

Hamilton County Indigent Care Levy Assessment

Final Report

May 20, 2022



PUBLIC
CONSULTING GROUP

Solutions that Matter

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Executive Summary

Introduction

OVERVIEW

Public Consulting Group LLC (PCG) was contracted to conduct a review of all aspects of the Hamilton County Indigent Care Levy (“the levy”). This review included the hospital indigent health care services, homeless health care services and several county health care services provided by the levy. The final report accomplished the following objectives:

1. Determine compliance with Tax Levy Review Committee (TLRC) recommendations for the current levy cycle.
2. Conduct a comprehensive financial analysis:
 - i. Comparison on indigent care levy funding with comparable Ohio counties
 - ii. Review funding history and budget requests for levy services
 - iii. Benchmark historical costs vs. budget requests for each hospital and program
 - iv. Provide financial analysis of each hospital indigent health care program and each program
 - v. Review of levy requests and prioritization of requested services
3. Review the impacts of the Affordable Care Act (ACA), Ohio’s Medicaid expansion and COVID-19 pandemic.
4. Develop recommendations for tax levy potential cost savings, revenue enhancements, and organization or hospital indigent care program improvements assuming successful passage of the proposed levy.
5. Make recommendations for levy contract provisions for each hospital indigent care program receiving tax levy funding assuming successful passage of the proposed tax levy.

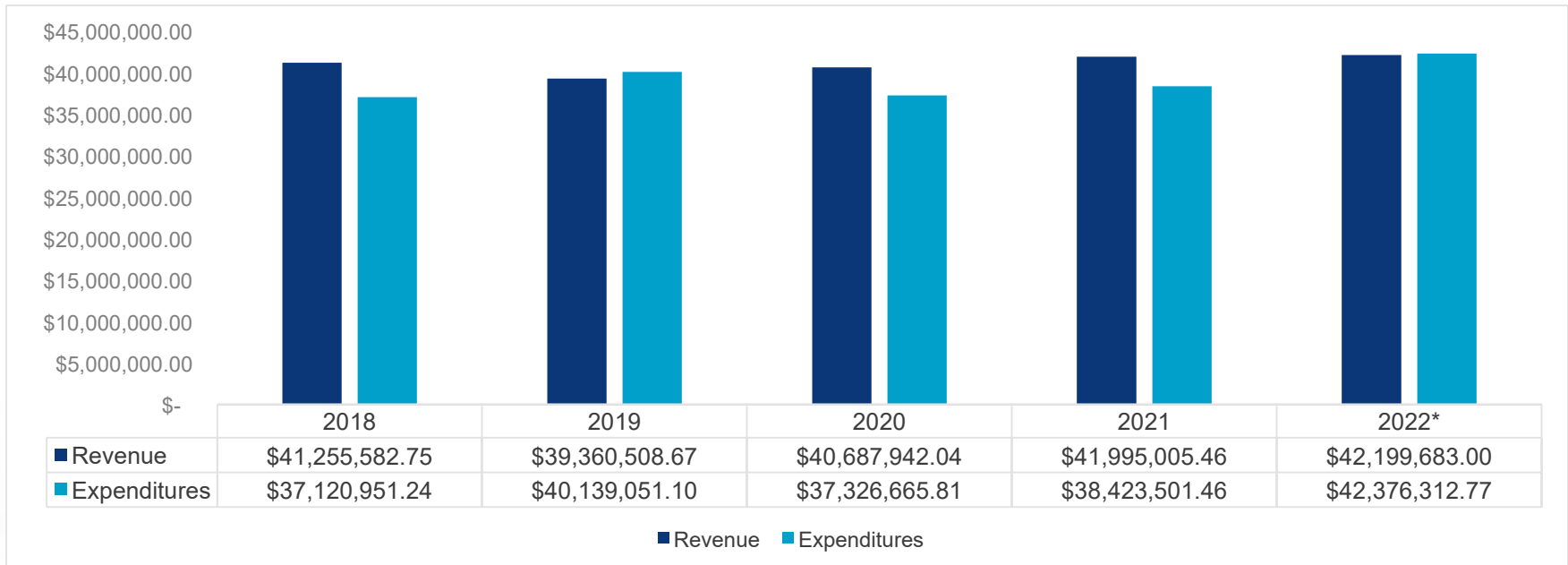
METHODOLOGY

In completing our assessment, PCG utilized both quantitative and qualitative analysis. Each agency receiving levy funding was asked to provide quantitative data that PCG used to verify compliance with the levy and to develop cost recommendations for the next five-year levy cycle. The bulleted list below provides an overview of the data each agency was asked to provide. Additionally, PCG conducted at least one, and in some instances, multiple virtual interviews with each agency to discuss their programs.



Overview of Levy and Services

The Indigent Care Levy has been in place since May 1966 to provide health care services to the indigent population of Hamilton County. The levy initially supported one hospital, University of Cincinnati Medical Center (“UCMC”) (formerly known as Cincinnati General Hospital). In 1976, Cincinnati Children’s Hospital Medical Center (“CCHMC”) was added to the Levy. Since then, other “non-hospital” programs have also been added to the levy to fund care to the indigent population within the community. Currently, approximately half of levy funds are allocated to the hospitals and the remaining half are allocated to community programs. In November 2017, the voters of Hamilton County approved the Indigent Care levy on a five-year cycle, whereas the previous levies were funded for three-year cycles. The levy was approved at a level of 4.07 mils, which equates to \$43.74 per \$100,000 of assessed property values. The current levy is set to expire on December 31, 2022, and the levy is being considered for renewal. The TLRC has engaged PCG to perform a review of the hospital and programs receiving levy funds.



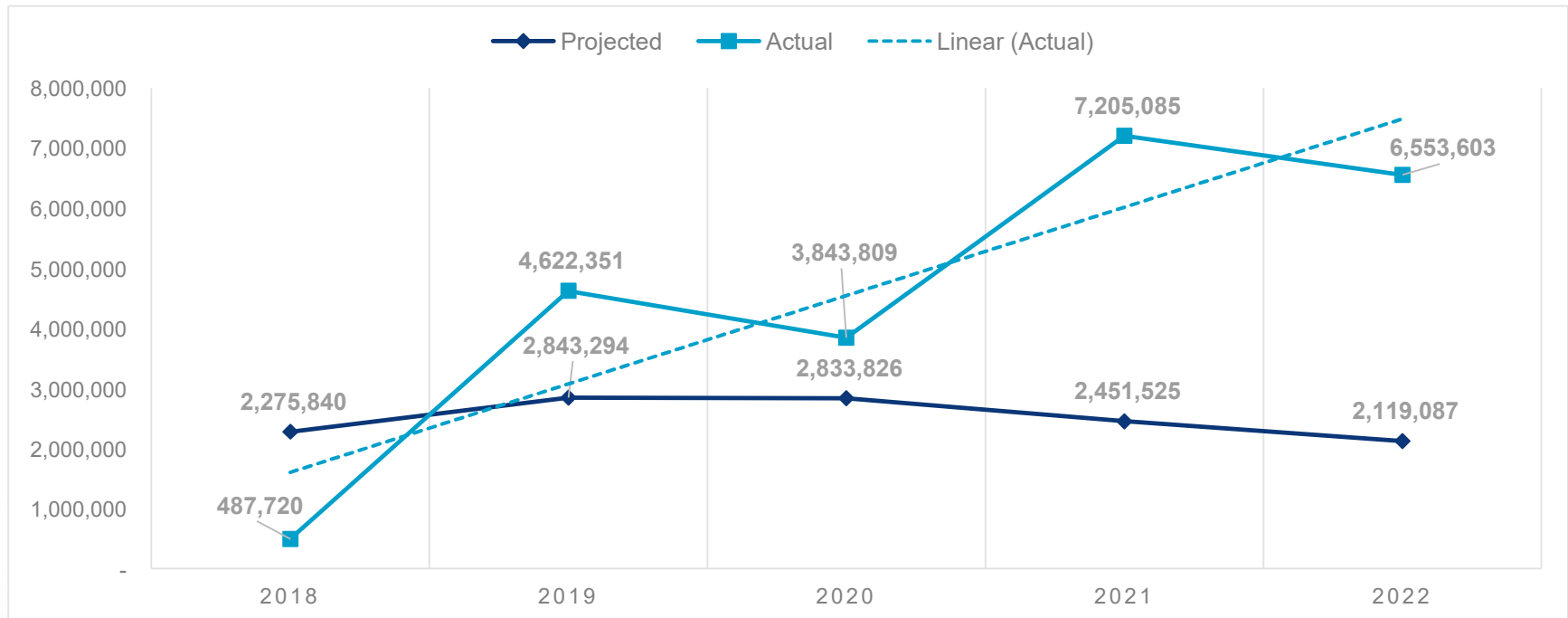
Levy Funded Programs and Services

Levy Program	Agency	Mandatory Service
University Hospital	UC Health	No
Children's Hospital	Cincinnati Children's Medical Hospital	No
Inmate Health Care Services and Staffing	Hamilton County Sheriff's Office	Yes
Mental Health and Recovery Services Board	Mental Health and Recovery Services Board	No
Heroin Coalition Treatment Services	Mental Health and Recovery Services Board	No
Tuberculosis Control	Hamilton County Public Health	Yes
Harm Reduction	Hamilton County Public Health	No
Oral Care Initiative	Hamilton County Public Health	No
Probation - Alternative Interventions for Women	Central Clinic	No
Charitable Pharmacy	St. Vincent de Paul	No
Homeless Medical Facility Coordination	Strategies to End Homelessness	No
Off the Streets	Cincinnati Union Bethel	No
Probate Court Medical	Probate Court	Yes



Financial Analysis

From 2018 – 2022, levy expenditures averaged approximately \$39.1M per year, exceeding projected expenditures (\$38.4M) by an average of approximately \$720,000 annually. Additionally, revenue from the levy averaged \$41.1M per year, exceeding the projected revenue (\$38.3M) by an average of \$2.8M per year. This has resulted in a larger levy balance than projected in 2022 -- The levy balance beginning in 2022 was \$6.6M, exceeding the projected balance (\$2.1M) by approximately \$4.4M. The variance between the actual levy balance in 2022 is 209% higher than the projected balance, and the overall variance averages 81% per year.



2023 Funding Requests

The table below outlines each agency's levy request for the Indigent Care levy beginning in 2023.

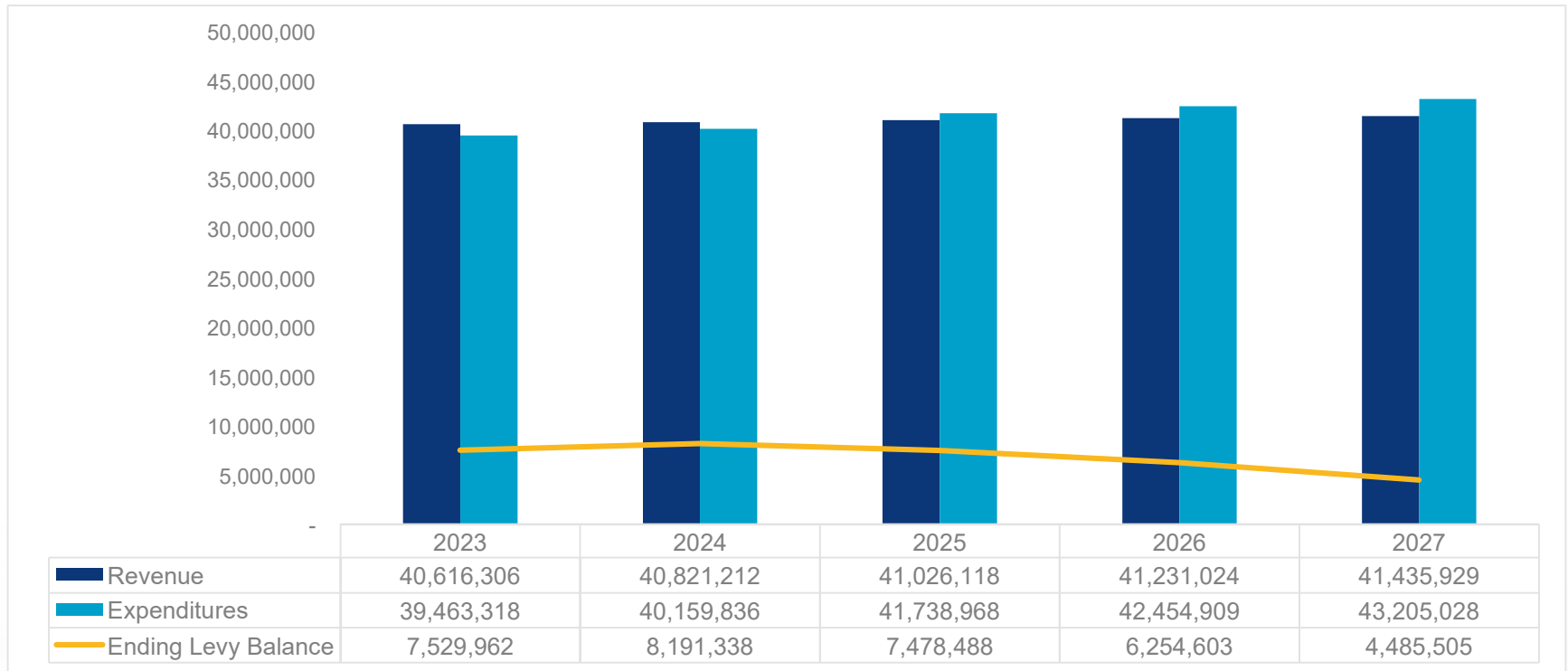
Program	2023 Request	2018 Allocation	Variance	Notes
University of Cincinnati Medical Center	\$13,410,000	\$ 13,410,000	\$ -	
Cincinnati Children's Hospital	\$ 4,230,000	\$ 4,230,000	\$ -	
Sheriff - Health Care Services	\$ 8,000,000	\$ 6,507,000	\$ 1,493,000	Based on NaphCare contract
Sheriff - Health Care Staffing	\$ 6,895,495.88	\$ 5,458,000	\$ 1,437,495.88	Projection based on previous spending data
Mental Health and Recovery Services Board (MHR SB) Treatment Services	\$ 2,400,000	\$ 2,361,000	\$ 39,000	
MHR SB Heroin Coalition Treatment Services	\$ 180,000	\$ 180,000	\$ -	
Public Health - TB Control	\$ 888,000	\$ 836,000.00	\$ 52,000.00	
Public Health - Harm Reduction	\$ 200,000	\$ 150,000	\$ 50,000	
Public Health - Oral Care Initiative	\$ 115,000	\$ 115,000	\$ -	
Central Clinic Probation - Alternative Interventions for Women	\$ 425,000	\$ 425,000	\$ -	
St. Vincent de Paul Charitable Pharmacy	\$ 200,000	\$ 150,000	\$ 50,000	
Strategies to End Homelessness	\$ 2,000,000	\$ 1,800,000	\$ 200,000	
Off the Streets	\$ 65,000	\$ 65,000	\$ -	
Probate Court	\$ 790,000	\$ 650,000	\$ 140,000	Includes Civil Commitment and Guardianship
TOTAL	\$40,603,495	\$ 37,142,000	\$ 3,461,495	

Funding Scenarios

PCG has developed three different spending scenarios utilizing the County Auditor's tax levy revenue estimates, and programmatic expenditure forecasts based on our analysis over the next five years, outlined over the next several slides.

SCENARIO 1: FLAT SPENDING

Scenario 1 portrays flat spending across levy programs, meaning that no program receives the requested increase and levy funding remains the same as the previous levy cycle.



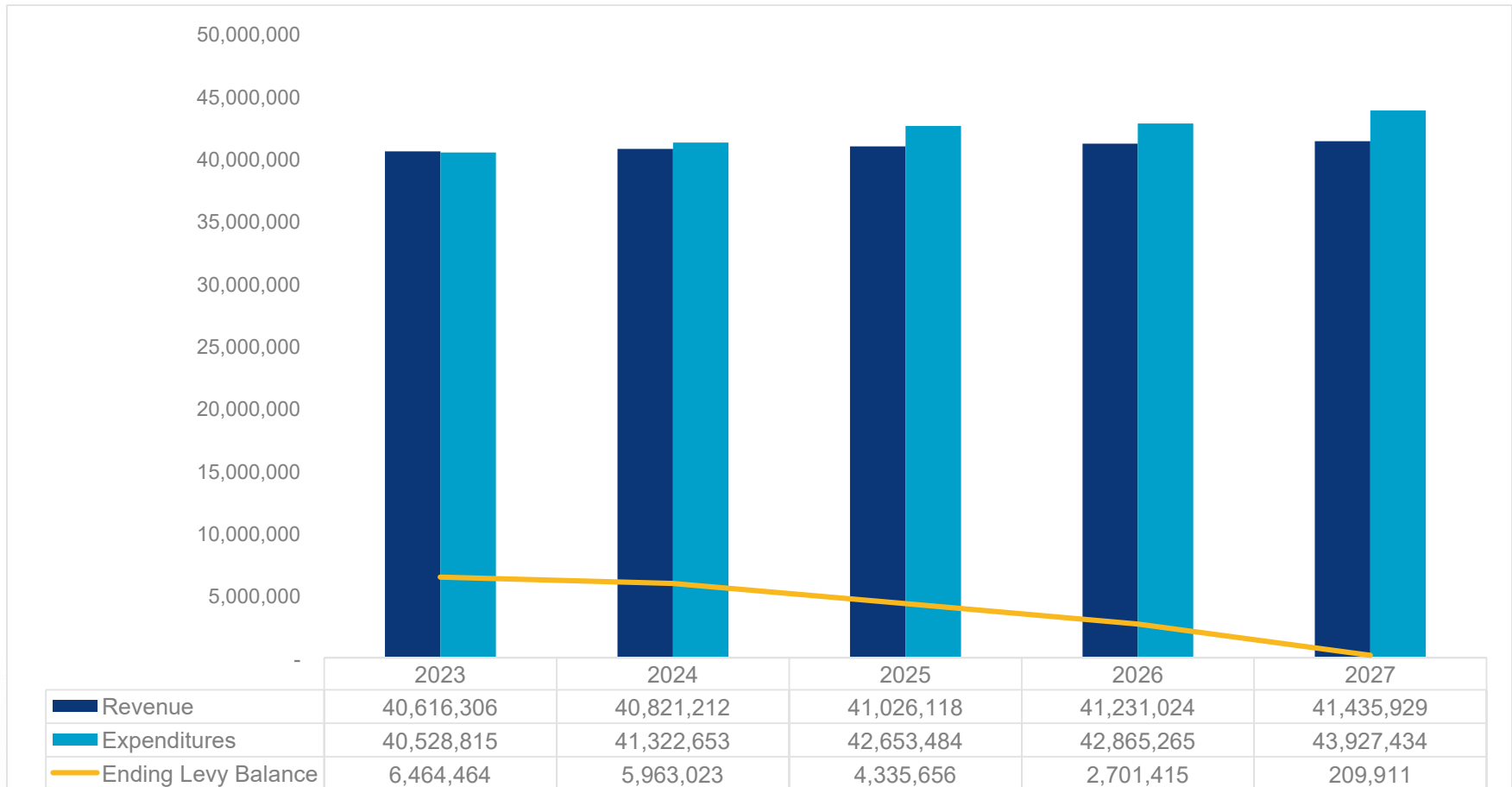
Scenario 1: Flat Spending

	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Assumptions And Methodology
Beginning carryover	6,376,973	7,529,962	8,191,338	7,478,488	6,254,603	
REVENUES (Total)	40,616,306	40,821,212	41,026,118	41,231,024	41,435,929	
Tax Levy	40,116,306	40,321,212	40,526,118	40,731,024	40,935,929	Provided from Auditor
Other	500,000	500,000	500,000	500,000	500,000	Estimated flat of \$500,000
EXPENDITURES (Total)	39,463,318	40,159,836	41,738,968	42,454,909	43,205,028	
University Hospital	13,410,000	13,410,000	13,410,000	13,410,000	13,410,000	Flat - matches previous actuals and budget
Children's Hospital	4,230,000	4,230,000	4,230,000	4,230,000	4,230,000	Flat - matches previous actuals and budget
Sheriff - Inmate Health Care Contract	8,095,395	8,334,545	8,580,870	8,834,584	9,095,910	New Naphcare Contract + average cost of medical care not covered by contract
Sheriff - Inmate Health Care Staffing	6,895,496	7,501,018	8,599,273	8,530,154	9,200,648	Forecast based on 2018 - 2021 actuals.
Mental Health and Recovery Services Board	1,947,502	1,860,182	2,108,484	2,612,644	2,300,594	Forecast based on 2018 - 2021 actuals. Includes Addiction Response Coalition expenditures.
Public Health - TB Control	885,000	885,000	885,000	885,000	885,000	Flat - matches previous 4 yr. actuals
Public Health - Bloodborne Program	150,000	150,000	150,000	150,000	150,000	Flat - matches previous actuals and budget
Public Health - Oral Care Initiative	115,000	115,000	115,000	115,000	115,000	Flat - matches previous actuals and budget
Probation - Alternative Interventions for Women	425,000	425,000	425,000	425,000	425,000	Flat - matches request (not actuals)
Charitable Pharmacy	150,000	150,000	150,000	150,000	150,000	Flat - matches previous actuals and budget
Homeless Medical Facility Coordination	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	Flat - matches previous actuals and budget
Off the Streets	65,000	65,000	65,000	65,000	65,000	Flat - matches request (not actuals)
Probate Court Medical	650,000	650,000	650,000	650,000	650,000	Flat - matches previous actuals and budget
Auditor and Treasurer Fees	509,925	562,198	547,628	574,395	578,882	Forecast based on 2018 - 2021 actuals.
Administration and Indirect Cost	135,000	21,893	22,713	23,132	148,993	Forecast based on 2018 - 2022 actuals.
Ending Carryover	7,529,962	8,191,338	7,478,488	6,254,603	4,485,505	



Funding Scenario 2: Requested Increases

In Scenario 2, each program is allocated the requested increase.



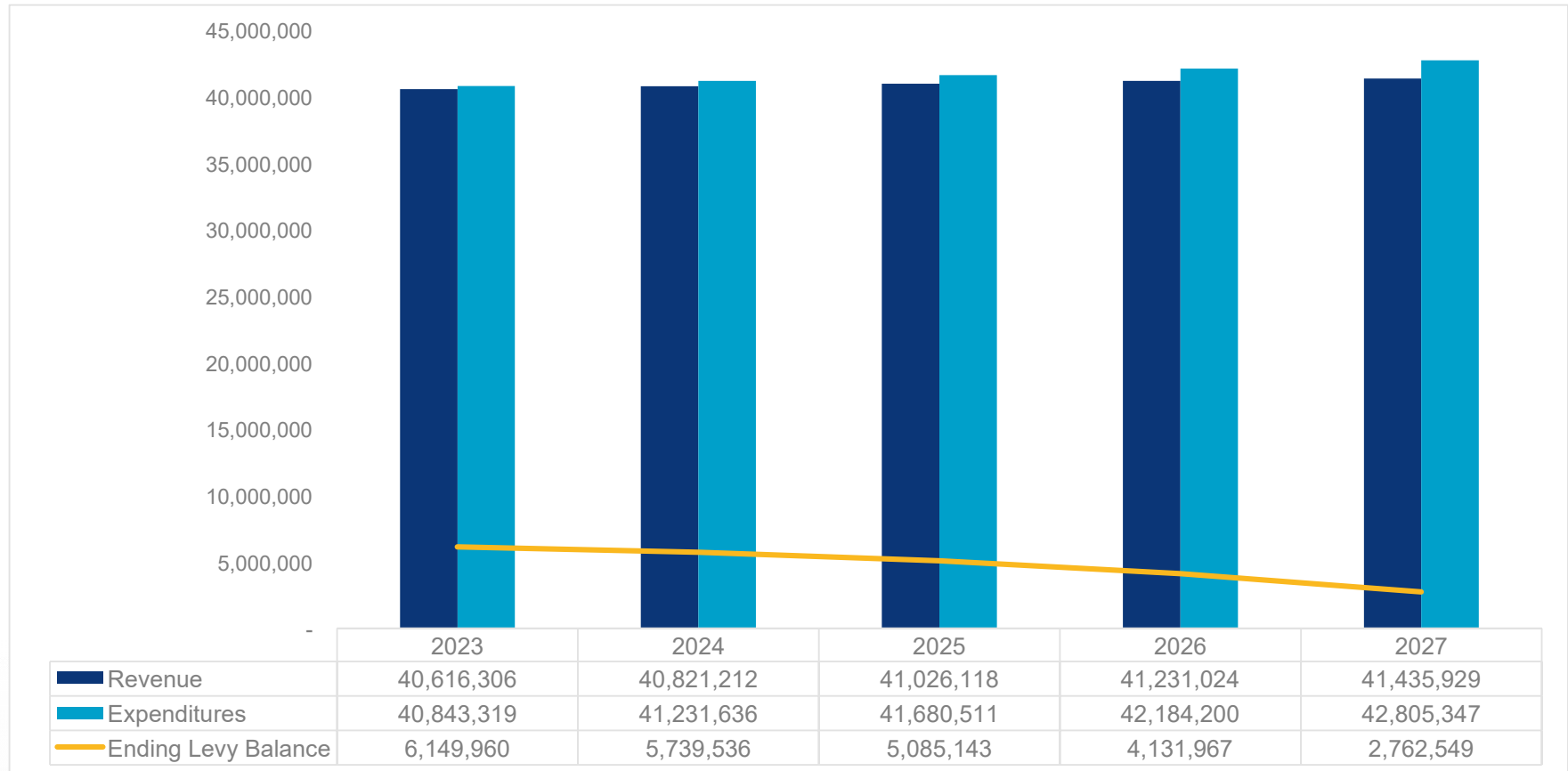
Scenario 2: Requested Increases

	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Assumptions And Methodology
Beginning carryover	6,376,973	6,464,464	5,963,023	4,335,656	2,701,415	
REVENUES (Total)	40,616,306	40,821,212	41,026,118	41,231,024	41,435,929	
Tax Levy	40,116,306	40,321,212	40,526,118	40,731,024	40,935,929	Provided from Auditor
Other	500,000	500,000	500,000	500,000	500,000	Estimated flat of \$500,000
EXPENDITURES (Total)	40,528,815	41,322,653	42,653,484	42,865,265	43,927,434	
University Hospital	13,410,000	13,410,000	13,410,000	13,410,000	13,410,000	Flat
Children's Hospital	4,230,000	4,230,000	4,230,000	4,230,000	4,230,000	Flat
Sheriff - Inmate Health Care Contract	8,095,395	8,334,545	8,580,870	8,834,584	9,095,910	New Naphcare Contract + average cost of medical care not covered by contract
Sheriff - Inmate Health Care Staffing	6,895,496	7,501,018	8,599,273	8,530,154	9,200,648	Forecast based on 2018 - 2021 actuals.
Mental Health and Recovery Services Board	2,580,000	2,580,000	2,580,000	2,580,000	2,580,000	Increase. Includes Addiction Response Coalition Expenditures
Public Health - TB Control	888,000	888,000	888,000	888,000	888,000	Increase
Public Health - Bloodborne Program	200,000	200,000	200,000	200,000	200,000	Increase
Public Health - Oral Care Initiative	115,000	115,000	115,000	115,000	115,000	Flat
Probation - Alternative Interventions for Women	425,000	425,000	425,000	425,000	425,000	Flat
Charitable Pharmacy	200,000	200,000	200,000	200,000	200,000	Increase
Homeless Medical Facility Coordination	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	Increase
Off the Streets	65,000	65,000	65,000	65,000	65,000	Flat
Probate Court Medical	790,000	790,000	790,000	790,000	790,000	Increase
Auditor and Treasurer Fees	509,925	562,198	547,628	574,395	578,882	Forecast based on 2018 - 2021 actuals.
Administration and Indirect Cost	125,000	21,893	22,713	23,132	148,993	Forecast based on 2018 - 2021 actuals.
Ending Carryover	6,464,464	5,963,023	4,335,656	2,701,415	209,911	



Funding Scenario 3: PCG Recommendations

Scenario 3 reflects PCG's recommended funding levels. These recommendations are outlined in the *Recommendations* section of this document.



Scenario 3: PCG Recommendations

	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Assumptions And Methodology
Beginning carryover	6,376,973	6,149,960	5,739,536	5,085,143	4,131,967	
REVENUES (Total)	40,616,306	40,821,212	41,026,118	41,231,024	41,435,929	
Tax Levy	40,116,306	40,321,212	40,526,118	40,731,024	40,935,929	Provided from Auditor
Other	500,000	500,000	500,000	500,000	500,000	Estimated flat of \$500,000
EXPENDITURES (Total)	40,843,319	41,231,636	41,680,511	42,184,200	42,805,347	
University Hospital	13,410,000	13,410,000	13,410,000	13,410,000	13,410,000	Flat
Children's Hospital	4,230,000	4,230,000	4,230,000	4,230,000	4,230,000	Flat
Sheriff - Inmate Health Care Contract	8,095,395	8,334,545	8,580,870	8,834,584	9,095,910	New Naphcare Contract + average cost of medical care not covered by contract
Sheriff - Inmate Health Care Staffing	7,000,000	7,210,000	7,426,300	7,649,089	7,878,562	Flat cap based on previous spending levels with 3% COLA increase each year.
Mental Health and Recovery Services Board	2,580,000	2,580,000	2,580,000	2,580,000	2,580,000	Increase. Includes Addiction Response Coalition Expenditures
Public Health - TB Control	888,000	888,000	888,000	888,000	888,000	Increase
Public Health - Bloodborne Program	200,000	200,000	200,000	200,000	200,000	Increase
Public Health - Oral Care Initiative	115,000	115,000	115,000	115,000	115,000	Flat
Probation - Alternative Interventions for Women	425,000	425,000	425,000	425,000	425,000	Flat
Charitable Pharmacy	200,000	200,000	200,000	200,000	200,000	Increase
Homeless Medical Facility Coordination	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	Increase
Off the Streets	65,000	65,000	65,000	65,000	65,000	Flat
Probate Court Medical	790,000	790,000	790,000	790,000	790,000	Increase & fund guardianship program
Auditor and Treasurer Fees	509,925	562,198	547,628	574,395	578,882	Forecast based on 2018 - 2021 actuals.
Administration and Indirect Cost	135,000	21,893	22,713	23,132	148,993	Forecast based on 2018 - 2022 actuals.
New Programming	200,000	200,000	200,000	200,000	200,000	Set aside contingency for new program or policy priority
Ending Carryover	7,529,962	8,191,338	7,478,488	6,254,603	4,485,505	

Findings and Recommendations - Administrative

FINDINGS

1. The TLRC has different requirements related to contracting, compliance, and reporting for county and non-county agencies.
2. Several agencies were allotted more funding than they used (i.e., Oral Health Coalition, AIW, and MHR SB), and each agency has different requirements and practices for returning or using unspent funds.
3. For some contracts, the stated purpose and allowable use of funds is not clearly defined. For example, MHR SB does not have a contract with clear requirements and levy funds are used to subsidize operations. Hospital programs have a contract, but also use Levy funds to subsidize operations. This lack of specificity results in difficulties in monitor contract compliance and to identify if Levy funds were spent on allowable activities.
4. Hospitals are exceeding the Net Community Benefit threshold by hundreds of millions of dollars each year.

RECOMMENDATIONS

Public Consulting Group suggests the following recommendations. These recommendations are presented to help the TLRC streamline contracting and reporting requirements and improve the TLRC's overall ability to determine an organization's contract compliance and impact.

- Develop Memorandums of Understanding (MOUs) with county agencies and any other organizations that do not currently have a levy-related contract.
- Each contract and MOU should have clear and consistent invoicing and reporting processes and requirements.
- Define allowable costs and expenditures within contracts and MOUs.
- Consider developing a universal process to return unused funds for agencies who do not use all allotted funds
- Remove the levy payment amount as the basis for Net Community Benefit test for hospitals. Alternatively, use a benchmark of a proportion of total expenses as reported on Schedule H of IRS Form 990.



Findings and Recommendations – Program Funding

FINDINGS

1. **Guardianship Investigator:** Currently, there is only one Guardianship investigator who is responsible for serving ~500 new filings each year, and since 2011 the number of cases has increased by 31%. Additionally, 64% of Guardian filings have been for individuals who meet indigent criteria. There is currently no source of revenue to cover the Guardianship Program.
2. **Sheriff's Office Medical Staff:** Since 2015, the line item for the Sheriff's Office medical staff has increased by approximately 50%, or 8% each year. Additionally, the Sheriff's medical staff line item accounted for 18% of total expenditures in 2021, whereas in 2015 it only accounted for 11% of levy expenditures.
3. **Under-funded Programs:** There are several programs that are under-funded, per our analysis, that have requested additional funding for the 2023 – 2027 levy cycle.

RECOMMENDATIONS

1. Approve new funding request for The Probate Court Guardianship Program.
2. Develop cost containment strategy for the exponential growth of the Sheriff's Medical Staffing so its continued growth does not consume all available levy funds.
3. Approve additional funding requests for the following agencies:
 - Mental Health Recovery Services Board
 - Public Health: Tuberculosis Control
 - Public Health: Harm Reduction
 - St. Vincent de Paul Charitable Pharmacy
 - Strategies to End Homelessness
 - Probate Court

Introduction

Objectives

Scope of Work

Methodology

Objectives

Public Consulting Group LLC (PCG) was contracted to conduct a review of all aspects of the Hamilton County Indigent Care Levy. This review will include the hospital indigent health care services provided by the levy, homeless health care services and several county health care services provided by the levy. The final report accomplishes the following objectives:

1. Determine compliance with Tax Levy Review Committee (TLRC) recommendations for the current levy cycle
2. Conduct a comprehensive financial analysis
 - i. Comparison of indigent care levy funding with comparable Ohio counties
 - ii. Review funding history and budget requests for levy services
 - iii. Benchmark historical costs vs. budget requests for each hospital and program
 - iv. Provide financial analysis of each hospital indigent health care program and each program
 - v. Review of levy requests and prioritization of requested services
3. Review the impacts of the Affordable Care Act (ACA), Ohio's Medicaid expansion and COVID-19 pandemic
4. Develop recommendations for tax levy potential cost savings, revenue enhancements, and organization or hospital indigent care program improvements assuming successful passage of the proposed levy
5. Make recommendations for levy contract provisions for each hospital indigent care program receiving tax levy funding assuming successful passage of the proposed tax levy



Scope of Work - Hospitals

PCG was contracted by the Hamilton County Tax Levy Review Committee (TLRC) to perform the tasks enumerated below as related to indigent care services at University of Cincinnati Medical Center and Cincinnati Children's Hospital Medical Center.

