

2023 PERMANENT APPROPRIATIONS

Resolution No. 23-0323-11

Mission Statement

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

Vicky Earhart, Township Administrator

VEarhart@AndersonTownshipOH.gov
513-688-8400, ext. 1104



Anderson Township

2023 Permanent Appropriations

Resolution No. 23-0323-11

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.

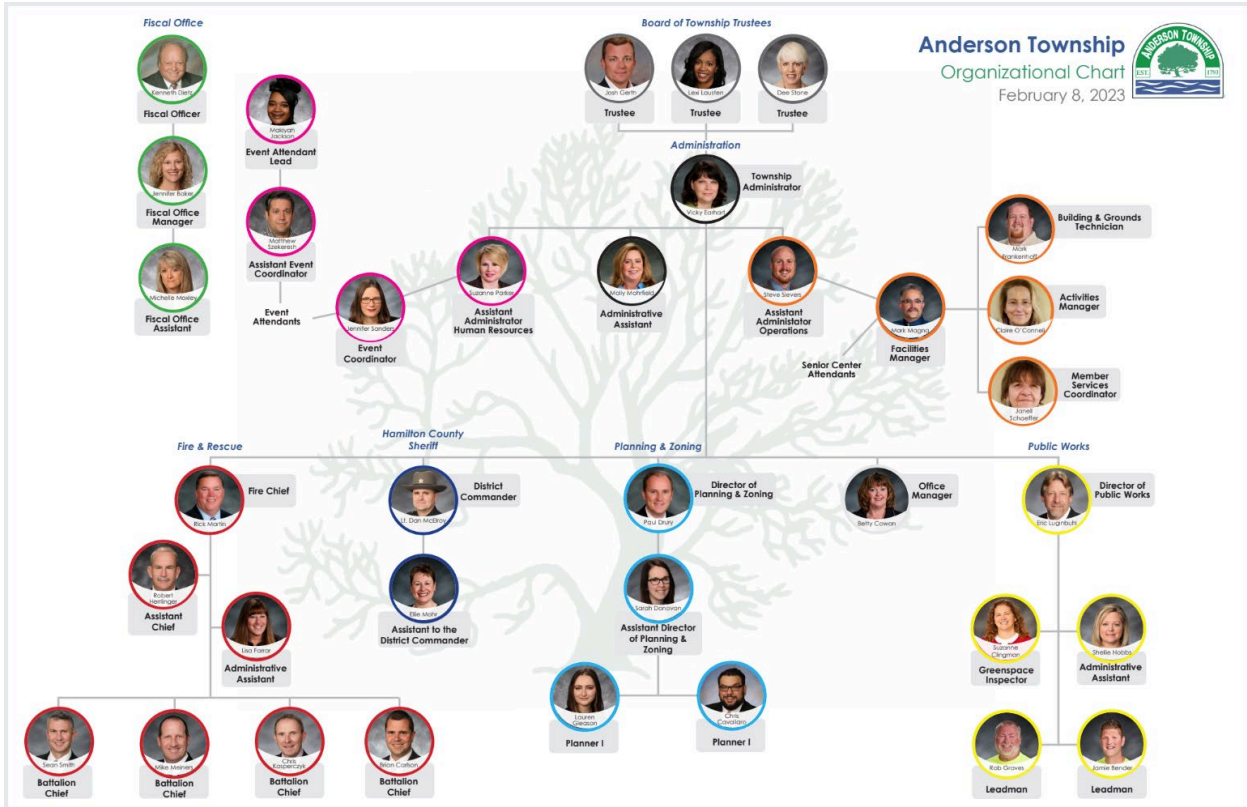
As an Urban Township with Limited Home Rule authority, the Township provides comprehensive municipal services including public safety, public works, planning, and other governmental services to an estimated population of 44,000. Anderson is the fifth most populous township in the State of Ohio according 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 2022, 91 full-time and 14 part-time personnel were employed by the Township.

| Department | Full-Time | Part-Time |
|---------------------|-----------|-----------|
| Administration | 10 | 12 |
| Fire and Rescue | 64 | - |
| Planning and Zoning | 4 | - |
| Public Works | 11 | 1 |
| Fiscal Office | 2 | 1 |

The Township contracts with the Hamilton County Sheriff’s Office to provide police protection. A total of 35 officers are assigned to the Township including a Lieutenant and eight specialty officers (Crime Prevention, Community Resource, School Resource, Traffic Safety, Traffic Enforcement, and RENU [Regional Enforcement Narcotics Unit]).



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 22 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.

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. 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. Additional sources of revenue include intergovernmental allocations such as the Local Government Fund, motor vehicle license fees, gasoline tax revenues, and the federal American Rescue Plan Act. Licenses, permits, and fees also generate revenue as does the lease and rental of Township facilities, the Township’s contract with the Village of Newtown, grants, and investment earnings.

