

2006 Budget in Brief Contents

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HAMILTON COUNTY, OHIO 2006 BUDGET IN BRIEF



Hamilton County, Ohio
Department of Administrative Services
County Administration Building
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Cincinnati, Ohio 45202
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www.hamiltoncountyohio.gov



Board of County Commissioners

Phil Heimlich, President
Pat DeWine, Vice President
Todd Portune, Commissioner

County Administrator
Patrick Thompson

Hamilton County, Ohio

Cincinnati



*The river graphic featured above and on the cover of the Budget in Brief
reflects the path of the Ohio River along the southern border of Hamilton County*

Hamilton County's Vision

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

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



About Hamilton County, Ohio

Hamilton County covers 414 square miles in the southwestern 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.

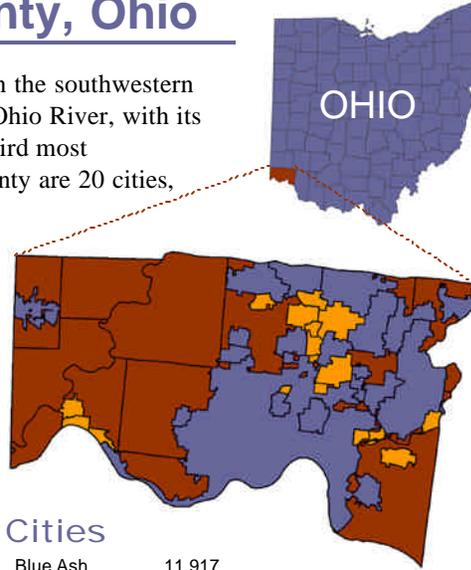
Named for Alexander Hamilton and established in 1790, the county was only the second to be carved out of the Northwest Territory. It predated Ohio statehood by more than 12 years and its boundaries included roughly one-eighth of what is now Ohio.

Cincinnati, once called "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. The city contained 80% of the county's population in the 1900 census, but 2004 estimates show only 39% of the 814,610 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	11,917	Mt. Healthy	6,813
Cheviot	8,399	North College Hill	9,528
Cincinnati	314,154	Norwood	20,405
Deer Park	5,681	Reading	10,521
Forest Park	18,381	Sharonville*	11,071
Harrison	7,584	Silverton	4,828
Indian Hill	5,653	Springdale	9,950
Loveland*	9,102	St. Bernard	4,583
Madeira	8,464	Wyoming	7,856
Milford*	39	Total	485,076
Montgomery	10,147		

Villages

Addyston	975	Greenhills	3,832
Amberley Village	3,310	Lincoln Heights	3,879
Arlington Heights	838	Lockland	3,451
Cleves	2,603	Mariemont	3,183
Elmwood Place	2,489	Newtown	2,356
Evendale	2,932	North Bend	602
Fairfax	1,819	Terrace Park	2,171
Glendale	2,163	Woodlawn	2,633
Golf Manor	3,726	Total	42,962

Townships

Anderson	42,045	Miami	10,463
Colerain	58,009	Springfield	36,206
Columbia	4,448	Sycamore	19,300
Crosby	2,748	Symmes	14,615
Delhi	30,689	Whitewater	5,584
Green	57,315	Total	286,572
Harrison	5,150		

Population by Jurisdiction. *The total population of Hamilton County, according to 2004 census estimates, is 814,610. 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 expenses recognized when incurred.

