

2000 Hamilton County Citizens Financial Report

Issued by
Dusty Rhodes
Hamilton County
Auditor

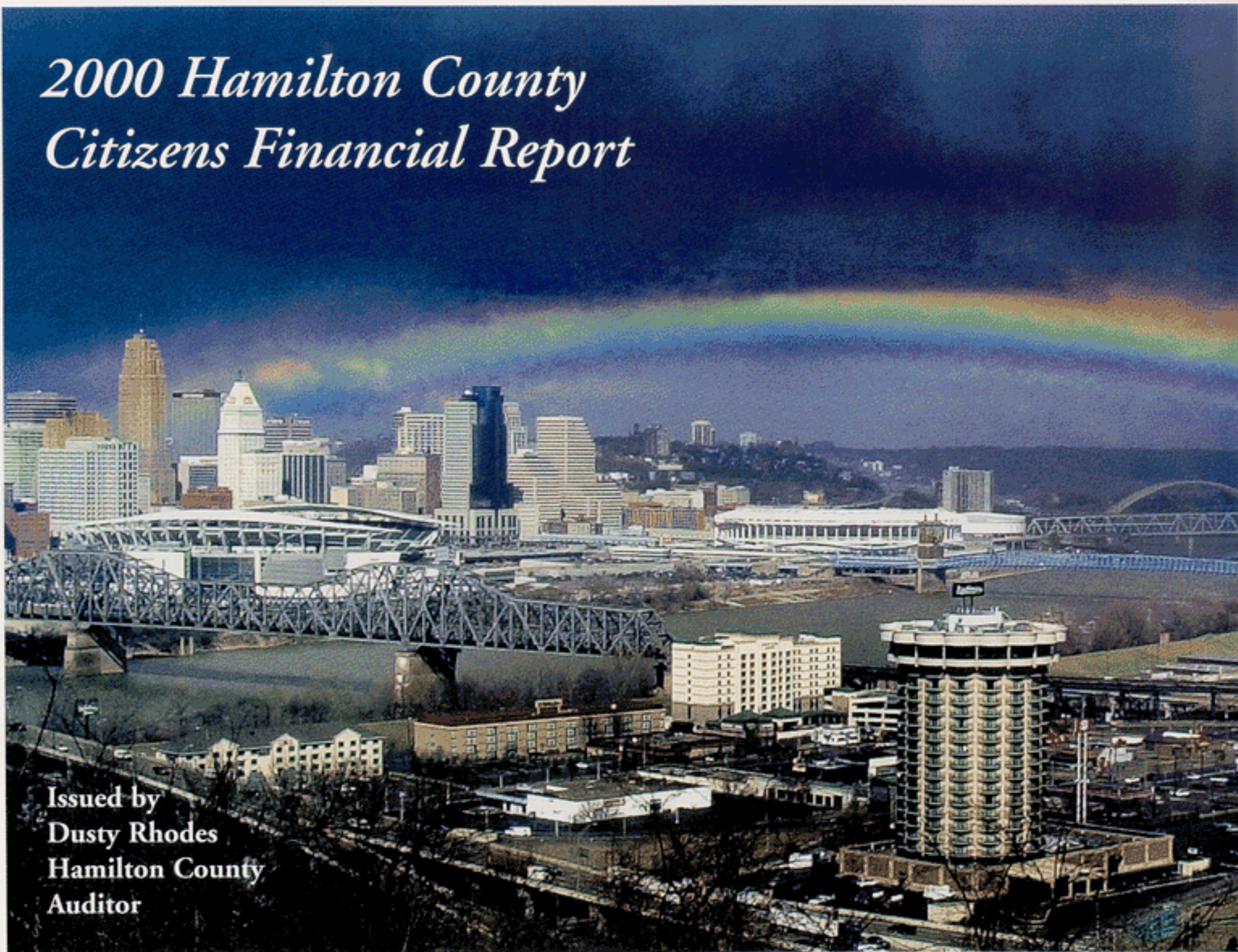


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As you read the Citizens Financial Report, please consider the following points. The Citizens Financial Report is intended to summarize the financial activities of the primary government of Hamilton County. The information presented was drawn from the financial information appearing in the 2000 Comprehensive Annual Financial Report (CAFR). The CAFR was prepared in conformance with Generally Accepted Accounting Principles (GAAP) and was audited by the international public accounting firm of PricewaterhouseCoopers. The CAFR received an unqualified opinion. The Citizens Financial Report, however, is unaudited and is presented on a non-GAAP basis. The major differences between GAAP and non-GAAP reporting deal with the non-inclusion of component units and in the presentation of segregated funds, as well as full disclosure of all material financial and non-financial notes to the financial statements. The statements contained on page 3 contain all funds and account groups the County uses to account for the financial affairs of the primary government. Individuals who desire to review GAAP basis, full-disclosure financial statements should refer to the County's CAFR, which is available from the County Auditor's Office.

About the cover

Due to a generous taxpaying public's approval of numerous, special, property tax levies, Hamilton County government provides a vast rainbow of services to meet the needs of its citizens. ©2001 Photo by Glenn Hartong/Cincinnati Enquirer



County of Hamilton

DUSTY RHODES
AUDITOR

Dear Citizens of Hamilton County:



As Chief Financial Officer for Hamilton County, Ohio, I am pleased to present the 2000 Citizens Financial Report. This report provides a concise summary of the financial condition and activities of Hamilton County for the fiscal year ended December 31, 2000.

Specifically, the Citizens Financial Report condenses and simplifies our 2000 Comprehensive Annual Financial Report for all Hamilton County funds and account groups. The 2000 Comprehensive Annual Financial Report was audited by the international public accounting firm of PriceWaterhouseCoopers LLP. It received an unqualified opinion and conforms to Generally Accepted Accounting Principles (GAAP). Copies of the 2000 Comprehensive Annual Financial Report are available from my office. This Citizens Financial Report is unaudited and is presented on a non-GAAP basis.

This year the Citizens Financial Report focuses on Hamilton County's tax levies. During 2000, Hamilton County's taxpayers provided in excess of \$250 million to County government via these levies. This report provides readers with an explanation of how these tax levies work, their details, explanations of the services provided, the rates at which the taxes are imposed, and the resulting revenues. Most uniquely, this report provides information regarding the entities that receive a large portion of those tax proceeds, providing Hamilton County taxpayers with useful insight as to where their dollars are ultimately spent.