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.



PRELIMINARY VS. PERMANENT BUDGET

Last June, the Board approved and adopted the 2023 Tax Budget and authorized its filing with the Hamilton County Budget Commission. Proposed adjustments to that preliminary budget are summarized below.

| 2023 PERMANENT DETAIL APPROPRIATIONS | | | |
|---------------------------------------|----------------------|----------------------|---------------------|
| Fund | Preliminary Budget | Permanent Budget | Difference |
| General - 01 | \$ 4,956,000 | \$ 5,904,700 | \$ 948,700 |
| Motor Vehicle License - 02 | \$ 51,000 | \$ 51,000 | \$ - |
| Gasoline Tax - 03 | \$ 423,000 | \$ 528,000 | \$ 105,000 |
| Public Works - 04 | 2,390,900 | 2,096,200 | \$ (294,700) |
| Lighting District Assessments - 07 | 152,380 | 142,260 | \$ (10,120) |
| Sheriff - 09 | 5,237,400 | 5,342,500 | \$ 105,100 |
| Fire - 10 | 14,036,600 | 13,665,500 | \$ (371,100) |
| Planning & Zoning - 13 | 1,018,400 | 1,055,850 | \$ 37,450 |
| 1994 TIF - 14 | 23,503,000 | 27,362,300 | \$ 3,859,300 |
| General Note Retirement - 15 | 110,000 | 115,000 | \$ 5,000 |
| Unclaimed Monies - 19 | 100 | 100 | \$ - |
| Greenspace Levy - 20 | 120,000 | 120,000 | \$ - |
| Permissive Motor Vehicle License - 23 | 500,000 | 500,000 | \$ - |
| Permanent Improvement - 26 | - | - | \$ - |
| 2010 TIF - 30 | - | - | \$ - |
| Northern Anderson TIF - 31 | - | - | \$ - |
| Ohio Riverfront TIF I - 32 | 5,410,000 | 5,410,000 | \$ - |
| Ohio Riverfront TIF II - 33 | 112,000 | 116,000 | \$ 4,000 |
| Stonecrest/ Anthology TIF - 34 | 645,000 | 700,000 | \$ 55,000 |
| Stonegate TIF - 35 | 360,000 | 530,000 | \$ 170,000 |
| Clough Pike West TIF - 36 | 283,000 | - | \$ (283,000) |
| OPWC - Bridle Road - 37 | - | - | \$ - |
| OPWC - Asbury Road | - | - | \$ - |
| FEMA - 50 | - | - | \$ - |
| American Rescue Plan - 53 | 2,307,875 | 2,307,875 | \$ - |
| OneOhio Opioid Settlement - 54 | - | - | \$ - |
| Fire Prevention & Safety Grant - 55 | - | 12,000 | \$ 12,000 |
| Port Security Grant - 56 | - | 38,000 | \$ 38,000 |
| Assistance to Firefighters Grant - 57 | - | 80,000 | \$ 80,000 |
| | | | \$ - |
| TOTAL ALL FUNDS | \$ 61,616,655 | \$ 66,077,285 | \$ 4,460,630 |

Additional costs in the general fund are related to information technology, Senior Center repairs or enhancements, nuisance abatement procedures, and transfers to public works and lighting districts.

Reductions in both the public works and fire funds are anticipated as eligible expenditures have been shifted to TIF funds to extend the life of levies.

Adjustments to the 1994 TIF fund are connected to increased street paving and the Kellogg Gateway project.

Capital Projects

The Township is undertaking an extensive list of capital projects during 2023. Projects are in various phases of construction and are financed with TIF and/or grant funding.

- Bidding or Construction Phase
 - Curb and sidewalk replacement – 39 Township streets
 - Street rehabilitation – 14 Township streets
 - Landscape maintenance for Township facilities and gateways
 - Street tree program
 - Public Works garage / District 5 roof replacement
 - Rambling Hills Drive sidewalks
 - Little Miami Scenic Trail, Elstun Road connection – Phase 1
 - Little Dry Run Road and Blairhouse Drive crosswalk
- Engineering or Design Phase
 - Ayers Road reconstruction
 - Kellogg Gateway Improvements
 - Ohio River Trail east of Five Mile Road
 - Lawyer & Little Dry Run Road sidewalks
 - Five Mile Road and Towne Center Way traffic signal
 - Clough Pike intersection improvements
 - Clough Pike and Endovalley Drive crosswalk
 - Clough Pike – YMCA to Eight Mile Road sidewalks
 - Little Miami Scenic Trail, Elstun Road connection – Phase 2
- Planning Phase
 - Public Art Master Plan implementation through community art
 - Operations Center renovation

Debt Overview

At the conclusion of 2022, the Township had net debt in the amount of \$2,140,000. 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 was the recipient of two 2018 Ohio Public Works Commission loans for Sanctuary of Ivy Hills Subdivision and Towne Center Way improvements. Both loans were obtained with 0% interest allowing the Township to leverage its TIF dollars. Near-term borrowing for additional projects is not anticipated.

