

# 2024 PERMANENT APPROPRIATIONS

Resolution No. 24-0321-12

## Mission Statement

*"To provide services which protect and enhance the quality of life in  
our community."*

Vicky Earhart, Township Administrator

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# Anderson Township

## 2024 Permanent Appropriations

### Resolution No. 24-0321-12

Anderson Township, located in Hamilton County immediately east of Cincinnati, (the Township), is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly elected three-member Board of Trustees (Board). The Township also has an elected Township Fiscal Officer.

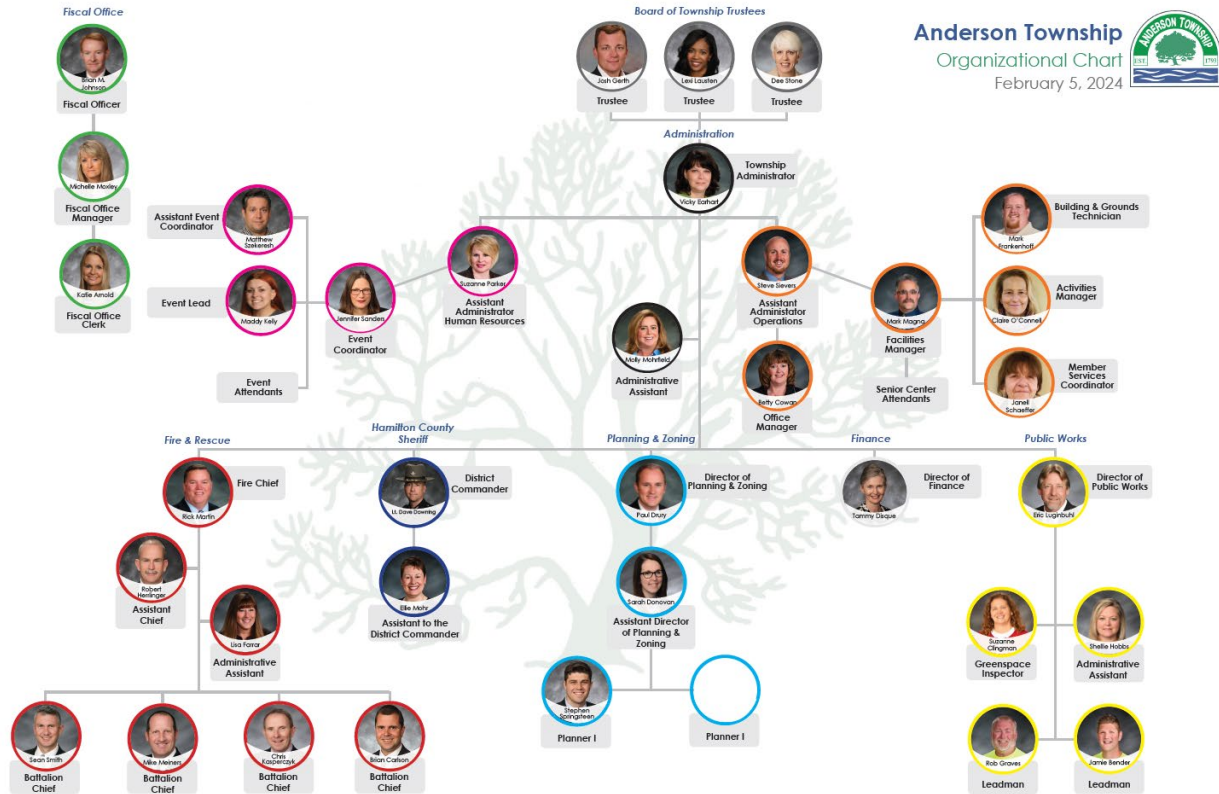
As an Urban Township with Limited Home Rule authority, the Township provides comprehensive municipal services including public safety, public works, planning, and other governmental services to an estimated population of 44,000. Anderson is the fifth most populous township in the State of Ohio according to the 2020 Census. An appointed Township Administrator serves as the administrative head of the government under the direction and supervision of the Board.

#### PERSONNEL

As of December 2023, 92 full-time and twenty part-time personnel were employed by the Township.

