



2015 Budget in Brief

Hamilton County, Ohio



Board of County Commissioners

Greg Hartmann, President

Chris Monzel, Vice President

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About the Cover

The 2015 Budget in Brief cover showcases six county entities that celebrated milestone anniversaries during 2014.



HCDC Business Center - 25 Years

The Hamilton County Development Company's Business Center is a startup incubator that helps entrepreneurs launch innovative tech-oriented businesses. One of the largest incubators in the country, it has supported over 300 businesses in the creation of more than 2,300 jobs.



Germania Society - 50 Years

Established in 1964, the Germania Society is committed to maintaining German heritage throughout Greater Cincinnati by offering a variety of German cultural and educational experiences, including Maifest, Oktoberfest, Christkindlmarkt (pictured), Volksmarches, and Karneval.



Contemporary Arts Center - 75 Years

The CAC impacts regional and global communities by providing changing arts experiences that challenge, entertain and educate. *The New York Times* has called the CAC's Rosenthal Center "the most important American building to be completed since the cold war."



Peter Mueller

Cincinnati Ballet - 50 Years

With its 50th anniversary during the 2013-14 season, the Cincinnati Ballet is the cornerstone professional ballet company of the region, presenting a bold and adventurous array of classical, full-length ballets and contemporary works, regularly with live orchestral accompaniment.



Mark Bealer Photography

National Underground Railroad Freedom Center - 10 Years

Opened on the banks of the Ohio River in 2004, the NURFC reveals stories of freedom's heroes, from the era of the Underground Railroad to contemporary times. The largest artifact of the Freedom Center is the authentic slave pen, pictured at left with curator Carl B. Westmoreland.



Cincinnati USA Regional Chamber - 175 Years

The Chamber is the area's largest business membership organization, connecting nearly 4,500 businesses in 15 counties to resources that drive growth. In 2014 the Chamber moved to Fourth Street and invited key development organizations to co-locate in the new space.

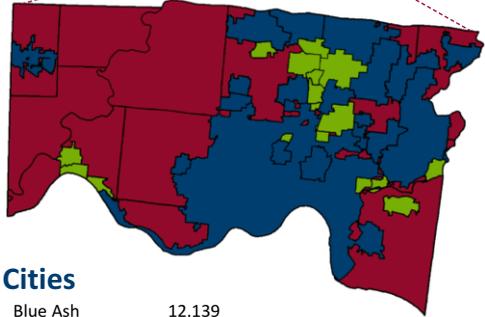
The blue river graphic featured on the cover and above reflects the path of the Ohio River along the southern border of Hamilton County.

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 2013 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	12,139	Mt. Healthy	6,059
Cheviot	8,324	North College Hill	9,361
Cincinnati	297,517	Norwood	19,059
Deer Park	5,701	Reading	10,354
Forest Park	18,721	Sharonville*	11,184
Harrison	10,292	Silverton	4,781
Indian Hill	5,808	Springdale	11,216
Loveland*	9,543	St. Bernard	4,350
Madeira	8,869	Wyoming	8,415
Milford*	29	Total	472,088
Montgomery	10,366		

