



# 2013 Budget in Brief

Hamilton County, Ohio



## Board of County Commissioners

Chris Monzel, President

Greg Hartmann, Vice President

Todd Portune, Commissioner

## County Administrator

Christian Sigman

# About the Cover

The 2013 Budget in Brief cover showcases six county entities that celebrated milestone anniversaries during 2012.



## **Crayons to Computers - 15 Years**

C2C gives hope to needy children by distributing school supplies at no charge. Founded in 1997, it operates a free store for teachers from 505 greater Cincinnati schools in 16 counties offering new and gently used school supplies and educational tools to an average of 105,000 students each academic year.



## **City of Deer Park - 100 Years**

With a population of only 5,700, Deer Park offers small town charm, affordable housing and excellent schools in its one square mile, with easy access to both interstates 75 and 71. In the heart of the city is Chamberlin Park, a 13.5-acre park offering amenities for all ages and the Francis R. Healy Community Center.



## **Contemporary Dance Theater - 40 Years**

CDT strives to connect the community with diverse and socially relevant dance and performance art. For many years a performing company of local dancers, CDT now presents nationally recognized contemporary dance artists, a local choreographers festival and a performance art series, and operates a studio in College Hill.



## **Bockfest - 20 Years**

Bockfest is the annual celebration of bock beer, Cincinnati's brewing heritage and the coming of spring. It is the oldest and largest Bockfest in the nation, and draws thousands to Over-the-Rhine each March. It kicks off with a parade up Main Street, and features great beer and food, music and dancing, and historic brewery tours.



## **Department of Environmental Services - 20 Years**

The Hamilton County Department of Environmental Services protects, preserves and enhances the environmental quality of our community. Since 1992 its solid waste and air quality divisions have provided recycling and waste reduction assistance, monitored air quality and regulated air emissions.



## **Caracole - 25 Years**

Based in Northside, Caracole provides safe, affordable housing and supportive services for individuals and families living with HIV/AIDS in an eight county area in southwest Ohio. Caracole serves more than 1,000 clients and their families, 78% of whom live with less than \$15,000 per year.

# About Hamilton County

Hamilton County covers 414 square miles in the 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.

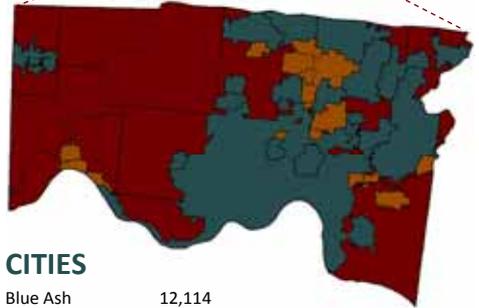
Named for Alexander Hamilton and established in 1790, the county was only the second to be carved out of the Northwest Territory. It predated Ohio statehood by 13 years and its boundaries included one-eighth of what is now Ohio.

Cincinnati 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 the 2010 census shows only 37% of the population resides 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 departments.

In 1963, the Board of County Commissioners created the appointed office of County Administrator to manage Board policies and prepare the county budget.



## CITIES

Blue Ash	12,114	Mt. Healthy	6,098
Cheviot	8,375	North College Hill	9,397
Cincinnati	296,943	Norwood	19,207
Deer Park	5,736	Reading	10,385
Forest Park	18,720	Sharonville*	11,197
Harrison	9,897	Silverton	4,788
Indian Hill	5,785	Springdale	11,223
Loveland*	9,348	St. Bernard	4,368
Madeira	8,726	Wyoming	8,428
Milford*	29	<b>TOTAL</b>	<b>471,015</b>
Montgomery	10,251		

