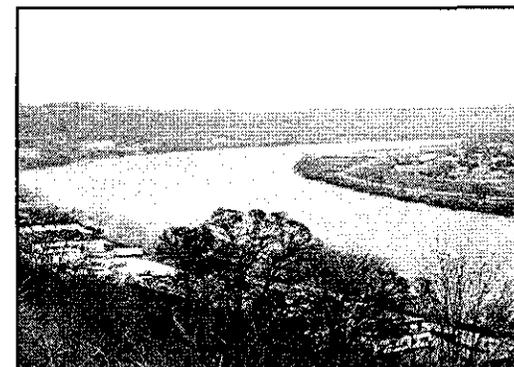
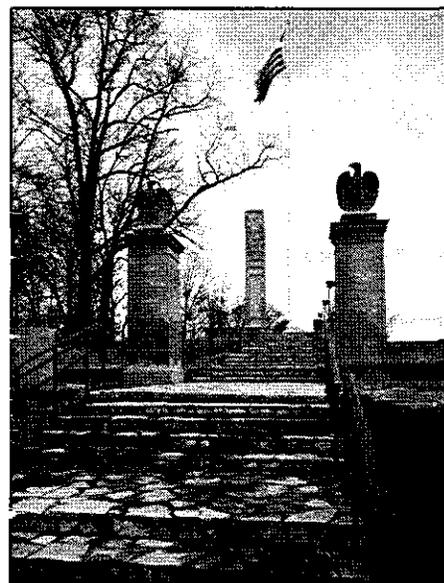
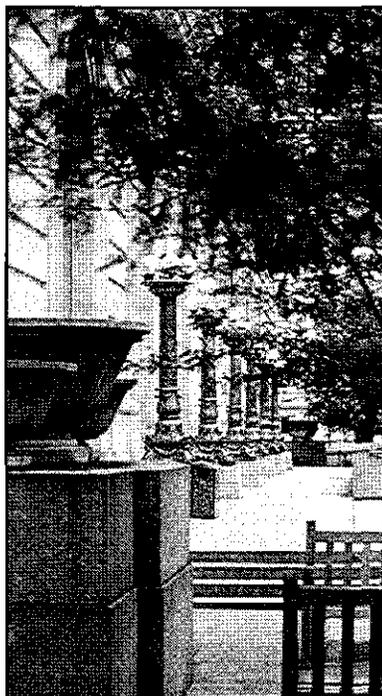
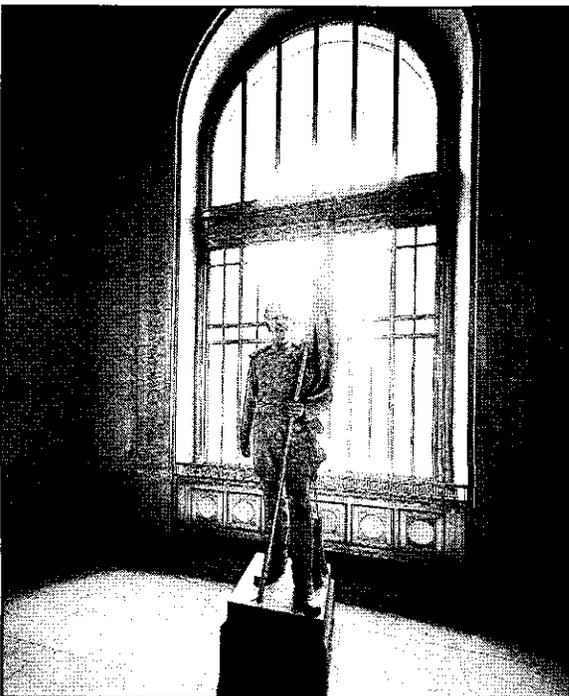


Hamilton County, Ohio 1999 Budget in Brief



Board of County Commissioners
Tom Neyer, Jr.
Bob Bedinghaus
John Dowlin
County Administrator
David J. Krings



Hamilton County Vision

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

Mission

The mission of Hamilton County Government is 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.

Prepared by:

Department of Administrative Services
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138 East Court Street

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Photographs: Brian Ambrosius, Art Academy
of Cincinnati Student, Lois Reynolds
Department of Administrative Services and Patterson Graphics

Historical Photos: courtesy of Anthony Matre, County Facilities

Photo Scanning: Tracey Fredericks, Commissioners' Staff

Printing: Patterson Graphics

Front Cover photos clockwise from upper left: Paul Brown Stadium under construction, Hamilton County Law Library, The Ohio River from Mt. Echo Park, William Henry Harrison Tomb -North Bend, Ohio.

Rear Cover photos clockwise from upper left: Statue of Capt. John J. Desmond in the Hamilton County Courthouse, Plaza and trees on the West Front of the Hamilton County Courthouse, Entering Hamilton County on U. S. 27 - Colerain Township.



1999 Budget In Brief

Board of County Commissioners

John S. Dowlin
Commissioner

Tom Neyer, Jr.
President

Bob Bedinghaus
Commissioner

David J. Krings
County Administrator



Introduction

Members of the Board of County Commissioners are:

- Tom Neyer, Jr., President**
- John S. Dowlin**
- Bob Bedinghaus**

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

- Michael K. Allen, Prosecutor**
- William W. Brayshaw, Engineer**
- James Cissell, Clerk of Courts**
- Robert A. Goering, Jr., Treasurer**
- Rebecca Prem Groppe, Recorder**
- Simon L. Leis, Jr., Sheriff**
- Dr. Carl L. Parrott, Jr., Coroner**
- Dusty Rhodes, Auditor**

The 1999 budget in brief outlines County services by major functional category and the costs associated with those services.

The functions are:

- Economic Development**
- Environmental Control**
- General Government**
- Health**
- Judicial**
- Public Safety**
- Public Works**
- Recreational Activities**
- Social Services**
- Capital Improvements**
- Debt Service**

1999 Hamilton County Funding

By Major Government Function

In Millions

Appropriations:	1998 Adopted	1999 Adopted
Economic Development	20.4	21.2
Environmental Control	6.7	4.9
General Government	64.2	70.0
Health	203.0	179.9
Judicial	80.9	97.3
Public Safety	71.5	88.6
Public Works	150.3	145.8
Recreational Activities	11.0	39.7
Social Services	231.1	262.8
Capital Improvements	53.2	**
Debt Service	95.9	66.9
Total County Appropriations	\$ 988.2	\$977.1
Pass Throughs:		
Entitlements	681.0	576.5
Child Support Payments	134.0	140.0
Total County Funding	\$1,803.2	\$1,693.6

** Capital improvement funding will be added during 1999 as projects are undertaken. \$11.6 million of transfers to capital improvements for projects are included in general government.



