

# **BUDGET IN BRIEF 1994**



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## **BOARD OF COUNTY COMMISSIONERS**

Steve J. Chabot  
Commissioner

Guy C. Guckenberger  
President

John S. Dowlin  
Commissioner

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David J. Krings  
County Administrator

## HAMILTON COUNTY VISION

To serve the residents of Hamilton County by providing the best and most responsive County Government in America.



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BUDGET IN BRIEF 1994  
HAMILTON COUNTY, OHIO

**INTRODUCTION**

The mission of Hamilton County Government: 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 without unlawful discrimination.

Members of the Board of County Commissioners are:

Guy C. Guckenberger, President  
 Steven J. Chabot  
 John S. Dowlin

In addition to the County Commissioners, other elected officials serve the County and include:

Eve Bolton, Recorder  
 William W. Brayshaw, Engineer  
 James Cissell, Clerk of Courts  
 Dr. Frank P. Cleveland, Coroner  
 Joseph T. Deters, County Prosecutor  
 Robert A. Goering, Jr., Treasurer  
 Simon L. Leis, Jr., Sheriff  
 Dusty Rhodes, Auditor

The 1994 budget outlines County services by major functional category and the costs associated with those services. The functions are:

Judicial  
 Public Works  
 Public Safety  
 Environmental Control  
 Social Services  
 Economic Development  
 Health  
 General Government  
 Debt Service  
 Parks and Recreation  
 Metropolitan Sewer District  
 Capital Improvements

**1994 HAMILTON COUNTY ADOPTED BUDGET**  
 By Major Government Function  
 In Millions

	1993 <u>Adopted</u>	1994 <u>Adopted</u>
Judicial	\$ 56.4	\$ 56.8
Public Works	39.8	36.7
Public Safety	58.1	62.7
Environmental Control	4.0	6.7
Social Services	141.5	159.5
Economic Development	14.2	15.4
Health	146.0	185.0
General Government	63.0	52.4
Debt Service	22.9	41.9
Parks and Recreation	4.7	4.8
Capital Improvements	14.5	47.6
Metropolitan Sewer District	<u>88.7</u>	<u>95.4</u>
<b>Total County Budget</b>	<b>\$ 653.8</b>	<b>\$ 764.9</b>

## COUNTY PROFILE

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Hamilton County government responds to the needs of its citizens through a cooperative effort of elected officials, employees and citizen members of volunteer boards.

### LOCATION

The County is situated in the extreme southwestern corner of the State and covers an area of 414 square miles. Within the County are 21 cities, 16 villages, and 12 townships. The County is the third largest in the State in terms of population. Located on the Ohio River, the Cincinnati metropolitan area includes the counties of Hamilton, Warren, Clermont, Brown, and Butler in Ohio, Dearborn and Ohio in Indiana, and Kenton, Campbell, Gallatin, Grant, Pendleton, and Boone across the river in Kentucky.

### HISTORY

Early settlers came down the Ohio River to the area that is now Hamilton County by flatboat and in 1788 founded Losantiville, which was soon renamed Cincinnati. Hamilton County, named for Alexander Hamilton, was established in 1790. It was the second county to be carved out of the Northwest Territory and antedated Ohio statehood by over 12 years. It had 2,000 inhabitants and its boundaries included roughly one eighth of what is now Ohio.

Development of the new county took place mainly in Cincinnati, which soon became a booming river town ("The Queen City of the West") as Ohio River barges and steamboats brought settlers of varied national origins and industrial skills. Settlers soon fanned out from the crowded riverfront area to the valleys and hilltops forming new towns of individual character, many of which later became part of Cincinnati. After the Civil War and the coming of the railroads, the city's growth rate slowed. Hamilton County's population growth since 1900, when the city contained 80% of the county's 409,479 people, has been mainly outside of Cincinnati. Now a tri-county hub, the area is noted for commerce, industry, and a strong educational and cultural heritage. The total population as of

## COUNTY PROFILE

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the 1990 census for Hamilton County is 866,228 of which 364,040 or 42% is in Cincinnati.

### GOVERNMENT STRUCTURE

The County has only those powers, and powers incidental thereto, conferred upon it by Ohio statutes. A three-member Board of County Commissioners, is the primary legislative and executive body of the County.

In addition to three Commissioners, eight other administrative officials of the County, each of whom is independent within the limits of the State statutes affecting the particular office, are elected for terms of four years each. The County Auditor and a County Commissioner are elected at four year intervals in odd numbered years and the other County Commissioners and other County officers are elected in even numbered years for four year terms. Common Pleas Judges, Municipal Court Judges, Domestic Relations Judges, Juvenile Court Judges, and the Probate Judge are also elected on a County-wide basis.

## 1994 BUDGET

The 1994 Budget contains appropriations in the amount of \$764.9 million. This appropriation includes \$95.4 million for the Metropolitan Sewer District (MSD) operating budget, \$11.1 million for MSD Capital Improvements and \$155.9 million for the general fund. Included in the \$764.9 million is \$31.2 million in transfers between funds resulting in a net budget of \$733.7 million.

