

HAMILTON COUNTY TAX LEVY REVIEW COMMITTEE
138 EAST COURT STREET, ROOM 603
CINCINNATI, OHIO 45202

May 26, 2021

HAMILTON COUNTY BOARD OF COMMISSIONERS

Hon. Stephanie Summerow Dumas, President

Hon. Alicia Reece, Vice President

Hon. Denise Driehaus

Re:

Mid-point review of the Indigent Care Levy

Mid-point review of the Mental Health and Rehabilitation Service Levy

Mid-point review of the Senior Services Levy

Dear Commissioners:

Attached are the subcommittee's mid-cycle reports on the Indigent Care, Mental Health and Senior Services levies. The mid-point reviews provide a status update to the Commissioners on each of the levies as well as an opportunity to inform the Commissioners of any upcoming issues in advance of the upcoming levy cycle. These three levies were approved by voters in November 2017 and will be up for review again in 2022.

First I want to thank the commissioners for the appointment of the current members and the two new members who are now service on the TLRC board. All members continue to be good stewards serving the TLRC mission to "create a balance between the needs for funding the various levy agencies on the one hand and the tax burden on the home and business owners in the other hand."

Lisa Webb and the county staff have been so resourceful to the committee in spite of the pandemic crises we are in. They have shown outstanding leadership to the TLRC committee during this challenging time. There are not enough words to describe what an asset Lisa has been juggling multiple balls to organize all the various virtual meetings to insure we are able to meet with various agencies, community

groups and our consultants. Her patience, her professional demeanor, her ability to work with diverse groups, her knowledge, and her ability to dive deep into data is impeccable.

The TLRC subcommittees were assigned in October 2020 and work with agencies began shortly thereafter. Like many organizations, we have learned how to continue being effective during this pandemic with many virtual meetings occurring in the early mornings, late evenings and weekends. The subcommittee members scheduled virtual meeting with their agencies, held public TLRC Meetings virtually, and held productive discussion with all their constituents with the information and data the members obtained they have been able to prepare a report that is succinct and comprehensive report for the Commissioners. The Indigent Care Levy was chaired by Robert Furnier and included Jeanette Hargreaves and Gwen McFarlin, the Mental Health Levy was chaired by Edward B Herzig and included Jenny O'Donnell and Bishop Ennis Tait; the Senior Services Levy was chaired by Mark Quarry and included Christie Kuhns and John Silverman. All committee member continue to be diligent in their responsibilities and reflect the professionalism expected in their roles as committee members.

Each of the mid-cycle sub-committee reports were reviewed and recommended by the TLRC board to be presented to the Commissioners.

Indigent Care Levy Mid-Point Review

This levy has funded, or will fund, health a hospitalization services to the indigent population of Hamilton County through University of Cincinnati Medical Center (UCMC) and Children's Hospital Medical Center (CCHMC) along with eight other organizations. This levy initially supported one hospital, University of Cincinnati Medical Center, then known as Cincinnati General Hospital. Then in 1976 began supporting CCHMC.

The subcommittee has held multiple virtual meetings including meetings with representatives from each of the hospitals and eight additional organizations receiving funding. As a result of these meetings the subcommittee has made the following recommendations:

1. The organizations have complied with the current levy agreements. Not only did the sub-committee find no waste of levy funds but service providers appear to be doing more with less dollars.
2. The sub-committee is recommending that the Commissioner's may need to study what if any impact that the stability of The Affordable Care Act (ACA) may have on any present unmet health care needs of the levy's target population.
3. The Commissioners may also wish to consider whether funding for some mandated services, like inmate medical care through the Hamilton County Sherriff's Office should be moved from the levy into another source of County funding.

Mental Health Levy Mid-Point Review

The subcommittee reviewed the consultant report of HMA of May 2017 and reviewed the June 2017 recommendations of the TLRC. The committee met with and heard a presentations from the Mental Health and Recovery Services Board (MHRSB) on December 20, 2020.

1. It is the subcommittee's opinion is that the MHRSB is a well-run efficient board that is funding essential services to the Hamilton County community. The issue is also increased needs and therefor expenses, because the reduction of federal funding and flat state funding ,unless additional sources can be found or expenses reduced the ending balance is shrinking significantly, and in the committees opinion is inadequate.
2. Because the TLRC has always recommended that an adequate reserve be kept for a healthy balance sheet based on the need for services, it may be necessary for the MHRSB to ask for a levy increase on 2022. The committee is sensitive to and aware that asking for an increase in taxes at this time is risky, but balancing this with the needs of the community will be a key part of the next levy review.

Senior Services Levy Mid-Point Review

The Senior Services Levy has continued to provide services to three main agencies:

- Council on Aging of Southwestern Ohio (COA)
- The Adult Protective Services of Hamilton County Jobs and Family Services and,
- The Veteran's Service Commission

In 2017, three new programs were added to the levy, each receiving up to \$250,000/year in funding. The subcommittee's review was predominantly of the COA since it receives a large majority (more than 90%) of the levy's funding and administers Hamilton County's Elderly Service Program (ESP).

The recommendation of the subcommittee report is:

1. The three new programs receiving Senior Services Ley funding, (1) Center for Respite Care: (2) CAreStar: and (3) Center for Closing the Health Gap because they are still in their initial years of service be reviewed and included in the next full TLRC report and consultant analysis for the levy.
2. The committee concludes that the Hamilton County ESP is an effective, quality program carrying out the mission of providing services for our vulnerable and rapidly growing elderly residents.
3. It is the committee's opinion that the ESP, largely carried out by COA, is financially sound and provides high quality of services to the Hamilton County residents.
4. That the Commissioners consider some of the outstanding recommendations from the 2017 Senior Services Levy Report, including but not limited to:

- Formation of a strategic planning committee to review the scope of services that can reasonably be provided to senior citizens and address the growing aging population.
- Develop plans for increased funding that does not only depend on taxes.
- Presentation of the new strategic plan to the community through an educational campaign for a long –term solution to the financial needs and that could ultimately reduce the tax burden on the citizens of Hamilton County but also provide from a more robust program in the future.

In addition to this report, the TLRC continues its work on three other reviews this year. The other TLRC subcommittees include: the Children’s Services Levy review, the mid-point review of the Zoo Levy and a review of the TLRC Levy Policy. The largest of this being the review of the Children’s Services Levy for the November 2021 ballot. The TLRC’s recommendations on this levy are scheduled to be presented to the Commissioners on June 29, 2021.

Respectfully Submitted,

Gwen McFarlin, TLRC Chair