



# 2014 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 2014 Budget in Brief cover showcases six county entities and events that celebrated milestone anniversaries during 2013.



Karen Groppe

## PNC Tower - 100 Years

Built in 1913 as the headquarters for the Union Central Life Insurance Company, PNC Tower was the fifth tallest office building in the world. Cincinnati's tallest building until 1931 when surpassed by the Carew Tower, it was originally brown, but painted white in the 1940s.



## Greater Cincinnati Foundation - 50 Years

GCF creates a prosperous community by investing in thriving people and vibrant places, and inspires philanthropy in eight counties in Ohio, Kentucky and Indiana. A 2013 grant allowed pictured students to work on a photography project with clients of City Gospel Mission.



Harrison Village Historical Society

## Morgan's Raid - 150 Years

John Hunt Morgan's 2,000-member Confederate expedition through several Hamilton County communities in July 1863 was observed with a series of events in 2013, including a reenactment in the City of Harrison. The county is home to eight signs on the state's 557-mile Morgan Heritage Trail.



## Stepping Stones, Inc - 50 Years

Serving more than 1,000 children, teens and adults with disabilities, Stepping Stones' programs include day and overnight camps and respite weekends, adult activity programs, alternative education for students with severe autism, and Saturday Clubs for children and young adults.



## Village of Greenhills - 75 Years

One of three "Greenbelt Communities" built by the federal government during the Great Depression, Greenhills was designed to be surrounded by a natural woodland "belt" with streets that prioritize children and safety. Today 3,600 residents reside in the 1.25 square-mile village.



## Hoxworth Blood Center - 75 Years

The tri-state's community blood center and an internationally-recognized leader in transfusion medicine, University of Cincinnati-based Hoxworth provides a reliable and economical supply of the safest possible blood to 30 hospitals and medical centers in 17 counties.

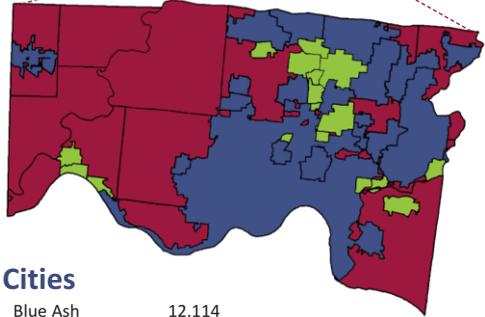
*The blue river graphic featured on the cover and above reflects the path of the Ohio River along the southern border of Hamilton County.*

# About Hamilton County

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.



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		

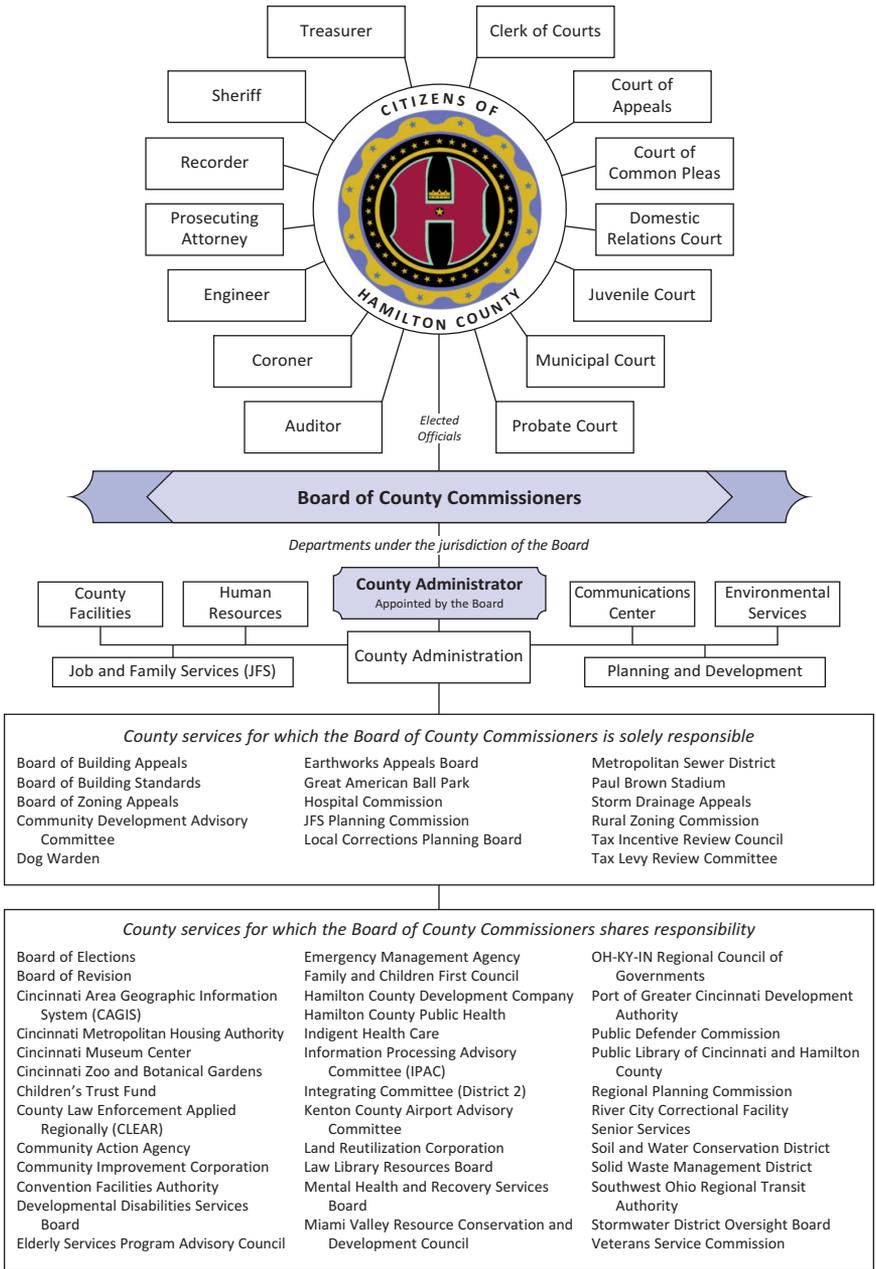
## Villages

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 16 other entities grouped in the next box and shares responsibility for the remaining 37 services in the box at the bottom of the chart.

