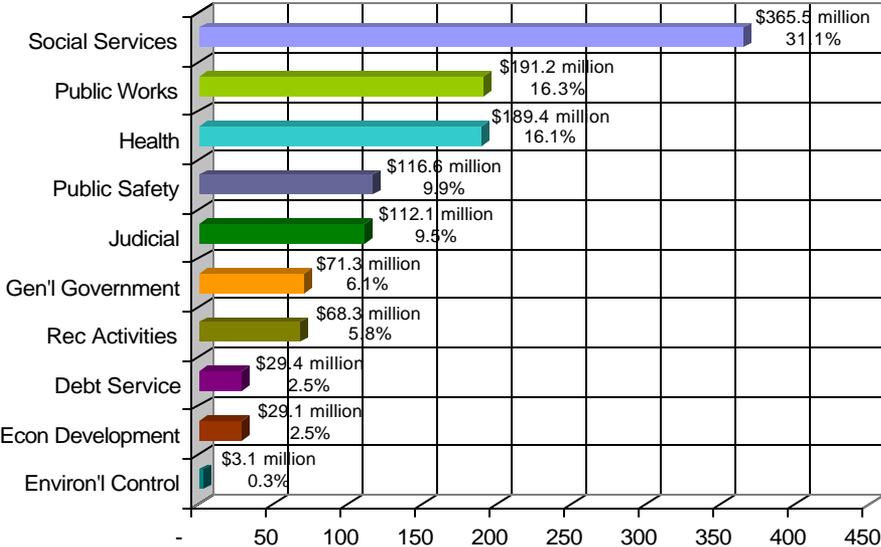


Revenues by Source and Expenditures by Function. *The general fund charts above indicate the resources the county will use (top) to cover 2005 expenditures (bottom). The "all other revenues" category includes transfers from restricted funds, unclaimed funds, auction proceeds, donated funds, loan repayments, various reimbursements, and other revenues. As the bottom chart indicates, judicial and public safety functions are the two largest mandated services in the county general fund.*

All Funds Resources



All Funds Expenditures



Revenues by Source and Expenditures by Function. The all funds charts above indicate the resources the county will use (top) to cover 2005 expenditures (bottom), including interfund transfers and the use of fund balance. The "all other revenues" category includes various licenses, titles and permits; unclaimed funds; auction proceeds; donated funds; loan repayments; various reimbursements, and sale of real estate, bonds and notes. Neither chart includes entitlements.

2005 approved all funds budget

Function	Department	Revenues	Expenses	FTE*
Economic Development				
	Community Development	26,600,744	26,767,340	27.50 ²
	Economic Development	--	1,299,000	--
	Parking Facilities	900,000	983,725	--
	Total	27,500,744	29,050,065	27.50
Environmental Control				
	Environmental Services	2,989,588	3,112,273	62.90 ²
	Total	2,989,588	3,112,273	62.90
General Government				
	Administrative Services	11,786,436	18,433,212	23.70
	Auditor	162,036,227	11,264,275	132.00
	Board of County Commissioners	--	780,106	11.00
	Board of Elections	348,550	5,722,473	43.30
	Board of Zoning Appeals	17,500	97,650	1.95
	Building Inspections	2,449,000	2,206,908	29.50
	County Administrator	1,001,940	2,925,087	10.25
	County Facilities	1,017,773	17,852,637	91.00
	County Personnel	3,472,178	5,790,161	16.63
	Info. Processing Advisory Comm.	--	1,199,863	--
⁴	Ohio Soil Conservation	--	--	8.00
	Recorder	6,500,000	2,368,749	42.02
⁴	Regional Planning Commission	--	--	18.75
	Rural Zoning Commission	310,200	438,206	8.10
	Treasurer	18,439,427	2,260,380	38.00
	Total	207,379,231	71,339,707	474.20
Health				
	Alcohol and Drug Add. Serv. Board	4,694,031	8,689,979	15.00
	Board of Mental Retardation	94,654,145	90,267,714	653.41
	Community Mental Health Board	35,342,580	37,041,892	42.14 ²
	Health and Hospitalization Tax	70,461,226	53,331,123	--
	Hospital Commission	82,363	82,363	--
	Total	205,234,345	189,413,072	710.55
Judicial				
	Clerk of Courts	17,777,583	18,275,050	328.48
	Court of Appeals	100	194,699	--
	Court of Common Pleas	2,300,000	11,305,952	92.25
	Court of Domestic Relations	1,241,213	5,625,850	82.00
	Court Reporters	20,000	2,521,249	42.50
	Juvenile Court	21,399,831	34,372,545	587.54 ²
	Municipal Court	684,322	7,467,566	125.00 ²
	Probate Court	1,429,700	3,718,867	44.93
	Probation	4,904,712	17,363,855	218.75 ²
	Public Defender	4,068,784	11,257,138	104.00
⁵	River City Correctional Facility	--	--	100.50 ²
⁵	Treatment Accountability for Safer Communities	--	--	14.00 ²
	Total	53,826,245	112,102,771	1,739.95