Department	Full-Time	Part-Time
Administration	9	16
Finance	1	-
Fire and Rescue	67	-
Planning and Zoning	3	-
Public Works	11	3
Fiscal Office	1	1

The Township contracts with the Hamilton County Sheriff’s Office to provide police protection. A total of thirty-five officers are assigned to the Township including a Lieutenant, two Sergeants, twenty-four beat officers, and officers in specialized positions including Crime Prevention, Community Resource, School Resource, Traffic Safety, Power Shift, and a RENU Officer [Regional Enforcement Narcotics Unit]. The Forest Hills School District contributes to the cost of one of the two School Resource Officers.



## DEPARTMENTS

### Administration

Township Administration is responsible for day-to-day functions of Township government. In addition to oversight of Township departments, Administration is responsible for human resource services, insurance matters, economic development, facility and cemetery maintenance, event and facility rentals, Senior Center operations, information technology, property management, and public relations/communications.

### Fire and Rescue

Members of the Fire and Rescue Department provide a variety of services to residents of Anderson Township and to the Village of Newtown through a contractual relationship. Services involve firefighting, rescue (including water), paramedic emergency medical response, fire inspections and pre-planning, and public education. Personnel holding the rank of Firefighter through Lieutenant are members of the International Association of Fire Fighters Union, Local 3111. Union members negotiate annual wage adjustments and other terms of employment.

### Planning and Zoning

Oversight and enforcement of all planning and zoning related matters rests with the Township's Planning and Zoning Department. Department personnel guide planning efforts, ensure compliance with the Zoning Resolution and Property Maintenance Code, issue permits, and provide assistance to

statutory and citizen-led advisory committees including the Board of Zoning Appeals, Zoning Commission, Tree Committee, WeTHRIVE! Anderson, and Transportation Advisory Committee.

### **Public Works**

Over 123 miles of Township roadways and more than twenty-two miles of sidewalks are maintained by the Public Works Department. Routine road care includes maintenance and repair of curbs, sidewalks, storm sewers and snow removal. Fleet maintenance and protection of more than 770 acres of Township Greenspace also fall within the purview of Public Works. Eight members of the Public Works Department are represented by the Anderson Township Road Maintenance Association labor organization.

### **Hamilton County Sheriff's District 5**

Law enforcement services are provided through a contract with the Hamilton County Sheriff's Office utilizing a community policing model. Specialty officers focus on crime prevention, traffic, school, community safety, and drug interdiction. A variety of community programs are available to the public through the contract and the Township benefits from utilizing a larger agency's resources.

### **Finance**

The Finance Department is responsible for monitoring compliance with established laws, regulations, and guidelines. This includes tracking receipts and expenditures, investments, assisting in the preparation of financial statements and other required reporting, and completing bank reconciliations. Tax information is also provided by the Finance Department.

### **Fiscal Office**

The elected Fiscal Officer oversees the day-to-day operations of the Fiscal Office. This department is responsible for keeping an accurate record of the proceedings of Board of Township Trustee meetings, accounts, and transactions of the Township Trustees, issuing all checks, and preparing payroll. Cemetery records, Faithful Performance of Duty bonds, and lighting district petitions also fall under the responsibility of the Fiscal Officer.

## **FUND ACCOUNTING**

Anderson uses fund accounting to track revenues with purpose restrictions against the expenditures made for those purposes. The Township's major governmental funds are as follows:

#### *General Fund - 01*

The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

#### *Public Works Fund – 04*

The public works fund receives tax money for disbursements incurred by the Township's public works department, which is the primary source of receipts for this fund.

*Fire Fund - 10*

This fund receives tax money for operating disbursements incurred by the Township’s fire and rescue department, which is the primary source of receipts for this fund.

*Police Fund - 09*

This fund receives tax money for disbursements made under contract with the Hamilton County Sheriff’s Office to provide police protection.