1999 Approved Budget

Function	Department Name	Revenues	Expenditures	FTE
Economic Development	Economic Dev Department	0	\$517,000	0.00
	Community Development	\$21,601,160	\$20,673,884	19.00
	TOTAL	\$21,601,160	\$21,190,884	19.00
Environmental Services	Environmental Services	\$4,290,473	\$4,885,623	60.00
	TOTAL	\$4,290,473	\$4,885,623	60.00
General Government	Board of County Commissioners	\$500	\$684,447	10.60
	County Administrator	\$3,273,780	\$1,970,414	10.30
	County Facilities	\$266,350	\$19,688,537	95.90
	Building Inspections	\$1,800,000	\$1,753,385	29.50
	Rural Zoning Commission	\$210,000	\$437,734	9.30
	Administrative Services	\$8,323,933	\$25,109,862	17.25
	Auditor	\$136,210,605	\$10,050,861	139.00
	Treasurer	\$17,905,629	\$2,165,391	39.50
	Recorder	\$4,200,000	\$2,414,432	39.46
	Board of Zoning Appeals	\$22,500	\$79,260	1.95
	Board of Elections	\$264,750	\$4,374,326	43.40
	Regional Planning Commission	\$0	\$0	16.80
	County Personnel	\$2,218,531	\$1,224,736	15.15
	Ohio Soil Conservation	\$0	\$0	5.00
	TOTAL	\$174,696,578	\$69,953,385	473.11
	Health	Health and Hospitalization Tax	\$60,988,520	\$52,792,150
Board of Mental Retardation		\$61,574,864	\$70,870,428	636.71
Community Mental Health Board		\$44,706,485	\$44,039,640	43.14
Hospital Commission		\$5,000	\$39,192	0.00
ADAS Board		\$8,860,789	\$12,186,778	10.00
TOTAL		\$176,135,658	\$179,928,188	689.85
Judicial	CBCF - River City	\$2,451,880	\$2,983,783	123.00
	Juvenile Court	\$19,235,695	\$31,554,404	543.91
	Court of Appeals	\$200	\$134,473	0.00
	Court of Common Pleas	\$2,602,780	\$10,340,978	84.95
	Municipal Court	\$957,690	\$5,609,388	120.61
	Court of Domestic Relations	\$1,824,000	\$4,947,383	83.50
	Probate Court	\$1,479,100	\$2,927,983	39.50
	Clerk of Courts	\$14,450,450	\$15,848,036	308.26
	Public Defender	\$3,075,700	\$6,639,371	98.13
	Court Reporters	\$20,000	\$2,181,684	47.00
	Probation	\$3,273,883	\$14,166,178	235.27
	TOTAL	\$49,371,377	\$97,333,662	1,684.13

1999 Approved Budget

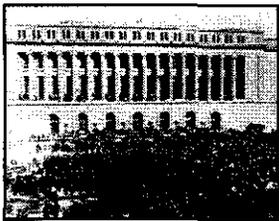
Function	Department Name	Revenues	Expenditures	FTE
Public Safety	Communications Center	\$5,488,494	\$6,647,438	90.00
	Dog Warden	\$75,000	\$697,981	0.50
	Sheriff	\$8,115,510	\$57,671,977	986.00
	Prosecutor	\$4,004,325	\$11,189,591	199.09
	Coroner	\$635,500	\$3,189,889	43.60
	Emergency Management	\$453,033	\$822,302	5.42
	CLEAR	\$9,007,206	\$8,350,245	0.00
	TOTAL	\$27,779,068	\$88,569,423	1,324.61
Public Works	Public Works	\$1,493,415	\$2,797,300	34.37
	County Engineer	\$24,631,000	\$34,063,435	195.88
	Metropolitan Sewer District	\$111,010,000	\$108,912,390	0.00
	TOTAL	\$137,134,415	\$145,773,126	230.25
Recreational Activities	Stadiums	\$27,366,000	\$39,697,672	4.35
	Zoological Gardens	\$6,217,260	\$0	0.00
	TOTAL	\$33,583,260	\$39,697,672	4.35
Social Services	Family&Children First Council	\$13,871,051	\$14,387,199	8.00
	Human Services	\$213,467,510	\$231,330,442	1,565.00
	Senior Services	\$15,099,060	\$16,267,243	0.00
	Veterans Service Commission	\$105,000	\$818,171	9.15
	Entitlements	\$716,539,700	\$716,539,700	0.00
	TOTAL	\$959,082,321	\$979,342,756	1,582.15
	Debt Service	Debt Service	\$51,889,540	\$66,933,144
TOTAL		\$51,889,540	\$66,933,144	0.00
GRAND TOTAL		\$1,635,563,849	\$1,693,607,862	6,067.45



County Profile

Hamilton County government responds to the needs of its citizens through a cooperative effort of elected officials, appointed staff, 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.



Courthouse Dedication, 1919

History - Early settlers traveled 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 predated 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 Courthouse Dedication, 1919 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 development 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 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 are elected for terms of four years. Each of these elected officials is independent within the limits of the State statutes affecting the particular office. 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.

1999 Budget

The total budget is \$1.69 billion, a decrease over the 1998 adopted budget of \$109.6 million. Included in the \$1.69 billion are \$716.5 million of entitlements that are not appropriated. \$977 million is included in the operating budget. The capital improvement plans include \$39.5 million of approved capital projects for which a funding source has been identified.

We are currently in the process of implementing an upgraded financial system. This system includes new budget software, which requires that all grants be accounted for by grant year. That causes a one-time anomaly in budget funding. Some grants that previously flowed through restricted funds are now segregated within the grant area. In some cases, this results in only partial funding of a grant during 1999. For example, if a grant is reported on a state or federal fiscal year, six or nine months respectively of the grant funding is all that is incorporated in the appropriation. This accounting treatment change will also require a process change as additional appropriation resolutions will be required. We will request, prior to July, that those grants, which are on the state fiscal year, be appropriated and prior to October we will request that the federal grants be appropriated.

The budget funds 6,067 positions, a net increase of approximately 65.5 positions, or 1%, over 1998. There are several major changes such as in increases of 38 positions for the Community Based Correctional Facility, 33 positions for Juvenile Court, 5 positions for the Communications Center, and 5 positions for Probation. There are also several major reductions, which include 46 positions for the Department of Human Services and 14.5 positions for the County Auditor.

Ongoing general fund revenues exceed ongoing expenditures by \$201,668. The total general fund is \$226.0 million. This represents an 11.3% increase over the 1998 general fund adjusted appropriation of \$202.9 million

Much of this increase is due to spending some of the amount available beyond targeted reserves for additional one-time items. It should be noted that the current 1998 adjusted appropriation is approximately \$202.9 including \$1.5 million to pay for the Paddock Park land acquisition.

The general fund supports 2,892 positions, a net increase of approximately 52 (2%) from 1998. New full time positions were recommended in the following departments: Administrative Services (1), County Administrator (1), County Personnel (1), Regional Planning (3), Clerk of Courts (3), Public Defender (2), Probation (5), Juvenile Court (30.5), Prosecutor (4), Sheriff (3), and the Communications Center (1).

This recommendation includes funding for salary increases, averaging 4% of the 1999 salary amount for non-represented staff and represented staff with contracts linked to the County allocation for non-represented staff. The 4% adjustment is included after review of market conditions and gathering information from sources such as the Chamber of Commerce and other salary studies. Also included, consistent with the Board's pay for performance compensation system, are two 1% supplemental salary adjustments for participating departments. Supplemental



salary adjustments do not increase the annual salary base — as they are considered “one time” adjustments.

Union contracts are funded as negotiated and contingency monies are provided for those departments currently in negotiations.

The recommended budget includes a 3% vacancy rate which was applied to all general fund departments with two exceptions: departments which operate 24 hours per day are calculated at a 1.5% rate and general fund departments possessing under twenty positions (excluding departments under the Board of County Commissioners) have no vacancy rate calculated.

The formulation of the 1999 budget was an extra challenge this year as we are in the process of implementing the new financial software. This implementation produced wholesale changes with regard to how the budget is assembled both for departments and our own budget staff. The departmental requests for funding exceeded estimated resources by \$27.5 million. Once again, all of the County staff, both elected and appointed, worked long and hard in cooperation with the Budget Office to find new revenue or necessary expenditure cuts which resulted in the presentation of a balanced budget.

This year, extra effort was placed in ensuring that the budgetary fund balance was reconciled with the records maintained by the Hamilton County Auditor. As indicated earlier, we utilized the County’s audited financial statements as the baseline for 1997 budgetary fund balance. A new model was prepared to ensure that all transactions were being taken into consideration. We appreciate the cooperation and assistance extended by the Auditor’s staff in the reconciliation process. We plan to utilize this model in the future and we anticipate establishing a process whereby the model is updated throughout the year as financial transactions are made. A comprehensive review and reconciliation upon finalization of the 1998 CAFR is also planned.