Function	Department	Revenues	Expenses	FTE*
Public Safety				
	Countywide Law Enf. Applied Regionally	4,910,592	7,008,840	-- ³
	Communications Center	11,054,713	8,734,728	91.00
	Coroner	1,259,100	3,872,335	43.86 ²
	Dog Warden	397,679	1,148,368	0.50
	Emergency Management	443,891	917,745	9.10 ²
	Prosecutor	4,896,987	14,311,876	210.90 ²
	Sheriff	15,534,538	80,612,747	1,027.00 ²
	Total	38,497,499	116,606,639	1,382.36
Public Works				
	County Engineer	27,854,904	36,122,750	198.00
	Metropolitan Sewer District	154,951,000	151,469,440	-- ³
	Public Works	1,979,889	3,559,691	37.31
	Total	184,785,793	191,151,881	235.31
Recreational Activities				
	Museum Center	3,721,000	3,721,000	--
	Stadiums	60,333,441	58,204,826	30.40
	Zoo and Botanical Gardens	6,305,811	6,329,919	--
	Total	70,360,252	68,255,745	30.40
Social Services				
	Family and Children First Council	2,103,000	2,455,439	14.50 ²
	Job and Family Services	328,989,495	341,739,787	1,642.25
	JFS Entitlements	1,191,399,801	1,191,399,801	--
	Senior Services	18,472,183	20,220,574	--
	Veterans Service Commission	105,000	1,128,652	9.15
	Total	1,541,069,479	1,556,944,253	1,665.90
Debt Service				
	Debt Service	19,177,977	29,448,328	--
	Total	19,177,977	29,448,328	--
2005 Approved Budget		2,350,821,154	2,367,424,733	6,329.07 ¹

The numbers above represent the calendar year adopted budget. They do not include the state and federal grants which are adopted for grant fiscal years beginning in July and October. Adjustments are made to budget appropriations throughout the year to account for new revenue streams and unexpected expenditures, as well as for new grant awards.

Grants				
	State Fiscal Year, 7/1/04-6/30/05	79,561,829	79,561,829	²
	Federal Fiscal Year, 10/1/04-9/30/05	3,930,422	3,930,422	²
	Total	83,492,251	83,492,251	
Total 2005 All Funds Budget		2,434,313,405	2,450,916,984	6,329.07 ¹

* An FTE is the equivalent of one full-time employee.

¹ Revenues are brought up to expenses through the use of fund balances.