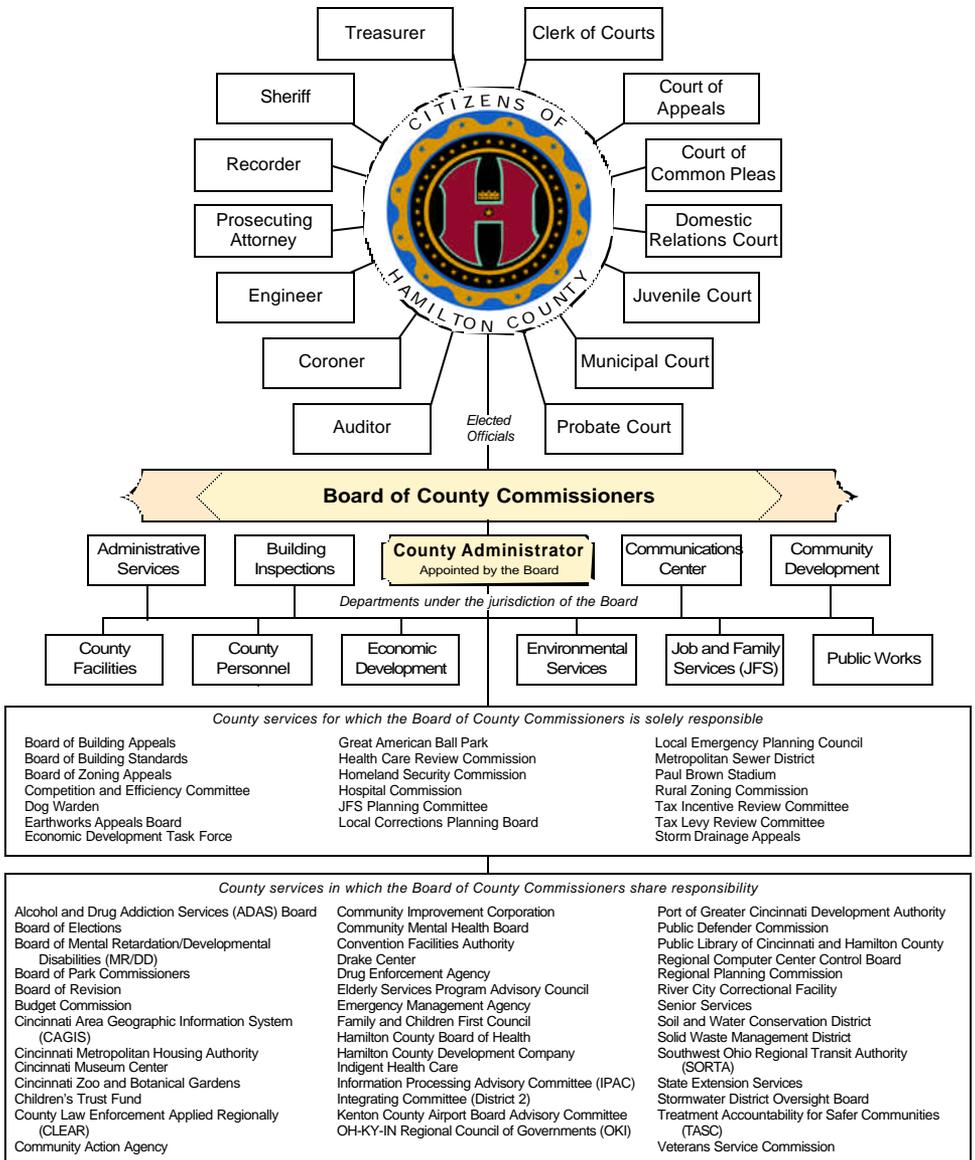
A Balanced Budget

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, have direct jurisdiction over the 10 departments immediately beneath the board. The BOCC also has sole responsibility for the 20 other entities grouped in the next box and shares responsibility for the remaining 42 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.

Public hearings are held in December to listen to departmental and public comment on the operating budget and capital plan, and the new budget is adopted by the BOCC before the end of the year. If the budget is not adopted before January 1, the Commissioners must adopt a temporary appropriation measure, and by April 1, a permanent appropriation.

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



Commissioners Todd Portune, Phil Heimlich and Pat DeWine (with Interim County Administrator Eric Stuckey and counsel Bob Johnstone) address Mike Sieving regarding the MSD budget before passing the 2006 appropriations on December 19.

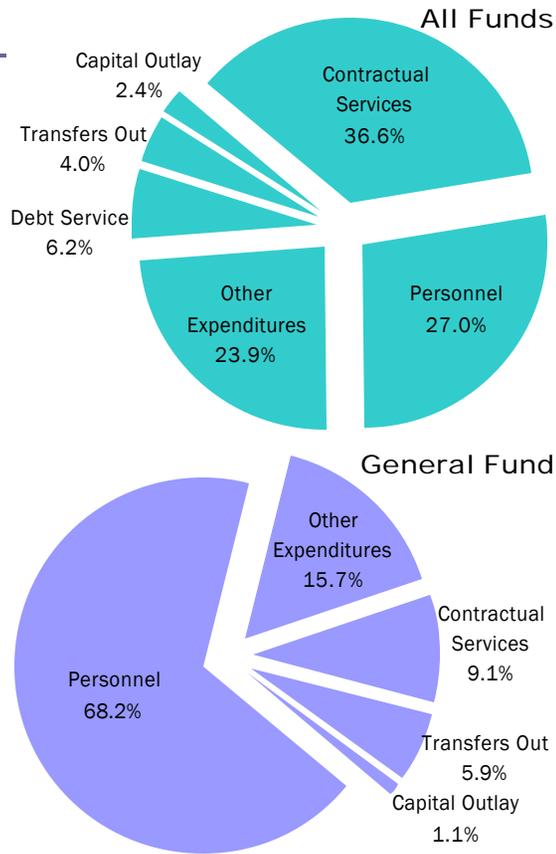
Budget Summary

For calendar year 2006, the Board of County Commissioners has appropriated \$1.2 billion across all county funds, a \$27.9 million, or 2%, increase from the \$1.18 billion appropriation adopted for 2005. (The increase is primarily related to a large non-recurring payment in debt service.) The total 2006 budget also includes \$1.18 billion in entitlements, a decrease of \$10.7 million from 2005. These largely Medicaid-related payments are funded by the state and federal governments and distributed by the department of Job and Family Services (JFS) to local recipients. The total 2006 budget, including entitlements, is \$2.38 billion.

The general fund budget for 2006 totals \$252.3 million, a \$3.15 million, or 1.3%, increase from the 2005 budget. The general fund budget is structurally balanced, with ongoing revenues in excess of ongoing expenditures by \$370,400. Putting County spending within the context of the last several years, the general fund budget is \$6 million (2.3%) less than the \$258.3 million budget adopted two years ago. At the same time, the cumulative inflation rate during this period has been in excess of 6%.

Some of the key issues in the 2006 budget follow.

- Special levy property tax will be reduced by approximately \$4.3 million in 2006. Approximately \$3.1 million will be reduced through a transfer from the general fund to the special levies. Estimated interest earnings attributable to levy funds accounts for \$1 million, and a \$2.1 million transfer keeps the increase in general fund property tax revenue within inflationary rates. An additional \$1.2 million of property tax relief will be provided in the indigent care levy in 2006.
- The county continues to provide a property tax rollback to owner-occupied residential property owners. The 2006 rollback is calculated at \$20.1 million.



2006 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 the social service and MSD budgets that make up much of the restricted funds include many vendor-provided services to support their functions.

