

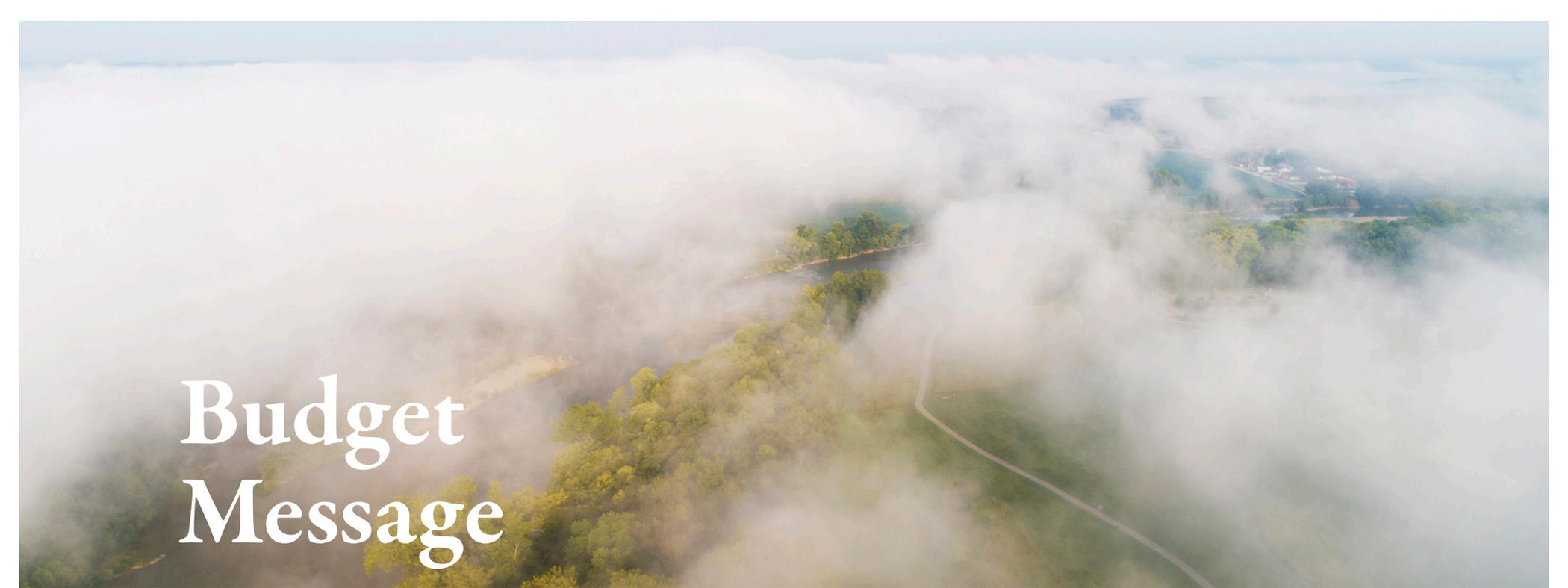


COLERAIN TOWNSHIP

**2020 Strategic
Plan & Budget**

2020 Strategic Plan & Budget

Table of Contents	1
Budget Message	2
Organizational Overview.....	5
Financial Structure	12
Budget and Planning Process	26
Administration	
Strategic Plan & Budget	30
Fire Department	
Strategic Plan & Budget	48
Police Department	
Strategic Plan & Budget	64
Public Services Department	
Strategic Plan & Budget	78
Planning Department	
Strategic Plan & Budget	95
Capital Budget.....	113
All Funds Budget Summary	119
Long Range Financial Forecast	121
Budget Summaries	127
Township Statistics	135
Attachements.....	148



Budget Message

As this chapter closes on Colerain Township's 225th year, we have a lot to be proud of and even more to look forward to. The *big theme* of 2019 was *beautification and engagement*. We are proud of the work we did this year in our pursuit of those two ends. We created the Colerain Avenue Corridor Study which aimed to transform Colerain Avenue into a safer, more beautiful and less congested Main Street that we can all be proud of. We planted trees; planned trails; celebrated our Township's beautiful yards; cut the ribbon on a new website; replaced dingy, inefficient, old street lights with modern, LED street lights; and engaged with the community in ways that we

never have before. We held four Town Hall meetings; created new ad hoc committees like the Land Use Advisory Committee, the Financial Advisory Committee, the and the WeThrive Committee. We engaged with our seniors at our senior center and, whether through CERKL or our new website, we made it a priority to get as much feedback as possible on present and future of our Township.