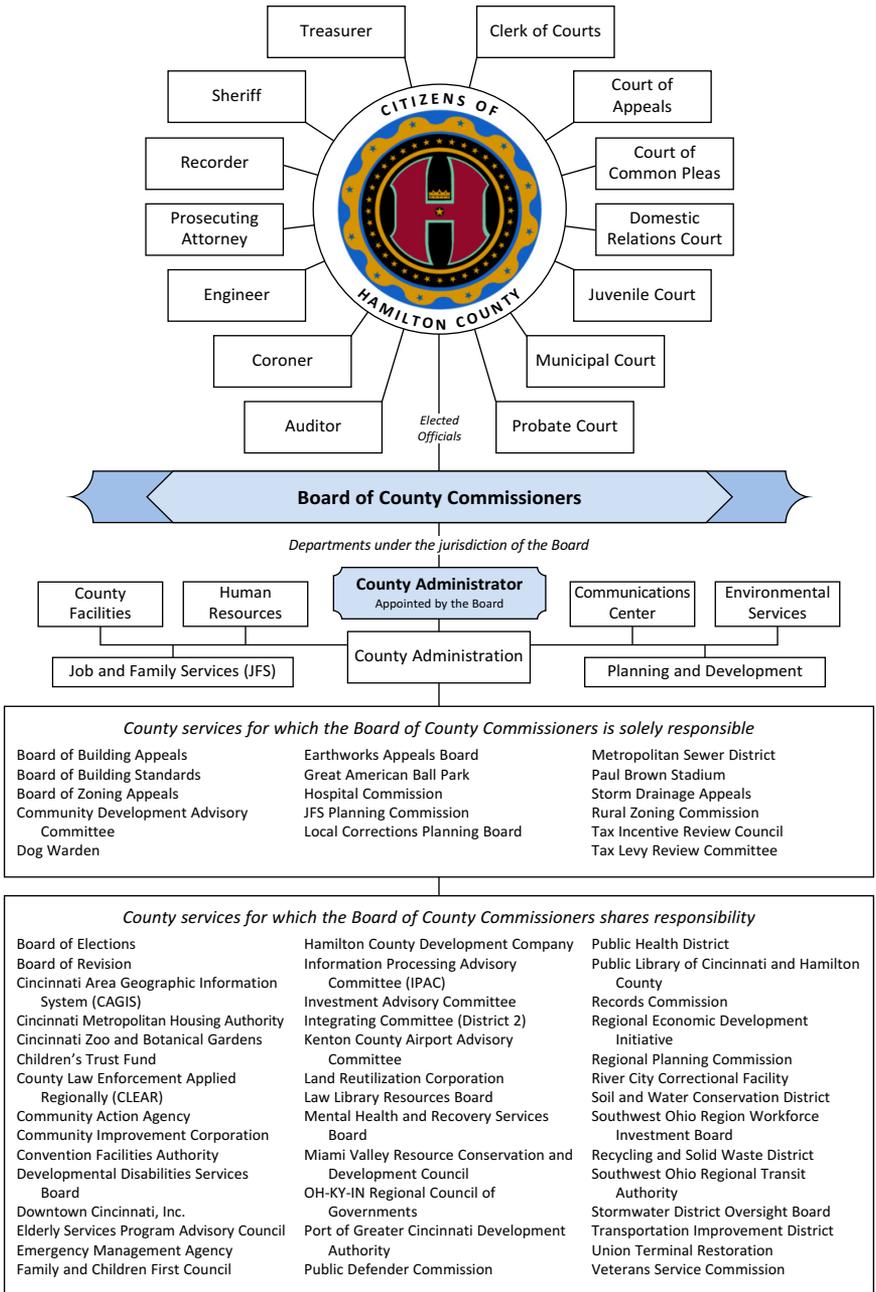
Villages

Addyston	930	Greenhills	3,599
Amberley Village	3,597	Lincoln Heights	3,367
Arlington Heights	739	Lockland	3,437
Cleves	3,350	Mariemont	3,380
Elmwood Place	2,173	Newtown	2,669
Evendale	2,769	North Bend	861
Fairfax	1,695	Terrace Park	2,254
Glendale	2,156	Woodlawn	3,294
Golf Manor	3,593	Total	43,863

Townships

Anderson	43,673	Miami	10,710
Colerain	58,749	Springfield	36,444
Columbia	4,543	Sycamore	19,259
Crosby	2,719	Symmes	14,786
Delhi	29,611	Whitewater	5,454
Green	58,624	Total	288,569
Harrison	3,997		

Population by Jurisdiction. *The total county population, according to the 2013 census estimates, is 804,520. 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) are 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 entities grouped in the next box and shares responsibility for the 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.



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

County accounting is performed on the modified accrual basis for all funds except proprietary (enterprise and internal service) funds. Revenues are recognized in the period when measurable and available to meet obligations. For proprietary funds, actions are recorded on the accrual basis of accounting: revenues are recognized when earned and measurable, and expenses are recognized as incurred. Ohio counties 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.

2015 General Fund Budget

Function/Department	Revenues	Expenses	FTEs ¹
Public Safety			
Communications Center (9-1-1 Subsidy)	--	2,500,000	-- ²
Coroner	917,750	4,100,000	46.26
Dog Warden (Subsidy)	--	400,000	--
Emergency Management (Subsidy)	--	500,000	-- ²
Prosecutor	2,023,100	12,263,000	164.76
Sheriff	13,380,150	61,999,998	732.50
Judicial			
Clerk of Courts	13,900,600	11,600,000	178.15
Court of Appeals	--	49,000	-- ³
Court of Common Pleas	--	8,099,999	57.75
Court of Domestic Relations	357,000	3,100,000	45.00
Court Reporters	--	2,250,000	38.00
Juvenile Court	3,172,458	13,300,000	235.25
Municipal Court	432,000	4,899,999	90.46
Probate Court	1,562,200	2,670,000	36.00
Probation	375,320	6,100,001	114.79
Public Defender	6,239,000	15,350,000	141.00
General Government			
Auditor	137,345,702	1,969,934	20.44
Board of Elections	27,500	8,334,999	42.40
Commissioners and County Administration	1,276,046	3,757,724	41.47
Communications Center - Telecommunications	55,000	1,368,863	8.58
County Facilities	2,191,423	11,782,655	70.50
Information Technology (Contracts)	--	227,450	--
Non-Departmentals	1,556,012	4,940,002	3.05
Recorder	2,340,000	1,050,000	18.00
Treasurer	7,582,000	590,000	3.25
Debt Service	32,500	6,892,500	--
Public Works			
County Engineer (Subsidy)	--	567,637	-- ²
Metropolitan Sewer District (Oversight)	3,827,000	3,815,190	4.75
Planning and Development	2,763,800	2,933,000	41.85
Soil and Water Conservation District (Subsidy)	--	201,129	-- ²
Social Services			
Job and Family Services (Subsidy)	--	653,784	-- ²
Veterans Service Commission	205,000	1,550,001	11.15
Economic Development	196,651	1,941,346	0.65
Total General Fund	\$201,758,211	\$201,758,211	2,146.01

¹ An FTE is the equivalent of one full-time employee.

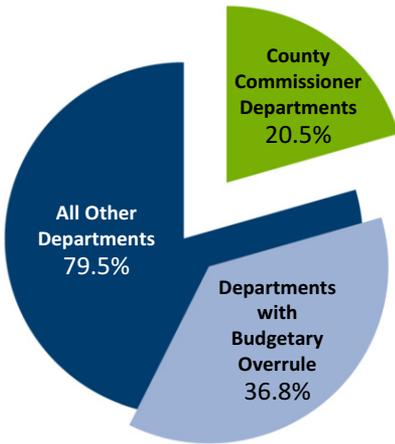
² Employees of these departments are accounted for in restricted funds supported in part by the indicated general fund subsidies.