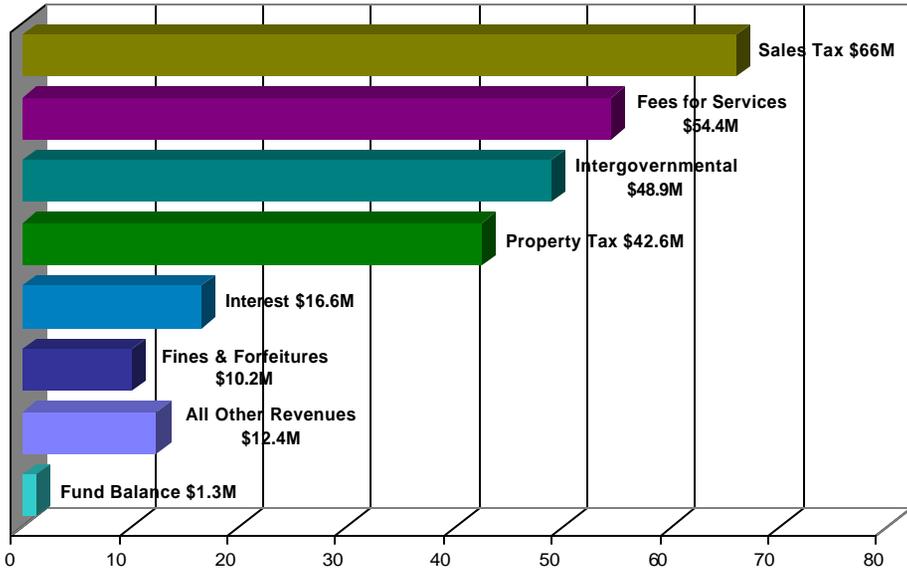
\$155 million has been provided between 1997-2005 with a portion of the voter-approved 0.5% sales tax for the construction of sports facilities and associated riverfront development.

- There are no staff layoffs. The 2006 budget contains 6,306 positions, a net reduction of 25 full time equivalent (FTE) positions across all funds. The general fund supports 3,085, a net increase of nine from 2005. County restricted funds support 3,221 positions, a net decrease of 34 from 2005. The budget includes a 2% general wage increase for non-bargaining unit employees and provides for wage increases necessary to meet various collective bargaining agreements.
- General fund departmental budgets contain significant reductions to achieve a balanced budget. Among the reductions are decreases in personnel appropriations that assume more staff vacancy than the 2005 budget. As a result, many departments are funded at levels lower than their 2005 allocations. It is expected that prudent management will allow departments to operate effectively with these amounts.
- The debt service budget includes several new borrowings for next year, including projects for emergency equipment and HVAC systems at the Communications Center and renovations for the regional emergency management agency. Late in 2006, the Board will need to make a policy decision about payment of a \$19.4 million note issued in 2001 to purchase communications radios. The Board could retire the note with funds set aside for that purpose or could finance some or all of the \$19.4 million through a long-term bond.
- The 2006 budget includes support for a significant reorganization of the Public Defender's office. Through this reorganization, in-house felony and appeals units will be created. Office management will be streamlining to improve service delivery.
- New voting equipment will be acquired by the county's Board of Elections in 2006 as required by the Help America Vote Act (HAVA). The majority of the \$10.5 million purchase is funded by the State. A shortfall of up to \$2.2 million requires local funding and is included in the county capital plan. The new system must be in place for the May 2006 primary.

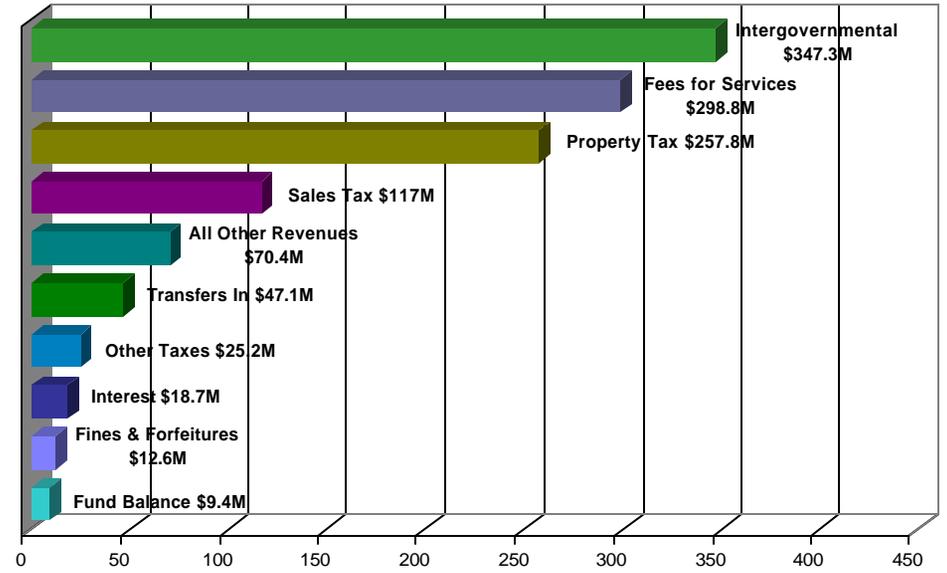
The 2006 capital improvement plan contains \$591.7 million in approved and recommended projects. Three new projects totaling \$11.5 million have been recommended or approved in the 2006 plan. Funding has been provided for two of the projects in the 2006 budget: the Museum Center Master Plan is funded by the Museum Center levy, and the Board of Elections voting equipment is funded by the State of Ohio and a planned debt issuance. No funding has been provided for the third project, the proposed county jail, as the county will determine the most prudent funding method for the project after completion of the study currently in progress.