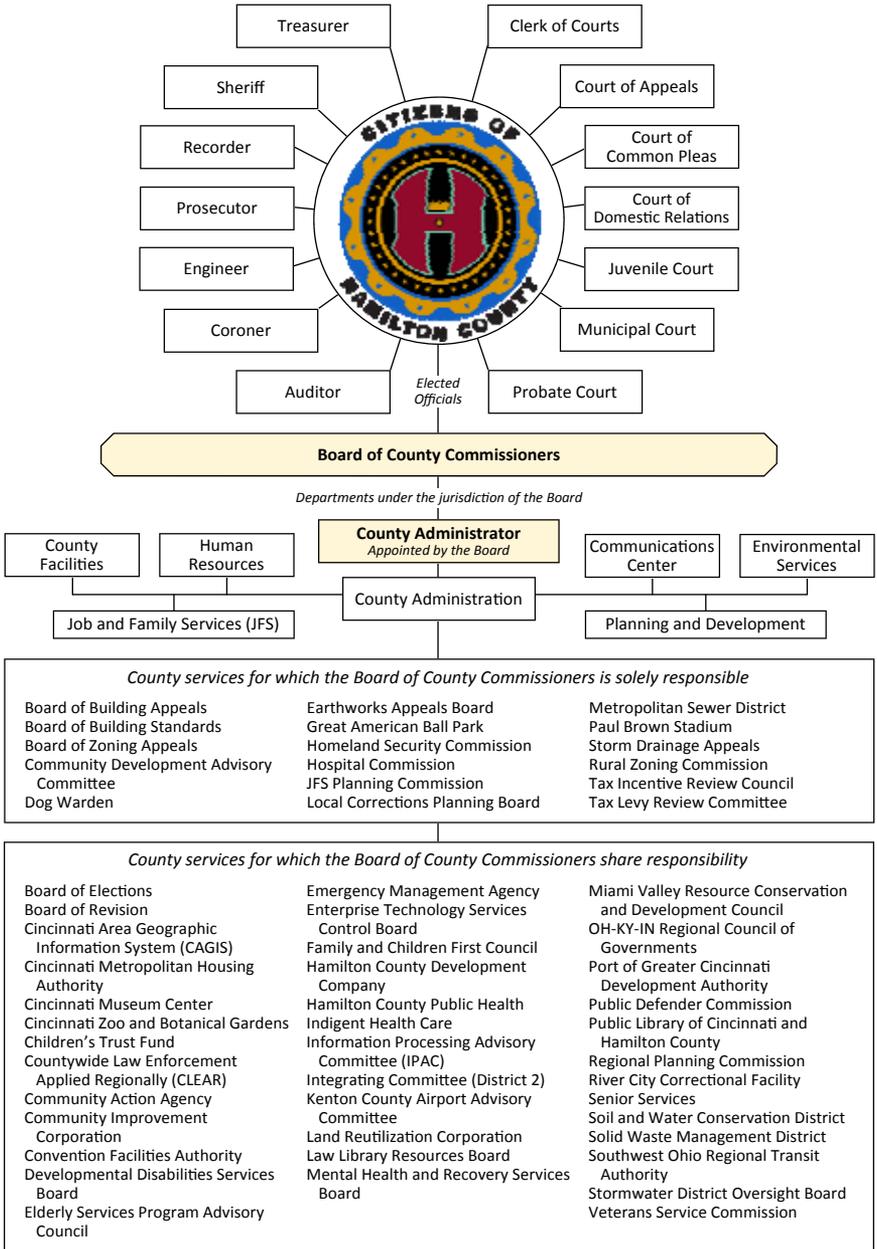
## VILLAGES

Addyston	938	Greenhills	3,615
Amberley Village	3,585	Lincoln Heights	3,286
Arlington Heights	745	Lockland	3,449
Cleves	3,234	Mariemont	3,403
Elmwood Place	2,188	Newtown	2,672
Evendale	2,767	North Bend	857
Fairfax	1,699	Terrace Park	2,251
Glendale	2,155	Woodlawn	3,294
Golf Manor	3,611	<b>TOTAL</b>	<b>43,749</b>

## TOWNSHIPS

Anderson	43,446	Miami	10,728
Colerain	58,499	Springfield	36,319
Columbia	4,532	Sycamore	19,200
Crosby	2,767	Symmes	14,683
Delhi	29,510	Whitewater	5,519
Green	58,370	<b>TOTAL</b>	<b>287,610</b>
Harrison	4,037		

**Population by Jurisdiction.** *The total county population, according to the 2010 census, is 802,374. Populations for cities with an asterisk (\*) above include only those portions within Hamilton County.*



**Organization Chart.** Hamilton County’s judges and other elected officials (grouped around the citizens at the top of the chart) function as independent administrators of their departments. The Board of County Commissioners (BOCC), and the County Administrator as its representative, have direct jurisdiction over the seven areas beneath the Board. The BOCC also has sole responsibility for the 17 other areas grouped in the next box and shares responsibility for the remaining 38 services in the box at the bottom of the chart.

## Fund Structure

The accounts of the county are organized on the basis of funds. Fund accounting segregates revenue according to its intended purpose and is used to demonstrate compliance with legal and contractual provisions. The county has over 100 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 for tax levies, grants, and social service programs, among many other restricted functions. **Debt service funds** are used to account for the



*The Hamilton County courthouse.*

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. Enterprise funds include parking and stadium operations, and the Metropolitan Sewer District. The county's **internal service funds** allocate costs to other government funds. For example, the Auditor's computer center is supported 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. 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 are recognized when received and expenses are 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 strives to achieve a general fund budget that is structurally balanced; that is, on-going revenues meet or exceed on-going expenditures.

## Fiscal Year

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

# 2013 General Fund Budget

Function/Department	Revenue	Expenses	FTEs <sup>1</sup>
<b>Public Safety</b>			
Sheriff	10,710,880	57,490,299	766.40
Prosecutor	1,847,600	10,897,000	157.53
Communications Center - 911 Call Center	--	3,349,628	-- <sup>2</sup>
Coroner	979,200	3,172,000	45.34
Emergency Management	--	400,000	-- <sup>2</sup>
<b>Judicial</b>			
Juvenile Court	6,925,000	15,440,500	233.00
Public Defender	5,161,500	14,329,050	132.00
Clerk of Courts	15,094,009	11,016,809	175.38
Court of Common Pleas	45,000	6,560,600	38.75
Probation	355,697	6,336,091	119.14
Municipal Court	135,000	4,447,400	73.17
Court of Domestic Relations	314,950	2,863,500	45.02
Probate Court	1,599,200	2,752,776	38.00
Court Reporters	--	2,317,000	38.50
Court of Appeals	200	43,000	-- <sup>3</sup>
<b>General Government</b>			
County Facilities	1,985,284	14,144,398	72.00
Non-Departmentals	1,747,706	10,050,635	1.00
Board of Elections	27,500	6,947,100	44.40
Commissioners and County Administration	835,464	3,601,600	40.93
Communications Center - Telecommunications	60,000	1,434,027	8.58
Auditor	127,043,722	1,364,092	18.99
Recorder	3,400,000	1,265,400	21.00
Contracts and Subsidies	277,377	867,700	--
Treasurer	8,133,200	585,900	4.50
<b>Public Works</b>			
Planning & Development - Sewer District	2,753,125	2,753,125	3.90
Planning & Development - Planning & Zoning	2,623,500	2,280,819	34.35
County Engineer	--	561,976	-- <sup>2</sup>
<b>Debt Service</b>			
	--	3,567,000	--
<b>Social Services</b>			
Veterans Service Commission	200,000	1,597,125	10.46
Job and Family Services	--	832,911	-- <sup>2</sup>
<b>Economic Development</b>			
	70,305	1,755,958	3.70
<b>Total General Fund</b>	<b>192,325,419</b>	<b>195,025,419</b> <sup>4</sup>	<b>2,126.04</b>

<sup>1</sup> An FTE is the equivalent of one full-time employee.

<sup>2</sup> Employees of these departments are accounted for in restricted funds supported in part by the indicated general fund subsidies.

<sup>3</sup> Court of Appeals staff are employees of the State of Ohio.

<sup>4</sup> Budgeted expenditures exceed revenues in 2013 in anticipation of state action to allow for an increase in 911 fees on local telephone lines. To the extent that the fee is not implemented, fund reserves will offset the \$2.7 million variance.

# General Fund Budget Summary

---

For calendar year 2013, the Board of County Commissioners has appropriated a general fund budget of \$195.0 million, an \$11.8 million, or 5.7%, decrease from the 2012 budget. The 2013 budget marks the lowest revenue and expenditure levels in the county since 1996. General fund employee positions are estimated to decrease by 80.7 from the 2012 budget. The largest position reductions are in the Juvenile Court (-65.1) and County Facilities (-20.25), though most departments are seeing staff decreases in the 2013 budget. The total count is likely artificially high, as the Sheriff's budget as legislated reflects an increase of 34 positions (related to grant and levy expenses moving into the general fund), pending personnel revisions to take place during 2013 under the new administration.

## 2013 Budget Process

For 2013 County Administration continued to use a budget process that estimates department funding levels based on projected resources and priorities, and provides early notice to departments to better respond to and plan for budget reductions. The county budget office released a general fund forecast budget to departments in June 2012 to alert agencies of the scope of the budget reductions required for 2013. Departments responded to the forecasts in writing during August and were afforded an opportunity to participate in public budget working sessions with the Board of County Commissioners in September, all in advance of the release of the County Administrator's recommended budget.