## Fund Structure

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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.



*The Hamilton County courthouse.*

**Debt service funds** are used to account 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. 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

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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

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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

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

# 2014 General Fund Budget

Function/Department	Revenues	Expenses	FTEs <sup>1</sup>
<b>Public Safety</b>			
Communications Center - 911 Call Center	--	1,960,000	-- <sup>2</sup>
Coroner	907,750	3,853,711	44.36
Emergency Management	--	550,000	-- <sup>2</sup>
Prosecutor	1,989,700	12,056,490	161.95
Sheriff	13,557,180	59,793,331	731.90
<b>Judicial</b>			
Clerk of Courts	17,126,765	11,298,430	175.40
Court of Appeals	--	49,110	-- <sup>3</sup>
Court of Common Pleas	45,000	7,412,460	40.75
Court of Domestic Relations	358,000	3,183,620	47.90
Court Reporters	--	2,332,440	38.00
Juvenile Court	2,050,358	12,318,070	235.00
Municipal Court	435,000	5,164,360	93.72
Probate Court	1,527,200	2,808,180	37.40
Probation	355,300	6,307,120	119.05
Public Defender	6,142,150	15,152,160	141.35
<b>General Government</b>			
Auditor	132,146,369	2,181,403	20.44
Board of Elections	1,520,500	8,993,060	42.40
Commissioners and County Administration	1,102,942	3,745,526	40.59
Communications Center - Telecommunications	60,000	1,289,430	8.58
Contracts and Subsidies	280,067	816,040	--
County Facilities	1,809,457	13,023,390	68.50
Non-Departmentals	1,877,810	6,211,582	3.00
Recorder	3,400,000	1,158,950	19.50
Treasurer	8,206,000	596,970	3.65
<b>Debt Service</b>	--	8,080,000	--
<b>Public Works</b>			
County Engineer	--	556,680	-- <sup>2</sup>
Metropolitan Sewer District (Oversight)	2,607,217	2,605,105	3.60
Planning and Development	2,520,000	2,901,190	40.80
<b>Social Services</b>			
Job and Family Services	--	682,661	-- <sup>2</sup>
Veterans Service Commission	205,000	1,548,754	11.15
<b>Economic Development</b>			
	49,597	1,649,139	0.75
<b>Total General Fund</b>	<b>\$200,279,363</b>	<b>\$200,279,363</b>	<b>2,129.74</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.

# General Fund Budget Summary

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For calendar year 2014, the Board of County Commissioners has appropriated a general fund budget of \$200.3 million, a \$5.3 million, or 2.7%, increase from the 2013 budget. While increasing from the 2013 budget, the 2014 budget is still below actual 2013 expenses. General fund employee positions are estimated to increase by 3.7 positions from the 2013 budget as a result of 20.55 Municipal Court positions returning to the general fund from restricted funds, offset by 34.5 Sheriff positions returning to the indigent care levy and a net increase of 10.25 positions across all other departments.

## General Fund Revenues

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With projected economic growth anticipated to be slow and modest, County Administration has approached 2014 revenue estimates cautiously until it becomes clear that recent growth is sustainable. Below are assumptions for the general fund's major revenue categories.

- **Sales Tax.** Sales tax is the largest single general fund revenue, making up over one-third of the total. General fund sales tax increased 4.5% or \$3.0 million during 2013 to \$69.6 million. The 2014 estimate moderates performance in particularly strong months for a cautious estimate of \$68.4 million, 1.8% or \$1.2 million below 2013 collections.
- **Property Taxes.** The general fund property tax rate is limited to 2.26 mills and additional revenue is primarily realized after periodic reappraisals. 2014 property tax is estimated by the Auditor's office at \$35.5 million, or \$700,000 lower than 2013 collections. Growth is anticipated in 2015 as it is the next reassessment year.
- **Real Estate Transaction Fees.** The real estate market has begun to recover, and the 2014 budget assumes collections of \$11.4 million in transfer taxes and recording fees, a decrease of \$1.8 million from 2013 collections. This assumption moderates the spikes in the revenue over the summer of 2013, and takes into account the diversion of \$3 per recording to the Recorder's office new restricted technology fund.
- **Local Government Fund (LGF).** This state revenue-sharing mechanism is budgeted at the state-certified figure of \$10.8 million, a decrease of \$400,000 from 2013 collections.

### THE COUNTY BUDGET PROCESS

The budget calendar is designed to take into account the input of elected officials, department directors and the public. The County Administrator issues a general fund budget in early October for Commissioner approval in November. To be notified of County Commission meetings, including public budget hearings, email [publicmeetings@hamilton-co.org](mailto:publicmeetings@hamilton-co.org)

## Court Eases Parent Custody Disputes

After months of planning, the Hamilton County Court of Domestic Relations conducted its first Early Neutral Evaluation (ENE) session on October 28, 2013. Initiated the previous year under the guidance of Administrative Judge Susan Laker Tolbert, this innovative dispute resolution service allows divorcing parents to explore prospects for settlement during a two to three hour session with a court magistrate and social worker. Designed to reduce cost, acrimony, and time to disposition for disputes related to parenting time and the allocation of parental rights, the ENE program has been a timely response to recent budgetary restraints.



During an ENE session, the parents, with attorneys present, explain the core issues at dispute to a neutral team of one legal professional and one mental health professional. This team of experienced professionals then provides

to the parties a candid assessment of the case, including the probable outcome, before assisting the parties in exploring possible solutions. ENE sessions are confidential and are subject to the Court's local rules.

