

2026 PERMANENT APPROPRIATIONS

Resolution No. 26-0318-00

Mission Statement

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

Vicky Earhart, Township Administrator

VEarhart@AndersonTownshipOH.gov

Tammy Disque, Director of Finance

tdisque@AndersonTownshipOH.gov



Anderson Township

2026 Permanent Appropriations

Resolution No. 26-0318-00

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.

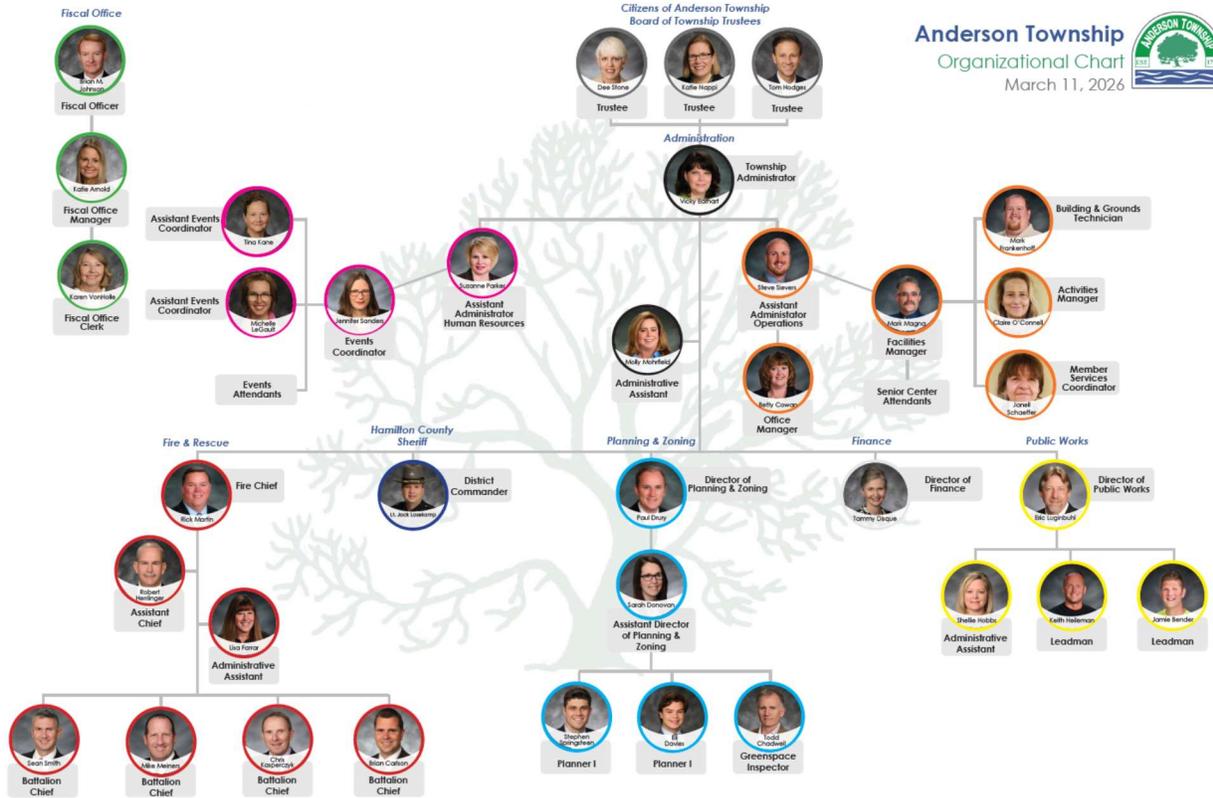
As an Urban Township with Limited Home Rule authority, the Township provides comprehensive municipal services including public safety, public works, planning, and other governmental services to an estimated population of 44,000. Anderson is the fifth most populous township in the State of Ohio according 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 2025, 103 full-time and 21 part-time personnel were employed by the Township.

Department	Full-Time	Part-Time
Administration	10	17
Finance	1	-
Fire and Rescue	75	-
Planning and Zoning	5	-
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, 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), 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, and Comprehensive Plan Implementation Committee. Protection of more than 770 acres of Township Greenspace also falls within the purview of Planning & Zoning.