The Administrator's recommendation took into account the department feedback and Commission direction to formulate a budget that addressed both, and was released on October 8. The County Commission held public hearings on the general fund budget during October and continued to revise and build consensus around the budget at its weekly staff meetings before establishing budget levels on November 26. In the following weeks departments built line item detail within approved funding levels, which were appropriated on December 19.

## General Fund Revenues

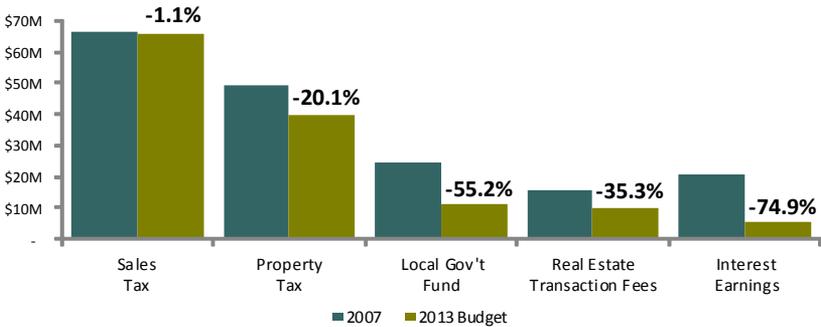
All 2013 budget forecasts were revenue-driven, distributing available resources across general fund departments according to scenarios that reflected known obligations and policy decisions. Economic indicators across many fronts project slow, uninterrupted growth in 2013. The following items address the revenue assumptions for five of the largest revenue categories in the general fund:

- *Sales Tax*. General fund sales tax performance during 2012 seemed to exhibit a return to economic growth, demonstrating a third

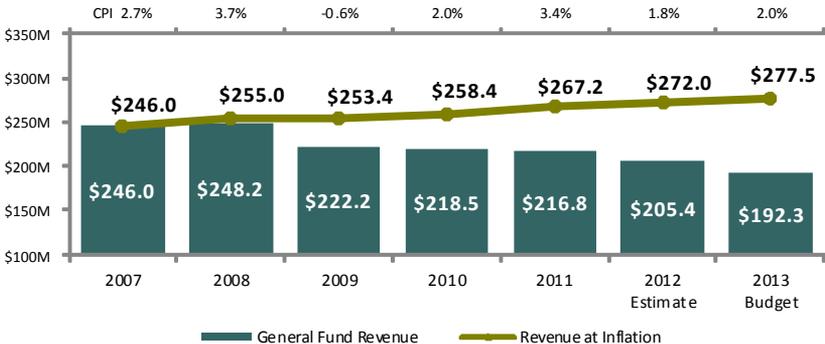
consecutive annual increase and surpassing 2007 as the highest collection year. 2013 budgeted sales tax assumes relatively level revenue, but controls for several months in 2012 with particularly strong growth, resulting in a decrease of 1.5% from 2012 collections.

- Property Taxes.** The general fund property tax rate is limited to 2.26 mills and additional revenue is only realized through new development and periodic reappraisals. 2013 general fund budgeted property tax revenue decreases \$730,000 largely due to more conservative collection estimates by the Auditor’s office. The next reappraisal will impact revenue in 2015.
- Local Government Fund (LGF).** This state revenue-sharing mechanism was reduced substantially in the state’s 2012-13 biennium budget. The county’s 2013 budget of \$10.8 million is a \$3.9 million decrease from 2012 collections, representing the remainder of the biennium reduction. The county’s budget relies on the state not further reducing this revenue in the 2014-15 biennium, effective in July of this year.

*Chart 1—Variance in Major Revenue Categories, 2007 vs. 2013*



*Chart 2—General Fund Revenue vs. Inflation, 2007-2013*

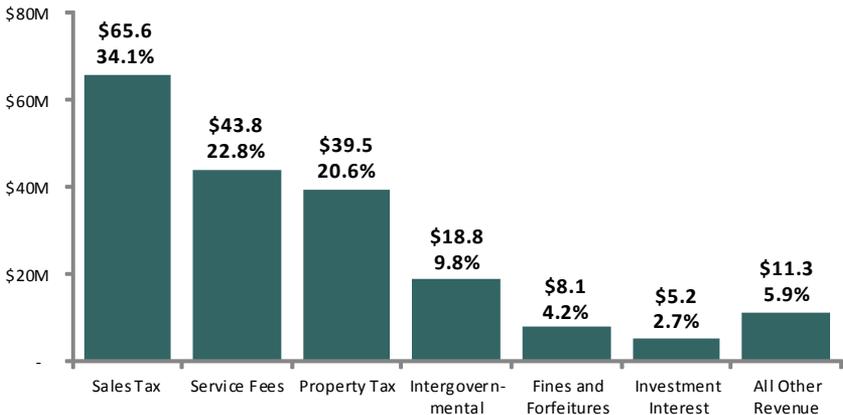


- **Real Estate Transaction Fees.** 2012 revenue in recording fees, conveyance fees and transfer taxes increased 13.1% from 2011 collections. 2013 revenues are estimated to generate \$10.1 million, a decrease of \$1.1 million from 2012 collections, based on an uncertain real estate market, slowing refinancing activity and strong late-2012 performance that could not be factored into estimates.
- **Interest Earnings.** Continued low interest rates are expected for the foreseeable future, with the federal funds interest rate anticipated to remain less than one percent through 2013. Interest earnings are estimated at \$5.15 million per the Treasurer’s office. While 2012 did not exhibit the loss of previous years, it appears to be an investment-specific issue, not indicative of an economic trend.

These five revenue sources are estimated at \$131.2 million for 2013, or 68.2% of total general fund revenues. The 2013 estimate for these revenue sources represents a \$44.9 million decrease from 2007 actual receipts. Adjusted for a lack of inflationary growth in these revenue sources, the decrease is \$68.9 million. Charts 1 and 2 detail the dramatic decrease in revenue during recent years.

In addition to these major revenue sources, the 2013 budget also has a loss of \$1.0 million in casino revenue that will now support the stadium sales tax fund, and \$500,000 in Auditor and Treasurer fees due to the elimination of the estate tax. A shift of operating expenses to restricted funds in the courts continues, even as it begins to strain balances, and the Clerk of Court’s budget is dependent on a \$2.2 million transfer from the auto title fund. Finally, the general fund assumes as much as \$2.7 million will be drawn from the county’s budget stabilization fund to offset a pending 911 fee proposal that requires action by the state legislature.

*Chart 3—General Fund Revenues by Source, 2013 Budget*



## Healthcare Drives Regional Growth

While the Hamilton County region expects modest employment growth over the next decade, medical employment is a dramatic exception to the trend and an engine for regional economic growth. Healthcare support occupations are expected to grow by 24.1%, while healthcare practitioners and related technical occupations should increase 19.1%. Five of the top 20 employers in the region are medical organizations.