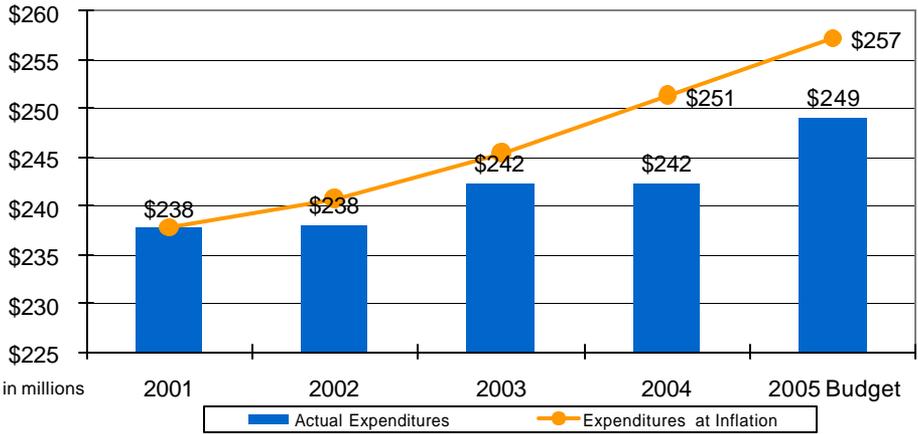
² Employees funded by grants are included in departmental FTE count.

³ Personnel in these agencies are employed by the City of Cincinnati.

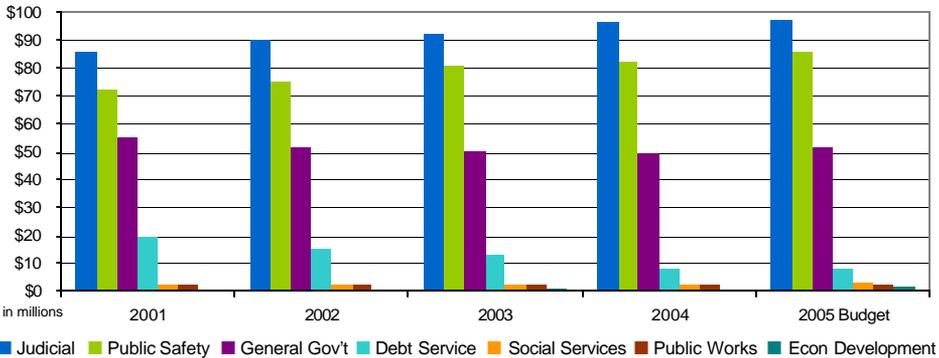
⁴ These agencies are subsidized by the general fund.

⁵ These agencies are fully funded by grants.

general fund expense trends



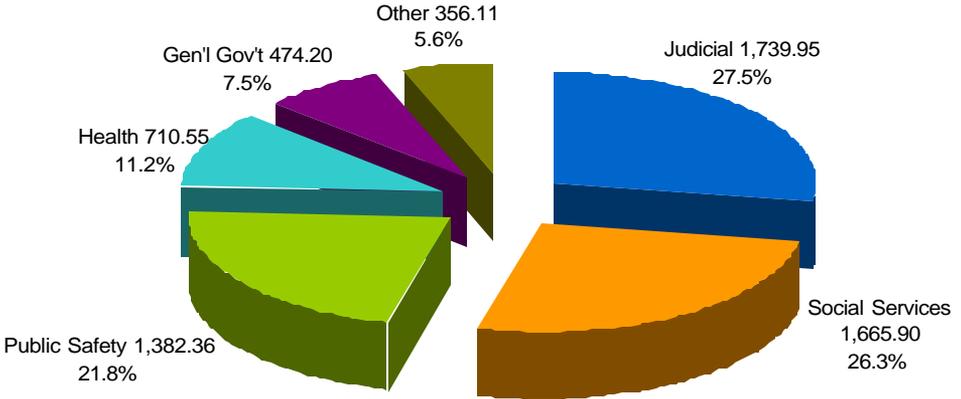
Expenditures and Inflation. One of the Hamilton County Board of Commissioners 2005 budget goals was to hold the growth of general fund expenditures under the rate of inflation. Using 2001 as the base year, the county's general fund expenditures have remained below the rate of inflation for four years. The 2005 budget represents a 4.6% increase from actual spending in 2001, less than 60% the rate of inflation over the same period. (2004 expenditures exclude two non-recurring items: the reclassification of an advance for the Hartford Building at 603 Main Street and the call of a 1993 courthouse debt issue.)