Task 1: Review levy requirements, including intended usage and populations for hospital indigent care. Identify which services are mandated by law and which are discretionary.

Task 2: Research indigent care funding for comparable counties in Ohio. How does hospital indigent care in Hamilton County hospitals compare to other Ohio Counties (major and neighboring) in terms of care provided to indigent residents (criteria could include number of indigent served, quality of care received, and need for services).

Task 3: Report on the impact of federal health care reform on Hamilton County's hospital indigent care needs, which should include details on ACA and Medicaid expansion in Ohio on an annual basis for each service provided by Hamilton County and a review of impacts of the Medicaid expansion in Ohio and the ACA and Medicaid expansion.

Task 4: Report on the impact of COVID-19 on Hamilton County's indigent care levy needs. This should include, but not be limited to data on case rates, hospitalization rates, and the County-wide response to testing, vaccinations and ongoing health care programing to respond to the pandemic.

Task 5: Review prior recommendations from the Health Care Review Commission, TLRC, prior consultant, commissioner directives and current and prior levy agency contracts.

Task 6: Review and analyze strategic plans.

Task 7: Determine systems in place for receipt of levy dollars and usage for intended purposes. Specific questions include:

- How do the programs inform clients of the resources available to them through the levy?
- How are the programs enrolling eligible individuals into health care programs?
- Number of applicants for levy programs received?
- Number of applications approved or denied?
- Approval/application process?

Task 8: Determine if levy requirements and recommendations are being or have been followed or implemented.

Task 9: Determine if the most recent levy resulted in over or under funding of services. If over funded, what happened with excess funding?

Task 10: Provide a comprehensive financial analysis, including total taxpayer support for hospital indigent care. Specific questions include:

- What is the total amount of charity care provided by the hospitals?
- What are the hospital's actual costs to provide services under the levy?
- How do the hospitals calculate their charity care costs?
- What percentage of the hospital's total costs relates to charity care and services provided under the levy?
- When charity care is provided, what rates are the patients charged relative to insured patients?
- What other subsidies are available to the hospitals?

Task 11: Review all hospital indigent care levy requests at different funding levels as determined by the TLRC during the review process.

Task 12: Provide recommendations for tax levy potential cost savings, revenue enhancements, and organization or program improvements for hospital indigent care assuming successful passage of the proposed tax levy.

Task 13: Based on the results of Tasks 1-12, make recommendations for future contractual conditions or requirements for the hospitals indigent care upon passage of the levy.

Task 14: Prepare draft and final report using the following outline as a guideline for each section:



Scope of Work - Programs

PCG was contracted by the Hamilton County Tax Levy Review Committee (TLRC) to perform the tasks enumerated below as related to levy funded programs and to prepare a report on our findings and recommendations.

Task 1: History and Background

- A. Review levy requirements and services supported with Indigent Care levy funding and whether the services are mandated by law or are discretionary.
- B. Review prior commissioner directives or consultant reports, and contracts if any, etc.
- C. Determine systems in place for receipt of levy dollars and usage for intended purposes.
- D. Determine if levy requirements have been followed or implemented.
- E. Determine if the levy funding entirely or partially supported the program. If partial support was provided, identify the source of the other funding needed to provide the program.

Task 2: Financial Analysis

- A. Provide a financial analysis over the 3-year period of the previous levy analyzing operating and administrative costs of the program.
- B. Provide financial comparisons based on service measures such as units, clients serviced (as appropriate to each service).
- C. Analyze other sources of revenue in addition to tax levy and effect on tax levy requirements, including determination of usage as payor of last resort, and trend analysis of other revenue sources compared to levy revenues.
- D. Analyze levy usage compared to inflation indices.

Task 3: Comparisons, Modeling and Benchmarking

- A. Provide a comparison of Hamilton County tax levy and service delivery system to similar counties in Ohio, including Cuyahoga Co., Montgomery Co., Franklin Co., Summit County and Lucas County.
- B. Benchmark Hamilton County dollars utilized for services compared to other counties, including Cuyahoga Co., Montgomery Co., Franklin Co., Summit County and Lucas County, considering population and other available demographic data specifically correlated to service delivery.
- C. Identify other models or approaches that are successful that can be utilized in Hamilton County (including private pay or management care models).

Task 4: Service Delivery & Efficiency

- A. Identify who receives and who controls the levy funding in each agency. Review processes and make recommendations.
- B. Identify who provides the ultimate services for each of the levy dollars. How are the service providers selected and monitored?
- C. Is there duplication in administrative costs from receipt of levy funds to provision of services?
- D. Identify if additional systems or contract requirements should be put in place to ensure effective and efficient use of levy dollars, including establishing benchmarks for measurement.
- E. Identify if the services of provided to Hamilton County residents vs. non-residents and service providers outside of Hamilton County.

Task 5: Qualitative Considerations

- A. Identify how the quality of care and service is measured in each service area.
- B. Identify the projected requirements for future funding based on demographic data and service needs.
- C. Review existing customer satisfaction surveys and results.
- D. Compare results with other counties in Ohio and national trends.
- E. Review impacts of the Affordable Care Act, Medicaid expansion and COVID-19 on programming



Methodology

Data and Materials Review

Each agency who receives levy funding was asked to provide quantitative data that PCG used to verify their compliance with the levy and to develop cost recommendations moving forward. The bulleted list below provides an overview of the data each agency was asked to provide.

- Usage and population data (including if services are delivered to Hamilton Co. residents) for indigent care services for each levy-funded program
- Customer satisfaction surveys or outcome data for each levy-funded program
- Financial records from levy funded programs, including all sources of revenue that support levy funded programs
- Previous levy spending data
- Current levy cost structure

Stakeholder Interviews

PCG conducted at least one, and in some instances multiple, Zoom interviews with each agency who receives levy funding. Our interview schedule is included below.

Program or Agency	Interview Time(s)
University of Cincinnati Medical Center	February 24th; 10:00 AM March 14th; 1:00 PM March 24; 2:00 PM April 8 th ; 10:00 AM
Cincinnati Children's Hospital	March 7th; 9:00 AM April 20 th ; 4:00 PM
Sheriff - Inmate Health Care Services and Staffing	March 16th; 2:30 PM
Mental Health and Recovery Services Board Treatment Services and Heroin Coalition Treatment Services	March 8th; 10:00 AM
Hamilton County Public Health	March 2nd; 3:00 PM March 23 rd ; 3:00 PM
Alternative Interventions for Women	March 8th; 2:00 PM
Charitable Pharmacy	March 3rd; 2:00 PM
Homeless Medical Facility Coordination	March 11th; 11:00 AM
Off the Streets	March 23 rd ; 3:30 PM
Probate Court	March 10th; 10:30 AM



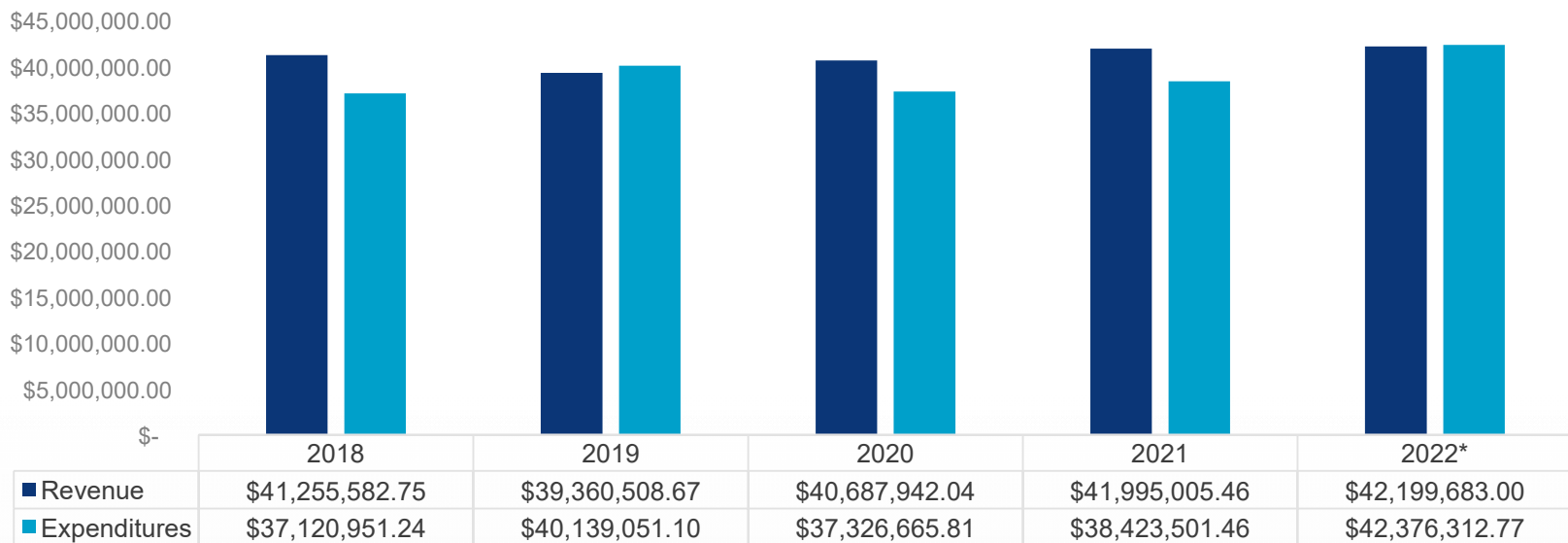
Overview of Levy and Services

History of the Indigent Care Levy

Levy Funded Programs and Services

History of the Indigent Care Levy

The Indigent Care Levy (“the levy”) has been in place since May 1966 to provide health care services to the indigent population of Hamilton County. The levy initially supported one hospital, University of Cincinnati Medical Center (“UCMC”) (formerly known as Cincinnati General Hospital). In 1976, Cincinnati Children’s Hospital Medical Center (“CCHMC”) was added to the levy. Since then, other “non-hospital” programs have also been added to the levy to fund care to the indigent population within the community. Currently, approximately half of levy funds are allocated to the hospitals and the remaining half are allocated to local government services and community programs. In November 2017, the voters of Hamilton County approved the Indigent Care Levy on a five-year cycle, whereas the previous two (2) levies were funded for three-year cycles. The levy was approved at a level of 4.07 mils, which equates to \$43.74 per \$100,000 of assessed property values. The current levy is set to expire on December 31, 2022, and the levy is being considered for renewal.



*Based on budget vs. actuals

■ Revenue ■ Expenditures



Levy Funded Programs and Services

Levy Program	Agency	Mandatory Service
University Hospital	UC Health	No
Children's Hospital	Cincinnati Children's Medical Hospital	No
Inmate Health Care Services and Staffing	Hamilton County Sheriff's Office	Yes
Mental Health and Recovery Services Board	Mental Health and Recovery Services Board	No
Heroin Coalition Treatment Services	Mental Health and Recovery Services Board	No
Tuberculosis Control	Hamilton County Public Health	Yes
Harm Reduction	Hamilton County Public Health	No
Oral Care Initiative	Hamilton County Public Health	No
Probation - Alternative Interventions for Women	Central Clinic	No
Charitable Pharmacy	St. Vincent de Paul	No
Homeless Medical Facility Coordination	Strategies to End Homelessness	No
Off the Streets	Cincinnati Union Bethel	No
Probate Court Medical	Probate Court	Yes



Operations Analysis

Programs Overview

Levy Requirements and Compliance

Service Delivery

Financial Considerations

UC Medical Center

Hospital Overview

HOSPITAL OVERVIEW

University of Cincinnati Medical Center (UCMC) is the largest non-pediatric hospital in Hamilton County. UCMC is a not-for-profit, academic medical center with 558 registered inpatient beds. The hospital operates the region's only level-1 adult trauma center and adult burn center. The hospital serves over **440,000 patients per year**.

UCMC was the first teaching hospital in the country and nearly **800 residents and fellows** receive training at UCMC.

UC HEALTH

UCMC is a member of UC Health, a nonprofit corporation that owns or controls a number of healthcare entities including:

- Acute care hospitals
- Post-acute care facilities
- Mental health centers
- Physician organization



Financial Assistance

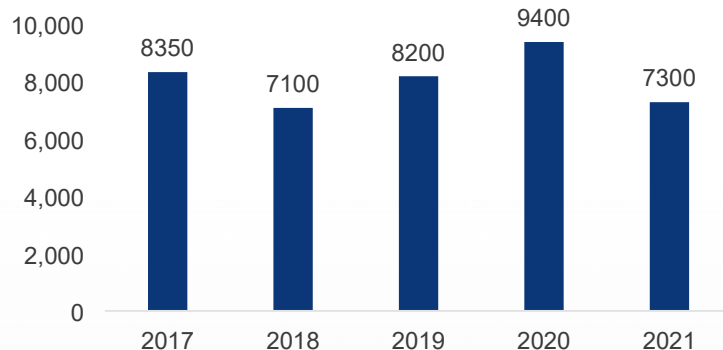
FINANCIAL ASSISTANCE

UCMC provides approximately **\$100 million in total charitable patient care annually**.

The hospital's Financial Assistance program provides a **100% discount on the cost of medically necessary, hospital level care**, to patients with income less than or equal to 150% of the Federal Poverty Guidelines (FPG) and a **75% discount to patients** with income greater than 151% of FPG but less than or equal to 250% of FPG.

Annually, the cost of charity care accounts for approximately 5% of UCMC's total expenses.

Total Medicaid Approvals (#)



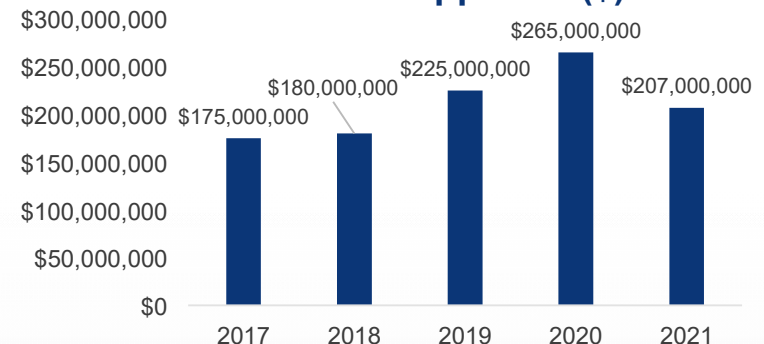
* Note, the volume above is the number of individual patient accounts and not the number of patients

FINANCIAL COUNSELING PROGRAM

UCMC'S financial counseling program consist of a **total of thirty employees dedicated to servicing their patient population**. In addition to the internal staff, UCMC contracts with a third-party vendor to provide additional support for out of state Medicaid and overflow volumes. UCMC has **bilingual staff** to meet the needs of its Spanish speaking community as well as access to interrupters for many more languages.

UCMC leverages software designed to automate screening patients for Medicare and Medicaid services. The screening software increases the capacity of staff while **improving the accuracy and standardizing the interviewing process**.

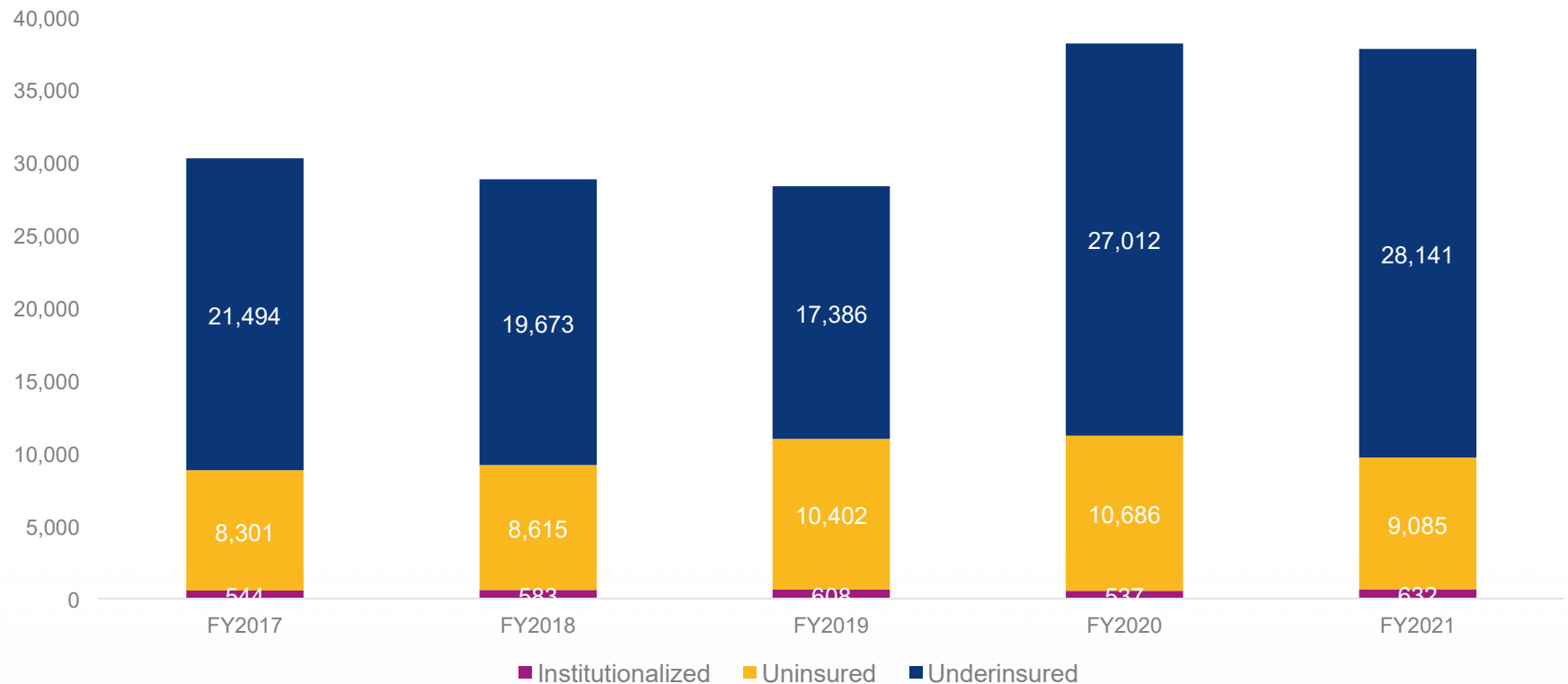
Total Medicaid Approval (\$)



Service Delivery

The below chart shows the number of indigent Hamilton County residents served by UCMC over the past five years. UCMC **provided healthcare services to nearly 40,000 indigent Hamilton County residents** in each 2020 and 2021.

Hamilton County Residents Served



Levy Requirements and Compliance

ANNUAL SERVICE TEST

Per the contract between the County and UCMC, the hospital is to render services to medically indigent Hamilton County residents that have a total cost of at least the amount of annual payments distributed through the levy. The table below provides a detailed breakdown of calculations showing that **UCMC's costs exceeded the levy payments of \$13,410,000 in the most recent reporting period (FY2021) by nearly \$8.4 million.**

The cost-to-charge (CCR) ratios are as reported by UCMC. PCG verified the reasonability of these figures via the Medicare cost reports filed for each period of our levy assessment.

Patient Type	Gross Loss	CCR	Calculated Cost
Institutionalized	\$6,108,776	17.74%	\$1,083,931
Uninsured	\$76,212,551	20.19%	\$15,383,920
Underinsured	\$24,146,515	22.03%	\$5,318,641
Total	\$106,467,842		\$21,786,492

Levy Requirements and Compliance

ANNUAL SERVICE TEST

Per the contract between the County and UCMC, the hospital is to render services to medically indigent Hamilton County residents that have a total cost of at least the amount of annual payments distributed through the levy.

The table below shows that UCMC's uncompensated care costs have exceed the levy payment (\$13.4m) in each of the last five years.

	FY2017	FY2018	FY2019	FY2020	FY2021
Hamilton County Uncompensated Care Cost	\$19,339,076	\$18,002,685	\$19,551,682	\$22,017,095	\$21,786,492
<i>Levy Payment</i>	<i>\$13,410,000</i>	<i>\$13,410,000</i>	<i>\$13,410,000</i>	<i>\$13,410,000</i>	<i>\$13,410,000</i>
Cost in Excess of Levy Payments	\$5,929,076	\$4,592,685	\$6,141,682	\$8,607,095	\$8,376,492



Levy Requirements and Compliance

NET COMMUNITY BENEFIT

During each fiscal year, UCMC is required to provide a *Net Community Benefit* that exceeds the levy payment of \$13,410,000. The Net Community Benefit includes the cost of Financial Assistance such as charity care and the unpaid cost of Medicaid services as well as other community benefits such as community health improvement, health professional education, and subsidized health services.

The table below shows a detailed breakdown of UCMC's most recent *Net Community Benefit* calculation per IRS Form 990, Schedule H. UCMC provided a **Net Community benefit of over \$285 million in FY2020.**

Community Benefit Category	Community Benefit Expense	- Direct Offsetting Revenue	= Net Community Benefit
Charity Care	\$37,280,847	\$13,410,000	\$23,870,847
Medicaid	\$327,639,359	\$235,450,833	\$92,188,256
Total Financial Assistance	\$364,920,206	\$248,860,833	\$116,059,373
Community Health Improvement	\$976,637	\$ -	\$976,637
Health Professional Education	\$128,792,239	\$15,318,591	\$113,473,648
Subsidized Health Services	\$235,184,262	\$182,148,449	\$53,035,813
Cash Contributions for Community Benefits	\$1,761,704	\$ -	\$1,761,704
Total Other Community Benefits	\$366,684,878	\$197,467,040	\$169,217,838
Total Net Community Benefit	\$731,605,084	\$466,237,873	\$285,277,211



Levy Requirements and Compliance

NET COMMUNITY BENEFIT

During each fiscal year, UCMC is required to provide a *Net Community Benefit* that exceeds the levy payment of \$13,410,000. The Net Community Benefit includes the cost of Financial Assistance such as charity care and the unpaid cost of Medicaid services as well as other community benefits such as community health improvement, health professional education, and subsidized health services.

UCMC is comfortably compliant with the levy terms when comparing its *Net Community Benefit* calculation to the minimum amount required.

	FY2017	FY2018	FY2019	FY2020
Net Community Benefit	\$152,614,065	\$198,534,547	\$249,451,452	\$285,277,211
<i>Levy Payment</i>	<i>\$13,410,000</i>	<i>\$13,410,000</i>	<i>\$13,410,000</i>	<i>\$13,410,000</i>
Excess Net Community Benefit Provided	\$139,204,065	\$185,124,547	\$236,041,452	\$271,867,211



Cincinnati Children's Hospital Medical Center

Hospital Overview

HOSPITAL OVERVIEW

Cincinnati Children's Hospital Medical Center (CCHMC) is a full service, not-for-profit pediatric academic medical center with 670 registered inpatient beds including 110 dedicated mental health beds – **the largest number of mental health beds of any children's hospital in the country.**

CCHMC is the only level one trauma center in the region and has served patients from all 50 states and 61 countries.

The hospital serves as the primary safety net provider for children in the community:

- Approximately **50% of patients rely on Medicaid**
- Approximately **5% of patients self-pay and have no insurance**



MEDICAL SERVICES

CCHMC provides medically necessary hospital-level services for patients in CCHMC's primary service area without regard to the patient's ability to pay.

The hospital had **nearly 1.5 million patient encounters** in FY2021:

- 28,000 admissions*
- 125,000 emergency and urgent care visits
- 1.3 million outpatient visits

CCHMC also provides over **30,000 pediatric dental visits per year.**

*Includes short-stay admissions

Service Delivery

PRIMARY CARE ACCESS

In addition to general hospital services, CCHMC has placed an emphasis on increasing access to primary care:

- Over 40% of visits at main campus primary care are same day walk in with no appointment.
- CCHMC hosts three public school-based health centers
- Telehealth expansion and a mobile healthcare unit going to targeted neighborhoods
- CCHMC has **16 Community Health Workers** assisting those families at greatest risk and with most complicated health issues

POPULATION HEALTH

- Thrive at 5 Collaborative Network of practices reaches **80% of the children under 5 enrolled in Medicaid** living in the city of Cincinnati
- Cincinnati Children's new initiative HealthVine with CareSource covering 125,000 children on Medicaid in SW Ohio

FINANCIAL ASSISTANCE

CCHMC provides approximately **\$280 million in total charitable patient care annually**.

The hospital's Financial Assistance program provides a **49% discount on the cost of medically necessary, hospital level care**, to all uninsured or underinsured families. This excludes patients covered by federal or state healthcare programs.

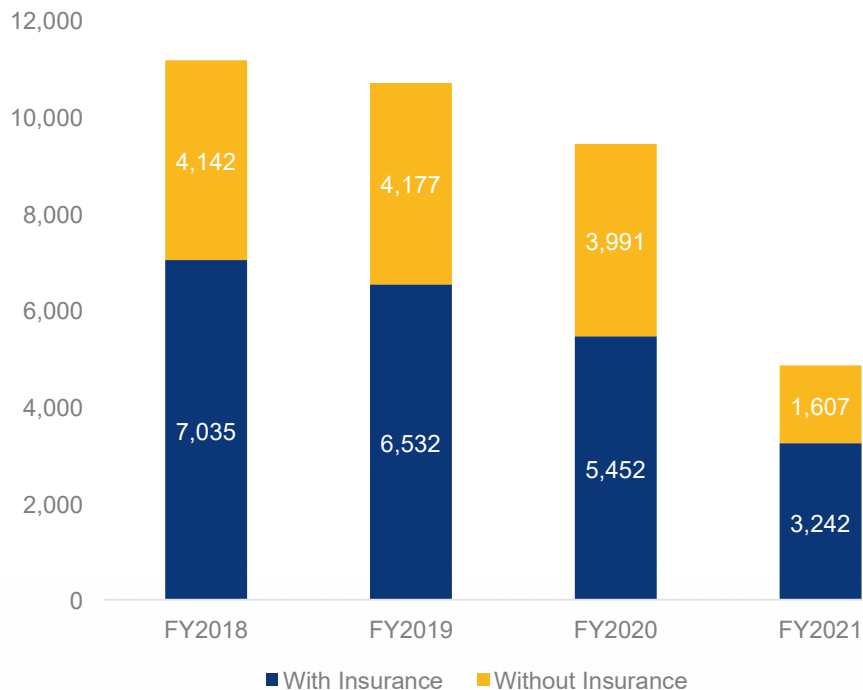
Annually, the cost of charity care accounts for approximately 10% of CCHMC's total expenses.



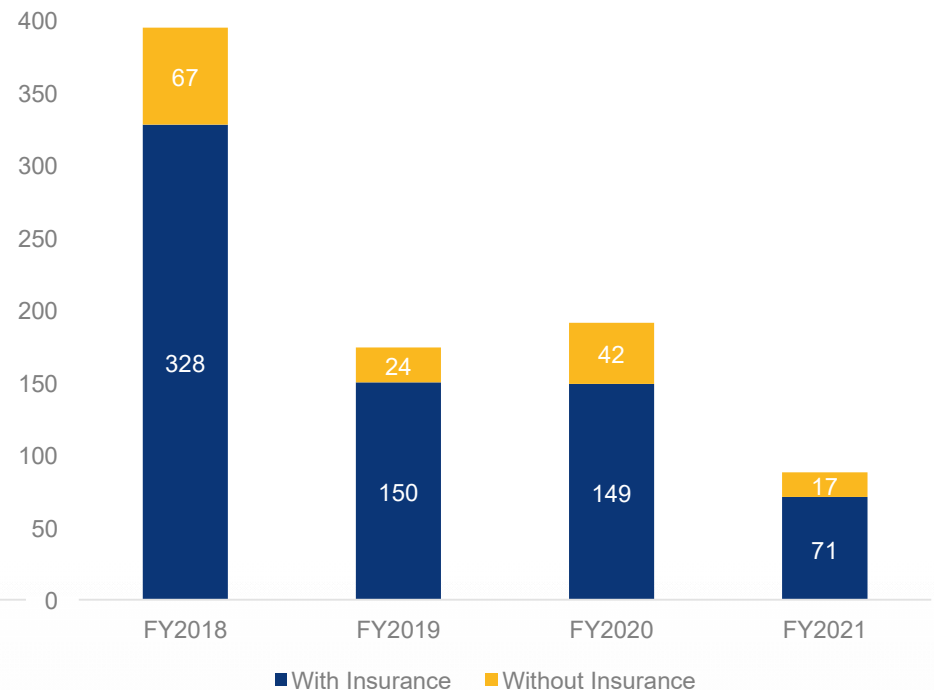
Service Delivery

The below charts show the number of indigent Hamilton County residents served by CCHMC over the past four years. CCHMC has **provided healthcare services to thousands of indigent Hamilton County residents** over the past four years. It should be noted that FY2021's figures were the most impacted by the COVID shutdown.

Hamilton County Indigent Patients Served (Outpatient)



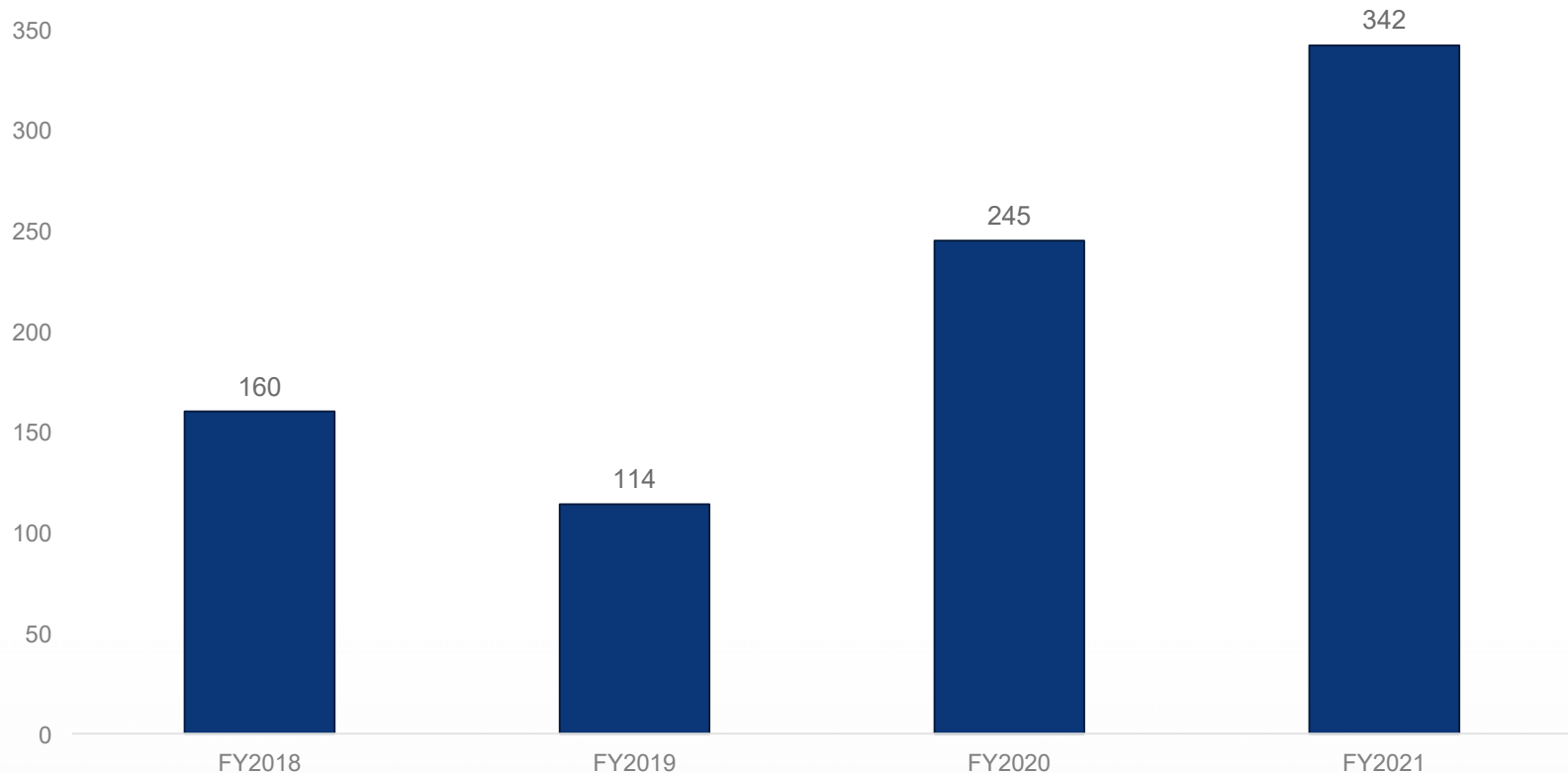
Hamilton County Indigent Patients Served (Inpatient)



Service Delivery

The below charts show the number of indigent Hamilton County residents served by CCHMC over the past four years. CCHMC has **provided healthcare services to hundreds of juvenile detention patients**. It should be noted that the majority of these juvenile detention patients are seen at CCHMC's facilities.

Juvenile Detention Patients Served



Levy Requirements and Compliance

ANNUAL SERVICE TEST

Per the contract between the County and CCHMC, the hospital is to render services to medically indigent Hamilton County residents that have a total cost of at least the amount of annual payments distributed through the levy. The table below provides a detailed breakdown of calculations showing that **CCHMC's costs exceeded the levy payments of \$4,230,000 in the most recent reporting period (FY2021) by over \$385,000.**

The cost-to-charge (CCR) ratios are taken from the cost report for the relevant period. PCG verified the ratios reported within each period of our levy assessment.