As we look ahead to 2020, our Township's 226th year, we look to renew our focus on engagement. The *big theme* and the focus of our work in 2020 will be on *creating connections* - whether they are physical connections such as cutting the rib-

bon on a Main Street Trail or building new sidewalks or they are personal connections with our residents and businesses -2020 will bring a more connected Colerain Township.

The purpose of this Strategic Plan and Budget Book is to communicate how we intend to make progress on the policy priorities of our elected officials by clearly articulating the annual goals of each department and the initiatives that staff will work on throughout the year to help us achieve those goals. Knowing what you want to achieve, however, is not



enough. We must have a clear understanding of the available resources and how best to deploy those resources in order to achieve our collective goals. If we are successful, this document will lay out the path that we as a Township are going to travel together over the coming year and the resources we are going

to deploy to get to our destination.

One important question that we often ask ourselves is “how do we know if we’re winning?” New to this year’s Strategic

Plan and Budget Book are Key Performance Indicators for each goal, many of which are tied to specific initiatives. In 2020 we will endeavor to answer the question “how do we know if we’re winning?” through the thoughtful collection and communication of performance data.



The financial position of Colerain Township remains strong. Though there have been fluctuations from large one-time grants, our revenues remain relatively stable. Our appropriations show a decrease this year now that the Byrneside, Acre, Gardenia and Royal Heights road reconstruction projects are complete.

On the whole, our fund balances remain appropriately sized,



though we as a community will need to have difficult conversations about the future of our public safety services. Our Police Department and Fire Department are funded through levies. These levies are often sized so that they last for a specific amount of time - typically five years. Our Police and Fire Departments have been able to extend these five year levies through the aggressive pursuit of non-tax revenue and meticulous attention to operations in an effort to hold down costs. We are so fortunate to have such professional and capable safety service personnel. We will need to have a conversation as a community in the near future about what level of Police and Fire service we want for our Township and what price we are willing to pay to have it.



Organizational Overview

Org Chart	6
Summary of Personnel	7
Description of Activities of Each Department	11

Summary of Personnel

The business of providing public services is a people-driven endeavor. Our product is our people and the services they provide with their time and their talent. Colerain Township is lucky to have an authorized strength of 281 positions that allow the Township to hire some of the most dedicated and talented public servants in the region. While the total authorized strength of the Township is 283 positions, due to employee turnover and seasonal roles, the Township typically employees closer to 250-260 employees at any given time. 65% of all employees are full time (183 full time roles).

In 2019, the Board of Trustees adopted the first organizational chart, roster, and all job descriptions for every authorized position within the Township. Prior to 2019, staffing levels were not measured by authorized strength, and were measured by the number of hired individuals at any given time. Therefore, when comparing some departmental numbers to prior years, an individual may notice a large increase from last year’s budget book. For example, last year’s budget book referenced 16 employees in the Public Services Department. However, that number grows during the year as seasonal workers are hired. This year’s bud-

get book and following tables account for the full authorized strength of employees that might be employed at any given time. Please see the below chart and narrative for total Township and Departmental detail. The roster is found in appendix D and all job descriptions are posted on the Township’s website.

TOTAL AUTHORIZED POSITIONS IN COLERAIN TOWNSHIP			
Department	FY 2019	FY 2020	Positions added in 2019 & New Positions for 2020
Administration	8	9	Receptionist
Fire	161	161	N/A
Planning & Zoning	5	6	Code Enforcement Specialist
Police	68	69	Administrative Lieutenant
Public Services	35	36	Summer Camp Counselor
Total	277	281	

Fire Department

FIRE DEPARTMENT STAFFING DETAIL		
FTE Status	FY 2019	FY 2020
Full Time	86	86
Part Time	75	75
TOTAL	161	161

Description of staffing changes - No additional fire fighters are budgeted for 2020, however the Department is considering a transition of some Captain roles into Lieutenant roles as retirements occur. Overall, the Township has transitioned from a heavy reliance on part-time personnel in the Fire Department to a full-time model since 2014.