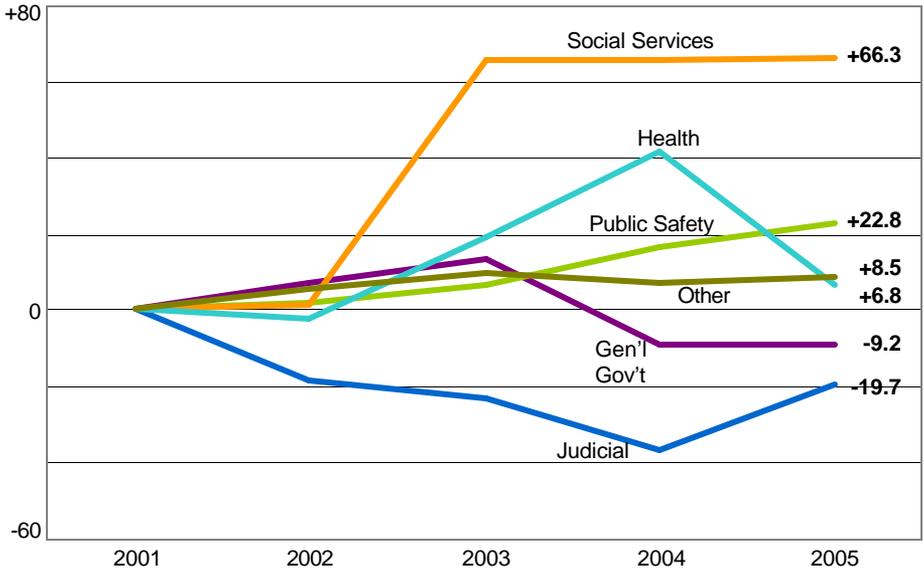
Expenditures by Function. The 2005 general fund budget for general government and debt service functions are down 7% and 59% respectively from 2001 actual spending, while public safety and judicial functions (the general fund's largest mandated functions) have increased 14% and 18% from 2001 actual spending. Most of the increases are in personnel expenditures.

in millions	2001	2002	2003	2004	2005 Budget
Judicial	\$85.4	\$90.6	\$92.2	\$96.0	\$97.5
Public Safety	\$72.1	\$75.1	\$80.5	\$82.2	\$85.4
General Gov't	\$55.1	\$51.5	\$50.1	\$49.8	\$51.2
Debt Service	\$19.8	\$15.7	\$13.3	\$8.2	\$8.1
Social Services	\$2.6	\$2.3	\$2.8	\$2.9	\$3.1
Public Works	\$2.2	\$2.2	\$2.5	\$2.4	\$2.6
Econ Development	\$0.6	\$0.7	\$1.0	\$0.8	\$1.4

2005 employee positions



Positions by Function. The 2005 budget includes the equivalent of 6,329.07 full-time positions across all county funds. This is a net reduction of 10 positions from the 2004 budget. The budget includes a 2% wage increase and a 1% bonus for all non-represented county employees, as well as fulfilling the salary requirements of various collective bargaining agreements. The "other" category above includes the departments listed on pages 12 and 13 under economic development, environmental control, public works and recreational activities. All numbers include positions funded by grants.



Position Trends. The chart above shows the changes in employee positions for each major county function over the last five years. The increase in social services in 2003 is due to JFS bringing child support collections in house from private contractors. Shifts in health and general government in 2004 and in health and judicial in 2005 are due to the reclassification of TASC's function. Health also increases between 2002 and 2004 as MR/DD complied with state legislation to use certain cost savings to extend service provisions. The decrease in judicial in 2004 is largely the result of an early retirement program in the Juvenile Court. Prior year positions represent the total number approved at the beginning of each budget year.