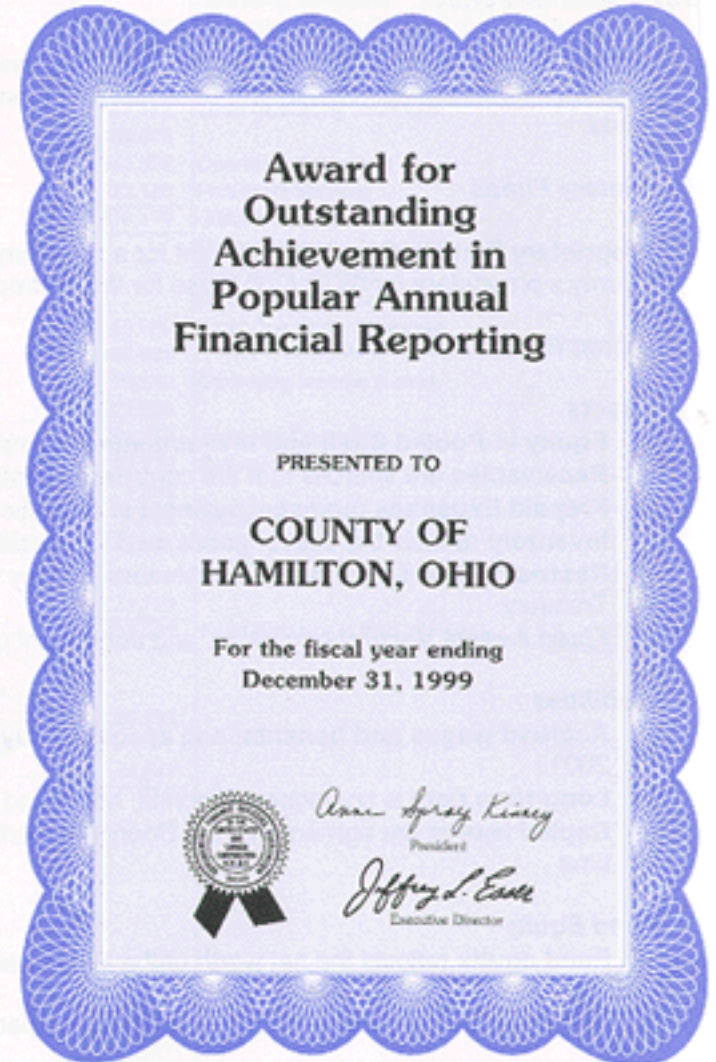
I am proud to continue my office's tradition of providing public accountability to Hamilton County's taxpayers.

Respectfully Submitted,

Dusty Rhodes

Dusty Rhodes
Hamilton County Auditor

This report, as well as a variety of other information, is available on our web site at www.hamiltoncountyauditor.org.



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**COUNTY OF
HAMILTON, OHIO**

For the fiscal year ending
December 31, 1999



Anne Spray Kinney
President

Jeffrey L. Eade
Executive Director

Financial Condition and Activity

The following page provides (1) a summary of Hamilton County's financial position as of December 31, 2000 and (2) a summary of Hamilton County's financial activities for the year ended December 31, 2000. Explanations of some of the terms utilized appear below.

Governmental Funds

- **Governmental Funds** are the funds (i.e., the fiscal and accounting entities in which assets, liabilities and transactions are recorded and segregated) used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary funds.

Proprietary Funds

- **Proprietary Funds** are used to account for a government's ongoing, business-like activities, which are similar to those found in the private sector. Hamilton County's proprietary funds include those for the Metropolitan Sewer District, Cinergy Field, and Paul Brown Stadium.

Combined Balance Sheet Terms

Assets

- **Equity in Pooled Cash and Investments** is comprised of cash and investments held in the County Treasury.
- **Receivables** are sources that are considered available at year's end, but the County has not yet taken possession of these assets.
- **Prepaid Expenses** represent payment in advance for the receipt of goods and services in an exchange transaction.
- **Inventory** reflects the cost of goods held for resale or for use in operations.
- **Restricted Cash** is cash and investments held by various outside County agencies and departments in authorized bank accounts outside of the County Treasury.
- **Fixed Assets** are property, plant, and equipment used to provide County services.

Liabilities

- **Accrued wages and benefits, and accounts payable and other accrued liabilities** are obligations that were incurred during 2000, but not paid until 2001.
- **Long-term debt** is comprised of bonds, notes and other liabilities that are to be paid over a long period of time.
- **Capital leases** are agreements the County has entered into in order to obtain the right to use property, plant or equipment, usually for a stated period of time.

Fund Equity

- **Fund equity** reflects the net worth of the County and indicates the difference between assets and liabilities and any reservations in place.

Combined Statement of Revenues, Expenditures/Expenses and Changes in Fund Balance Terms

- **Intergovernmental Revenues** are those the County receives from other governmental entities (primarily the State of Ohio).
- **Expenditures for Current Operations** include expenditures made for the day-to-day operations of the County.
- Expenditures relating to **Capital Outlay** include uses of funds for the acquisition or construction of major facilities or improvements.

Combined Balance Sheet - Governmental and Proprietary Funds

(Amounts in Thousands)

	<u>Governmental Funds</u>	<u>Proprietary Funds</u>
Assets and Other Debits		
Equity in Pooled Cash and Investments	\$ 243,658	\$ 329,357
Receivables	52,165	20,982
Prepaid Expenses	-	2,807
Inventories	1,882	-
Restricted Cash and Investments	3,352	146,328
Fixed Assets	481,049	1,223,802
Other Long-Term Assets	-	31,224
Total Assets	<u>782,106</u>	<u>1,754,500</u>
Liabilities and Fund Equity		
Liabilities		
Accrued Wages and Benefits	5,828	6,470
Accounts Payable and Other Accrued Liabilities	55,790	11,845
Long-Term Debt and Capital Leases	208,013	1,058,183
Total Liabilities	<u>269,631</u>	<u>1,076,298</u>
Total Fund Equity	<u>512,475</u>	<u>678,202</u>
Total Liabilities and Fund Equity	<u>\$ 782,106</u>	<u>\$ 1,754,500</u>

Combined Statement of Revenues, Expenditures/Expenses and Changes in Fund Balance - Governmental and Proprietary Funds

(Amounts in Thousands)

	<u>Governmental Funds</u>	<u>Proprietary Funds</u>
Revenues		
Taxes	\$ 340,082	
Licenses and Permits	4,532	
Charges for Services	115,399	
Fines and Forfeitures	11,172	
Investments Earnings	39,978	
Intergovernmental	342,828	
Miscellaneous	22,188	
Total Revenues	<u>876,179</u>	
Expenditures		
Current Operations:		
General Government	53,959	
Judicial	102,331	
Public Safety	76,519	
Social Services	322,686	
Health	208,856	
Public Works	29,770	
Environmental Control	4,836	
Parks and Recreation	6,409	
Economic Development	14,181	
Capital Outlay	9,716	
Debt Service	26,723	
Total Expenditures	<u>855,986</u>	
Excess (Deficiency) of Revenues over Expenditures	20,193	
Other Financing Sources (Uses)	<u>(8,047)</u>	
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	12,146	
Fund Balance at Beginning of Year	<u>500,329</u>	
Fund Balance at End of Year	<u>\$ 512,475</u>	
Operating Revenues		
Sewerage Service Charges		\$ 13,631
Charges for Other Services		115,069
Miscellaneous Revenues		1,130
Total Operating Revenues		<u>129,830</u>
Operating Expenses		
Personnel Services		42,072
Utilities, Fuel, and Supplies		18,560
Depreciation and Amortization		33,479
Purchased Services		18,382
Miscellaneous Expenses		10,914
Total Operating Expenses		<u>123,407</u>
Operating Income (Loss)		6,423
Total Net Operating Revenue (Expenses)		<u>23,731</u>
Net Income (Loss)		30,154
Fund Balance at Beginning of Year		<u>648,048</u>
Fund Balance at End of Year		<u>\$ 678,202</u>

What Are Levies and How Do They Work?