A similar ENE project has been undertaken in Marion County, Ohio, with great success. Over 70% of cases that utilize ENE there do not proceed to a custody trial. Court Administrator Lisa Gorrasi is hoping for similar results in Hamilton County. She believes that "ENE provides the perfect opportunity to improve the dialogue between the parents as they receive a neutral evaluation of their parenting conflict and move toward a non-litigation based result."

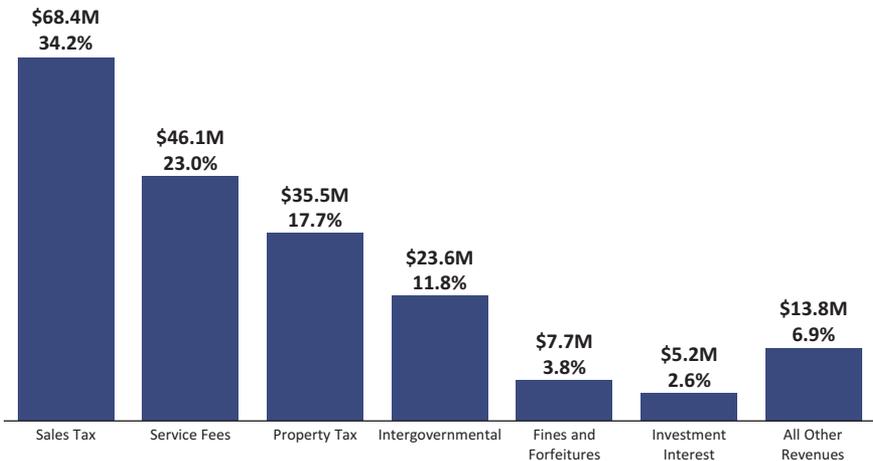
All ENE sessions take place in the recently opened Dispute Resolution Center on the third floor of the 800 Broadway building. Three courtrooms and a magistrate's office were repurposed to form the new center, which includes two ENE rooms, a settlement conference room, and an attorney conference room. The Court continues to offer other dispute resolution services, namely mediation and conciliation. Please contact Katie Porter, Services Facilitator, at (513)946-9072 or [kporter@cms.hamilton-co.org](mailto:kporter@cms.hamilton-co.org), to learn more about the Early Neutral Evaluation program.

- *Interest Earnings.* As the Treasurer’s office cycles investments over a five-year span, interest revenues are not expected to reach their lowest point until 2014. The Federal Reserve has pledged to keep the federal funds rate low into 2015. For 2014, interest earnings are estimated at \$5.2 million, a decrease of \$500,000 from 2013 collections.

These five revenue sources make up almost two-thirds of total general fund revenue. Other major revenue revisions in the 2014 budget follow.

- \$6.65 million in indigent care levy funding is used to support security details in the Sheriff’s office associated with medical care and treatment centers for inmates, as well as for mental health commitment hearings in the Probate Court. This is a change in county policy that reverts to the funding methodology in the levy prior to the current 2012-2014 cycle.
- \$2.5 million in new revenue is estimated in the Clerk of Court’s office. \$300,000 is due to improved revenue performance and actions by Municipal Court judges to increase fees. The remainder is allowable transfers from restricted funds, a portion of which is non-recurring.
- \$1.5 million is included in non-recurring Board of Elections reimbursements in 2014. An equal amount in general fund earmarks will be used to support Elections capital needs that would otherwise be funded with this revenue.
- \$1.1 million represents an increase in reimbursements from the state for the Public Defender’s office. This figure reflects the increase of the state reimbursement rate from 35% to 40% and a new reimbursement

*Chart 1 - General Fund Revenues by Source*



of some pre-trial services staff to provide screening assistance to the Public Defender's office.

- An additional \$1.0 million assumes transfers from Sheriff's restricted funds and/or movement of expenses to available forfeiture funds on a non-recurring basis.

Non-recurring revenue and expenditure assumptions in the 2014 budget amount to \$5 million, and will be addressed in 2015 through revenue growth and policy initiatives currently under consideration.

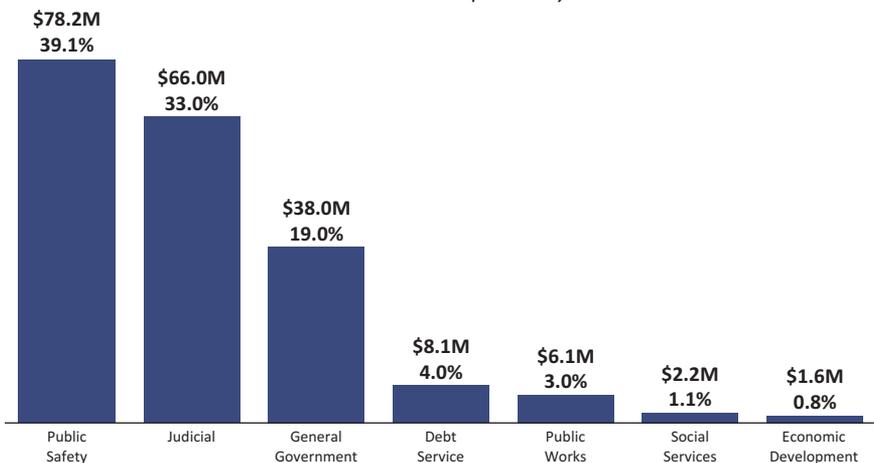
## General Fund Expenditures

Most 2014 general fund department budgets have been established at a level consistent with what the department has recently spent in an attempt to ensure a sound budget plan. Two-thirds of the 30 general fund departments fall under this basic approach. In some cases (the Courts, Emergency Management), the right-sizing includes making up for revenue shortfalls in restricted funds that are no longer able to support general fund expenses; in some cases (Recorder, Juvenile Court), the department has made revisions to push both revenues and expenses into restricted funds, resulting in what appears to be a departmental reduction; and in some cases (Coroner, Sheriff)

### COUNTY COMMISSION PRIORITIES

The County Commissioners have adopted a policy agenda that concentrates on implementing strong financial management and responsible tax policies; maintaining and managing key infrastructures; and encouraging, expanding and eliminating barriers to economic development. The annual budget is informed by and responds to the policy plan. To view the complete plan, as well as progress updates, visit: [www.hamiltoncountyohio.gov/bocc](http://www.hamiltoncountyohio.gov/bocc)

Chart 2 - General Fund Expenses by Function



the attempt to right-size the department budget may not be entirely sufficient for 2014, but it will move the department much closer to the mark.