2005 property taxes

Through special property tax levies, Hamilton County residential taxpayers make possible many community-enriching programs. County levies support initiatives for abused and neglected children, senior citizens, the mentally retarded and developmentally disabled and the mentally ill, as well as providing indigent health care, long-term and rehabilitation services, law enforcement assistance and support for the Cincinnati Zoo and the Museum Center.



Who's Taxing You? On the average 2005 Hamilton County property tax bill, only 23% of the taxes are under the jurisdiction of the Board of County Commissioners. The other 77% are controlled by the park district; school districts; special districts; or local cities, villages and townships.

Property taxes are calculated by millage rates, where one mill equals \$1.00 for every \$1,000 of property value. Taxes are collected based on 35% of a property's true value, so if a property is worth \$100,000, the millage rate would be applied to \$35,000. In addition, taxes due for residential property are reduced by a factor set by the state.

As a levy ages, and county property values increase, most levies do not receive additional funds as a result of the increases. Each year the state calculates reduction factors and effective

House Value Assessed	County General Fund	Bond Retirement	Museum Center	Zoo	Crime Information Center	Drake Center	Senior Services
Gross Millage	2.26	0.15	0.20	0.40	0.54	0.84	1.16
Effective Millage	2.26	0.15	0.20	0.31	0.18	0.84	0.91
\$100,000	79.10	5.25	6.99	10.80	6.13	29.34	31.93
\$125,000	98.88	6.56	8.73	13.50	7.66	36.68	39.91
\$150,000	118.65	7.88	10.48	16.19	9.19	44.01	47.89
\$175,000	138.43	9.19	12.23	18.89	10.72	51.35	55.88
\$200,000	158.20	10.50	13.97	21.59	12.25	58.69	63.86
\$225,000	177.98	11.81	15.72	24.29	13.79	66.02	71.84
\$250,000	197.75	13.13	17.47	26.99	15.32	73.36	79.82
\$275,000	217.53	14.44	19.21	29.69	16.85	80.69	87.81

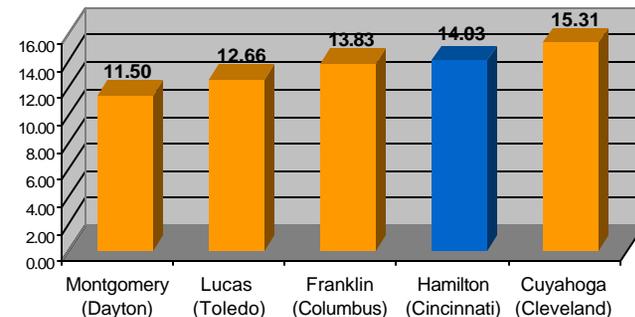
The levies highlighted in blue above are part of the county budget. Those in orange—park levies; city, village, and township levies; and school levies—appear in this document for completeness only. While proceeds of these levies are collected and distributed by the County Auditor, these political subdivisions are not a part of county government and their levies are not controlled by Hamilton County.

The calculations above should be used for informational purposes only. Actual tax amounts may vary slightly.

millage so that the total dollar amount collected for a levy stays close to that which voters approved (exclusive of increases due to new construction). As property values increase, effective levy millage may decrease to maintain the same level of total funding for the levy.

In 2005, there is an overall increase in millage for those levies in the county budget (indicated in blue below) due to voter approval of a new Museum Center levy, and replacement levies for the Board of Mental Retardation and Developmental Disabilities (MR/DD) and the Drake Center (including various drug court activities). The Board of County Commissioners continued to apply a reduction in the children's services millage by application of levy-earned interest revenues.

The chart below indicates the average millage and property taxes for homes in Hamilton County with values between \$100,000 and \$275,000. Taxes for school districts and municipalities, which vary throughout the county, are based on the mean value across Hamilton County.