In order to understand Hamilton County's levies, it is necessary to be familiar with the terms used to describe levy features.

A **levy** is a tax that a government or the voters impose. Levies are stated in "**mills**." A mill is a unit of taxation amounting to \$1 for each \$1,000 of a property's assessed value. For example, a tax of two mills on a parcel assessed at \$200,000 equals \$400 ($2 \times \$200,000/\$1,000$) in taxes. The levies imposed on Hamilton County real property owners fall into two general categories.

The first category is "**inside millage**." The Ohio Constitution permits local governments to levy up to 10 mills in taxes without a vote of the electorate. In other words, within a taxing district local governments as a group can only impose taxes up to a 10-mill ceiling. These levies are collectively called "inside millage" because they fall "inside" the 10-mill limit. They are also known as "**unvoted levies**" because the electorate does not have to approve them. The local governments that can levy these taxes include the County, schools, municipalities, townships and other local government agencies. The allocation of inside millage among these entities is set by state statute.

The second category of levies is known as "**outside millage**," because these levies fall "outside" the 10-mill limit. When a local government wants to generate additional property tax revenues beyond the 10-mill collective ceiling, that local government must place the levy issue on the ballot and ask the voters to authorize it. For this reason, these levies are also called "**voted levies**."

The total of all inside and outside millage within a taxing district is known as its "**full rate**" of taxation. This full rate, however, is not simply applied to the assessed value of a parcel of property to determine the owner's property tax bill. There are more items that must be taken into consideration, and they will ordinarily reduce the tax burden resulting from the levies.

One of these items, the "**reduction factor**," is a credit that directly impacts a specific voted levy's tax burden on the property owner. The reduction factor is a rough attempt to ensure that as an owner's real estate increases in assessed value from the year a voted levy (i.e., outside millage) was passed, the dollar amount of the owner's property taxes resulting from that voted levy remains relatively constant. While this will not be the precise result in every individual property owner's case, application of the reduction factor will serve largely to blunt the impact increasing assessed valuation has on a levy's effect on an individual property owner's tax bill. Further, application of the reduction factor usually means that the taxing entity collects approximately the same amount of revenue from real property taxes that were voted upon by the electorate, regardless of increased, assessed property values due to reappraisal. The result is that the tax burden is rebalanced among the owners of property based on their reappraisal in relation to others.

The computation of a reduction factor for a given levy is a complex calculation and a comprehensive discussion of its intricacies is beyond the scope of this summary report. Broadly speaking, however, the reduction factor is based on the average percentage appreciation in assessed property values in a taxing district in the time since a given levy was passed. Once this average-appreciation amount is determined, it is utilized in a calculation that will lower a real estate owner's "full rate" to the "**effective rate**," which, as discussed, is designed to leave the owner with a tax burden, for a specific levy, of roughly the same dollar value as that in the year the levy was passed. While it is possible to see a lowering of taxes even with a higher valuation, an increase in valuation above the average will result in higher taxes.

In addition to the reduction factors, there are other credits that can reduce a property owner's tax bill, such as the 10% Rollback, 2.5% Homestead Rollback, and Sales Tax Credit. The 10% Rollback is a tax relief measure, adopted by the state legislature, which grants a 10% across-the-board rollback on all real property tax bills annually. The 2.5% Homestead Rollback is applied to the tax bills of qualifying, owner-occupied, residential property owners. The Sales Tax Credit is applied to the same tax bills of those property owners that receive the 2.5% Homestead Rollback. The Sales Tax Credit was enacted as a tax relief measure in conjunction with the approval of the additional .5% County sales tax to fund the County's riverfront development projects (i.e. the sports stadiums and other riverfront improvement projects). The amount of the Sales Tax Credit is authorized by the County Commissioners annually.

When a levy initially goes into effect, it represents an addition to existing taxes and, as a result, is known as an **"additional levy."** Voted levies for certain purposes can be approved for a continuing period of time, while others are approved for a specified number of years. For a levy that will expire, the source of funding can be continued in one of two ways. There may be a **"renewal levy."** A renewal levy simply means that voters approve an extension of the existing levy under its current terms for a longer duration. That is, the levy continues in effect with the same purpose, millage, effective rates and reduction factors. Generally speaking, there is no increase in taxes to property owners as a group, except that caused by extending the tax rate for more years. Clearly, renewal levies that pass result in more taxes to be paid than if the same renewal levies failed. Alternatively, there can be a **"replacement levy."** A replacement levy means that the voters approve a levy for the same purpose and millage, but the reduction factor is calculated based upon the assessed values at the time voters re-approve the levy. This means that under a replacement levy, a real property owner's tax burden due to that levy will very likely increase. This is so because the average appreciation in the assessed value of real property since the initial levy was passed is not taken into account in determining the new reduction factor. That is, the appreciation in assessed value that occurred during the initial levy's term is now fully taxed, whereas under a renewal levy it would not be. Finally, it is also possible that levy types can be combined: existing millage can be renewed or replaced with additional millage or with a reduction in the millage.

For Hamilton County, the Board of County Commissioners is the governing body that authorizes the placement of County levies on the ballot for voter approval or defeat. Hamilton County voters have approved the following levies, which are described in greater detail later in this report: 1) Debt Service (Museum Center); 2) Drake Center; 3) University Hospital; 4) Police Information Center; 5) Mental Retardation; 6) Mental Health; 7) Children's Services; 8) Zoo; 9) Senior Services. Each year, the estimated revenues from the tax levies along with all other sources of County revenue are reviewed through the County's budgetary process. The County Commission, as with each taxing authority, has the ability (1) to initiate a reduction in the tax rates for voted millage and (2) in the remaining levy term after they have implemented such a reduction, to initiate a reinstatement of all or a portion of the original, voted millage. Each year the County Commissioners also set the rates for debt service to meet the principal and interest payments of the County's outstanding, general-obligation debt. The Hamilton County Budget Commission reviews all tax levies and certifies the tax rates and the corresponding estimated revenues to each taxing authority. The Commissioners then approve the tax rates by resolution, and the County Auditor certifies these tax rates to the Ohio Department of Taxation. The Department of Taxation calculates reduction factors for the new tax bills. The Auditor applies the tax rates and reduction factors on the real property tax bills, which are prepared and distributed by the County Treasurer for payment.