Other items of note within the general fund include the following:

- The Board of Elections budget begins a multi-year funding plan in 2014 by including a \$550,000 contribution to an operating reserve to be spent down in 2016, the next presidential election year.
- The Public Defender’s office includes the final year of investments according to an agreement with the state, but it does not address office space necessary to adequately accommodate all of the recent additions. Space will be addressed in concert with the county buildings master plan under development in the Facilities department.
- The 911 Call Center will draw down restricted fund balances to accommodate a 2014 reduction to its general fund subsidy. This reduction will need to be addressed via a revenue solution or an additional subsidy in 2015.

## General Fund Reserve Balance

The county’s financial position should be considered in a broader context than just the annual budget. The most common representation of a county’s fiscal health is the general fund reserve. Chart 3 illustrates the 2014 budget’s 13.2% projected balance toward both the Commissioners’ goal and the Government Finance Officers Association (GFOA) recommended reserve level of 15% of operating expenses. The 2014 reserve increases slightly from the 2013 ending balance due to revisions to a number of earmarked items within the fund.

Chart 3 - General Fund Reserve



# 2014 Restricted Funds Budget

Function/Subfund	Revenues	Expenses	FTEs <sup>1</sup>
<b>Public Works</b>			
Metropolitan Sewer District	258,073,000	210,791,278	-- <sup>2</sup>
Roads and Bridges (Engineer)	15,350,500	18,221,558	182.50
Permissive Auto Tax - County (Engineer)	4,820,000	6,033,331	--
All Other Subfunds (5)	7,857,094	7,855,449	27.40
<b>Social Services</b>			
Public Assistance (JFS)	94,324,770	91,696,111	757.00
Children's Services Levy (JFS)	74,727,337	79,850,140	--
Senior Services Levy	19,340,456	20,568,774	0.10
Bureau of Child Support (JFS)	11,809,792	11,789,872	106.00
Workforce Investment (JFS)	5,787,581	5,787,581	--
Human Services Special Trust (JFS)	20,000	20,000	--
<b>Health</b>			
Developmental Disabilities Services Levy	101,544,302	104,985,856	608.67
Mental Health Levy	34,111,316	38,022,603	13.55
Indigent Care Levy	40,121,834	25,795,445	1.98
Mental Health and Recovery Services	9,271,095	9,362,397	0.61
All Other Subfunds (3)	5,987,654	2,043,573	3.47
<b>Recreational Activities</b>			
Stadium/Ballpark Debt Service	41,221,350	41,221,350	--
Parking Revenue Fund	12,047,416	12,047,416	0.87
Riverfront Taxes and PILOT Payments	21,262,977	11,919,164	--
Paul Brown Stadium Operating	207,907	8,899,140	25.34
Zoological Gardens Levy	6,598,807	6,718,846	0.05
All Other Subfunds (8)	7,084,497	8,419,136	3.96
<b>General Government</b>			
Medical Self-Insurance Fund	37,249,128	38,515,772	2.90
Real Estate Assessment (Auditor)	9,120,000	14,469,248	54.86
All Other Subfunds (10)	11,027,089	12,574,408	59.29
<b>Debt Service</b> (4 Subfunds)	36,272,671	36,288,014	--
<b>Public Safety</b>			
Indigent Care Levy - Inmate Medical	266,182	12,460,934	66.00
Communications Center - 911	7,453,205	9,610,301	75.42
Sheriff's Township Patrol (Reimbursed)	8,038,000	8,038,000	--
Crime Information Center Levy (CLEAR)	3,733,095	4,539,788	-- <sup>2</sup>
All Other Subfunds (11)	6,291,910	8,457,860	70.95
<b>Judicial</b>			
Family Services & Treatment Levy - Residential Svcs	--	4,006,907	4.20
All Other Subfunds (21)	10,575,335	14,786,301	118.03
<b>Economic Development</b>			
Hotel/Motel Lodging Tax	8,000,000	8,000,000	--
Main Street Parking Garage	1,050,800	1,177,476	0.52
<b>Environmental Control</b> (Solid Waste Mgmt)	2,210,000	2,641,594	7.69
<b>Total Restricted Funds</b>	<b>\$912,857,100</b>	<b>\$897,615,626</b>	<b>2,191.36<sup>3</sup></b>

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

<sup>2</sup> Personnel in these agencies are employees of the City of Cincinnati.

<sup>3</sup> An additional 271.58 county employees are supported in separately legislated grant funds.