Public Works

Over 122 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, in addition to fleet maintenance. 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. Budgeting and 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 - 1001

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 – 2004

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 - 2010

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 - 2009

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

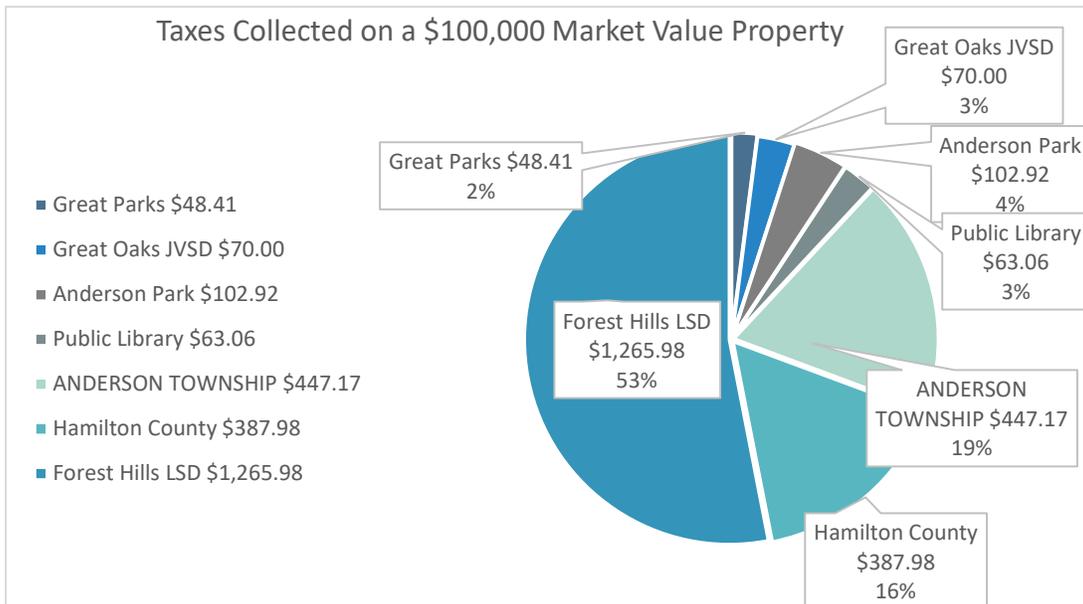
TIF Funds – 2014, 2032, 2033, 2034, 2035, 2040

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 and tax increment financing.



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 2024.

Anderson Township, Ohio Tax Levies Since 1976

Purpose	Voted Millage	Mo./Year	Effective Millage	Term
Fire	0.85	Nov-76	0.15	Cont
Fire	1.00	Nov-78	0.18	Cont
Fire	1.00	Nov-81	0.23	Cont
Fire	1.50	Nov-85	0.44	Cont
Fire + police	1.65	May-93	0.65	Cont
Public safety	2.87	Nov-00	1.44	Cont
Public safety	2.70	Nov-08	1.66	Cont
Public safety	3.55	Nov-16	2.28	Cont
Public safety	3.30	Nov-24	3.30	Cont
Roads, sidewalks, trails	1.00	Nov-98	0.45	Cont
Greenspace acq. + maintenance	0.90	Nov-90	0.00	Five-Years
Greenspace acq. + maintenance	0.90	Nov-95	0.00	Five-Years

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, Adult Use Cannabis
- Planning and Zoning – Planning and Zoning Fees
- Fire and Rescue – Contract with Village of Newtown, EMS Billing, CPR/First Aid Instruction Fees, Grants, Protect & Serve Charges
- Sheriff – Portion of Fines, False Alarm Fees
- 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.

2025 VS. 2026 PERMANENT BUDGET

The Township's 2026 budget reflects an overall increase of approximately 3.58% from the prior year primarily due to an anticipated increase in public safety expenditures. Personnel costs and related benefits increased with a net addition of seven firefighters to address the growing number of emergency responses, particularly to the Township's aging population. Both the Fire and Rescue Department and the Hamilton County Sheriff's Office enacted salary adjustments in accordance with their respective union contracts, which will result in increased costs to the Township in 2026 for Fire and Sheriff services. The 12.7% increase in the general fund budget is mainly a result of the increase in the Planning & Zoning fund transfer, which was \$600,000 in calendar year 2025 and anticipated to be \$1,200,000 in 2026.