In 2000, the County's portion of the total property tax on a home with a market value of \$100,000 was \$384.01. The balance of the property taxes owed went to schools and other local taxing jurisdictions.

With this understanding of the basic levy terms and process, let us review the levies currently in effect in Hamilton County.

Levy Descriptions

Hamilton County's government has initiated a number of voted and unvoted levies. Descriptions of the purposes and administration of these levies appear below. (There are also a number of other levies in effect in Hamilton County which do not benefit Hamilton County government. Instead, these levies are initiated by and benefit school districts; municipalities; townships; park districts, including the Hamilton County Park District; and special levy districts.)

1) General Operating: These levy proceeds are deposited into the County's general fund for the operation of the various County agencies, which include, among others, the courts; law enforcement agencies such as the Sheriff, Prosecutor, and Coroner; and administrative agencies such as the County Commissioners, the Auditor, Treasurer, Recorder and Board of Elections. This is the permanent 2.26 mills of the County's inside (i.e., unvoted) millage from the 10-mill limit that local governments can levy without a vote of the electorate. (Additional inside millage is consumed by other local government entities including schools, municipalities, townships and other local government agencies. The allocation of the inside millage among these entities is set by state statute.) Revenues from the County's inside millage were \$34.1 million in 1999 and increased to \$38.1 million in 2000. This growth was primarily due to the higher 2000 tax base and related collections that resulted from the 1999 reappraisal of property values. New construction, as well as changes in the personal property and public utility values, also contributed to the increase. The \$38.1 million in levy proceeds represented 15.6% of the total general fund revenues of \$243.8 million, as reported on a cash basis for 2000.

2) Museum Center Debt Service (Debt Service): This levy provides the funds to service the \$41,750,000 bond issuance voters approved in 1986 to renovate Cincinnati's Union Terminal, a historic railroad station, into the Museum Center. The Museum Center currently houses the Museum of Natural History, the Children's Museum, and the Cincinnati Historical Society. The County Commissioners, upon review of the County Budget Commission, authorize the tax rate for this levy annually in order to meet the principal and interest payments on the outstanding bonds. The outstanding principal of the bond issue at December 31, 2000 was \$20,960,000.

3) Health and Hospitalization Services, Including Drake Center & Various Drug Court Programs (Drake Center): This levy primarily supports long-term care and rehabilitation services for County residents at Drake Center, Inc. Drake Center is a regional, not-for-profit, tax-assisted, private health-care organization dedicated to providing all Hamilton County residents—regardless of their ability to pay—with cost-effective, high-quality, long-term care and comprehensive rehabilitation programs. Drake provides rehabilitation services for victims of strokes, traumatic brain injuries, spinal cord injuries, trauma caused by accidents, and other disabling conditions. In 2000, Drake Center received \$13.7 million from the levy proceeds. The County Commissioners and Drake Center have entered into an agreement that annually defines the allocation of the levy proceeds and provides for the creation of a reserve for a portion of the levy proceeds. Pursuant to this agreement, in 2000, Drake received \$3.8 million from the reserve. In addition to the levy funds the County provided to Drake, the County spent an additional \$4.3 million in funds from this levy for inmate health services; health services provided through the County's Adult Probation Department; and alcohol and drug treatment services provided through the Alcohol and Drug Addiction Services Board (ADAS), a County agency that provides for the delivery of comprehensive alcohol and drug addiction treatment services.



Drake Center's warm water therapy pool with hydraulic lift floor enables patients in wheel chairs to easily enter the pool.

4) Health and Hospitalization Services, Including University Hospital (University Hospital): This levy provides indigent residents of the County with health and hospitalization services at University Hospital and Children's Hospital. The University of Cincinnati, under an agreement with the Board of County Commissioners, received \$36.3 million of the levy proceeds in 2000, and then distributed the monies to the two hospitals. In addition, Hamilton County spent \$6.9 million for inmate health services, for Tuberculosis Control services, and alcohol and drug treatment services provided by the Alcohol and Drug Addiction Services Board (ADAS). These ADAS services included detoxification, assessment, case management, outpatient treatment, and residential treatment.

5) County-wide Computerized Police Information Center (CLEAR) (Police Information Center): This special tax levy provides funds for the operation of a county-wide computerized police information system. The City of Cincinnati administers the proceeds of the levy under the direction of a regional advisory committee. The committee is comprised of police chiefs, fire chiefs, and the Board governing the Regional Computer Center.

6) Mental Retardation and Developmental Disabilities (Mental Retardation): This levy provides support, programs, and services to over 6,800 individuals with mental retardation and other developmental disabilities. Services range from educational, to vocational, to residential, all with the goal of enabling each enrollee to make choices to achieve a life of increasing capabilities. The levy provides for the operation and maintenance of schools, workshops, clinics and residential facilities for the mentally retarded and developmentally disabled. The Hamilton County Board of Mental Retardation and Developmental Disabilities administers these levy funds.



The Mental Retardation Levy provides vocational support that creates opportunities for individuals with disabilities to earn a paycheck working in the community.



The Police Information Services Levy supports technology such as Mobile Data Terminals mounted in police cruisers, which provide access to information in local, state and national databases regarding wanted and missing persons, persons with protection orders, stolen vehicles and property, driver's licenses and criminal history.



Quality medical services are provided to all County residents through the University Hospital Levy.



The Children's Services Levy helps keep kids safe. Hamilton County foster parents, like Carl M., are part of the safety net.

7) Zoological Park Services and Facilities (Zoo): This levy provides funding to contribute to meeting the costs of the Cincinnati Zoo and Botanical Garden's animal health-care; horticulture supplies and equipment; general maintenance and equipment; and animal department, including zookeepers, food and general supplies. The County distributes tax revenues to the Zoo, a not-for-profit organization governed by a Board of Trustees. The electorate originally approved the levy in 1982, and collections continued through 1997. In 1997, County voters failed to pass the levy, and it expired causing a one-year break in the collections in 1998. In 1998, voters approved the current levy, and distributions of the tax revenues resumed in 1999.

8) Community Mental Health Services (Mental Health): This levy provides funding for planning, coordinating and evaluating a network of services designed to provide a range of care for the emotionally distressed, and the chronically and acutely mentally disabled. These funds further provide for primary prevention through education services to the community. The Hamilton County Community Mental Health Board ultimately administers these funds. The Community Mental Health Board contracts with a variety of social service agencies to provide programs throughout the County.

9) Senior Services: These levy proceeds are used to provide and maintain a system of home care for Hamilton County's elderly through the development, coordination, and implementation of services for older adults at the local level. The County distributes proceeds from the tax levy to the Cincinnati Council on Aging, a not-for-profit organization governed by a Board of Trustees. The levy proceeds are administered under the terms of a contract between the Board of County Commissioners and the Council on Aging.