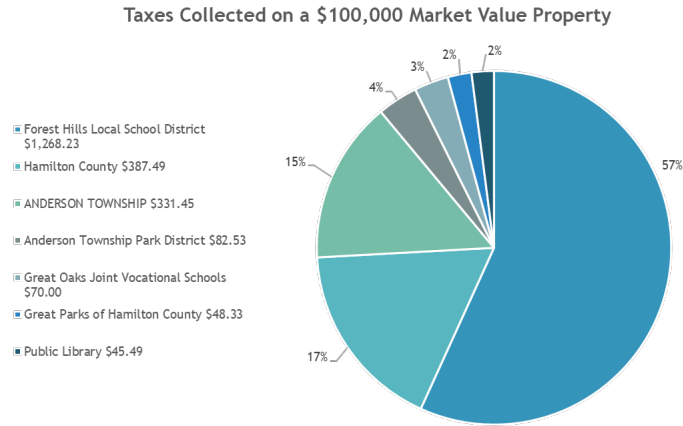
*TIF Funds – 14, 32, 33, 34, 35*

These funds receive money in lieu of taxes for improvements to certain parcels of land, which is the primary source of receipts for these funds.

The other governmental funds of the Township account for and report grants and other resources, where use is restricted to a particular purpose.

**SOURCES OF REVENUE**

Ohio’s 1,308 townships derive the bulk of their revenue from local property taxes. Approximately 85% of Anderson’s revenue is derived from property tax.



Increases in property tax must be approved by voters. A Road and Bridge levy was last approved in 1998. More recently, voters approved a Public Safety (fire and law enforcement) levy in 2016.

**Anderson Township, Ohio Tax Levies Since 1976**

Purpose	Voted		Effective Millage
	Millage	Mo./Year	
Fire	0.85	Nov-76	0.15
Fire	1.00	Nov-78	0.18
Fire	1.00	Nov-81	0.23
Fire	1.50	Nov-85	0.44
Fire + police	1.65	May-93	0.65
Public safety	2.87	Nov-00	1.44
Public safety	2.70	Nov-08	1.66
Public safety	3.55	Nov-16	2.27
Roads, sidewalks, trails	1.00	Nov-98	0.45
Greenspace acq. + maintenance	0.90	Nov-90	0.00
Greenspace acq. + maintenance	0.90	Nov-95	0.00

Other funding sources include:

- General Fund – Local Government Fund, Liquor & Cigarette License Fees, Facility Rentals & Leases, Senior Center Activities, Cable Franchise Fee, Interest on Investments, Recycling Incentives, Pari Mutuel
- Planning and Zoning – Planning and Zoning Fees
- Fire and Rescue – Contract with Village of Newtown, EMS Billing, CPR/First Aid Instruction Fees, Grants, False Alarm Fees
- Sheriff – Portion of Fines
- Motor Vehicle & Gas Tax
- Tax Increment Financing – Funding source for capital improvements and some maintenance

Tax Increment Financing or TIF revenues, are payments derived from the increased assessed value of any improvement to real property that has been included within the boundaries of a TIF area. Revenues are directed towards a separate tax increment equivalent fund to finance the construction of public infrastructure improvements as described in the local legislation establishing the TIF. In Anderson Township, the Board of Township Trustees makes the impacted school districts (which would be either the Cincinnati City School District or the Forest Hills Local School District, and the Great Oaks Joint Vocational School District) “whole.” This means that after TIF revenues are allocated to the Township by the Hamilton County Treasurer at the time of real property tax settlements, the Township Fiscal Officer then pays over to the impacted school district(s) the amount of money that the school district otherwise would have received had the increase in value of the improvements to the parcels in the TIF area not been exempt from real property taxes.

TIF funds are effectively utilized to enhance economic development opportunities through public infrastructure improvements, to improve quality of life through amenities including sidewalks and trails, and to extend the life of levies through the purchase of ambulances, fire engines, Sheriff’s cruisers, plow trucks, and EMS equipment.

## 2023 VS. 2024 PERMANENT BUDGET

The Township’s 2024 budget reflects an overall decrease of 4.54% from the prior year primarily due to a reduction in capital improvement expenditures. The approximate 4% increase in operating costs was driven by public safety needs and inflation which significantly raised the costs for medications, fuel, and emergency medical supplies and equipment. Personnel costs and related benefits also increased with the addition of six firefighters to address the growing number of emergency responses, particularly to the Township’s aging population. Although the Hamilton County Sheriff's Office has not yet finalized negotiations with their union, anticipated salary adjustments were built into the budget.