Fund	Permanent Budget 2025	Permanent Budget 2026	Difference
1001 General Fund	5,400,000.00	6,087,000.00	687,000.00
1019 Unclaimed Fund	1,000.00	1,000.00	0.00
2002 Motor Vehicle License Tax	46,000.00	46,000.00	0.00
2003 Gasoline Tax	585,000.00	530,000.00	(55,000.00)
2004 Road & Bridge	1,239,760.00	1,437,960.00	198,200.00
2007 Lighting District Fund	170,000.00	188,000.00	18,000.00
2009 Police Fund	5,539,000.00	6,308,250.00	769,250.00
2010 Fire Fund	16,383,000.00	18,206,250.00	1,823,250.00
2013 Planning & Zoning Fund	1,086,000.00	1,336,250.00	250,250.00
2014 TIF 1994 Fund	37,187,875.00	36,667,000.00	(520,875.00)
2020 Greenspace Spec Revenue Fund	105,000.00	55,000.00	(50,000.00)
2023 Perm Motor Vehicle License Tax	910,000.00	1,013,000.00	103,000.00
2024 CDBG Block Grant Fund	195,000.00	0.00	(195,000.00)
2032 TIF Ohio Riverfront I (CPS)	1,825,000.00	1,870,000.00	45,000.00
2033 TIF Ohio Riverfront II (FHSD)	59,000.00	85,000.00	26,000.00
2034 TIF Stonecrest/Anthology Fund	732,000.00	245,000.00	(487,000.00)
2035 TIF Stonegate Fund	740,000.00	790,000.00	50,000.00
2040 TIF Towne Center Way Fund	287,000.00	39,000.00	(248,000.00)
2057 Assist To Firefighters Fund	0.00	189,710.00	189,710.00
3015 Debt Service Fund	112,000.00	109,800.00	(2,200.00)
Grand Total	72,602,635.00	75,204,220.00	2,601,585.00

Capital Projects and Expenditures

The Township is undertaking an extensive list of capital projects during 2026 and utilizing TIF dollars as permitted for the Operations Center construction, equipment, apparatus, and maintenance thereby further stretching levies.

Account	2026 Expense Budget
1001-76-203-573000 Improvement of Sites	33,000.00
2004-76-800-572000 Building and Additions Capital Outlay	20,000.00
2004-76-800-579000 20% Fund Project Expenses	57,760.00
2014-76-200-570000 1994 TIF Capital Projects	10,025,000.00
2014-76-200-570001 1994 TIF Other Misc Expenses	275,000.00
2014-76-200-571000 1994 TIF Land Purchases	250,000.00
2014-76-200-573000 1994 TIF Clough Pike Improvements	1,015,000.00
2014-76-200-579000 1994 TIF Beechmont/Five Mile Improvements	200,000.00
2014-76-200-579002 1994 TIF Economic Development Incentive	500,000.00
2014-76-203-574000 1994 TIF Facilities Equipment	50,000.00
2014-76-203-579000 1994 TIF Anderson Center & Lake	1,200,000.00
2014-76-203-579001 1994 TIF Facilities Maintenance	600,000.00
2014-76-400-574000 1994 TIF Fire & Rescue Capital Outlay	1,580,000.00
2014-76-600-574000 1994 TIF Sheriff Capital Outlay	150,000.00
2014-76-700-579000 1994 TIF Planning & Zoning Capital Outlay	200,000.00
2014-76-800-575000 1994 TIF Public Works Capital Outlay	330,000.00
2014-76-800-579000 1994 TIF Anderson Trails	1,300,000.00
2032-76-400-574000 OH Riverfront I TIF Fire Capital Outlay	75,000.00
2032-76-500-574000 OH Riverfront I TIF Contractual Services	350,000.00
2032-76-600-574000 OH Riverfront I TIF Sheriff Capital Outlay	65,000.00
2035-76-500-530000 Stonegate TIF Contractual Services	300,000.00
Grand Total	18,575,760.00

Debt Overview

At the conclusion of 2025, the Township had net debt in the amount of \$2,390,284. Debt was incurred to renovate the Anderson Parks RecPlex and is being repaid with Stonecrest (Anthology/The Ashton at Anderson) 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 2020 loan was obtained with 0% interest allowing the Township to leverage its TIF dollars. Near-term borrowing for additional projects is not anticipated.