The tangible impact of healthcare development is more readily felt by residents than the economic development implications of construction, employment, and other supportive services. Healthcare offers an added personal dimension that impacts residents by increasing quality of care, as well as expanding local research capacity, and providing for more rapid response to changes in demographics. The aging of the U.S. population is driving extensive medical development in Hamilton County, where the baby boom generation accounts for 27% of the population, and retirement-age residents are expected to grow by 113,000 by 2030.



*Mercy West construction*

In 2011, the Urology Group, a large medical specialty practice, completed a new 50,000 square foot headquarters in Norwood, complemented by 21 additional satellite locations. Scheduled to open in 2013, Mercy West, a new 250-bed hospital built on 60 acres in Green Township, will feature a

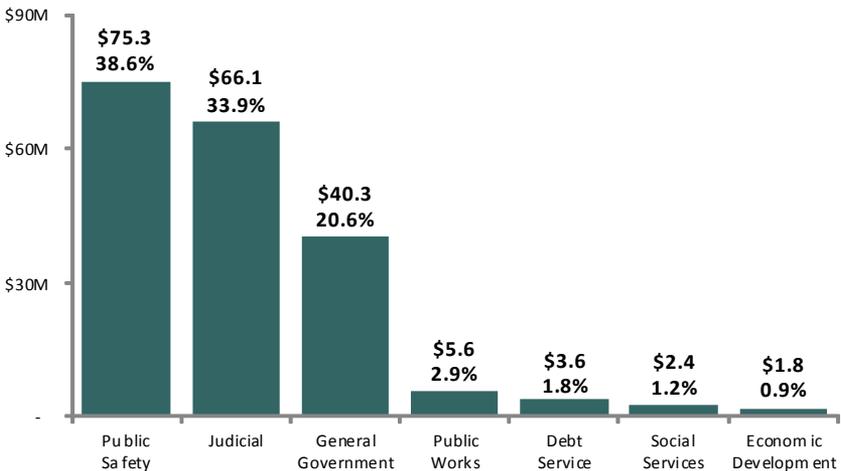
heart center, cancer center, family birth center, women's center, and a comprehensive orthopedics program. Cincinnati Children's Hospital plans a new 15-story, \$180 million research tower to be completed by 2015. The new facility will be located next to, and integrated with, a research tower completed in 2007. The addition of the Clinical Research Building will make Cincinnati Children's Hospital the largest and most highly regarded pediatric research center in the United States.

Medical development is a significant regional attraction in itself. It ensures that the community is well equipped with top flight medical care available to those who live and work here, and it further sustains the community through research, professional collaboration, and workforce development.

## 2013 Commission Priorities

The 2013 budget is both informed by and continues the implementation of the Commissioner’s 2011-12 working policy agenda. The agenda outlined Board priorities for supporting economic development and public safety, addressing fiscal stability, identifying cost saving measures, and reducing property taxation. Given the size of the reductions included in the 2013 budget, the Commission priorities related to public safety and economic development served primarily as gauges to weigh reductions in those areas of the general fund. The Commission will develop and act on a new policy agenda for 2013-14 in the first quarter of the budget year.

*Chart 4—General Fund Expenses by Function, 2013 Budget*



## General Fund Expenditures

The current budget process does not lend itself toward making discrete reductions to line items within individual departments. Instead, the budget office focuses on estimating available revenues and working with departments to size agency funding levels to match available resources. In this way, operational revisions are left to the subject matter experts within the departments, and budget staff focus on managing finances and operating impacts on a countywide basis.

In a departure from previous year’s budgets, the process from the initial 2013 forecast to the final budget did not include increases for most general fund agencies. For 2013, Commission priorities related to public safety agencies and, of necessity, the courts, resulted in budget increases to 11 departments, while 14 were reduced further from the initial forecast. Since 2007, ongoing general fund expenses have been reduced by over \$58 million, with 19 of 29 departments seeing reductions of more than 20%; 15 greater than 30%, and 10 greater than 40%.

## Courts Reduce Paper, Find Efficiencies

Hamilton County Clerk of Courts Tracy Winkler has a vision of a paperless future. That's why she has worked with the leadership of the Court of Common Pleas to create the Paper-On-Demand Project, designed to reduce the amount of paper produced, handled, and stored for the Court, thereby increasing the efficiency of the Court of Common Pleas and the Clerk of Courts.

Currently, the Court requires civil cases to be filed electronically, but the Clerk is required to print the documents and store them in physical case jackets. All criminal filings are currently handled only in paper format. Paper-On-Demand will allow both civil and criminal cases to be filed and moved through the judicial system electronically.

The Clerk of Courts prints approximately three million pages annually for the Court of Common Pleas for civil cases. This project will reduce (and hopefully eliminate) the need to produce paper copies. Further, these millions of pages must be stored by the Clerk. Winkler's office currently uses space in the Courthouse and an offsite facility that is specifically designed for document storage. This project will work towards reducing, and potentially eliminating, the Clerk's need for additional storage space.



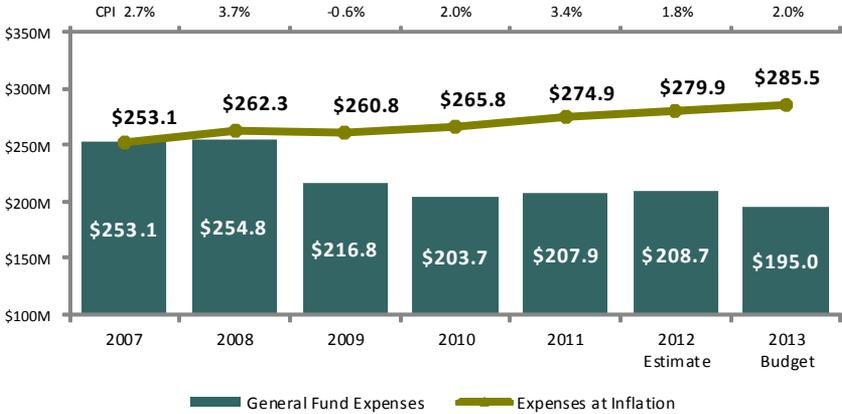
*Clerk of Courts Tracy Winkler*

The Court of Common Pleas, the Clerk, and other justice-related agencies are committed to cooperatively working towards the reduction in the duplication of entry and storage of data and documents, and providing access to the data and documents in a timely and efficient manner. This project continues those efforts. With the implementation of Paper-

On-Demand, when a courtroom rules on a case's disposition, that electronic notation will be stored centrally and available immediately to staff in Probation, the Clerk of Courts, the Assignment Commissioner, and all other judicial agencies. "They will no longer have to wait for paper copies," says Winkler. "Nor will they need to independently scan and store those documents. It's a more efficient, more cost-effective way of serving the public."