Average Effective Tax Rates, 2005. Among Ohio's five most populous counties, Hamilton ranks third in population and second in average effective property tax, taking into account only those levies included in the county budgets.

Mental Health	Children's Services	MR/DD	Indigent Health Care	Parks	Cities/Villages/Townships	School Districts	JVS*	TOTAL
2.74	2.73	3.62	5.39	1.03	10.00	78.93	2.70	112.69
1.47	1.95	3.61	2.15	0.93	10.00	33.47	2.11	60.53
51.37	68.20	126.45	75.40	32.47	350.00	1,171.40	73.81	2,118.63
64.21	85.25	158.07	94.25	40.59	437.50	1,464.25	92.26	2,648.29
77.06	102.29	189.68	113.09	48.71	525.00	1,757.10	110.71	3,177.95
89.90	119.34	221.29	131.94	56.82	612.50	2,049.96	129.17	3,707.60
102.74	136.39	252.91	150.79	64.94	700.00	2,342.81	147.62	4,237.26
115.59	153.44	284.52	169.64	73.06	787.50	2,635.66	166.07	4,766.92
128.43	170.49	316.13	188.49	81.18	875.00	2,928.51	184.52	5,296.58
141.27	187.54	347.75	207.34	89.29	962.50	3,221.36	202.97	5,826.24

Tax rates for cities, villages, townships and school districts vary throughout Hamilton County. The total effective millage for county tax districts ranges from 41.64 to 92.91. The average rate of taxation in the county used for the calculations above is the rate for District 241, including the City of Wyoming and the Wyoming School District.

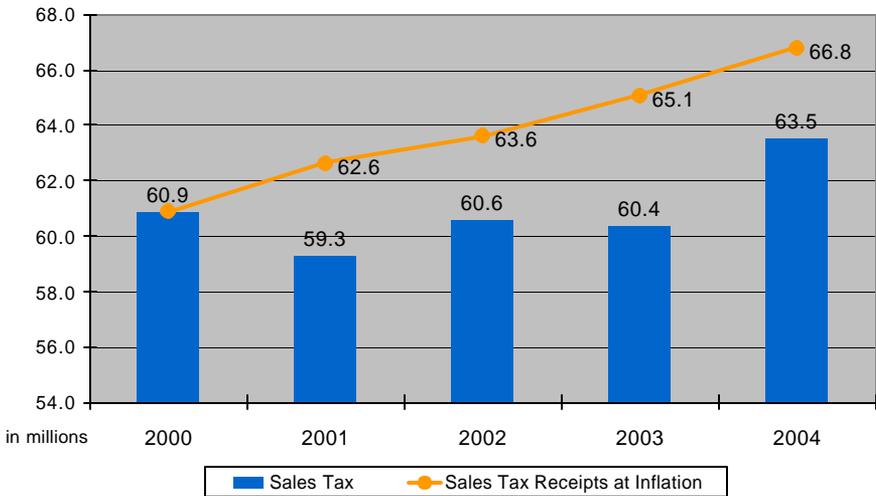
* Residents of Hamilton County outside the limits of the Cincinnati Public School District also pay property tax for the support of the Great Oaks Joint Vocational School (JVS) District. Residents of the Cincinnati Public School District do not pay this millage.

county revenue sources

Revenue estimates contained in this budget are based on a combination of factors: real growth, inflation, historical trends and the recognition of new revenue sources. In the county, a number of officials provide revenue estimates based on their internal review of the above factors. For example, the Budget Commission estimates the proceeds from tax levies, the Treasurer calculates the interest to be earned for the budget year, and the local government fund is set by the state, as are numerous other revenues.