The 1994 budget is the result of the continued implementation of a budget based on planning. Statements of vision, core values, mission, and goals were adhered to. Both fiscal and programmatic performance were reviewed through indicators of the demand for service, program workload, performance and effectiveness. Significant progress is made to make the budget part of a quality business plan.

Efforts were concentrated on the operations funded through the General Fund to meet the County's goals. Departments supported by the General Fund were asked to develop a contingency plan which anticipated a combination of increased revenues and decreased expenditures which would result in a 16% reduction from 1993 General Fund support. The departments were also asked to explain the impact on service and cost to the public of each step in the contingency plan. Those individual impacts were reviewed with the adopted budget insuring that programmatic and fiscal goals for 1994 are met. Demands and workloads are increasing and services continue to be provided in an efficient and professional manner. Of particular concern are the service demands placed on County Government because of crimes committed against and by children. Past budgets have observed the increased crime related to drug and alcohol abuse by the adult population. Children are increasingly the victims of these adult crimes and increasing numbers of these same crimes are being committed by children. Evidence of this can be seen in the Human Services, Juvenile Court, Juvenile Detention Center, Juvenile Home, Prosecutor, Public Defender, Mental Health, Alcohol and Drug Abuse, Sheriff and other departments of Hamilton County government.

The following 1994 budget goals have been met:

- The 1994 Budget was adopted prior to January 1, 1994.
- The 1994 budget does not include an increase in the Sales Tax.
- All special funds shall, to the extent possible, reimburse the General

Fund for both direct and indirect costs.

Reimbursements to the General Fund and direct charges to restricted funds are made from the Child Support Enforcement Agency, the Mental Health Levy, the Indigent Health Care Levy, the Senior Services Levy, the Metropolitan Sewer District budget, and from numerous other funds.

- \$15,000,000 shall be the General Fund planned reserve.

The general fund will have an estimated \$19.7 million carryover balance to 1994 free from encumbrances, including a planned reserve of \$15.0 million. The cash balance is estimated to be \$24.2 million, with approximately \$4.5 million of year ending encumbrances.

- The level of ongoing (General Fund) revenue shall meet or exceed the level of ongoing expenditure.

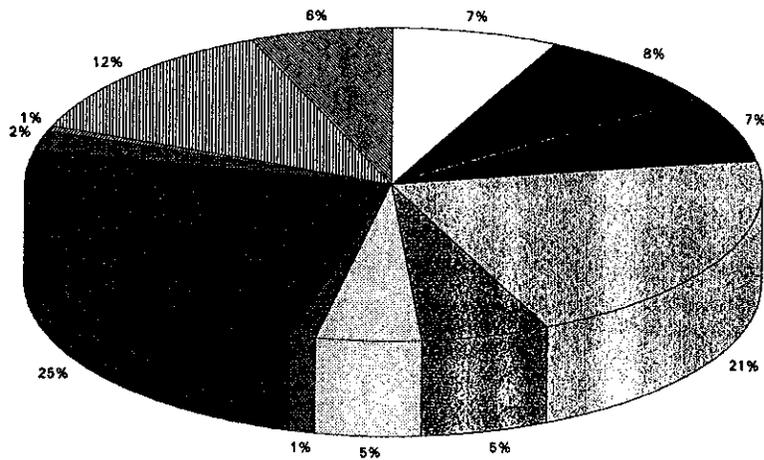
Projected expenditures exceed the level of revenues in the general fund budget. However, after making adjustments in the revenue and expenditure portion of the budget that are one time in nature, ongoing revenues exceed ongoing expenditures by approximately \$50,000. Revenues not of a continuing nature are a \$424,500 repayment to the general fund for payment made for water project engineering contracts made prior to bond issuance, and the delayed 1993 fourth quarter reimbursement of \$780,000 to the general fund for Child Support Enforcement Program services provided by Juvenile Court.

In 1994, one time cost reduction measures are included in the budget. Workers Compensation payments will be made from the Workers Compensation reserve fund rather than from the general fund and other funds, a savings to the general fund alone of \$1.2 million. The County share of the Child Support Enforcement Agency (CSEA) Program is paid from the surplus of the CSEA fund rather than the general fund resulting in a savings of \$2 million.

One time expenditures for 1994 include the one time technology purchase in the amount of \$1 million, equipment, vehicle, and office furniture expenditures, \$2.3 million, development costs for the Regional Computer Center \$0.9 million, a one time general fund subsidy for the Communication Center \$0.7 million and a set aside of \$0.7 million for contingencies.