Increasing numbers of departments are also struggling to stay within budget levels, rising from two in 2010, to three in 2011, and now nine during 2012.

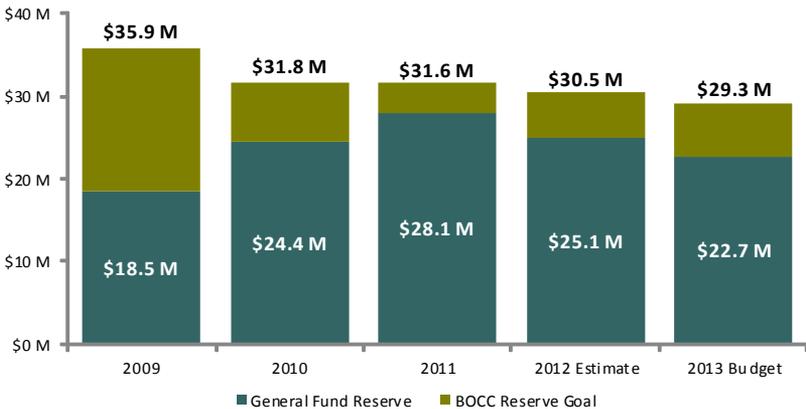
Chart 5—General Fund Expenses vs. Inflation, 2007-2013



**General Fund Reserve Balance**

The county’s financial position should be considered in a broader context than simply the annual budget. The most common representation of a county’s fiscal health is the general fund reserve. Chart 6 illustrates the 2013 budget’s 11.7% projected reserve toward both the Commissioners’ goal and the Government Finance Officers Association (GFOA) recommended reserve level of 15% of operating expenditures. The 2013 fund balance decreases from the 2012 ending balance due to earmarks for salary adjustments to general fund bargaining units (\$1.75M) and future payroll liabilities (\$600K).

Chart 6—General Fund Reserve, 2009-2013



# 2013 Restricted Funds Budget

Function/Subfund	Revenue	Expenses	FTEs <sup>1</sup>
<b>Public Works</b>			
Metropolitan Sewer District	257,790,000	214,761,270	-- <sup>2</sup>
Roads and Bridges (Engineer)	15,692,400	16,887,100	178.50
All Other Subfunds (6)	12,669,018	12,475,454	28.34
<b>Social Services</b>			
Public Assistance (JFS)	84,934,360	81,466,651	706.00
Children's Services Levy (JFS)	76,508,199	78,648,246	--
Senior Services Levy	19,126,230	19,833,119	0.10
Bureau of Child Support (JFS)	11,260,048	11,158,423	107.00
Workforce Investment (JFS)	6,421,872	6,421,872	--
<b>Health</b>			
Developmental Disabilities Services Levy	98,273,717	105,267,006	603.86
Indigent Health Care Levy	39,451,656	34,137,262	0.95
Mental Health Levy	33,630,318	33,653,312	14.43
Mental Health and Recovery Services	10,890,055	10,961,183	0.61
Family Services and Treatment Levy - Drug Court	5,996,893	1,761,937	1.46
All Other Subfunds (2)	29,500	366,480	--
<b>Recreational Activities</b>			
Stadium/Ballpark Debt Service	38,585,195	38,585,195	--
Parking Revenue Fund	11,979,950	11,981,162	1.02
Riverfront Taxes and PILOT Payments	20,283,449	11,932,390	--
Paul Brown Stadium Operations	649,907	8,744,915	25.61
Zoological Gardens Levy	6,523,590	7,032,747	0.05
All Other Subfunds (8)	7,343,593	5,685,141	4.46
<b>General Government</b>			
Medical Self Insurance Fund	36,643,620	37,151,052	2.50
Real Estate Assessment (Auditor)	9,030,000	8,010,342	54.17
All Other Subfunds (10)	13,015,582	14,591,986	58.34
<b>Public Safety</b>			
Communications Center - 911 Call Center	9,045,838	9,086,813	79.42
Indigent Health Care Levy - Inmate Medical	266,182	8,127,592	21.00
Sheriff's Township Patrol (Reimbursed)	7,474,500	7,474,500	--
All Other Subfunds (12)	8,519,263	12,518,737	66.95
<b>Judicial</b>			
Family Services & Treatment Levy - Residential Svcs	11,000	4,009,223	5.00
All Other Subfunds (21)	11,118,670	16,509,073	125.16
<b>Debt Service</b> (3 Subfunds)	13,826,684	18,451,533	--
<b>Economic Development</b>			
Convention Center	7,000,000	7,000,000	--
Main Street Parking Garage Operations	940,000	946,039	--
<b>Environmental Control</b> (Solid Waste Mgmt)	2,510,000	2,823,748	8.52
<b>Total Restricted Funds</b>	<b>877,441,288</b>	<b>858,461,505</b>	<b>2,093.45</b> <sup>3</sup>

<sup>1</sup> An FTE is the equivalent of one full-time employee.

<sup>2</sup> Metropolitan Sewer District staff are employees of the City of Cincinnati.

<sup>3</sup> An additional 288.56 county employees are supported in separately legislated grant funds.

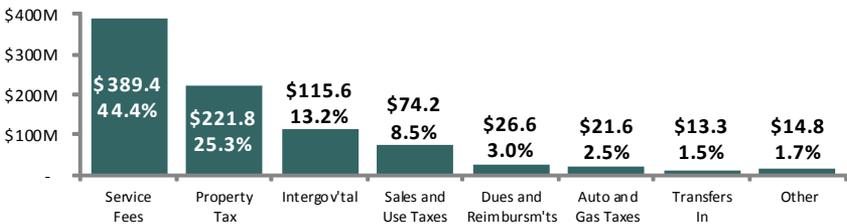
# Restricted Funds Budget Summary

Across all restricted funds the Board of County Commissioners has appropriated \$858.5 million for 2013, a \$30.2 million (3.6%) increase from the \$828.3 million approved for 2012. The entire increase could be attributed to the Metropolitan Sewer District (+\$35.4M), as explained later in this section. Other major increases are related to supportive services for families and children to maximize use of federal revenues at Job and Family Services (+\$15.1M); and debt service schedules on riverfront stadium and parking debt (+\$12.7M). Increases are offset by decreasing Mental Health and Senior Services property tax levies due to decreased property values (-\$12.8M); Developmental Disabilities Services reorganization savings due to state revenue cuts (-\$7.6M); reductions in costs of employee medical and workers compensation insurance (-\$7.5M); and the elevation of Medicaid programs to the state at Mental Health and Recovery Services (-\$5.9M).