Patient Type	Gross Loss	CCR	Calculated Cost
Inpatient			
Institutionalized	\$ -		\$ -
Uninsured	\$1,065,405	37.02%	\$394,429
Underinsured	\$483,426		\$178,972
Inpatient Total	\$1,548,831		\$573,401
Outpatient			
Institutionalized	\$158,941		\$93,276
Uninsured	\$2,717,692	58.69%	\$1,594,899
Underinsured	\$4,011,834		\$2,354,377
Outpatient Total	\$6,888,467		\$4,042,552
Grand Total	\$8,437,298		\$4,615,953

Levy Requirements and Compliance

ANNUAL SERVICE TEST

Per the contract between the County and CCHMC, the hospital is to render services to medically indigent Hamilton County residents that have a total cost of at least the amount of annual payments distributed through the levy.

The table below shows that CCHMC's uncompensated care costs have exceed the levy payment (\$4.23m) in each of the last four years. It should be noted that FY2021's figures were the most impacted by the COVID shutdown.

	FY2018	FY2019	FY2020	FY2021
Hamilton County Uncompensated Care Cost	\$8,977,841	\$7,308,594	\$7,451,709	\$4,615,952
<i>Levy Payment</i>	<i>\$4,230,000</i>	<i>\$4,230,000</i>	<i>\$4,230,000</i>	<i>\$4,230,000</i>
Cost in Excess of Levy Payments	\$4,747,841	\$3,078,594	\$3,221,709	\$385,952

Levy Requirements and Compliance

NET COMMUNITY BENEFIT

During each fiscal year, CCHMC is required to provide a *Net Community Benefit* that exceeds the levy payment of \$4,230,000. The Net Community Benefit includes the cost of Financial Assistance such as charity care and the unpaid cost of Medicaid services as well as other community benefits such as community health improvement, health professional education, and subsidized health services.

The table below shows a detailed breakdown of CCHMC's most recent *Net Community Benefit* calculation per IRS Form 990, Schedule H. CCHMC provided a **Net Community benefit of over \$505 million in FY2020.**

Community Benefit Category	Community Benefit Expense	- Direct Offsetting Revenue	= Net Community Benefit
Charity Care	\$12,735,992	\$4,230,000	\$8,505,992
Medicaid	\$791,907,747	\$520,066,743	\$271,741,004
Total Financial Assistance	\$804,543,739	\$524,296,743	\$280,246,996
Community Health Improvement	\$11,811,234	\$626,803	\$11,184,431
Health Professional Education	\$82,872,015	\$19,046,592	\$63,825,423
Subsidized Health Services	\$29,592,814	\$18,345,463	\$11,247,351
Research	\$392,274,555	\$257,692,136	\$134,582,419
Cash Contributions for Community Benefits	\$4,532,016	\$ -	\$4,532,016
Total Other Community Benefits	\$521,082,634	\$295,710,994	\$225,371,640
Total Net Community Benefit	\$1,325,626,373	\$820,007,737	\$505,618,636

Levy Requirements and Compliance

NET COMMUNITY BENEFIT

During each fiscal year, CCHMC is required to provide a *Net Community Benefit* that exceeds the levy payment of \$4,230,000. The Net Community Benefit includes the cost of Financial Assistance such as charity care and the unpaid cost of Medicaid services as well as other community benefits such as community health improvement, health professional education, and subsidized health services.

CCHMC is comfortably compliant with the levy terms when comparing its *Net Community Benefit* calculation to the minimum amount required.

	FY2018	FY2019	FY2020
Net Community Benefit	\$504,009,878	\$419,416,333	\$505,618,636
<i>Levy Payment</i>	<i>\$4,230,000</i>	<i>\$4,230,000</i>	<i>\$4,230,000</i>
Excess Net Community Benefit Provided	\$499,779,878	\$415,186,333	\$501,388,636

Hospitals' COVID-19 Response

UCMC & Cincinnati Children's

COVID-19 Response - CCHMC

CCHMC's COMMITTEMENT TO THE COMMUNITY

- Alongside UC Medical Center, CCHMC led a regional hospital steering committee for the region's COVID-19 response
- Developed an action plan to convert Liberty campus into a COVID hospital, if necessary
- Received patients from UC Medical Center up to age 35 (normally only up to 25)
- Infectious disease experts held a monthly forum with school leaders to answer questions and provide advice on processes for bringing students back to school safely
- Partnered with school districts and food agencies to ensure children had access to food while out of school
- Partnered with Hamilton County Job and Family Services and Cincinnati Public Schools to offer support to people facing financial, emotional, childcare and other barriers and provide direction to community resources for food or utilities help, medical care, and housing or employment assistance
- Behavioral support team provided support for children who might be challenged by getting a vaccine or a test
- CCHMC employees and patients participated in clinical vaccine trials and Cincinnati was recognized by the head of Operation Warp Speed for its efforts to include under-represented populations in the trials



COVID-19 Response - CCHMC

TRANSITION TO TELEHEALTH

In response to COVID-19, CCHMC was able to very quickly ramp up its telehealth program. Between July 2019 and February 2020, the hospital conducted just over 1,200 telehealth visits. Between March and June 2020, **the hospital conducted over 80,000 telehealth visits**. CCHMC was able to maintain about 65% of its outpatient volume due to this quick transition and continued to serve children in need. During the height of the pandemic, the CCHMC offered **free virtual urgent care visits for COVID**. The hospital still conducts approximately 8,000 telehealth visits per month as it has incorporated telemedicine into its normal operations.



COVID-19 VACCINATIONS/TESTING



The hospital has administered over **38,000 doses of COVID-19 vaccines** to Hamilton County residents of all ages through weekly clinics at its main and satellite campuses as well as offsite clinics at several Cincinnati Public Schools, the Cincinnati Museum Center, and more. CCHMC has administered over **20,000 doses of COVID-19 vaccines** to children ages 17 or younger.

CCHMC's Head of Clinical Labs operated a testing lab that performed PCR tests for schools. The lab returned **90% of results by 6AM the next day**. CCHMC processed over **9,000 tests per week at its peak**.

COVID-19 Response – UC Health

UC HEALTH'S COMMITTEMENT TO THE COMMUNITY

- UCMC was asked to play a leadership role throughout the pandemic due to academic status and under-served/under-represented patient population
 - Alongside Cincinnati Children's, UCMC led a regional hospital steering committee for the region's COVID-19 response
 - Infectious disease experts from this multi-agency coalition still meet to this day
- Plans were in place to use Duke Energy Center for 150-bed COVID hospital in conjunction with National Guard, if necessary
- UCMC shutdown elective surgeries longer than was required in order to make room for the COVID patient surge
 - Doubled size of ICUs
 - Split main ED into respiratory/non-respiratory and created negative airflow rooms for COVID patients (removed windows, padded door frames, etc.)
- UC Health leadership testified to Congress on behalf of Southwest Ohio due to supply chain issues as costs for PPE were increasing by nearly 10x
 - Discussed Ohio's "virtual stockpile" for hospitals to contribute supplies to care facilities, rural hospitals and health clinics and made recommendations for national response to issues
- Created videos with physicians and health commissioners to address COVID/vaccine misinformation on Facebook



COVID-19 Response – UC Health

COVID-19 VACCINATIONS



Ohio's Governor, Mike DeWine, identified UCHealth as one of the 10 sites across the state where the COVID-19 vaccine would be pre-positioned once it was given emergency use authorization. Prior to the vaccine's approval, UC Medical Center staff participated in phase 3 clinical trials for the vaccine. Cincinnati was recognized by the head of Operation Warp Speed for its efforts to include under-represented populations in the trials.

Through its many vaccine clinics, UC Health administered **138,000 doses of COVID-19 vaccines** to staff and Hamilton County residents of all ages.

513 RELIEF BUS

Additionally, UC Health partnered with the Hamilton County Board of County Commissioners to bring no-cost COVID-19 vaccines to the community on the Hamilton County Equity and Resources Mobile Tech Bus. Efforts were focused on communities with low vaccination rates and high vaccine hesitancy. The bus's staff administered vaccines and also provided vaccine education. The bus was scheduled on the same days as the Freestore Foodbank and Job & Family Services to maximize exposure and impact on these specific communities.



COVID-19 Response

RACE TEAM DASHBOARD

When the pandemic began, Cincinnati Children's quickly convened a team from its Anderson Center for Health Systems Excellence and a coalition of healthcare, public health, and community leaders to stitch together the data to guide the decisions being made daily. Through this, the Rapid, Adaptive Control of Epidemics (RACE) team was developed. This team played, and continues to play, a leading role in supporting the community and the response to COVID-19 alongside UC Health and other regional leaders. The team developed a dashboard that enabled real-time learning and action across schools, businesses, and other sectors. The data from the dashboard helped inform community decisions such as:

- Redeployed staff to community programs and hospital COVID screening program
- Not opening Cincinnati's Convention Center as a field hospital because data showed stable hospital capacity, saving tens of millions of dollars
- Identifying early, increasing case incidence following reopening in May and June resulting directly in a community-wide "Mask On" communication campaign supported by the regional Chamber of Commerce and business community
- Identifying clusters of cases to help detect outbreaks and the need for community testing
- Localizing testing and vaccination sites
- Informing communication strategies about mitigation strategies and vaccination
- Providing insights about how COVID-19 affects vulnerable populations and informing equitable distribution of resources to those areas in most need

Hamilton County Sheriff's Office

Inmate Healthcare Services and Staffing

Program Overview

INMATE STAFFING

The Hamilton County Sheriff's Office (HCSO) utilizes levy funds to employ **66 correctional officers** at the Hamilton County Justice Complex.

These correctional officers are all front-line staff that serve medical and behavioral health needs of inmates in the following units:

- **Main Medical unit**
- **Main Psych unit**
- **Male Medical Overflow pods**
- **Female Psych pod**
- **Female Overflow Medical and Psych pods**

Officers also transport inmates to and from medical appointments, clinical visits, and to the hospital. Officers also remain posted at either a hospital or nursing home with an inmate receiving care.

MEDICAL SERVICES

HCSO has contracted with **NaphCare** to provide medical services for inmates under the custody and control of the Sheriff at the Hamilton County Justice Center.

More specifically, NaphCare provides all personnel, management, medical supplies, prescription medications, over-the-counter medications, equipment, medical records, administration, insurance and supervision necessary to provide professional medical, mental health and related healthcare and administrative services for the inmates under the custody and control of the HCSO.

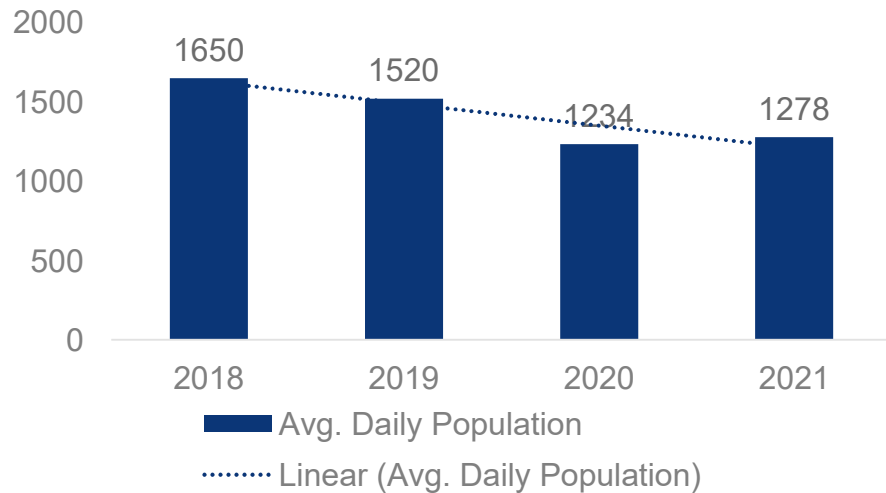
When an inmate is admitted into custody, a nurse performs a medical screening during intake for medical conditions, and within 24-48 hours inmates receive a complete physical.



Program Overview

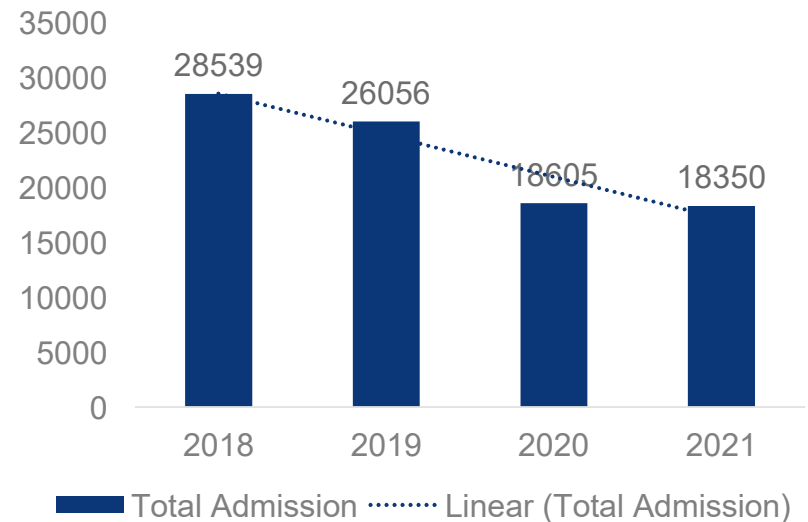
INMATE POPULATION

Avg. Daily Population



From 2018 – 2021, the Average Daily Population for the Hamilton County Justice Complex **decreased approximately 23%**.

Total Admission

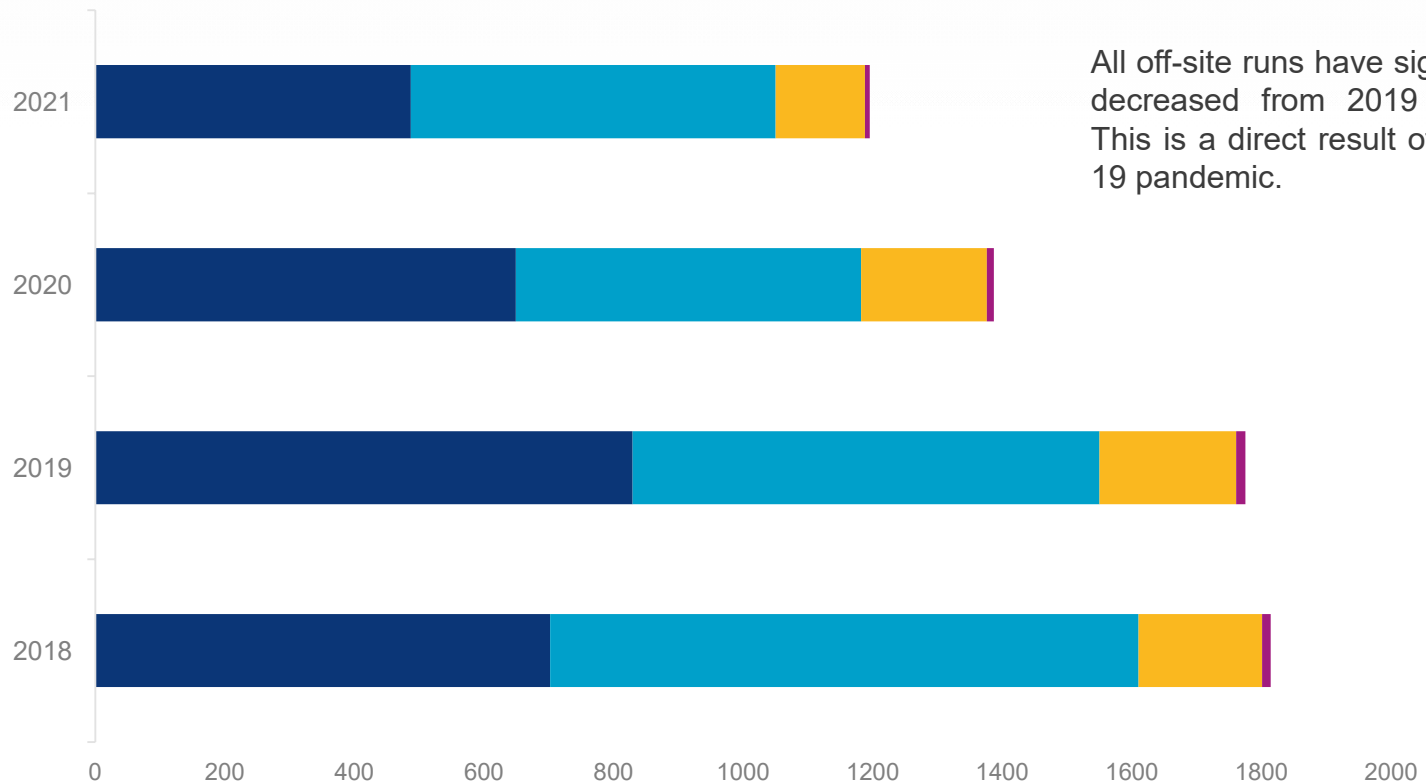


From 2018 – 2021, the Total Admissions to the Hamilton County Justice Complex **decreased approximately 33%**.

*Population and admission decreases can be at least partially attributed to COVID-19 restrictions and efforts to provide social distancing within the Justice Center and to the closing of the Woodburn facility in 2020.



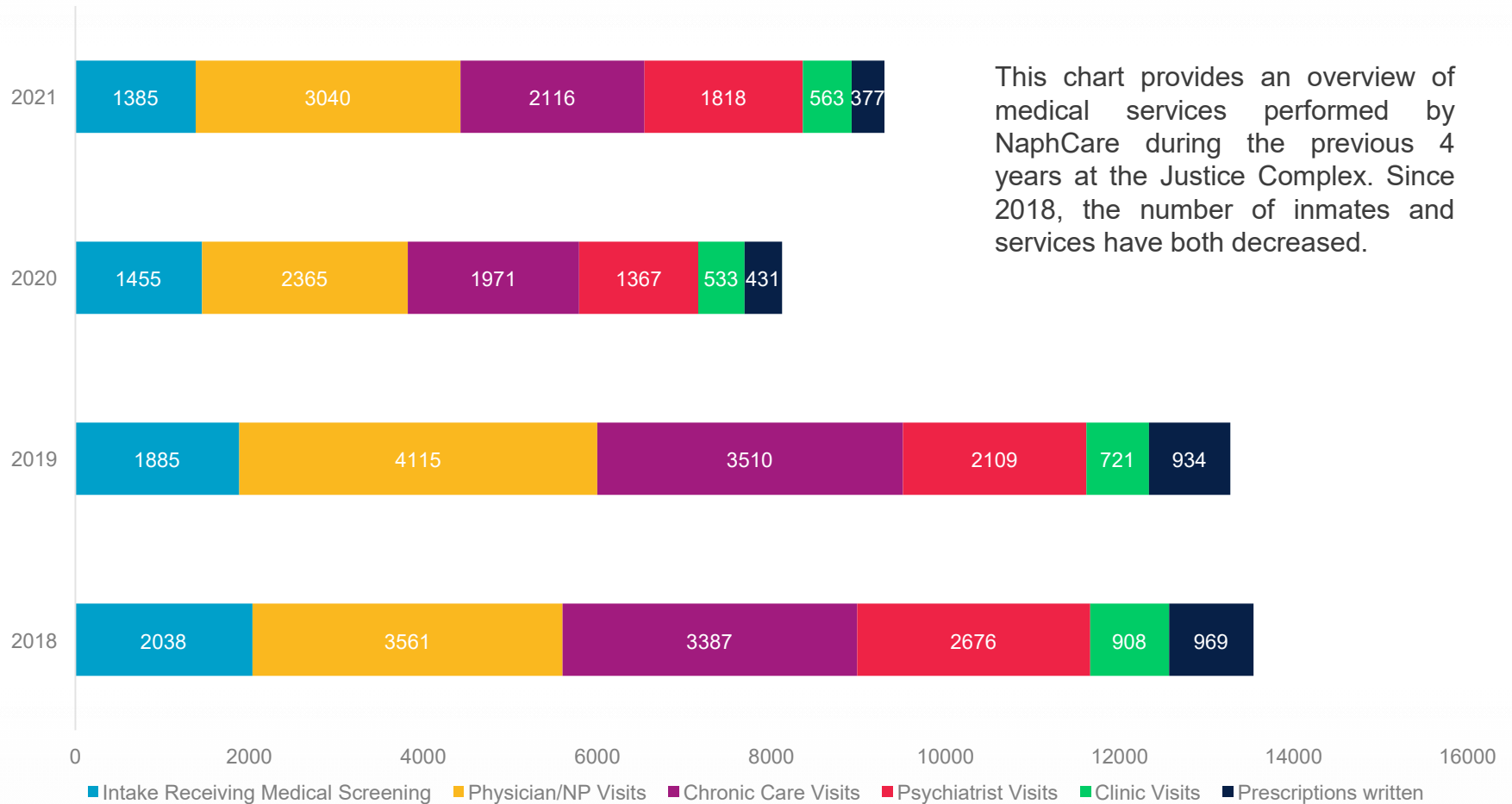
Service Delivery - Staffing



	2018	2019	2020	2021
ER Runs	702	829	649	487
Clinic Runs	908	721	533	563
Hospital Admissions	191	211	194	138
Nursing Home Admissions	13	14	11	7

ER Runs Clinic Runs Hospital Admissions Nursing Home Admissions

Service Delivery - Medical



Levy Requirements and Compliance

SERVICES

	2018	2019	2020	2021
Personnel	\$4,722,451	\$4,874,883	\$5,112,170	\$5,335,744
Pharmaceuticals	\$650,571	\$671,571	\$700,861	\$721,300
Mental Health Program	\$1,065,138	\$1,099,518	\$1,147,473	\$1,180,937
Medical Supplies	\$124,872	\$128,903	\$134,525	\$138,448
On-site Ancillary Services	\$242,671	\$250,504	\$261,430	\$269,054
Administrative Overhead/Margin	\$424,712	\$438,421	\$457,542	\$470,886
Staffing Credit	-\$47,445	-\$15,678	-\$17,370	-\$128,514
Total	\$7,182,971	\$7,448,122	\$7,796,631	\$7,987,854

NaphCare contract expenditures are broken down by service area in the table at left. The largest expenditure areas are Personnel (66%), Mental Health Programming (15%), and Pharmaceuticals (9%).

An infectious disease nurse was added in October 2020 at a total of \$96,500.00 (**\$24,125.00** cost to the County).

SPENDING

	2018	2019	2020	Avg.
Naphcare Contract	7,230,416	7,483,480	7,745,402	7,486,433
Actuals	7,182,971	7,448,122	7,796,631	7,475,908
Variance	-47,445	-35,358	51,229	-10,525

NaphCare was selected based upon their submission to an RFP through a competitive procurement process. The contract value from **2018 – 2022 (5 years) totals \$38.8 million**. Once HCSO receives levy funding, it is deposited into a fund with a designed “OCA” code to monitor and track.

On average, NaphCare bills for ~\$10,000 less than their contract allotment each year. They only exceeded their contract in 2020 due to hiring an infectious disease specialist during COVID-19. Any funding overages for HCSO are covered by the general fund.



Financial Analysis

Overall, expenditures for the Hamilton County Sheriff's Office exceeded budgeted projections by approximately \$5.5 million between 2018 and 2019. CARES funding offsets in 2020 helped mitigate expenditures in 2020.



*2020 funding does not include CARES Funding.

Financial Analysis

FUNDING SOURCE

Levy Offsets	2018	2019	2020	2021
General Fund Transfer	\$1,023,475	\$ -	\$ -	\$1,600,000
Psychotropic Drug Reimbursement*	\$92,785	\$202,422	\$262,017	\$322,146
Mental Health State Reimbursement**	\$290,864	\$290,864	\$290,864	\$290,864
Intergovernmental Reimbursement	\$ -	\$15	\$102,441	\$284
Reimbursement for Medical Records	\$ -	\$ -	\$155	\$ -
Charges for Services***	\$ -	\$2,785	\$944,720	\$336,895
Other Reimbursements****	\$ -	\$10,637	\$ -	\$ -
OFFSET TOTAL	\$1,407,124	\$506,723	\$1,600,197	\$2,259,325
Levy Funding	2018	2019	2020	2021
Indigent Care Levy Actuals – Services	\$6,712,577	\$8,167,315	\$7,878,870	\$8,094,031
Indigent Care Levy Actuals – Staffing	\$5,530,595	\$6,127,432	\$3,793,283	\$6,988,579
LEVY FUNDING TOTAL	\$12,243,173	\$14,294,747	\$11,672,154	\$15,082,611
TOTAL LEVY IMPACT	\$10,836,048	\$13,788,023	\$10,071,956	\$12,823,285



- Levy
- County General Fund
- State / Other Government Agencies
- Other

*2018 - 2020 all paid in 2020; 2021 - not yet received.

** 2019-Reimbursement for Medical Records. 2020-Psychotropic Drug Reimbursement was coded under Intergovernmental. Reimbursement but should have been coded Charges for Services. 2021-Reimbursement of OT that was paid to Deputy for work not associated with Levy operations.

*** These numbers are from the Psychotropic Drug Reimbursement.

**** Reimbursement for an overpayment for Inmate Medical Services from Encompass Health



Financial Analysis

EXPENDITURES

EXPENDITURES - Services	2018	2019	2020	2021	Percent Change
NaphCare Medical Contract Expense	\$7,182,971	\$7,448,122	\$7,796,631	\$7,987,854	11%
Medical Care outside of scope of NaphCare Contract	\$144,572	\$111,720	\$113,154	\$125,425	-13%
Additional Medical equipment	\$0	\$11,059	\$0	\$0	
Totals	\$7,327,543	\$7,570,901	\$7,909,785	\$8,113,280	11%
EXPENDITURES - Personnel	2018	2019	2020	2021	Percent Change
Regular Employee Compensation	\$3,593,902	\$3,873,568	\$1,180,100	\$3,895,830	8%
Service Allowance	\$67,932	\$66,336	\$67,772	\$66,856	-2%
Regular Employee Overtime	\$184,497	\$426,309	\$513,460	\$772,496	319%
Regular Employee Holiday	\$163,815	\$167,447	\$220,907	\$268,430	64%
Vacation Pay	\$22,071	\$0	\$51,385	\$58,055	163%
Sick Pay	\$10,861	\$0	\$25,408	\$50,215	362%
Retroactive Pay	\$56,994	\$0	\$0	\$65,610	15%
Comp Time	\$27,172	\$19,039	\$65,455	\$95,489	251%
Bonus	\$3,000	\$1,500	\$0	-\$943	-131%
Worker's Compensation	\$0	\$0	\$0	\$18,773	
Unemployment Compensation	\$0	\$0	\$14,950	\$10,458	
Mandatory Medicare	\$55,366	\$60,848	\$63,958	\$73,666	33%
Public Employees Retirement System	\$562,644	\$616,653	\$621,153	\$687,120	22%
Law Enforcement Retirement System	\$0	\$14,599	\$30,280	\$30,737	
Medical Benefits	\$752,118	\$853,880	\$910,800	\$878,064	17%
Dental Benefits	\$25,779	\$22,412	\$22,743	\$22,738	-12%
Life Insurance	\$3,491	\$3,605	\$3,700	\$3,786	8%
Employee Assistance Plan	\$953	\$1,237	\$1,212	\$1,200	26%
Totals	\$ 5,530,595.18	\$ 6,127,432.83	\$ 3,793,283.56	\$ 6,998,579.80	27%
GRAND TOTAL	\$12,858,138.24	\$13,698,334.26	\$11,703,068.69	\$15,111,859.88	18%

HCSO staffing expenditures for the 66 correctional officers for overtime pay, sick pay, and compensatory pay have significantly increased from 2018 – 2021, with the largest increases occurring in overtime and sick pay.

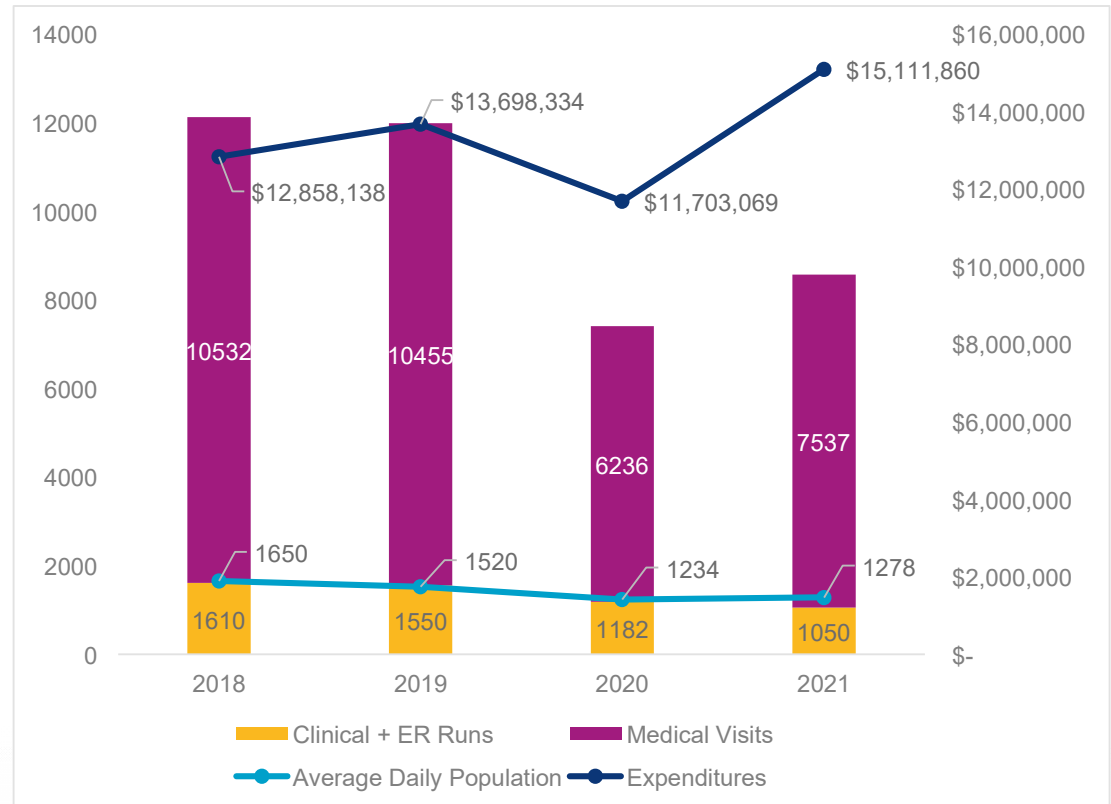
*Sheriff's staffing costs were reduced in 2020 and 2021 due to federal grants for COVID



Financial Analysis

SPENDING AND SERVICE UTILIZATION COMPARISON

From 2018 – 2021, overall expenditures increased for both staff and services while number of services delivered (for example, clinical and emergency room runs and various medical visits) as well as the average daily jail population declined. It should also be noted that the Hamilton County Justice Center was over-crowded. Additionally, efforts were taken in 2022 to keep NaphCare contract amounts at a flat level to help mitigate cost increases.



Mental Health Recovery Services Board

Program Overview

PROGRAM SUMMARY

The Mental Health Recovery Services Board (MHRSB) is designated in accordance with Ohio Revised Code (ORC) §340 et seq., and it serves as Hamilton County's authority on planning, funding, managing, and evaluating behavioral health care.

In this role, the MHRSB is prohibited from providing direct services. Instead, the agency contracts with a network of nonprofit agencies to offer Hamilton County residents a continuum of care and achieve its goals to:

- Offer a wide variety of evidence-based treatment services
- Promote prevention and education efforts
- Ensure individuals are treated in the environment that best meets their needs
- Ensure financial viability, accountability, and efficiency for the MHRSB and its service network

PROVIDER NETWORK

The MHRSB provides leadership and coordinates the delivery of mental health and recovery services through a network of **36 mental health and substance use services agencies**. Ten of those agencies receive Indigent Care Levy funds through the MHRSB.

HAMILTON COUNTY ADDICTION RESPONSE COALITION

The HCARC convenes community members, leaders, advocates, and experts aiming to **holistically treat addiction and address its impact on Hamilton County**. The Coalition's website lists membership from nearly 150 organizations.



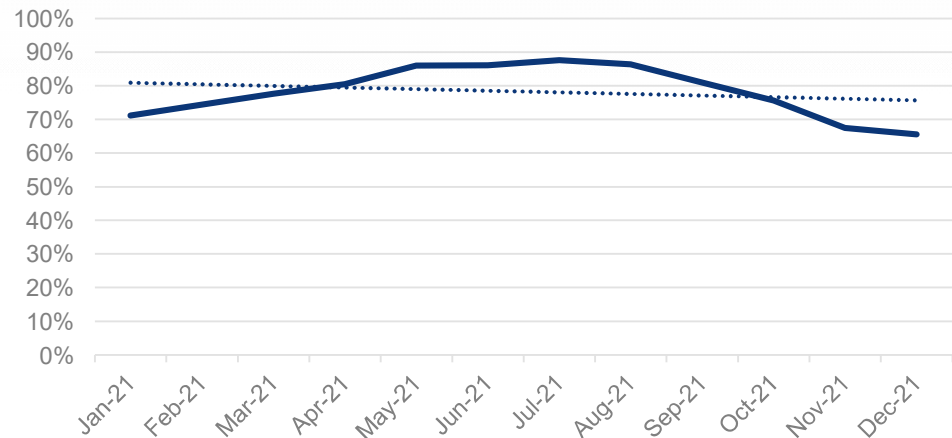
Service Delivery

COMMUNITY-BASED CONTINUUM OF CARE

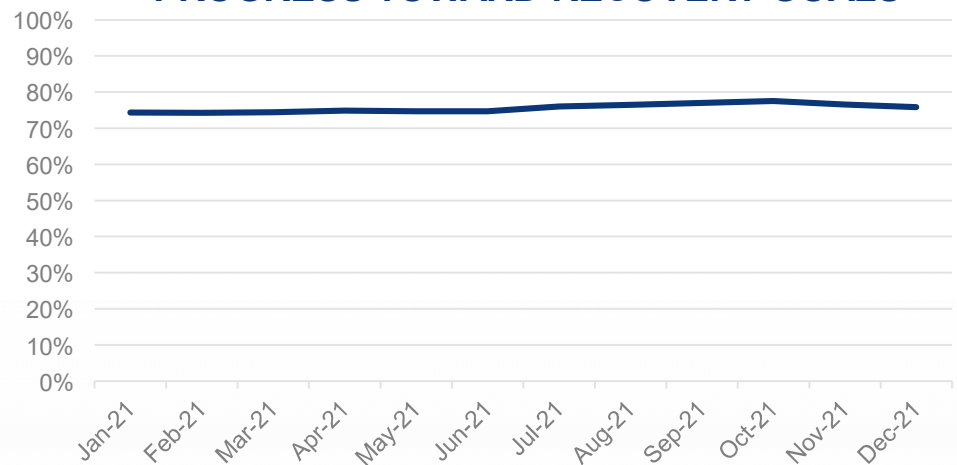
As a County Board of Alcohol, Drug Addiction, and Mental Health Services, MHR SB must establish a community-based continuum of care, including:

- Prevention and wellness services
- Outreach and engagement activities
- Assessment services
- Care coordination
- Residential services
- Outpatient services
- Inpatient services
- Recovery supports

% OF CASES REPORTING OPIATE USE WITHIN LAST 30 DAYS



% OF CASES WITH HIGH SATISFACTION IN PROGRESS TOWARD RECOVERY GOALS



Levy Requirements and Compliance

CONTRACT REQUIREMENTS

Hamilton County does not maintain a contract or MOU with the MHR SB as of the time of this assessment. However, **MHR SB has a pending contract with Hamilton County**. That contract provides the standards and conditions for use of levy funds.