The general fund reserve, or fund balance, is projected to be \$30 million at the end of 2006, which is 12% of ongoing expenditures. The Board of County Commissioners has adopted a budget goal to increase the undedicated general fund reserve to 20%. The 2006 projected balance is an increase of \$1 million from the estimated balance of \$29 million at the end of 2005 (11.9% of 2005 budgeted ongoing expenditures).

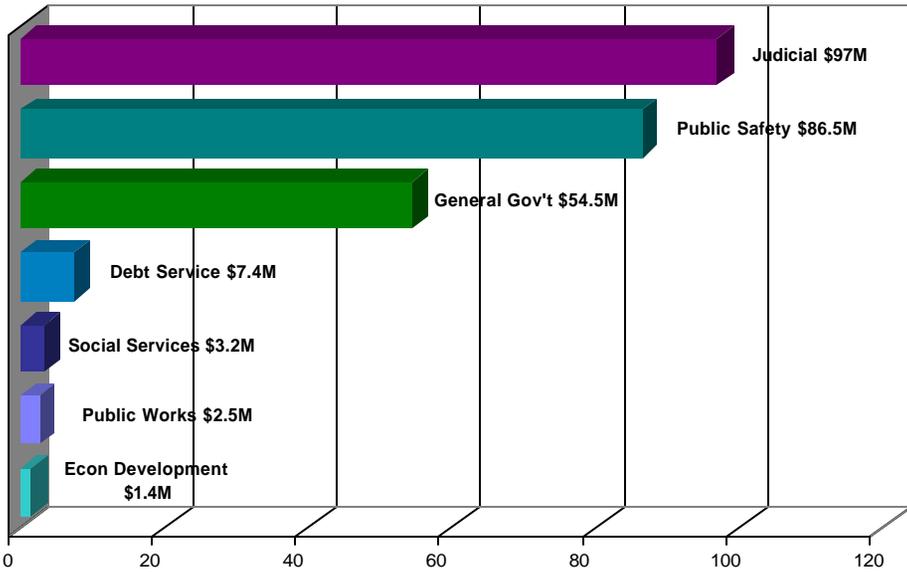
General Fund Resources



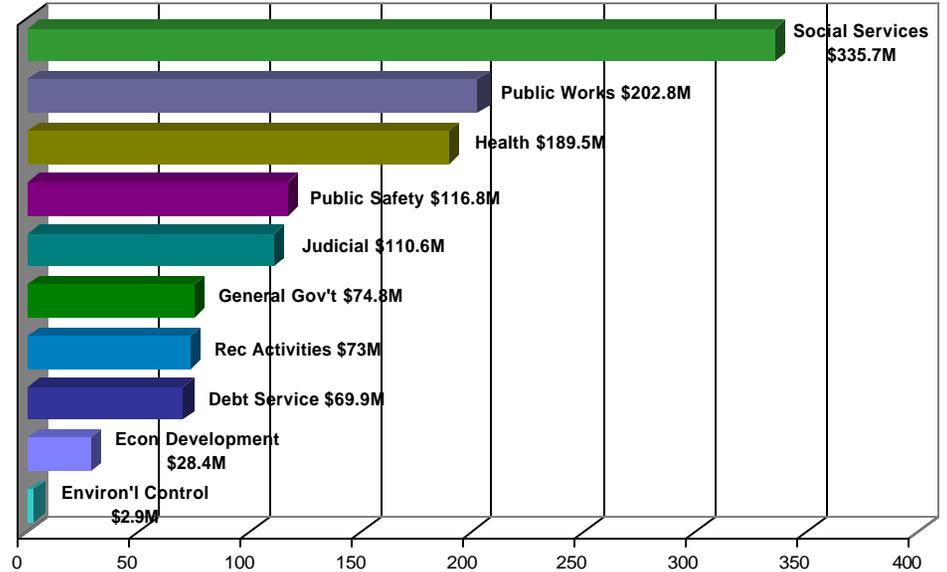
All Funds Resources



General Fund Expenditures



All Funds Expenditures



Revenues by Source and Expenditures by Function. The general fund charts above indicate the resources the county will use (top) to cover 2006 expenditures (bottom). The "intergovernmental" revenue category includes grants, medicaid reimbursements and various state revenue sharing mechanisms. 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.

Revenues by Source and Expenditures by Function. The all funds charts above indicate the resources the county will use (top) to cover 2006 expenditures (bottom), including interfund transfers and the use of fund balances. The "intergovernmental" revenue category includes grants, medicaid reimbursements and various state revenue sharing mechanisms. 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.

