

# 2007 Budget in Brief Contents

*Click on the headings below to go to that section of the book.*

*The narrative and numerical presentations of the total 2007 budget are indicated in **red**.*

## **Narrative**

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Vision and Mission

About Hamilton County

Fund Structure

Commissioner Priorities

**Budget Summary**

General Fund Reserve

Employee Position Changes

Budget Development Process

Property Taxes

County Achievements and Heroes

Acknowledgements

## **Charts and Graphs, etc.**

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Population by Jurisdiction

Government Structure

Expenditures by Major Category

General Fund Resources and Expenditures

All Funds Resources and Expenditures

**All Funds Budget Table**

Revenue and Expense Trends

General Fund Reserve

Employee Positions and Trends

Property Tax by Taxing Authority

Property Tax by Comparable Counties

## **Hamilton County Vision**

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

## **Hamilton County Mission**

*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.

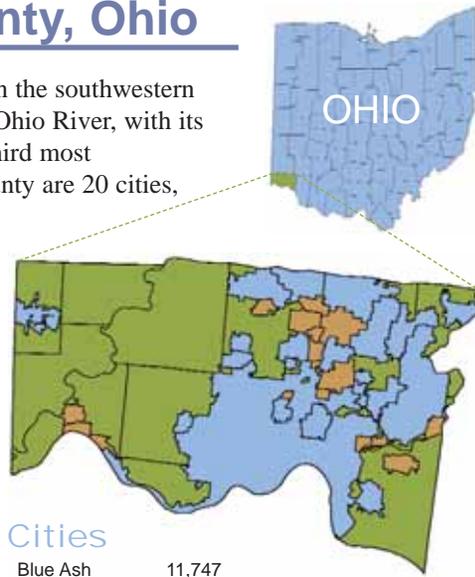
Named for Alexander Hamilton and established in 1790, the county was only the second to be carved out of the Northwest Territory. It predated Ohio statehood by more than 12 years and its boundaries included roughly one-eighth of what is now Ohio.

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 2005 estimates show only 38% of the 806,651 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	11,747	Mt. Healthy	6,600
Cheviot	8,235	North College Hill	9,359
Cincinnati	308,728	Norwood	19,997
Deer Park	5,615	Reading	10,320
Forest Park	18,069	Sharonville*	10,871
Harrison	7,821	Silverton	4,734
Indian Hill	5,661	Springdale	9,809
Loveland*	9,009	St. Bernard	4,528
Madeira	8,330	Wyoming	7,719
Milford*	38	<b>Total</b>	<b>477,205</b>
Montgomery	10,015		

## Villages

Addyston	955	Greenhills	3,758
Amberley Village	3,276	Lincoln Heights	3,817
Arlington Heights	821	Lockland	3,393
Cleves	2,574	Mariemont	3,127
Elmwood Place	2,439	Newtown	3,692
Evendale	2,880	North Bend	612
Fairfax	1,783	Terrace Park	2,136
Glendale	2,139	Woodlawn	2,584
Golf Manor	3,682	<b>Total</b>	<b>43,668</b>

## Townships

Anderson	41,586	Miami	11,196
Colerain	57,354	Springfield	35,915
Columbia	4,485	Sycamore	19,042
Crosby	2,796	Symmes	14,449
Delhi	30,321	Whitewater	5,605
Green	57,596	<b>Total</b>	<b>285,778</b>
Harrison	5,433		

**Population by Jurisdiction.** *The total population of Hamilton County, according to 2005 census estimates, is 806,651. County population has been decreasing for several decades, due largely to migration from the urban center. Populations for cities with an asterisk (\*) 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 for which the county recovers some or all of the costs from parties outside the government. 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 in the state of Ohio are required to prepare budgets on a cash basis: revenues recognized when received and expenses recognized when incurred.