2023 PERMANENT APPROPRIATION BUDGET

| 2023 PERMANENT APPROPRIATIONS | | | 2023 PERMANENT APPROPRIATIONS |
|---|--|---------------------------------|-------------------------------|
| | | DESCRIPTION | |
| GENERAL FUND - 01 | | | |
| 01.1100.01 | | SALARIES | 900,000 |
| 01.1100.04 | | SUPPLIES | 30,000 |
| 01.1100.05 | | EQUIPMENT & REPAIRS | 35,000 |
| 01.1100.06 | | EMPLOYEE BENEFITS | 400,000 |
| 01.1100.07 | | INSURANCE - PROPERTY & CASUALTY | 86,000 |
| 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 | 986,500 |
| 01.1100.27 | | TRANSFERS | 1,700,000 |
| 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 | 115,000 |
| 01.1900.01 | | ADVANCE OUT | 280,000 |
| TOTAL GENERAL FUND - 01 | | | 5,904,700 |
| MOTOR VEHICLE LICENSE - 02 | | | |
| 02.1200.01 | | SALARIES (Road & Bridge) | 50,000 |
| 02.1200.04 | | OTHER EXP - MEDICARE | 1,000 |
| TOTAL MOTOR VEHICLE LICENSE - 02 | | | 51,000 |
| GASOLINE TAX - 03 | | | |
| 03.1200.01 | | SALARIES (Road & Bridge) | 520,000 |
| 03.1200.04 | | OTHER EXP. - MEDICARE | 8,000 |
| TOTAL GASOLINE TAX - 03 | | | 528,000 |
| PUBLIC WORKS FUND - 04 | | | |
| 04.1100.02 | | EMPLOYEE BENEFITS | 470,000 |
| 04.1100.04 | | TOOLS & EQUIPMENT | 30,000 |
| 04.1100.05 | | SUPPLIES | 231,000 |
| 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 | 173,000 |
| 04.1200.01 | | SALARIES | 400,000 |
| 04.1200.02 | | MATERIALS | 425,000 |
| 04.1200.03 | | CONTRACTS | 160,000 |
| 04.1300.01 | | FISCAL OFFICE | 22,200 |
| TOTAL PUBLIC WORKS - 04 | | | 2,096,200 |

| 2023 PERMANENT APPROPRIATIONS | | | 2023 PERMANENT APPROPRIATIONS |
|---|---------------------------------|--|-------------------------------|
| | DESCRIPTION | | |
| LIGHTING DISTRICTS ASSESSMENTS | | | |
| 07.1100.01 | CONTRACTS/FEES | | 142,260 |
| TOTAL LIGHTING DISTRICTS - 07 | | | 142,260 |
| SHERIFF FUND -09 | | | |
| 09.1100.01 | SALARIES | | 120,000 |
| 09.1100.02 | EMPLOYEE BENEFITS | | 30,000 |
| 09.1100.07 | TOOLS & EQUIPMENT | | 15,000 |
| 09.1100.08 | SUPPLIES | | 135,600 |
| 09.1100.09 | REPAIRS | | 40,000 |
| 09.1100.10 | CONTRACTS | | 4,775,000 |
| 09.1100.12 | INSURANCE - PROPERTY & CASUALTY | | 15,500 |
| 09.1100.14 | OTHER EXPENSES | | 189,200 |
| 09.1300.01 | FISCAL OFFICE | | 22,200 |
| TOTAL SHERIFF FUND - 09 | | | 5,342,500 |
| FIRE FUND - 10 | | | |
| 10.1100.01 | SALARIES | | 7,576,000 |
| 10.1100.02 | EMPLOYEE BENEFITS | | 4,000,000 |
| 10.1100.07 | UTILITIES | | 142,000 |
| 10.1100.08 | TOOLS & EQUIPMENT | | 110,000 |
| 10.1100.09 | SUPPLIES | | 481,500 |
| 10.1100.10 | REPAIRS | | 118,500 |
| 10.1100.11 | CONTRACTS | | 80,000 |
| 10.1100.14 | INSURANCE - PROPERTY & CASUALTY | | 83,000 |
| 10.1100.15 | OTHER EXPENSES | | 975,500 |
| 10.1300.01 | FISCAL OFFICE | | 99,000 |
| TOTAL FIRE FUND - 10 | | | 13,665,500 |
| PLANNING & ZONING FUND - 13 | | | |
| 13.1100.01 | SALARIES | | 400,000 |
| 13.1100.03 | SUPPLIES | | 10,000 |
| 13.1100.04 | CONTRACTS | | 112,300 |
| 13.1100.05 | OTHER EXPENSES | | 511,350 |
| 13.1300.01 | FISCAL OFFICE | | 22,200 |
| TOTAL PLANNING & ZONING FUND -13 | | | 1,055,850 |