10) Children's Services: This levy supplies funds to provide the following: services to receive and investigate reports of child abuse and neglect; services to protect abused and neglected children; services to help and house abused and neglected children; services to assist families in reducing the risk of abuse and neglect of children; Juvenile Court's efforts in the review and oversight of child abuse, neglect, and dependency cases; and operation of the Hillcrest Training School for male adolescents. The levy proceeds are accounted for in a special revenue fund for children's services and administered by the County Department of Human Services. The County Commissioners have authorized the tax rate each year based upon the anticipated resources and the beginning fund balance. The levy was reduced to 2.11 mills in 1999, restored to the original 2.77 mills in 2000, and reduced to 1.87 mills in 2001.

Hamilton County Levies — Dates, Types, Millage, and Terms

For each of the levies described above, the table below presents more detail. Specifically, for each levy, information is presented regarding the date it first went into effect; its current term's type (e.g., additional, renewal or replacement, with a possible addition or decrease in millage accompanying either of the latter two) and length; and the millage collected in 2000.

Levy	Date First Authorized	Date Last Voted	Type of Millage Authorized At Last Election	Current Term Of Levy	Millage Collected In 2000	Last Year of Collection
General Operating	Unvoted	Unvoted			2.26	
Debt Service (Museum Center)	05/06/1986	05/06/1986	Additional .44	22 years	0.18	2009
Drake Center	03/01/1966	11/02/1999	Renewed, Decrease .17	5 years	1.59	2004
University Hospital	05/03/1966	11/05/1996	Renewed 4.73	5 years	4.73	2001
Police Information Center	11/07/1967	06/08/1982	Renewed .36, Add .18	Continuing	0.54	Continuing
Police Information Center	05/05/1998	05/05/1998	Additional .29	5 years	0.29	2003
Mental Retardation	11/05/1974	11/02/1999	Renewed 2.73, Add .80	5 years	3.53	2004
Zoo	11/02/1982	05/05/1998	Additional .42	5 years	0.42	2003
Mental Health	11/09/1980	11/03/1998	Renewed 1.99, Add .48	4 years	2.47	2002
Senior Services	11/03/1992	11/04/1997	Replaced 1.00, Add .02	5 years	1.02	2002
Children's Services	11/03/1981	11/05/1996	Replaced 1.62, Add 1.15	5 years	2.77	2001

Total County Tax Rate in Mills

19.80



The Senior Services Levy helps to provide home-delivered meals for seniors.



The Mental Health Levy supports programs like Crossings at CRI, which helps adults with severe mental illness learn new coping skills, manage their symptoms, build social networks and increase interpersonal skills.

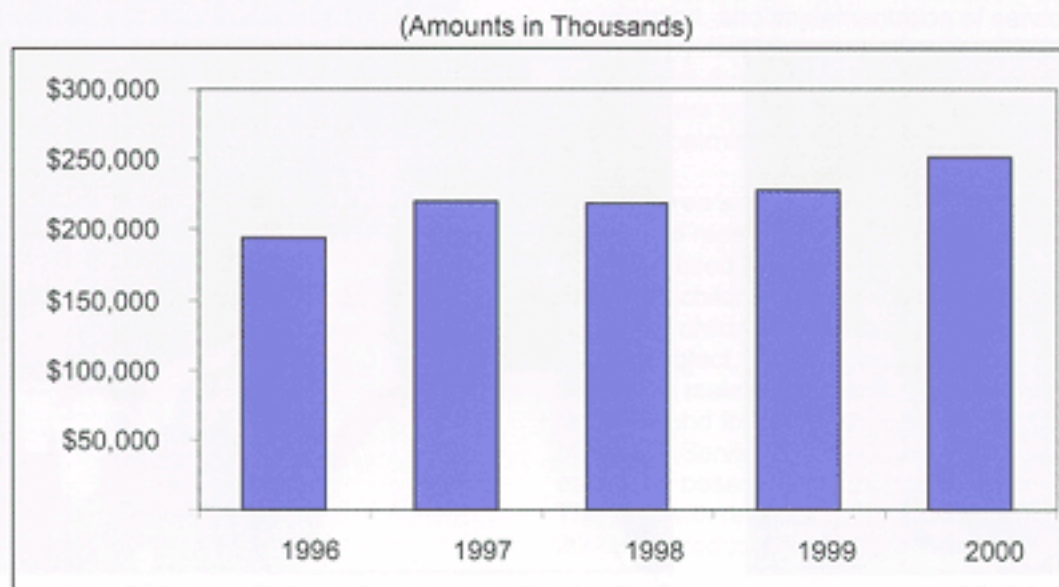
Levy Revenue

Gross property tax collections for each of the levies appear below, along with a graph depicting the total, gross collections for all the levies combined for each of the last five years.

**County Levies' Total Gross Property Tax Collections for the Past Five Years
(Amounts in Thousands)**

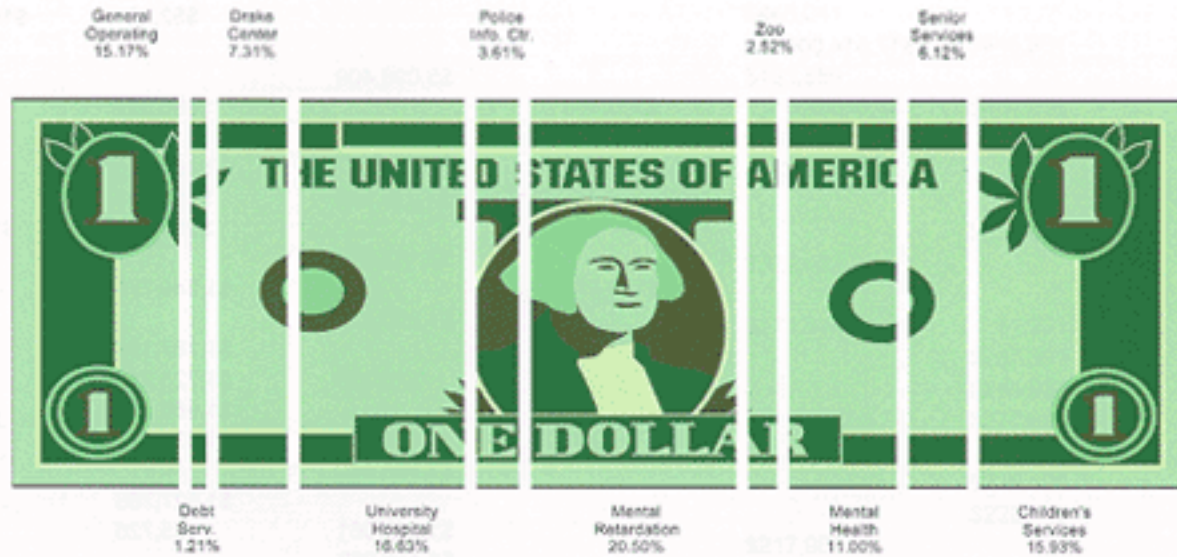
Levy	1996	1997	1998	1999	2000	% of Change (1996-00)
General Operating	\$ 31,504	\$ 33,811	\$ 33,884	\$ 34,116	\$ 38,139	21.06%
Debt Service	2,649	2,693	2,700	2,717	3,042	14.83%
Drake Center	19,535	20,231	20,277	20,432	18,389	-5.86%
University Hospital	40,271	41,931	41,889	42,145	41,816	3.83%
Police Information Center	4,521	4,708	4,702	9,108	9,066	100.53%
Mental Retardation	38,055	39,113	39,262	39,525	51,546	35.45%
Zoo	4,816	4,989	-	6,340	6,335	31.54%
Mental Health	19,626	20,368	20,386	27,774	27,656	40.91%
Senior Services	12,744	13,166	15,293	15,398	15,385	20.72%
Children's Services	20,583	39,686	39,813	30,549	40,058	94.61%
TOTAL	\$194,304	\$220,696	\$218,206	\$228,104	\$251,432	29.40%