2006 Approved All Funds Budget

Function	Department	Revenues	Expenses	FTE*
Economic Development				
	Community Development	26,002,354	26,093,165	28.50 ²
	Economic Development	--	1,299,000	--
	Parking Facilities	1,055,000	963,938	--
	Total	27,057,354	28,356,102	28.50
Environmental Control				
	Environmental Services	2,786,424	2,891,862	61.89 ²
	Total	2,786,424	2,891,862	61.89
General Government				
	Administrative Services	12,307,256	19,888,963	28.95
	Auditor	167,279,274	11,297,902	130.00
	Board of County Commissioners	--	779,312	11.00
	Board of Elections	1,612,700	6,800,297	42.40
	Board of Zoning Appeals	17,500	97,900	1.95
	Building Inspections	2,574,000	2,110,295	29.50
	County Administrator	1,248,540	2,215,216	10.25
	County Facilities	1,577,000	20,199,035	93.00
	County Personnel	3,865,676	5,428,634	16.62
	Info. Processing Advisory Comm.	--	710,472	--
	⁴ Ohio Soil Conservation	--	--	9.75
	Recorder	5,700,000	2,323,489	42.00
	⁴ Regional Planning Commission	--	--	18.75
	Rural Zoning Commission	226,200	438,621	8.10
	Treasurer	20,616,700	2,477,234	38.00
	Total	217,024,845	74,767,368	480.27
Health				
	Alcohol and Drug Add. Serv. Board	4,287,374	8,191,305	14.00
	Board of Mental Retardation	94,964,315	92,007,997	609.96
	Community Mental Health Board	35,170,099	37,078,034	42.07 ²
	Health and Hospitalization Tax	69,884,993	52,113,549	--
	Hospital Commission	84,000	84,000	--
	Total	204,390,781	189,474,885	666.03
Judicial				
	Clerk of Courts	17,448,900	18,329,807	328.64
	Court of Appeals	500	113,555	--
	Court of Common Pleas	2,303,534	12,445,960	93.25
	Court of Domestic Relations	1,297,600	5,441,207	82.00
	Court Reporters	22,000	2,416,259	42.50
	Juvenile Court	19,302,211	33,070,479	585.01 ²
	Municipal Court	798,998	10,033,361	126.43 ²
	Probate Court	1,428,800	3,780,366	44.93
	Probation	2,341,709	13,016,044	218.50 ²
	Public Defender	3,841,800	11,966,032	112.00
	⁵ River City Correctional Facility	--	--	103.50 ²
	⁵ Treatment Accountability for Safer Communities	--	--	14.50 ²
	Total	48,786,052	110,613,069	1,751.26

Function	Department	Revenues	Expenses	FTE*
Public Safety				
	Countywide Law Enf. Applied Regionally	4,870,255	5,445,957	-- ³
	Communications Center	6,500,000	8,914,355	91.00
	Coroner	1,254,700	3,816,812	44.65 ²
	Dog Warden	410,040	1,187,760	0.50
	Emergency Management	679,099	1,361,552	8.50 ²
	Prosecutor	4,442,545	14,511,426	215.00 ²
	Sheriff	16,454,701	81,610,435	1,035.00 ²
	Total	34,611,340	116,848,295	1,394.65
Public Works				
	County Engineer	31,286,630	38,749,206	197.99
	Metropolitan Sewer District	163,890,000	160,805,002	-- ³
	Public Works	1,765,212	3,267,041	33.66
	Total	196,941,842	202,821,249	231.65
Recreational Activities				
	Museum Center	3,688,542	2,138,542	--
	Stadiums	61,541,843	64,571,210	31.40
	Zoo and Botanical Gardens	6,262,348	6,262,348	--
	Total	71,492,733	72,972,100	31.40
Social Services				
	Family and Children First Council	2,081,500	2,349,552	14.50 ²
	Job and Family Services	310,170,340	312,317,129	1,637.00
	Senior Services	18,345,138	19,816,514	--
	Veterans Service Commission	105,000	1,233,621	9.15
	Total	330,701,978	335,716,816	1,660.65
Debt Service				
	Debt Service	61,169,468	69,940,162	--
	Total	61,169,468	69,940,162	--
2006 Appropriated Budget		1,194,962,818	1,204,401,908	6,306.30 ¹
	Entitlements	1,180,731,831	1,180,731,831	--
	Total 2006 Budget	2,375,694,649	2,385,133,739	6,306.30 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, 7/1/05-6/30/06	89,165,714	89,165,714 ²	
	Federal Fiscal Year, 10/1/05-9/30/06	3,840,473	3,840,473 ²	
	Total	93,006,187	93,006,187	
Total 2006 All Funds Budget		2,468,700,836	2,478,139,926	6,306.30 ¹

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

¹ Available resources will cover county expenses through the use of fund balances.

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

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.

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. County officials estimate revenue based on their review of these 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.

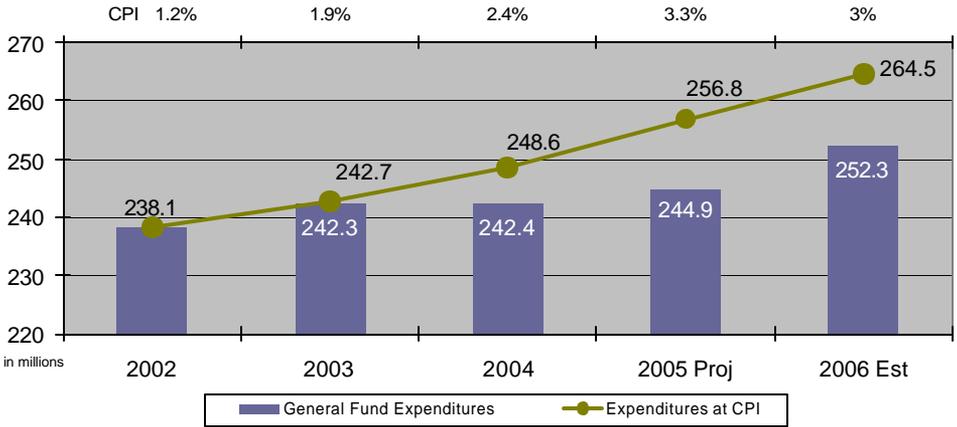
The county maintains diversity in funding sources. Key county revenues include sales tax, property tax and intergovernmental funds.