2026 PERMANENT APPROPRIATION BUDGET

2026 PERMANENT APPROPRIATIONS		
March 18, 2026		
	PURPOSE	PERMANENT APPROPRIATIONS
GENERAL FUND		
TRUSTEES - 100	PERSONAL SERVICES (SALARIES & BENEFITS)	205,000
	OTHER EXPENSES	5,000
ADMINISTRATION - 200	PERSONAL SERVICES (SALARIES & BENEFITS)	508,850
	OTHER EXPENSES	1,293,000
SENIOR CENTER - 201	PERSONAL SERVICES (SALARIES & BENEFITS)	199,600
	OTHER EXPENSES	329,600
EVENTS - 202	PERSONAL SERVICES (SALARIES & BENEFITS)	494,200
	OTHER EXPENSES	177,500
FACILITIES - 203	PERSONAL SERVICES (SALARIES & BENEFITS)	215,000
	OTHER EXPENSES	709,650
FISCAL OFFICE - 300	PERSONAL SERVICES (SALARIES & BENEFITS)	155,600
	OTHER EXPENSES	55,500
FINANCE DEPARTMENT - 500	PERSONAL SERVICES (SALARIES & BENEFITS)	90,000
	OTHER EXPENSES	248,500
	TRANSFERS - OUT	1,200,000
	ADVANCES - OUT	200,000
TOTAL GENERAL FUND - 1001		6,087,000
UNCLAIMED FUNDS		
	OTHER EXPENSES	1,000
TOTAL UNCLAIMED FUNDS - 1019		1,000
MOTOR VEHICLE LICENSE TAX		
PUBLIC WORKS - 800	PERSONAL SERVICES (SALARIES & BENEFITS)	46,000
	OTHER EXPENSES	0
TOTAL MOTOR VEHICLE LICENSE TAX - 2002		46,000
GASOLINE TAX		
PUBLIC WORKS - 800	PERSONAL SERVICES (SALARIES & BENEFITS)	530,000
	OTHER EXPENSES	0
TOTAL GASOLINE TAX - 2003		530,000

2026 PERMANENT APPROPRIATIONS		
March 18, 2026		
	PURPOSE	PERMANENT APPROPRIATIONS
ROAD & BRIDGE		
PUBLIC WORKS - 800	PERSONAL SERVICES (SALARIES & BENEFITS)	520,500
	OTHER EXPENSES	719,560
ADMINISTRATION - 200	PERSONAL SERVICES (SALARIES & BENEFITS)	119,500
	OTHER EXPENSES	0
FACILITIES - 203	PERSONAL SERVICES (SALARIES & BENEFITS)	37,700
	OTHER EXPENSES	0
FISCAL OFFICE - 300	PERSONAL SERVICES (SALARIES & BENEFITS)	11,800
	OTHER EXPENSES	0
FINANCE DEPARTMENT - 500	PERSONAL SERVICES (SALARIES & BENEFITS)	28,900
	OTHER EXPENSES	0
TOTAL ROAD & BRIDGE - 2004		1,437,960
LIGHTING DISTRICT		
	OTHER EXPENSES	188,000
TOTAL LIGHTING DISTRICT - 2007		188,000
POLICE		
SHERIFF - 600	PERSONAL SERVICES (SALARIES & BENEFITS)	2,550
	OTHER EXPENSES	6,168,400
ADMINISTRATION - 200	PERSONAL SERVICES (SALARIES & BENEFITS)	96,100
	OTHER EXPENSES	0
FISCAL OFFICE - 300	PERSONAL SERVICES (SALARIES & BENEFITS)	11,800
	OTHER EXPENSES	0
FINANCE DEPARTMENT - 500	PERSONAL SERVICES (SALARIES & BENEFITS)	29,400
	OTHER EXPENSES	0
TOTAL POLICE - 2009		6,308,250
FIRE & RESCUE		
FIRE - 400	PERSONAL SERVICES (SALARIES & BENEFITS)	15,528,250
	OTHER EXPENSES	2,314,500
ADMINISTRATION - 200	PERSONAL SERVICES (SALARIES & BENEFITS)	243,000
	OTHER EXPENSES	0
FACILITIES - 203	PERSONAL SERVICES (SALARIES & BENEFITS)	37,500
	OTHER EXPENSES	0
FISCAL OFFICE - 300	PERSONAL SERVICES (SALARIES & BENEFITS)	53,000
	OTHER EXPENSES	0
FINANCE DEPARTMENT - 500	PERSONAL SERVICES (SALARIES & BENEFITS)	30,000
	OTHER EXPENSES	0
TOTAL FIRE & RESCUE - 2010		18,206,250