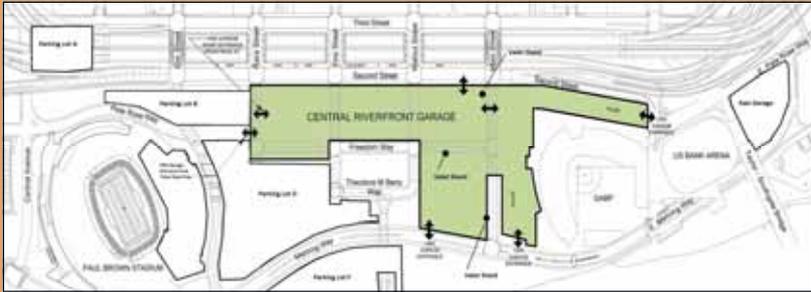
Further discussion of restricted fund issues of note follow:

- Job and Family Services.** JFS continues to respond to residents’ needs in a budget environment of flat or reduced funding from primarily federal and state sources. JFS staffing has decreased 52.6%, or 878 positions since 2008, while requests for services have grown. Over the last four years the Medicaid-eligible population has increased 38% and food stamp eligibility, 71%. A 2012 JFS operational review of children’s services showed a need to increase staff levels (which was authorized by Commissioners) and a need to deploy tools like tablet computers to aid in the work of staff. JFS continues to lead Ohio’s metropolitan counties for work-participation rates by clients and in application processing for its food assistance program.
- Metropolitan Sewer District.** The 2013 MSD operating budget increases over \$35 million due to reallocating expenses from the capital plan that are more appropriately placed in the operating budget, thus saving debt expense on these items (\$14M); additional debt service for financing the MSD Wet Weather Improvement Plan mandate by federal consent

Chart 7—Restricted Fund Revenues by Source, 2013 Budget



## Garage Boosts Riverfront Development



The Central Riverfront Garage (CRG) has been open for a full year as of December 2012 and what an exciting year for parking it has been! There is always something happening on the riverfront and the CRG is right in the middle of it all. Whether patrons are coming down to The Banks for a bite to eat, to catch a baseball, football or hockey game, visit the Freedom Center, or just to walk around and explore the Smale Riverfront Park, the Central Riverfront Garage provides convenient, accessible parking.

The public/private partnership between the City of Cincinnati, Hamilton County and The Banks' master development team made the construction of the garage possible. In addition to providing plenty of parking space among the riverfront attractions, the garage plays another key development role: it lifts The Banks project out of the Ohio River flood plain, making the real estate above a far more valuable proposition.

The garage is located between Great American Ball Park and Paul Brown Stadium, and includes two levels of covered parking just below all of the restaurants and event locations. The county has recently partnered with Google Maps to make getting to the CRG easier. On the parking page of The Banks official website ([www.thebankspublicpartnership.com](http://www.thebankspublicpartnership.com)) there is a list of all seven entrances to the CRG. Users can enter their starting point and get detailed directions to their chosen garage entrance. And if you still can't find your way to an entrance, there are three valet stands along Joe Nuxhall Way (Main Street) and Freedom Way that operate in the evenings and during most special events.

As the improvements and future developments continue along the riverfront, the Central Riverfront Garage will continue to be the gateway for all visitors as they enjoy all of the events and happenings that we have to offer.

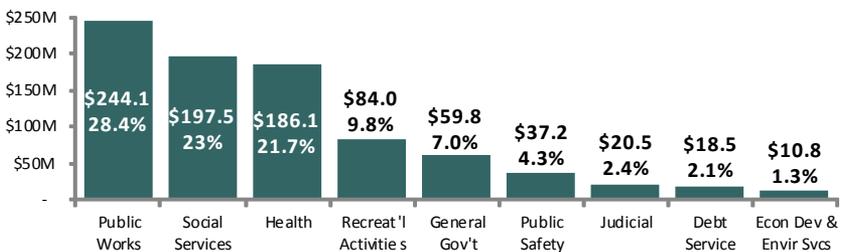
decree(\$13M); and increased operating costs (\$8M). The 2013 sewer rate increase was implemented at 5%, lower than the 8% projection from the previous year and the likely required increases in 2014 onward.

In December 2012 the County Commissioners, through MSD, responded to federal regulators on two major consent decree milestones: the cost for the Lower Mill Creek tunnel project (in addition to a proposal for a sustainable alternative to the tunnel designed to accomplish the goals of the consent decree in a more cost effective manner) and a plan for a final remedy to SSO 700, one of the largest sanitary sewer overflows in the county. The federal regulators will respond to the county in early 2013.

The Commissioners continue to deliberate on a number of policy issues related to MSD’s capital project management, and have already acted to de-legislate unclosed past projects and require MSD to legislate all construction activity over \$25,000.

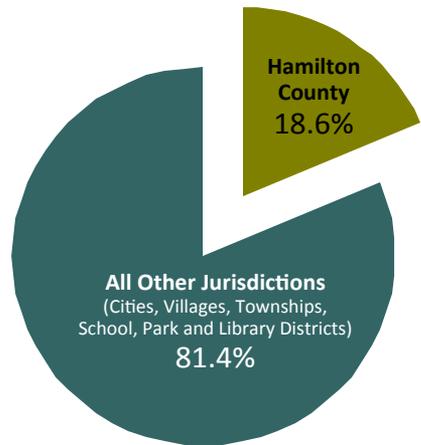
- **Stadium Sales Tax Fund.** The County Commissioners acted in December to maintain balance in the stadium sales tax fund during 2013 by reducing the annual property tax rebate on owner-occupied residential property, and by purchasing a surety to fund the required balance in the sales tax debt service reserve fund for one year.
- **Property Tax Levies.** 2013 property tax revenues decrease \$8.1 million from 2012 collections as the result of the continued phase out of state property tax reimbursements (\$5.3M) and revenue estimates at 96% of total collections (\$2.8M). Commissioners maintained current millage rates for both levies renewed in 2012 (Mental Health and Senior Services)—resulting in no change to the overall property tax burden. During 2013 the Commissioners will set the millage rate for the Zoo levy, and the Tax Levy Review Committee will conduct the mid-point review of the Indigent Care levy. This levy was approved in 2011 for a three year period (2012-2014), and the review continues the TLRC’s charge to address the impacts of federal health care reform on county levies.