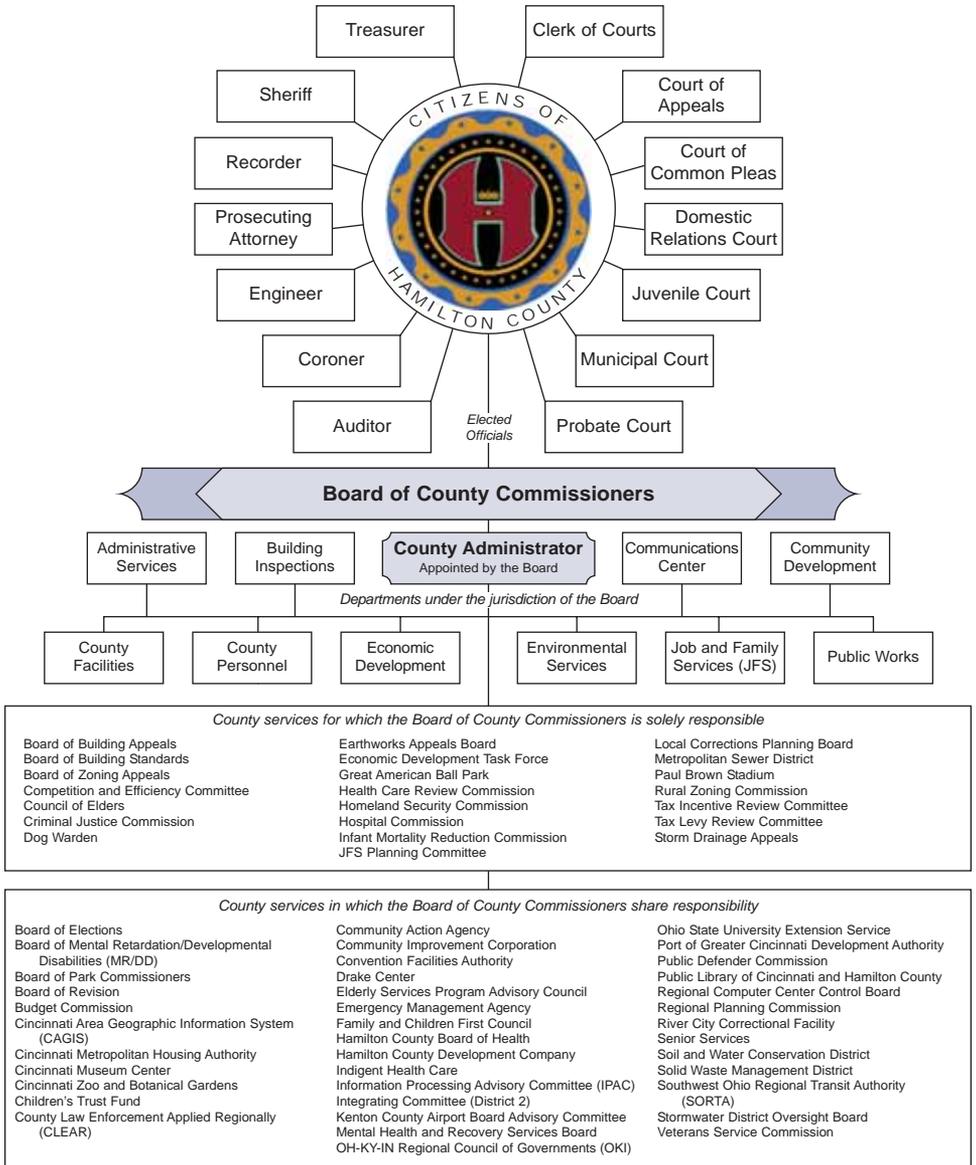
## A Balanced Budget

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 22 other entities grouped in the next box and shares responsibility for the remaining 39 services listed in the box at the bottom of the chart.

# 2007 Commissioner Priorities

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The Board of County Commissioners identified the following four policy areas around which 2007 budget initiatives have focused:



*Public Safety.* The primary challenge facing Hamilton County is reducing violent crime and improving and enhancing the quality of life in county neighborhoods, especially first ring suburbs. The 2007 budget gives emphasis to improving programs with a direct impact on issues of community safety, ranging from law enforcement to crime prevention and recidivism reduction. Among the public safety initiatives included for 2007 are increases in the Prosecutor's detective hours from 35 to 40 hours per week, funding of an Over-the-Rhine (OTR) probation sub-station and Sheriff's neighborhood patrols, an additional mental health services position for jail diversion; Coroner positions for DNA, firearm, and drug investigative analyses; funding support for Crime Stoppers; and a Sheriff's Office position to address a felony warrant backlog.



*Quality of Life Issues.* With population declining in the majority of Hamilton County's jurisdictions, the 2007 budget reinforces programs that work in partnership with those jurisdictions—including the City of Cincinnati and the first ring suburbs—to improve the quality of life and stabilize population. Among the quality of life initiatives in the 2007 budget are increased Home Improvement Program (HIP) eligibility thresholds, an expanded HIP advertising budget, and a Community Development foreclosure assistance program.



*Economic Development.* Job losses and a stagnant sales tax, as well as aging economic districts in many of the county's jurisdictions, demand more effective economic development efforts and support systems for local governments, along with a more robust economic development infrastructure. Economic development initiatives for 2007 include a new economic development coordinator position, revised sewer district development policies and subdivision regulations, and ongoing support for the Port Authority, the Banks, the Hamilton County Development Corporation, and the Partnership for Greater Cincinnati, all of which bring jobs and economic opportunity to the county.



*Community Indicators.* The 2007 budget targets community indicators identified in the 2006 Hamilton County Report Card and in the State of the Community Report, published in November 2006 by the United Way of Greater Cincinnati. Indicators measure issues of public safety, homeland security, education, the environment, housing, economic development, job creation and poverty eradication, energy dependence, health care, human services delivery, and transportation. 2007 budget items addressing community indicators are support for an out-of-school youth initiative, a Medicaid enrollment effort, and advisory commissions to address infant mortality and senior citizen issues.

For more information on community indicators visit the following websites:

Hamilton County Report Card - [www.hamiltoncountyohio.gov/hc/reportcard2006.asp](http://www.hamiltoncountyohio.gov/hc/reportcard2006.asp)

United Way State of the Community Report - [www.uwgc.org](http://www.uwgc.org)

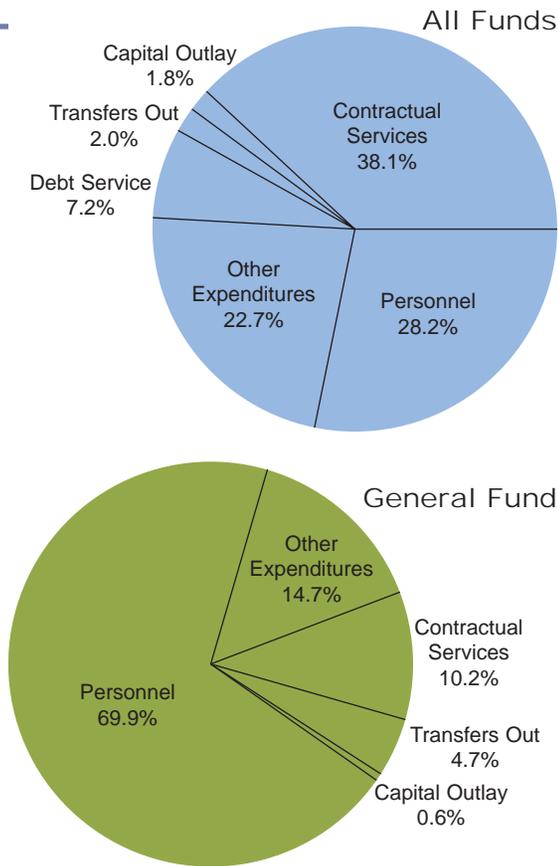
# Budget Summary

For calendar year 2007, the Board of County Commissioners has appropriated \$1.18 billion across all county funds, a \$25 million (2.1%) decrease from the \$1.2 billion appropriation adopted for 2006. The decrease is primarily attributable to the transfer of the county's Section 8 housing program to the Cincinnati Metropolitan Housing Authority, the 2006 payment of the public safety radio notes, the reduction in the health and hospitalization levy, and the temporary suspension of stadium payments in lieu of taxes to the Cincinnati Public Schools. These decreases are partially offset by increases in the Metropolitan Sewer District (MSD) budget consistent with its multi-year rate plan.

The general fund budget for 2007 totals \$251.1 million, a \$5.45 million (2.1%) decrease from the revised 2006 budget. The general fund budget is structurally balanced, with ongoing revenues exceeding ongoing expenditures by \$69,673. Putting county spending within the context of recent years, the 2007 general fund budget is \$7.5 million (2.9%) less than the 2003 adopted budget. At the same time, the cumulative inflation rate during this period has been in excess of 10%.

Some of the key perspectives in the 2007 budget follow.