The graph below depicts the collections summarized in the above chart.



How Your County-wide Levy Funds Are Ultimately Spent

Hamilton County government's share of a County taxpayer's property tax bill is approximately 25%, with the remaining 75% allocated to the overlapping taxing districts, which include the schools; municipalities; townships; parks, both County and township; and other special taxing authorities. A property tax dollar that does go to Hamilton County government is allocated as illustrated below.



Where Some of Your Levy Funds Are Ultimately Spent

The proceeds from a specific levy are placed into a particular account (i.e., a governmental fund) along with other revenues (e.g., grants, fees, reimbursements, etc.) that are designated for the same purpose as the levy. These collective funds are ultimately expended with a variety of vendors, suppliers, or agencies, largely in exchange for goods and services.

The County Auditor serves as the "fiscal agent" for a portion of these collective funds. This means that an appropriate County official authorizes a payment to an entity and submits supporting documentation to the County Auditor for payment. The Auditor reviews the request and documentation, and ensures that the Commissioners have designated, or "appropriated," sufficient funds to pay the bill. The Auditor then issues a warrant (check).

Since the Auditor's office serves as fiscal agent for the collective funds that include revenue proceeds from the Drake Center, University Hospital, Mental Retardation, Mental Health, and Children's Services levies, it is possible to include in this report a list of those who received payment from these collective funds in 2000. As a matter of public accountability, we are pleased to present this list, which will provide Hamilton County's taxpayers with useful insight regarding where the County portion of their property tax dollar is spent.

(The Auditor is not the fiscal agent for the Police Information Center, Zoo, and Senior Services levies, and therefore, cannot provide a listing of those ultimately receiving payment from these levy funds. However, the total levy-related funds the County forwarded in 2000 to the respective administering organizations are as follows: Police Information Center - \$9,066,070; Zoo - \$6,409,354; and Senior Services - \$16,476,901. For the Zoo and Senior Services levies, these forwarded funds included not only a portion of 2000's levy collections, but also a portion of levy collections from prior years as well.)

Entities receiving more than \$500,000 total

	<u>Drake Center</u>	<u>University Hospital</u>	<u>Mental Retardation</u>	<u>Mental Health</u>	<u>Children's Services</u>	<u>Totals</u>
University of Cincinnati/University Hospital Levy*		\$36,340,150				\$36,340,150
Magellan Public Solutions				\$52,284	\$19,744,022	\$19,796,306
Drake Center*	\$17,514,000					\$17,514,000
Petermann, LLC			\$5,098,409			\$5,098,409
Talbert House	\$3,876,000	\$308,454		\$886,079		\$5,070,533
Resident Home, Inc.			\$3,600,792			\$3,600,792
MRL Properties, Ltd.				\$2,460,000		\$2,460,000
Cincinnati Center for Development Disorders			\$2,278,590	\$163,797		\$2,442,387
State of Ohio		\$1,737		\$989,703	\$1,403,744	\$2,395,184
Ohio Valley Goodwill Industries, Inc.			\$2,162,998			\$2,162,998
Central Community Health Board		\$158,816		\$1,949,778		\$2,108,594
Jewish Vocational Services			\$1,856,926			\$1,856,926
Core Behavioral Health				\$1,787,198		\$1,787,198
Cincinnati Restoration, Inc.			\$13,398	\$1,725,213		\$1,738,611
Community Oriented Accelerated Care, Inc.				\$1,688,171		\$1,688,171
Beech Acres			\$23,061	\$1,630,737	\$11,731	\$1,665,529
Habilitation Opportunities, Inc.			\$1,566,940			\$1,566,940
Mental Health Services East				\$1,527,766		\$1,527,766
Toward Independence, Inc.			\$1,482,061	\$5,726		\$1,487,787
Community Supports, Inc.			\$1,418,963			\$1,418,963
Support Care, Inc.			\$1,359,482			\$1,359,482
Correctional Medical Services		\$1,349,086				\$1,349,086
Queen City Case Management				\$1,281,052		\$1,281,052
The Arc of Hamilton County			\$1,123,458			\$1,123,458
Living Arrangements for the Developmentally Disabled			\$1,091,477			\$1,091,477
Childrens Home of Cincinnati				\$898,128	\$47,968	\$946,096
Wexford Health Sources, Inc.		\$942,078				\$942,078
CTL Clinic Single Co.				\$907,058		\$907,058
Ohio Valley Residential Services, Inc.			\$866,188			\$866,188
Innovative Support Services, Inc.			\$851,059			\$851,059
St. Joseph Orphanage				\$850,330		\$850,330
RMS of Ohio, Inc.			\$794,840			\$794,840
Crossroads Center		\$486,838	\$27,000	\$245,929		\$759,767
Central Psychiatric Clinic Child & Adult Center				\$749,751		\$749,751
Ohio Rehabilitation Services Comm.			\$206,596	\$535,270		\$741,866
Central Psychiatric Clinic Forensic Service				\$592,297		\$592,297

*Hamilton County is not the fiscal agent for this portion of the levy funds because the organization listed, which administers the services, is not part of Hamilton County government. Therefore, Hamilton County does not directly pay the bills for goods or services acquired with these funds, but instead merely forwards these funds to the entity listed, which then procures the goods or services. Hence, Hamilton County does not maintain records of the entities with which these funds were ultimately spent.