- Sales tax makes up the largest portion of general fund revenue: \$66 million, or 26%. The chart below shows the county's total collections from the 1% it receives on all taxable items sold in the county. Half of the revenue supports the county general fund, and half is dedicated for riverfront development (70%) and property tax rollback (30%). (The property tax rollback is not included in the revenue chart on page 11.) From 2000-2005, county sales tax revenues have increased by a total of 5.4%, less than one-half the cumulative 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.

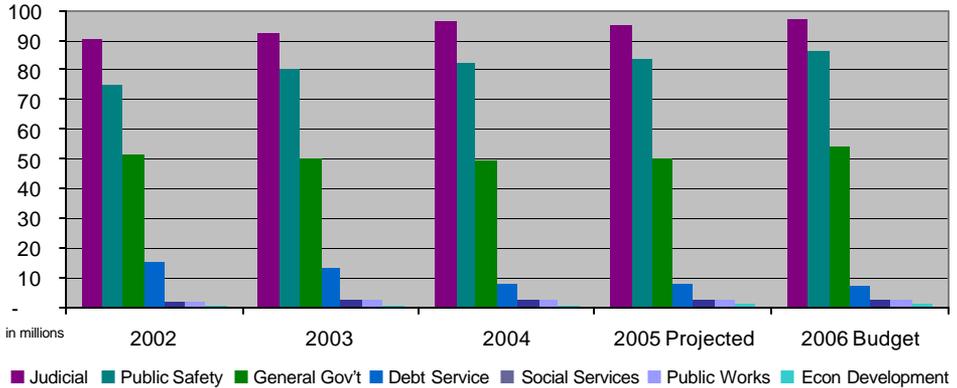


- Property taxes (discussed in detail on pages 18-19) make up 17% of the county's general fund revenue. The 2006 budget reflects the impact of the sexennial reappraisal—an in-person appraisal of all properties in the county. The Board of County Commissioners have kept the general fund impact of the reappraisal in line with inflation by transferring \$2.1 million in revenues to the Children's Services levy. While the county collects substantially more property tax in its other funds, the additional collections are earmarked for specific purposes.
- Intergovernmental revenues include \$25 million from the local government fund (LGF), a revenue-sharing mechanism by which local Ohio governments share in state income. A state freeze in LGF revenue has been in place for more than six years. As a result, counties have not realized any increased benefit from the underlying tax sources despite increased economic activity.

General Fund Expense Trends



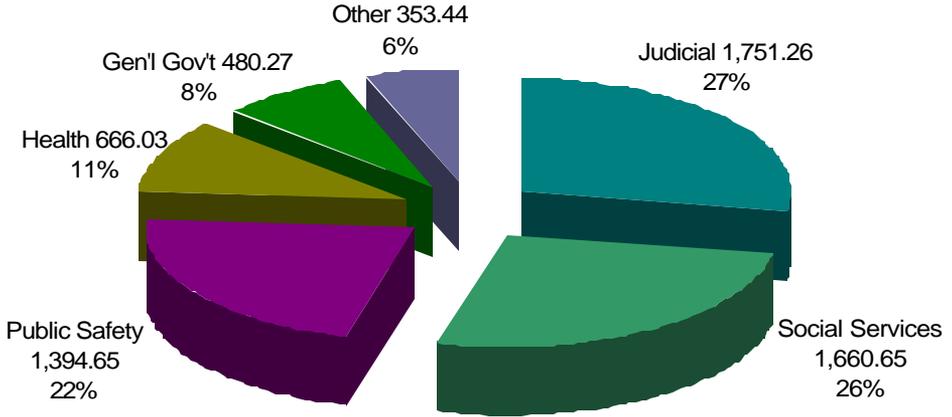
Expenditures and Inflation. One of the Hamilton County Board of Commissioners' budget goals is to hold the growth of general fund expenditures under the rate of inflation. Using 2002 as the base year, the county's general fund expenditures have remained below the rate of inflation. The 2006 budget represents a 6% increase from actual spending in 2002, less than 55% of 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.)



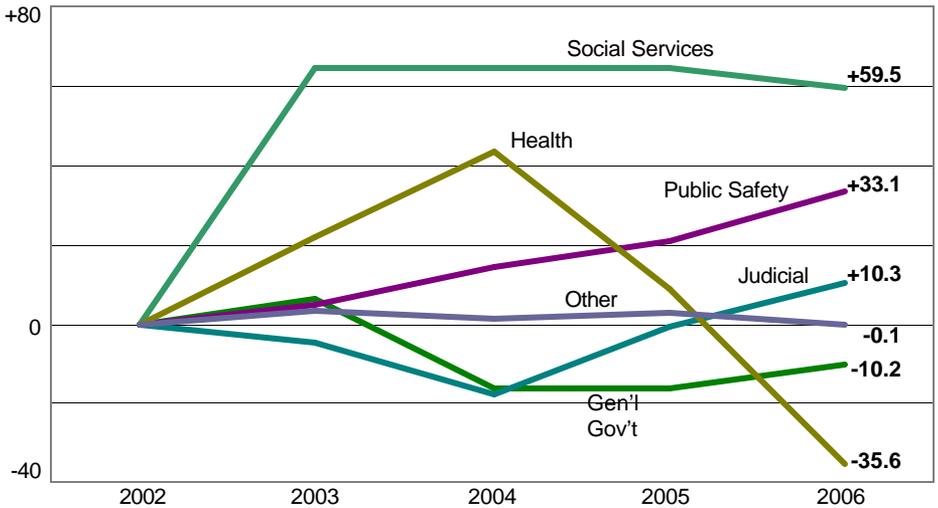
Expenditures by Function. Nearly 75% of general fund expenditures are in the areas of public safety and the court system. Expenditures in these categories have grown steadily over the past five years, while other categories have remained constant or declined. As the county seeks to balance budgets now and in the future, it will need to work with elected leaders in the judicial and public safety areas to identify ways to control increasing costs.