- The 2007 budget contains 6,244 positions, a net reduction of 60 full-time equivalent (FTE) positions across all funds. The general fund supports 3,050 positions, a net decrease of 53 from actual 2006 counts. County restricted funds support 3,194 positions, a net decrease of seven from 2006. The budget includes a 3% general wage increase for non-bargaining unit employees effective July 1, and provides for wage increases necessary to



**2007 Budget by Category.** The all funds chart above includes general fund expenditures as well as all other funds in the county budget. Personnel expenses are a substantially smaller portion of the all-funds budget because the social service and sewer district budgets that make up much of the restricted funds include many vendor-provided services to support their functions.

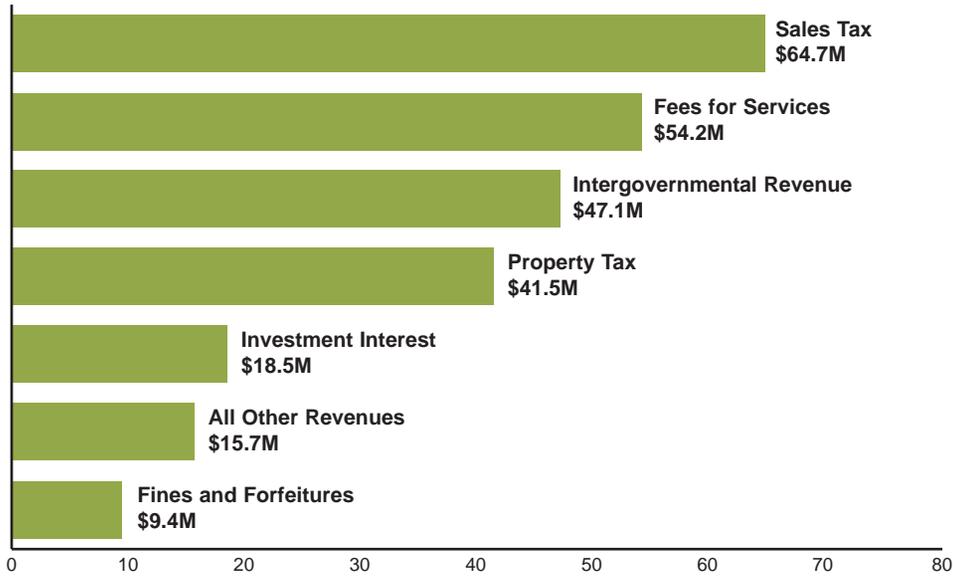
meet various collective bargaining agreements. The 2007 budget also assumes \$1.1 million in savings related to the elimination of vacant general fund positions. Personnel appropriations have been reduced to reflect this policy decision, but position counts remain unchanged until county administration identifies specific reductions during the 2007 budget year.

- Substantial reductions are included for general fund capital outlays (\$1.4 million); facility capital maintenance (\$580,000); and travel, subscriptions, and memberships (\$230,000); as well as funding for judgments and contingencies (\$2 million). Overall, 20 of the 37 general fund departments are appropriated under 2006 revised budget levels. Seventeen department reductions exceed 1% of 2006 funding.
- New appropriations in the 2007 budget support a new out-of-school youth initiative (\$250,000), a city/county shared and consolidated services initiative (\$50,000) and a COMSTAT data-driven approach to crime reduction (\$20,000).
- The \$6 million annual expense for boarding 300 jail inmates in Butler County is not supported in the 2007 budget appropriation. \$3 million is allocated for this purpose in the budget stabilization fund, and the county commissioners will address continued funding later in 2007.
- The 2007 budget includes \$800,000 for the county's review and response to the audits of the county's Job and Family Services Department by the State Auditor's Office and the Ohio Department of Job and Family Services (ODJFS). It is unknown at this time if this funding level will be sufficient.
- Special levy property taxes are \$5.4 million less than the 2006 budget, primarily as the result of the voted decrease in the health and hospital levy. The county also continues to provide a property tax rollback to owner-occupied residential property owners. The 2007 rollback is calculated at \$19.2 million. \$175.7 million in property tax rollbacks have been provided between 1997-2006, following voters' approval of a one-half cent sales tax for the construction of sports facilities and associated riverfront development.

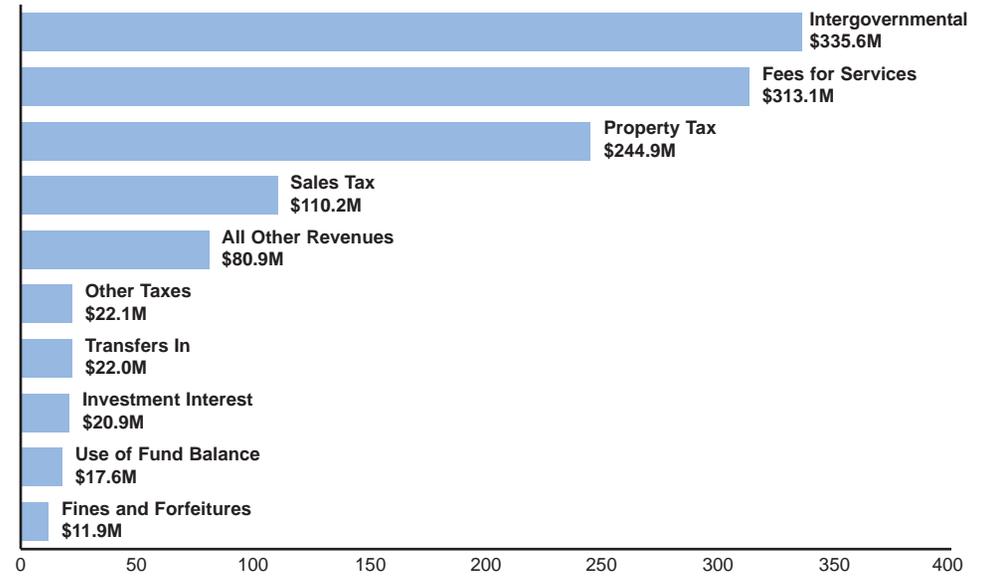
The 2007 capital improvement plan includes \$843.2 million in approved and recommended capital improvement projects, including Great American Ball Park and riverfront development (\$487 million); the proposed jail (\$225 million) and The Banks development (\$82 million). Five new projects totaling \$12 million have been added to the plan. Funding for the new projects has been provided from various restricted funds by the agencies requesting the capital improvements, with the exception of the Eastdale Storm Sewer improvement (\$63,000), which was funded from the general fund during 2006.