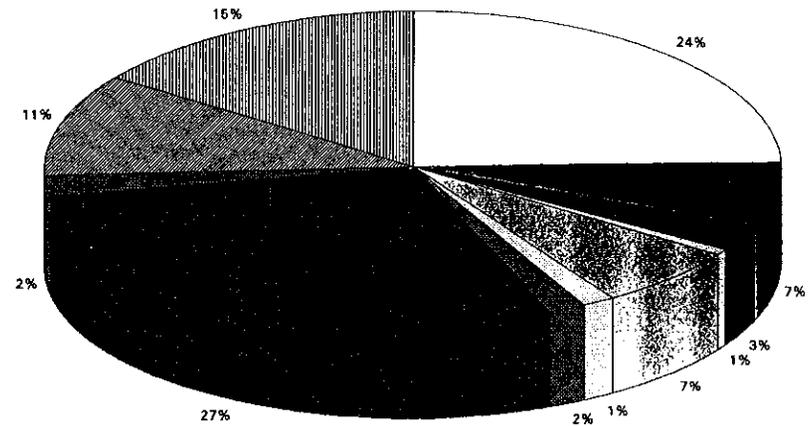
The highlights of the 1994 budget follow.

### 1994 ADOPTED BUDGET EXPENDITURES BY FUNCTION



JUDICIAL - 7%	PUBLIC SAFETY - 8%	GENERAL GOVERNMENT - 7%	SOCIAL SERVICES - 21%
DEBT SERVICE - 5%	PUBLIC WORKS - 5%	ENVIRONMENTAL CONTROL - 1%	HEALTH - 25%
ECONOMIC DEVELOPMENT - 2%	PARKS - 1%	METRO. SEWER DISTRICT - 12%	CAPITAL IMPROVEMENTS - 6%

### 1994 ADOPTED BUDGET REVENUES BY SOURCE



PROPERTY TAXES - 24%	SALES TAX - 7%	OTHER TAXES - 3%	LICENSES - 1%
CHARGES FOR SERVICE - 7%	FINES & FORFEITURES - 1%	INTEREST INCOME - 2%	INTER-GOVERNMENTAL - 27%
MISCELLANEOUS - 2%	OTHER FIN. SOURCES - 11%	METRO. SEWER DISTRICT - 15%	

Note: Other financing sources include proceeds of bonds and notes to be used for various purposes

**MAJOR GOVERNMENT FUNCTIONS**

**Judicial**

Clerk of Courts  
Common Pleas Court  
Juvenile Court  
Municipal Court  
Court of Appeals  
Court of Domestic Relations  
Public Defender  
Probate Court



**Environmental Control**

Environmental Services  
Solid Waste Management  
Air Quality Management  
Water Quality Management  
Soil and Water Conservation



**Public Works**

Roads and Bridges/County Engineer  
Public Works



**Public Safety**

County Prosecutor  
Communication Center  
County Sheriff  
Civil Defense  
Hazardous Material Unit (HAZMAT)  
Coroner



Dog and Kennel  
CLEAR (Countywide Law Enforcement Applied Regionally)

**Social Services**

Veterans Services  
Public Assistance  
Child Support Enforcement  
Senior Services  
Family and Children First Council  
Children's Services



**Economic Development**

Hamilton County Development Corporation  
JTPA (Job Training Partnership Act Program)  
Community Development



**Health**

State Extension  
Tuberculosis Control  
Agriculture Activities  
Community Mental Health  
Board of Mental Retardation and Developmental Disabilities  
Indigent Health Care  
Drake Center, Inc.  
Alcohol and Drug Abuse Services



**General Government**

County Treasurer  
County Recorder

County Buildings  
County Auditor



Regional Planning  
 Board of County Commissioners  
 Rural Zoning  
 Building Commissioner  
 Employee Benefits  
 Board of Elections  
 Board of Zoning Appeals

Administrative Services  
 Personnel Department  
 Regional Computer Center  
 County Administrator  
 Office Technology  
 Real Estate Assessment  
 Auditor's Computer Center

Debt Service

Bond Retirement - Voted and Unvoted  
 Stadium Bonds  
 Bond Retirement - Special Assessment  
 Note Funds



Parks/Recreation

Zoological Park



Metropolitan Sewer District

Operations  
 Capital Improvements



Capital Improvements-General



**JUDICIAL**

Based on a change in the state law during 1993, the Clerk of Courts Auto Title Administration program was changed to a restricted fund. This results in approximately \$2.2 million of revenues and expenditures that would have been placed in the general fund being placed in a restricted fund. Any revenue not required for this activity can be transferred to the general fund at the end of the year and this amount is estimated to be \$123,000 in 1994.

Five new attorneys at a total cost of \$141,000 are approved for the Public Defender. These five attorneys will be assigned to Municipal Court cases where increased misdemeanor caseload has made these additions necessary. The 1992 caseload was 18,841, the projection for 1993 is 23,600 and the estimate is 24,000 for 1994. These increases are also evident in the Juvenile Court areas with an increase to 4,000 cases projected in 1994 compared to 2,800 in 1993.

The Juvenile Court budget includes four additional staff at a total cost of \$74,000 for the Detention Center. These positions will address the significant increase in juveniles to be temporarily housed and the type of offender being seen. The number of youths charged with felonies and other serious crimes continues to escalate and requires well trained staff. The number of hearings before the Court continues to increase from 108,302 projected for 1993 to 120,000 anticipated for 1994.