Entities receiving from \$100,000 to \$500,000 total

	<u>Drake Center</u>	<u>University Hospital</u>	<u>Mental Retardation</u>	<u>Mental Health</u>	<u>Children's Services</u>	<u>Totals</u>
We Care Homes			\$499,039			\$499,039
Tender Mercies, Inc.				\$479,357		\$479,357
Duke Realty Limited Partnership			\$448,041			\$448,041
NORCEN Behavioral Health				\$445,381		\$445,381
Cincinnati Optimum Residential			\$435,859			\$435,859
Pressley Ridge School				\$404,206		\$404,206
Value City			\$1,788		\$395,877	\$397,665
Halom House, Inc.			\$382,825			\$382,825
Center for Chemical Addiction		\$356,635				\$356,635
The Counseling Source				\$336,649		\$336,649
Anthony Wayne Services			\$329,467			\$329,467
Alcoholism Council		\$311,192				\$311,192
C G & E Company			\$271,844	\$1,201	\$17,424	\$290,469
JRC Holiday Office Park, Ltd.				\$287,361		\$287,361
St. Josephs Children's Treatment				\$245,934	\$36,856	\$282,790
Mental Health Consumer Network, Inc.				\$277,809		\$277,809
First Step Home		\$245,794				\$245,794
Ikon Corporation				\$236,106		\$236,106
St. Aloysius Orphanage				\$229,446	\$3,686	\$233,131
University Hospital			\$217,982			\$217,982
Interim Healthcare		\$21,848	\$15,154		\$175,638	\$212,639
Clovernook Center for the Blind			\$211,154			\$211,154
The Buckeye Ranch, Inc.				\$191,245		\$191,245
Winton Transportation System			\$183,335		\$2,700	\$186,035
DAVA, Inc.					\$183,132	\$183,132
Aramark Educational Services, Inc.			\$181,976			\$181,976
Oakridge Treatment				\$179,759		\$179,759
United Cerebral Palsy of Greater Cincinnati			\$166,940			\$166,940
RPC Mechanical			\$166,873			\$166,873
Stepping Stones Center			\$163,620			\$163,620
New Dimensions			\$160,954			\$160,954
Dell Computer Corporation			\$157,998			\$157,998
Free Store Food Bank			\$76,875	\$68,301		\$145,176
The Housing Network of Hamco, Inc.			\$131,825			\$131,825
Lighthouse Youth Services			\$63,018	\$5,520	\$52,115	\$120,653
Cincinnati Occupational Therapy, Inc.			\$119,775			\$119,775
Len Eckstein Roofing, Inc.			\$118,039			\$118,039
Engineering Excellence, Inc.			\$113,953			\$113,953
Thomas W. Ruff Company			\$112,969			\$112,969
Family Service of the Cincinnati Area				\$102,347	\$4,492	\$106,839
Southwest Ohio Regional Transit Authority			\$105,406			\$105,406
Santa Maria Community Services					\$102,386	\$102,386

Entities receiving less than \$100,000 total

	Drake Center	University Hospital	Mental Retardation	Mental Health	Children's Services	Totals
Wal-Mart					\$97,732	\$97,732
Dayshare, Ltd.			\$96,759			\$96,759
Econ Van, Inc.			\$91,300			\$91,300
Camelot Care Center				\$82,489		\$82,489
Cape Inc. Social Club				\$82,276		\$82,276
Jindal Builders				\$76,000		\$76,000
Great Oaks Inst. of Tech.			\$75,616			\$75,616
Wesley Community Services			\$69,728			\$69,728
Kroger Company					\$68,745	\$68,745
Cincinnati Public Schools					\$68,710	\$68,710
Oracle Corporation			\$68,627			\$68,627
Nurses In Advanced Practice				\$62,582		\$62,582
Pro Copy, LLC			\$53,929	\$8,350		\$62,279
Friars Club, Inc.					\$60,020	\$60,020
Faulkner & Tepe, LLP				\$59,516		\$59,516
New Hope & Horizons, Inc.			\$54,576			\$54,576
ACSR, Inc.			\$50,020			\$50,020
University Internal Medicine Assoc.		\$48,330				\$48,330
Psychiatric Emergency Services				\$45,821		\$45,821
Catholic Residential Services			\$45,090			\$45,090
Ohio Assn. of County Boards of MRDD			\$43,915			\$43,915
Children's Hospital Medical Center				\$1,029	\$42,539	\$43,568
Easter Seals of Southwestern Ohio			\$43,464			\$43,464
Cincinnati Board of Education					\$43,146	\$43,146
Buckeye Family of Nursing				\$40,338		\$40,338
Salvation Army				\$39,808		\$39,808
Catholic Social Services				\$35,467	\$4,000	\$39,467
Social Security					\$37,291	\$37,291
Interactive Business				\$32,291		\$32,291
Residential Management Systems, Inc.			\$31,556			\$31,556
University of Cincinnati			\$31,390			\$31,390
Cincinnati Bell Telephone			\$5,956	\$25,420		\$31,376
Acordia/Rauh				\$30,988		\$30,988
Sarcom			\$28,163			\$28,163
United States Postal Service			\$27,660			\$27,660
Fortis Benefits				\$26,976		\$26,976
Acute Extracorporeal Services		\$26,965				\$26,965
Project Enrichment, Inc.					\$26,029	\$26,029
Primary Solutions, Inc.			\$23,000			\$23,000
Psychiatric Professional Services				\$22,644		\$22,644
Ohio Youth Advocate Program					\$22,183	\$22,183
University Surgical Group		\$21,902				\$21,902
The House of Refuge Missions					\$21,465	\$21,465
Central Psychiatric Clinic				\$21,110		\$21,110
Harcum-Hyre Insurance Agency			\$20,451			\$20,451
Harmon Davis & Associates				\$20,380		\$20,380
Foundation for OB/GYN		\$20,159				\$20,159
Mental Health Association				\$20,105		\$20,105

(Continued)

Entities receiving less than \$100,000 total (continued)