BUDGET & REPORTING REQUIREMENTS

Expenditures remain within the levy allocation.

As MHR SB acts as a pass-through entity to distribute levy funds to its network of contracted mental health and substance use services agencies, limited information on actual expenses is available.

MHR SB's prior claims data system did not permit analysis of service type by fund source. MHR SB initiated a new claims system in September 2020 that will provide for that level of detail in the future.

TIMELY FILING OF CLAIMS

MHR SB reports that **delays in Medicaid billing have a downstream impact on the distribution of levy funds**.

Contracted mental health and substance use service agencies often submit claims to MHR SB only after having been denied payment by the Medicaid program.

Those providers have up to one year from service date to bill Medicaid, and the settlement of disputed claim denials is often a lengthy process. MHR SB may disburse levy funds for claims long after services have been rendered. As a result, unspent levy funds appear to be unspent or to carry over to the following year.

MHR SB utilizes all other sources of funds to serve clients prior to use of Indigent Care levy funding. An example of this is the use of one-time State Opioid Response (SOR) funding that became available during the current (2017-2022) levy cycle.

Additional reporting of actual levy expenses and enhanced monitoring as expanded access to coverage through Medicaid may result in fewer uncompensated claims and reduced need for levy funds, which will be permitted through MHR SB's new claims system.

Financial Analysis

FUNDING SOURCE

Category	2018	2019	2020	2021
Levy	\$2,361,000	\$2,361,000	\$2,361,000	\$2,361,000

SERVICE EXPENDITURES

Category	2018	2019	2020	2021*
Provider Contracts	\$979,617	\$1,876,114	\$1,878,753	\$2,464,391
Operating Expenses	\$81,627	\$90,048	\$89,677	\$94,880
Total	\$1,061,244	\$1,996,162	\$1,968,430	\$2,559,271
% of Levy	44.95%	84.55%	83.37%	108.40%

UNSPENT LEVY FUNDS

Category	2018	2019	2020	2021*
Amount	\$1,299,756	\$364,838	\$392,570	(\$198,271)
%	55.05%	15.45%	16.63%	-8.40%

*Projected

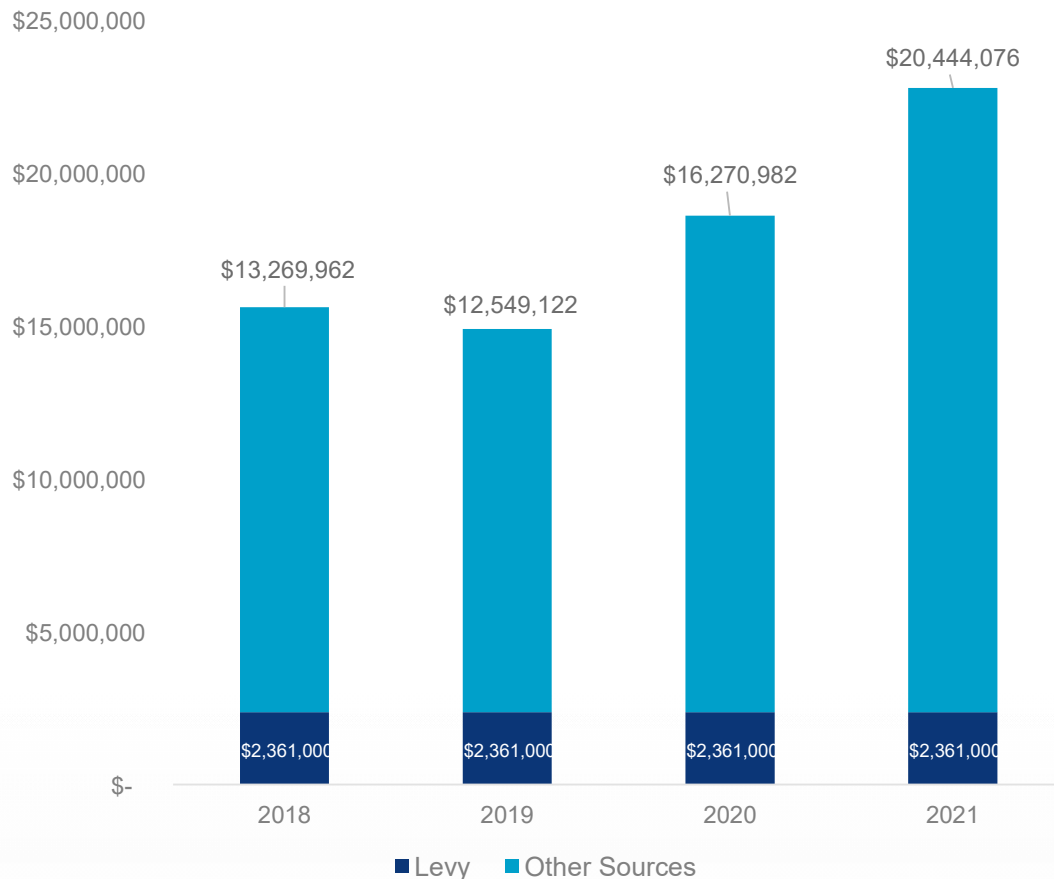
FUNDING ALLOCATION METHODOLOGY

MHR SB's allocation methodology represents its intended distribution of Indigent Care levy funds among service categories.

Service Category	%
Assessment	2.8%
Counseling	19.3%
Case Management	1.8%
Med/Som & Crisis Intervention	0.3%
Methadone Administration	0.9%
Intensive Outpatient	5.4%
Detox & Residential	42.2%
Laboratory Urinalysis	0.9%
Off the Streets	2.7%
Community Services	11.6%
Prevention	8.0%
Administration	4.1%

Financial Analysis

TOTAL MHRSB TREATMENT RELATED FUNDING



FUNDING STATUS

MHRSB expects future funding needs to remain near current levels of approximately \$2.4 million per year.

Effective July 15, 2022, the State of Ohio will initiate the “unwinding” of Medicaid. This process will involve the removal of previously eligible Medicaid recipients from the program following the expiration of the COVID-19 Public Health Emergency. **The expected impact of this will result in approximately 28,000 Hamilton County residents requiring another source of funding for their service needs.**

Effective September 2022, State Opioid Response funding will expire.

Service contract expenditures in the future will largely be determined by these factors and may continue to remain lower than the requested amount.

Hamilton County Public Health

Tuberculosis Control

Program Overview

PROGRAM SUMMARY

Hamilton County's Tuberculosis (TB) Control Clinic , which is a state-mandated program, provides TB skin tests for employment and immigration services. Chest X-rays and pharmacy services are also provided.

The Clinic stressed the rapidly rising costs of its skin testing materials (solutions, medications) over the past year. For example, skin test solutions were previously 5-10 cents per solution, and they are now \$50 per solution. Additionally, a common antibiotic used by the clinic has recently increased from \$4 to \$63 per unit.

PROGRAM ENHANCEMENTS

UCMC medical students are currently helping the Clinic build an educational onboarding program for little- to no-English speaking patients

BY THE NUMBERS

- Perform between 700-1,100 skin tests per year
- Diagnosed 29 active cases and 87 latent cases in 2021, up from 10 active and 77 latent cases in 2020.
- Levy funds 84% of the total program.



Levy Requirements and Compliance

NON-RESIDENT TRACKING

- Tracking all patients for resident/nonresident status is a requirement of the state
- 92% of all participants in the TB program are Hamilton County residents
- Zip code data is tracked through self-reporting

LEVY COMPLIANCE

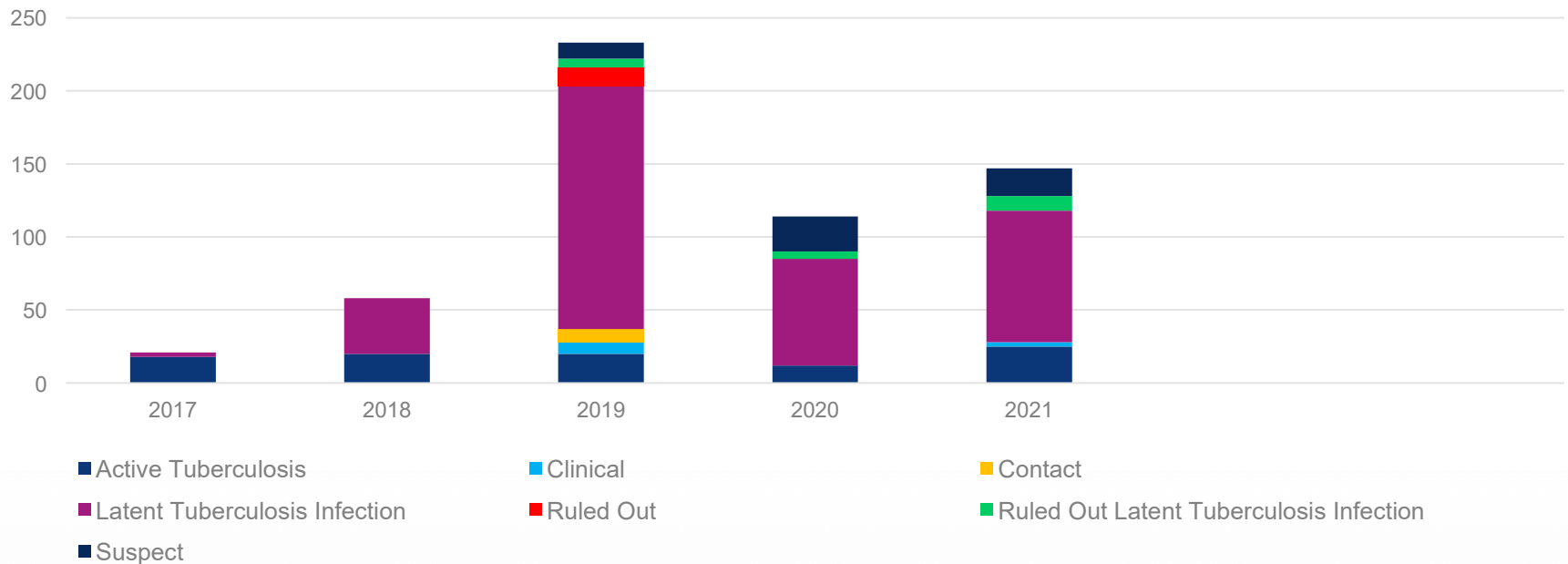
The Department of Health does not have a contract with the TLRC; therefore, contract compliance could not be measured.



Service Delivery

PROGRAM METRICS – TUBERCULOSIS CASES IN HAMILTON COUNTY

Indigent Care Levy funds are used to provide critical and often non-billable services for the control and elimination of TB in the county, which includes contact investigation, targeted testing, and directly observed therapy. The chart below illustrates the types of tuberculosis cases in Hamilton County over the previous 5 years.

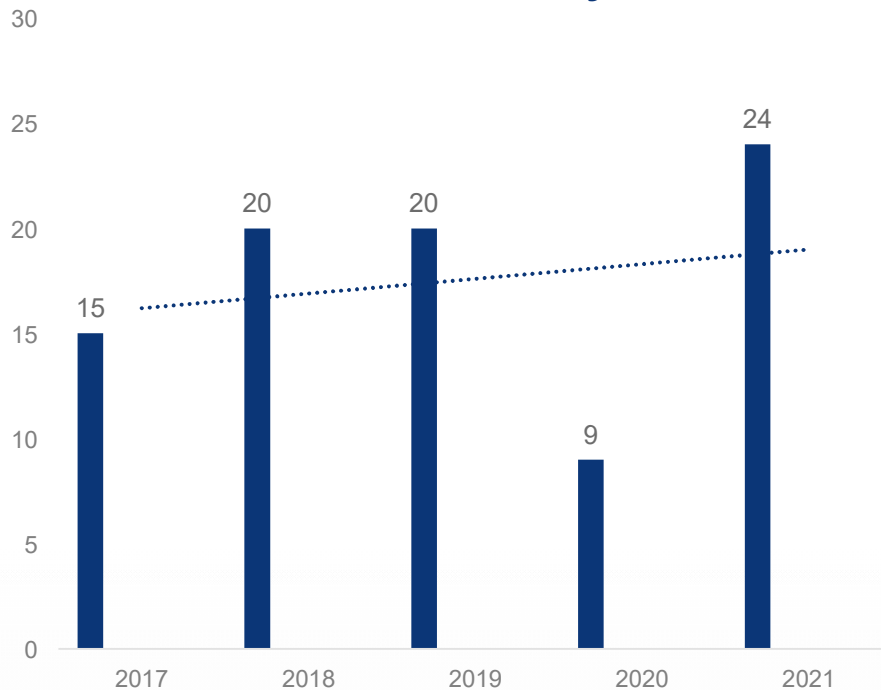


Service Delivery

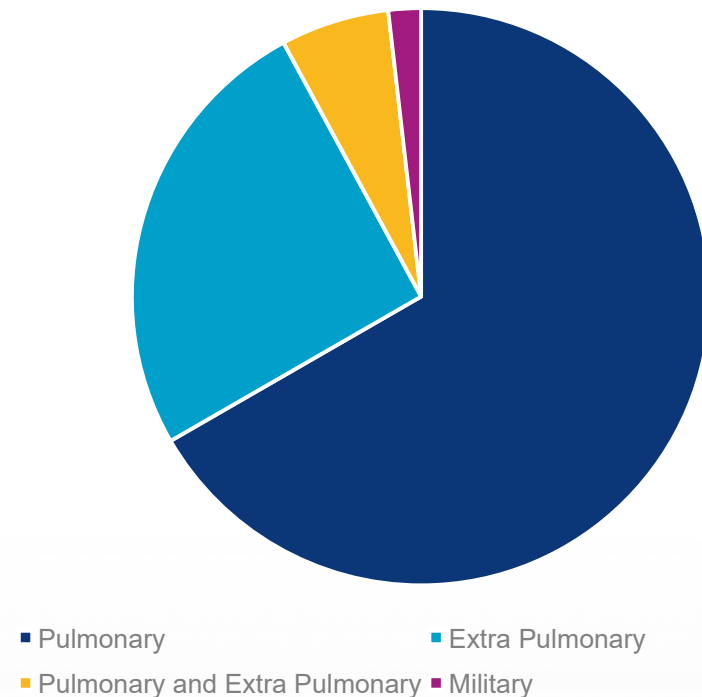
PROGRAM METRICS – TUBERCULOSIS CASES IN HAMILTON COUNTY

In Ohio, there were 130 new TB cases in 2020. Hamilton County reported 9 of those TB cases in 2020.

Total Active TB Cases in Hamilton County



Active TB Cases in Hamilton County by Type



Financial Analysis

FUNDING SOURCE

Category	2018	2019	2020	2021
Levy	\$836,000	\$836,000	\$836,000	\$836,000
Chargers for Services	\$63,369	\$56,847	\$52,687	\$31,550
ODH-TB Investigations and Outreach	\$20,480	-	-	\$50,625
HIV and STD Grants	\$58,127	\$99,389	\$87,830	\$100,847
Refund of Expenses	\$150	\$2,718	-	-
Grand Total	\$978,127	\$994,953	\$976,517	\$1,019,021

The Indigent Care Levy accounts for 82% of the funding for HCPH's TB Control Program.

EXPENDITURES

Category	2018	2019	2020	2021
Staff	\$468,933	\$ 509,228	\$559,175	\$495,993
Other	\$651,450	\$628,075	\$558,850	\$510,867
Grand Total	\$1,120,383	\$1,137,303	\$1,118,024	\$1,006,860

ANTICIPATED COST INCREASES

- The Department anticipates that over the next 12 months they will experience significant rises in the costs of medications (multi-drug-resistant, or "MDR" medication specifically).
- They expect this to be exacerbated by worsening drug shortages

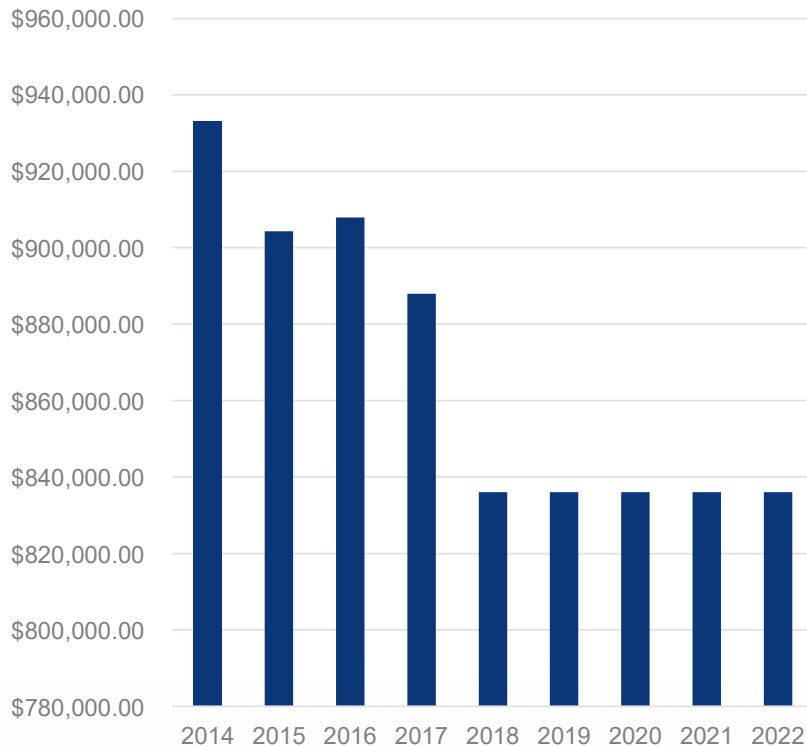
OTHER EXPENDITURES

- Operating supplies (equipment, admin supplies, uniforms, etc.)
- Drug and medical supplies
- Travel and vehicle maintenance
- Insurance
- Rent and physical maintenance



Financial Analysis

PROGRAM LEVY-FUNDING CHANGES



FUNDING STATUS

- Since 2018, the TB program's expenditures have not exceeded its funding except for 2021 (ended FY21 with a \$12,162 surplus)
- Overall funding for the TB program has decreased since 2014; total funding was \$933,250 in 2014, whereas funding in 2022 is \$836,000, which is a 10.42% decrease over the past 8 years.

ADDITIONAL FUNDING REQUESTS

- The Department is requesting a return to its FY17 levy funding amount of \$888,000 (dropped since FY18 to \$836,000).
- This is to help compensate for and offset the increasing costs of MDR and other TB medications and supplies, which increased drastically in 2021, as well as for increases to benefits and wages for staff.

Hamilton County Public Health

Harm Reduction

Program Overview

PROGRAM SUMMARY

Hamilton County's Harm Reduction Program is a community-based framework that seeks to remove negative consequences related to drug use via the following services:

- **Disease prevention, education and referral services, including:**
 - Substance abuse education
 - Overdose prevention
 - Access to NARCAN (Naloxone)
 - Injection education
 - Safe injection equipment and disposal (Syringe Services Program)
- **Safe sex education**
 - Hepatitis vaccinations
 - Personal care items like condoms
 - Referral for treatment for diseases like hepatitis, HIV and other STIs
- **Referral for pregnancy testing and sexual healthcare**
- **Maternal health education**
- **Referrals to providers for medical, mental health, and addiction treatment services**



Service Delivery

SYRINGE SERVICE AND NARCAN DISTRIBUTION PROGRAMS

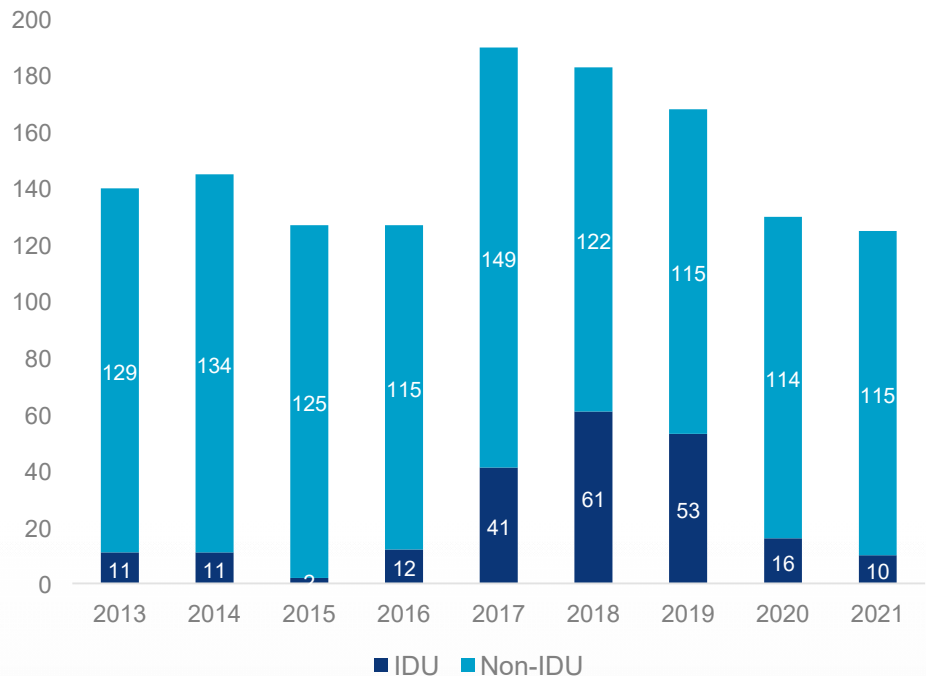
- In 2018, Hamilton County Public Health (HCPH) assumed the Syringe Service Program from UC and began running the HCPH Narcan Distribution program in 2019
- Best practices around blood borne pathogen disease prevention call for “safe drug use kits” which each contain 70 clean syringes
- From 2018 to 2021, there was an increased need for harm reduction supplies and services

Syringe Services	2018	2019	2020	2021
# of Client Visits	2,740	13,066	12,424	15,507
# of Syringes Distributed	61,811	365,277	807,381	1,067,897
Narcan Distribution	2018	2019	2020	2021
# of Doses Distributed	26,776	32,538	15,839	13,958

OUTCOMES

New HIV cases in Hamilton County have decreased since 2018. The Department reported a decline in cases among residents who report injection drug use (IDU). This is in contrast with the regional increase in HIV cases, particularly among injection drug users.

New Diagnoses of HIV in Hamilton County



Levy Requirements and Compliance

NON-RESIDENT TRACKING

- From 2019 – 2021, 51% of the individuals served by the Harm Reduction Program were residents of Hamilton County
- The primary tracking method is based on patients self-reporting their zip code. This can be conducive to inaccurate self reporting

NARCAN DISTRIBUTION

- The Harm Reduction Program has found leveraging data utilization for more efficient NARCAN distribution to be challenging
- The COVID-19 pandemic caused unavoidable breaks in service delivery

LEVY COMPLIANCE

The Department of Health does not have a contract with the TLRC; therefore, contract compliance could not be measured.

PROGRAM NAME CHANGE

- The program has technically changed its name from “Syringe Service Program” to “SAFE Services”
- This change was aimed at destigmatizing these services throughout the county



Financial Analysis

FUNDING SOURCE

Category	2018	2019	2020	2021
Levy	\$150,000	\$150,000	\$150,000	\$150,000
Charges for Services	\$84,130	\$137,500	\$69,542	\$42,834
Other Local Subsidies – City HD	\$80,000	\$40,000	\$80,000	\$86,666
Overdose Data to Action Grant and Other Donations/ Grants	-	\$100,931	\$2,025,537	\$3,775,164
Grand Total	\$314,130	\$428,431	\$2,325,079	\$4,054,664

- While the Indigent Care Levy currently accounts for only 4% of the funding, the levy was a substantial funder in the program's initial years and provided almost 50% of funding in 2018.
- Since 2019 city and federal grants (particularly the federal "Overdose Data to Action Grant") has accounted for most Harm Reduction funding
- OD2A helps fund states' and districts' fatal and nonfatal overdose data used to inform prevention and response efforts

EXPENDITURES

Category	2018	2019	2020	2021
Staff	\$131,431	\$341,144	\$1,196,496	\$1,643,742
Other	\$138,028	\$162,198	\$1,231,005	\$2,369,950
Grand Total	\$269,459	\$503,342	\$2,509,260	\$4,158,547

Other Expenditures

- Operating supplies (office equipment, admin supplies, uniforms, etc.)
- Drug and medical supplies
- Travel and vehicle maintenance
- Insurance
- Rent and physical maintenance



Financial Analysis

HISTORIC FUNDING LEVELS

	2018	2019	2020	2021
Total Funding	\$314,130	\$428,431	\$2,325,079	\$4,054,664
Total Expenditures	\$269,459	\$503,342	\$2,509,260	\$4,158,547
Funding Differential	\$44,671	-\$74,911	-\$184,181	-\$103,883

FUNDING STATUS

- Since 2019, the program has spent more than it's received in funding
- HCPH reported that 2018-2021 demonstrated continued growth and outreach for harm reduction supplies and services as patients served has increased and client need has been exacerbated

FUNDING LIMITATIONS

- Syringes are not funded by any local, state or federal grants. Levy is sole funder of the county's syringes
- NARCAN is entirely funded by the levy
- Levy funds account for 4% of the total Harm Reduction Program, with almost all that funding going toward syringes and NARCAN

ADDITIONAL FUNDING REQUESTS

Harm Reduction is requesting an additional annual \$50,000 for program outreach and growth. The program has increased their community operations to an additional site and day of the week. Meanwhile, despite acquiring additional grant funding, they are limited in the use of unrestricted funds, as grant funding does not support full operations of their program



Hamilton County Public Health

Oral Care Initiative

Program Overview

PROGRAM SUMMARY

- Hamilton County's Oral Health Coalition was created in 2017 to eliminate oral health disparities, increase residents' access to care and ensure all an equitable opportunity for optimal oral health
- Currently chaired by UCMC's Oral Residency Director
- Only dental residency in the county and thus services the entire county's population (approx. 2,032 customers)
- Coalition's primary focus is the underinsured and uninsured, children, and other underrepresented populations

PROGRAM OBJECTIVES

Increasing Access to Oral Health Care

- Streamlining Medicaid credentialing and billing processes by working directly with the Ohio Department of Medicaid
- Developing new, age-appropriate oral health messaging with the Cincinnati Public School system

Decreasing Oral Health Emergency Encounters

- Aligning communication with county's oral health professionals about the ER not being an acceptable resource for oral health emergencies
- Providing every healthcare provider stakeholder- with multiple referral pathways to decrease or eliminate hospital admissions for oral health related issues

Closing the Medical Dental Divide

- Encouraging oral health professionals to adapt limited medical procedures
- This effort was helped by the COVID-19 Pandemic as dentists were called upon to help administer COVID vaccines, thus opening lines of communication from the OHC to providers to initiate vaccine administration programs (including the annual flu shot)



Service Delivery

KEY INITIATIVES

1. Oral Health Literacy Campaign in Cincinnati Public Schools (CPS)
2. Kyle Willis Oral Care Campaign to reduce oral health-related emergency room visits
3. Federally Qualified Healthcare Centers (FQHC) partnerships to better integrate oral care for vulnerable children

SERVICE METRICS

HAMILTON COUNTY RESIDENTS SERVED	2018	2019	2020	2021
The Kyle Willis Oral Care Campaign with CPS	0	120	700	1,900
Educational Programs for Oral Health Professionals	4	67	2,032	2,032
Oral Health Coalition - Access Campaign	16,000	2,000	4,000	16,000
Educational Campaign Healthcare Systems Emergency Department (ED) Dental Diversion Programs	70	130	130	130
Oral Health Professional Direct Access to COVID Vaccine Administration			2,032	2,032

Service Delivery

2023 STRATEGIC INITIATIVES

One to One Program

- OHC intends to visit the more than 600 dentists in Hamilton County to provide education that will help encourage acceptance of Medicaid and Medicare at each practice.
- This program is expected to cost approximately \$20,000 in year one and \$10,000 each subsequent year to maintain presence and provide updated training

Dollars for Dentures

- The program will approach multiple Dental Laboratories seeking a percentage fee reduction for the costs of flippers and Dentures.
- OHC will directly pay for some or all of the reduced laboratory costs for safety net organization fabricating flippers and dentures for indigent patients, as these are often inaccessible for this population.
- The coalition will be implementing D4D in 2022 with the intent on growing the program in subsequent years.



Levy Requirements and Compliance

PATIENT TRACKING

- OHC emphasized the difficulty they continue to have with effective patient tracking
- Current patient tracking model is entirely self-reporting based, which is often conducive to mis- or underreporting
- This is exacerbated by the presence of many patients being undocumented residents
- PCG was not able to ascertain the percentage of people served who were Hamilton County residents from available data, as most efforts were centered around outreach and education vs. direct service. OHC plans to track county resident status on direct service initiatives, such as Dollars for Dentures initiative, moving forward.

LEVY COMPLIANCE

The Department of Health does not have a contract with the TLRC; therefore, contract compliance could not be measured.



Financial Analysis

FUNDING SOURCE

Category	2018	2019	2020	2021
Levy	\$115,000	\$115,000	\$115,000	\$115,000
Grand Total	\$115,000	\$115,000	\$115,000	\$115,000

The Indigent Care Levy accounts for 100% of the funding for the Oral Health Coalition.

EXPENDITURES

Category	2018	2019	2020	2021
Staff	\$6,083	\$19,860	\$3,833	\$3,632
Other Expenditures	\$46,844	\$56,932	\$33,721	\$50,612
TOTAL SPENDING	\$52,927	\$76,792	\$37,554	\$54,244
Encumbered at Year End	\$5,610	\$55,615	\$56,550	\$53,625
TOTAL WITH ENCUMBRANCES	\$58,537	\$132,407	\$94,104	\$107,869

OHC has seen its amount encumbered at year end increase significantly since 2019. There has been an avg. of \$54,500 encumbered at year end for the past 3 years.

Other Expenditures

- Supplies
- Contractual Services (Dr. Madden's compensation)
- Indirect Cost of HCPH

Financial Analysis

PROJECTED PROGRAM EXPENDITURES AND IMPACT

Category	2023	2024	2025	2026	2027
Dental Director	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
One on One Program	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000
Dollars for Dentures (Funded from fund balance)	\$65,000	\$75,000	\$75,000	\$75,000	\$75,000
D4D Impact (Patients Served)	325	375	375	375	375
Levy Request	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000
Total Year Expenditures	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000

OHC estimates that approximately 325,000 people lack oral health access in Hamilton County, and of that population, 20% (or 65,000 residents) would require a flipper or denture annually.

FUNDING STATUS

	2018	2019	2020	2021
Funding	\$115,000	\$115,000	\$115,000	\$115,000
Expenditures	\$52,927	\$76,792	\$37,554	\$54,244
Funding Differential	\$62,073	\$38,208	\$77,446	\$60,756

OHC has an average funding differential of nearly \$60,000 each year. However, they plan to spend down their reserves from the 2018 – 2022 levy (OHC has over \$230,000 in unspent levy funds) during the 2023 – 2027 levy period, which is reflected in the Projected Expenditures Table.



Probation - Alternative Interventions for Women (AIW) & Alternative Interventions for Men (AIM)

Central Clinic

Program Overview

PROGRAM SUMMARY

The Alternative Interventions for Women (AIW) and Alternative Intervention for Men (AIM) program provides a continuum of early identification, assessment, care coordination, and treatment for non-violent, court-involved individuals who have a co-occurring mental health and substance abuse disorder. Court Clinic (a division of Central Clinic), operates the programs through a contract with Hamilton County Probation. AIM is less-intensive than AIW.

REFERRALS

Referrals are made by Hamilton County Probation and Hamilton County judges.

PROGRAM ELIGIBILITY

- Dual diagnoses
- Involvement with Hamilton County Courts, including Intervention in Lieu of Conviction

CORE PROGRAM

The core program operates **Monday – Friday from 8:45am – 2:30pm for approximately 3 months.**

Breakfast and lunch are provided.

Following the core program, clients are transitioned into pro-social activities, including employment. Program attendance and requirements are reduced.