\$733,780 in funding from the Community Mental Health Levy for mental health services to juveniles is included in the budget. This was previously funded from the general fund.

Sixty three new positions were requested by Common Pleas and Municipal Courts. These additional probation officers are not included in the approved budget due to budget constraints.

Four additional staff are included for the Municipal Court Delay Reduction Program which diverts first time felony offenders out of the Court system. These no-drug offenders are referred to alternative programs that include counseling and job skill enhancement.

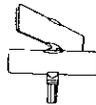
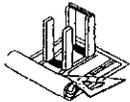
CLERK OF COURTS	MUNICIPAL COURT	PUBLIC DEFENDER
COMMON PLEAS COURT	JUVENILE COURT	PROBATE COURT
COURT OF APPEALS	COURT OF DOMESTIC RELATIONS	

## PUBLIC WORKS

A portion of the Public Works budget, in the amount of \$1 million, having to do with the distribution of potable water has been moved from the general fund to the Water Rotary Fund, a restricted fund. This fund was created to account for the potable water program expenditures and supporting revenues including water surcharges placed on water users in unincorporated areas of the County, a one time payment from the Department of Energy and a general fund transfer of \$469,960. These monies will be used to maintain fire hydrants in the unincorporated areas and to install the infrastructure necessary to bring water to areas of the county not currently on a public water system

The Engineer's Road and Bridge Fund of \$ 15.2 million funds maintenance, repair of county roads, bridges, grade separations, retaining walls and road drainage facilities.

### PUBLIC WORKS ROADS AND BRIDGES/COUNTY ENGINEER



## ENVIRONMENTAL CONTROL

Environmental Services - Solid Waste Division will implement a new program called Community Assistance that combines the previous Household Hazardous Waste and Residential Recycling programs into one. This program accounts for most of the overall \$2.4 million increase in the Solid Waste budget which is funded by solid waste fees.

Three additional positions are authorized for Environmental Services. A Public Affairs Specialist and an Enforcement Co-ordinator are added to the Air Quality Division. A Business Specialist will be added to the Solid Waste division to conduct an outreach program for local businesses. This program will provide advice and recommendations in the areas of source reduction, waste reduction and pollution prevention.

### ENVIRONMENTAL SERVICES SOIL AND WATER CONSERVATION



## PUBLIC SAFETY

The operations of the Communication Center are now budgeted in an internal service fund, outside the general fund. By 1996 it is anticipated that the Center will become self sufficient through the implementation of higher user fees to jurisdictions using the County's dispatching services. The change will result in an increase of \$1.2 million in user fees during 1994 and a one time subsidy from the general fund of \$ 650,000. The County is planning a tax levy for the spring of 1994 to ask voters to approve an 800 megahertz radio system for the County to enhance fire and emergency medical services countywide.

The Sheriff's general fund budget contains a new expenditure of \$807,200 for the Sheriff's share of the Communication center dispatching costs. In previous years this cost was included in the Communication Center's general fund departmental budget.

In 1993 the county implemented a Mobile Data Terminal (MDT) system making this technology available to all law enforcement agencies in the County. The \$ 7 million cost will be funded from the CLEAR (Countywide Law Enforcement Applied Regionally) tax levy by issuing a series of notes over the next few years. As a result, these terminals are fully operational in all police vehicles throughout the County as of the current date.

COUNTY PROSECUTOR  
COMMUNICATION CENTER  
COUNTY SHERIFF  
CIVIL DEFENSE  
HAZMAT  
CORONER  
DOG AND KENNEL  
CLEAR

## SOCIAL SERVICES

The Family and Children First Council, established in 1993, with the initial startup costs of \$ 10,000 being funded by the Children's Services tax levy, is the result of a State grant being awarded to the County. This grant will provide funding for a pilot program to strengthen Ohio families. The state grant will provide \$ 75,000 for 1994 and the Mental Health tax levy will provide an additional \$100,000.

Significant efforts were made during 1993 to expand the support of County operations through Child Support Enforcement contracts. Total 1994 general fund revenue from this source is estimated at \$7.1 million, an increase of \$600,000 over estimated 1993 receipts.

Child Day Care services will reduce staff by four positions in 1994. The reductions are necessary because State funding is insufficient to support the current level of services. The area that will be impacted by the reduction is certification of those providing day care in their homes for up to six children. This program is the largest in the State and it is estimated that through attrition and delays in certifying new providers, service to the public will not be affected.

Children's Services anticipates an increase in services for 1994. Projected increases include an additional 681 investigations, 200 family services cases and an additional 100 children requiring placements in 1994. These increases constitute a 14% increase in services to clients. An additional \$1.2 million that has been received for the foster care reform project (Family to Family) from the Annie E. Casey Foundation is included with foundation and refinancing revenues projected to match increased services. The award will, over the next three years, fund neighborhood models which could be the catalyst for implementing foster care reform statewide. This grant will not replace current funding but expand the scope and delivery of foster care services. Hamilton County is only one of two counties in Ohio receiving this grant.