2024 PERMANENT DETAIL APPROPRIATIONS			
Fund	2024 Permanent Budget	2023 Permanent Budget	Difference Between 2024 & 2023 Permanent Budget
General - 01	5,021,200	5,904,700	(883,500)
Motor Vehicle License - 02	56,000	51,000	5,000
Gasoline Tax - 03	583,000	528,000	55,000
Public Works - 04	2,215,960	2,096,200	119,760
Lighting District Assessments - 07	175,000	142,260	32,740
Sheriff - 09	5,393,900	5,342,500	51,400
Fire - 10	14,610,455	13,665,500	944,955
Planning & Zoning - 13	1,014,350	1,055,850	(41,500)
1994 TIF - 14	29,409,300	27,362,300	2,047,000
General Note Retirement - 15	109,000	115,000	(6,000)
Unclaimed Monies - 19	3,200	100	3,100
Greenspace Levy - 20	230,000	120,000	110,000
Permissive Motor Vehicle License - 23	500,000	500,000	0
Permanent Improvement - 26	0	0	0
2010 TIF - 30	0	0	0
Northern Anderson TIF - 31	0	0	0
Ohio Riverfront TIF I - 32	2,150,000	5,410,000	(3,260,000)
Ohio Riverfront TIF II - 33	105,000	116,000	(11,000)
Stonecrest/ Anthology TIF - 34	630,000	700,000	(70,000)
Stonegate TIF - 35	500,000	530,000	(30,000)
OPWC - Bridle Road - 37	0	0	0
OPWC - Asbury Road - 38	0	0	0
FEMA - 50	0	0	0
American Rescue Plan - 53	272,425	2,307,875	(2,035,450)
OneOhio Opioid Settlement - 54	0	0	0
Fire Prevention & Safety Grant - 55	12,000	12,000	0
Port Security Grant - 56	14,200	38,000	(23,800)
Assistance to Firefighters Grant - 57	25,000	80,000	(55,000)
<b>TOTAL ALL FUNDS</b>	<b>\$ 63,029,990</b>	<b>\$ 66,077,285</b>	<b>(3,047,295)</b>

## Capital Projects and Expenditures

The Township is undertaking an extensive list of capital projects during 2024 and utilizing TIF dollars as permitted for equipment, apparatus, and maintenance thereby further stretching levies.

Capital Expenditures	2024 Budget
Trails	\$900,000
Vehicles & Equipment	
Fire and Rescue	\$1,823,000
Police	\$610,000
Public Works	\$320,000
Right-of-Way & Stormwater Improvements	\$1,185,000
Facilities Maintenance & Equipment	\$2,110,000

## Debt Overview

At the conclusion of 2023, the Township had net debt in the amount of \$2,677,398. Debt was incurred to renovate the Anderson Parks RecPlex and is being repaid with Stonecrest (Anthology) TIF revenues. Of those revenues, the Board of Township Trustees committed \$2 million, or 67% of its share of anticipated revenue, equating to approximately \$66,666 per year. The Forest Hills Local School District has collaborated with the Township and the Park District on the RecPlex renovation project by agreeing to contribute \$1 million, or 25% of its share of revenue toward the RecPlex renovation project over the 30-year duration of the TIF, equating to \$33,333 per year.

The Township's only other debt is in the form of an Ohio Public Works Commission loan for Towne Center Way improvements. The 2018 loan was obtained with 0% interest allowing the Township to leverage its TIF dollars. Near-term borrowing for additional projects is not anticipated.