³ Court of Appeals staff are employees of the State of Ohio.

General Fund Budget Summary

For calendar year 2015, the Board of County Commissioners has appropriated a structurally balanced general fund budget of \$201.8 million, a \$1.5 million, or 0.7%, increase from the 2014 budget. While a slight increase from the 2014 budget, the 2015 budget is still below estimated 2014 expenses, posing a substantial challenge to many departments. Unlike a city budget, where both budgetary and programmatic controls rest with a single office (usually a council or mayor), Ohio county budgets are set by the Board of County Commissioners, but programmatic oversight is divided between the Commissioners and eight

Chart 1 - General Fund Budget and Program Oversight



other elected officials, as well as the judiciary and a number of independent commissions. Several offices, including all of the judiciary, have the legal ability to overrule the Commission-approved budget and spend at their own discretion. Of the \$201.8 million general fund, \$160.3 million or 79.5% is under the control of independent offices. \$74.2 million or 36.8% is subject to overrule by the independent offices.

For 2015, general fund employee positions are estimated to increase by 16.3 from the 2014 budget. While there are small variations in 19 of 24 general fund departments, this increase is

entirely within the range of the 17 positions reallocated from restricted funds to the general fund in the Court of Common Pleas.

General Fund Revenues

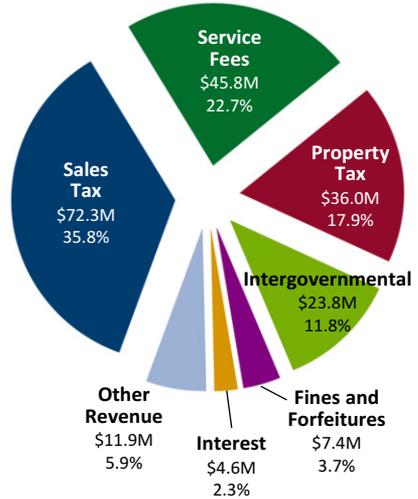
While 2015 revenues are budgeted at a modest 1.5% increase from the 2014 budget, the 2015 budget is much less dependent on one-time sources, and largely maintains the 2014 budget's cautious approach to revenue growth. As a result, should revenues perform in line with growth observed in recent years (especially in sales tax and real estate transfer taxes), these cautious revenue estimates will guard against expenditure risks.

2015 revenue estimates remove \$6.8 million of budgeted one-time revenues from 2014. With this approach, the 2015 budget depends almost exclusively on ongoing revenue to support ongoing expenses, the preferred approach for sustainable budgeting. Some one-time revenue sources excluded from the 2015 budget will be appropriated separately in early 2015 to fund capital equipment replacements.

Revenue estimates for 2015 also recognize \$5.5 million of net growth in major revenues from the 2014 budget. Increases are primarily in sales tax (\$3.9M), Sheriff’s township billings (\$1.7M), and Juvenile Court reimbursements (\$1.1M), offset by decreases in recording fees (\$1.1M due to slowed refinancing activity) and interest earnings (\$639,000).

A longer view of county revenues reveals both those areas that have yet to recover from the recession of 2008-09, as well as those areas where other factors may be driving revenue declines:

Chart 2 - General Fund Revenues by Source



- Interest earnings have fallen from \$20.9 million in 2007 to \$4.6 million in 2015. The steep decline following 2007 reflects the impact of falling interest rates during and after the recession; however, the continued substantial decline in 2014 and 2015 will require close monitoring by the county Investment Advisory Committee.
- Intergovernmental revenue is relatively stable in the 2015 budget, but represents a decrease of \$10.8 million since 2011. The majority of the decrease is related to the state’s reduction of the local government fund (\$10.4M). Another \$400,000 represents decreases for state property tax reimbursements, offset by state increases to Public Defender reimbursement rates (further increased by mandated additional expenses in the Public Defender’s office).
- 2015 property taxes are budgeted \$500,000 below 2014 collections due to cautious revenue projections, but are \$3.7 million (9.4%) below 2011 collections due to the recessionary impact on the reassessment in 2012. A 2015 statistical reassessment has resulted in virtually no change to projected general fund revenues.
- Fines and forfeitures (largely court fines) are in line with 2014 revenue collections but have fallen \$660,000 since 2011, an 8.2% decrease. Per the Clerk of Courts, this decrease likely reflects several dynamics: the lack of jail space as deterrent for non-payment of fines, increased poverty rates leading to more judicial exemptions of court fines, a decline in civil court costs related to evictions, and fewer patrol officers across all county jurisdictions to issue traffic citations.

- Sales tax has recovered from recessionary decreases. While it was budgeted for 2015 level with estimates through October 2014, very strong performance in November and December has left the 2015 sales tax estimate \$1.9 million below 2014 collections. Since the 7.3% decrease in 2009, sales tax has increased each of the following five years, averaging 4.5% growth.