One key to developing a successful 1999 operating budget is a review of the 1998 budget to determine whether the assumptions made during the establishment of the current year budget have, in fact, materialized. We were successful in achieving all of the budget goals established for the 1998 operating budget as detailed below:

1. The budget shall be adopted prior to January 1, 1998.

The budget was adopted December 30, 1997.

2. The 1998 Budget will be based on current sales tax revenues adjusted to reflect growth anticipated in 1998.

The 1998 budget was based on current sales tax revenue less the amount of an earlier overpayment by the Ohio Department of Taxation. In 1998 we projected a growth estimate of 3.94% less the adjustment of the amount that was to be repaid during 1998. Total 1998 sales tax receipts (original) is \$55.7 million which represents an increase

over 1997 receipts. In 1998 we budgeted \$54,718,870 so our actual collections came in approximately 2% over budgeted revenues.

3. All special funds shall, to the extent possible, reimburse the General Fund for both direct and indirect costs.

Special funds, either directly or on a reimbursement basis, repay the general fund for direct and indirect costs.

4. \$15,000,000 shall be the General Fund reserve.

The ending balance for 1998 was anticipated to be \$16,208,713. We are currently projecting that the 1998 fund balance will be \$43,620,657. During the 1998 budget development we estimated the 1997 ending fund balance to be \$19,114,713. In actuality, the County’s Audited Financial Statements reflected a beginning cash available for appropriation balance of \$30,741,329. This difference is a result of two major items: \$6.2 million was reclassified from a transfer of capital to an advance. This results in a direct increase of the fund balance by this amount. The funds were reserved during 1998 to pay for several small capital improvement projects (Paddock Park acquisition, EMA/Soil & Water/OSU Extension buildings, Public Works garage, Sheriff Patrol Headquarters and third floor of 230 E. Ninth).

Most of these projects have not yet occurred and we are including them in the 1999 budget. Second, the balance is a combination of increased revenues and/or decreased expenditures over our projections.

In addition, there were several items that occurred during 1998 which were not anticipated at the preparation of the 1998 budget. For example, when the 1998 budget was adopted we planned to fund the 1998 operating expenditures for the Hillcrest Training School from the Children’s Services Levy. We also planned to request an opinion from the County Prosecutor’s Office regarding whether we were able to receive retroactive expenditure reimbursement from the levy for 1997 expenditures. We had not requested the formal opinion at the time the budget was adopted so we did not plan for the retroactive payment. In early 1998 we received an affirmative Prosecutor’s opinion and we proceeded with this transaction. This resulted in an additional \$5.2 million to our fund balance.

We have an increase in interest earnings due in part to the dedicated sales tax not yet expended for stadium purposes. The Hamilton County Treasurer is usually very conservative with estimates and while final amounts are not yet confirmed, it is expected that we will yield a significant increase over budgeted figures. We also gained \$1 million on original sales tax and \$1.5 million from the local government fund.



5. The level of ongoing (General Fund) revenues shall meet or exceed the level of ongoing expenditures

After making adjustments for one-time expenditures and revenues, ongoing revenue (\$203.5 million) exceeds ongoing expenditures (\$198.5) by \$5 million in 1998. As mentioned above, this is due to extraordinary increases in revenue receipts for 1998 in interest, sales tax, and the local government fund.

6. The 1998 Budget will be utilized to coordinate special levies to ensure there is no duplication of services and that the respective levies take responsibility for all obligations.

Appropriate levies continue to assume the responsibility for appropriate services as identified during the 1997 budget processes.

7. An internal audit program is to be established.

The 1998 budget included approximately \$50,000 for consultant fees to assist in performing internal audits. During 1998 these funds were utilized to hire investigative staff to assist in the audits of the Metropolitan Sewer District and the County Purchasing Division.

Another key to the successful development of our 1999 operating budget is a review of the economic conditions facing the local community. According to the Chamber of Commerce's Economic Outlook - 1999, our local economy is expected to grow at a steady pace. Per the publication, "Employment growth has exceeded that for the nation, construction activity is strong (especially for highways and the new stadium), and businesses continue to grow and expand. Economic turmoil from the Asian crisis has yet to dampen local optimism but it will tend to slow the economy in 1999".

At the beginning of the budget process, departments were asked to submit realistic requests while looking for new sources of revenue. Upon receipt of all the operating requests, we calculated the 1999 general fund requested expenditures to be \$222,124,130 while requested revenues were \$194,539,941 — a shortfall of \$27.5 million. This shortfall was somewhat understated as several departments did not utilize the system to input their budget requests that resulted in the budget staff making the necessary increases when determining the expenditure recommendations.

During 1998 there were two elections which impacted the 1999 budget - the levy for the Zoological Society of Cincinnati and the CLEAR levy. Both levies passed and this results in appropriations during 1999 for both levies. We are currently engaged in contract negotiations with Zoo representatives and expect the contract to be finalized shortly. As such, we have included the appropriation for the Zoo in this budget.

The passage of the CLEAR levy results in a repayment of the loan made to the entity during

1998. During the 1998 operating budget, a loan of \$1,430,000 was made, from the general fund, to CLEAR due to the fact that the initial levy failed. CLEAR plans to repay the general fund the entire balance of the loan in 1999 rather than over the next five years -which was the original plan.

1999 Budget Goals

The budget meets the Board's 1999 budget goals:

1. The 1999 budget shall be adopted prior to January 1, 1999.

The budget was passed on December 23, 1998.

2. The 1999 budget will be based on current sales tax revenue adjusted to reflect growth anticipated in 1999.

The operating budget contains original sales tax revenues in the amount of \$58,3 million. This represents an increase over the 1998 adjusted receipts of \$55.7 million. During 1997 the State Department of Taxation advised us that we had erroneously received sales tax money, over a ten-year period, which belonged to other Ohio counties. The final repayment occurred in June 1998.

3. All special funds shall, to the extent possible, reimburse the General Fund for both direct and indirect costs.

As in prior years, we continue to insure that the general fund is reimbursed properly for all costs.

4. The 1999 budget will be utilized to coordinate special levies to ensure there is no duplication of services and that the respective levies take responsibility for all obligations.

As in prior years, we did an extensive review of whether the general fund was contributing monies for programs/services for which a special levy exists. When comparing to the 1998 budget, the 1999 recommended budget does not include any significant cost shifts to or from any levy.

5. The general fund planned reserve shall be increased from the previously stated goal of \$15,000,000 to 10% of the prior year appropriation (excluding expenditures associated with the dedicated sales tax). This goal is to be achieved over a period of three years unless financial conditions allow earlier implementation.

The projected ending 1999 fund balance is \$20,642,092 . Of this amount, we are recommending a planned reserve of no less than \$20,000,000. We believe this goal



should be amended to state that the reserve amount shall be 10% of the previous year ongoing appropriation (excluding one-time expenditures). For example, the adjusted 1998 appropriation is anticipated to be \$202.9 million after the anticipated 1998 supplemental appropriation for the Paddock Park acquisition mentioned earlier. The ongoing appropriation for 1998 was approximately \$198 million. Due to the amount of the fund balance that was detailed earlier in this letter, the County is financially able to fully fund the increase during 1999.

- 6. In accordance with H.B. 426, which became effective 7/22/98, a separate reserve fund shall be created for the purpose of accumulating funds to meet the 27th payroll. The last 27th pay period occurred in 1996 and will occur again in approximately the year 2008.

The 1999 operating budget includes \$500,000 in ongoing expenditures for the 1999 contribution to the new 27th payroll reserve fund. In addition, we have taken funds out of the fund balance to place in the reserve account in the amount of \$1 million for the retroactive contribution for years 1997 and 1998. In early 1999 we will create the new reserve fund which was authorized by state legislation earlier this year.

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

Ongoing revenues are estimated to exceed ongoing expenditures by \$724,931. It should be noted, however, that the December 31, 1999 fund balance is expected to be \$20,645,092 .

- 8. The 1999 budget will maximize federal and state revenues through a detailed analysis to ensure that all general fund expenditures are being appropriately identified and charged to the correct federal/state program.