Bargaining Unit – The Fire Department has one bargaining unit (IAFF Local 3915). Of the 161 employees, 79 employees (49%) are members of this union which is comprised of all full-time firefighters, lieutenants, captains, and battalion chiefs. This union contract was renegotiated in Fall of 2019 and will extend through December 31, 2022.

Summary of Personnel *continued*

Police Department

POLICE DEPARTMENT STAFFING DETAIL		
FTE Status	FY 2019	FY 2020
Full Time	64	65
Part Time	4	4
TOTAL	68	69

Description of staffing changes – During 2019, the Police Department added an additional Lieutenant/Commander position known as the Administrative Lieutenant. This position is primarily responsible for overseeing all Administrative aspects of the Police Department, including all civilian employees.

Bargaining Unit – The Police Department has two bargaining units (FOP-GOLD & FOP-BLUE). Of the 69 total employees, 52 employees (75%) are members of these two unions. Both of these bargaining unit contracts expire on December 31, 2020 and will therefore be renegotiated during 2020. The FOP-GOLD bargaining unit is comprised of all Sergeant positions within the Police Department. The FOP-BLUE bargaining unit covers all sworn police officers in the Department.

Public Services Department

PUBLIC SERVICES DEPARTMENT STAFFING DETAIL		
FTE Status	FY 2019	FY 2020
Full Time	17	17
Part Time	18	19
TOTAL	35	36

Description of staffing changes – During 2019, the Township added an additional summer camp counselor to this department to assist with the high turnout of kids for the summer camp program. Adding this role allowed the program to obtain a standard of 13 kids to one counselor which is close to the standard of ten to one for licensed day camps.

Bargaining Unit Detail – The Public Services Department has one bargaining unit (AFSCME Local 3553). Of the 36 employees, 15 employees (42%) are members of this union. This union represents this Department’s Supervisor Foreman, Maintenance Workers, and Bus Driver. This union contract was renegotiated in Fall of 2019 and will extend through December 31, 2022.

Summary of Personnel *continued*

Planning and Zoning Department

PLANNING DEPARTMENT STAFFING DETAIL		
FTE Status	FY 2019	FY 2020
Full Time	4	4
Part Time	1	2
TOTAL	5	6

Description of staffing changes – During 2019, the Board of Trustees added a new part-time role to the Planning Department with the addition of a Code Enforcement Specialist. The primary focus of this individual was to proactively find and enter code enforcement violations throughout the Township. This role has led to a large increase in total code enforcement violations in Colerain Township.

Bargaining Unit Detail - No employees of this department are represented by a bargaining unit.

Administration Department

ADMINISTRATION DEPARTMENT STAFFING DETAIL		
FTE Status	FY 2019	FY 2020
Full Time	8	9
Part Time	0	0
TOTAL	8	10

Description of staffing changes – For 2020, the Administration Department is proposing the addition of one new role. This role is a receptionist. Currently, all incoming calls to the Township’s general line are answered by the Office Manager for the Township. In addition to answering the phones, this person is responsible for a variety of other tasks that may take them away from their desk, including assisting in person individuals at the main desk. The Township also recognizes that a direct back up for this position does not exist, meaning that the phones are not directly answered when this person is on vacation leave, sick, or at lunch. The addition of a receptionist will allow the Township to have dedicated staff to answer all incoming calls and the Office Manager and Receptionist will be direct backups for one another throughout the year, ensuring that all incoming calls can be answered.

Bargaining Unit Detail - No employees of this department are represented by a bargaining unit.

Summary of Personnel *continued*

Collective Bargaining Snapshot

Colerain Township currently has four different bargaining units: AFSCME Local 3553, FOP-BLUE, FOP-GOLD, and IAFF Local 3915. These employees negotiate their annual wage increases and they are found in each of the collective bargaining agreements, therefore these employees are not eligible for the annual merit pool. It is also worth noting that anything found in a union contract supersedes Township adopted policy. 80% of full time employees are in a union.