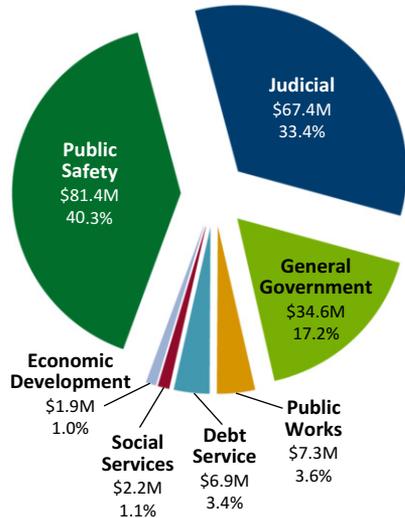
General Fund Expenditures

To develop the 2015 budget, County Administration returned to asking departments for budget requests as a basis for recommendations. The result was a recommended budget in October 2014 that was \$3.2 million greater than projected 2014 expenses, but contingent on a tax revision to support growth in general fund expenses as well as capital facility investments in a proposed Mt. Airy government center. The County Commissioners instead opted for a 2015 alternate budget \$3.3 million below 2014 estimated expense levels. These reduced levels will be challenging for the county's general fund departments, 13 of which are appropriated at levels below actual 2014 expenses, including the courts, the Sheriff's office, the Prosecutor, the Coroner, and County Facilities. In addition, several of these departments face further pressures in 2015 due to potential bargaining unit salary increases and the lack of available restricted funding.

Other strategic items of note related to the general fund include the following:

- The Sheriff's Office has exceeded budget each year since 2012. For the 2015 budget, the County Commissioners made particular efforts to align the Sheriff's budget with projected expenses by increasing appropriations from \$59.8 million in 2014 to \$62 million in 2015. While this figure is in line with actual expenses in 2014, it is still well below the Sheriff's request of \$69.6 million.
- The 2015 budget continues the county's investments with its economic development partners, increasing funding to the Regional Economic Development Initiative (REDI) to assist in attracting new companies and jobs to Hamilton County; and the Hamilton County Development Company to begin implementation of a comprehensive economic development strategy.

Chart 3 - General Fund Expenditures by Function



COUNTY SPOTLIGHT

District Brings Recycling to Work

The Hamilton County Recycling and Solid Waste District was created in 1989 as part of the county Department of Environmental Services to reduce reliance on landfills. Since its establishment 25 years ago, the amount of material diverted from landfills has increased from 29% to 57%. This success is due to many factors including: development of innovative recycling programs; private sector infrastructure; local government commitment; and support from residents, businesses, and schools.

One of the District's most important initiatives is the Recycling at Work program through which the District provides technical consultation to businesses to help them begin or improve sustainable, effective recycling programs. Whether it's an office complex that aspires to recycle its paper or a restaurant that has glass and cardboard to recycle, the District helps those businesses coordinate efforts with their local waste hauler, often saving the business money in the long run. District staff works with interested businesses to develop a recycling plan that suits their needs and offers training for their employees to build a solid foundation for successful recycling practices.



Since Mac's Pizza Pub began recycling in 2010 they have reduced their trash pickup from five times to two times per week.

Business recycling programs often result in cost savings, as well as conservation of resources and a boost to the local economy. Over the past five years, the District has helped start recycling programs at 336 offices, retailers, businesses, bars, and restaurants, reaching more than 29,000 employees and countless patrons and customers. These efforts ensure that valuable resources are processed and used as raw materials for local and regional industries.

To learn more about Recycling at Work and other waste reduction programs, visit HamiltonCountyRecycles.org.

- The Communications Center budget increases by \$600,000 in 2015 to maintain a balance in the 9-1-1 Call Center fund. A 9-1-1 task force is currently reviewing funding options for ongoing support of this service, with a report anticipated in the first quarter. The 2015 budget also includes a five percent increase in the per call rates charged to county jurisdictions that use the shared call center.
- General fund debt service decreases in 2015 as debt on major building investments made in the mid-1990s is retired. As this debt expense falls away, Hamilton County is again facing facility issues, including \$490 million in deferred maintenance on existing buildings, mis-aligned space needs on the downtown campus, and a coroner’s office that has outgrown its capacity. A continuing facilities master planning effort will provide additional perspective on these needs during 2015, and resolve the pending acceptance of the Mt. Airy hospital site for government use.
- In addition to the facility issues outlined in the previous item, the 2015 general fund budget includes funding a new lease of office space for the Public Defender’s juvenile units per an agreement with the state public defender. The county must also address the suitability of remaining office space to fulfill the final terms of that agreement.

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 4 illustrates the 2015 budget’s 14.5% projected balance toward both the Commissioners’ goal and the Government Finance Officers Association (GFOA) recommended reserve level of 15% of operating expenses. The 2015 reserve is level with the 2014 year-end balance, but decreases slightly as a percent of expenses due to the higher base.