The 1999 budget includes a new revenue source of \$400,000 for a contract between DHS and Probation for the provision of services for TANF recipients. Currently, it is estimated that there are over 1300 probationers receiving TANF. The Probation Department currently provides services to these clients in an effort to assist them in finding employment, monitoring the terms of their probation agreement, etc. The contract will be established in early 1999.

- 9. To provide funding for the utilization of efficiency consultants in an effort to streamline programs and reduce costs. Such funding would be provided to all general fund departments/offices who participate in the program. Restricted fund agencies/offices will be encouraged to participate in this program, however, the consultant fees would be funded from the restricted fund.

Funding, in the amount of \$500,000, is recommended in the Administrator's budget for

utilization of efficiency consultants.

- 10. To identify legislative changes that will offer the potential for the County to "market" its products/services.

There are no new revenues budgeted as a result of our desire to investigate selling some of our products/services. We do intend to further investigate some of the ideas generated at the planning session.

- 11. To secure the services of a Medicaid expert to ensure that the County is maximizing its Medicaid reimbursement and minimizing our local expenditures.

Funding for a Medicaid expert, either a staff person or a contractual service, is recommended within the budget of the Department of Human Services.

- 12. To review areas where a duplication of services exists in an effort to determine whether the potential exists to develop a delivery process which is more efficient than current methods (transportation, workforce development, service of process, etc.

We believe that a duplication of services exists in the transportation area for DHS, Mental Health, and MRDD. The DHS Director will be coordinating a meeting to discuss alternative delivery systems. Currently, there are legislative proposals that may radically change the current delivery system for workforce development. We will monitor the legislative changes and revisit this area if necessary.

- 13. To support upgrading of County technology in anticipation of the Year 2000 bug and to improve efficiency and effectiveness of County services.

The 1999 general fund operating budget includes approximately \$2.5 million in Information Processing Advisory Committee (IPAC) requests for projects designed to address and remediate Year 2000 problems. There is an additional \$506,000 in restricted funds for Year 2000 compliance.

- 14. To approach budget resolution through a collaborative process by considering other issues identified at the County planning session.

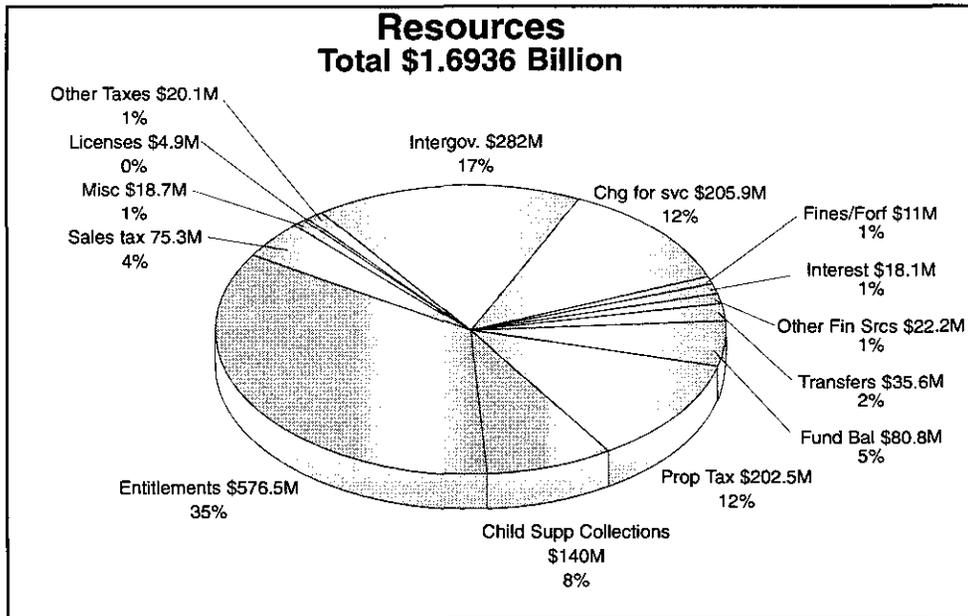
During the budget recommendation process, there was consideration given to many of the ideas which emerged from the County planning session. For example, audiovisual equipment was provided to Juvenile Court. This equipment is hoped to reduce the reliance on Court Reporter transcripts and may allow for reduced funding in this area in the future.

The highlights of the 1999 budget follow.