Description of Activities of Each Department

Colerain Township is a full-service Township, in that we provide the same basic services to our residents as most cities and villages in Ohio. Our organization features five different departments, each with their own distinct tasks and duties. A general description of the activities performed by each department is below. This list is not exhaustive of everything the Township does, but rather a snapshot of the most important activities of each department.

Fire Department

The Fire Department is responsible for emergency service response for both fires and medical emergencies. In addition to the basic lifesaving functions of the department, this department provides community education on fire prevention and common personal injuries, performs fire inspections, and serves as the tactical response for rescue operations.

Police Department

The Police Department is responsible for crime prevention

and response. This is performed through an active patrol of the Township, investigative services, traffic control, and school resource officers.

Public Services Department

The Public Services Department is responsible for three particular operations: Road and Stormwater Infrastructure maintenance, Parks maintenance, and Community Center operations.

Planning and Zoning Department

The Planning and Zoning Department is responsible for administering and enforcing the Township's zoning resolution, property maintenance laws, and nuisance laws. This department is also responsible for issuing various residential permits, maintaining our comprehensive plan, and working with prospective business to provide attractive development to our Township.

Administration Department

The Administration Department is responsible for the overall oversight and management of all departments, including all fiscal operations, information technology, and key human resources practices. This department also serves as the direct link to the elected Trustees.



Financial Structure

Fund Description and Structure.....	13
Department / Fund Relationship.....	15
Basis of Budgeting.....	17
Financial Policies.....	17
Describe Major Revenues.....	20

Fund Description and Structure

1. General Fund

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

2. Special Revenue Funds

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Township had the following significant Special Revenue Funds:

Road and Bridge Fund - This fund receives property tax money for constructing, maintaining, and repairing Township roads and bridges.

Gasoline Tax Fund - This fund receives gasoline tax money to pay for constructing, maintaining, and repairing Township roads.

Motor Vehicle License Tax - This fund receives vehicle license fees money to pay for constructing, maintaining, and repairing

Township roads.

Police District - This fund receives levy tax money to pay staff and equipment in the police department.

Fire District - This fund receives levy tax money to pay staff and equipment in the fire and EMS department.

Zoning – This fund receives funds from the general fund and permit fees to pay for zoning code enforcement.

Emergency Medical Services (EMS) – This fund receives monies from billed EMS services performed by our Fire & EMS Department, and used to fund such activates.

Parks & Services – This fund receives funds from the general fund, shelter rentals and permit fees to pay for zoning code enforcement.

Community Center – This fund receives funds from the general fund and room rental fees to pay for the operations of the Community Center.

Lighting Districts – This fund received funds from property

Fund Description and Structure *continued*

tax assessments and pays for artificially lighting residential streets in the Township.

TIF – Kroger – This fund received monies from the issuance of bonds as a result of tax increment financing.

TIF – Stone Creek – This fund received monies from property taxes as a result of tax increment financing.

TIF – Best Buy – This fund receives monies from property taxes as a result of tax increment financing.

3. Debt Service Funds

These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Township had the following significant Debt Service Funds:

Government Complex – Debt transactions related to the construction of the administration and police offices.

Parks – Debt transactions related to the construction of Township Parks.

Public Works Building – Debt transactions related to the construction of this building.

Clippard Park – Debt transactions related to the construction of this park.

Streetscape – Debt transactions related to the construction and improvements of the Colerain Avenue corridor.

Fire – Debt transactions related to the construction of a fire station.

4. Capital Project Funds

These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Township received no funding for capital project funds.

Department / Fund Relationship

General Administration

The township has a number of funds that fall into the category of General Administration including:

- Fund 1000 – General
- Fund 2401 - Special Assessment – Lighting District
- Fund 2901 - TIF – Kroger
- Fund 2902 - Recycling Incentive
- Fund 2903 - TIF – Colerain Towne Center
- Fund 2907 – TIF – Stone Creek
- Fund 2908 - Community Development Block Grant
- Fund 2910 - TIF – Best Buy
- Fund 3101 - Bond Retirement
- Fund 3102 – Bond Retirement – Parks
- Fund 3103 - Bond Retirement Public Works Building
- Fund 3104 – General Bond Retirement – Clippard Park
- Fund 3105 - Bond Retirement Streetscape
- Fund 3301 – Bond Retirement Special Assessment Fire
- Fund 4401 - Neighborhood Stabilization Program Funds
- Fund 4406 - Hamilton County Community Development
- Fund 4409 - Ohio Public Works Commission