OUTCOMES

AIW

- Serves on average 87 clients per year.
- Cost per client = **\$5,420/yr.**

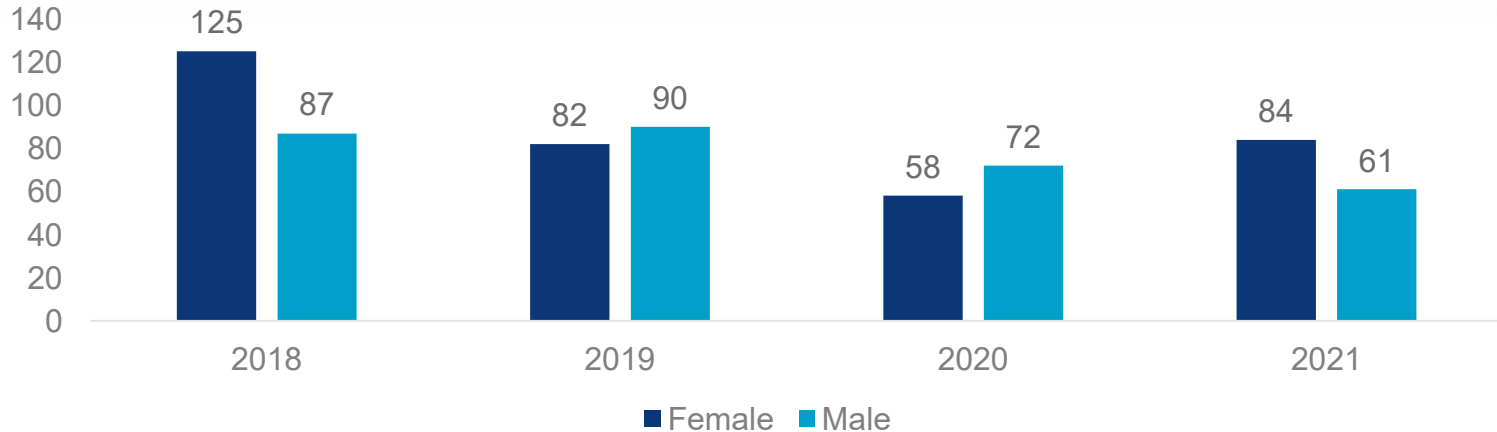
AIM

- Serves on average 78 clients per year.
- Cost per client = **\$2,295/yr.**

Since program inception in 2000, recidivism has ranged from 6% - 26%. Recidivism is defined as a new drug-related conviction in Hamilton County three-years post graduation. **AIW recidivism rate is 7% as of December 2021.**

Program Overview

Clients Served



2019-2021

AIW Client Demographics (n=187)	
Race	Age
White (82%)	18-29 (37%)
Black (15%)	30-39 (42%)
Multiracial (4%)	40-49 (14%)
Other (0%)	50-59 (6%)
Latino (1%)	60-69 (1%)

2019-2021

AIM Client Demographics (n=223)	
Race	Age
White (43%)	18-29 (38%)
Black (57%)	30-39 (30%)
Multiracial (0%)	40-49 (13%)
Other (<1%)	50-59 (16%)
Latino (0%)	60-69 (4%)

The client demographics for AIW are consistent over the past three years with percent of white women ranging from 70-80% and black women 15-20%.

Service Delivery

CORE SERVICES

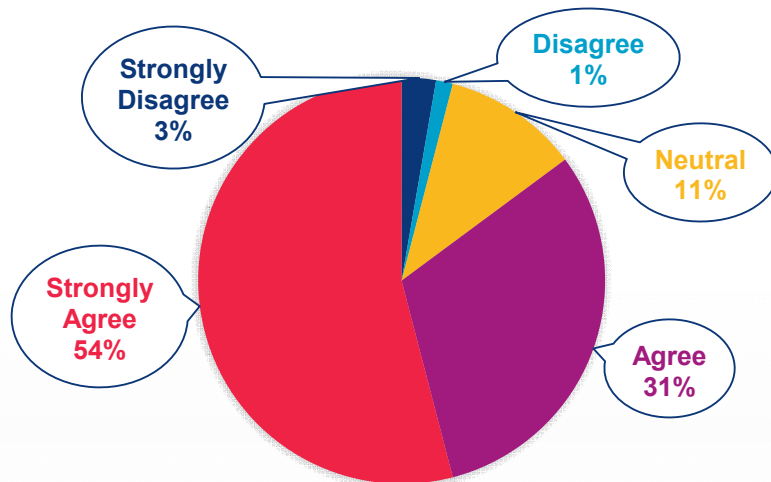
Individual and Group Counseling	Cognitive-Focused Treatment
Case Management	Prevention and Education
Urine Screening	Relapse Prevention
Peer Recovery Support	Employment Support
Coordination with Probation	Assessment for Incarcerated Individuals

OTHER COLLABORATIONS

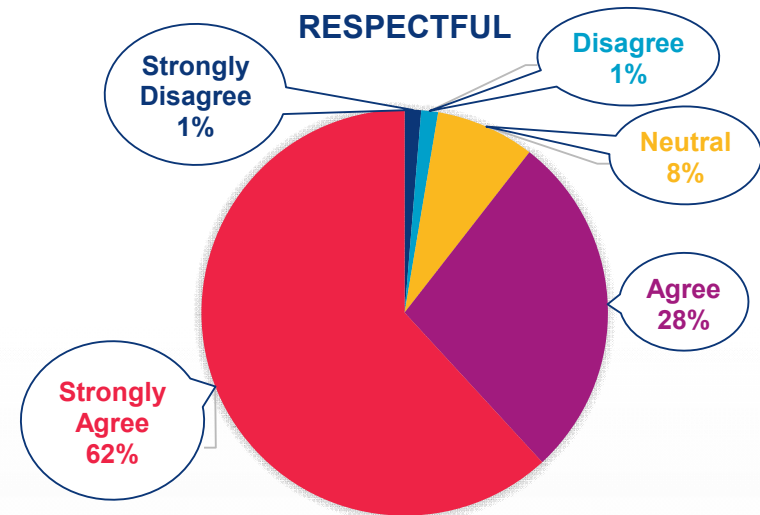
- Women Helping Women
- Dress for Success
- St. Vincent DePaul Charitable Pharmacy
- ADAPT
- Food Banks

CLIENT SATISFACTION SURVEY - 2021

SERVICES SATISFACTION



RESPECTFUL



Levy Requirements and Compliance

CONTRACT COMPLIANCE

Court Clinic is in compliance with its contract with the Hamilton County Probation Department.

Section	Requirement Met
II. (A) PROVIDER RESPONSIBILITY	Y
II. (B) PROGRAM EVALUATION	Y
II. (C) PROGRAM SERVICES	Y
III. (B) BILLING AND PAYMENT	Y
IV. DUPLICATE BILLING	Y
V. RETENTION OF RECORDS	Y
XII. COMPLIANCE	Y
XII. NON-DISCRIMINATION	Y

SERVICE BILLING & INVOICING

Court Clinic bills Ohio Medicaid for all eligible services prior to expending any other funds. Case Managers help enroll program participants into Medicaid.

On a monthly basis, Court Clinic invoices Hamilton County Probation. Program provides a client roster and individual and group therapy hours and cost of services delivered per client.

RATE SCHEDULE

Service	Rate
Psychiatric Diagnostic Evaluation	\$123.50/hour
Evaluation	\$166.75/hour
Psychotherapy – Individual	\$22.35/15 min
Psychotherapy – Group	\$6.50/15min
Community/Psychiatric Treatment	\$21.25/15min
Education/Prevention – Individual	\$42.30/hour
Education/Prevention – Group	\$23.85/hour



Financial Analysis - AIW

FUNDING SOURCE

Category	2018	2019	2020	2021
Federal/State	\$147,697	\$126,642	\$107,485	\$125,589
Levy Actuals	\$425,000	\$418,968	\$305,555	\$306,309
Other	-	\$2,000	\$650	\$14,600
Grand Total	\$572,697	\$547,610	\$414,690	\$446,498

EXPENDITURES

Category	2018	2019	2020	2021
Salaries/Benefits	\$457,619	\$435,815	\$334,642	\$359,025
Professional Services	\$4,185	\$4,485	\$4,235	\$5,275
Catering	\$30,859	\$21,294	\$14,093	\$15,087
Supplies	\$6,090	\$7,728	\$6,903	\$6,407
Telephone	\$7,728	\$7,960	\$7,656	\$7,842
Rent/Occupancy	\$42,572	\$42,854	\$42,184	\$58,203
Individual Assistance (Bus Tickets)	\$15,843	\$15,869	\$4,980	\$9,965
Travel	\$3,676	\$1,059	\$1,099	\$2,377
Insurance	\$7,250	\$7,468	\$7,692	\$7,769
Administrative	\$3,278	\$3,376	\$3,477	\$3,512
Grand Total	\$579,100	\$547,908	\$426,961	\$475,422



■ Federal/State ■ Levy ■ Other

The Indigent Care Levy is 70% of total funding for AIW.

AIW did not spend the full levy allocation in 2020 and 2021 due to COVID-19 to meet social distancing requirements. As restrictions in program numbers eased, the number of referrals received was limited due to Covid-19 limitations of probation and courts.

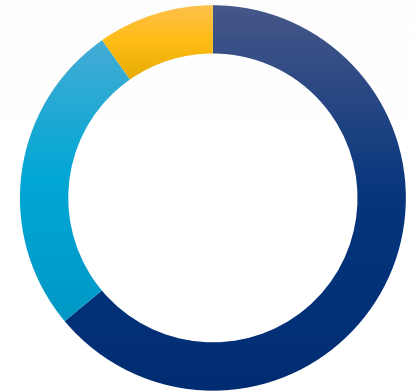
Financial Analysis - AIM

FUNDING SOURCE

Category	2018	2019	2020	2021
Federal/State	\$57,660	\$60,507	\$55,496	\$48,351
Levy	-	-	-	\$19,925
Other	\$5,278	\$10,639	\$9,806	\$7,351
Grand Total	\$62,938	\$71,146	\$65,302	\$75,627

EXPENDITURES

Category	2018	2019	2020	2021
Salaries/Benefits	\$53,851	\$69,327	\$62,071	\$76,681
Professional Services	\$1,036	\$1,140	\$1,174	\$1,256
Catering	-	-	-	-
Supplies	\$633	\$318	\$356	\$384
Telephone	\$1,657	\$1,710	\$1,731	\$1,775
Rent/Occupancy	\$6,084	\$6,392	\$6,459	\$6,593
Individual Assistance (Bus Tickets)	\$4,470	\$4,019	\$3,843	\$3,295
Travel	\$36	\$34	\$9	\$36
Insurance	\$1,433	\$1,455	\$1,469	\$1,492
Administrative	\$1,239	\$1,256	\$1,264	\$1,269
Grand Total	\$70,439	\$85,588	\$78,376	\$92,781



■ Federal/State ■ Levy ■ Other

The Indigent Care Levy is approximately 26% of the total funding for AIM.

AIM has only utilized Levy funds for 2021 operations but is operating at a loss for all years.

Charitable Pharmacy

St. Vincent de Paul

Program Overview

PROGRAM SUMMARY

St. Vincent de Paul operates two (2) charitable pharmacies across Hamilton County, at the Don & Phyllis Neyer Outreach Center and the Western Hills Thrift Store, providing a last resort safety net for those who have no other way to access their prescription medication.

LEVY SERVICES OFFERED

- Prescription medication filling, dispensing and counseling
- Medication therapy management and comprehensive medication reviews
- Disease and medication use education, follow-up, and monitoring
- Health screenings by pharmacy personnel (hypertension, diabetes) and medical home placement with on-site a Nurse Practitioner
- COVID-19, Influenza and pneumonia immunizations when available
- Patient Assistance Program enrollment with drug manufacturers

SERVICE METRICS

St. Vincent de Paul fills over 70,000 prescriptions each year and serves an average of over 1,300 people per year. 87% of medication distributed is received from donations, which allows for St. Vincent to provide prescriptions to residents at no cost to residents. While the average wholesale price (AWP) per Rx distributed is valued at \$150, St. Vincent is able to dispense these at an average cost of \$13.30 – this is 450% lower than Medicaid, whose average cost per Rx is \$73.45.

Services Summary (2018 - 2021)	
Patients Served (Unduplicated)*	2,935
Prescriptions Filled**	271,460
Retail Value (Average Wholesale Price)***	\$40,704,134
Average Value (AWP) per Rx	\$150
Average Value (AWP) per Patient	\$8,575
Value (AWP) per Dollar Spent	\$11.64
Average Cost per Rx	\$13.30
Average Ohio Medicaid Cost per Rx	\$73.45

*89% Hamilton County residents

**85% Hamilton County residents

***84% Hamilton County residents



Service Delivery

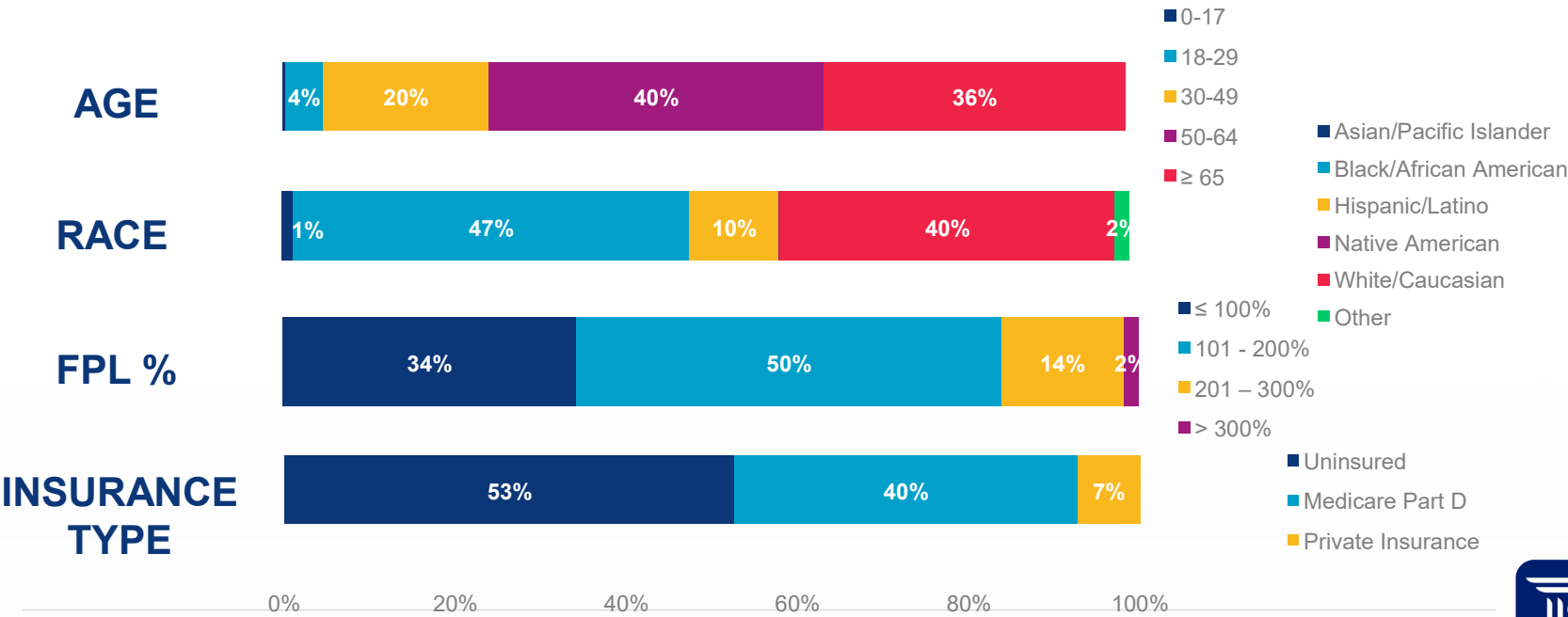
SERVICE ELIGIBILITY

In order to be eligible for services, residents' total income should be less than 300% of the federal poverty level and must be proven with income verification, or monthly expenses must exceed monthly income. St. Vincent screens for income eligibility every 6 months.

SERVICE DELIVERY AND MARKETING

Patients are referred to the pharmacy primarily through referrals from family and friends, pharmacists, hospitals, and free clinics in the area.

PATIENT DEMOGRAPHICS



CLINICAL OUTCOMES

Through the levy funded services, St. Vincent de Paul's Charitable Pharmacy has been able to accomplish the following clinical outcomes:

- 97% of patients are connected to primary care
- 51% experience a reduction in hospitalization as a result of services
- 50% reduction in ER visits
- 23% tobacco cessation success rate (has a program)
- 64% of established patients improve diabetes



Levy Requirements, Compliance and Program Administration

CONTRACT COMPLIANCE

St. Vincent de Paul is compliant with all contract provisions set forth by the TLRC.

Section	Requirement Met
2. RESPONSIBILITY OF ST VINCENT DE PAUL	Y
3. PAYMENT OF TAX LEVY FUNDS	Y
5. ANNUAL BUDGET FOR PHARMACY PROGRAM	Y
6. BILLING AND PAYMENT FOR PRESCRIPTION DRUGS AND ALLOWABLE CHARGES	Y
7. MISCELLANEOUS PAYMENT CONDITIONS	Y
8. RESTRICTION ON USE OF LEVY FUNDS	Y
9. COMPLIANCE WITH VOTED TAX LEVY POLICY	Y
10. FINANCIAL RECORDS	Y
11. REPORTING REQUIREMENT	Y
12. PUBLIC/CLIENT EDUCATION	Y
13. CONFIDENTIALITY	Y
14. RESPONSIBILITY FOR AUDIT EXCEPTIONS	Y
15. ANTI-NEPOTISM	Y
16. NONDISCRIMINATION	Y
17. INSURANCE	Y

REPORTING AND SPENDING COMPLIANCE

The levy contract is signed by St. Vincent de Paul's CEO and levy funds are managed by their Director of Finance. Every month, St. Vincent runs a report on the prescriptions dispensed at both pharmacy locations – this report utilizes patient profiles to verify the percentage of prescriptions being prescribed to residents vs. non-residents. This information is utilized by the Director of Finance, who reports to the TLRC the total spending on Hamilton County residents on the invoice she submits.

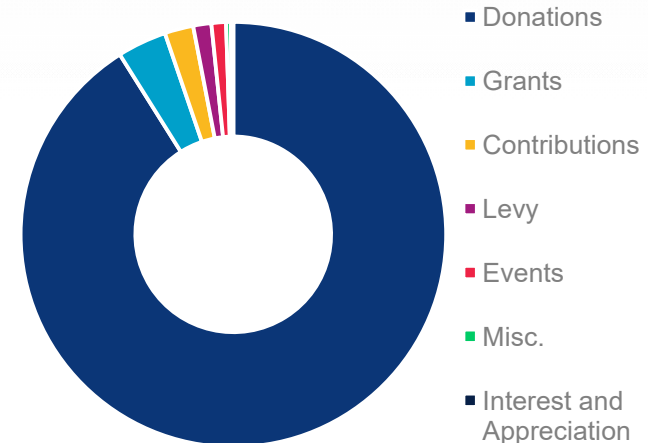
PCG reviewed invoices from 2018 – 2021 and confirmed that the total levy contribution supported spending for Hamilton County residents.



Financial Analysis – *Previous Levy*

FUNDING SOURCE

Category	2018	2019	2020	2021
Donations	\$8,188,064	\$9,863,221	\$12,039,356	\$9,700,793
Grants	\$229,500	\$323,345	\$486,493	\$608,140
Contributions	\$245,890	\$184,128	\$321,499	\$198,843
Levy Actuals	\$150,000	\$150,000	\$150,000	\$150,000
Events	\$66,293	\$74,476	\$114,934	\$224,088
Misc.	\$35,600	\$36,500	\$40,600	\$44,478
Interest and Appreciation	\$14,807	\$8,287	\$22,773	\$36,497
Grand Total	\$8,930,155	\$10,639,958	\$13,175,657	\$10,962,841



Donations comprise 91% of funding. The levy comprises 1.4%.

EXPENDITURES

Category	2018	2019	2020	2021
Events	\$17,773	\$21,043	\$0	\$33,958
Medication	\$7,693,770	\$9,217,896	\$11,200,780	\$9,981,533
Misc.	\$46,067	\$33,665	\$43,241	\$45,019
Operating	\$50,987	\$50,209	\$52,165	\$52,307
Personnel	\$801,525	\$861,134	\$951,579	\$1,066,941
Grand Total	\$8,610,122	\$10,183,947	\$12,247,765	\$11,179,758

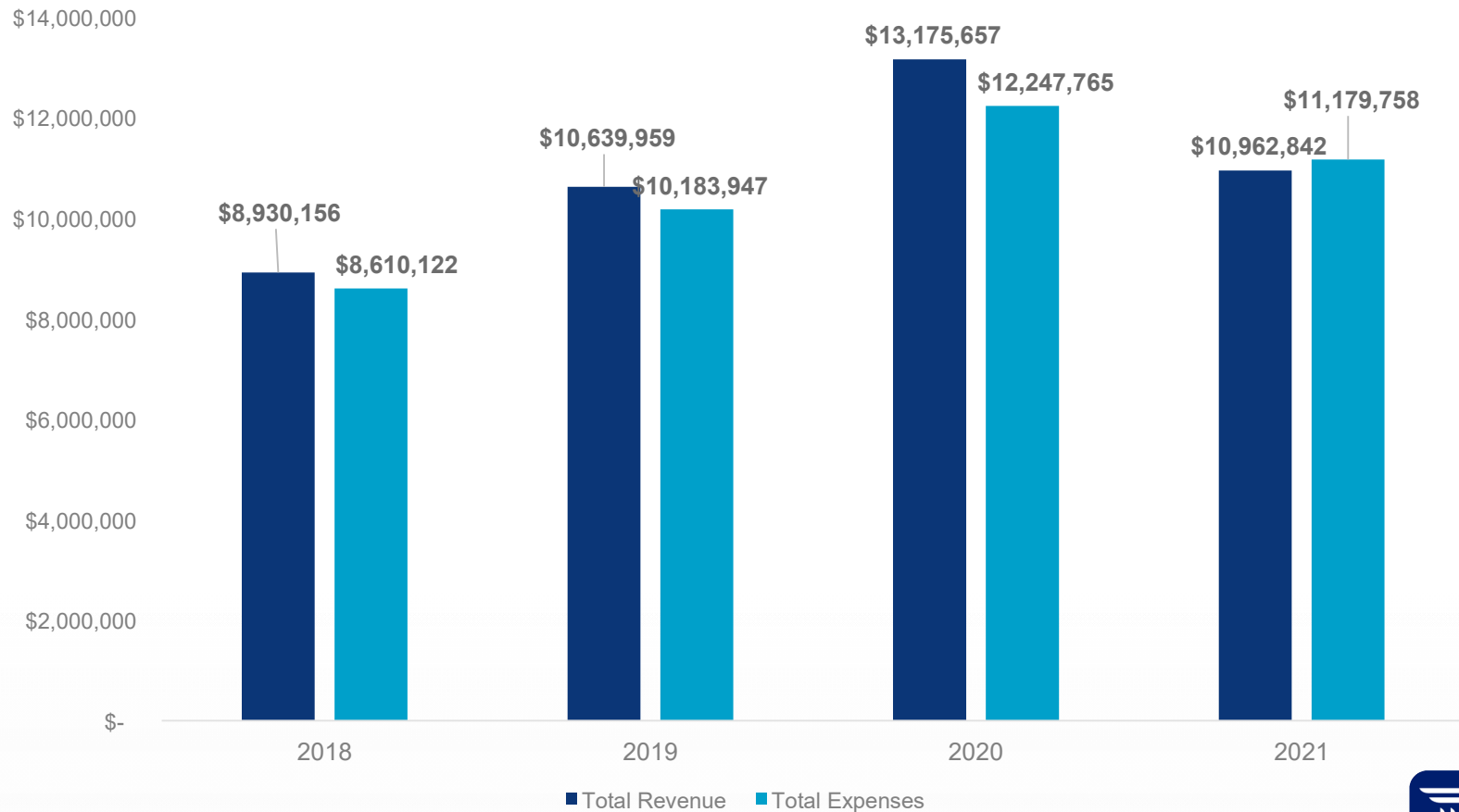
The largest expenditure category is Medications and Pharmaceuticals, though 99% of this category is comprised of in-kind donations. St. Vincent de Paul has spent less than \$400,000 out of pocket on medications in the previous 4 years.

Financial Analysis – *Previous Levy*

Between 2018 – 2021, funding for the Charitable Pharmacy grew by 23% while expenses grew by 30%.

Between 2018 – 2021 Pharmacy operations have also expanded:

- 55% increase in number of residents served
- 58% increase in the Pharmacy's hours of operation.



Financial Analysis - *Financial and Service Measurement*

FUNDING STATUS

	2018	2019	2020	2021
<i>Value of pharmaceuticals dispensed to Hamilton County residents</i>	\$7,316,559	\$8,557,061	\$10,142,371	\$9,335,574
Total program expenses for Hamilton County residents	\$685,295	\$709,650	\$784,204	\$904,697
Total levy reimbursement	\$150,000	\$150,000	\$150,000	\$150,000
Funding Differential	\$535,295	\$559,650	\$634,204	\$754,697

The Charitable Pharmacy consistently spends more money on Hamilton County residents than it is reimbursed by the Indigent Care Levy and should be considered under-funded.

RETURN ON INVESTMENT

The Charitable pharmacy is able to provide a substantial return on investment in comparing the value of pharmaceuticals purchased to overall expenditures and county investment. **For every dollar spent by the tax levy over the course of the last cycle, St. Vincent de Paul was able to provide \$59 worth of pharmaceuticals to Hamilton County residents.**

Financial Analysis – *Future Funding Considerations*

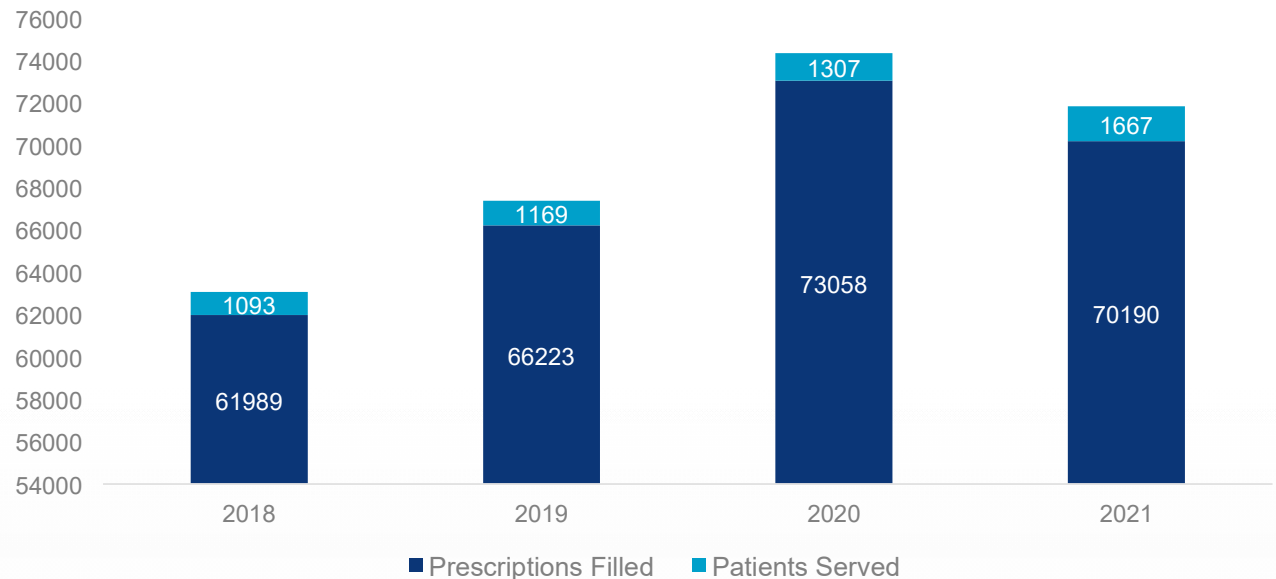
ADDITIONAL FUNDING REQUESTS

St. Vincent de Paul has requested an additional \$50,000 annually to address some of the increased services being provided to the county. In specific, this includes increased hours of operations to serve a larger number of Hamilton County residents.

Service	Current Allocation	Requested Allocation
Charitable Pharmacy	\$150,000	\$200,000

PROJECTED REQUIREMENTS FOR FUTURE FUNDING

It is projected that based on St. Vincent de Paul's increased service offerings; they will continue to see increased expenditures over the next 5 years. From 2018 – 2021, the number of individuals served has increased by 53% while the number of prescriptions filled has increased by almost 10,000.



Strategies to End Homelessness

Program Overview

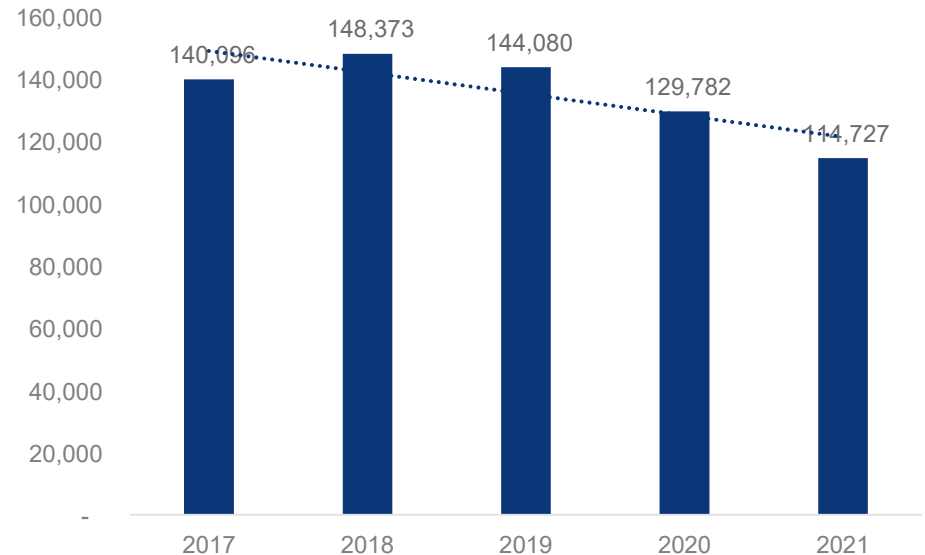
PROGRAM OVERVIEW

Strategies to End Homelessness (STEh) leads a coordinated community effort with the goal to end homelessness in Greater Cincinnati. STEh coordinates the work of 30 agencies and applies for, receives, allocates, monitors, and reports on \$33 million from various funding sources and administers funding for more than 20 partner organizations. Mill levy funds support five of the ten shelters in Hamilton County.

HOMELESS TO HOMES

The Homeless to Homes Plan includes 56 recommendations adopted by the City of Cincinnati and Hamilton County Board of County Commissioners and serves as the region's compressive plan for ending homelessness among single individuals. Comprehensive services assist single individuals while facilitating and tracking movement from homeless to permanent housing. As part of that plan, a **five-shelter collaborative** was formed to respond to the shelter and healthcare needs of individuals experiencing homelessness.

Total Bed Nights



STEh was the third agency in the country to be designated as a Unified Funding Agency by the U.S. Department of Housing and Urban Development (HUD)

Levy Requirements, Compliance and Program Administration

CONTRACT COMPLIANCE

Scope of Services

- Contract permits the use of levy funds to purchase hotel/motel rooms for temporary emergency shelter and comply with social distancing guidance in response to the COVID-19 pandemic.
- Expenses reporting details distribution of levy funds to shelters within the Homeless to Homes collaborative but cannot not confirm purchase of hotel/motel rooms as exclusive use of levy funds.
- Other Federal funding was available and utilized for hotel motel, shelter operations and services.

Administrative Costs

- STEH serves as a pass-through entity and distributes levy funds to shelters for allowable service costs.
- STEH administrative costs remain well below contract cap of 5%.

Levy Governance and Oversight

- Shelters in the collaborative submit data and expenditure reports that are reviewed by STEH on a monthly basis.
- Monitoring of shelter facility operations also occurs through periodic on-site reviews.

Spending Authority

- STEH expenditures remain within the authorized levy funding amount.

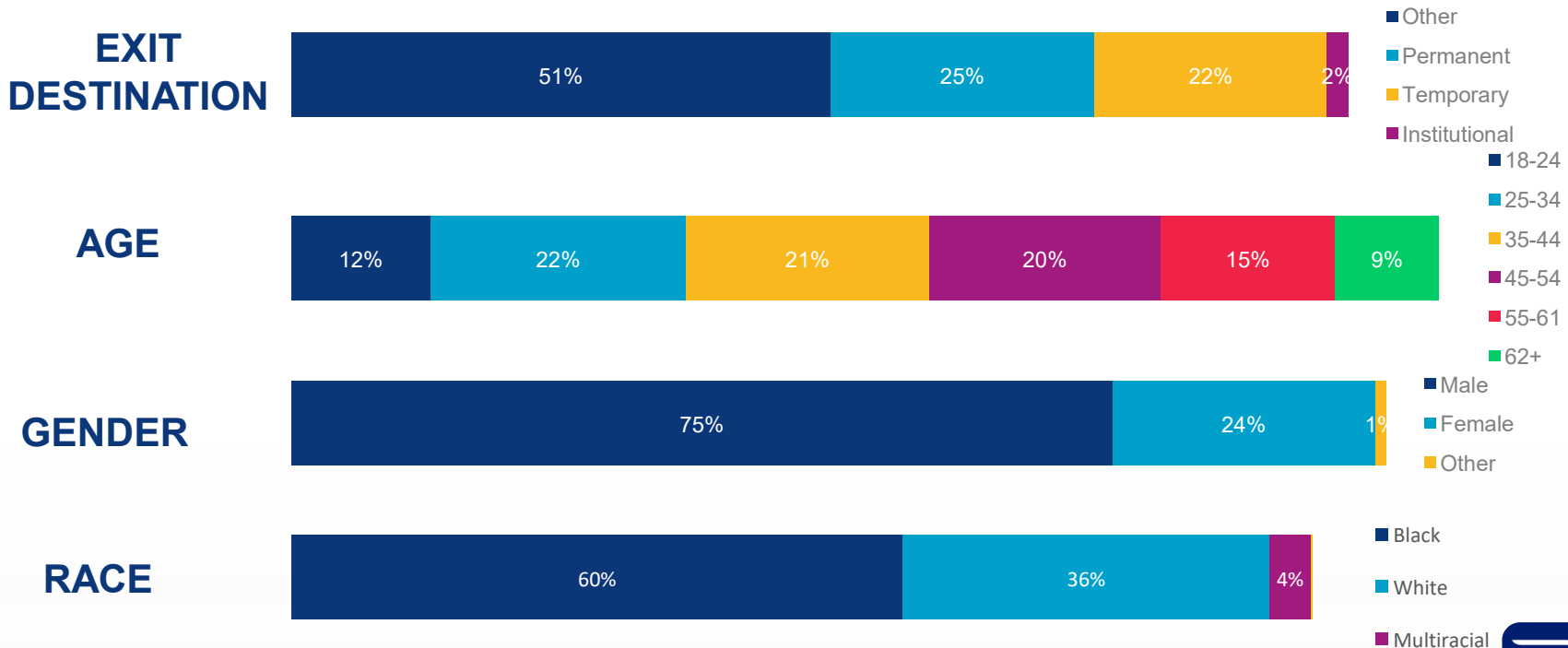
Service Delivery

SHELTER COLLABORATIVE

Levy funds support the operations of the five shelters in the Homeless to Homes Shelter Collaborative. STEH administers funding for allowable program expenses and administrative costs. Together, the facilities offer **372 beds** serving various target populations.