	<u>Drake Center</u>	<u>University Hospital</u>	<u>Mental Retardation</u>	<u>Mental Health</u>	<u>Children's Services</u>	<u>Totals</u>
Three Springs Paint Rock Valley Girls Prospect House, Inc.	\$18,548				\$19,968	\$19,968
Huber General Contracting			\$18,332			\$18,332
Tri-State Temporaries		\$17,969				\$17,969
University Radiology Association		\$17,714				\$17,714
Capabilities Unlimited, Inc.			\$17,625			\$17,625
Peebles Resident Home				\$17,616		\$17,616
General Assembly, Inc.			\$17,405			\$17,405
Cincinnati Metro Housing					\$16,977	\$16,977
Thermal Tech Engineering			\$16,720			\$16,720
Cincinnati Water Works			\$16,541			\$16,541
Utah Boys Ranch					\$16,373	\$16,373
American Sound & Electronics, Inc.			\$16,252			\$16,252
North Fairmount Community Center			\$15,360			\$15,360
Melon Ridge				\$15,322		\$15,322
Dialysis Clinic		\$15,234				\$15,234
Council on Aging			\$15,000			\$15,000
University Anesthesia Associates, Inc.		\$14,471				\$14,471
Forbes Rehab. Services			\$14,255			\$14,255
Sylvan Learning Center					\$14,211	\$14,211
Longs Wholesale Furniture					\$14,185	\$14,185
Queen City Med Mart, Inc.					\$13,100	\$13,100
Inter Tel Leasing			\$12,888			\$12,888
Bob Hoover Enterprises, Inc.			\$12,811			\$12,811
Compaq Computer Corporation				\$12,777		\$12,777
HC Educational Service Center			\$5,000		\$7,618	\$12,618
Savage Walker & Associates			\$12,555			\$12,555
Franklin County CSEA				\$12,500		\$12,500
VersaPharm, Inc.		\$12,405				\$12,405
Park Hill Technologies				\$12,240		\$12,240
Pitney Bowes Credit Corporation			\$12,172			\$12,172
Physician Sales & Service		\$11,843				\$11,843
H & B Ventures					\$11,295	\$11,295
Corporate Sales Micro Center		\$11,132				\$11,132
City of Cincinnati			\$11,112			\$11,112
Joy Outdoor Education Center					\$11,000	\$11,000
Schumacher Dugan Const. Inc.			\$10,845			\$10,845
RADD II, Inc.			\$10,639			\$10,639
Don Johnston, Inc.			\$10,605			\$10,605
Geller Company			\$10,084			\$10,084
Miscellaneous Entities						
Entities receiving less than \$10,000 total		\$2,478,218	\$31,578,375	\$144,806	\$21,563,150	\$55,764,549
Total for individual foster care providers					\$24,095,250	\$24,095,250
Total Receipts for All Entities	\$21,408,548	\$43,218,970	\$63,364,723	\$25,365,738	\$68,456,756	\$221,804,734

The Entities Receiving the Largest Payments

Listed below is information pertaining to the entities receiving the ten highest payment totals reflected in the table above. (As previously explained, Hamilton County is not the fiscal agent for the Drake Center and University Hospital levies. Instead, the County merely forwards the respective levy funds to the Drake Center and the University of Cincinnati, and these organizations then procure the necessary goods or services. Therefore, neither Drake Center nor the University of Cincinnati is included in this listing which provides information relevant to where levy funds are ultimately spent.)

Magellan Public Solutions, Inc., a Massachusetts corporation and a wholly-owned subsidiary of Magellan Health Services, Inc., provides management services to coordinate and administer the delivery of child welfare, mental health and alcohol and drug addiction treatment services to children and families.*

Petermann, LLC is Ohio's oldest provider of student transportation services. It is also the largest family-owned provider of student and adult transportation services. Serving school districts and Boards of Mental Retardation and Developmental Disabilities throughout Ohio, they provide a wide range of contracted management and professional services in variety of academic and employment settings.*

Talbert House is a progressive, multi-service, community-based, non-profit agency that serves a broad population, and develops and delivers services in criminal justice, mental health and substance abuse. The purpose of these services is twofold: to reduce and/or modify dysfunctional behavior, and to facilitate social adjustment and personal growth.

Talbert House operates comprehensive community-based programs including residential and related programs for offenders, services for drunk drivers and other abusers, counseling and assistance to victims of crime, crisis intervention hotline and counseling, assessments and services for mentally-ill substance abusers, and prevention and educational services. Substantially all income is derived from governmental and other sources which specify the use of funds to certain programs of the organization.*

Resident Home, Inc. (formerly, the Resident Home for the Mentally Retarded) is a non-profit corporation that provides residential, educational, family support and related services to children and adults with mental retardation and other developmental disabilities. The Resident Home prides itself on the continuum of community-based, residential and school-based services it provides to individuals with disabilities and their families and the critical role it serves to empower, advocate for and include individuals with developmental disabilities in communities.*

MRL Properties, Ltd. engaged in a single transaction with the County in 2000. MRL sold property located at 2350 Auburn Avenue to the Hamilton County Community Mental Health Board, as a location for the Board's operations.

Cincinnati Center For Developmental Disorders' purpose is to provide family support and to facilitate the empowerment and maximize the skills of individuals with developmental disorders and other chronic handicapping conditions in order to: recognize their own value; become self-advocates; attain full inclusion and; achieve equal partnership as participating and contributing members of the community.*

The State of Ohio received payments from the Hamilton County Community Mental Health Board for certain mental-health services that State-owned facilities provided to Hamilton County clients. The Hamilton County Department of Human Services made payments to the State of Ohio in accordance with Ohio Revised Code Section 3701.024, which dictates that each Ohio county must annually contribute funds for the Program for Medically Handicapped Children.

Ohio Valley Goodwill Industries, Inc. provides vocational rehabilitation services to persons of working age who are physically, mentally, psychologically or socially disabled and vocationally handicapped for the purpose of maximizing their vocational independence. Ohio Valley Goodwill Industries strives to provide job training and support services for individual with disabilities and other barriers to employment to enhance their lives and assist in their employability.*

Central Community Health Board of Hamilton County, Inc. is a non-profit organization established to provide mental-health-related services to the community.*

Jewish Vocational Services' mission is to enable individuals to increase their self-sufficiency, independence, and participation in the community by providing a continuum of vocational, educational, and related services. Consistent with Jewish values, Jewish Vocational Services serves the entire community without regard to religious affiliation or belief, while remaining committed to providing its services to the Jewish Community.*

*Description excerpted from materials produced by this entity.

Principal Executives of the Organizations Exercising Discretion over the Spending of Hamilton County Government Levy Funds

General Operating Levy – Suzanne Burke, Director, Hamilton County Department of Administrative Services

Debt Service Levy – Suzanne Burke, Director, Hamilton County Department of Administrative Services

Drake Center Levy – Roberta Bradford, President and CEO, Drake Center

University Hospital Levy – James Anderson, President and CEO, Children's Hospital Medical Center; Kenneth Hanover, CEO, The University Hospital, Health Alliance

Police Information Center Levy – Peggy O'Neill, Interim Information Technology Manager – CLEAR, City of Cincinnati

Mental Retardation Levy – Cheryl Phipps, Superintendent, Hamilton County Board of Mental Retardation and Developmental Disabilities

Zoo Levy – Gregg Hudson, President and CEO, Cincinnati Zoo and Botanical Garden

Mental Health Levy – Patrick Tribbe, President/CEO, Hamilton County Community Mental Health Board

Senior Services Levy – Robert Logan, CEO, Council on Aging of Southwestern Ohio

Children's Services Levy – Barbara Manuel, Interim Director, Hamilton County Department of Human Services



The Zoo Levy provides funding for the Cincinnati Zoo and Botanical Garden, which is known worldwide for its success in breeding endangered species.

Special thanks to the participating agencies that provided information and photographs for this report.



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