Fire Department

The Fire Department operates primarily from two funds:

- Fund 2111 – Fire District
- Fund 2281 – Ambulance & Emergency Medical Services

Police Department

The Police Department operates primarily from three funds:

- Fund 2081 – Police District
- Fund 2261 - Law Enforcement Trust
- Fund 2271 - Enforcement and Education

Public Services

The Public Services Department operates primarily from six funds:

- Fund 2011 – Motor Vehicle License Tax
- Fund 2021 – Gasoline Tax
- Fund 2031 – Road and Bridge
- Fund 2231 – Permissive Motor Vehicle License Tax
- Fund 2911 – Parks and Services
- Fund 2912 - Community Center

Planning and Zoning

The Planning and Zoning Department operates primarily from one fund:

- Fund 2181 – Zoning

Department / Fund Relationship Matrix

<u>Administration</u>	<u>Fire</u>	<u>Police</u>	<u>Public Services</u>	<u>Planning & Zoning</u>
Fund 1000	Fund 2111	Fund 2081	Fund 2011	Fund 2181
Fund 2401	Fund 2281	Fund 2261	Fund 2021	
Fund 2901		Fund 2271	Fund 2031	
Fund 2902			Fund 2231	
Fund 2903			Fund 2911	
Fund 2907			Fund 2912	
Fund 2908				
Fund 2910				
Fund 3102				
Fund 3103				
Fund 3105				
Fund 3301				
Fund 4401				
Fund 4406				
Fund 4409				

Basis of Budgeting

The Township's financial statements follow the accounting basis the Auditor of State prescribes or permits based on the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is a modified cash basis of accounting similar to the cash receipts and disbursements accounting basis. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Colerain Township also uses a modified cash basis as the basis for budgeting and mirrors the basis of accounting.

Financial Policies

In October of 2018, the Colerain Township Board of Trustees established a Financial Advisory Committee (FAC) to review - and in some cases draft - the Financial Policies for the Township. The first meeting of the FAC was held on December 18, 2018. They will meet as necessary to discuss and advise the Township Administrator on these important policies.

Throughout 2019, the FAC drafted the following financial policies:

- Purchasing Card Policy (Attachment E)
- Purchasing Policy (Attachment F)

The remaining policies which are still under consideration by the FAC are listed below. While the Township does not have a formally adopted policy for most of these items, a brief description of the high level goals and standards for each policy area is enumerated.

- Cash Policy – Colerain Township currently accepts cash transactions. All cash handling should be limited and cash drawers should be balanced, reconciled, and deposited on a daily basis.
- Credit Card Acceptance Policy – Colerain Township currently accepts credit cards for various online and in person transactions. A credit card fee may be passed along as part of the transaction. Credit card transactions should be reconciled prior to

Financial Policies *(continued)*

month end for accounting purposes.

- Fraud Policy – Colerain Township employees will comply with all state and federal regulations regarding fraud reporting. All fraud will be reported to the State Auditor for investigation. If an employee suspects that an activity may be fraudulent, they should call the State Auditor’s Office for clarification.
- Revenue Policy – All revenues must be processed and posted to the appropriate fund.
- Budget Development Policy – The budget should be developed according to the policy direction provided by the Board of Trustees. The Budget will be developed in three phases: Tax Budget, Temporary Appropriations, and Final Appropriations.
- Expenditure Policy – All expenditures must follow the Township’s purchasing policy. Expenses should be made from the appropriation funds and comply with all restrictions for the fund.
- Investment Policy – Colerain Township will invest any available cash that is not needed to meet current obligations in order to earn as much as possible in interest earnings. Cash should be invested safely and in a relatively liquid state.
- Capital Budgeting Policy – Instead of having a set dollar threshold, any item that is tangible and will likely have a resale value at the end of its useful life should be considered a capital item. All capital purchases should be approved by the Board of Trustees.
- Operating Budget Policy – An operating budget shall be adopted by the Trustees annually. Only the Board of Trustees may increase or decrease fund level appropriations. Individual line items can be adjusted by the Finance Department, as long as the total appropriations for the fund is not increased or decreased. The Township should strive to have a balanced long term general fund operating budget. For this to occur, general fund expenses must be at or below revenues for the five year forecast. Colerain Township will strategically use available fund balance for capital and other one-time projects as necessary.
- Fund Balance Policy – Colerain Township will seek to maintain a minimum of three months of general fund expenses as a general fund reserve.
- Debt Service Policy – Colerain Township will evaluate the issuance of debt on a case by case basis. The Township will adhere to all statutorily imposed debt limitations.