Chart 4 - General Fund Reserve



2015 Restricted Funds Budget

Function/Subfund	Revenues	Expenses	FTEs ¹
Public Works			
Metropolitan Sewer District	270,853,000	216,646,258	-- ²
Roads and Bridges (Engineer)	15,456,960	21,638,633	183.61
Permissive Auto Tax - County (Engineer)	4,805,600	6,325,000	--
All Other Subfunds (5)	7,373,450	8,162,378	26.94
Social Services			
Public Assistance & Family Fund (JFS)	91,760,938	91,313,325	725.00
Children's Services Levy (JFS)	60,967,593	67,856,022	--
Senior Services Levy	19,621,991	19,399,538	0.12
Bureau of Child Support (JFS)	12,620,616	12,720,221	118.00
Workforce Investment (JFS)	5,022,307	5,040,207	--
Health			
Developmental Disabilities Services Levy	101,134,395	108,173,555	589.67
Mental Health Levy	34,609,395	38,644,638	12.28
Indigent Care Levy	40,667,688	30,407,461	1.95
Mental Health and Recovery Services	8,009,397	8,120,532	0.59
All Other Subfunds (3)	6,021,390	2,354,109	3.47
Recreational Activities			
Stadium/Ballpark Debt Service	43,557,675	43,557,675	--
Parking Revenue Fund	10,777,539	11,768,586	1.25
Riverfront Taxes and PILOT Payments	21,749,254	11,912,790	--
Paul Brown Stadium Operating	227,907	9,599,772	26.98
Zoological Gardens Levy	6,699,582	6,666,768	0.05
All Other Subfunds (8)	5,353,298	6,779,579	6.37
General Government			
Medical Self-Insurance Fund	42,529,032	41,760,812	3.08
Real Estate Assessment (Auditor)	9,215,000	7,880,178	51.86
All Other Subfunds (10)	9,691,194	10,233,520	58.19
Debt Service (3 Subfunds)	13,160,359	13,177,694	--
Public Safety			
Indigent Care Levy - Inmate Medical	266,182	11,573,100	66.00
Communications Center - 9-1-1	8,408,010	8,839,396	74.42
Sheriff's Township Patrol	9,590,000	9,590,000	--
Crime Information Center Levy (CLEAR)	3,800,635	3,924,056	-- ²
All Other Subfunds (11)	7,054,990	9,408,766	70.43
Judicial			
Auto Title (Clerk of Courts)	3,665,200	3,901,364	37.75
Family Services & Treatment Levy - Residential Svcs	--	3,726,251	4.20
All Other Subfunds (22)	6,704,850	11,821,961	72.69
Economic Development			
Hotel/Motel Lodging Tax	8,500,000	8,500,000	--
Main Street Parking Garage	996,776	1,055,597	0.55
Environmental Control (Solid Waste Mgmt)	2,160,000	2,595,140	7.80
Total Restricted Funds	\$893,032,203	\$875,074,882	2,143.25³

¹ An FTE is the equivalent of one full-time employee.

² Personnel in these agencies are employees of the City of Cincinnati.

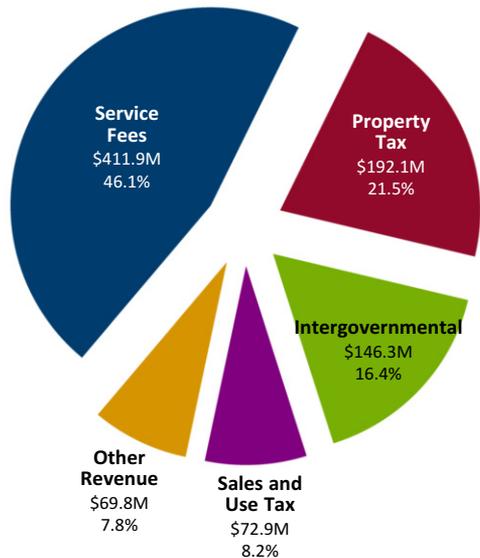
³ An additional 264.97 county employees are supported in separately legislated grant funds.

Restricted Funds Budget Summary

Across all restricted funds the Board of County Commissioners has appropriated \$875.1 million for 2015, a \$22.5 million (2.5%) decrease from the \$897.6 million approved for 2014. Two items result in decreases of \$38.6 million: \$20.5 million is the lack of appropriation for a one-time debt issuance that occurred in 2014; \$18.1 million is the Protect Ohio grant to Job and Family Services (JFS), appropriated in the fall of 2014 instead of with the calendar year budget. An additional \$6.6 million decrease occurs in the Auditor’s real estate assessment fund according to the cyclical nature of the assessment work. These decreases are offset by rising Sewer District expenses (\$5.85M); increases to the indigent care levy for homeless healthcare and a one-time payment to UC Medical Center (\$4.5M); inflationary growth in medical benefits in the self-insurance fund (\$4.3M); a net increase in JFS (\$3.0M) due to a decrease in Protect Ohio state grant funding, as well as additional summer employment programming for youth; stadium debt service (\$3.0M); and additional state matching funds at the Development Disabilities Board (\$2.8M).

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 24.8% and 20.2% of the total.

Chart 5 - 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. Other revenue includes auto title fees, gasoline taxes, dog licenses, court fines, and various subsidies and reimbursements.

Metropolitan Sewer District (MSD)

The 2015 budget for MSD has for the first time exceeded \$500 million. MSD’s budget is composed of the operating budget and the Capital Improvement Program (CIP). The \$216.6 million operating budget approved by the County Commissioners was reduced from the requested amount; however, all necessary operations were funded completely, and only discretionary expenditures were reduced. \$110.6 million supports district

COUNTY SPOTLIGHT

Tourism Builds on Regional Momentum

The Cincinnati USA Convention & Visitors Bureau (CVB) is a destination management organization dedicated to driving economic impact to Hamilton County and the surrounding region through meetings, conventions, events and tourism. A membership-based organization representing nearly 500 businesses region-wide, the CVB also is funded in part by Hamilton County's hotel lodging tax.

The travel and tourism industry is one of the region's strongest economic drivers, and has a far broader footprint than many realize. Locally, the industry generates nearly \$4.1 billion in visitor spending at restaurants, attractions, parks and other venues. It creates and sustains 94,000 jobs annually, and generates enough tax revenue to offset an average household tax burden of \$644 each year.