*Chart 8—Restricted Fund Expenditures by Function, 2013 Budget*



# 2013 Property Taxes

Through property tax levies, Hamilton County taxpayers make possible many community-enriching programs. County levies support services for abused and neglected children, senior citizens, and people with developmental disabilities and mental illness, as well as providing indigent health care, treatment alternatives to incarceration, law enforcement technology, and support for the Cincinnati Zoo and the Cincinnati 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 are reduced by factors set by state and by local tax credits.

**Who's Taxing You?** *In the average 2013 tax district, less than 20% of property taxes are under the taxing authority of the Board of County Commissioners.*

ASSESSED HOME VALUE	COUNTY GENERAL FUND	CRIME INFO CENTER	MUSEUM CENTER	FAMILY SERVICES & TREATMENT	ZOO	SENIOR SERVICES	MENTAL HEALTH
Full Millage	2.26	0.54	0.18	0.34	0.46	1.29	2.99
Effective Millage	2.26	0.17	0.17	0.34	0.35	0.99	1.64
\$100,000	68.14	4.99	5.12	10.25	10.60	29.92	49.37
\$125,000	85.18	6.24	6.40	12.81	13.25	37.40	61.72
\$150,000	102.22	7.48	7.68	15.38	15.90	44.88	74.06
\$175,000	119.25	8.73	8.96	17.94	18.55	52.37	86.41
\$200,000	136.29	9.98	10.24	20.50	21.20	59.85	98.75
\$225,000	153.33	11.23	11.52	23.07	23.85	67.33	111.09
\$250,000	170.36	12.47	12.80	25.63	26.50	74.81	123.44
\$275,000	187.40	13.72	14.08	28.19	29.15	82.29	135.78
\$300,000	204.43	14.97	15.36	30.76	31.80	89.77	148.12

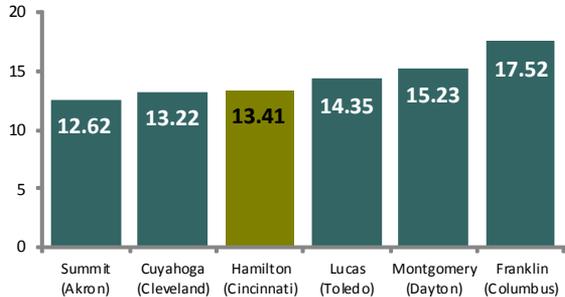
*The levies highlighted in GREEN above are part of the county budget. Those in BLUE—park and library levies; city, village, and township levies; and school levies—appear in this document for completeness only. While proceeds of these levies are administered and distributed by the County Auditor, the 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. For more detailed information, visit the County Auditor's website: [www.hcauditor.org](http://www.hcauditor.org)*

Most property tax levies are approved to collect a set amount of revenue. When property values change, the full millage rate is automatically adjusted to a new rate so that the total revenue stays close to what voters originally approved.

The Board of County Commissioners attempt to maintain property tax growth at or below inflation rates each year. For 2013, slightly lower property values automatically increased effective millage rates, but Commission action on the Mental Health and Senior Services levies reduced tax collections countywide.

The table below indicates the millage rates and property taxes (including credits) for homes in a representative tax district in Hamilton County. While the total millage represents the county-wide average, taxes for school districts and municipalities vary widely by jurisdiction.



**Effective Millage Rates, 2013.** The chart above shows the effective residential millage for property taxes under the taxing authority of the County Commissioners (in green below) in the six most populous counties in the state.

INDIGENT HEALTH CARE	CHILDREN'S SERVICES	DEVELOPMT DISABILITIES	PARKS	PUBLIC LIBRARY	CITIES/VILLAGES/TOWNSHIPS	SCHOOL DISTRICTS	GREAT OAKS JVS*	TOTAL
4.07	2.77	4.13	1.03	1.00	0.96	107.77	2.70	132.49
1.69	1.87	3.93	0.88	1.00	0.96	56.63	2.22	72.09
51.10	56.35	118.36	26.49	30.15	28.95	1,617.17	66.79	2,173.77
63.88	70.44	147.95	33.12	37.69	36.18	2,021.46	83.49	2,717.21
76.66	84.53	177.54	39.74	45.23	43.42	2,425.75	100.18	3,260.66
89.43	98.62	207.13	46.36	52.77	50.66	2,830.04	116.88	3,804.10
102.21	112.70	236.72	52.99	60.31	57.89	3,234.34	133.58	4,347.54
114.99	126.79	266.31	59.61	67.84	65.13	3,638.63	150.27	4,890.98
127.76	140.88	295.90	66.23	75.38	72.37	4,042.92	166.97	5,434.43
140.54	154.97	325.49	72.86	82.92	79.60	4,447.21	183.67	5,977.87
153.31	169.06	355.08	79.48	90.46	86.84	4,851.50	200.37	6,521.31

Tax rates for cities, villages, townships and school districts vary throughout Hamilton County. The total effective millage for county tax districts ranges in 2013 from 45.19 to 107.73. The average rate of taxation used for the calculations above is the rate for District 105: Indian Hill and the Mariemont School District.

\* Residents of Hamilton County outside the limits of the Cincinnati Public and Northwest Local school districts pay property tax for the support of the Great Oaks Joint Vocational School (JVS) District. Residents of Northwest Local support the Butler County Technical and Career Development School District (1.93 mills).

## Levy Keeps Seniors in Their Homes

It's a fact of life that most of us will need help as we get older. Most of us, too, have a powerful desire to remain in our own homes, rather than move to a nursing facility. The Hamilton County Elderly Services Program helps make this dream possible for thousands of seniors—most of very modest means—who could not otherwise afford such help as home-delivered meals, transportation, and assistance with housekeeping and bathing.

The program receives more than 90 percent of its funding from the county Senior Services Levy. First approved by voters in 1992, the five-year levy has



*At 108, Hulda Gehring is Hamilton County's oldest Elderly Services Program client (pictured with her son Don and daughter-in-law Mary).*

received strong support ever since. In November 2012 voters approved a levy renewal by a margin of nearly 75 percent, providing \$19 million annually.

The program serves more than 7,000 seniors each year. Indirectly, it also supports thousands of family caregivers who are able to keep their loved ones at home. Common services include home-

delivered meals (nearly 700,000 annually); home care assistance (more than 400,000 hours per year); and transportation to medical appointments (nearly 46,000 trips per year.)