**2024 PERMANENT APPROPRIATION BUDGET**

<b>2024 PERMANENT SUMMARY BUDGET</b>			<b>2024 PERMANENT SUMMARY BUDGET</b>
	<b>DESCRIPTION</b>		
<b>GENERAL FUND - 01</b>			
01.1100.01	SALARIES		925,000
01.1100.04	SUPPLIES		30,000
01.1100.05	EQUIPMENT & REPAIRS		35,000
01.1100.06	EMPLOYEE BENEFITS		425,000
01.1100.07	INSURANCE - PROPERTY & CASUALTY		89,000
01.1100.10	LEGAL		245,000
01.1100.16	TAX COLLECTION/ELECTION FEES		171,000
01.1100.24	DISASTER MANAGEMENT		40,000
01.1100.26	OTHER EXPENSES		1,043,000
01.1100.27	TRANSFERS		700,000
01.1100.28	CONTRACTUAL SERVICES		300,000
01.1200.02	IMPROVE SITES FOR BUILDINGS		40,000
01.1200.04	UTILITIES		160,000
01.1200.07	BUILDING REPAIRS/EXPENSES		25,000
01.1300.01	FISCAL OFFICE		221,200
01.1400.02	IMPROVEMENT SITE/OTHER EXPENSES		170,000
01.1500.01	LIGHTING CONTRACT		122,000
01.1900.01	ADVANCE OUT		280,000
<b>TOTAL GENERAL FUND - 01</b>			<b>5,021,200</b>
<b>MOTOR VEHICLE LICENSE - 02</b>			
02.1200.01	SALARIES (Road & Bridge)		55,000
02.1200.04	OTHER EXP - MEDICARE		1,000
<b>TOTAL MOTOR VEHICLE LICENSE - 02</b>			<b>56,000</b>
<b>GASOLINE TAX - 03</b>			
03.1200.01	SALARIES (Road & Bridge)		575,000
03.1200.04	OTHER EXP. - MEDICARE		8,000
<b>TOTAL GASOLINE TAX - 03</b>			<b>583,000</b>
<b>PUBLIC WORKS FUND - 04</b>			
04.1100.02	EMPLOYEE BENEFITS		480,000
04.1100.04	TOOLS & EQUIPMENT		40,000
04.1100.05	SUPPLIES		253,000
04.1100.06	REPAIRS		100,000
04.1100.08	BUILDINGS & ADDITIONS		20,000
04.1100.09	UTILITIES		35,000
04.1100.10	INSURANCE - PROPERTY & CASUALTY		30,000
04.1100.13	OTHER EXPENSES		205,760
04.1200.01	SALARIES		415,000
04.1200.02	MATERIALS		445,000
04.1200.03	CONTRACTS		170,000
04.1300.01	FISCAL OFFICE		22,200
<b>TOTAL PUBLIC WORKS - 04</b>			<b>2,215,960</b>

2024 PERMANENT SUMMARY BUDGET			2024 PERMANENT SUMMARY BUDGET
	DESCRIPTION		
<b>LIGHTING DISTRICTS ASSESSMENTS</b>			
07.1100.01	CONTRACTS/FEES		175,000
<b>TOTAL LIGHTING DISTRICTS - 07</b>			<b>175,000</b>
<b>SHERIFF FUND -09</b>			
09.1100.01	SALARIES		140,000
09.1100.02	EMPLOYEE BENEFITS		45,000
09.1100.07	TOOLS & EQUIPMENT		15,000
09.1100.08	SUPPLIES		132,000
09.1100.09	REPAIRS		45,000
09.1100.10	CONTRACTS		4,790,000
09.1100.12	INSURANCE - PROPERTY & CASUALTY		15,500
09.1100.14	OTHER EXPENSES		189,200
09.1300.01	FISCAL OFFICE		22,200
<b>TOTAL SHERIFF FUND - 09</b>			<b>5,393,900</b>
<b>FIRE FUND - 10</b>			
10.1100.01	SALARIES		8,285,000
10.1100.02	EMPLOYEE BENEFITS		4,000,000
10.1100.07	UTILITIES		142,000
10.1100.08	TOOLS & EQUIPMENT		121,455
10.1100.09	SUPPLIES		494,500
10.1100.10	REPAIRS		173,000
10.1100.11	CONTRACTS		100,000
10.1100.14	INSURANCE - PROPERTY & CASUALTY		91,500
10.1100.15	OTHER EXPENSES		1,104,000
10.1300.01	FISCAL OFFICE		99,000
<b>TOTAL FIRE FUND - 10</b>			<b>14,610,455</b>
<b>PLANNING &amp; ZONING FUND - 13</b>			
13.1100.01	SALARIES		410,000
13.1100.03	SUPPLIES		10,000
13.1100.04	CONTRACTS		93,300
13.1100.05	OTHER EXPENSES		478,850
13.1300.01	FISCAL OFFICE		22,200
<b>TOTAL PLANNING &amp; ZONING FUND -13</b>			<b>1,014,350</b>