The Allen House day treatment center will be funded in 1994 by the Mental Health tax levy. This transfer of costs provides net expenditures of \$800,000 to be funded by the levy. Human Services continues to be responsible for the operation of the facility.

## ECONOMIC DEVELOPMENT

The Human Services budget provides funding for 13 new positions. Nine positions will directly affect caseloads: 4 children service workers, 1 line supervisor, and 4 case aides providing transportation to children and parents. Three of the remaining 4 positions are related to the Family to Family Project-neighborhood coordinator, foster care training and a fiscal position. One remaining position will be in Intake and Investigations to assist in management of the 24 hour a day 7 day per week telephone hot line.

The Elderly Services Program (ESP) is a needs-driven program to foster self-determination and independence for elderly Hamilton County residents through the provision of services that enable them to remain in their homes. The program recognizes the importance of the family and other informal support systems in achieving this goal and relies on the continuation of this support in order to be effective. The purpose of the program is to provide information and assistance about aging concerns, services, and the aging network; provide screening, assessments, referral and case management services to eligible clients ages 60 and over who reside in Hamilton County; provide in-home services to enable older persons to exercise self-determination and to remain as independent as possible. The program began on September 1, 1993 and has already helped thousands of Hamilton County residents. A county-wide tax levy of one mill was approved in November 1992 to fund this program and will generate \$ 12.7 million in 1994.

The Hamilton County Community Development Department administers several Federal grants totalling \$12 million for 1994. This represents an increase of approximately \$1 million over 1993. These grants, provided by the Department of Housing and Urban Development, will be used by the Department to support activities that benefit low and moderate income communities and individuals in Hamilton County. Some of the activities planned for 1994 are infrastructure improvements, housing rehabilitation, senior center construction and improvements, public services, economic development, and rental and homeowner assistance. These funds will help to improve the quality of life for residents of Hamilton County. The Department will also continue to implement the Family Self Sufficiency Program, which assists Section 8 clients in creating a plan for economic independence.

The contribution to the Hamilton County Development Corporation is \$ 225,000. The Development Company is the economic development arm for the County.

VETERANS SERVICES  
PUBLIC ASSISTANCE  
CHILD SUPPORT ENFORCEMENT  
SENIOR SERVICES  
FAMILY & CHILDREN FIRST COUNCIL  
CHILDREN'S SERVICES

HAMILTON COUNTY DEVELOPMENT  
CORPORATION  
JTPA  
COMMUNITY DEVELOPMENT



## HEALTH

The operation of the Tuberculosis Control program is now funded directly by the Indigent Health Care tax levy. In 1993 and prior years the cost of this program was appropriated within the general fund. In mid-1993, the appropriation for the entire program was transferred to the Indigent Health Care Levy.

Health Care costs for services provided to inmates at all correction facilities in Hamilton County continue to be charged to the Indigent Health Care tax levy as currently authorized. Medical costs for the Juvenile Court's Detention Center and the Hillcrest Residential Center are also funded from this levy. Plans are to continue these charges in future years as the fund balance in this levy permits. Total charges to this levy for these purposes total \$3.8 million for 1994.

The Mental Health Care levy assumes costs for mental health services for the Juvenile Court's Detention Center, Hillcrest Residential Center, the jails, and the mental health costs incurred by Probate Court not reimbursed by the State of Ohio. Costs for these services will be charged directly to the Mental Health levy providing relief to the general fund in the amount of \$700,000. Costs for these services rendered in 1993, in the amount of \$600,000 were also charged to the levy. Funding for day treatment of children at the Allen House Day Treatment Center is also charged to this levy. This will not provide relief to the General Fund, since in 1993 it was funded by the Children's Services levy, but it will provide that appropriate mental health services are funded by the Mental Health tax levy.

The Community Mental Health Board is currently in the process of restructuring their agency and revamping their 5 year plan. The revamping includes funding for expanded services for mental health clients. The 1994 budget contains an appropriation of \$18.3 million as the planned reserve for the agency. The County Budget Commission reduced the millage of the Mental Health tax levy from 1.99 to 1.81 during 1993 and 1994, citing excessive carryover.

The budget for the Board of Mental Retardation and Developmental Disabilities (MR/DD) increases \$4.6 million to \$41.7 million in 1994. The budget includes funding for 8 additional staff bringing the personnel total to 584.5 FTE. The increase is due primarily to residential placements. More of these placements are for people in crisis and at risk of becoming homeless or becoming involved in the criminal justice system. This budget

is supported by a tax levy.

Discussions are currently taking place regarding a 54 bed voluntary pre-indictment program for males requiring alcohol or other drug treatment to be funded from the Indigent Health Care tax levy at the Drake Center Inc. This program would be an alternative to jail.



STATE EXTENSION  
TUBERCULOSIS CONTROL  
AGRICULTURE ACTIVITIES  
COMMUNITY MENTAL HEALTH  
BOARD OF MENTAL RETARDATION AND  
DEVELOPMENTAL DISABILITIES  
INDIGENT HEALTH CARE  
DRAKE CENTER  
ALCOHOL AND DRUG ABUSE SERVICES



## GENERAL GOVERNMENT

The 1994 budget benefits from the sexennial reappraisal effort. This has resulted in an increase in projected 1994 General Fund property tax receipts of \$2.5 million. It should be noted that, while this revenue increase should continue, a similar increase should not be anticipated for 1995 due to the triennial nature of the appraisal effort.