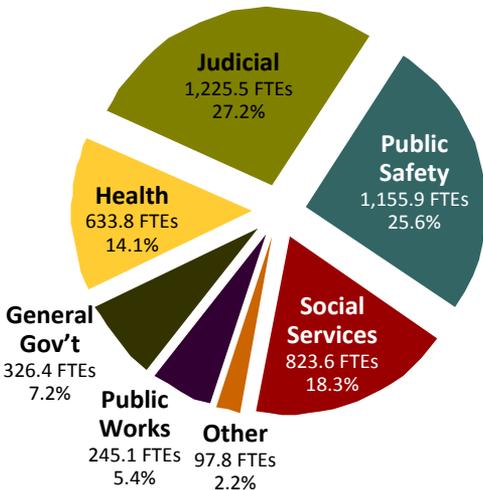
The program is administered by the Council on Aging of Southwestern Ohio (COA) via contract with the county commissioners. As the Area Agency on Aging for a five-county region, COA also provides other services to older adults and people with disabilities including: a call center and comprehensive online resource directory; PASSPORT, an in-home care program for low-income seniors; and assisted living services for low income disabled adults who need an intermediate level of care.

As is the case across the country, Hamilton County's population is aging. Nearly one in four households now includes at least one person age 65 and older. The "oldest old"—those ages 85 and older—increased by more than eight percent between 2000 and 2010. As the pace of this trend increases, more and more families will turn to this program for help.

# 2013 Human Capital Management

The management of county personnel and benefits is a major factor in the development of the annual budget. In 2013, three of the county’s 12 bargaining units are open for negotiations (including the largest unit which includes over 650 employees). Due to funding constraints, the 2013 budget does not include salary adjustments for any non-represented staff. Non-represented employees have not received salary adjustments since 2007. Certain collective bargaining agreements call for a 3% increase in 2013. Funding has been identified for these increases from general fund reserves.

In an effort to control employee medical insurance costs, the voluntary Medical Expense Reimbursement Plan (MERP), implemented in 2012 to encourage employees to enroll in alternate coverage rather than the county’s plan, has been made mandatory. Should county employees have access to another medical plan, through a spouse’s employer or otherwise, they are required to enroll in that plan.

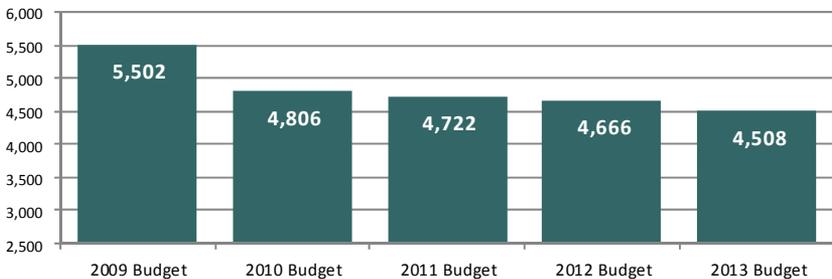


### Positions by Function.

The 2013 budget includes the equivalent of 4,508 full-time positions (FTEs) across all county funds (including grant funds). This is a net reduction of 157.5 positions from 2012. The 2013 budgeted position count changes throughout the year subject to staffing decisions of department directors and elected officials.

The “other” category to the left includes those departments in the areas of economic development, environmental control, and recreational activities.

**Positions Trends.** The chart below shows the decrease of employee positions over the last five years. Since 2007 the county has reduced over 1,700 employees across all funds due to budget constraints.



# 2013 Hamilton County Elected Officials

---

## Board of County Commissioners

Chris Monzel, President

Greg Hartmann, Vice President

Todd Portune, Commissioner

Joseph T. Deters, **Prosecutor**

Jim Neil, **Sheriff**

Dr. Lakshmi K. Sammarco, **Coroner**

Ted Hubbard, **Engineer**

Wayne Coates, **Recorder**

Dusty Rhodes, **Auditor**

Robert A. Goering, **Treasurer**

Tracy Winkler, **Clerk of Courts**

---

## 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

---

This document is produced by the  
**Hamilton County Office of Budget and Strategic Initiatives**

603 County Administration Building  
138 East Court Street, Cincinnati, Ohio 45202  
(513) 946-4400

Christian Sigman, County Administrator  
John P. Bruggen, Director, Office of Budget and Strategic Initiatives

Public feedback on the 2013 budget may be submitted via the customer feedback link on the county website or by calling County Administration or the County Commissioners at the contact numbers on the next page.

Hamilton County also maintains social media accounts on Twitter (@HamiltonCntyOH) and Facebook (HamiltonCountyOhio).

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.

# Hamilton County Board of Commissioners

138 East Court Street, Room 603, Cincinnati, OH 45202

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

## General Information: (513) 946-INFO (4636)

Appeals Court.....	946-3500	Health District.....	946-7800
Auditor.....	946-4000	Human Resources .....	946-4700
Auto Titles .....	946-4646	Job and Family Services .....	946-1000
Building Inspections.....	946-4550	Jury Commission.....	946-JURY (5879)
Clerk of Courts.....	946-5666	Justice Center .....	946-6300
Child Abuse/Neglect.....	241-KIDS (5437)	Juvenile Court .....	946-9200
Child Support Services .....	946-7387	Law Library.....	946-5300
Commissioner Hartmann .....	946-4405	League of Women Voters .....	281-8683
Commissioner Monzel.....	946-4409	Library .....	369-6000
Commissioner Portune.....	946-4401	Marriage Licenses.....	946-3589
Common Pleas Court.....	946-5800	Mental Health and Recovery Services Board .....	946-8600
Communications Center.....	825-2170	Municipal Court.....	946-5200
Community Development.....	946-8230	OSU Extension .....	946-8989
Coroner.....	946-8700	Park District.....	521-PARK (7275)
Council on Aging .....	721-1025	Planning and Zoning.....	946-4500
County Administration .....	946-4400	Probate Court .....	946-3580
Developmental Disabilities.....	794-3300	Probation .....	946-9600
Dog Warden .....	541-6100	Prosecutor .....	946-3000
Domestic Relations Court.....	946-9000	Public Defender .....	946-3700
Economic Development .....	631-8292	Purchasing .....	946-4355
Elder Abuse/Neglect.....	421-LIFE (5433)	Recorder .....	946-4600
Election Information .....	632-7000	River City Corrections.....	946-6800
Emergencies.....	911	Sewer District.....	244-1300
Non-Emergency Police.....	825-2280	Sheriff.....	946-6400
Non-Emergency Fire/Rescue .....	825-2260	Soil and Water Conservation District .....	772-7645
Emergency Management.....	263-8200	SPCA .....	541-6100
Engineer.....	946-4250	Stormwater District.....	946-4250
Environmental Services .....	946-7777	Treasurer.....	946-4800
Facilities.....	946-5000	Veterans Services .....	946-3300
Foster/Adoption Recruitment .....	632-6366	Voter Registration .....	632-7000

Hamilton County, Ohio  
Office of Budget and Strategic Initiatives  
County Administration Building  
138 East Court Street, Room 603  
Cincinnati, OH 45202-1226



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