| 2023 PERMANENT APPROPRIATIONS | | | 2023 PERMANENT APPROPRIATIONS |
|--|------------------------------|--|-------------------------------|
| | DESCRIPTION | | |
| 1994 TIF FUND - 14 | | | |
| 14.1100.07 | EXPENSES | | 12,842,300 |
| 14.1100.08 | S.D. DISTRIBUTION | | 14,520,000 |
| TOTAL 1994 TIF FUND - 14 | | | 27,362,300 |
| GENERAL NOTE RETIREMENT FUND - 15 | | | |
| 15.1100.01 | PRINCIPAL | | 50,000 |
| 15.1100.02 | INTEREST | | 65,000 |
| TOTAL GENERAL NOTE RETIREMENT FUND - 15 | | | 115,000 |
| UNCLAIMED MONIES FUND - 19 | | | |
| 19.1100.01 | UNCLAIMED OUTSTANDING CHECKS | | 100 |
| TOTAL UNCLAIMED MONIES FUND - 19 | | | 100 |
| GREENSPACE SPECIAL REVENUE LEVY FUND - 20 | | | |
| 20.1100.07 | CONTRACTS | | 20,000 |
| 20.1100.08 | OTHER EXPENSES | | 100,000 |
| TOTAL GREENSPACE SPECIAL REVENUE LEVY FUND - 20 | | | 120,000 |
| PERMISSIVE MOTOR VEHICLE LICENSE FUND - 23 | | | |
| 23.1100.09 | ADVANCES - OUT | | 0 |
| 23.1200.03 | CONTRACTS | | 500,000 |
| TOTAL PERMISSIVE MOTOR VEHICLE LICENSE FUND - 23 | | | 500,000 |
| OHIO RIVERFRONT AREA I (CPS) TIF FUND - 32 | | | |
| 32.1100.07 | EXPENSES | | 3,810,000 |
| 32.1100.08 | S.D. DISTRIBUTION | | 1,600,000 |
| TOTAL OHIO RIVERFRONT AREA I (CPS) TIF FUND - 32 | | | 5,410,000 |
| OHIO RIVERFRONT AREA II (FHSD) TIF FUND - 33 | | | |
| 33.1100.08 | S.D. DISTRIBUTION | | 116,000 |
| TOTAL OHIO RIVERFRONT AREA II (FHSD) TIF FUND - 33 | | | 116,000 |
| STONECREST/ANTHOLOGY (REX PLEX) TIF FUND - 34 | | | |
| 34.1100.07 | EXPENSES | | 250,000 |
| 34.1100.08 | S.D. DISTRIBUTION | | 450,000 |
| TOTAL STONECREST/ANTHOLOGY (REC PLEX) TIF FUND - 34 | | | 700,000 |
| STONEGATE TIF FUND - 35 | | | |
| 35.1100.07 | EXPENSES | | 30,000 |
| 35.1100.08 | S.D. DISTRIBUTION | | 500,000 |
| TOTAL STONEGATE TIF FUND - 35 | | | 530,000 |

| 2023 PERMANENT APPROPRIATIONS | | 2023 PERMANENT APPROPRIATIONS |
|---|--------------------|-------------------------------|
| | DESCRIPTION | |
| AMERICAN RESCUE PLAN ACT FUND - 53 | | |
| 53.1100.01 | ARPA EXPENSES | 2,307,875 |
| TOTAL AMERICAN RESCUE PLAN FUND - 53 | | 2,307,875 |
| FIRE PREVENTION & SAFETY GRANT - FUND 55 | | |
| 55.1100.01 | MISC EXPENSE OTHER | 12,000 |
| TOTAL FIRE PREVENTION & SAFETY GRANT - FUND 55 | | 12,000 |
| PORT SECURITY GRANT - FUND 56 | | |
| 56.1100.01 | MISC EXPENSE OTHER | 38,000 |
| TOTAL PORT SECURITY GRANT - FUND 56 | | 38,000 |
| ASSISTANCE TO FIREFIGHTERS GRANT - FUND 57 | | |
| 57.1100.01 | MISC EXPENSE OTHER | 80,000 |
| TOTAL ASSISTANCE TO FIREFIGHTERS GRANT - 57 | | 80,000 |
| TOTAL ALL FUNDS | | 66,077,285 |

ADDITIONAL INFORMATION

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