2026 PERMANENT APPROPRIATIONS		
March 18, 2026		
	PURPOSE	PERMANENT APPROPRIATIONS
PLANNING & ZONING		
P&Z - 700	PERSONAL SERVICES (SALARIES & BENEFITS)	707,250
	OTHER EXPENSES	469,900
ADMINISTRATION - 200	PERSONAL SERVICES (SALARIES & BENEFITS)	128,200
	OTHER EXPENSES	0
FISCAL OFFICE - 300	PERSONAL SERVICES (SALARIES & BENEFITS)	11,800
	OTHER EXPENSES	0
FINANCE DEPARTMENT - 500	PERSONAL SERVICES (SALARIES & BENEFITS)	19,100
	OTHER EXPENSES	0
TOTAL PLANNING & ZONING - 2013		1,336,250
TIF 1994		
	OTHER EXPENSES	18,212,000
	SCHOOL DISTRICT DISTRIBUTION	18,455,000
TOTAL TIF 1994 FUND - 2014		36,667,000
DEBT SERVICE FUND		
	PRINCIPAL	55,000
	INTEREST	54,800
TOTAL DEBT SERVICE FUND - 3015		109,800
GREENSPACE SPECIAL REVENUE FUND		
	OTHER EXPENSES	55,000
TOTAL GREENSPACE SPECIAL REVENUE FUND - 2020		55,000
PERMISSIVE MOTOR VEHICLE LICENSE		
PUBLIC WORKS - 800	PERSONAL SERVICES (SALARIES & BENEFITS)	435,000
	OTHER EXPENSES	578,000
TOTAL PERMISSIVE MVL TAX - 2023		1,013,000
CDBG BLOCK GRANT FUND		
	OTHER EXPENSES	0
TOTAL CDBG BLOCK GRANT FUND - 2024		0
TIF OHIO RIVERFRONT AREA I (CPS)		
	OTHER EXPENSES	570,000
	SCHOOL DISTRICT DISTRIBUTION	1,300,000
TOTAL TIF RIVERFRONT I (CPS) - 2032		1,870,000
TIF OHIO RIVERFRONT AREA II (FHSD)		
	OTHER EXPENSES	2,000
	SCHOOL DISTRICT DISTRIBUTION	83,000
TOTAL TIF RIVERFRONT II TIF (FHSD) - 2033		85,000

2026 PERMANENT APPROPRIATIONS		
March 18, 2026		
	PURPOSE	PERMANENT APPROPRIATIONS
TIF STONECREST/ANTHOLOGY		
	OTHER EXPENSES	60,000
	SCHOOL DISTRICT DISTRIBUTION	185,000
TOTAL TIF STONECREST/ANTHOLOGY - 2034		245,000
TIF STONEGATE		
	OTHER EXPENSES	360,000
	SCHOOL DISTRICT DISTRIBUTION	430,000
TOTAL TIF STONEGATE - 2035		790,000
TIF TOWNE CENTER WAY		
	OTHER EXPENSES	2,000
	SCHOOL DISTRICT DISTRIBUTION	37,000
TOTAL TIF TOWNE CENTER WAY TIF - 2040		39,000
COURT RELATED SETTLEMENTS (One Ohio Opioid)		
	OTHER EXPENSES	0
TOTAL COURT RELATED SETTLEMENTS - 2054		0
ASSIST TO FIREFIGHTERS		
	OTHER EXPENSES	94,855
	ADVANCES-OUT	94,855
TOTAL ASSIST TO FIREFIGHTERS - 2057		189,710
TOTAL ALL FUNDS		75,204,220

ADDITIONAL INFORMATION

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