Now, with the region in the midst of extraordinary growth and development, we have never had a stronger roster of events, convention facilities, hotels and restaurants. This positive momentum is reflected clearly in the CVB's increasing convention bookings and successful regional initiatives:

- In 2014, the Cincinnati USA region saw a 10-year high in hotel room night bookings, largely on the strength of visiting conventions like the International Association of Fire Fighters, the Midwest Homeschool Convention and the National Urban League. New economic development and urban renewal projects continued to flourish on both sides of the Ohio River, including dynamic hotel renovations (nearly a dozen new and renovated properties), restaurants, and the continuing revitalization of Cincinnati's historic neighborhoods.
- In 2015, the region will continue the positive momentum, hosting more than 150 conventions and one of the country's signature sporting events—Major League Baseball's All-Star Game—in July.

For more information on the CVB, visit www.CincyUSA.com.

operations, maintenance and repair, and operating capital items. The remaining \$106 million (49% of the operating budget) is for debt service. These spending levels are consistent with past operating budgets.

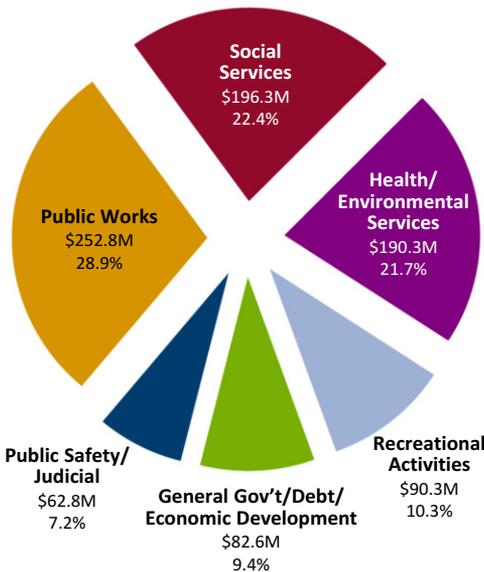
The CIP for 2015 is \$297.4 million. It is composed primarily of projects to perform the work identified in a consent decree with the US Environmental Protection Agency to reduce or eliminate combined and sanitary sewer overflows (71% of the 2015 CIP compared to 60% of the 2014 CIP). Additionally, asset management projects, those capital projects required to maintain and repair the collection and treatment systems, are performed as part of the CIP. The capital plan was reduced from the original MSD request, but funding for all Phase 1 consent decree projects was maintained to facilitate federal compli-

ance. The CIP appears to be significantly higher than the past (\$211.2 million for 2014); however, it is important to note that the CIP includes the Lick Run project (\$102 Million) and the Werk & Westbourne treatment facility (\$59 million) which will require legislation and funding in 2015, but will have expenditures over the next several years. The net result is that the cash flow (or dollars spent) will be consistent with and slightly higher than past years.

As a result of these expenditures, and the prediction of future expenditures, an average rate increase of 5.5% was legislated by the County Commissioners. The county also

continues to establish policies, procedures and rules for appropriate governance of financial management and operational reporting at the district.

Chart 6 - Restricted Fund Expenditures by Function



Job and Family Services (JFS)

In a budget climate of flat, or in some cases reduced, funding from federal and state sources, Job and Family Services continues to respond to the ever-increasing demand for services from the county residents. The staffing level for 2015 remains the same as 2014, a level 48% lower than in 2008. Meanwhile, as an example of the increasing demand, JFS has seen a 41% increase in the Medicaid caseload since 2010. In 2014 alone, the Medicaid caseload increased by 30,000

COUNTY SPOTLIGHT

Voters Preserve Our Art Deco Icon

On November 4, 2014 Hamilton County voters approved Issue 8, a five-year, one-quarter cent sales tax for the renovation and restoration of Union Terminal. The sales tax will go into effect April 1, 2015.



Built in 1933 as one of the last great train stations, Union Terminal is an iconic symbol of Cincinnati and was named one of the most endangered historic places in America. Decades of time and outdated construction techniques have

taken their toll on Union Terminal. Repairs to the exterior envelope of the building to prevent water damage and to the steel structures underneath will make the building fit for a very long time. Additional repairs and renovations to outdated mechanical, electrical and plumbing systems will make Union Terminal more efficient and preserve the building for generations to come.

Funding for the project will come from \$170 million in sales tax revenue combined with historic tax credits, contributions from the state of Ohio, and private fundraising efforts by the Museum Center.

The first step in this process will be the Hamilton County Commissioners' approval of the formation of and appointments to the Union Terminal oversight committee. The committee will hire the construction manager, approve all bid specifications, implement the project, review status reports and provide updates to the County Commissioners and Museum Center Board as the project moves forward.

Within a few months experts will begin preparing construction documents to move forward with the largest rehabilitation project in Union Terminal's history. Construction is anticipated to begin in 2016, and by 2018 a completely restored Union Terminal will open its doors to visitors. The Museum Center will continue to operate during this period, with some portions subject to closure as needed.

cases as a result of the full implementation of the Affordable Care Act. In the Children's Services division, JFS assists families struggling with multiple issues. These reflect the social environment of the county—with increased substance abuse and instances of domestic violence. The agency has expanded use of technology to assist caseworkers by implementing tablet computers in the field. The agency continues to lead the other Ohio metro counties in key performance measures such as case processing, timeliness and work participation.