The county is by no means dependent on a single revenue stream and makes every effort to maintain diversity in funding sources. Key county revenues include property tax, sales tax and intergovernmental funds:

- Property taxes (discussed in detail on pages 16-17) make up 15% of the county's general fund revenue. While the county collects substantially more property tax in its other funds, the additional collections are earmarked for specific purposes.
- Sales tax (presented in more detail in the chart below) has been largely performing below expectations in recent years.
- Intergovernmental revenues include \$25 million from the local government fund (LGF), a revenue-sharing mechanism by which local Ohio governments share in state income. If the state maintains the proposed 2006 cuts to the LGF, Hamilton County would lose \$5 million in general fund revenue.



Sales Tax History. The state of Ohio mandates and receives 6% in sales tax on all taxable items sold in the state. In 1970, Hamilton County levied an additional 0.5% tax to support the county general fund, and in 1996 voters approved an additional 0.5% tax dedicated for riverfront development (70%) and property tax rollback (30%). Since 2000, county sales tax revenues have increased a total of 4.3%, less than one-half the rate of inflation. If sales tax income continues to stagnate, the revenues may be insufficient to meet other county obligations after satisfying stadium debt service requirements. As early as 2006, the county may see deficits in funding property tax relief, payments to Cincinnati Public Schools and stadium operations.

hamilton county firsts

1850 First metropolitan area in the United States to establish a Jewish hospital.

1850 Gibson Greeting Card Co. begins publishing the first greeting cards in the United States.

1853 With the invention of the first practical steam engine by Alexander Bonner Latta, Cincinnati becomes the first U.S. city to form a paid fire department and use a horse-drawn steam fire engine. It also installs the first firemen's pole.



Cincinnati Playhouse in the Park, winner of the 2004 Tony Award for Best Regional Theater.

1869 First metropolitan area to establish a weather bureau.

1869 First professional baseball team, the Cincinnati Red Stockings (now the Cincinnati Reds) begin play. The team payroll is \$11,000.

1902 The 16-story Ingalls Building (at Fourth and Vine in Cincinnati) is the first concrete skyscraper.

1905 Daniel Carter Beard founds the Sons of Daniel Boone. In 1910 it becomes the first Boy Scout organization in America.

1935 The first professional night baseball game is played under lights. President Roosevelt presses the button to illuminate Crosley Field.

1952 Children's Hospital Medical Center

notable nationally...

- Partners for Livable Communities included the Hamilton County region on its list of 30 "most livable" cities in April 2004.
- *Esquire* magazine named Cincinnati one of the Top 10 "Cities that Rock" in its April 2004 issue.
- *American Style* magazine called the region the No. 5 U.S. arts destination in its Summer 2004 issue.
- Cincinnati Playhouse in the Park received the 2004 Regional Theater Tony Award.
- *The Sporting News* named Cincinnati the No. 1 college basketball city in August 2004.
- Cincinnati Zoo and Botanical Garden was ranked No. 13 among Zagat's Top 50 national attractions in summer 2004.
- In the same publication, the Cincinnati Art Museum tied for the nation's best art museum.
- Hamilton County-based WOXY.com, was named 2004 Internet radio station of the year at the Plug Independent Music Awards.
- In 2003 Cincinnati was ranked the 10th most literate U.S. city in a study by the University of Wisconsin.
- The area Fine Arts Fund is both the oldest and the second largest united arts campaign in the nation.
- Hamilton County is home to the second oldest opera company in the nation, the Cincinnati Opera.

develops the first heart-lung machine, making open heart surgery possible.