The general fund reserve is projected to be \$19.8 million at the end of 2007, 8.0% of ongoing expenditures. The Board of County Commissioners has adopted a goal to increase undedicated general fund reserves to 20%. The 2007 projected balance is an increase of \$894,000 from the estimated balance of \$18.95 million at the end of 2006 (7.6% of 2006 budgeted ongoing expenditures). General fund reserve issues are outlined in more detail on page 15.

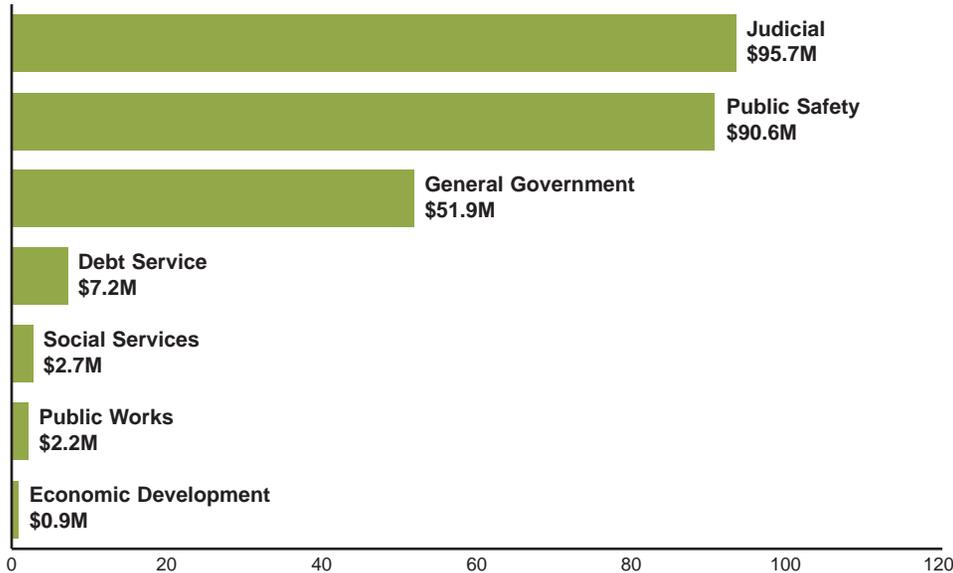
## General Fund Resources



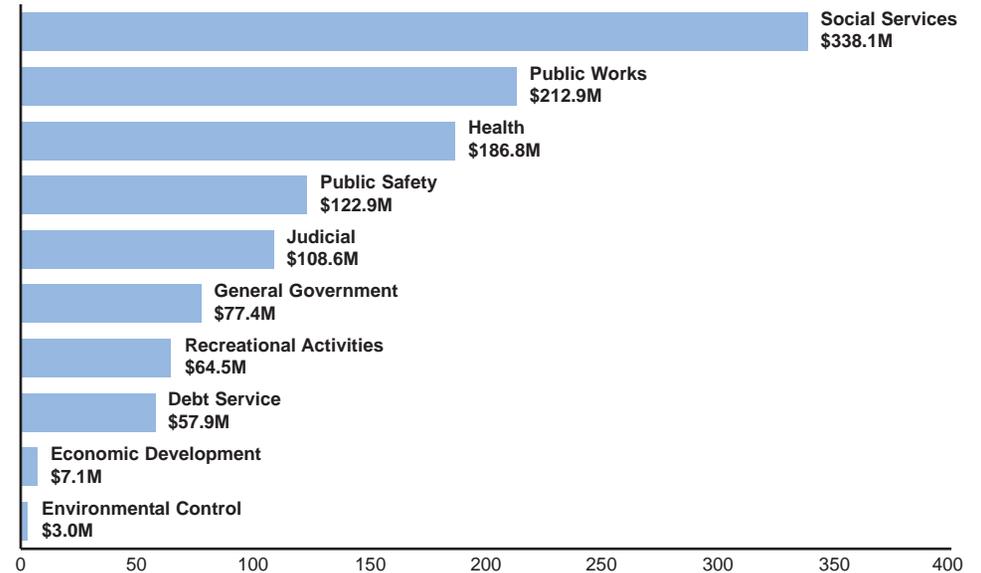
## All Funds Resources



## General Fund Expenditures



## All Funds Expenditures



**Resources by Source and Expenditures by Function.** The general fund charts above indicate the resources the county will use (top) to cover 2007 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, building permits, sale of property, loan repayments, various reimbursements and refunds, 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 2007 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; loan repayments; various reimbursements; and sale of real estate, bonds and notes.

# 2007 Approved All Funds Budget

Function	Department	Revenues	Expenses	FTE*
<b>Economic Development</b>				
	Community Development	5,232,656	5,314,544	7.50
	Economic Development	--	810,000	--
	Parking Facilities	997,738	995,413	--
	<b>Total</b>	<b>6,230,394</b>	<b>7,119,957</b>	<b>7.50</b>
<b>Environmental Control</b>				
	Environmental Services	2,720,000	2,992,528	59.59 <sup>1</sup>
	<b>Total</b>	<b>2,720,000</b>	<b>2,992,528</b>	<b>59.59</b>
<b>General Government</b>				
	Administrative Services	8,311,814	12,489,821	12.50
	Auditor	168,558,967	13,284,145	130.00
	Board of County Commissioners	--	784,250	11.00
	Board of Elections	420,000	6,305,859	42.40
	Board of Zoning Appeals	16,000	98,922	1.50
	Building Inspections	2,750,000	2,078,001	29.00
	Contracts and Subsidies	300,312	3,392,705	0.10
	County Administrator	6,648,768	3,392,183	20.30
	County Facilities	5,389,669	21,368,620	118.00
	County Personnel	3,000	1,431,324	15.62
	Info. Processing Advisory Comm.	--	407,100	--
	Non-Departmentals	2,630,000	6,826,300	--
	Recorder	5,300,000	2,370,742	42.00
<sup>2</sup>	Regional Planning Commission	--	--	18.75
	Rural Zoning Commission	212,500	437,344	8.10
<sup>2</sup>	Soil and Water Conservation District	--	--	9.75
	Treasurer	22,444,700	2,713,488	37.50
	<b>Total</b>	<b>222,985,730</b>	<b>77,380,804</b>	<b>496.52</b>
<b>Health</b>				
	Board of Mental Retardation	96,208,287	97,403,551	609.86
	Health and Hospitalization Levies	62,911,802	43,009,619	--
	Hospital Commission	47,100	47,100	--
	Mental Health and Recovery Services Board	41,279,507	46,328,891	38.80 <sup>1</sup>
	<b>Total</b>	<b>200,446,696</b>	<b>186,789,161</b>	<b>648.66</b>
<b>Judicial</b>				
	Clerk of Courts	16,749,000	18,942,028	328.64
	Court of Appeals	300	90,550	--
	Court of Common Pleas	2,304,265	11,738,212	94.25
	Court of Domestic Relations	871,369	5,416,888	82.00
	Court Reporters	22,000	1,749,657	42.50
	Juvenile Court	16,578,011	32,221,467	549.23 <sup>1</sup>
	Municipal Court	594,371	10,146,655	126.60
	Probate Court	1,381,500	3,713,692	44.93
	Probation	1,928,168	12,385,902	202.00 <sup>1</sup>
	Public Defender	4,429,458	12,181,419	112.00
<sup>3</sup>	River City Community Correctional Facility	--	--	104.00 <sup>1</sup>
	<b>Total</b>	<b>44,858,443</b>	<b>108,586,470</b>	<b>1,686.15</b>