# Restricted Funds Budget Summary

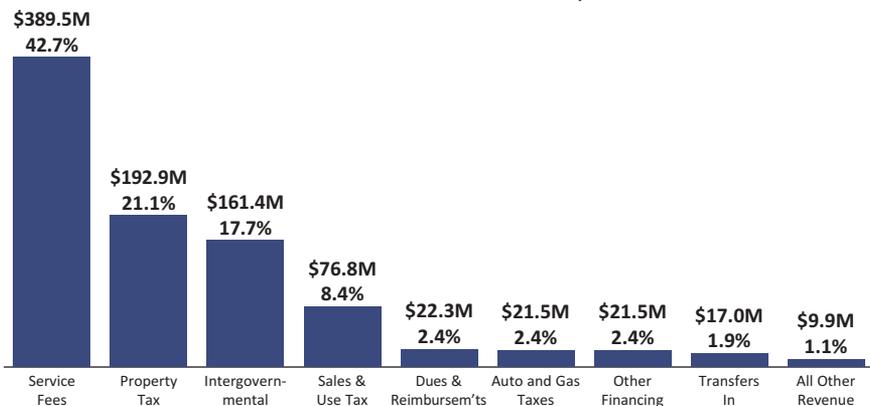
Across all restricted funds the Board of County Commissioners has appropriated \$897.6 million for 2014, a \$39.2 million (4.6%) increase from the \$858.5 million approved for 2013. Over half of the increase (\$20.5M) is the appropriation of a bond fund for distribution of proceeds from a debt issue in January to replace major utility systems at the stadiums, thus generating energy savings. Other major increases are related to public assistance expenses at Job and Family Services (\$10.2M, described later); property reassessment costs in the Auditor’s office (\$6.5M); Paul Brown Stadium debt service (\$4.4M); Mental Health levy expenses (\$4.4M according to the levy plan); and Sheriff’s staff expenses in the indigent care levy (\$4.3M, related to the issue described in the general fund section on page 7). Increases are offset by decreases in the indigent care levy (\$8.3M) due to the reductions in hospital payments to accommodate the Sheriff’s staff costs and timing issues in 2013 that resulted in an extra monthly payment; and the Metropolitan Sewer District (\$4.0M, discussed below).

Further restricted fund items of note follow, concentrating on the two largest departments: the Metropolitan Sewer District and Job and Family Services, which respectively make up 23% and 21% of the total.

## Metropolitan Sewer District (MSD)

The budget for MSD is comprised of both the operating budget (reflected on page 10) and the capital improvement program (CIP). The \$210.8 million operating budget includes \$102.0 million for debt service, and \$108.8 for operating expenses and operating capital items. This amount is consistent with historic spending at the sewer district. 2014 sewer rates will increase by 6% to provide

Chart 4 - Restricted Fund Revenues by Source



*Intergovernmental revenue includes grants, Medicaid receipts, and state revenue sharing. Sales and Use Tax includes both sales tax and hotel taxes, and shows only the sales tax anticipated for use in the 2014 operating budget. Other financing sources are the use of proceeds of debt issuance. All other revenue includes various licenses, title fees, court fines and investment interest.*

## Reentry Removes Barriers to Success

Over the last decade, one of the most significant challenges facing criminal justice policy makers has been addressing recidivism. Research has demonstrated that a large segment of the incarcerated population is composed of repeat offenders that constantly cycle in and out of the system. The recognition that solving the recidivism crisis could dramatically reduce criminal justice costs, increase community safety, and create a new class of productive members of society has generated a national movement around reentry. While the benefits of reducing recidivism rates are apparent, developing strategies to address the re-offender population has proven more difficult.

In March 2011 the Hamilton County Board of Commissioners established the Office of Reentry and hired its first director, DeAnna Hoskins. The office provides a point of coordination, knowledge sharing, and advocacy for successful reentry in the face of services splintered among multiple agencies.



The complex web of issues facing offenders upon release from incarceration makes reintegration into the community difficult.

Released offenders' lack of education or vocational training, limited job experiences and connections, and a criminal history places them at a disadvantage in the job market; incarceration creates a substantial risk of homelessness; and many offenders suffer from mental health issues, substance abuse histories, and physical ailments.

Reentry involves a strategic approach through assessments and realistic short term/long term goals to give individuals opportunities to succeed and become law-abiding citizens. Barriers that the Office of Reentry assists with daily include state identification, birth certificates, social security cards, housing, transportation, physical and mental health treatment, substance abuse, workforce development and child support.

For more information on the Hamilton County reentry program, call the office at 513-946-4304.

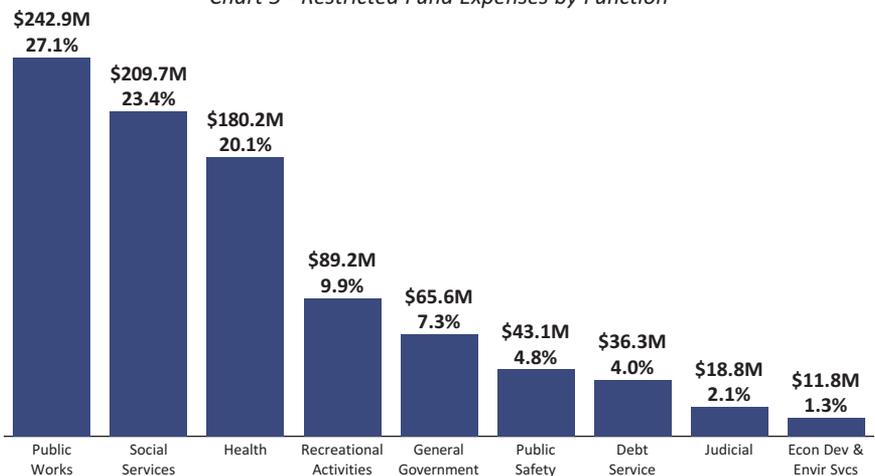
funding for the ongoing capital program discussed below. Increased county oversight continues to make progress toward moderating future rate increases. The Commission also continues to establish policies and procedures for appropriate governance of financial management and operational reporting at the district. As owners of the district, the county wishes to ensure that the significant amount of construction activity initiated by MSD benefits the community by supporting job training to those in need. The county is cognizant, however, that Ohio law limits the powers of county sewer districts in this regard, so any policy must be legal, as well as financially viable for the ratepayers of the utility.

The CIP is composed primarily of projects to perform the work identified in a consent decree with US Environmental Protection Agency to separate sewage and storm water overflows. Additionally, asset management projects, those capital projects required to maintain the collection and treatment systems, are performed as part of the CIP. The capital plan was reduced from the original submittal, but funding for all consent decree projects was maintained to facilitate federal compliance. The approved 2014 CIP budget is \$211.1 million.