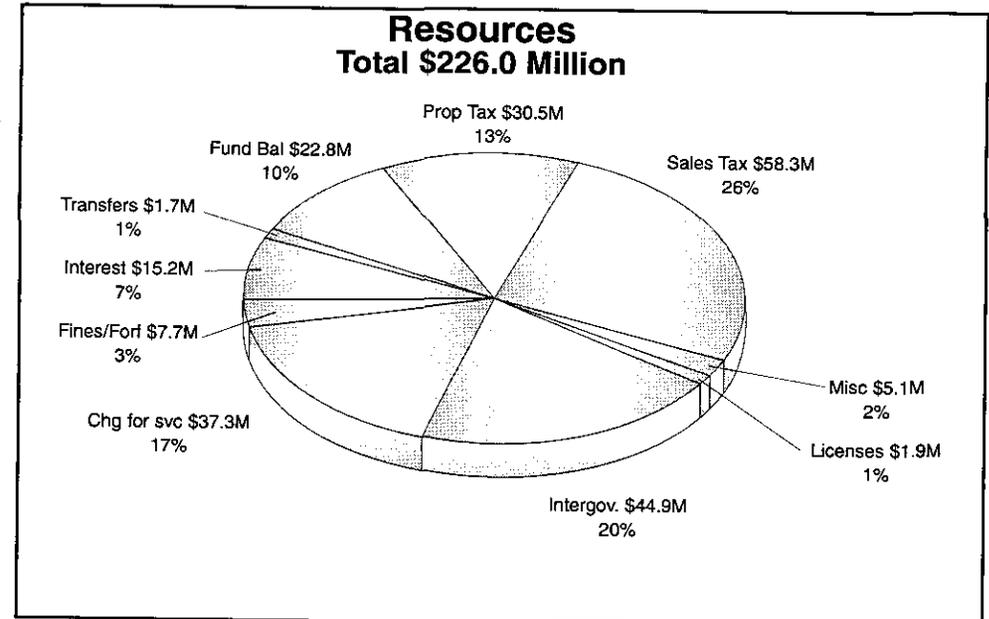
1999 All Funds

Resources Total \$1.6936 Billion

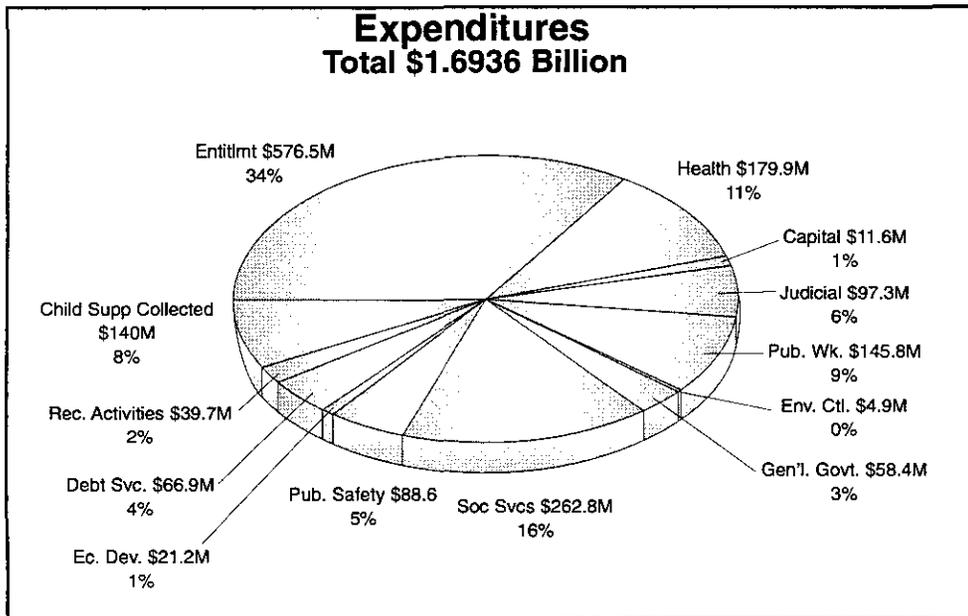


1999 General Fund

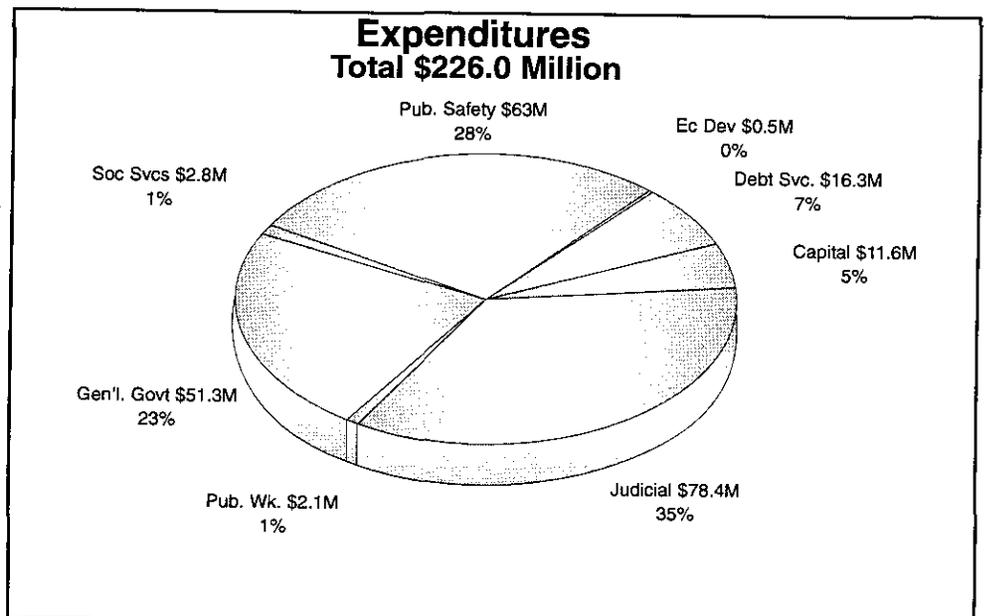
Resources Total \$226.0 Million



Expenditures Total \$1.6936 Billion



Expenditures Total \$226.0 Million





Major Government Functions

Economic Development

Community Development
Economic Development Department

Environmental Control

Environmental Services

General Government

Board of County Commissioners
County Administrator
County Facilities
Building Inspections
Rural Zoning
Administrative Services
Auditor
Treasurer
Recorder
Board of Zoning Appeals
Board of Elections

Health

Health and Hospitalization Tax
Board of Mental Retardation and
Developmental Disabilities
Community Mental Health
Hospital Commission
Alcohol and Drug Abuse Services

Judicial

River City Correctional Facility
Juvenile Court
Court of Appeals
Common Pleas Court
Municipal Court
Court of Domestic Relations

Regional Planning
Personnel Department
Soil and Water Conservation



Individual work at MRDD's
Breyer School

Probate Court
Clerk of Courts
Public Defender
Court Reporters
Probation

Major Government Functions

Public Safety

Communications Center
Dog Warden
Sheriff
Prosecutor
Coroner
Emergency Management Agency (EMA)
CLEAR (Countywide Law Enforcement Applied Regionally)

Public Works

Public Works
Engineer
Metropolitan Sewer District

Recreational Activities

Stadiums
Zoological Gardens

Social Services

Family and Children First Council
Department of Human Services
Senior Services
Veterans Services
Entitlements

Debt

Debt Service Funds

Capital Improvements

County Plan
Metropolitan Sewer District



Sheriff's Helicopter



1999 Budget Highlights

Economic Development

Economic Development Department - An increase of funding from \$95,000 to \$200,000 is included in the budget. This additional amount represents the County's increased commitment to the Partnership for Greater Cincinnati. Funding is anticipated to continue at this level for five years beginning 1999.

Environmental Control

Department of Environmental Services - In 1999, DOES will be using some carryover funds to compensate for the anticipated decrease in intergovernmental revenue.

General Government

Board of County Commissioners - Included in the budget is funding to increase public access to Commissioners' agendas using technology.

County Administrator - The Administrator's budget includes funding efficiency studies. Studies are currently being conducted in Microfilm, Regional Planning and County Facilities to result in additional efficiencies. The study should result in a streamlining of programs and/or processes and will determine if reduction in costs will occur. This funding meets budget goal #9. The 1999 budget contains funding for additional departments to be assessed for purposes of efficiency. The Administrator's office also includes funding for a Public Information Officer to serve as a clearing person for media releases and other communication-related issues. \$21,950 is included to fund the Southwestern Ohio Regional Transit Authority (SORTA) for I-71 traffic study.

County Facilities - There are no new positions recommended for Facilities. Maintenance projects totaling \$5.4 million are recommended including tuck pointing/cleaning at the Courthouse, replacement of HVAC system at the County Board of Education Building on Civic Center Drive, roof replacement at 250 William Howard Taft Road and fire system upgrade at the Justice Center to meet code. The department will receive reimbursement revenue for projects completed for Hillcrest Training School from the Children's Services Levy.

Building Inspections - No new positions are requested. The small increase is due to various CAGIS, network and document imaging support especially as it relates to the permitting process.

Rural Zoning/Regional Planning - Rural Zoning continues with a maintenance level budget. There is a reduction in revenue resulting from Sycamore Township performing their own zoning beginning in 1999. Regional Planning includes 2 new Review Planner

I's with one hire effective in March, 1999 and the second hire effective June, 1999. Rural Zoning deleted one Zoning Inspector position and replaced it with one Zoning Plans Examiner position.

Administrative Services - During 1998, the Purchasing function for the County was fully centralized within the department (DAS). All purchasing for County departments is now funded in the DAS Budget. The purchasing staff from Human Services was transferred to DAS, thus providing full service for the major County user as well as all departments. No additional general fund expenditures are required as a portion of the staff is charged to DHS. The budget also contains a replacement for the Director of Small Minority and Female Business development. Previously, this position was filled by a person on loan from Cinergy.

The Microfilm Division was transferred to the Clerk of Courts as of December, 1998. (See Clerk of Courts for details.)

Funding is provided for defensive driving classes for County employees. The County Safety Committee made this funding request.

Revenue received by DAS increases from the original estimate request for 1999 due to rent from the William Howard Taft properties and increased indirect costs that were added during the budget process.

Auditor - The Auditor was able to reduce staff in 1999 from 153 to 139(all funds). As staff left the office through retirement or resignation, they did not have to be replaced due to increased employment of technology and effective cross-training of employee responsibilities. The Auditor's long term employment goal is to have fewer, better trained, competitively compensated employees. Sales tax is expected to generate \$58.3 million in 1999, up from adjusted tax revenues of \$57.1 million in 1998.

Under current law, electric companies are a conduit for taxes for the State and its political subdivisions. Deregulation, which most likely will not occur until sometime in 1999, may reduce much of the tax generated by electric companies. However, at least two proposals are currently being considered at the State level for a kilowatt usage tax to offset the loss of other tax revenues resulting from deregulation. Due to the unpredictable nature of this event and any possible impact upon 1999 revenues, the 1999 budget assumes revenue neutrality. Hamilton County and other jurisdictions and organizations, including the County Commissioners' Association of Ohio, will lobby for an offsetting source of revenue. Detailed study of this issue in 1999 will result in a recommended long-term solution and will be incorporated into the Year 2000 Budget.

Auditor's Computer Center will add three positions to address new system needs throughout the County.