STREET REACH APP

The Street Reach mobile app collects reports for Intake Specialists at the Central Access Point Helpline. Those reports are used to dispatch Street Outreach workers who connect with people experiencing homelessness with resources, such as an emergency shelter.



Financial Analysis

HOMELESS TO HOMES FUNDING SOURCES*

Category	2018	2019	2020	2021
Levy Actuals	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000
United Way	\$64,000	\$51,200	\$51,200	\$51,200
Foundation	\$50,000	\$50,000		
Grand Total	\$1,914,000	\$1,903,220	\$1,853,220	\$1,853,220

Foundation funding for Homeless to Homes expired in 2019 and United Way funding is scheduled to expire on June 30, 2022. Agencies are required to raise the remainder of necessary funding for their shelters.

HOMELESS TO HOMES EXPENSES

Category	2018	2019	2020	2021
Direct Client Expenses	\$102,136	\$440,467	\$508,532	\$415,697
Daytime Health Services	\$4,506,899	\$3,319,108	\$3,050,498	\$3,362,494
Facility Operations	\$1,543,725	\$2,913,060	\$2,248,186	\$1,904,803
Other Indirect Costs	\$31,376	\$655	\$241	\$90
Total Program Expenses	\$6,184,136	\$6,673,290	\$5,807,457	\$5,683,084
Administrative Costs	\$0	\$122,598	\$62,883	\$62,789
Grand Total	\$6,184,136	\$6,795,888	\$5,870,340	\$5,745,873

*Includes only funding related to the Homeless to Homes Plan implementation. Does not include other funding collected by the individual facilities to support shelter operations.

Financial Analysis

FUNDING STATUS

In 2021, **the Indigent Care Levy comprised 31.5% of the cost to run the Homeless to Homes-specific healthcare services**, which totaled \$5.7 million annually. As noted on the previous slide, each agency is required to raise the rest of the necessary funding. Additionally, healthcare specific services were only 17% of the total annual expenditures (\$34.3 million) spending for these 5 shelters. Levy funding is allocated to shelters based on outcomes and considers an organization's total bed nights, length of stay, rate of positive housing designation, and recidivism rate.

Spending Category	Lighthouse Sheakley Center for Youth	Talbert House - Parkway Center	City Gospel Mission	Shelterhouse - David and Rebecca Barron Center	Shelterhouse - Esther Marie Hatton Center for Women	TOTAL
Direct Client Charges	\$234,235	\$164,114	\$9,408	\$7,616	\$324	\$415,697
Daytime Healthcare Services and Programming	\$652,929	\$412,330	\$334,381	\$1,607,148	\$355,706	\$3,362,494
Facility Operating Expenses	\$325,124	\$455,441	\$502,349	\$492,464	\$129,425	\$1,904,803
Other Indirect Costs		\$90				\$90
<i>Total Direct and Indirect Charges</i>	<i>\$1,212,288</i>	<i>\$1,031,974</i>	<i>\$846,139</i>	<i>\$2,107,228</i>	<i>\$485,455</i>	<i>\$5,683,084</i>
Administrative Costs	\$6,968	\$6,419	-	\$34,445	\$14,957	\$62,789
Total Allowable Charges for Eligible Residents	\$1,219,256	\$1,038,393	\$846,139	\$2,141,672	\$500,412	\$5,745,873

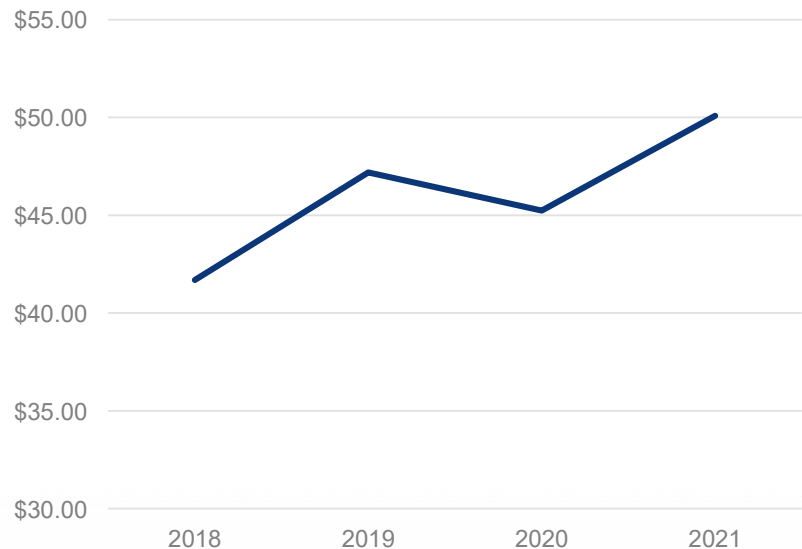
Financial Analysis

ADDITIONAL FUNDING REQUEST

- STEH requests to be restored to its previous \$2 million per year in levy funding.
- Shelter expenses greatly exceed levy funding amount.
- Levy funds allocated to shelters until exhausted.
- Transition from congregate shelters to hotels/motels in response to COVID-19 pandemic resulted in significantly increased costs per bed night.

Current Amount	Requested Amount	Increase Amount
\$1,800,000	\$2,000,000	\$200,000

Average Cost Per Bed Night and Services



HERCincinnati – Off the Streets

Mental Health Recovery Services Board

Program Overview

PROGRAM SUMMARY

HERCincinnati, formerly Cincinnati Union Bethel, has a mission to empower women to break the cycles of poverty, education, and human trafficking. Program efforts are focused in three areas: **Housing, Education, and Recovery** Services.

Off The Streets (OTS) is an evidence-based program serving the needs of women with histories of sex trafficking and exploitation. The program utilizes a **culturally-sensitive, trauma-informed model** to help survivors of sex trafficking find safety, recovery, and empowerment.

PROGRAM ELIGIBILITY

OTS serves all women who struggle with physical and mental health conditions as a result of their victimization and addiction, and all are living with co-occurring traumas.

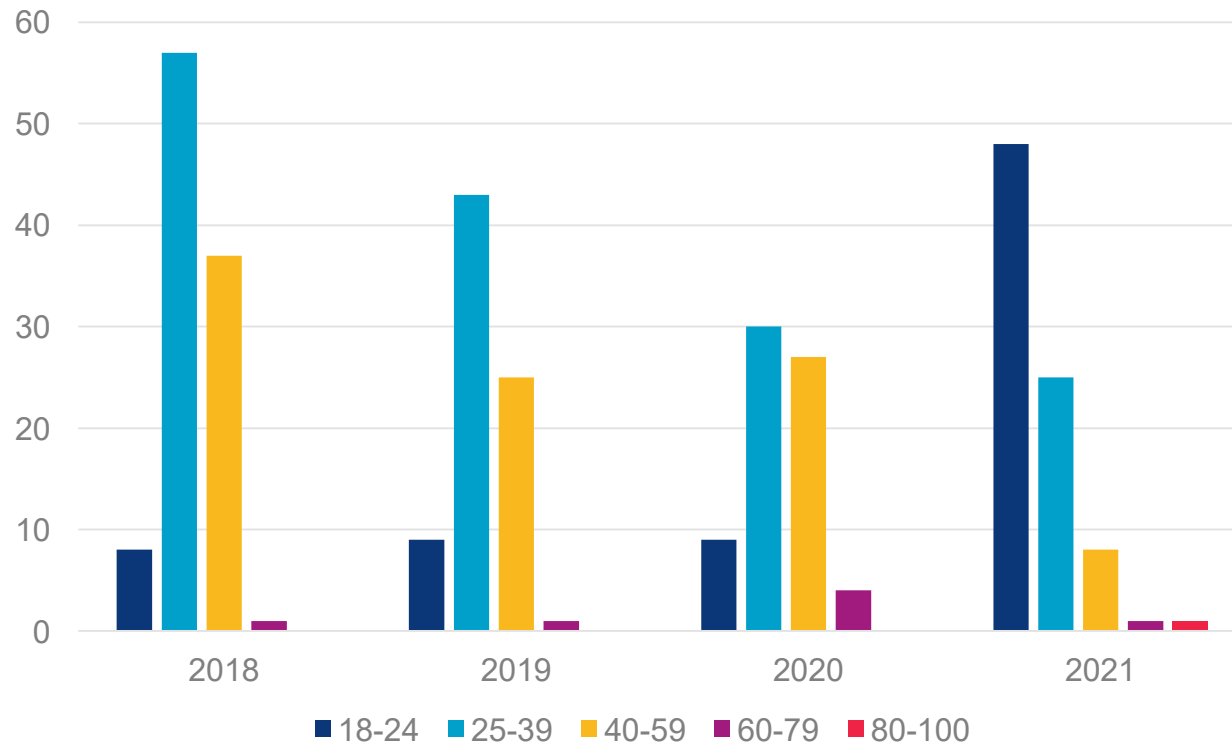
The program has a capacity of 24 women which live in the OTS safehouse. Survivors stay for an average of **30 days to 18 months**.

Ohio has the fifth-highest rate of human trafficking in the country, with 3.84 cases reported per 100,000 people (World Population Review, 2021).



Program Overview

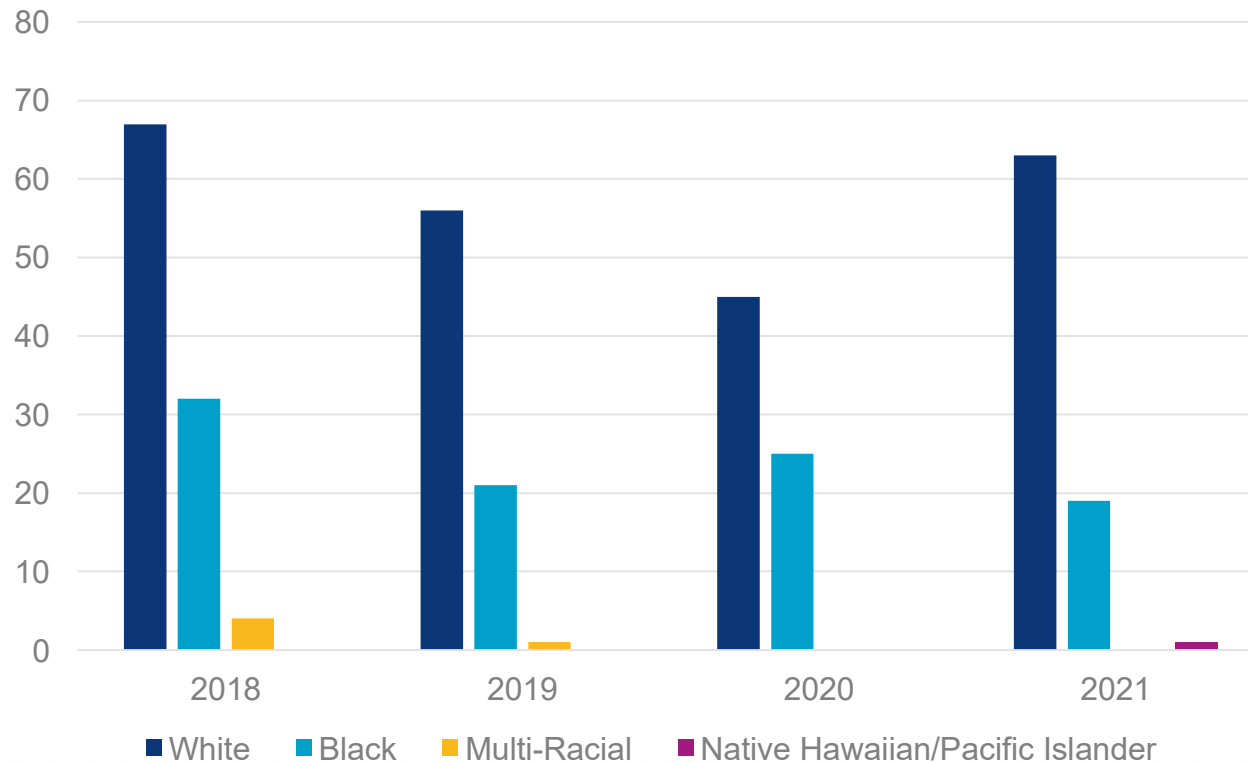
Clients by Age 2018 - 2021



OTS has historically served 25-39 and 40-59-year-old women. In 2021, the number of women under the age of 24 jumped 400%.

Program Overview

Clients by Race 2018 - 2021



OTS primarily serves white women. OTS staff is 36% Caucasian and 64% African-American.

Levy Requirements and Compliance

CONTRACT COMPLIANCE

HERCincinnati is in compliance with its contract with the Mental Health and Recovery Services Board (MHRSB).

Reporting Requirements	Requirement Met
Administrative Requirements <ul style="list-style-type: none">- Agency board members- Certification and assurances	Y
Fiscal Requirements <ul style="list-style-type: none">- Cost reimbursement invoices- Annual budget- Independent financial statement audit	Y
Insurance Requirements <ul style="list-style-type: none">- Commercial/Professional liability- Stopgap liability- Business auto liability- Worker's compensation	Y
Evaluation & Quality Assurance Requirements <ul style="list-style-type: none">- Major unusual reportable incident reports- Customer satisfaction survey- Quarterly quality assurance indicator report- Cost reimbursement identifying data	Y

SERVICE BILLING & INVOICING

HerCincinnati holds a cost reimbursement contract with MHRSB for the levy funded program.

HerCincinnati is required to submit a monthly invoice to MHRSB for reimbursement of eligible expenses for the program. The invoice includes a detailed breakdown of monthly expenses and sufficient supporting documentation.

Medicaid is billed directly for eligible services.

Service Delivery

SERVICES

- Emergency shelter is staffed 24/7
- At intake, each women is assigned a dedicated case manager. An assessment is completed within 30 days.
- Program is certified through Ohio Medicaid and Addiction Services (OMAS) for addiction service
- Nine (9) staff members are certified substance use dependency counselors
- Medical liaisons come to the shelter twice per month to help enroll women into benefits, such as Medicaid
- Transportation is provided for medical care, and other outside programs providing services, such as detox.

PARTNERSHIPS

- OTS partners with 78 different organizations in Hamilton County for ancillary services and supports.

Emergency
Housing

Emergency
Assistance

Health and
Medical Care

Trauma
Counseling

Mental
Health
Counseling

Substance
Abuse
Services

Case
Management

Support
Groups



Service Delivery

CUSTOMER SATISFACTION SURVEY

100% of participants surveyed in 2020 reported OTS has made a positive impact in their lives

	Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
I feel welcome and accepted in the program	92%	8%			
The program expectations were explained to me, and staff made sure I understood them	69%	23%		8%	
I feel comfortable talking with my staff about my needs	85%	8%		7%	
Staff has assisted me in meeting my goals	85%		15%		
I have learned things in the groups that will help me in my recovery	100%				
I am held accountable for my responsibilities	100%				
The staff serve as positive role models to encourage me to make changes	93%			7%	
OTS has supported me in my recovery	92%		8%		
OTS makes me feel hopeful that I can make positive changes in my life	92%	8%			
My facilitator helps me connect to services	92%		8%		
When I meet with my facilitator, we review my needs, goals, and expectations.	85%	8%		7%	



Financial Analysis

FUNDING SOURCE

Category	2018	2019	2020	2021
Contributions	\$28,754.44	\$19,261.87	\$27,246.32	\$17,153.06
Foundations & Trusts	\$100,500.00	\$66,000.00	\$182,750.00	\$116,731.78
Special Events	-	\$3,100.00	-	-
United Way and Community Chest	\$55,000.00	\$87,204.00	\$44,002.00	\$19,646.00
Fees Gov't OTS Medicaid	-	\$44,376.69	\$66,358.85	
Grants*	\$213,405.60	\$115,140.00	\$190,193.11	\$224,683.57
Grants Other	\$244,021.00	\$468,198.00	\$99,136.00	\$123,233.44
Voucher Fees	\$4,500.00	\$500.00	-	
Consultation Service Fee	\$3,555.00	\$2,750.00	\$6,652.16	
Miscellaneous	\$86.32	-	-	
Men's Education Fees	-	\$3,775.00	\$5,225.00	
Grand Total	\$649,822.36	\$810,305.56	\$621,563.44	\$501,477.85

Grant funding accounts for approximately 70% of the OTS budget.

From 2018 – 2021, OTS program funding has decreased approximately 25%. Funding for 2019 was significantly higher than other years due to other grants received.

*Chart of Accounts changed in 2021 with a new accounting system.

*Levy actuals are included in the Grants line item.

Financial Analysis

EXPENDITURES

Category	2018	2019	2020	2021
Salaries and Benefits	\$502,132.10	\$451,785.75	\$428,725.18	\$379,462.92
Program Expenses and Supplies	\$186,826.12	\$204,719.22	\$99,095.05	\$63,120.36
Miscellaneous	\$40,350.05	\$39,031.07	\$34,054.60	\$32,143.31
Grand Total	\$729,308.27	\$695,536.04	\$561,874.83	\$474,726.59
Net Operating Income*	(\$79,485.91)	\$114,769.52	\$59,688.61	\$26,721.26

* Prior to department allocations

Monthly Invoices to MHR SB include the following expenses:

- Personnel (1.75 FTE)
- Payroll tax
- Fringe benefits
- Emergency housing
- Office support
- Local travel
- Office supplies
- Administrative expenses

Salaries and Benefits are approximately 50% of levy funded expenses.

Salaries and Benefits are 80% of total program expenses.

Since 2018, program expenditures have decreased approximately 35% to account for the decrease in funding.

FUNDING STATUS

The program is appropriately funded through the levy, however, if the number of victims continues an upward trend, the program will have increased expenditures.

Probate Court

Civil Commitment Medical Expenses

Program Overview

PROGRAM OVERVIEW

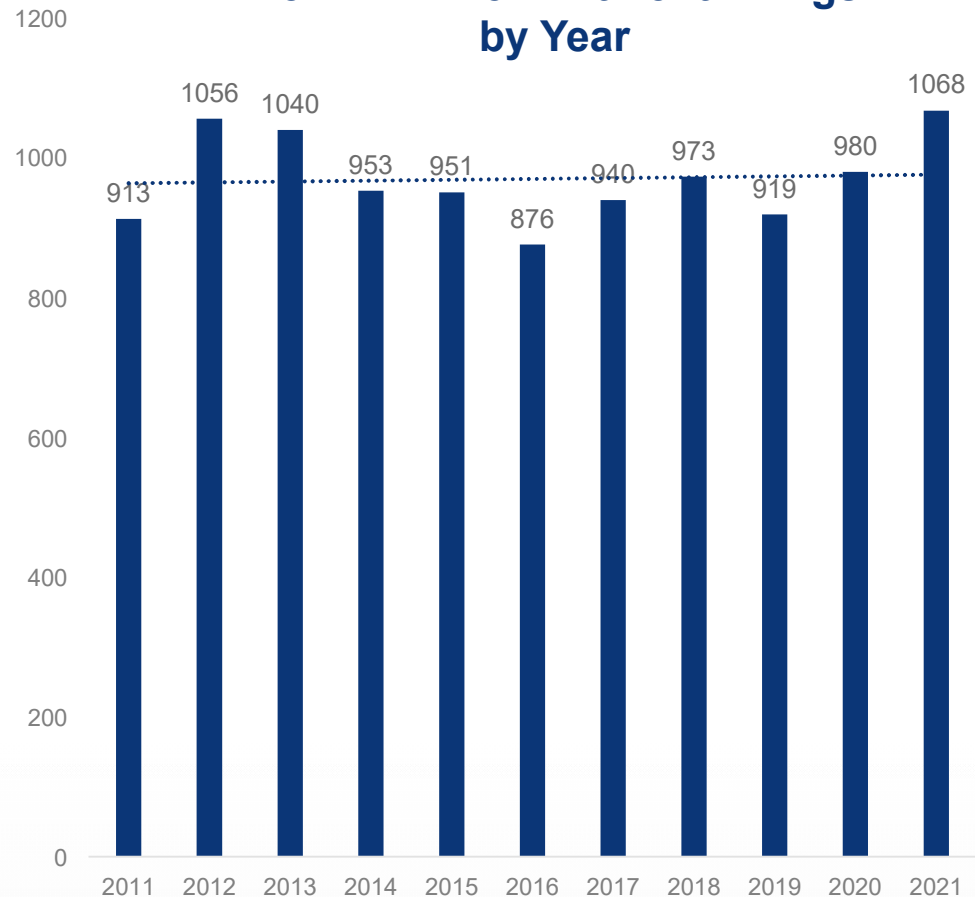
The Hamilton County Probate Court is responsible for overseeing the civil commitment process of persons alleged to be mentally ill or intellectually disabled, and who require involuntary psychiatric treatment. The goal of the civil commitment is to provide treatment which the person needs for his or her mental illness or intellectual disability.

Ohio law provides a procedure for the involuntary treatment of persons who are mentally ill and subject to hospitalization by court order. These procedures are used to obtain treatment for an individual who refuses to seek psychiatric treatment voluntarily.

LEVY SERVICES FUNDED

- Attorney fees for client representation; doctor fees for medical evaluation; and sheriff fees for transportation associated with the civil commitment process
- Probate Court staff
- Court fees associated with application, filing, docketing, indexing, and forms.

New Civil Commitment Filings by Year



Service Delivery

SERVICE DELIVERY AND ELIGIBILITY

There are three (3) methods of initiating a civil commitment:

1. Emergency Hospitalization
2. Affidavit with the Probate Court
3. Transfer from the Criminal Court

Once a person is taken to the hospital, they must be examined within twenty-four (24) hours of arrival. If they after examination, the person meets criteria determining they are mentally ill and subject to hospitalization by court order, the person can be detained no longer than seventy-two (72) hours following examination, unless they are admitted on a voluntary basis. If not, an affidavit is filed with the Probate Court.

Each person detained involuntarily in a hospital under a Temporary Order of Detention (Civil Commitment) is entitled to a court hearing, the right to an attorney, and the right to a mental status examination conducted by an independent expert.

MARKETING

Because this service is involuntary, the Probate Court does not market or advertise the resources available as part of this service.

OUTCOME MEASUREMENT

Because of the nature of civil commitments, and because this service is involuntary, the Probate Court does not collect demographic or outcome information about the individuals who go through the civil commitment process.



Levy Requirements and Compliance

LEVY REQUIREMENTS

Based on our analysis, the Probate Court is compliant with the levy's requirement that levy funding should be directed to the indigent residents of Hamilton County based on the Probate Court's processes and policies outlined below.

Indigent Criteria: As soon as someone is committed to a mental health facility they are considered "indigent" by the public defender's office legal definition of the term.

Resident Criteria: The Probate Court determines residency for each individual with a civil commitment filing. The Probate Court then bills the individual's county of residence for expenditures incurred for any individual who is not a Hamilton County resident.

REPORTING AND ADMINISTRATION

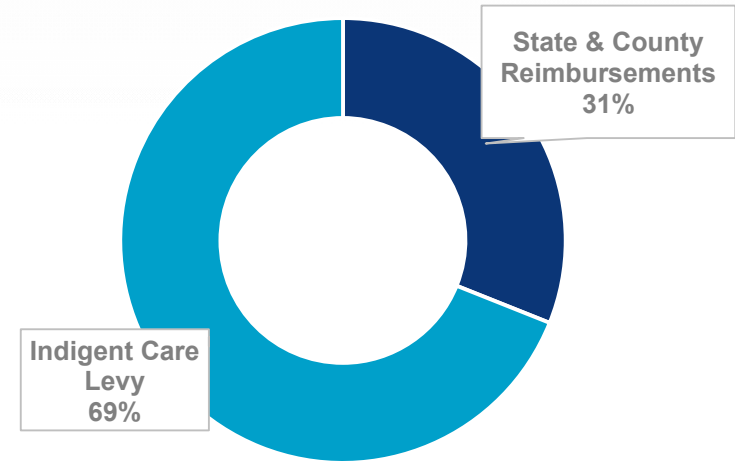
On an annual basis, the Court Administrator at the Hamilton County Probate Court submits an invoice to Hamilton County for all eligible expenses incurred during the year for the Civil Commitment Program, up to \$650,000. Based on the criteria established on this page, all expenditures invoiced are compliant with levy requirements.



Financial Analysis

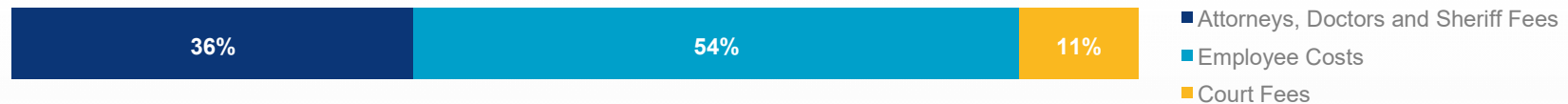
FUNDING SOURCE

Category	2018	2019	2020	2021
State & County Reimbursements	\$280,847	\$247,694	\$302,049	\$340,118
Levy Actuals	\$650,000	\$650,000	\$650,000	\$650,000
Total	\$930,847	\$897,694	\$952,049	\$990,118



EXPENDITURES

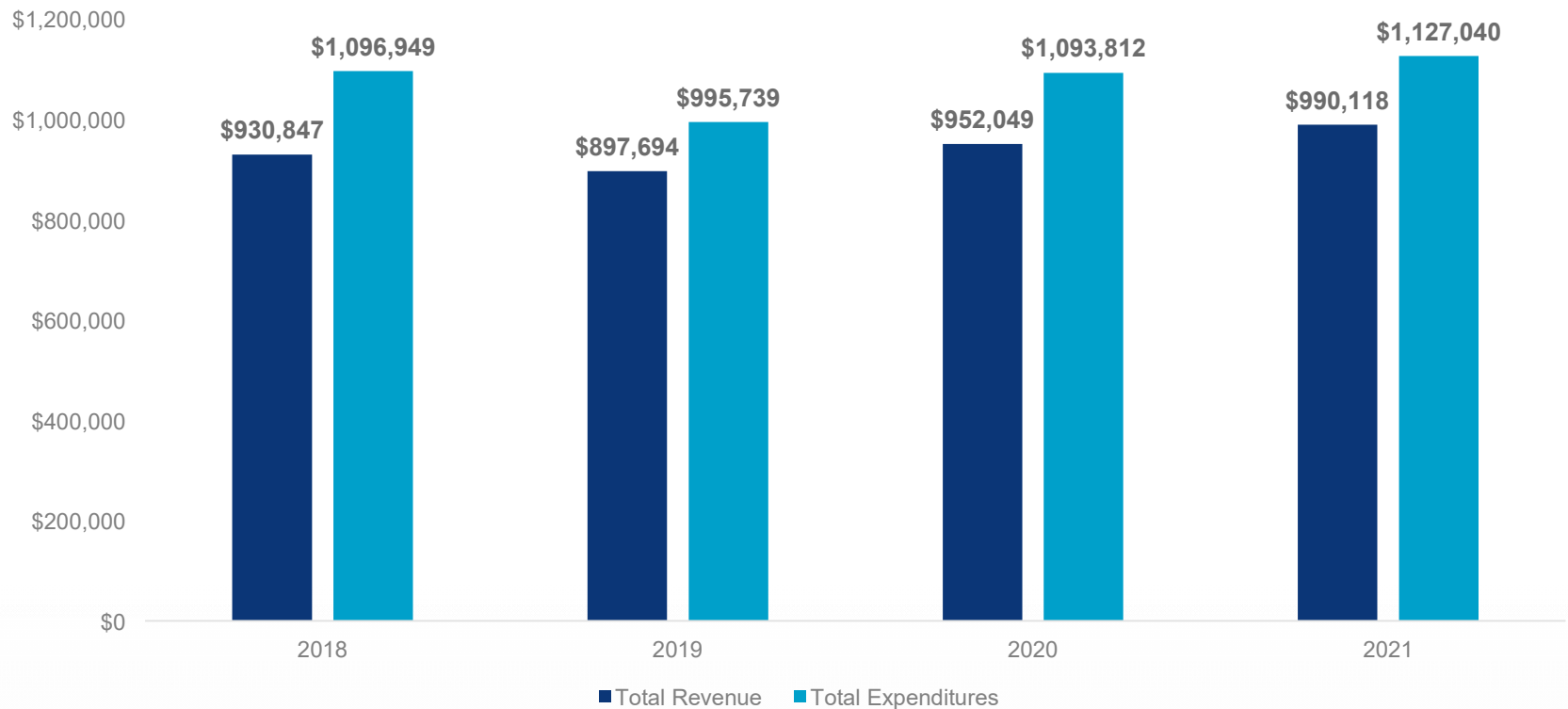
Category	2018	2019	2020	2021
Attorneys, Doctors and Sheriff Fees	\$398,825	\$341,999	\$380,161	\$418,761
Employee Costs	\$584,011	\$545,342	\$601,865	\$586,689
Applications Fees	\$24,175	\$23,050	\$24,150	\$27,000
Filing Fees	\$65,763	\$62,325	\$63,486	\$67,590
Docketing and Indexing Fees	\$14,505	\$13,803	\$14,490	\$16,200
Forms Fees	\$9,670	\$9,220	\$9,660	\$10,800
Total Expenditures	\$1,096,949	\$995,739	\$1,093,812	\$1,127,040



0% 10% 20% 30% 40% 50% 60% 70% 80% 90% 100%

Financial Analysis – *Previous Levy*

Over the previous 4 years, the Probate Court has operated on an average deficit of -\$135,700. This deficit is funded through the County General fund each year.



Financial Analysis – *Future Funding Considerations*

ADDITIONAL FUNDING REQUESTS

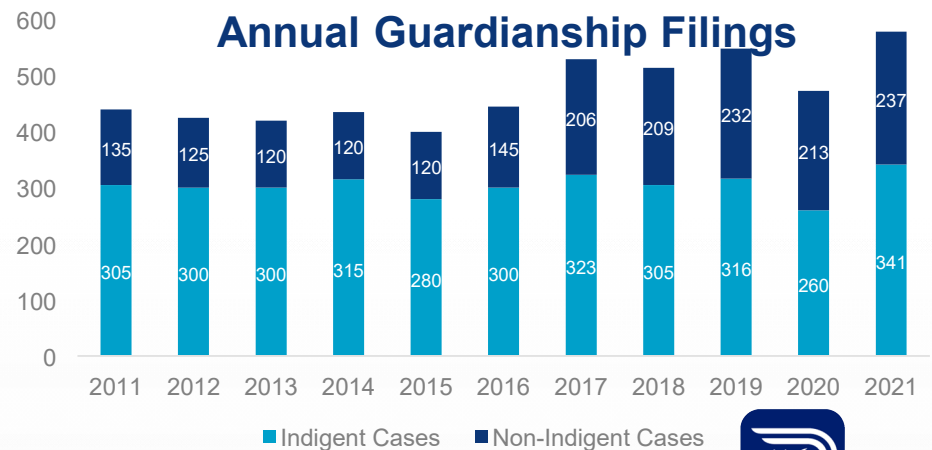
Civil Commitment Program

- The Civil Commitment Program is asking for an increase in levy funding to keep pace with the rising cost of the program.
- Over the previous 4 years, expenses have grown by 3% and the Civil Commitment program runs at an average deficit of \$135,000.
- The Probate Court believes costs are rising due to the number of beds available at the hospitals for the mentally ill. Beds have continued to decrease, which usually means that respondents are released sooner and continuing to cycle through this program. If longer-term treatment beds were available, it is more likely that the respondent would remain stable longer and the number of hearings would decrease.

Service	Current Allocation	Requested Allocation
Civil Commitment Program	\$650,000	\$725,000
Guardianship Investigator	-	\$65,000
TOTAL	\$650,000	\$790,000

Guardianship Program

- Guardians are individuals, appointed by the Court, to care for the **medical** and financial needs of someone (a Ward) deemed incompetent under Ohio law. Without guardian supervision, these individuals would otherwise lack appropriate access to medical care or have someone ensuring their basic needs are met.
- Since 2011 the number of cases has increased by 31%.
- Over the past decade, 64% of Guardian filings have been for individuals who meet **indigent** criteria.
- Currently, there is only one Guardianship investigator on staff who serves ~500 new fillings each year.
- There is currently **no source of funding** to cover the Guardianship Program.



Financial Analysis - *Financial and Service Measurement*

OVER/UNDER FUNDING STATUS

Program		2018	2019	2020	2021
Civil Commitment	Funding	\$930,846	\$897,694	\$952,049	\$990,118
	Expenditures	\$1,096,949	\$995,739	\$1,093,811	\$1,127,039
	Funding Differential	(\$166,102)	(\$98,044)	(\$141,762)	(\$136,921)

The Probate Court consistently spends more money on Hamilton County residents than it is reimbursed by the Indigent Care Levy and should be considered under-funded for both the Civil Commitment and Guardianship Programs.

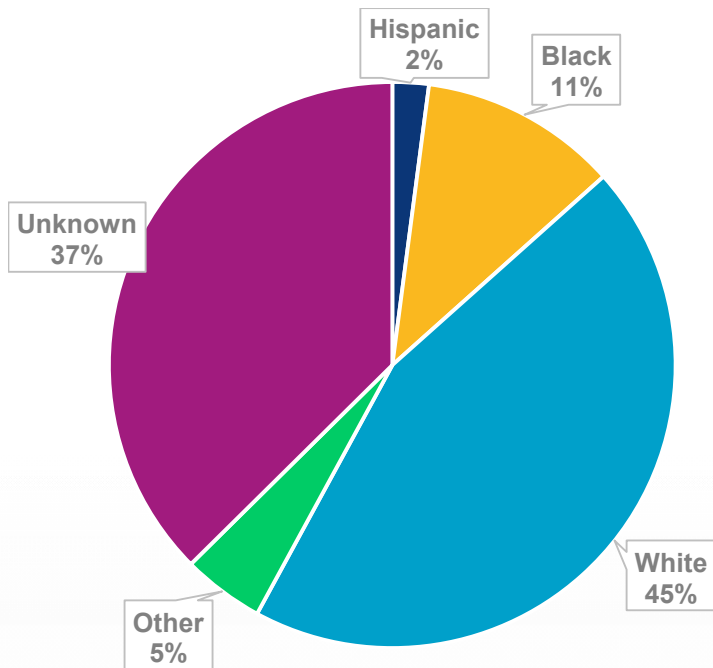
PROJECTED REQUIREMENTS FOR FUTURE FUNDING

Given the consistent increase in Civil Commitment Filings, Guardianship Filings, and total expenses, it is projected the overall cost of these programs will continue to rise into the next levy cycle.