Function	Department	Revenues	Expenses	FTE*
<b>Public Safety</b>				
	Countywide Law Enf. Applied Regionally	4,768,913	5,627,534	-- <sup>4</sup>
	Communications Center	6,040,000	9,352,441	93.00
	Coroner	1,307,700	4,230,658	46.95
	Dog Warden	510,000	1,146,396	0.50
	Emergency Management	614,445	1,349,436	10.00 <sup>1</sup>
	Prosecutor	3,113,186	13,839,542	185.91 <sup>1</sup>
	Sheriff	17,160,592	87,320,543	1,066.00 <sup>1</sup>
	<b>Total</b>	<b>33,514,836</b>	<b>122,866,550</b>	<b>1,402.36</b>

<b>Public Works</b>				
	County Engineer	27,786,278	35,006,822	197.99
	Metropolitan Sewer District	176,607,000	174,945,133	-- <sup>4</sup>
	Public Works	2,144,500	2,959,703	33.66
	<b>Total</b>	<b>206,537,778</b>	<b>212,911,657</b>	<b>231.65</b>

<b>Recreational Activities</b>				
	Museum Center	3,684,316	2,462,871	--
	Stadiums	55,669,752	55,650,041	31.25
	Zoo and Botanical Gardens	6,216,682	6,418,273	--
	<b>Total</b>	<b>65,570,750</b>	<b>64,531,185</b>	<b>31.25</b>

<b>Social Services</b>				
	Family and Children First Council	1,081,500	1,144,263	14.50 <sup>1</sup>
	Job and Family Services	309,276,334	316,063,291	1,657.00
	Senior Services	18,228,139	19,598,632	--
	Veterans Service Commission	205,000	1,279,203	9.15
	<b>Total</b>	<b>328,790,973</b>	<b>338,085,389</b>	<b>1,680.65</b>

<b>Debt Service</b>				
	Debt Service	49,869,499	57,896,523	--
	<b>Total</b>	<b>49,869,499</b>	<b>57,896,523</b>	<b>--</b>

**2007 Calendar Year Budget<sup>5</sup> 1,161,525,099 1,179,160,226 6,244.33**

*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 sources and unexpected expenditures, as well as for new grant awards.*

<b>Grants</b>				
	State Fiscal Year, 7/1/06-6/30/07	82,337,486	82,337,486 <sup>1</sup>	
	Federal Fiscal Year, 10/1/06-9/30/07	9,161,298	9,161,298 <sup>1</sup>	
	<b>Total</b>	<b>91,498,784</b>	<b>91,498,784</b>	

**Total 2007 All Funds Budget<sup>5</sup> 1,253,023,883 1,270,659,010 6,244.33**

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

<sup>1</sup> Employees funded by state and federal year grants are included in departmental FTE counts.

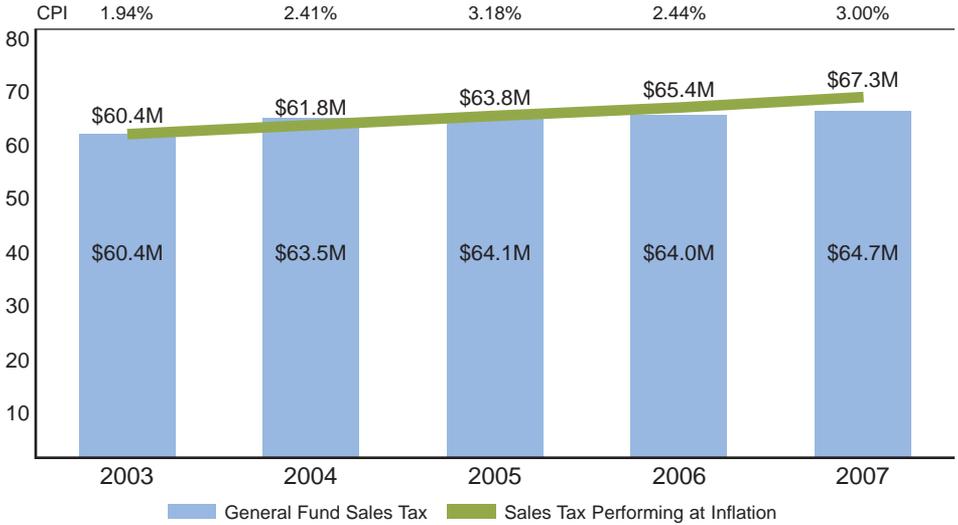
<sup>2</sup> These departments are budgeted in non-appropriated agency funds and received general fund subsidies.

<sup>3</sup> These agencies are fully funded by grants.