Other Restricted Funds

Property Tax Levies. The County Commissioners maintained the current millage rate for the Developmental Disabilities Services, Indigent Care, and Family Services and Treatment levies, all of which were approved by voters on 2014 ballots. 2014 was also the final year for the Cincinnati Museum Center operating levy, resulting in a decrease to the overall property tax burden of \$2.6 million annually. The decrease has an estimated impact of just over \$5.00 on the owner of a \$100,000 home. 2015 property tax revenues across all of the county's voted levies increased \$330,000 from 2014 budgeted amounts due to new construction and the impact of the statistical reassessment of property values.

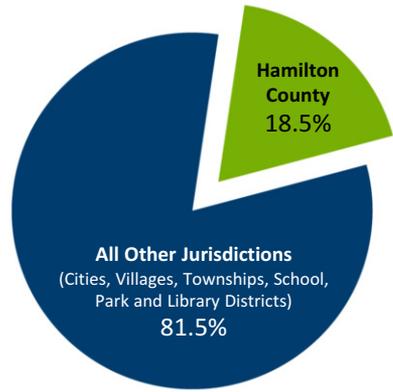
There are no levies up for renewal in 2015. Current levy agencies continue to balance flat revenues through the use of fund balances and service level adjustments to county residents. The Tax Levy Review Committee will perform mid-term assessments in 2015 for the Mental Health and Senior Services levies.

Communications Center. The Communications Center has been working with an appointed 9-1-1 Task Force to find a sustainable revenue structure that can support the current operations of the center, as well as anticipated future capital needs. The Communications Center is currently in the process of upgrading its 800 megahertz radio system that is used by 9-1-1 call takers, police, fire, and other emergency personnel when responding to a call. This system's estimated cost is \$14 million. The county also is in the process of upgrading its computer-aided dispatch system and will be linking it with the City of Cincinnati's so that both communications centers will be able to function as a backup site for each other. Finally, the Communications Center is examining the need to address deferred maintenance at its radio towers and for high speed data connection to all fire departments.

Auto Title Offices. The Clerk of Courts will open a new auto title location in Symmes Township near the Kings Automall during the first quarter of 2015. The new location will enhance customer service and capture revenue from transactions in the northeastern portion of the county, where auto titling is likely to be conducted in an adjacent county. The Clerk has invested startup costs from the auto title fund reserve, but it is anticipated that the office will net new revenue for the auto title division over the next few years.

2015 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.



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 2015 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	Family Services & Treatment	Zoo	Senior Services	Mental Health	Indigent Health Care
Full Millage	2.26	0.54	0.34	0.46	1.29	2.99	4.07
Effective Millage	2.26	0.17	0.34	0.35	0.99	1.64	1.70
\$100,000	67.83	4.98	10.18	10.57	29.85	49.25	51.01
\$125,000	84.78	6.23	12.73	13.22	37.31	61.56	63.76
\$150,000	101.74	7.47	15.28	15.86	44.77	73.87	76.52
\$175,000	118.69	8.72	17.82	18.50	52.24	86.18	89.27
\$200,000	135.65	9.96	20.37	21.15	59.70	98.50	102.02
\$225,000	152.61	11.21	22.91	23.79	67.16	110.81	114.78
\$250,000	169.56	12.45	25.46	26.43	74.62	123.12	127.53
\$275,000	186.52	13.70	28.01	29.08	82.09	135.43	140.28
\$300,000	203.48	14.94	30.55	31.72	89.55	147.74	153.03

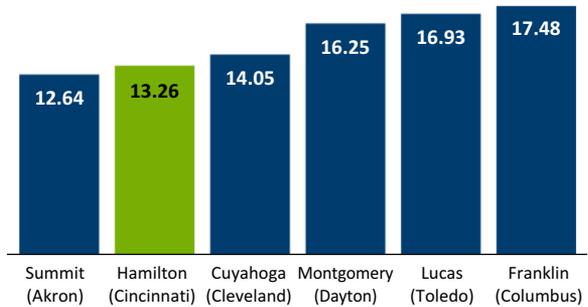
The levies highlighted in green above are part of the county budget. Those in blue—park and library levies; city, village, and township levies; and school levies—appear in this document for completeness only. While proceeds of these levies are administered and distributed by the County Auditor, the levies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

Most property tax levies only receive additional revenue due to 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 below inflation. For 2015, slightly higher property values and the expiration of the Museum Center levy both decreased 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, 2015. The chart above shows effective residential millage for property taxes under the County Commissioners in the most populous counties in the state.

Children's Services	Developmental Disabilities	Parks	Public Library	Cities/Villages/Townships	School Districts	Joint Vocational School*	TOTAL
2.77	4.13	1.03	1.00	19.56	49.87	2.70	93.01
1.87	3.93	0.88	1.00	19.53	34.80	2.18	71.64
56.25	118.07	26.44	29.95	585.98	1,044.40	65.30	2,150.07
70.31	147.59	33.05	37.44	732.48	1,305.50	81.63	2,687.59
84.37	177.10	39.66	45.93	878.97	1,566.60	97.95	3,225.11
98.44	206.62	46.27	52.42	1,025.47	1,827.70	114.28	3,762.62
112.50	236.14	52.88	59.91	1,171.96	2,088.80	130.61	4,300.14
126.56	265.65	59.49	67.39	1,318.46	2,349.90	146.93	4,837.66
140.62	295.17	66.10	74.88	1,464.96	2,611.00	163.26	5,375.18
154.68	324.69	72.72	82.37	1,611.45	2,872.10	179.58	5,912.69
168.75	354.21	79.33	89.86	1,757.95	3,133.20	195.91	6,450.21

Varying tax rates for cities, villages, townships and school districts result in total effective millage rates in the county that range from 43.77 to 111.52. The average rate of taxation used for the calculations above is the rate for District 225: the Village of Cleves, Miami Township and the Three Rivers School District.