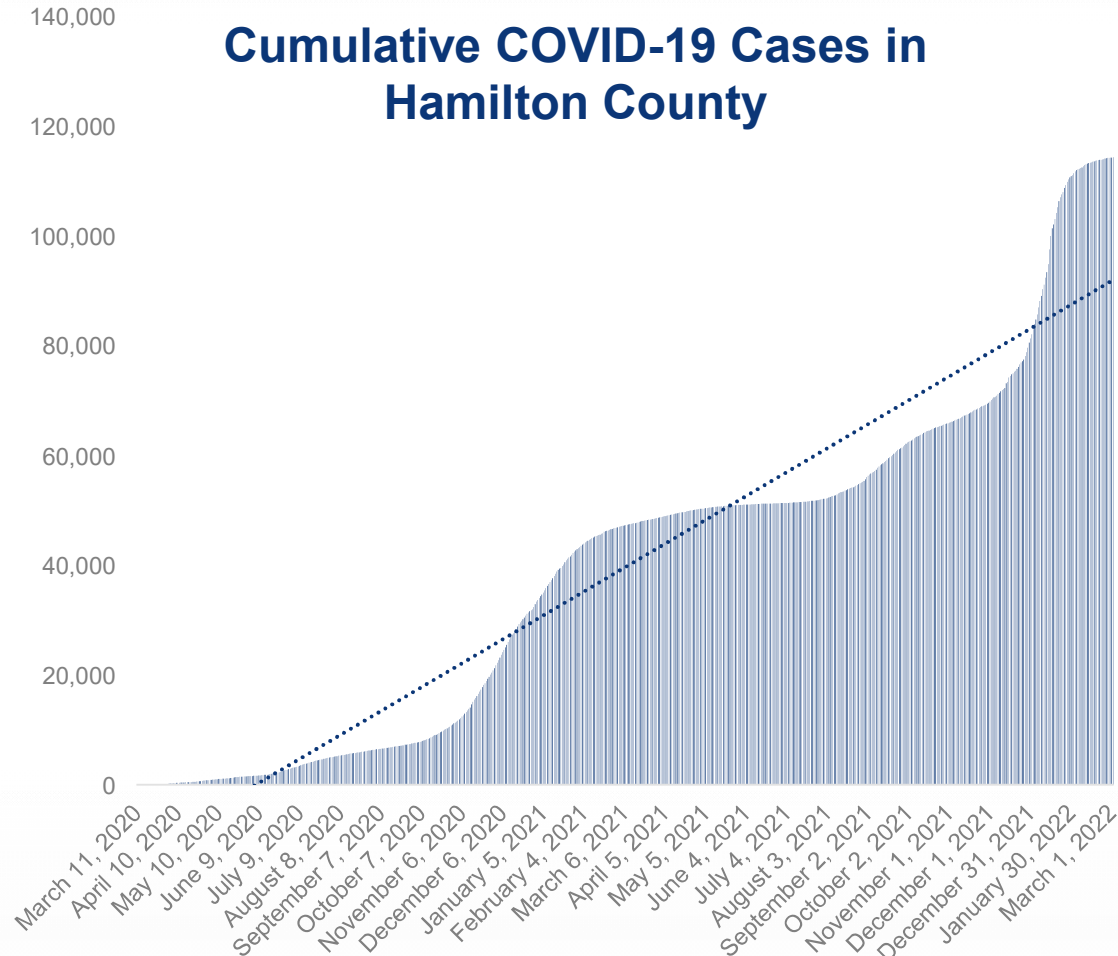
COVID-19, Medicaid and ACA Considerations

Hamilton County COVID-19 Case Rates

The Hamilton County Department of Health has created a dashboard to track all COVID-19 related data for the county. There have been 114,298 COVID-19 cases diagnosed in Hamilton County since March 11, 2020, 3,096 hospitalizations, and 1,360 deaths. The pie chart below shows the racial breakdown of diagnosed COVID-19 cases across Hamilton County.



Cumulative COVID-19 Cases in Hamilton County



*Data is current as of March 2022

Hamilton County COVID-19 Response

The bulleted list below outlines COVID-19 response initiatives spearheaded by Indigent Care levy-funded agencies:

Hamilton County Department of Health

- Spent over \$16M on testing for residents
- Launched several vaccine clinics
- Home Bound Vaccine Registration
- Developed COVID-19 dashboard to track county-wide metrics

Mental Health Recovery Services Board

- Supplied over \$1M in PPE to contracted providers

Strategies to End Homelessness

- Utilized federal funding to provide hotel and motel rooms to individuals in need of shelter to limit the spread of COVID-19.

St. Vincent de Paul Charitable Pharmacy

- Utilized volunteers to vaccinate indigent care population

Medicaid and The Affordable Care Act (ACA)

MEDICAID EXPANSION

The State of Ohio adopted the ACA Medicaid expansion group in 2014. This option extends Medicaid eligibility to most low-income adults with incomes up to 138% of the Federal Poverty Level.

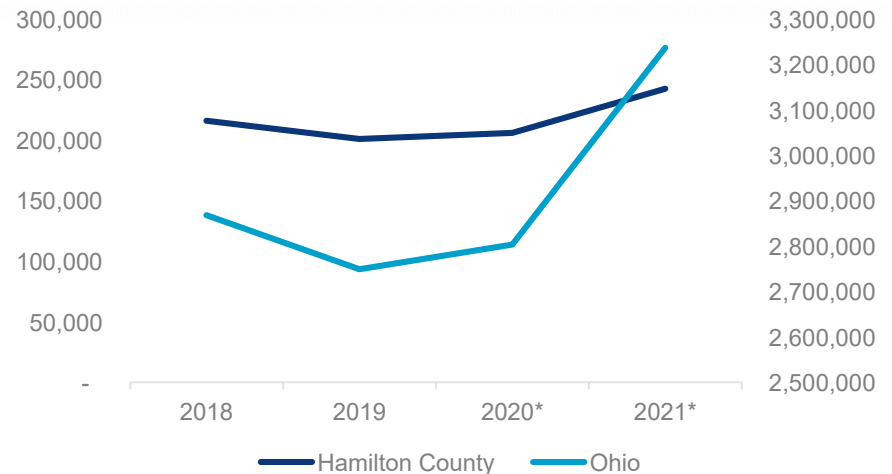
IMPACT

The Ohio General Assembly required the Ohio Department of Medicaid (ODM) conduct an evaluation of Medicaid expansion in 2016. ODM also conducted a follow up evaluation in 2018. The two reports concluded that Medicaid expansion resulted in:

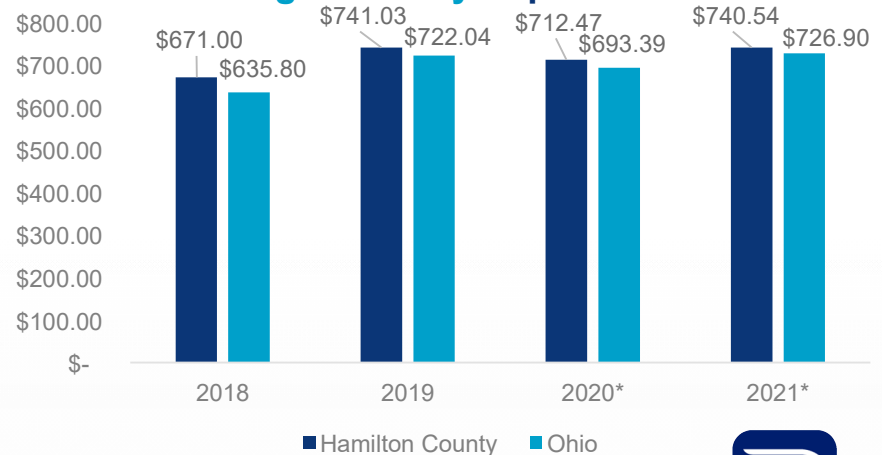
- Improved access to physical and mental health care
- Decreased emergency department utilization
- Improved financial stability
- Increased employment rates
- Decreased uninsured rates

*Publicly available enrollment and expenditure reports do not include data for the seven months between July 2020 and January 2021.

Average Monthly Enrollment in Medicaid

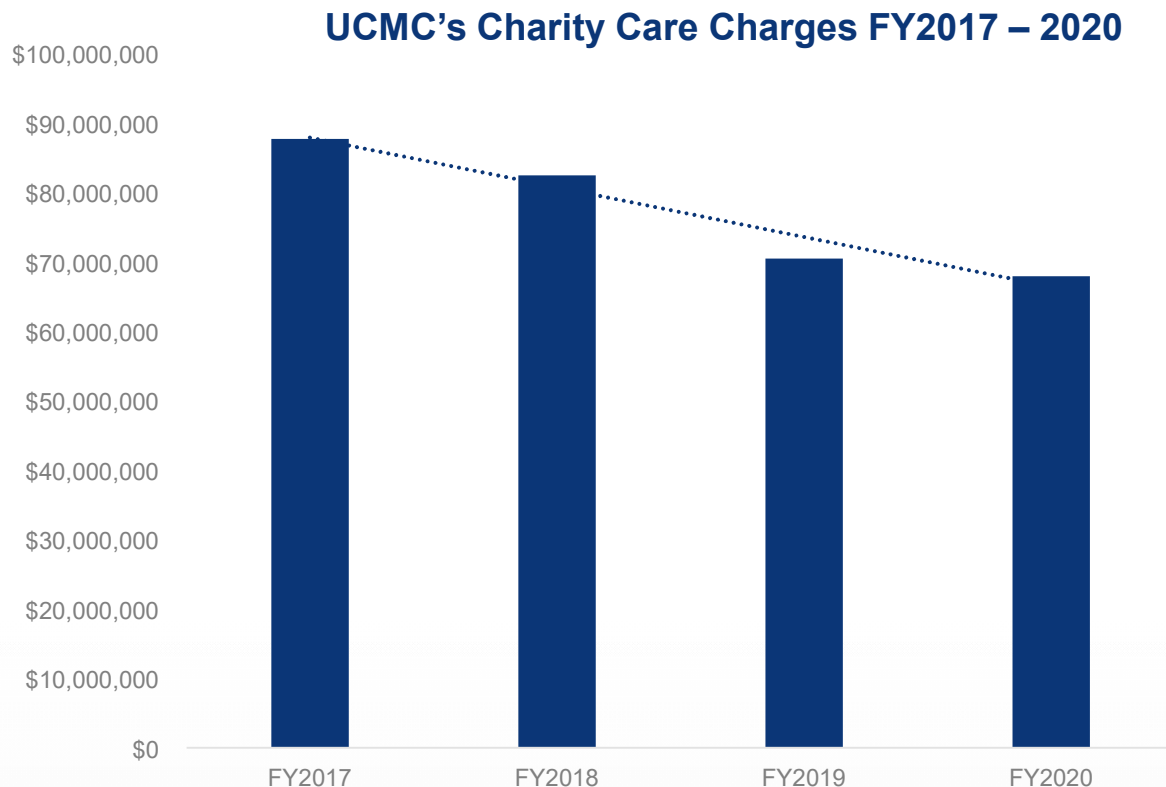


Average Monthly Expenditures



Medicaid and The Affordable Care Act (ACA)

While the impact of the ACA is difficult to quantify, **UCMC's charity care charges and uninsured discounts have demonstrated a downward trend post-expansion**. The cause of this trend can't fully be isolated to Medicaid, but the timing and trajectory are aligned with expanded coverage to the low-income population. Data is derived from Schedule S-10 of the Medicare Cost Report.



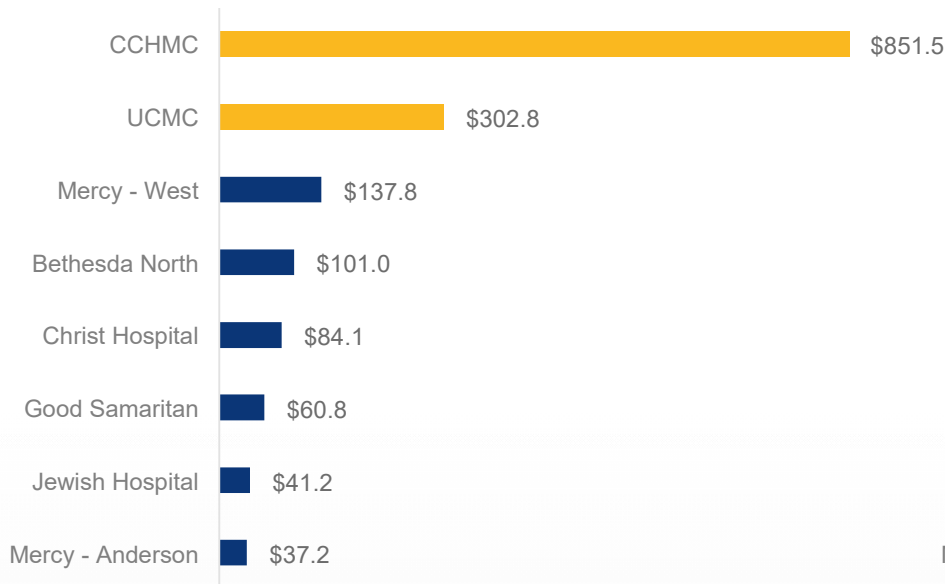
Comparative Analysis

Comparative Analysis

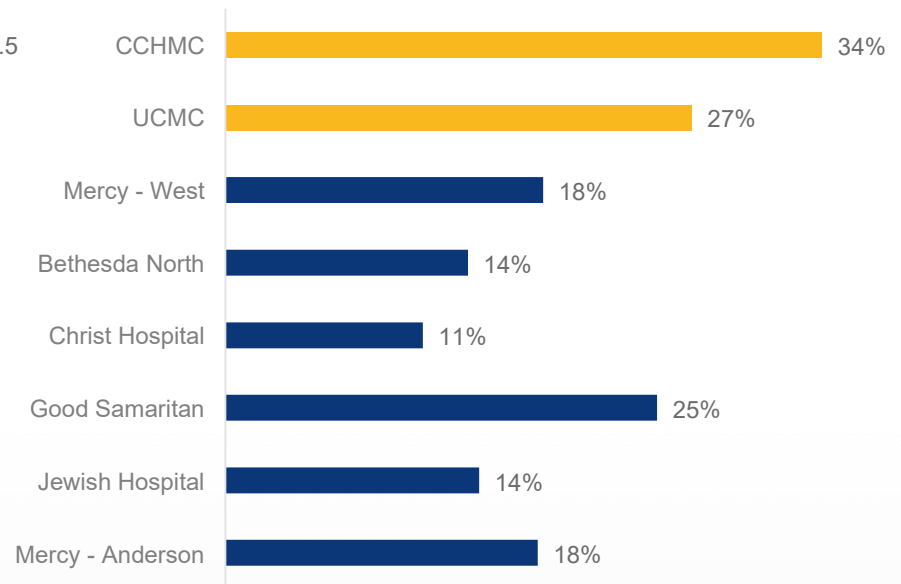
The below tables compare the levy funded hospitals' low-income patient care costs to other hospitals in Hamilton County. CCHMC and UCMC have significantly higher low-income patient care costs than other hospitals in the area due to their high Medicaid patient populations. All data is derived from Schedules S-10 and G-3 of the Medicare Cost Report with the exception of CCHMC which is pulled from their Community Benefit Summary. While this is not a perfect comparison, this is the best publicly available data and demonstrates low-income care costs to each hospital's total costs.

LOW-INCOME PATIENT CARE COSTS (MEDICAID + UNCOMPENSATED CARE)

FY2021 Low-Income Patient Cost
(in millions of dollars)



FY2021 Low-Income Patient Cost / Total
Operating Expense Ratio

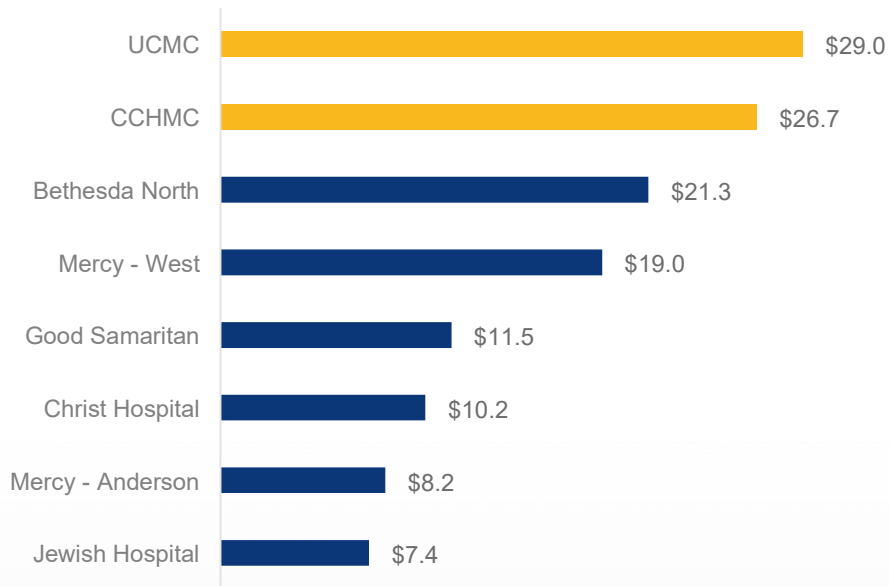


Comparative Analysis

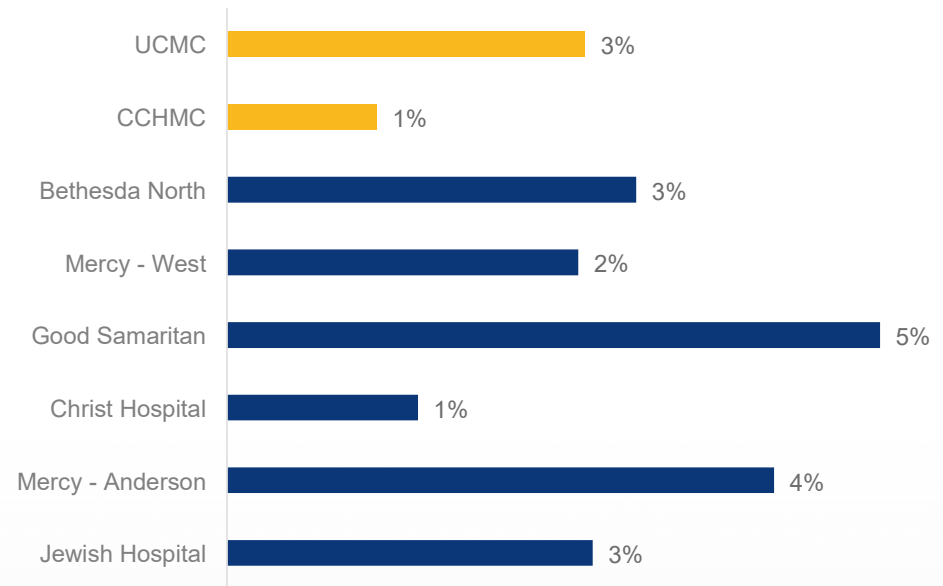
The below tables compare the levy funded hospitals' uncompensated care costs to other hospitals in Hamilton County. CCHMC and UCMC have the highest uncompensated care cost in terms of dollar value, but because these are the largest hospitals in the area, the proportion of total costs is relatively low. All data is derived from Schedules S-10 and G-3 of the Medicare Cost Report with the exception of CCHMC which is pulled from their Community Benefit Summary. While this is not a perfect comparison, this is the best publicly available data and demonstrates low-income care costs to each hospital's total costs.

UNCOMPENSATED CARE COSTS (NON-MEDICAID UNCOMPENSATED CARE ONLY)

FY2021 Uncompensated Care Cost
(in million)



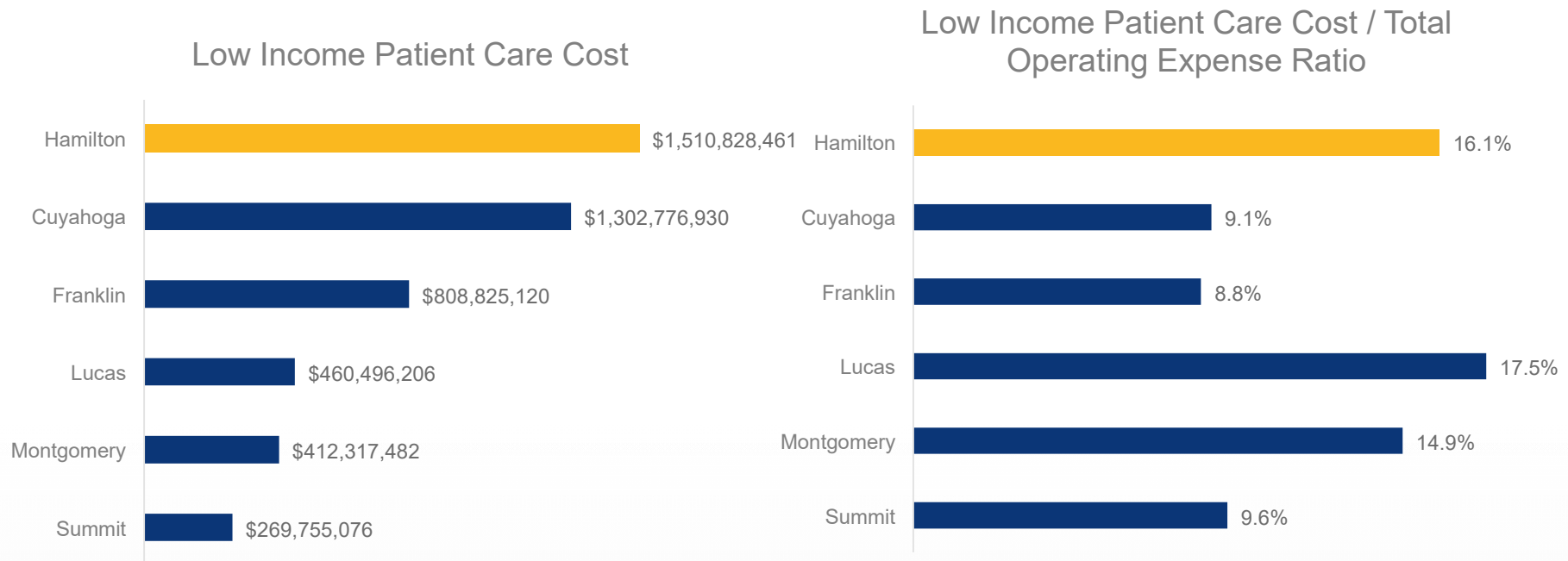
FY2021 Uncompensated Care Cost / Total
Operating Expense Ratio



Comparative Analysis

The below tables compare Hamilton County's low-income patient care costs to five of the largest counties in Ohio. Hamilton County provides the highest amount of care by dollar value and the second highest by proportion of operating expense. It should be noted that Lucas County is significantly smaller than Hamilton County which could be a factor in its ratio. All data is derived from Schedules S-10 and G-3 of the Medicare Cost Report with the exception of CCHMC which is pulled from their Community Benefit Summary. While this is not a perfect comparison, this is the best publicly available data and demonstrates low-income care costs to each County's total costs.

LOW-INCOME PATIENT CARE COSTS (MEDICAID + UNCOMPENSATED CARE)



Social Service Levies in Ohio

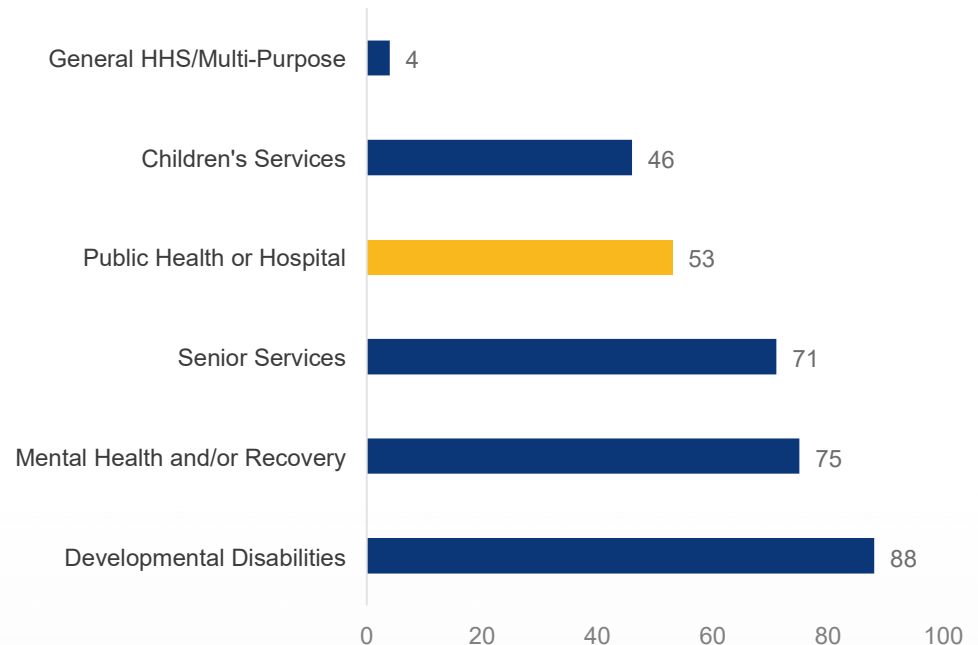
HEALTH AND HOSPITAL LEVIES

- No other county in Ohio has an Indigent Care Levy on their ballot, however there are 53 counties across Ohio that have a Health or Hospital levy on the ballot.
- The table below lists the 10 largest Health and Hospital levies **by spending per person**.

Morrow	\$	52.34
Harrison	\$	48.92
Hamilton	\$	48.08
Fayette	\$	42.70
Greene	\$	40.97
Muskingum	\$	38.74
Noble	\$	35.86
Lorain	\$	35.01
Monroe	\$	31.89
Union	\$	31.48

SOCIAL SERVICE FUNDING

- All 88 counties have at least one property tax levy that support social service needs for Ohioans. The chart below shows the total number of social service-related levies across Ohio, broken out into 6 major categories.



Source: <https://www.communitysolutions.com/wp-content/uploads/2019/11/112519-Levy-Paper.pdf>



Human Services Levy

There are two counties in Ohio which have a general health and human service levy used for multiple purposes. Details regarding these levies are below.

CUYAHOGA COUNTY HUMAN SERVICES LEVY

- \$239 million levy that pays for:
 - Sheriff's Office and Mental Health Services
 - Children with medical handicaps
 - Cuyahoga's MetroHealth system
 - Alcohol, Drug Addiction, Mental Health Services (ADHMS) Board
 - Senior and Adult Services
- In 2016, approximately **\$76 million of the levy was used to fund indigent care and health safety net services**

MONTGOMERY COUNTY HUMAN SERVICES LEVY

- \$73 million levy has been renewed for 8 years that pays for:
 - Alcohol, drug addiction, and mental health services
 - Indigent hospital care
 - Job training for the unemployed
 - Healthy food initiatives
 - Diagnosis and treatment for children with disabilities
 - Other public health programs
- In 2020, approximately \$11 million of the levy was used to fund indigent care and health safety net services

Source: <https://www.communitysolutions.com/download.php?mediaID=6831>



National Indigent Care Models

COLORADO INDIGENT CARE PROGRAM

- Program administered by the Department of Health Care Policy and Financing that distributes federal and State funds to partially compensated qualified health care providers for uncompensated costs associated with services rendered to the indigent population
- Patients can qualify up to 250% FPL
- Participating providers can choose to include urgent care, inpatient hospital care, primary care, and prescription drugs
- Copays are calculated through use of a sliding fee scale that is below usual and customary patient charges
- 18 participating clinics and 52 participating hospitals throughout the state
- In FY2020-21, the CICP distributed:
 - \$6 million in CICP Clinic Payments
 - \$212 million in DSH Hospital Payments

TEXAS COUNTY INDIGENT HEALTH CARE PROGRAM

- Program administered by Health and Human Services that helps low-income Texas residents who don't qualify for other state or federal health care programs have access to health care services
- Benefits are limited to participating administrators who provide primary, preventative and some specialty services. These include:
 - Vaccines
 - Medical screening services
 - Annual physical examinations
 - Inpatient and outpatient hospital visits
 - Laboratory and radiology
 - Skilled nursing facility services
- To qualify, patients must be a Texas resident with income at or below 21% FPL and resources less than \$2,000. Must be ineligible for Medicaid.

Additional Funding Models: Managed Care

Managed Care

- Managed care plans have contracts with health care providers and medical facilities to provide care for members at a reduced cost
- These providers constitute the plan's network are thus the ones considered “in-network” and available to clients
- How much of a client's care the plan will pay for depends on the network's rules
- 4 Types: HMO, PPO, POS, and EPO

Managed Care Typical Features

- **Preventive care** is a priority (annual check-ups, screenings, vaccinations)
- **Prior authorization** is required before a patient undergoes **certain types of procedures or treatments or is prescribed certain types of specialty medications**
- **Provider network** of doctors, specialists, hospitals, labs, and other health care facilities

Ohio MCO Models

- In Ohio, most individuals who have Medicaid must join a managed care plan to receive their health care
- These managed care plans work with hospitals, doctors and other health care providers to coordinate care and to provide the health care services that are available with an Ohio Medicaid card

Private Pay

- [eHealth](#) is where Ohioans can find private payor health insurance

Additional Funding Models: Ohio CareSource

CareSource

- Headquartered in Dayton, CareSource is a nonprofit that provides public healthcare plans including Medicaid and Medicare
- Is the largest Medicaid plan in Ohio
- Offers a lifetime of health coverage to nearly 2 million members, including offerings on the Health Insurance Marketplace and Medicare Advantage plans

Ohio CareSource Access

CareSource

Ohio CareSource Healthcare Plan Features

- Large Medicaid provider network with options
- Reward programs like Kids First and Babies First®
- Free rides to healthcare and pharmacy appointments
- Are not supposed to be charged copays for medical or behavioral health services
- Dual special needs (Medicare & Medicaid), e.g., a \$0 premium plan for those eligible for Medicare Advantage
- Prescription drug coverage, dental coverage, reduced hearing aid cost, glasses/contacts coverage

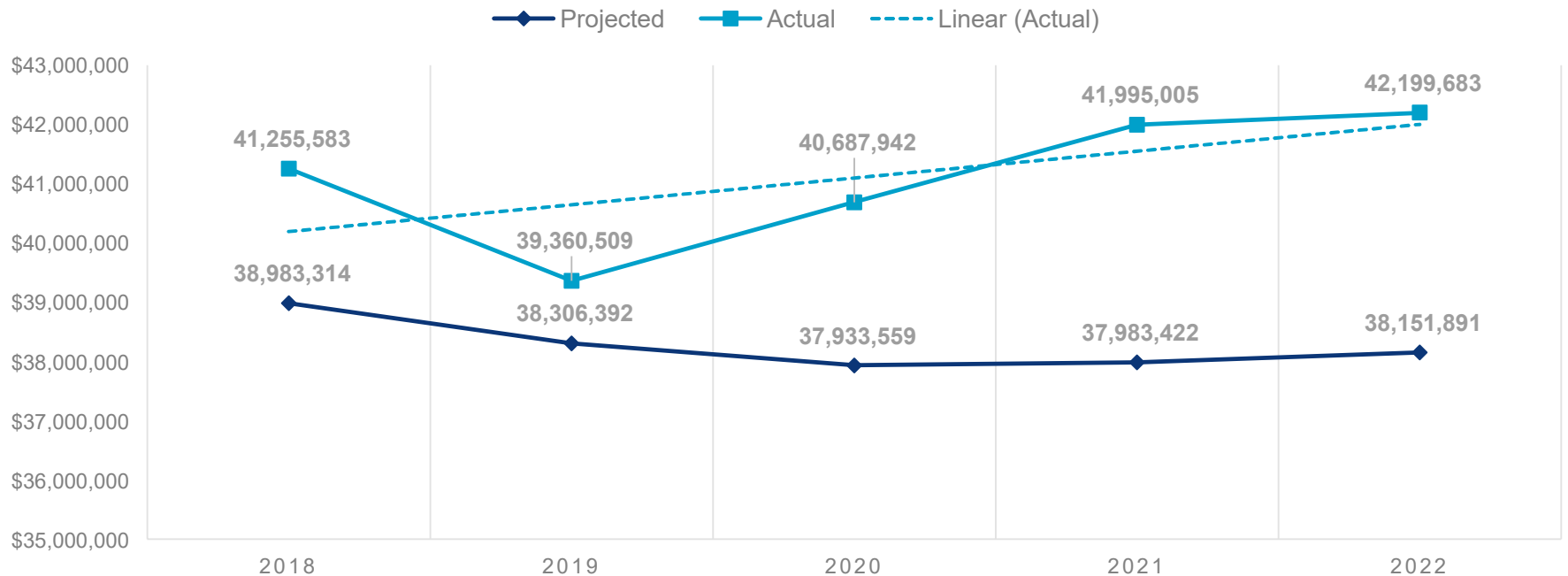


Financial Analysis

Previous Levy

Revenue

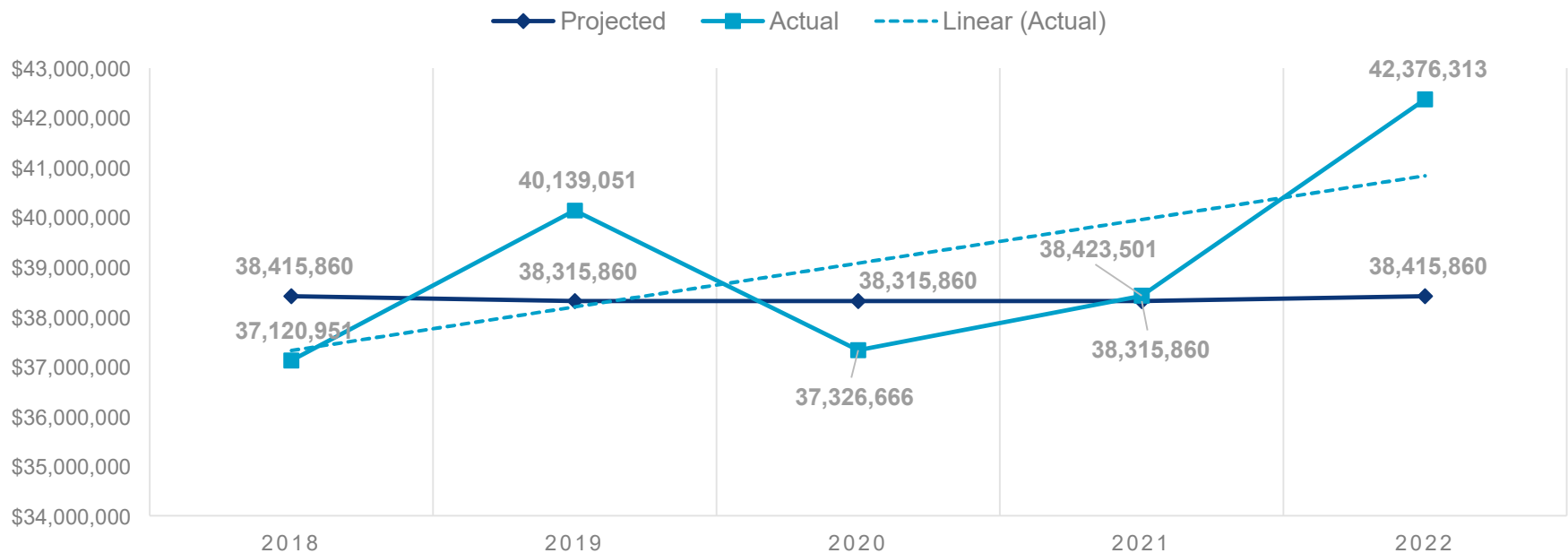
Overall funding from the levy averaged \$41.1 million per year, exceeding the projected revenue (\$38.3 million) by an average of \$2.8 million per year. This accounted for a 7.4% average variance between actual and projected revenue.