## Job and Family Services (JFS)

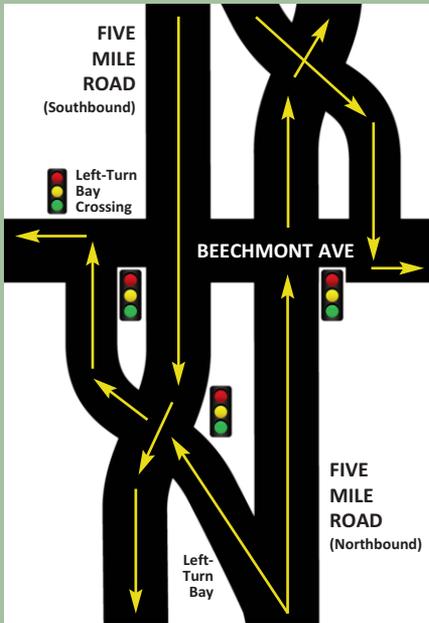
JFS continues to respond to residents’ needs in a budget environment of flat or reduced funding from federal and state sources. JFS staffing levels increased from 2013 (+50 position) due to projected Affordable Care Act and Medicaid caseload increases. Overall JFS staffing has decreased 46% since 2008, 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 mobile technology to aid in the work of staff, which was accomplished and

Chart 5 - Restricted Fund Expenses by Function



## Intersection Allows Continuous Flow

The County Engineer’s office has been working with the Anderson Township trustees and Ohio Department of Transportation (ODOT) officials to improve the Five Mile-Beechmont intersection utilizing an innovative continuous flow intersection (CFI). This solution to the confluence of two regional arterial roads will address one of the largest generators of accidents in the Hamilton County roadway system.



The plan will provide dedicated left turn bays on the Five Mile Road approaches that allow left turning traffic to cross oncoming traffic several hundred feet before the main intersection. Traffic in these left turn bays will arrive at the main intersection to the left of oncoming traffic, which makes it possible for left, right and through traffic movements to happen simultaneously. A coordinated signal system that directs the main intersection traffic movement as well as the left turn bay crossover traffic movement is included in the work to provide smooth and stable traffic flow.

CFIs have been used in other parts of the country to reduce waiting time by 50 to 90 percent in comparison to traditional intersection improvements. The CFI improvements at the Five Mile-Beechmont intersection are expected to reduce accident-causing delay during the peak hours at the signal from 73 seconds to 26 seconds.

The project is expected to be bid in 2014, with construction costs estimated to be under \$3.5 million, the majority of which will be funded from state and federal sources. Says County Engineer Ted Hubbard: “We’re very pleased to be part of this innovative project that will deliver improved safety, efficiency and connectivity to the local community and region.”

continues to evolve—serving as a model in the state for child welfare. JFS continues to lead Ohio’s metropolitan counties for work-participation rates by clients and in application processing for its food assistance program. A major organizational issue in 2014 will be the impact upon Medicaid caseloads as the Affordable Care Act (ACA) begins its implementation.

## **Other Restricted Funds**

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**Stadiums.** The County Commissioners acted in November to increase the property tax rebate on owner-occupied residential property from the 2013 level, but held it below the original level in order to maintain balance in the sales tax fund. The Commission further signaled its intent to follow a five-year plan to maintain balance in the fund through appropriate adjustments to the rebate (based on sales tax performance and other fund variables), while extending the life of a surety to satisfy the required balance in the sales tax debt service reserve.

The 2014 budget also includes increased capital improvements at Great American Ball Park in preparation for the 2015 All-Star Game. The plan advances the 2015 capital contribution in order to provide for concrete repairs and waterproofing, mechanical and electrical equipment upgrades, and energy efficient updates that will help maintain the structure for years to come.

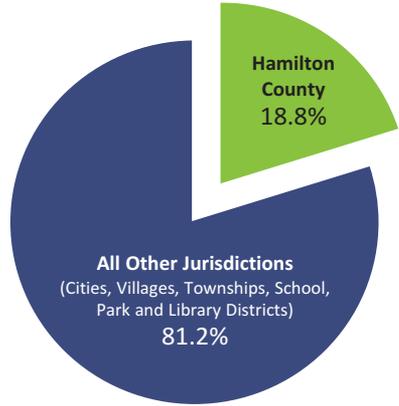
**Property Tax Levies.** 2014 property tax revenues increase \$2.4 million from 2013 budgeted amounts due to positive assumptions regarding collection rates (and indicating an improving economy). Commissioners maintained the current millage rate for the Cincinnati Zoo levy in 2013, resulting in no change to the overall property tax burden. Levy agencies continue to balance flat revenues through the use of fund balances and service level adjustments to county residents.

During 2014, Commissioners will set the millage rates for the Developmental Disabilities Services, Cincinnati Museum Center, Family Services and Treatment and Indigent Care levies. The review of the Indigent Care levy will include a review of the impacts of the Affordable Care Act and Medicaid expansion in Ohio on health care services provided by the levy. Included in the 2013 state budget was the elimination of the state’s property tax rollbacks for all new revenue generated by levies. This change does not affect current levy revenues, but any increases to levies or new levies will come with an additional 12.5% tax burden.

**Court Funds.** In recent years the Courts have increasingly relied upon restricted funds to subsidize general operations due to reduced general fund revenue. In doing so, restricted fund balances have fallen considerably and in many cases can no longer subsidize general operations. Further, some restricted funds are seeing a decline in revenue due to a reduction in certain filings, and there are concerns that the increased fee structures might impede access to justice. As such, the 2014 budget begins to return operating costs to the general fund.