in millions	2002	2003	2004	2005	2006 Budget
Judicial	\$90.6	\$92.2	\$96.0	\$95.3	\$97.0
Public Safety	\$75.1	\$80.5	\$82.2	\$84.1	\$86.5
General Gov't	\$51.5	\$50.1	\$49.8	\$50.5	\$54.5
Debt Service	\$15.7	\$13.3	\$8.2	\$8.1	\$7.4
Social Services	\$2.3	\$2.8	\$2.9	\$3.1	\$3.2
Public Works	\$2.2	\$2.5	\$2.4	\$2.5	\$2.5
Econ Development	\$0.7	\$1.0	\$0.8	\$1.4	\$1.4

2006 Employee Positions



Positions by Function. The 2006 budget includes the equivalent of 6,306.3 full-time positions across all county funds. This is a net reduction of 25 positions from the 2005 budget. The budget includes a 2% wage increase 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 was due to JFS bringing child support collections in house from private contractors. Shifts in health, general government and judicial in 2004 and 2005 were due to the functional reclassification of Treatment Accountability for Safer Communities. Health also increased between 2003 and 2004 as MR/DD complied with state legislation to use cost savings to extend services. The decrease in judicial in 2004 was largely the result of an early retirement program in the Juvenile Court. In 2005, health decreased as a result of an early retirement program in MR/DD; public safety increased due to additions in the Sheriff and Prosecutor's offices; and judicial increased primarily because of a reorganization in the Public Defender's office. Prior year positions represent the total number approved at the beginning of each budget year.

2006 Commissioner Priorities

The Board of County Commissioners has identified the loss of population and jobs as the most critical issue facing Hamilton County. To address this problem, the Commissioners will focus on five priorities:



Improve public safety.



Control county government spending and taxation.



Implement the Banks project.



Promote economic development.



Improve the management of county government.

Through the Board's leadership, the county has begun to address these priorities. The following Board initiatives are supported in the 2006 budget:

- **Secret Shopper.** County departments are “shopped” by internal and external secret shoppers who grade employees on customer service and accuracy of information provided. This project identifies the high-performing departments as well as areas for improvement.
- **Project Gain.** This initiative rewards employees for contributions to the efficient operation of county government. Employees whose efficiency projects result in cost savings are allowed to share a portion of the gain.
- **Economic Development Task Force.** This volunteer group examines existing community economic development efforts and is creating a master economic development plan for Hamilton County.
- **Health Care Review Commission.** This volunteer commission's charge is to perform a comprehensive review of how the county provides medical services to the Hamilton County indigent population.
- **Competition and Efficiency Committee.** This volunteer committee will identify and rank specific services that could be provided through different means, including by outside entities. The committee will also develop a process that provides for fair competition between public and nonpublic service providers.
- **County Report Card.** The County Report Card provides citizens with an objective review of community and county government progress. It is available for download from the county website: www.hamiltoncountyohio.gov
- **Performance Budget Pilot.** This process of refining performance measures to “better tell departments’ performance stories” and to identify links between the departmental measures and Board initiatives was introduced in 2005 and will continue to be pursued in 2006.

2006 Property Taxes

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

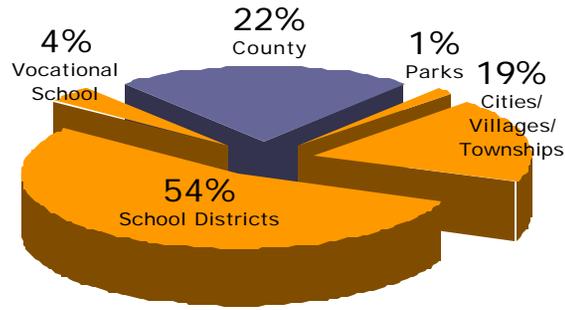
Property taxes are calculated by millage rates. One mill equals \$1.00 for every \$1,000 of property value. Taxes are collected based on 35% of a property's value, for example, if a property is worth \$100,000, the millage rate would be applied to \$35,000. In addition, taxes due for residential property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

When county property values increase, most levies do not receive additional funds as a result. Each year the state calculates reduction factors and effective millage. In this way

House Value Assessed	County General Fund	Bond Retirement	Crime Information Center	Museum Center	Zoo	Drake Center	Senior Services
Full Millage	2.26	0.14	0.54	0.20	0.40	0.84	1.16
Effective Millage	2.26	0.14	0.15	0.17	0.26	0.70	0.77
\$100,000	79.10	4.90	5.14	5.86	9.06	24.63	26.80
\$125,000	98.88	6.13	6.43	7.33	11.33	30.79	33.50
\$150,000	118.65	7.35	7.71	8.80	13.59	36.95	40.20
\$175,000	138.43	8.58	9.00	10.26	15.86	43.10	46.91
\$200,000	158.20	9.80	10.29	11.73	18.13	49.26	53.61
\$225,000	177.98	11.03	11.57	13.20	20.39	55.42	60.31
\$250,000	197.75	12.25	12.86	14.66	22.66	61.58	67.01
\$275,000	217.53	13.48	14.14	16.13	24.92	67.74	73.71

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, the levies of these political subdivisions do not fall under the taxing authority of the Board of County Commissioners.