2024 PERMANENT SUMMARY BUDGET			2024 PERMANENT SUMMARY BUDGET
	DESCRIPTION		
<b>1994 TIF FUND - 14</b>			
14.1100.07	EXPENSES		13,789,300
14.1100.08	S.D. DISTRIBUTION		15,620,000
<b>TOTAL 1994 TIF FUND - 14</b>			<b>29,409,300</b>
<b>GENERAL NOTE RETIREMENT FUND - 15</b>			
15.1100.01	PRINCIPAL		50,000
15.1100.02	INTEREST		59,000
<b>TOTAL GENERAL NOTE RETIREMENT FUND - 15</b>			<b>109,000</b>
<b>UNCLAIMED MONIES FUND - 19</b>			
19.1100.01	UNCLAIMED OUTSTANDING CHECKS		3,200
<b>TOTAL UNCLAIMED MONIES FUND - 19</b>			<b>3,200</b>
<b>GREENSPACE SPECIAL REVENUE LEVY FUND - 20</b>			
20.1100.07	CONTRACTS		20,000
20.1100.08	OTHER EXPENSES		210,000
<b>TOTAL GREENSPACE SPECIAL REVENUE LEVY FUND - 20</b>			<b>230,000</b>
<b>PERMISSIVE MOTOR VEHICLE LICENSE FUND - 23</b>			
23.1100.09	ADVANCES - OUT		0
23.1200.03	CONTRACTS		500,000
<b>TOTAL PERMISSIVE MOTOR VEHICLE LICENSE FUND - 23</b>			<b>500,000</b>
<b>OHIO RIVERFRONT AREA I (CPS) TIF FUND - 32</b>			
32.1100.07	EXPENSES		550,000
32.1100.08	S.D. DISTRIBUTION		1,600,000
<b>TOTAL OHIO RIVERFRONT AREA I (CPS) TIF FUND - 32</b>			<b>2,150,000</b>
<b>OHIO RIVERFRONT AREA II (FHSD) TIF FUND - 33</b>			
33.1100.08	S.D. DISTRIBUTION		105,000
<b>TOTAL OHIO RIVERFRONT AREA II (FHSD) TIF FUND - 33</b>			<b>105,000</b>
<b>STONECREST/ANTHOLOGY (REX PLEX) TIF FUND - 34</b>			
34.1100.07	EXPENSES		250,000
34.1100.08	S.D. DISTRIBUTION		380,000
<b>TOTAL STONECREST/ANTHOLOGY (REC PLEX) TIF FUND - 34</b>			<b>630,000</b>
<b>STONEGATE TIF FUND - 35</b>			
35.1100.07	EXPENSES		30,000
35.1100.08	S.D. DISTRIBUTION		470,000
<b>TOTAL STONEGATE TIF FUND - 35</b>			<b>500,000</b>

2024 PERMANENT SUMMARY BUDGET			2024 PERMANENT SUMMARY BUDGET
	DESCRIPTION		
<b>AMERICAN RESCUE PLAN ACT FUND - 53</b>			
53.1100.01	ARPA EXPENSES		272,425
<b>TOTAL AMERICAN RESCUE PLAN FUND - 53</b>			<b>272,425</b>
<b>FIRE PREVENTION &amp; SAFETY GRANT - FUND 55</b>			
55.1100.01	MISC EXPENSE OTHER		12,000
<b>TOTAL FIRE PREVENTION &amp; SAFETY GRANT - FUND 55</b>			<b>12,000</b>
<b>PORT SECURITY GRANT - FUND 56</b>			
56.1100.01	MISC EXPENSE OTHER		14,200
<b>TOTAL PORT SECURITY GRANT - FUND 56</b>			<b>14,200</b>
<b>ASSISTANCE TO FIREFIGHTERS GRANT - FUND 57</b>			
57.1100.01	MISC EXPENSE OTHER		25,000
<b>TOTAL ASSISTANCE TO FIREFIGHTERS GRANT - 57</b>			<b>25,000</b>
<b>TOTAL ALL FUNDS</b>			<b>63,029,990</b>

**ADDITIONAL INFORMATION**

For additional information, please visit [www.AndersonTownshipOH.gov](http://www.AndersonTownshipOH.gov) , [www.AndersonCenterEvents.org](http://www.AndersonCenterEvents.org) , or [Anderson Township, Ohio - Government | Cincinnati OH | Facebook](#).