Treasurer - The budget includes the shift of two general fund part-time employees to the TOP fund. Interest projection for 1999 is \$13,833,429.



Recorder - The Recorder continues to replace aging equipment and improve the recording process by maintaining currency and accuracy. Revenues reflect favorable interest rates for home mortgages.

Board of Zoning Appeals - Funding for a maintenance level budget is included.

Board of Elections - 1999 does not include a general election but there will be a May Special Election for the 800Mhz system.

Personnel - The department will continue to oversee the Workers' Compensation program for the County. Additionally, responsibility for the Paul Brown Stadium workers compensation program will be managed within Personnel. The budget contains funding for an additional Training Coordinator and funds to expand the department's training facility, both to meet increased demand among County employees for training.

Technology - Funding in the amount of approximately \$2.2 Million is included for many projects requested primarily to address Year 2000 (Y2K) compliance issues. An additional \$1,348,000 is recommended for other technology projects, many of which also address Y2K issues but which were requested for other reasons as well. The Information Processing Advisory Committee (IPAC) evaluated and ranked technology requests. Due to the impact of Y2K, all projects related to the Year 2000 are funded. Included are an \$800,000 project for the Juvenile Court to replace their delinquency system with a client server system; a \$600,000 project requested jointly by the Auditor and Treasurer to replace the tax collection, personal property, billing & collection systems; and \$290,000 requested by the Sheriff to convert to Windows NT and upgrade file servers and PC's for the Justice Center. An additional contingency has been set aside for Y2K items.

Workers' Compensation - As a participant in the retrospective rating plan, the budget contains workers' compensation contributions from each general fund department. In prior years, the funding for workers compensation was housed in the non-departmental funds. The new budget system allows for allocation to each department, providing a clearer picture of departmental costs.

Reserves - The general fund carryover has been increased to \$20 million for 1999. A 1999 budget goal included an increase in the carryover to reach this level over several years. As the budget process unfolded it became apparent that the carryover could be increased to the \$20 million level in 1999 and be maintained at that level in future years.

27th Payroll - The budget contains \$500,000 in ongoing expenditures for the 1999 contribution to the 27th payroll reserve. In addition, we have taken funds out of fund balance to place in the reserve account in the amount of \$1 million for years 1997 and 1998.

Health

Indigent Health Levy-Drake - Funding for indigent long term care continues to be funded by this levy.

Indigent Health Levy-University and Children's Hospitals - Hospital services for indigent County residents is contained in this levy. A monthly review of services rendered began in 1998 and will continue to confirm income eligibility, residency and the cost of services rendered.

Mental Retardation/Developmental Disabilities (MRDD) - The MRDD levy plan projects a growth of 70 new individuals per year in the Adult Services program. In 1999, MRDD will assume the management and oversight operation of supported living from HCRSI (a non profit corporation established by the Board to manage supported living.) Three new positions are included to address the increased need in community resources for supported living residences.

Mental Heath Board - Mental Health Board (MHB) begins a 1999 with a new 4-year tax levy. Due to the changes in the budgeting system it appears that MHB has drastically reduced their budget. The new system requires separate accounting for all grants and non-levy funds. The budget is maintenance level.

Alcohol and Drug Addiction Services (ADAS) - Funding is provided for a maintenance level budget. ADAS is impacted by the change in accounting with all grants broken out and accounted for separately. The agency continues to provide contracted services for clients afflicted with addictions.

Judicial

River City Correctional Center - This 224 bed facility will be fully operational in 1999. Thirty-eight new positions are funded this year bringing the full complement to 123. Funding for River City continues to be provided by the State of Ohio.

Juvenile Court - The budget contains funding for the 27 teachers at Hillcrest Training School. In the past, these teachers were provided under contract by the Cincinnati Public Schools(CPS). The teachers and principal will now be County employees fully reimbursed by the CPS. This activity causes an increase in both the original revenue and expenditure requests for 1999.

Two security guards are funded for the 6th and 8th floors of the 800 Broadway Building. CMS costs are also included in the budget for the first time. One facility worker at the Youth Center is included in order to provide 24 hour coverage at the facility. Two part time interns for the probation section are grant funded in 1999.

Court of Appeals - Costs for CMS are included in the budget for 1999 for the first time.



Common Pleas Court and Municipal Court - Beginning in 1999, two arms of the Courts, Probation and Court Reporters will be handled as individual departments. Costs for Court Management System (CMS) continue to appear in the Court's budget.

An additional position is included in the License Intervention Project. This person will free up a current staff person to work with local law enforcement agencies on the license project. The funding for the position will be provided by the Court as result of increased court costs and will not impact the general fund.

Court of Domestic Relations - Budget includes funding for CMS. Revenue continues to be received for the CSEA contract.

Probate Court - Costs for CMS are included in the budget for 1999 for the first time. It is the intention of the Court to employ services of the National Center for State Courts to conduct a personnel study and a pay plan comparison in 1999.

Clerk of Courts - The Clerk joined the County Compensation Plan late in 1998 after Personnel reviewed all positions. In December 1998, the Clerk assumed operations for the Microfilm division of the Department of Administrative Services. The transfer of the department and 18 Microfilm employees to the Clerk will not only maintain microfilm activities but also provide staffing for the new scanning/imaging equipment that is expected to reduce microfilm work by approximately 85%. The transfer allows all current microfilm employees to become employees of the



Clerk while maintaining continued County employment. The Clerk will continue the efficiency study being conducted in Microfilm by contracted efficiency consultant.

A bill pending in the Ohio House provides for a so-called "continuing garnishments". The NEGATIVE REVENUE IMPACT on the Municipal Civil Division of the Clerk's office could be as much as \$500,000 per year as garnishment actions will drop from over 42,000 per year to approximately 6,000. Actions will be valid for 180 days instead of 30 days. As a result of this potential loss of revenue, the Clerk's revenue has been reduced from the request by \$500,000 for 1999.

The Clerk will add 3 positions to keep current with the demands of the courts.

Public Defender - The State reimbursement for the Public Defender's office is projected to be 45% for 1999. Seven new positions were requested with 2 included in the budget. The positions include one Guardian Ad Litem (GAL) attorney and a GAL coordinator. The GAL staff is in response to the increased juvenile caseload. Additional funding is included for contract attorneys. The increases mentioned will result in an increase in State reimbursement.

Court Reporters - The court reporters serving the courts are now budgeted as an individual department. Budget includes maintenance level funding.

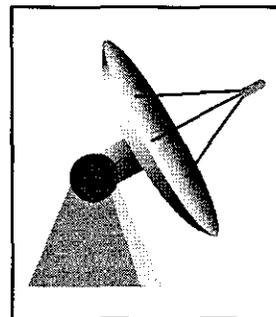
Probation - The budget includes funding for additional personnel: a cashier-bookkeeper,

clerk typist, an information systems officer, a community services officer and a data entry clerk. Similar to Court Reporters, Probation is now budgeted as a department separate from Common Pleas and Municipal Courts. This is for budgeting purposes only.

Additional revenue of \$400,000 is included to reflect reimbursement for probationers that can qualify for TANF funding.

Public Safety

Communications Center - Included in the budget is funding for four new Communication Officers related to the 800Mhz system. There is to be no General Fund Subsidy for 1999.



The lack of a subsidy and the additional personnel will result in a increase in the cost per detail from \$10.92 to \$13.13.

Telecommunications Division of the Communications Center-Funding is included for a Network Engineer to handle the increased workload in the Telecommunications area. The contract for inmate phone services will be renegotiated in 1999. Revenue of \$1 million is included for this contract. \$179,115 is included for a call

management system.

Dog Warden- The budget has a significant shortfall in revenue for 1998 and a cash advance will be made, if necessary, based on 1998 year ending cash. In order to avoid a repeat of this condition, a review of license fees will take place early in 1999 with an increase in fees likely to result. The prior year's revenue estimates were based on expectations of increased dog license revenue based on activity in comparable Ohio urban counties. These additional sales did not take place.