Sales tax is expected to increase from \$42.5 million projected for 1993 to \$45.5 million, an increase of 7%. Inflation is estimated at 2.5% and real growth at 3%. The conservative estimate is included because the State made an accounting change which inflated 1993 total collections and the State warned that at least one large payment is being made to the County during the last quarter of 1993 due to a court case which ordered payment for previously exempted sales. The State was unable to provide precise data regarding either factor as the budget was assembled.

The revenue generated by the Recorder is expected to increase by \$1.9 million. The majority of the \$ 1.9 million is due to the rise in real estate transactions due to low mortgage interest rates and increased fees charged that were effective 7/1/93 to be received for a full year in 1994..

Revenue of \$150,000 to be realized by the Recorder for selling a license for software to Franklin County, Ohio is included. This marketing effort is expected to continue with three additional counties identified as potential purchasers during 1994. This entrepreneurial effort by the Recorder is worthy of special note.

The Recorder's budget reflects a \$.4 million increase. The increase is due primarily to one-time renovation costs to upgrade the equipment for the Microfilm division in the amount of \$200,000, three new personnel \$75,000, and the implementation of a new pay plan for approximately \$75,000.

In the Department of Administrative Services indirect cost billings are estimated to increase by \$850,000 for 1994. \$310,000 is from the Metropolitan Sewer District (MSD), \$100,000 in the Personnel Department, and the balance is spread throughout the remaining departments. Also, revenues totalling \$132,000 are budgeted as reimbursement from MSD and the Department of Human Services for direct staffing and related costs that in 1993 were applied as reduction of expenses.

In 1994, the Board of Elections will receive reimbursements for the costs they incurred in 1993 for holding special elections. These special elections are funded by various districts requesting and holding the special elections.

County Buildings expenditures have been reduced by \$ 641,000 due to the elimination of one time 1993 expenses for Alms and Doepke rent, 800 Broadway Building taxes and the security personnel transferred to the Sheriff's budget. New items in the 1994 budget include the rental costs for the Prosecutor's civil and criminal staff and increased costs for Municipal Court rentals for night courts held in suburban locations. \$120,000 has been included for suburban space for the County Health Department.

The Personnel Department was created during 1993 to combine the functions of the Employee Services Department and personnel functions for the Coroner, Regional Planning Commission, Rural Zoning, Board of Zoning Appeals, Department of Human Services, and departments under the Board of County Commissioners. Funding for 1994 includes the transfer of the Labor Relations Manager from the Administrator's budget. Since a large part of the services rendered will be to the Department of Human Services, the General Fund will realize an additional \$100,000 in revenue as a result of a recalculation of the County's indirect cost plan charging the Department of Human Services. The DHS is funded primarily with Federal and State funds. The County Personnel Department has expanded and includes a training division that was implemented late in 1993. This division will provide training for all county departments.

The general fund budget contains \$697,000 for contingencies. The 1993 budget contained an appropriation of \$2.4 million with approximately \$900,000 expended. If emergencies arise over and above the \$ 697,000 budgeted, it is anticipated that the unappropriated surplus of the general fund would be utilized.

The \$1.2 million payment to the Workers Compensation Fund is not being made because past payments were higher than necessary to maintain the fund's solvency. A reduction of approximately 10% has been realized by moving to a capitated health care plan for employees without material impact on the level of benefits.

COUNTY TREASURER  
COUNTY RECORDER  
REGIONAL PLANNING  
BOARD OF COUNTY COMMISSIONERS  
RURAL ZONING  
BUILDING COMMISSIONER  
EMPLOYEE BENEFITS  
BOARD OF ELECTIONS  
BOARD OF ZONING APPEALS

COUNTY BUILDINGS  
COUNTY AUDITOR  
ADMINISTRATIVE SERVICES  
PERSONNEL DEPARTMENT  
REGIONAL COMPUTER CENTER  
COUNTY ADMINISTRATOR  
OFFICE TECHNOLOGY  
REAL ESTATE ASSESSMENT  
AUDITOR'S COMPUTER CENTER

## DEBT SERVICE

Ohio State Law restricts the amount of unvoted debt to 1% of the County's assessed tax base. This limit is currently \$141.6 million. Hamilton County currently has \$98.7 million outstanding debt chargeable to the unvoted ceiling. This includes a temporary charge for the Alms and Doepke Building of \$24.6 million which is expected to be removed when the building is occupied by the Department of Human Services in the spring of 1995.

Debt service for unvoted obligations typically must be paid from the County's general fund unless there are restricted revenues to be used. During 1994 the general fund must support debt service payments for projects already bonded totalling \$6.9 million. The debt for two projects currently under construction is being supported by the bond proceeds for the projects as interest during construction.