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

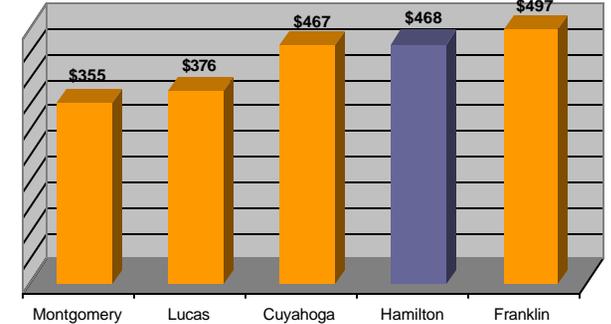


Who's Taxing You? On the median 2006 Hamilton County property tax bill, only 22% of the taxes are under the taxing authority of the Board of County Commissioners.

the total dollar amount collected for a levy stays close to that which voters approved (except for 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 2006, there is an overall decrease in millage for those levies in the county budget (indicated in blue below) due to several Commissioner initiatives. The Board continues to apply a reduction in the Children's Services millage by application of levy-earned interest revenues. For 2006, they have also applied \$2.1 million in property tax relief to the Children's Services levy and \$1.2 million to the University and Children's Hospital levy.

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.



County Tax Bill, 2006. The chart above estimates the county portion of the property tax bill on the median value of a home in the five most populous Ohio counties. It takes into account only the millage under the taxing authority of the Board of County Commissioners (in blue below).

Mental Health	Children's Services	University & Children's Hospitals	MR/DD	Parks	Cities/Villages/Townships	School Districts	JVS*	TOTAL
2.74	2.56	5.32	3.62	1.03	10.07	48.75	2.70	82.33
1.23	1.53	1.76	3.03	0.78	10.07	29.28	2.00	54.13
43.12	53.68	61.44	106.15	27.43	352.45	1,024.80	70.00	1,894.58
53.90	67.10	76.81	132.69	34.28	440.56	1,281.00	87.50	2,368.22
64.68	80.52	92.17	159.22	41.14	528.68	1,537.20	105.00	2,841.87
75.47	93.94	107.53	185.76	47.99	616.79	1,793.40	122.50	3,315.51
86.25	107.36	122.89	212.30	54.85	704.90	2,049.60	140.00	3,789.16
97.03	120.78	138.25	238.84	61.71	793.01	2,305.80	157.50	4,262.80
107.81	134.20	153.61	265.37	68.56	881.13	2,562.00	175.00	4,736.45
118.59	147.62	168.97	291.91	75.42	969.24	2,818.20	192.50	5,210.09

Tax rates for cities, villages, townships and school districts vary throughout Hamilton County. The total effective millage for county tax districts ranges from 38.26 to 82.01. The median rate of taxation in the county used for the calculations above is the rate for District 151, including the City of Cincinnati and the Norwood 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.

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.



Robert Voets/CBS

The Linz family (Tommy, Megan, Alex and Nick) of Anderson Township won \$1 million on CBS's "The Amazing Race" in 2005.

1869 First metropolitan area to establish a weather bureau.

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

1902 The 16-story Ingalls Building (at Fourth and Vine in Cincinnati) is the world's 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.
- *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.
- Cincinnati Playhouse in the Park received the 2004 Regional Theater Tony Award.
- Hamilton County-based WOXY.com, was named 2004 Internet radio station of the year at the Plug Independent Music Awards.
- In 2005 *Entrepreneur* magazine called the Hamilton County region the 13th best large city for entrepreneurs.
- The area Fine Arts Fund is both the oldest and among the largest united arts campaigns 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 more than 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.
- 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.
- Suzanne Farrell (1945-), born in Mt. Healthy, is the most influential ballerina of the late 20th century, a muse and interpreter of George Balanchine, and a 2005 Kennedy Center honoree.
- Steven Spielberg (1946-) is the Academy Award-winning director of such films as *Schindler's List*, *E.T.* and *Jaws*.
- 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.
- Bootsy Collins (1951-), funk/R&B musician, was inducted into the Rock and Roll Hall of Fame in 1997 as a member of Parliament/Funkadelic.
- 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

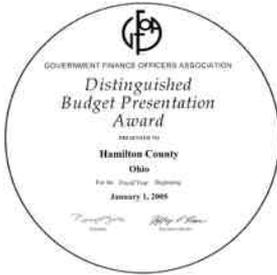
Phil Heimlich, President

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, 2005. 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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Chris Berger, *Fiscal Budget Officer*
John P. Bruggen, *Budget Analyst*
Jim Cundiff, *Management Systems Supervisor*
Terry Evans, *County Director of Operations*
- *Great American Ballpark*
Joe Feldkamp, *County Director of Operations*
- *Paul Brown Stadium*
Tim Grabenstein, *Risk Manager*
Lori Hallal, *Budget Analyst*

Mike Hopper, *Management Systems Analyst*
Paula Knecht, *Tax Levy and Finance Specialist*
Al Landis, *MSD Comptroller*
Karen McFarland, *Debt Manager*
Amy Nickerson, *Office Manager*
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Cheri Wiggins, *Administrative Assistant*