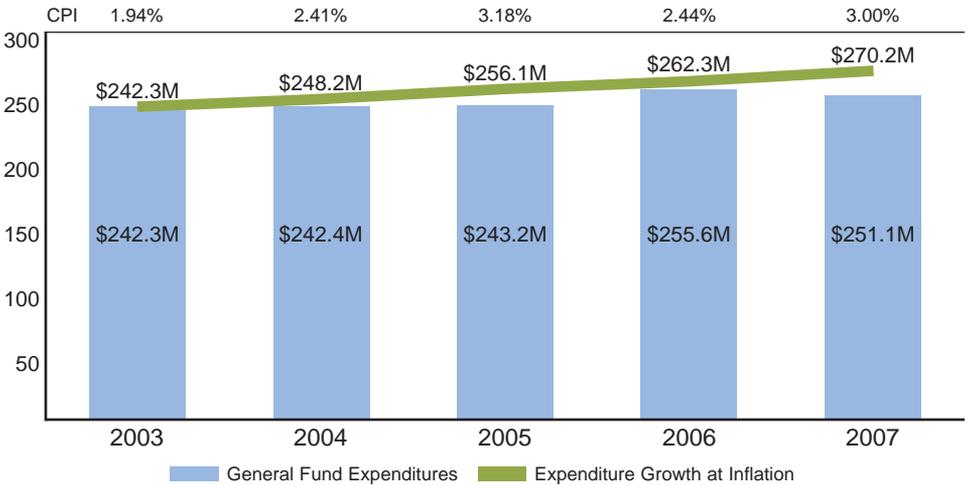
<sup>4</sup> Personnel in these agencies are employed by the City of Cincinnati.

<sup>5</sup> Available resources will cover county expenses through the use of fund balances.

# Revenue and Expense Trends



**Sales Tax and Inflation.** Sales tax accounts for 26% of general fund revenue, the single largest source in the fund. The chart above shows the 0.5% the general fund receives on all taxable items sold in the county. From 2003-2007, sales tax is projected to increase a total of 7.2%, 37% less than the rate of inflation. This same trend in the 0.5% sales tax dedicated to riverfront development means revenues may be insufficient to meet other county obligations after satisfying stadium debt service requirements. In 2006, the County reached an agreement to temporarily suspend sales tax payments to Cincinnati Public Schools in order to continue the property tax rollback and stadium operations.



**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 2003 as the base year, the 2007 budget represents a 3.6% increase from actual spending in 2003, less than one-third the rate of inflation over the same period. (2004 and 2006 exclude non-recurring expenditures: in 2004, the reclassification of a capital advance and the call of a debt issue; in 2006, jail inmate boarding in Butler County, voting equipment in the Board of Elections and a Coroner's legal settlement.)

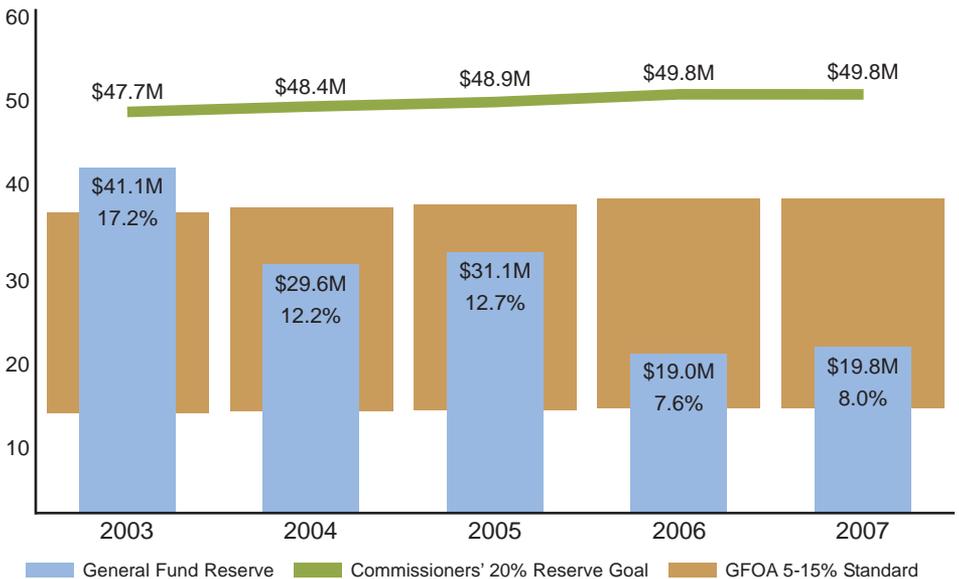
# General Fund Reserve

A major indicator of a county's fiscal health is the reserve balance maintained in the general fund. The Government Finance Officers Association (GFOA) "recommends, at a minimum, that general-purpose governments, regardless of size, maintain unreserved fund balance in their general fund of no less than five to fifteen percent of regular general fund operating revenues, or of no less than one to two months of regular general fund operating expenditures." The current Commissioners' policy calls for the county to strive for a 20% general fund reserve.

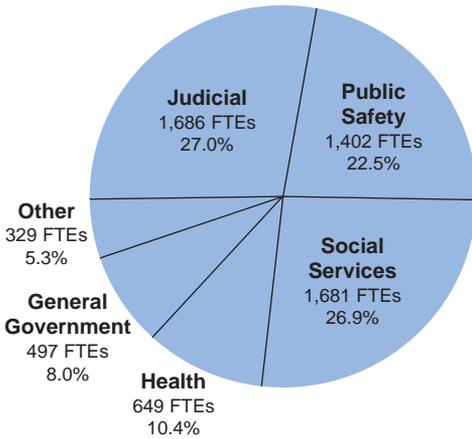
A 20% reserve (reflected by the green line on the chart below) would require \$49.8 million during 2007. For the county to meet GFOA standards (reflected by the orange area below), the minimum reserve range is \$12.5 million to \$37.4 million in 2007. The Office of Budget and Strategic Initiatives projects that the general fund reserve at the end of 2007 will be \$19.8 million, 8% of ongoing expenditures.

The fund reserve decreased substantially during 2006 from 12.7% to 7.6% of ongoing expenditures due to litigation settlements in the Coroner's office, inmate boarding in Butler County, increases in Sheriff's labor contracts, Sheriff's patrols in Over-the-Rhine, Board of Elections voting equipment, and underperforming county revenues. These pressures led the commissioners to permanently finance \$19.5 million of emergency communications system notes, adding \$2.6 million to the general fund reserve, but creating a \$1.8 million annual debt service liability for the next 15 years.

These difficult decisions allowed the commission to maintain a fund reserve that meets GFOA standards, while creating a separate \$14.7 million allocation to stabilize fund reserves in the immediate future.