Sheriff - The budget includes one additional court services officer and 2 computer operators. Funding continues for staff hired during 1998: 4 patrol staff and 2 pay-for-stay workers. The budget includes a full year of revenue for pay-for-stay in the amount \$510,000. This revenue is offset by expense of the 2 new positions (\$41,500) and \$153,000 for collection expense. The contract for Queensgate Correctional Facility is scheduled to be renewed during 1999. Funding is set aside for the lease renewal that is currently under negotiation.

Prosecutor - Four new positions are included in the budget: a data processing administrator, an investigator, 1 criminal attorney and a clerk. These positions are funded outside the general fund.

Coroner - During 1998, the Coroner joined the County's pay plan that resulted in position revaluation and reclassification of some employees. As a result there are



increases in the salary area. Funding is included for a variety of scientific equipment including a forensic imaging station and a robotic solid phase extracting unit for toxicology analysis. The contract with the City of Cincinnati for services is being negotiated with \$100,000 of additional revenue budgeted.

Emergency Management - The general fund subsidizes the activities of EMA in the amount of \$308,183 for 1999. As federal funding for EMA is decreasing a strategic long range funding plan is being devised that will address funding issues and sources for future years.

CLEAR (County Law Enforcement Applied Regionally) - The 1999 CLEAR budget includes an additional \$4.29 Million from the 0.29 Mills additional tax levy approved by voters in 1998. Per recommendations from the Hamilton County Commissioners and the Tax Levy Review Committee, CLEAR will work over the next several years to reduce the amount of funding required from Hamilton County property owners by, among other things, marketing and selling its services to other local jurisdictions which could potentially benefit from CLEAR's services.

Public Works

Public Works Department - As a result of the new financial system, Public Works employees working on capital improvements will be budgeted and then charged to the appropriate projects. This accounting change is a departure from prior years. The increase in expenditures due to this accounting change also results in increased revenue from project reimbursement.

Engineer - The general fund continues to support 2 deed checkers and 5-tax map draftsmen in the Engineer's office. Additionally, in late 1998, Engineer took possession of the New Burlington Garage originally built for the State of Ohio. The Engineer will pay \$1 million and the general fund will contribute a total of \$3 million over a 10-year period for the facility.

The Engineer adds 1 position to provide for a service manager at the garage. This restores a position that was eliminated in 1996. The overall department count did not change because a vacant administrative position was eliminated.

Metropolitan Sewer District - The 1999 recommended MSD operating budget is 0.58% lower than the 1998 approved budget. It contains funding for 5 fewer full-time equivalent positions, a reduction of approximately \$1,000,000 in employee benefits due to a reduction in pension costs and over a \$600,000 reduction in vehicle costs.

Recreational Activity

Cinergy Field/Paul Brown Stadium - For the Paul Brown Stadium Operations Fund, \$8,100,000 of additional anticipated Charter Ownership Agreement (COA) receipts will

now be deposited into a capital project in 1999, rather than this operating fund. (In 1998, \$17,000,000 worth of COA receipts were transferred from this operating fund into the new capital project.) However, the COA campaign itself will still be run out of the Paul Brown Stadium Operations Fund by an Assistant County Administrator as a portion of her responsibilities.

Also in 1998, two contracted employees became full-time Hamilton County employees to better serve and attract COA customers. These two employees will continue in 1999 to be intricately involved in the success of the COA campaign.

Zoological Gardens - With the passage of the levy in 1998, a contract will be developed with the Cincinnati Zoo for the term of the tax levy.

Social Services

Family and Children First Council (FCFC) - Funding is included for a fiscal monitor to insure that the agency is in compliance with all grants awarded. There is a significant increase in this budget due (both revenue and expense) to receipt of pass through monies from County departments: MRDD, Mental Health Board, Human Services and Juvenile Court for services for Children. This money funds a contract with Beech Acres to provide services for difficult children.

Department of Human Services- (DHS) - Overall, DHS decreases 46 positions department wide. This is primarily due to attrition and the early retirement program. Another factor explaining the decrease is reduced caseloads as the welfare to work program becomes more successful.

Children's Services Levy- The levy is being reduced by \$10 million for collection year 1999. This Commissioner initiative, devised in 1998, is for a one year period and recognizes the increase of IV E waiver payments and contracts with the State of Ohio. There is a significant increase in housing for children within the fund. These placement costs continue to climb as the number of placements increase.

Child Support Enforcement Agency (CSEA) A maintenance level budget is included.

Public Assistance - Although staff is decreasing for the Income Maintenance division, services to children have increased as a result of new State programs. Significant increases are budgeted in this area. The department will undertake an aggressive campaign in 1999 to recruit (and retain) foster parents. The DHS has lost foster parents (foster beds) each year, resulting in 50 fewer beds per year since 1995. When we do not have a foster home to place children into when needed, we are forced to place the children into more expensive placement. Mr. Thomas, HCDHS Director, has given a target of two years to increase the foster care network or he will consider contracting out for foster care services \$5 million is budgeted for this initiative, \$1 million in advertising and \$4 million in service contracts.

An increase of \$4.3 million is budgeted for the contract with Beech Acres providing



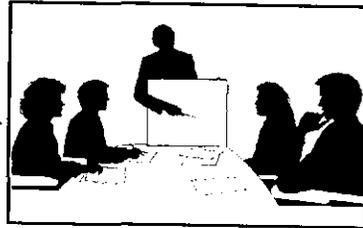
placement services for children. An additional \$4.0 million is included for day care. This increase is reflective of increased demands that have resulted with increasing numbers of Public Assistance clients working. Rents are increasing due to the William Howard Taft Road property in the amount of \$1.4 million. Metal detectors will be installed in the Alms and Doepke Building in 1999 at a cost of \$300,000. Funds are budgeted for managed care training for caseworkers and fiscal staff in 1999. A new Human Resources system and network consultants result in a \$1.2 million increase for 1999. Funding is included for continued workplace efficiency studies.

Senior Services - A contract adjustment was made effective 1999 that increases provider funding in several areas. These increases are necessary to attract vendors that provide quality service to Seniors. The budget includes \$100,000 funding for Southwestern Ohio Regional Transit Authority (SORTA) for transportation for the elderly.

Veteran Services - A maintenance level budget is provided.

Staffing

The new budget and accounting system provides a more accurate count of FTE's for the County overall. In prior years, the former system was not capable of counting positions and the budget staff relied on hand counts and changes from prior years. As a result of this precision, some of the FTE counts may change slightly without actually adding/deleting positions.



A total of 2,892 positions are funded within the general fund, a net increase of 2% from the 1998 budget. This is a departure from last year when there were no new positions funded unless they were supported by non-general fund sources. A total of 3,175 positions are funded within restricted funds.

Debt

Funding is provided to meet all 1999 debt obligations. There is an increase in debt service for the budget year due to recent financing of the Courthouse renovations Phases 1 and 2, acquisition of the William Howard Taft buildings and Main Street parking garage.

Capital Improvement Plans

Capital Improvement Plan-County- The 1999-2003 plan continues development of the riverfront with the construction of a football stadium for the Cincinnati Bengals,

planning for a baseball stadium for the Cincinnati Reds, and planning for public improvements and parking to support the two stadiums. Funding is included for a renovation of the Sheriff's intake area, \$4.4 million for Phase 3 of the Courthouse renovation and an additional \$175,000 to be added to monies previously reserved for the relocation of the Public Works garage to the New Burlington site. \$2.0 million funding is provided for renovations to the William Howard Taft property to provide space for the County Board of Health Department. \$2.2 million is included for the renovation and expansion of the Sheriff's patrol headquarters. The County also plans to replace the radio communication system with an 800 megahertz system and funding is contingent on the outcome of a levy to be held in May 1999.