All policies, once drafted will ideally be reviewed by the FAC every five years.

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Description of Major Revenues

Property Taxes: \$17.55M (47.9% of all revenue) – This revenue source is based on the value of all properties in the Township. Of this total, the General Fund only receives 2.8% (\$496,000) per year. The majority of this revenue is tied to the Police and Fire Levies (totaling \$15.4M or 88% of all property tax revenue). This revenue source is also comprised of a road levy and four TIF Districts. These tax dollars are relatively level year over year, absent an increase in outside millage.

Other Financing Sources: \$6.08M (16.6% of all revenue) - these are inter-fund transfers between departments. There is a corresponding expense tied to each of these transfers. There is an increase in this revenue tied to a project transfer into the Parks Fund to coincide with a one-million-dollar playground construction project. This is a one-time increase.

Licenses, Permits, and Fees: \$5.17M (14.1% of all revenue) – This revenue source is stable and primarily driven by the following categories of fees, licenses, and permits:

- \$720,000 – Cable Franchise Fees – these are collected from the cable companies in Colerain Township for the use of Township right of way.
- \$1,360,020 - Solid Waste Fees – these are collected and distributed to Township based on the total amount of solid waste that is deposited in the landfill each year.
- \$1,250,000 - Rumpke 2015 Consent Decree Payment.
- \$1,418,000 – EMS Billing fees and other fees associated with Fire trainings and classes.
- \$250,000 – Fees collected from Impounded vehicles by the Police Department.
- \$168,200 – Building Permit Fees and Vacant Building Registry Fees.

Intergovernmental: \$5.03M (13.7% of all revenue) – This revenue source is primarily tied to the state reimbursements for the Local Government Fund and Allocations from the Auditor’s office for property taxes. In general, this revenue represents any direct transfer