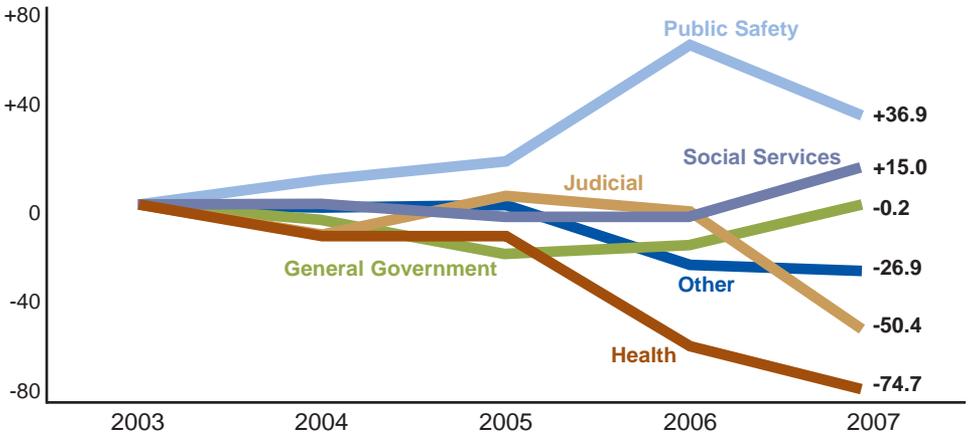


# 2007 Employee Positions



## Positions by Function.

The 2007 budget includes the equivalent of 6,244 full-time positions (FTEs) across all county funds. This is a net reduction of 60 positions from 2006. The budget includes a 3% wage increase effective July 1, 2007 for all non-represented county employees, as well as fulfilling the requirements of all collective bargaining agreements. Position counts do not include decreases related to a \$1.1 million personnel reduction in vacant general fund positions. These FTE reductions will be identified and eliminated during 2007. The "other" category to the left includes the departments listed on pages 12 and 13 under economic development, environmental control, public works and recreational activities. All position counts include those funded by grants.



**Position Trends.** The chart above shows the cumulative changes in employee positions for each functional area between 2003-2007. Over that period, the county has reduced 100.3 positions.

- In 2004, the decrease in judicial is largely the result of an early retirement program in the Juvenile Court. Shifts in health, general government and judicial in 2004 and 2005 are due to the functional reclassification of Treatment Accountability for Safer Communities (TASC).
- In 2005, public safety increases due to additions in the Sheriff and Prosecutor's offices. Judicial increases primarily because of a reorganization in the Public Defender's office.
- In 2006, public safety increases due to additions in the Sheriff's office, primarily for the transfer of electronic monitoring from Probation in judicial and the addition of the Over-the-Rhine patrol; Emergency Management also increases with the addition of homeland security functions. Health decreases due to an early retirement program in Board of Mental Retardation and Developmental Disabilities; and the "other" area decreases due to the transfer of Community Development's Section 8 housing program to the Cincinnati Metropolitan Housing Authority.
- In 2007, public safety decreases and social services increases due to the transfer of child support attorneys to Job and Family Services. General government increases and judicial decreases due to the transfer of Juvenile Court facility maintenance to County Facilities. Judicial decreases further as TASC programs transitioned to community-based agencies. Health decreases due to the consolidation of the Alcohol and Drug Addiction Services Board and the Mental Health Board into the Mental Health and Recovery Services Board.

# Budget Development Process

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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 (composed 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 County Administrator's Office of Budget and Strategic Initiatives. 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.



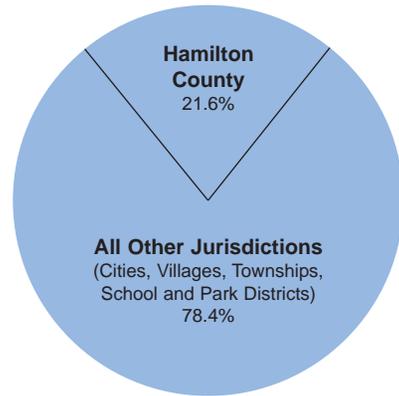
*County Administrator Patrick Thompson (right) addresses the audience at the Anderson Senior Center budget hearing in January. Also pictured (l-r) are Jackie Panioto, clerk of the board; and County Commissioners David Pepper, Todd Portune and Pat DeWine.*

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 typically 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 funding and all additional appropriations must be approved by the Commissioners.

# 2007 Property Taxes

Through special property tax levies, Hamilton County 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 disabled and people who are mentally ill, as well as providing indigent health care, long-term and rehabilitative health care services, law enforcement assistance, and support for the Cincinnati Zoo and the Cincinnati Museum Center.



**Who's Taxing You?** *In the average 2007 tax district presented above, less than 22% of property taxes are under the taxing authority of the Board of County Commissioners.*

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 and by local tax credits.

When property values increase, most levies do not receive additional funding. Each

House Value Assessed	County General Fund	Bond Retirement	Crime Information Center	Museum Center	Zoo	Drake Center	Senior Services
Full Millage	2.26	0.13	0.54	0.20	0.40	0.84	1.16
Effective Millage	2.26	0.13	0.15	0.17	0.26	0.70	0.77
\$100,000	66.83	3.84	4.35	4.96	7.66	20.83	22.66
\$125,000	83.54	4.81	5.44	6.20	9.58	26.04	28.33
\$150,000	100.25	5.77	6.52	7.44	11.50	31.24	34.00
\$175,000	116.96	6.73	7.61	8.68	13.41	36.45	39.66
\$200,000	133.67	7.69	8.70	9.92	15.33	41.66	45.33
\$225,000	150.37	8.65	9.79	11.16	17.24	46.86	51.00
\$250,000	167.08	9.61	10.87	12.40	19.16	52.07	56.66
\$275,000	183.79	10.57	11.96	13.64	21.07	57.28	62.33

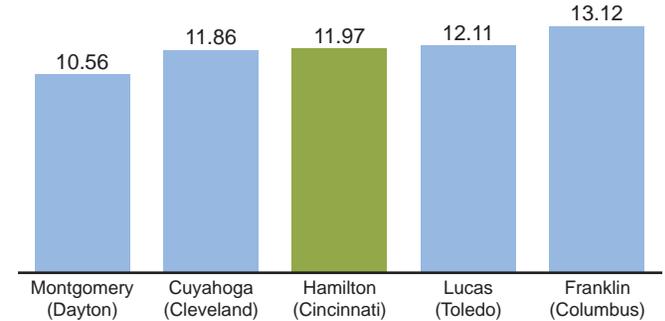
*The levies highlighted in green above are part of the county budget. Those in blue—park levies; city, village, and township levies; and school levies—appear in this document for completeness only. While proceeds of these levies are collected and distributed by the County Auditor, the levies of these 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.**

year the state calculates reduction factors and a new effective millage rate so that the total dollar amount collected for a county levy stays close to that which voters originally 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 2007, there is an overall decrease in millage for those levies in the county budget (indicated in green below) due to Commissioner initiatives.