Metropolitan Sewer District (MSD) Capital Improvements

The MSD Capital Improvement Plan contains approximately \$15,000,000 in 1999 funding for 54 new projects, with an anticipated five-year allocation for these new projects of over \$37,000,000.

Grants

The new budget system implemented for the 1999 budget requires that all grants be accounted for by grant year. As a result, some grants that had previously flowed through a specific special restricted fund are now segregated within the grant area. This budget reflects grants ending in 1999. For example, if a grant extends from July 1998-June 1999, this budget contains funding for January through June 1999 only. When the grant is renewed effective July 1999 the grant year budget will be recognized in full. The 2000 budget will contain entire grant amounts.



River City Correctional Facility opened in 1998. Funded by a grant from the State of Ohio



Valuation and Millage Amount 1998/1999 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.

Table with 5 columns: Major Cities and Villages, 1998 Assessed Valuation, 1998 Millage, 1999 Valuation, 1999 Millage. Rows include Cincinnati, Blue Ash, Indian Hill, Sharonville, Springdale, Montgomery, Forest Park, Norwood, and Evendale.

Table with 5 columns: Townships, 1998 Assessed Valuation, 1998 Millage, 1999 Valuation, 1999 Millage. Rows include Anderson, Green, Colerain, Springfield, and Sycamore.

Source: County Auditor

Valuation and Millage Amount 1998/1999 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.

Table with 5 columns: Major Cities and Villages, 1998 Assessed Valuation, 1998 Millage, 1999 Valuation, 1999 Millage. Rows include Cincinnati, Evendale, Blue Ash, Sharonville, Springdale, Norwood, Forest Park, Montgomery, and Indian Hill.

Table with 5 columns: Townships, 1998 Assessed Valuation, 1998 Millage, 1999 Valuation, 1999 Millage. Rows include Colerain, Sycamore, Anderson, Green, and Springfield.

Source: County Auditor



1999 Local Government Property Tax Revenue
 Average Property Tax Bill for County Taxpayers
 Distribution of Property Tax Dollars

House Value Assessed	County General Fund	County Parks	Drake Center	Children's Services	Indigent Health Care	Mentally Retarded	Mental Health
voted millage	2.26	1.03	1.76	2.11	4.73	2.73	2.47
effective millage	2.26	0.70	1.17	1.95	2.03	2.53	1.59
\$100,000	79.10	24.39	41.09	68.35	70.88	88.43	55.61
\$125,000	98.88	30.49	51.36	85.44	88.60	110.54	69.52
\$150,000	118.65	36.59	61.63	102.52	106.32	132.65	83.42
\$175,000	138.43	42.69	71.90	119.61	124.03	154.76	97.32
\$200,000	158.20	48.79	82.17	136.70	141.75	176.86	111.23
\$225,000	177.98	54.89	92.44	153.78	159.47	198.97	125.13
\$250,000	197.75	60.99	102.72	170.87	177.19	221.08	139.03
\$275,000	217.53	67.08	112.99	187.96	194.91	243.19	152.94

County Parks, Corporation/Township and School Levies appear in this document for completeness only. These political subdivisions are not a part of County government. Proceeds of these levies are collected by the County Auditor and distributed. **Levies in bold are contained in the County's Budget.** Amounts for both School District and Municipal are calculated based on the mean millage for cities/townships/villages within the County.

TAX COLLECTIONS ARE BASED ON 35% OF PROPERTY'S TRUE VALUE. MILLAGE IS APPLIED TO EACH \$1000 OF VALUATION.

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 .193527 to .433986. The County is reimbursed the amount of the reduction by the State of Ohio.

THE FOLLOWING PAGE IS PART OF THE PROPERTY TAX CALCULATION SHEET FOR INFORMATIONAL

1999 Local Government Property Tax Revenue
 Average Property Tax Bill for County Taxpayers
 Distribution of Property Tax Dollars

CLEAR	Bond Retirement	Zoo	Senior Services	School District	JVS**	Corp/Township*	TOTAL
0.83	0.18	0.42	1.02	61.53	2.70	9.92	93.69
0.52	0.18	0.42	1.02	37.46	2.00	7.85	61.67
18.09	6.30	14.70	35.70	1,311.10	70.00	274.84	\$2,158.59
22.62	7.88	18.38	44.63	1,638.87	87.50	343.56	\$2,698.23
27.14	9.45	22.05	53.55	1,966.65	105.00	412.27	\$3,237.88
31.67	11.03	25.73	62.48	2,294.42	122.50	480.98	\$3,777.53
36.19	12.60	29.40	71.40	2,622.19	140.00	549.69	\$4,317.18
40.71	14.18	33.08	80.33	2,949.97	157.50	618.40	\$4,856.82
45.24	15.75	36.75	89.25	3,277.74	175.00	687.11	\$5,396.47
49.76	17.33	40.43	98.18	3,605.52	192.50	755.82	\$5,936.12

Corp/Twp- * Rates range from \$ 0-26.47. The rate for the City of Loveland is used as the mean millage for purposes of calculation.

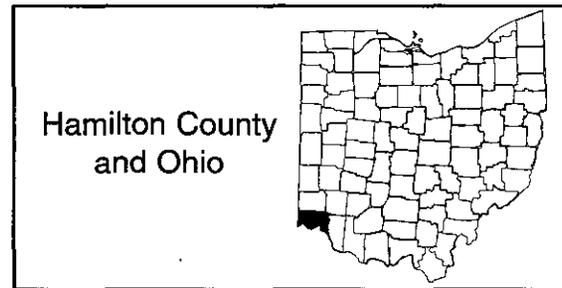
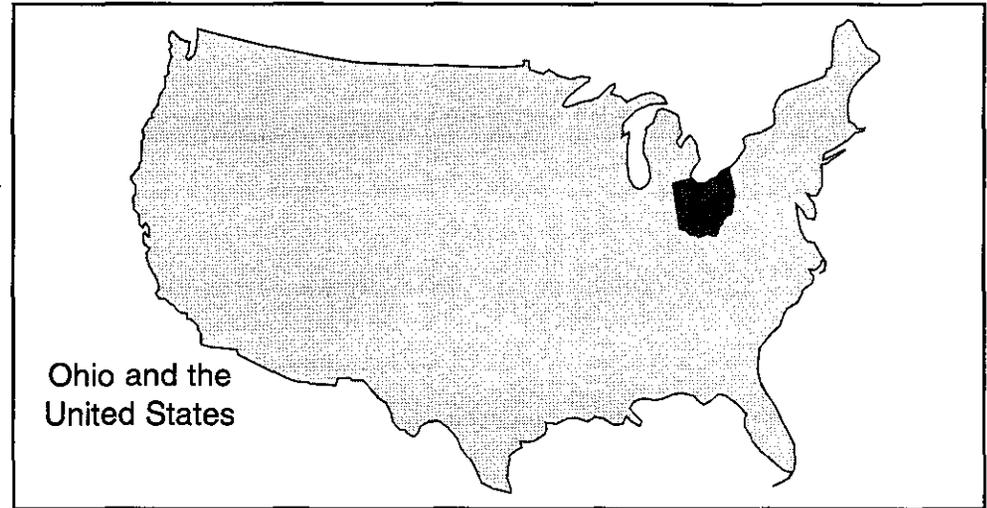
Schools Rates range from \$ 34.97-84.92. The rate for Sycamore School District is used as the mean millage
 ** Residents of Hamilton County outside the limits of the City of Cincinnati School District pay millage for the support of the Great Oaks Joint Vocational School District. Residents of the Cincinnati Public School District do not pay this millage.

PURPOSES ONLY. IT SHOULD NOT BE USED FOR ACTUAL CALCULATION OF ANY PROPERTY TAX BILL.



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	41
Number of full time employees (authorized)	6,067
Number of volumes in libraries	4,500,000
Number of Sheriff Patrol Stations	4



Hamilton County Population by Census Year

	Total	Unincorporated Areas
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