	2018	2019	2020	2021	2022	Total	Average
Projected	38,983,314	38,306,392	37,933,559	37,983,422	38,151,891	191,358,578	38,271,716
Actual	41,255,583	39,360,509	40,687,942	41,995,005	42,199,683	205,498,722	41,099,744
Difference	2,272,269	1,054,117	2,754,383	4,011,583	4,047,792	14,140,144	2,828,029
Variance	5.8%	2.8%	7.3%	10.6%	10.6%	--	7.4%

Expenditures

Levy expenditures averaged approximately \$39.1 million per year, exceeding projected expenditures (\$38.4 million) by an average of approximately \$720,000 annually. This accounted for a 1.9% average variance between actual and projected expenditures.

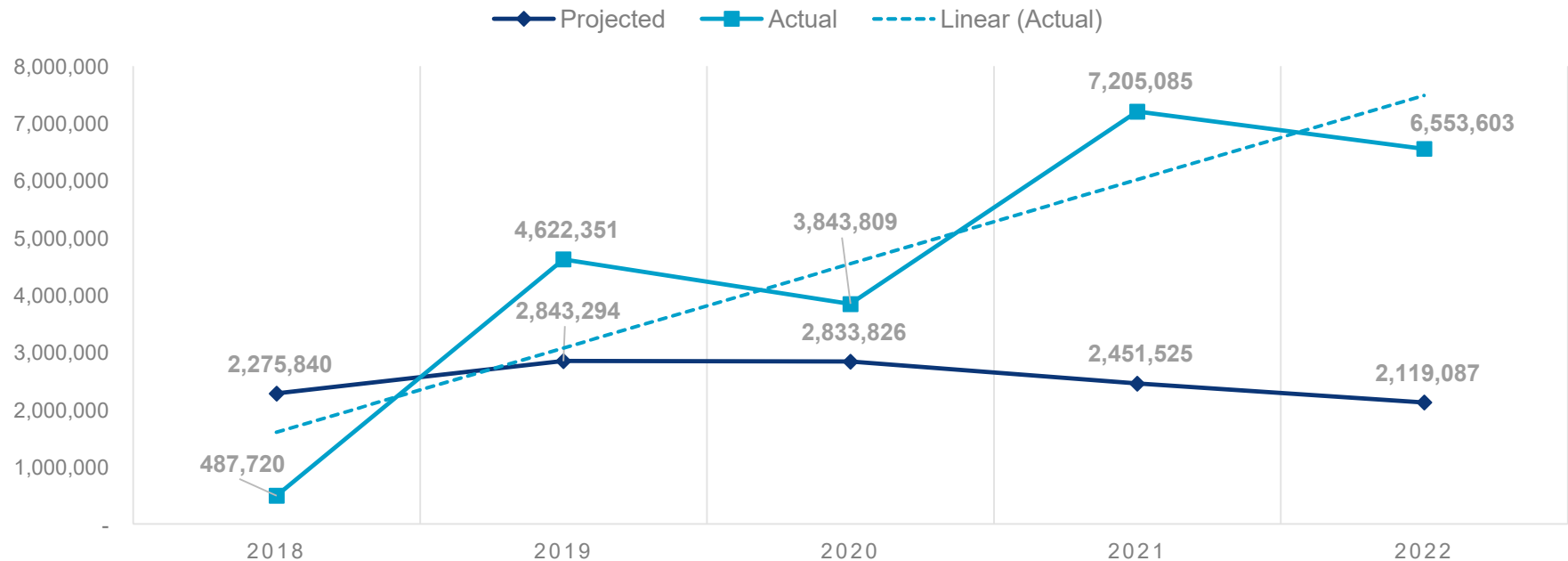


	2018	2019	2020	2021	2022	Total	Average
Projected	38,415,860	38,315,860	38,315,860	38,315,860	38,415,860	191,779,300	38,355,860
Actual	37,120,951	40,139,051	37,326,666	38,423,501	42,376,313	195,386,482	39,077,296
Difference	(1,294,909)	1,823,191	(989,194)	107,641	3,960,453	3,607,182	721,436
Variance	-3.4%	4.8%	-2.6%	0.3%	10.3%	--	1.9%



Levy Balance

The levy balance beginning in 2022 was \$6.6 million, exceeding the projected balance (\$2.1 million) at this point in time by approximately \$4.4 million. The variance between the actual levy balance in 2022 is 209% higher than the projected balance, and the overall variance averages 81% per year.



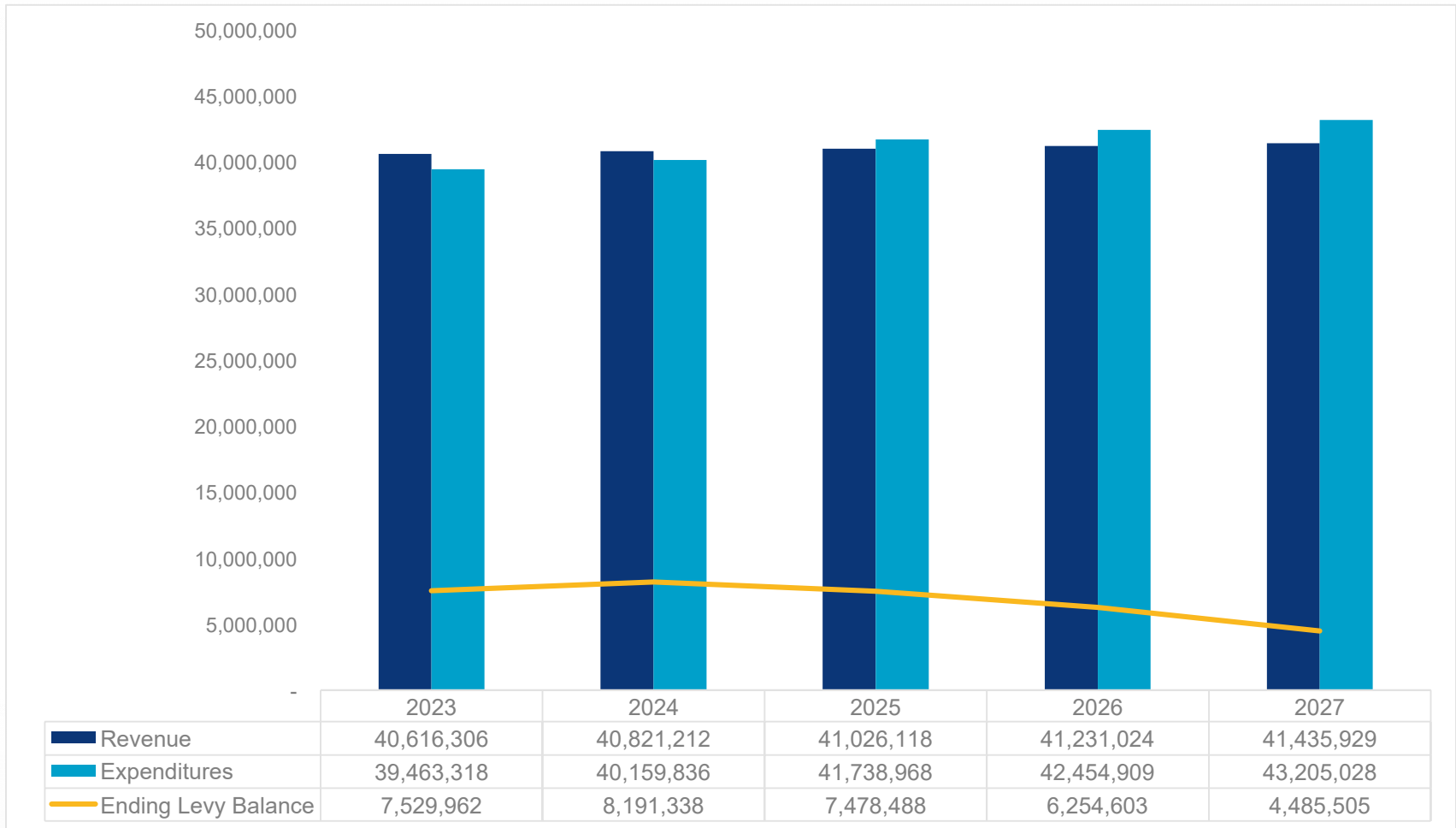
	2018	2019	2020	2021	2022	Total	Average
Projected	2,275,840	2,843,294	2,833,826	2,451,525	2,119,087	--	2,504,714
Actual	487,720	4,622,351	3,843,809	7,205,085	6,553,603	--	4,542,514
Difference	(1,788,120)	1,779,057	1,009,983	4,753,560	4,434,516	10,188,996	2,037,799
Variance	-78.6%	62.6%	35.6%	193.9%	209.3%	--	81.4%

Levy Scenarios for 2023 - 2027

2023 Funding Requests

Program	2023 Request	2018 Allocation	Variance	Notes
University of Cincinnati Medical Center	\$13,410,000	\$ 13,410,000	\$ -	
Cincinnati Children's Hospital	\$ 4,230,000	\$ 4,230,000	\$ -	
Sheriff - Health Care Services	\$ 8,000,000	\$ 6,507,000	\$ 1,493,000	Based on NaphCare contract
Sheriff - Health Care Staffing	\$ 6,895,495.88	\$ 5,458,000	\$ 1,437,495.88	Projection based on previous spending data
Mental Health and Recovery Services Board (MHRSB) Treatment Services	\$ 2,400,000	\$ 2,361,000	\$ 39,000	
MHRSB Heroin Coalition Treatment Services	\$ 180,000	\$ 180,000	\$ -	
Public Health - TB Control	\$ 888,000	\$ 836,000.00	\$ 52,000.00	
Public Health - Harm Reduction	\$ 200,000	\$ 150,000	\$ 50,000	
Public Health - Oral Care Initiative	\$ 115,000	\$ 115,000	\$ -	
Central Clinic Probation - Alternative Interventions for Women	\$ 425,000	\$ 425,000	\$ -	
St. Vincent de Paul Charitable Pharmacy	\$ 200,000	\$ 150,000	\$ 50,000	
Strategies to End Homelessness	\$ 2,000,000	\$ 1,800,000	\$ 200,000	
Off the Streets	\$ 65,000	\$ 65,000	\$ -	
Probate Court	\$ 790,000	\$ 650,000	\$ 140,000	Includes Civil Commitment and Guardianship
TOTAL	\$40,603,495	\$ 37,142,000	\$ 3,461,495	

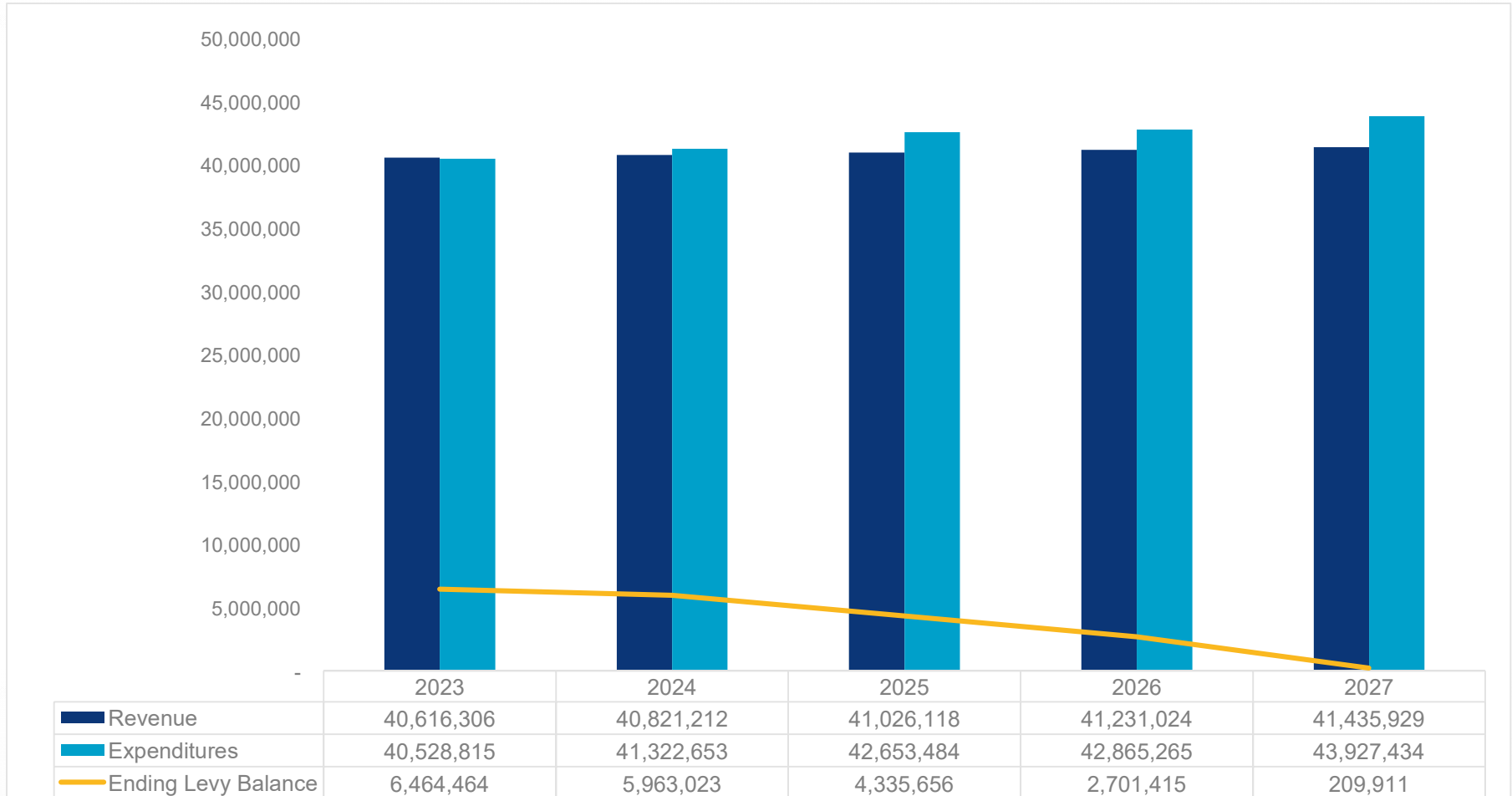
Scenario 1: Flat Spending (no increase)



Scenario 1: Flat Spending

	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Assumptions And Methodology
Beginning carryover	6,376,973	7,529,962	8,191,338	7,478,488	6,254,603	
REVENUES (Total)	40,616,306	40,821,212	41,026,118	41,231,024	41,435,929	
Tax Levy	40,116,306	40,321,212	40,526,118	40,731,024	40,935,929	Provided from Auditor
Other	500,000	500,000	500,000	500,000	500,000	Estimated flat of \$500,000
EXPENDITURES (Total)	39,463,318	40,159,836	41,738,968	42,454,909	43,205,028	
University Hospital	13,410,000	13,410,000	13,410,000	13,410,000	13,410,000	Flat - matches previous actuals and budget
Children's Hospital	4,230,000	4,230,000	4,230,000	4,230,000	4,230,000	Flat - matches previous actuals and budget
Sheriff - Inmate Health Care Contract	8,095,395	8,334,545	8,580,870	8,834,584	9,095,910	New Naphcare Contract + average cost of medical care not covered by contract
Sheriff - Inmate Health Care Staffing	6,895,496	7,501,018	8,599,273	8,530,154	9,200,648	Forecast based on 2018 - 2021 actuals.
Mental Health and Recovery Services Board	1,947,502	1,860,182	2,108,484	2,612,644	2,300,594	Forecast based on 2018 - 2021 actuals. Includes Addiction Response Coalition expenditures.
Public Health - TB Control	885,000	885,000	885,000	885,000	885,000	Flat - matches previous 4 yr. actuals
Public Health - Bloodborne Program	150,000	150,000	150,000	150,000	150,000	Flat - matches previous actuals and budget
Public Health - Oral Care Initiative	115,000	115,000	115,000	115,000	115,000	Flat - matches previous actuals and budget
Probation - Alternative Interventions for Women	425,000	425,000	425,000	425,000	425,000	Flat - matches request (not actuals)
Charitable Pharmacy	150,000	150,000	150,000	150,000	150,000	Flat - matches previous actuals and budget
Homeless Medical Facility Coordination	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	Flat - matches previous actuals and budget
Off the Streets	65,000	65,000	65,000	65,000	65,000	Flat - matches request (not actuals)
Probate Court Medical	650,000	650,000	650,000	650,000	650,000	Flat - matches previous actuals and budget
Auditor and Treasurer Fees	509,925	562,198	547,628	574,395	578,882	Forecast based on 2018 - 2021 actuals.
Administration and Indirect Cost	135,000	21,893	22,713	23,132	148,993	Forecast based on 2018 - 2022 actuals.
Ending Carryover	7,529,962	8,191,338	7,478,488	6,254,603	4,485,505	

Scenario 2: Provide Increases to Programs with Requested Increases

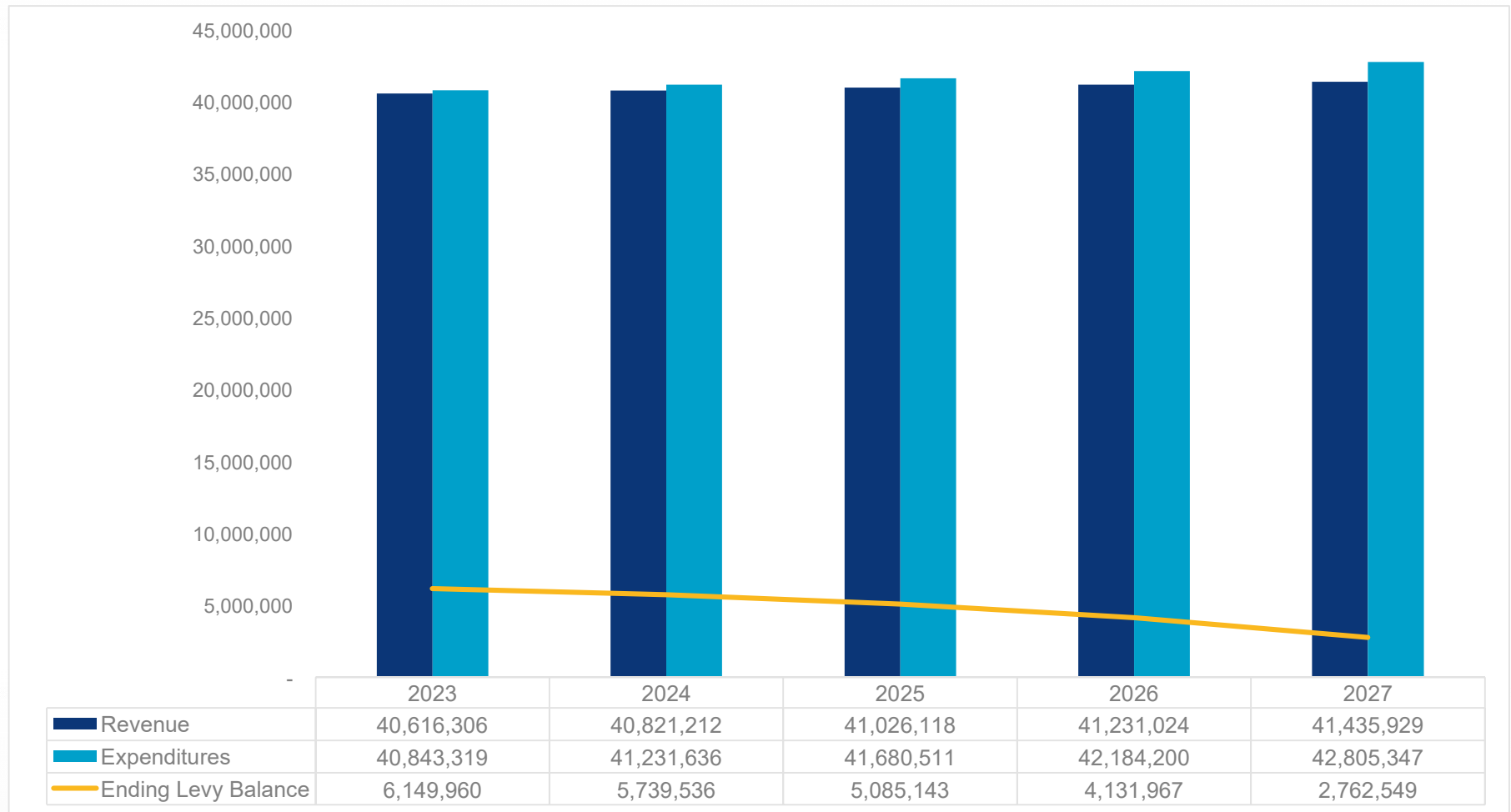


Scenario 2: Requested Increases

	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Assumptions And Methodology
Beginning carryover	6,376,973	6,464,464	5,963,023	4,335,656	2,701,415	
REVENUES (Total)	40,616,306	40,821,212	41,026,118	41,231,024	41,435,929	
Tax Levy	40,116,306	40,321,212	40,526,118	40,731,024	40,935,929	Provided from Auditor
Other	500,000	500,000	500,000	500,000	500,000	Estimated flat of \$500,000
EXPENDITURES (Total)	40,528,815	41,322,653	42,653,484	42,865,265	43,927,434	
University Hospital	13,410,000	13,410,000	13,410,000	13,410,000	13,410,000	Flat
Children's Hospital	4,230,000	4,230,000	4,230,000	4,230,000	4,230,000	Flat
Sheriff - Inmate Health Care Contract	8,095,395	8,334,545	8,580,870	8,834,584	9,095,910	New Naphcare Contract + average cost of medical care not covered by contract
Sheriff - Inmate Health Care Staffing	6,895,496	7,501,018	8,599,273	8,530,154	9,200,648	Forecast based on 2018 - 2021 actuals.
Mental Health and Recovery Services Board	2,580,000	2,580,000	2,580,000	2,580,000	2,580,000	Increase. Includes Addiction Response Coalition Expenditures
Public Health - TB Control	888,000	888,000	888,000	888,000	888,000	Increase
Public Health - Bloodborne Program	200,000	200,000	200,000	200,000	200,000	Increase
Public Health - Oral Care Initiative	115,000	115,000	115,000	115,000	115,000	Flat
Probation - Alternative Interventions for Women	425,000	425,000	425,000	425,000	425,000	Flat
Charitable Pharmacy	200,000	200,000	200,000	200,000	200,000	Increase
Homeless Medical Facility Coordination	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	Increase
Off the Streets	65,000	65,000	65,000	65,000	65,000	Flat
Probate Court Medical	790,000	790,000	790,000	790,000	790,000	Increase
Auditor and Treasurer Fees	509,925	562,198	547,628	574,395	578,882	Forecast based on 2018 - 2021 actuals.
Administration and Indirect Cost	125,000	21,893	22,713	23,132	148,993	Forecast based on 2018 - 2021 actuals.
Ending Carryover	6,464,464	5,963,023	4,335,656	2,701,415	209,911	



Scenario 3: PCG Recommended Funding



Scenario 3: PCG Recommendations

	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Assumptions And Methodology
Beginning carryover	6,376,973	6,149,960	5,739,536	5,085,143	4,131,967	
REVENUES (Total)	40,616,306	40,821,212	41,026,118	41,231,024	41,435,929	
Tax Levy	40,116,306	40,321,212	40,526,118	40,731,024	40,935,929	Provided from Auditor
Other	500,000	500,000	500,000	500,000	500,000	Estimated flat of \$500,000
EXPENDITURES (Total)	40,843,319	41,231,636	41,680,511	42,184,200	42,805,347	
University Hospital	13,410,000	13,410,000	13,410,000	13,410,000	13,410,000	Flat
Children's Hospital	4,230,000	4,230,000	4,230,000	4,230,000	4,230,000	Flat
Sheriff - Inmate Health Care Contract	8,095,395	8,334,545	8,580,870	8,834,584	9,095,910	New Naphcare Contract + average cost of medical care not covered by contract
Sheriff - Inmate Health Care Staffing	7,000,000	7,210,000	7,426,300	7,649,089	7,878,562	Flat cap based on previous spending levels with 3% COLA increase each year.
Mental Health and Recovery Services Board	2,580,000	2,580,000	2,580,000	2,580,000	2,580,000	Increase. Includes Addiction Response Coalition Expenditures
Public Health - TB Control	888,000	888,000	888,000	888,000	888,000	Increase
Public Health - Bloodborne Program	200,000	200,000	200,000	200,000	200,000	Increase
Public Health - Oral Care Initiative	115,000	115,000	115,000	115,000	115,000	Flat
Probation - Alternative Interventions for Women	425,000	425,000	425,000	425,000	425,000	Flat
Charitable Pharmacy	200,000	200,000	200,000	200,000	200,000	Increase
Homeless Medical Facility Coordination	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	Increase
Off the Streets	65,000	65,000	65,000	65,000	65,000	Flat
Probate Court Medical	790,000	790,000	790,000	790,000	790,000	Increase & fund guardianship program
Auditor and Treasurer Fees	509,925	562,198	547,628	574,395	578,882	Forecast based on 2018 - 2021 actuals.
Administration and Indirect Cost	135,000	21,893	22,713	23,132	148,993	Forecast based on 2018 - 2022 actuals.
New Programming	200,000	200,000	200,000	200,000	200,000	Set aside contingency for new program or policy priority
Ending Carryover	7,529,962	8,191,338	7,478,488	6,254,603	4,485,505	

Findings and Recommendations

Findings and Recommendations - Administrative

FINDINGS

1. The TLRC has different requirements related to contracting, compliance, and reporting for county and non-county agencies.
2. Several agencies were allotted more funding than they used (i.e., Oral Health Coalition, AIW, and MHRSB), and each agency has different requirements and practices for returning or using unspent funds.
3. For some contracts, the stated purpose and allowable use of funds is not clearly defined. For example, MHRSB does not have a contract with clear requirements and levy funds are used to subsidize operations. Hospital programs have a contract, but also use Levy funds to subsidize operations. This lack of specificity results in difficulties in monitor contract compliance and to identify if Levy funds were spent on allowable activities.
4. Hospitals are exceeding the Net Community Benefit threshold by hundreds of millions of dollars each year.

RECOMMENDATIONS

Public Consulting Group suggests the following recommendations. These recommendations are presented to help the TLRC streamline contracting and reporting requirements and improve the TLRC's overall ability to determine an organization's contract compliance and impact.

- Develop Memorandums of Understanding (MOUs) with county agencies and any other organizations that do not currently have a levy-related contract.
- Each contract and MOU should have clear and consistent invoicing and reporting processes and requirements.
- Define allowable costs and expenditures within contracts and MOUs.
- Consider developing a universal process to return unused funds for agencies who do not use all allotted funds
- Remove the levy payment amount as the basis for Net Community Benefit test for hospitals. Alternatively, use a benchmark of a proportion of total expenses as reported on Schedule H of IRS Form 990.



Findings and Recommendations – Program Funding

FINDINGS

1. **Guardianship Investigator:** Currently, there is only one Guardianship investigator who is responsible for serving ~500 new filings each year, and since 2011 the number of cases has increased by 31%. Additionally, 64% of Guardian filings have been for individuals who meet indigent criteria. There is currently no source of revenue to cover the Guardianship Program.
2. **Sheriff's Office Medical Staff:** Since 2015, the line item for the Sheriff's Office medical staff has increased by approximately 50%, or 8% each year. Additionally, the Sheriff's medical staff line item accounted for 18% of total expenditures in 2021, whereas in 2015 it only accounted for 11% of levy expenditures.
3. **Under-funded Programs:** There are several programs that are under-funded, per our analysis, that have requested additional funding for the 2023 – 2027 levy cycle.

RECOMMENDATIONS

1. Approve new funding request for The Probate Court Guardianship Program.
2. Develop cost containment strategy for the exponential growth of the Sheriff's Medical Staffing so its continued growth does not consume all available levy funds.
3. Approve additional funding requests for the following agencies:
 - Mental Health Recovery Services Board
 - Public Health: Tuberculosis Control
 - Public Health: Harm Reduction
 - St. Vincent de Paul Charitable Pharmacy
 - Strategies to End Homelessness
 - Probate Court

Appendices

Appendix B: Previous Levy Compliance

Compliance with Previous Recommendations

HMA Review of Hamilton County, Ohio Indigent Care Levy: *Hospital Services* – May 24, 2017

1. Consider one of the following financial recommendations:

- If the County moves forward with the inflation-adjusted Levy scenario, the direct hospital payment could remain at current levels and the additional Levy revenue could be used for other indigent care programs.
- If the County opts for the no-increase-in-millage scenario, the County could reduce the Hospital payments by the amount of the reduction in Levy revenue, approximately \$1.5 million per year.
- If the BOCC and TLRC determine that hospital funding should be cut to fund other high-priority programs, as both hospitals have the resources to absorb a reduction in levy funding without adversely impacting services to the community, officials should consider a provision that allows the cut to be restored if federal legislation is passed that significantly reduces coverage or Medicaid funding.

Disposition: The recommendation was followed – The county did not increase levy millage and the total hospital budget was reduced to account for the reduction in revenue.

2. Consider using the Levy commitment to stimulate additional collaboration with the Hospitals to help achieve the County's goals for health improvement.

Disposition: The recommendation was partially followed – Hamilton County and the hospitals have increased collaboration between partner agencies, especially with inmate medical services, to remove obstacles and barriers to care.

3. Consider a four-year or five-year Levy period.

Disposition: The recommendation was followed – the County established a five-year levy period.

4. Establish more formalized contract management controls

Disposition: The recommendation was not followed – contracts have not been amended to establish additional controls.

5. Modify or eliminate the Net Community Benefits test.

Disposition: The recommendation was not followed - The Net Community Benefit remains in the hospital contract.

6. Hamilton County should consider working with the state to investigate opportunities to leverage additional federal funding for Medicaid.

Disposition: The recommendation was not followed – the state Medicaid Office is not interested in pursuing at this time

Compliance with Previous Recommendations

HMA Review of Hamilton County, Ohio Indigent Care Levy: *Other Services* -- June 1, 2017

1. The TLRC should evaluate each funding request on its own merit as well as collectively in consideration of County priorities and given potential changes in federal and state health care funding policies.

Disposition: The recommendation was followed -- Each funding request is considered based on county priorities and the needs of Hamilton County residents.

2. Given the history of collaboration among the County's safety net systems (jails, courts, county health agencies, providers, etc.), the TLRC may want to consider formalizing such collaborations to ensure that levy-funded services can have maximum impact on identified health care and public health priorities, particularly the heroin/opioid epidemic.

Disposition: The recommendation was followed -- Hamilton County bolstered their opiate response through formalized collaboration via the Hamilton County Addiction Response Coalition.

Compliance with Previous Recommendations

Indigent Care Subcommittee 2017 Levy Recommendations – July 29, 2017

1. The Levy term should be 5 years.

Disposition: The recommendation was followed – Hamilton County established a five-year levy period.

2. The Levy should be placed on the November 2017 ballot at the TLRC inflation policy adjusted millage rate.

Disposition: The recommendation was not followed – The levy was placed on the ballot with a flat milage of 4.07 mils.

3. UCMC and CCHMC should continue to be funded in the Levy at current funding levels.

Disposition: The recommendation was not followed – UCMC's funding was reduced from \$14.9M to \$13.4M and CCHMC's funding from \$4.7M to \$4.23M.

4. Sheriff - Inmate Health Care Contract and Inmate Health Care Staffing ("Sheriff Inmate Medical") should be funded by the Levy at a fixed amount of \$7,159,400 and \$5,775,418 respectively.

Disposition: The recommendation was not followed – in 2018, the Sheriff – Inmate Health Care Contract was funded at \$6.7M and Sheriff – Inmate Health Care Staffing was funded at a flat level of \$5.5M.

5. Hamilton County Public Health's Bloodborne Infectious Disease Program should be funded at \$150,000 per year.

Disposition: The recommendation was followed.

6. Hamilton County Public Health's Oral Health Coalition Dental Coordinator should be funded at \$72,000 per year.

Disposition: The recommendation was not followed – The Oral Health Care Initiative was funded at a flat level of \$115,000 per year.

7. In-Home Health Care Services should be funded at \$750,000 per year.

Disposition: The recommendation was followed – this was funded by the Senior Services Levy.



Solutions that Matter