The increase from 1993 includes the addition of the Court Management System and the reissuance of debt for this project.

**BOND RETIREMENT - VOTED AND UNVOTED  
BOND RETIREMENT - SPECIAL ASSESSMENTS  
STADIUM BONDS**



## PARKS/RECREATION

The Zoological Parks Levy provides a funding source for the Cincinnati Zoo. The millage for the levy is .45 and generates approximately \$ 4.8 million and supports both Zoo operations and maintenance.

This levy was approved by voters on June 9, 1992 for a five year period, 1993-1997. The Cincinnati Zoo and Botanical Gardens will provide recreational and educational services to an estimated 1.3 million patrons in 1994.



**ZOOLOGICAL PARKS**



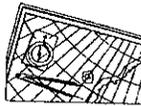
## CAPITAL IMPROVEMENTS

The 1994-1998 Capital Improvement Plan includes seventeen projects at a total estimated cost \$ 202,733,672. Included in the plan are nine projects that have been previously approved by the Board. All but one of the remaining projects have been on the plan but will require specific approval by the Board before proceeding. There is one new project included in this plan. During 1993 the Board approved the development of a new Court Management System at an estimated cost of \$ 11.3 million. One project, the architect's study for Phase II of the Court House remodeling at an estimated cost of \$ 50,000 has been removed, but will likely be restored after further analysis. The proposed project to replace Jail Intake and build specialized cells has been the subject of further study during 1993 and now has an estimated cost of \$ 28.4 million. This project was estimated at \$ 10.7 million in 1993. There are no other substantive changes other than the inclusion of interest during construction and financing costs for projects that are debt financed.

The 1994 operating budget does contain the reappropriation of funds previously appropriated in the note/bond funds for construction in progress.



**ALMS AND DOEPKE RENOVATION  
800 BROADWAY RENOVATION  
DETENTION CENTER CONSTRUCTION**



## METROPOLITAN SEWER DISTRICT

Owned by Hamilton County and operated under contract by the City of Cincinnati, the Metropolitan Sewer District's (MSD) 1994 Operating budget is funded at \$95.4 million which represents a 7.4% increase over 1993. The capital budget is approved at \$11.5 million.

The operating budget addresses continuing maintenance programs, systems upgrades, and required data collection. There is no increase in authorized positions for the District. There are substantial increases in the area of OSHA compliance activities, chemical costs and lab work. There is also increased funding for safety and training.

The costs of projects included in the 1994 - 1998 CIP total \$324 million. This amount includes all costs from the design stage to final completion of construction and could span years beyond 1998. Approved for 1994 is \$ 11 million for projects mostly in the design stage. The balance of the projects will be reviewed in the remaining years of the plan.

## METROPOLITAN SEWER DISTRICT



HAMILTON COUNTY, OHIO

Valuation and Millage Amount 1993/1994  
Real Property

Listed below are the assessed valuations and millage amounts for some of the major cities, villages, and townships in the County. The assessed valuations include residential/agricultural, commercial/industrial and public utility properties and represent 35% of the true value for assessment purposes.

Major Cities and Villages	1993 Assessed Valuation	Millage 1993	1994 Assessed Valuation	Millage 1994
Cincinnati	3,588,076,230	11.46	4,001,045,180	11.46
Blue Ash	419,036,390	3.08	452,149,320	3.08
Indian Hill	303,518,140	1.30	415,068,030	0.96
Sharonville	279,141,120	0.00	311,404,760	0.00
Springdale	238,040,970	3.08	302,812,150	3.08
Montgomery	219,713,090	9.14	233,225,520	9.15
Forest Park	208,224,730	8.00	242,609,520	8.01
Norwood	170,392,590	11.40	205,854,030	11.40
Evendale	138,121,180	3.34	146,550,810	3.34

Townships	1993 Assessed Valuation	Millage 1993	1994 Assessed Valuation	Millage 1994
Anderson	705,950,630	9.52	788,132,040	11.18
Green	698,595,960	7.06	777,743,330	7.06
Colerain	588,862,150	12.34	656,025,020	12.34
Springfield	383,552,580	9.80-15.66	413,696,970	12.30-15.8
Sycamore	342,221,230	6.02-7.74	400,108,468	5.87-7.6

SOURCE: County Auditor

HAMILTON COUNTY, OHIO

Valuation and Millage Amount 1993/1994  
Tangible Personal Property

Listed below are the assessed valuations and millage amounts for some of the major cities, villages, and townships in the County. The assessed valuations include tangible property used in business such as, machinery, equipment and inventories and represent 25% of the true value for assessment purposes.