# 2014 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, and people who are developmentally disabled and mentally ill, 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 2014 tax district detailed below, less than 19% of property taxes are under the taxing authority of the 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	1.00	1.64
\$100,000	67.83	4.99	5.12	10.20	10.59	29.91	49.34
\$125,000	84.78	6.24	6.40	12.75	13.24	37.38	61.68
\$150,000	101.74	7.49	7.68	15.31	15.89	44.86	74.02
\$175,000	118.69	8.73	8.96	17.86	18.54	52.34	86.35
\$200,000	135.65	9.98	10.24	20.41	21.19	59.82	98.69
\$225,000	152.61	11.23	11.52	22.96	23.84	67.29	111.02
\$250,000	169.56	12.48	12.80	25.51	26.49	74.77	123.36
\$275,000	186.52	13.72	14.08	28.06	29.13	82.25	135.70
\$300,000	203.48	14.97	15.36	30.61	31.78	89.72	148.03

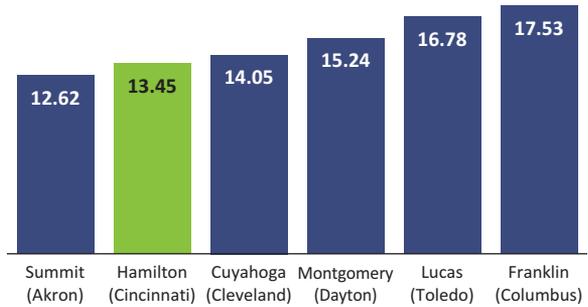
*The levies highlighted in green above are part of the county budget. Those in blue—park and library levies; city, village, and township levies; and school levies—appear in this document for completeness only. While proceeds of these levies are administered and distributed by the County Auditor, the levies of these political subdivisions do not fall under the taxing authority of the County Commissioners.*

**The calculations above should be used for general information only.  
For more detailed calculations, visit the County Auditor's website: [www.hcauditor.org](http://www.hcauditor.org)**

Most property tax levy revenue increases only with new construction. When existing property values change, the millage rate is automatically adjusted 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 2014, slightly lower property values automatically increased effective millage rates.

The table below indicates the millage and property taxes (including credits) for homes in a representative taxing district in Hamilton County. While the total millage represents the countywide average, taxes for school districts and municipalities vary widely throughout the county.



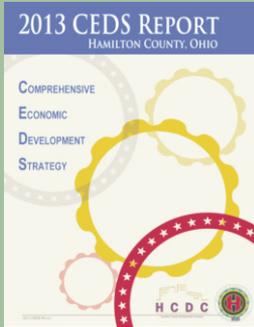
**Effective Millage Rates, 2014.** *The chart above shows effective residential millage for property taxes under the County Commissioners (in green below) in the most populous counties in the state.*

Indigent Health Care	Children's Services	Developmt Disabilities	Parks	Public Library	Cities/ Villages/ Townships	School Districts	JVS*	TOTAL
4.07	2.77	4.13	1.03	1.00	19.20	49.87	2.70	92.83
1.70	1.88	3.94	0.88	1.00	19.20	34.86	2.22	71.61
51.11	56.36	118.30	26.49	30.01	576.22	1,046.15	66.62	2,149.25
63.89	70.45	147.87	33.11	37.51	720.27	1,307.69	83.28	2,686.56
76.67	84.54	177.45	39.74	45.02	864.33	1,569.22	99.94	3,223.88
89.44	98.63	207.02	46.36	52.52	1,008.38	1,830.76	116.59	3,761.19
102.22	112.72	236.60	52.98	60.02	1,152.43	2,092.30	133.25	4,298.50
115.00	126.81	266.17	59.61	67.53	1,296.49	2,353.83	149.90	4,835.81
127.78	140.90	295.75	66.23	75.03	1,440.54	2,615.37	166.56	5,373.13
140.56	154.99	325.32	72.85	82.53	1,584.60	2,876.91	183.22	5,910.44
153.33	169.08	354.90	79.48	90.03	1,728.65	3,138.44	199.87	6,447.75

*Varying tax rates for cities, villages, townships and school districts result in total effective millage rates in the county that range from 44.41 to 108.11. The average rate of taxation used for the calculations above is the rate for District 226: the Village of North Bend, Miami Township and the Three Rivers 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).

# New Plan Charts Development Roadmap



Strengthening your community doesn't happen on its own. It takes the hard work of dedicated citizens who have a shared vision of success.

In Hamilton County, one such roadmap to economic growth is called the Comprehensive Economic Development Strategy (CEDS). The CEDS report was developed from input gathered through a cross section of the county, including neighbors, business professionals, elected officials and economic development

planners. The Hamilton County Development Company (HCDC), the Hamilton County Planning and Development Department, and the Community Building Institute at Xavier University joined forces to analyze the broad data collected and develop this strategic five-year plan.

The CEDS report focuses on diversifying and strengthening the local economy by identifying 11 primary goals:

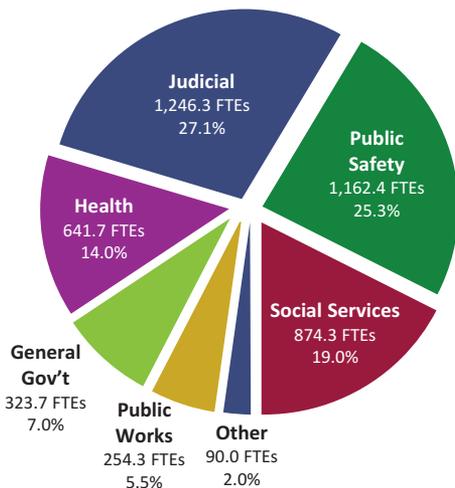
1. Retain and expand existing businesses, while attracting new businesses;
2. Expand industry clusters of advanced manufacturing, biosciences, and information and communication technologies;
3. Develop, train, and retain workforce;
4. Promote entrepreneurship through continued education and enhanced opportunities;
5. Support the efforts of the private sector and economic development partners to create a vibrant downtown;
6. Bolster the job creation and economic growth efforts in the First Suburbs Communities of Hamilton County;
7. Bring under-utilized properties, including brownfields, greyfields, and foreclosures, to higher and better use;
8. Ensure homeland security and public safety;
9. Increase coordination among economic development organizations;
10. Improve linkage and coordination between transportation improvements; and
11. Develop new housing choices in the county.