The table below indicates the millage and property taxes for homes with values between \$100,000 and \$275,000 in a representative average taxing district in Hamilton County. While the total millage represents the countywide average, taxes for school districts and municipalities vary widely throughout the county.



**Effective Millage Rates, 2007.** *The chart above shows the effective residential millage for property taxes under the taxing authority of the Boards of County Commissioners (in green below) in the five most populous counties in the state. Hamilton County ranks third in both population and residential millage.*

	University & Mental Health	Children's Hospitals	Children's Services	MR/DD	Parks	Cities/Villages/Townships	School Districts	JVS*	TOTAL
Full Millage	2.74	4.49	2.77	3.62	1.03	3.06	78.03	2.70	103.97
Effective Millage	1.23	1.60	1.66	3.04	0.78	3.06	37.60	2.00	55.42
\$100,000	36.46	47.40	49.12	89.76	23.19	90.49	1,112.03	59.14	1,638.74
\$125,000	45.58	59.25	61.40	112.20	28.99	113.11	1,390.04	73.93	2,048.42
\$150,000	54.70	71.10	73.68	134.64	34.79	135.74	1,668.05	88.72	2,458.10
\$175,000	63.81	82.95	85.95	157.08	40.58	158.36	1,946.05	103.50	2,867.79
\$200,000	72.93	94.80	98.23	179.52	46.38	180.98	2,224.06	118.29	3,277.47
\$225,000	82.05	106.65	110.51	201.96	52.18	203.60	2,502.07	133.07	3,687.16
\$250,000	91.16	118.50	122.79	224.40	57.98	226.23	2,780.08	147.86	4,096.84
\$275,000	100.28	130.35	135.07	246.84	63.77	248.85	3,058.08	162.65	4,506.53

*Tax rates for cities, villages, townships and school districts vary throughout Hamilton County. The total effective millage for county tax districts ranges from 38.17 to 81.69. The average rate of taxation in the county used for the calculations above is the rate for District 238, including the City of Springdale and the Winton Woods School District.*

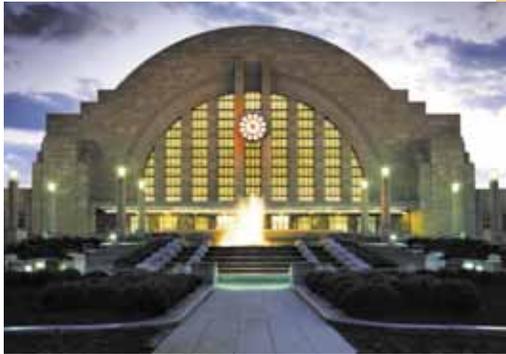
*\* Residents of Hamilton County outside the limits of the Cincinnati Public School District also pay property tax for the support of the Great Oaks Joint Vocational School (JVS) District. Residents of the Cincinnati Public School District do not pay this millage.*

# 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.



Union Terminal, built in 1933, ranked #44 on the American Institute of Architects' 2007 list of the Top 150 works of American architecture.

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...

- Cincinnati Children's Hospital was named one of the top five children's hospitals in *Child Magazine's* 2006 survey, and ranked as the No. 8 pediatric hospital in *U.S. News and World Report's* 2006 Best Hospitals.
- The American Institute of Architects ranked Union Terminal (44) and Paul Brown Stadium (101) on its 2007 survey of the Top 150 works of American Architecture.
- The Public Library of Cincinnati and Hamilton County ranked as a top ten library in the 2006 Hennen's American Public Library Ratings.
- Sperling's *2005 Best Places* study placed Cincinnati in the top ten cities for seniors. The city ranked #1 for independent living facilities.
- In 2005 *Entrepreneur* magazine called the Hamilton County region the 13th best large city for entrepreneurs.
- Cincinnati Playhouse in the Park received the 2004 Regional Theater Tony Award.
- The area Fine Arts Fund is both the oldest and among the largest united arts campaigns in the nation.
- Cincinnati Zoo and Botanical Garden is the second oldest zoo in the U.S.; its reptile house is the country's oldest zoo building.
- 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.
- Ezzard Charles (1921-1975), the "Cincinnati Cobra," was heavyweight boxing champion from 1949-1951.
- Doris Day (1924-) is best known for her girl-next-door roles in musicals and comedies of the 1950s and 1960s.
- 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.
- 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

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## Board of County Commissioners

Todd Portune, President

David Pepper, Vice President

Pat DeWine, 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, 2006. 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.

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This document is produced by the Hamilton County Administrator's  
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(513) 946-4400

Patrick Thompson, County Administrator

Christian Sigman, Director, Office of Budget and Strategic Initiatives

Lisa Anderson, *Budget Analyst*

John P. Bruggen, *Budget Systems Supervisor*

Jim Cundiff, *Management Systems Supervisor*

Lori Hallal, *Budget Analyst*

Clara Hughes, *Budget Analyst*

Paula Knecht, *Tax Levy and Finance Specialist*

Karen McFarland, *Debt Manager*

Rob Wagner, *Applications Manager/Budget Specialist*

Lisa Webb, *Management Systems Analyst*

Cindy Weitlauf, *Grants Coordinator*

Others who contributed to this effort:

Jeff Aluotto, *Assistant County Administrator*

Al Landis, *2006 MSD Comptroller*

Amy Nickerson, *DAS Office Manager*

K.D. Rex, *Regional Planning Commission*

Jay Springer, *Regional Planning Commission*

Caroline Statkus, *Regional Planning Commission*

Eric Stuckey, *Assistant County Administrator*

Cheri Wiggins, *DAS Administrative Assistant*

*During 2007, county budget documents are available for download from the county website:*

**[www.hamiltoncountyohio.gov](http://www.hamiltoncountyohio.gov)**

*Budget publications are also available at the Public Library of Cincinnati and Hamilton County.*