* Residents of Hamilton County outside 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).

COUNTY SPOTLIGHT

Courthouse Library is a Public Resource

The Hamilton County Law Library is a public law library located on the sixth floor of the Hamilton County courthouse. Law librarians make available legal information and forms to meet the pressing legal research needs of



the public, businesses, government officials, and legal professionals, thus serving an important role in the community's access to justice.

The law is powerful but it can be complicated, so the library purchases many print and digital books with the

layperson in mind. Area residents are welcome to research legal issues and to ask research questions on-site. Library users get a head start at the Law Library, whether they are representing themselves in court, building a business, preparing to meet with an attorney, or just interested in some aspect of the law.

Librarians provide guidance in the use of legal information sources but cannot give legal advice, as this is prohibited by law. The library's website offers links to free materials available from government websites, case law and statutes, court rules, and forms. Librarians have developed detailed online research guides as a starting point for frequently researched topics like family law, consumer law, and the appeals process. Additional services are available for an annual fee.

The Law Library also offers programming that includes a popular monthly series for the public called "You and the Legal System." Topics address common legal concerns like divorce, custody, landlord-tenant issues, bankruptcy, foreclosure, social security disability, probate law, and more.

Statutorily funded with a portion of traffic fees and supplemented by fees for services, the Law Library provides reliable information and cost savings to Hamilton County offices and the public by supplying centralized and reliable legal information, services, and education.

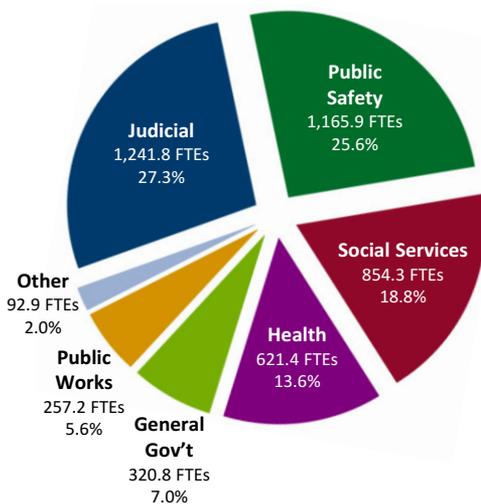
For more information, visit the Hamilton County Law Library online at lawlibrary.hamilton-co.org. The library is open to the public 8:00 am - 4:00 pm, Monday through Friday in the Hamilton County courthouse.

2015 Human Capital Management

The 2015 budget includes no salary adjustment for unrepresented staff, focusing the county's human capital investments on employee benefits, most visibly through the introduction and expansion of an employee wellness program. The wellness program, launched in 2014, reached 1,700 employees at more than 20 office locations through on-site health screenings and health risk assessments. In 2015, employees have the opportunity to earn \$250 in wellness incentives for completion of the health screening process, and participation in designated wellness programming. Education programs are available on a variety of topics, including ADHD in Children, Caring for Aging Parents, Sleep Basics, Retirement Readiness, and more. The county Human Resources Department will monitor the success of the program through measures related to participation, benefit costs and employee health.

In an effort to help mitigate medical insurance cost increases, as well as empower employees to make informed decisions regarding their healthcare, the county launched a transparency service in mid-2014. ClearCost Health provides employees the opportunity to research the cost and quality of healthcare services. This service is gaining traction, and by rolling the registration process into the annual enrollment process, registration and use of the service is expected to significantly increase in 2015.

A full study of the county's compensation plan was conducted during 2014, confirming that the compensation plan is behind the market. However, funding to make the market-based pay adjustments does not exist. Human Resources will continue to monitor the market for adjustments to compensation and structural changes.



Positions by Function.

The 2015 budget includes the equivalent of 4,554.3 full-time positions (FTEs) across all county funds (including grant funds). This is a net decrease of 38.5 positions from 2014. The largest decreases are in JFS (-20) due to less need than anticipated for Medicaid caseloads and healthcare act implementation; in Developmental Disabilities Services (-19) due to an early retirement incentive; and in the Municipal Court (-10.4) to correct data entry errors. The Clerk of Courts increases by 8.5 positions, six of which are related to a new auto title office.

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

2015 Hamilton County Elected Officials

Board of County Commissioners

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

Joseph T. Deters, Prosecutor	Wayne Coates, Recorder
Jim Neil, Sheriff	Dusty Rhodes, Auditor
Dr. Lakshmi K. Sammarco, Coroner	Robert A. Goering, Treasurer
Ted Hubbard, Engineer	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
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 2015 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)

Over 20 years of budget documents are available for download from the county website:

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

General Information Phone Number: (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	946-4550
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	Reentry Office	946-4304
Emergencies	911	River City Corrections	946-6800
Non-Emergency Police	825-2280	Sewer District	352-4900
Non-Emergency Fire	825-2260	Sheriff	946-6400
Emergency Management	263-8200	Soil and Water Conservation	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

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Cincinnati, OH 45202-1226



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