For more information on the CEDS and economic development in Hamilton County, visit [www.hcdc.com](http://www.hcdc.com).

# 2014 Human Capital Management

The county's total employee compensation (salary and benefits) accounts for 70% of the general fund, making it one of the most important factors in the development of the annual budget. The 2014 budget reflects a 3% mid-year salary adjustment for unrepresented staff, assuming specified financial targets are met. Additionally, there are eight collective bargaining agreements in negotiations throughout 2014, with compensation likely to be a key issue. The county is continuing to evaluate employee compensation, as the lack of merit increases and salary grade adjustments for many positions between 2008 and 2012 left county compensation well behind the market.

The 2014 benefits program reflects changes recommended towards compliance with federal health reform. Most notably, a medical expense reimbursement program, which required employees to enroll in alternate coverage as available, was eliminated in 2014, impacting approximately 900 employees. The 2014 budget also includes funding to implement a wellness program and transparency services to engage employees in their healthcare management.



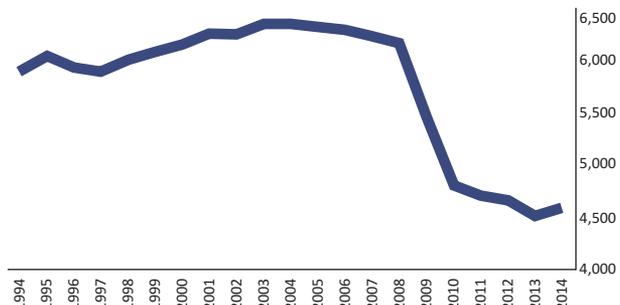
### Positions by Function.

The 2014 budget includes the equivalent of 4,592.7 full-time positions (FTEs) across all county funds (including grant funds). This is a net increase of 84.7 positions from 2013. Much of the increase is the result of departments restoring positions deleted during the recent fiscal crisis. The largest increases are in JFS (+50) due to Medicaid caseloads and healthcare act implementation; in Municipal Court (+10) for Pre-trial Services and to restore deletions; and the Public Defender (+9.4) per state requirements.

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

### Position Trend.

Employee positions have decreased by 1,650 since 2007 at the beginning of the fiscal crisis. 2014 marks the first budgeted increase in positions since 2003. As the graph to the left shows, this increase is a slight restoration of staffing from a historic low.



# 2014 Hamilton County Elected Officials

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## Board of County Commissioners

Chris Monzel, President  
Greg Hartmann, Vice President  
Todd Portune, Commissioner

Joseph T. Deters, <b>Prosecutor</b>	Wayne Coates, <b>Recorder</b>
Jim Neil, <b>Sheriff</b>	Dusty Rhodes, <b>Auditor</b>
Dr. Lakshmi K. Sammarco, <b>Coroner</b>	Robert A. Goering, <b>Treasurer</b>
Ted Hubbard, <b>Engineer</b>	Tracy Winkler, <b>Clerk of Courts</b>

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## 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

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This document is produced by the  
**Hamilton County Office of Budget and Strategic Initiatives**  
County Administration Building, Room 603  
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 2014 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 Phone Number: (513) 946-INFO (4636)

Appeals Court . . . . .	946-3500	Human Resources . . . . .	946-4700
Auditor . . . . .	946-4000	Job and Family Services . . . . .	946-1000
Auto Titles . . . . .	946-4646	Jury Commission . . . . .	946-JURY (5879)
Building Inspections . . . . .	946-4550	Justice Center . . . . .	946-6300
Clerk of Courts . . . . .	946-5666	Juvenile Court . . . . .	946-9200
Child Abuse/Neglect . . . . .	241-KIDS (5437)	Law Library . . . . .	946-5300
Child Support Services . . . . .	946-7387	League of Women Voters . . . . .	281-8683
Commissioner Hartmann . . . . .	946-4405	Library . . . . .	369-6000
Commissioner Monzel . . . . .	946-4409	Marriage Licenses . . . . .	946-3589
Commissioner Portune . . . . .	946-4401	Mental Health and Recovery Services Board . . . . .	946-8600
Common Pleas Court . . . . .	946-5800	Municipal Court . . . . .	946-5200
Communications Center . . . . .	825-2170	OSU Extension . . . . .	946-8989
Community Development . . . . .	946-8230	Park District . . . . .	521-PARK (7275)
Coroner . . . . .	946-8700	Planning and Zoning . . . . .	946-4550
Council on Aging . . . . .	721-1025	Probate Court . . . . .	946-3580
County Administration . . . . .	946-4400	Probation . . . . .	946-9600
Developmental Disabilities . . . . .	794-3300	Prosecutor . . . . .	946-3000
Dog Warden . . . . .	541-6100	Public Defender . . . . .	946-3700
Domestic Relations Court . . . . .	946-9000	Purchasing . . . . .	946-4355
Economic Development . . . . .	631-8292	Recorder . . . . .	946-4600
Elder Abuse/Neglect . . . . .	421-LIFE (5433)	Reentry Office . . . . .	946-4304
Election Information . . . . .	632-7000	River City Corrections . . . . .	946-6800
Emergencies . . . . .	911	Sewer District . . . . .	244-1300
Non-Emergency Dispatch . . . . .	825-2170	Sheriff . . . . .	946-6400
Emergency Management . . . . .	263-8200	Soil and Water Conservation District . . . . .	772-7645
Engineer . . . . .	946-4250	SPCA . . . . .	541-6100
Environmental Services . . . . .	946-7777	Stormwater District . . . . .	946-4250
Facilities . . . . .	946-5000	Treasurer . . . . .	946-4800
Fire Hydrant (Out of Service) . . . . .	946-8950	Veterans Services . . . . .	946-3300
Foster/Adoption Recruitment . . . . .	632-6366	Voter Registration . . . . .	632-7000
Health District . . . . .	946-7800		

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