1954 Cincinnati's WCET-TV is the first licensed public television station in the U.S.

hometown heroes

- **William Henry Harrison** (1773-1841) served in the House and Senate and then became Hamilton County's Clerk of Courts before being elected the nation's ninth President.
- **William Procter** (1801-1884) and **James Gamble** (1803-1891) started the company that bears their names. Their first product was Ivory Soap.
- **Harriet Beecher Stowe** (1811-1896) was a popular 19th century author, best known for "Uncle Tom's Cabin."
- **Rutherford B. Hayes** (1822-1893), the 19th U.S. President, practiced law in Cincinnati, and began his public service career as city solicitor from 1858-1861.
- **Benjamin Harrison** (1833-1901), grandson of William Henry, became President following the 1888 election.
- **William Howard Taft** (1857-1930) was the 27th U.S. President, and son of Republican Party founder Alphonso Taft.
- **Mamie Smith** (1883-1946) was the first female singer to record a blues song, "Crazy Blues" on Okeh Records in August 1920.
- **Theda Bara** (1885-1955), born in Avondale, was a silent screen star of over 40 films between 1914 and 1926.
- **Dr. Albert B. Sabin** (1906-1993) developed a vaccine to prevent polio.
- **Roy Rogers** (1911-1998), born Leonard Slye in Cincinnati, became a star of television and movies.
- **Tyrone Power** (1914-1958) was a popular stage and screen actor from the 1930s-1950s.
- **Dr. Henry Heimlich** (1920-), noted for his simple solutions to health problems, developed the "Heimlich Maneuver" for saving choking victims.
- **Doris Day** (1924-) is best known for her girl-next-door roles in musicals and comedies of the 1950s and 60s.
- **Neil Armstrong** (1930-) piloted the Gemini 8 space mission and led the Apollo 11 lunar mission, becoming the first man to walk on the moon.
- **Oscar Robertson** (1938-) played basketball with UC and the Cincinnati Royals, and in 1962 became the only NBA player to average double figures in scoring, rebounding and assists.
- **Ted Turner** (1938-), an entrepreneur and philanthropist, is founder of CNN, WTBS, TNT, and TCM networks.
- **Pete Rose** (1941-) is considered one of baseball's greatest players, with a record 4,256 base hits.
- **Robert Taft II** (1942-), great-grandson of William Howard, is the current Ohio governor.
- **James Levine** (1943-) performed with the Cincinnati Orchestra at age 10 and has conducted New York's Metropolitan Opera since 1973.
- **Steven Spielberg** (1946-) is the Academy Award-winning director of such films as *Schindler's List*, *E.T.* and *Jaws*.
- **Johnny Bench** (1947-), a Baseball Hall of Fame catcher, was named the National League's MVP twice before age 25. He was on both 1970s world champion Cincinnati Reds teams.
- **Kathleen Sebelius** (1948-), governor of Kansas, grew up in Mount Lookout, and is the first daughter of a governor (Ohio's John Gilligan, 1971-75) to be elected to the same position.
- **The Isley Brothers**, formed in Cincinnati in 1954 and inducted into the Rock and Roll Hall of Fame in 1992, have had such hits as "Shout," "This Old Heart of Mine," and "It's Your Thing."
- **Anthony Munoz** (1958-) was part of the Bengals Super Bowl teams in the 1980s and was inducted into the Football Hall of Fame in 1998.

hamilton county elected officials

Board of County Commissioners

Phil Heimlich, President

Pat DeWine, Vice President

Todd Portune, Commissioner

Joseph T. Deters, **Prosecutor**

Simon L. Leis, Jr., **Sheriff**

Dr. O'dell M. Owens, **Coroner**

William W. Brayshaw, **Engineer**

Rebecca Prem Groppe, **Recorder**

Dusty Rhodes, **Auditor**

Robert A. Goering, **Treasurer**

Greg Hartmann, **Clerk of Courts**



The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for distinguished presentation to Hamilton County, Ohio for

its annual budget for the fiscal year beginning January 1, 2004. 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.

The Performance Institute recognized Hamilton County's 2004 budget with the Transparent Budget Award. The award acknowl-

edges a government that has integrated performance data into its budget and increased the overall transparency for cost of government service. Hamilton County was selected because its budget is organized by program activity with performance data integrated throughout, including an activity-based costing system that benefits the public through a clear identification of the costs of government operations.



The Performance Institute

This document could not be produced without the efforts of the Department of Administrative Services and others.

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