Major Cities and Villages	1993 Assessed Valuation	Millage 1993	1994 Assessed Valuation	Millage 1994
Cincinnati	690,438,300	11.46	675,662,009	11.46
Evendale	282,571,590	3.34	265,419,394	3.34
Blue Ash	156,684,390	3.08	175,156,050	3.08
Sharonville	120,833,900	0.00	113,365,934	0.00
Springdale	86,689,180	3.08	83,902,700	3.08
Norwood	48,663,870	11.40	49,402,996	11.40
Forest Park	25,324,730	8.00	26,044,750	8.01
Montgomery	17,533,890	9.14	17,825,650	9.15
Indian Hill	432,390	1.30	426,700	0.96

Townships	1993 Assessed Valuation	Millage 1993	1994 Assessed Valuation	Millage 1994
Colerain	58,943,300	12.34	63,953,810	12.34
Sycamore	57,182,750	6.02-7.74	54,941,140	5.87-7.6
Anderson	42,653,510	9.52	38,054,070	11.18
Green	19,964,100	7.06	20,641,891	7.06
Springfield	13,774,120	9.80-15.66	14,038,988	12.30-15.8

SOURCE: County Auditor

1994 HAMILTON COUNTY PROPERTY TAX RATES

Average Property Tax Bill for County Taxpayers and Distribution of Property Tax Dollars

	County General Fund	Park District	Drake Center	Children's Services	Indigent Health Care	Mentally Retarded	Mental Health
voted millage	2.26	1.03	1.95	1.62	4.73	2.73	1.81
effective millage	2.26	0.748	1.401	1.431	2.182	1.439	1.065
House Value							
\$50,000	39.55	13.09	24.52	25.04	38.19	25.18	18.64
\$75,000	59.33	19.64	36.78	37.56	57.28	37.77	27.96
\$100,000	79.10	26.18	49.04	50.09	76.37	50.37	37.28
\$125,000	98.88	32.73	61.29	62.61	95.46	62.96	46.59
\$150,000	118.65	39.27	73.55	75.13	114.56	75.55	55.91
\$175,000	138.43	45.82	85.81	87.65	133.65	88.14	65.23
\$200,000	158.20	52.36	98.07	100.17	152.74	100.73	74.55
\$250,000	197.75	65.45	122.59	125.21	190.93	125.91	93.19

TAX COLLECTIONS ARE BASED ON 35% OF PROPERTY'S TRUE VALUE.  
MILLAGE IS APPLIED TO EACH \$ 1,000 OF VALUATION.

Amounts for both School District and Municipalities/Townships are calculated based on the mean millage for these districts within the County.

Corp/Twp: Rates range from \$ 0-25.38. The rate for the City of Milford is used as the mean millage for purposes of calculation.

Schools: Rates range from \$ 29.75-68.97. The rate for Indian Hill School District is used as the mean millage.

\*\* Residents of Hamilton County outside the limits of the City of Cincinnati School District pay millage for the support of the Great Oaks Joint Vocational School District. Residents of the Cincinnati Public School District do not pay this millage.

Taxes due above for residential property are reduced by a reduction factor set by the State. Reduction factors in Hamilton County for residential/agricultural property range from .113978 to .432887. The County is reimbursed the amount of the reduction by the State of Ohio.

THIS FINANCIAL COMPARISON ON THIS PAGE AND CONTINUED ON THE NEXT PAGE IS BASED ON MEAN RATES AND SHOULD BE USED FOR INFORMATIONAL PURPOSES ONLY. IT SHOULD NOT BE USED FOR ACTUAL CALCULATION OF ANY PROPERTY TAX BILL

CLEAR	Bond Retirement	Zoo	Senior Services	School District	JVS **	Corp/ Township	TOTAL
0.54	0.21	0.45	1.00	44.69	2.70	13.10	78.82
0.244	0.21	0.314	0.887	21.77	2.00	11.62	47.57
4.27	3.68	5.50	15.52	380.98	35.00	203.35	\$832.49
6.41	5.51	8.24	23.28	571.46	52.50	305.03	\$1,248.74
8.54	7.35	10.99	31.05	761.95	70.00	406.70	\$1,664.99
10.68	9.19	13.74	38.81	952.44	87.50	508.38	\$2,081.23
12.81	11.03	16.49	46.57	1,142.93	105.00	610.05	\$2,497.48
14.95	12.86	19.23	54.33	1,333.41	122.50	711.73	\$2,913.72
17.08	14.70	21.98	62.09	1,523.90	140.00	813.40	\$3,329.97
21.35	18.38	27.48	77.61	1,904.88	175.00	1,016.75	\$4,162.46

Proceeds from the following levies are collected by the County Auditor and distributed to the appropriate jurisdictions: Hamilton County Park District, JVS, Corp/Township.

**HAMILTON COUNTY, OHIO**  
**MISCELLANEOUS STATISTICS**

Date of Incorporation	1790
Form of Government	3-member Board of Commissioners
County Seat	Cincinnati, Ohio
Area	414 square miles
Miles of maintained roads	504
Population	866,228
Number of County parks	16
Number of library branches	43
Number of full time employees (authorized)	5,905
Number of volumes in libraries	4,423,432
Number of Sheriff Patrol Stations	4

**Hamilton County Population by Census Year**

	<u>Total</u>	<u>Unincorporated Areas</u>
1950	723,952	80,979
1960	864,122	165,381
1970	924,017	240,525
1980	873,224	260,397
1990	866,228	274,353