Description of Major Revenues *continued*

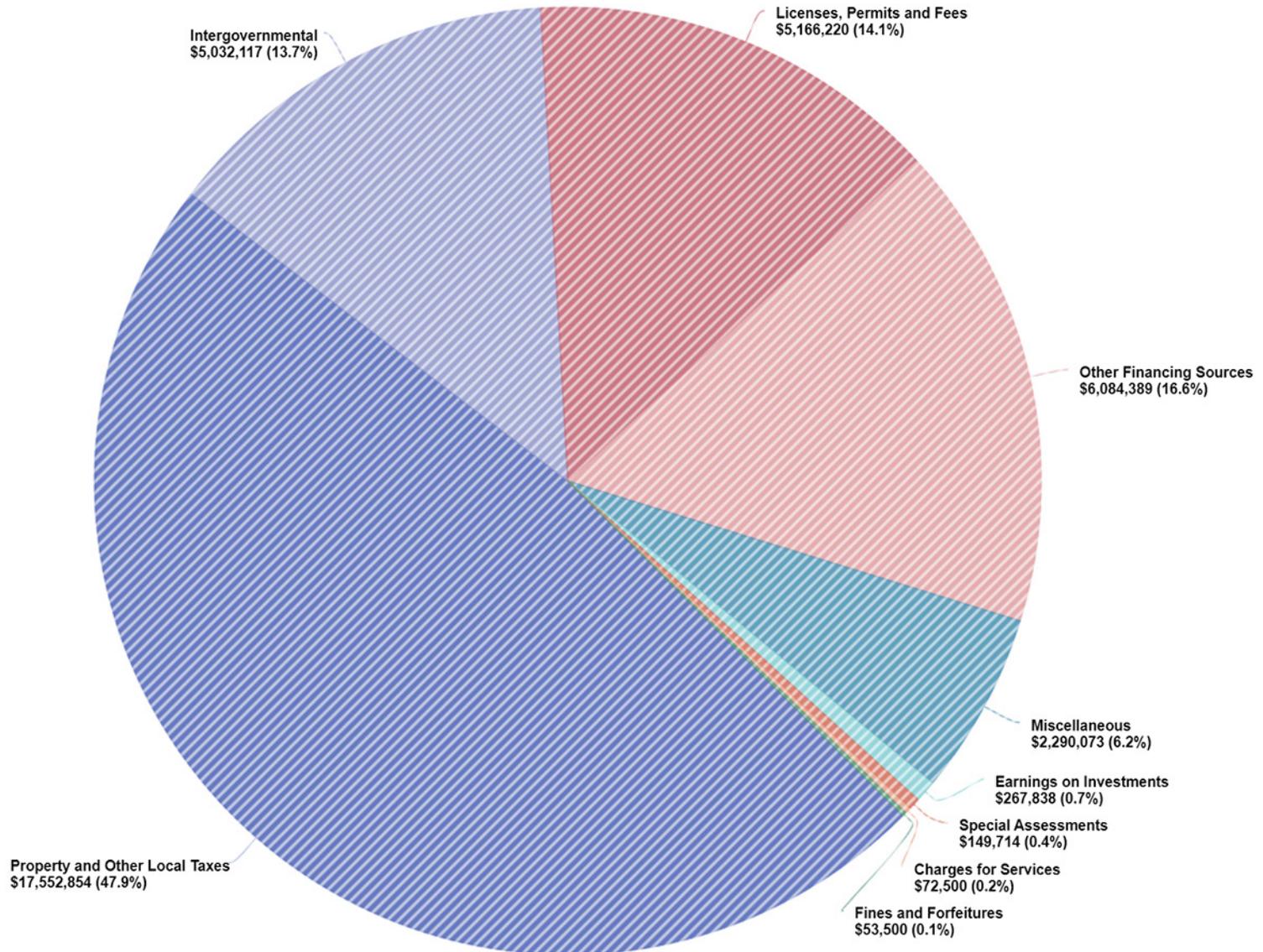
from another political subdivision. These can be state grants, gasoline tax revenues, and motor vehicle license taxes. This revenue source is seeing a significant decline from the 2019 budget related to OPWC grant payments for a particular road reconstruction project. Outside of that one project, intergovernmental revenue is increasing due to an increase in the gas tax and Local Government Fund distribution.

Miscellaneous: \$2.29M (6.2% of all revenue) – 93% of this revenue is related to contracts for police services, drug seizures, the employees share of their health insurance, and other smaller revenue items such as recycling incentive dollars. The other 7% of the revenue collected in this category is for the rental of Township property such as the community center or shelters.

All other revenue: \$0.54M (1.5%) – This is comprised of several different revenue types, none of which individually amount to more than five percent of the Township’s total revenue. Below is a breakdown of the various sources:

- Investment earnings – this revenue is the interest earned by investing the Township’s idle cash.
- Special Assessments – these are property tax assessments for the installation of street lights in residential areas of the Township.
- Charges for Services – this charge is for ambulance and emergency medical services.
- Fines and Forfeitures – this is cash that is collected as a result of various police arrests, tickets, and other fines.

Description of Major Revenues *continued*



Description of Outstanding Debt & Debt Limits

Colerain Township recognizes that there are certain circumstances where the issuance of debt will be appropriate and necessary in order to effectively finance a variety of projects. The primary purpose of this policy is to emphasize and highlight established rules and regulations for the issuance of debt in order to allow the Township to maintain the highest possible credit rating, secure the lowest possible issuance costs, and to provide the Township will general guidance on when it is appropriate to issue debt. This policy is flexible in design to allow for exceptions that may arise due to extraordinary circumstances.

Below is a snapshot of the next five years of debt service by fund:

Principle and Interest Debt Payment by Fiscal Year						
Fund	2020	2021	2022	2023	2024	Exempt from Debt Limits
2901	238,125	329,750	332,100	329,000	329,000	Yes
2903	92,070	197,070	197,188	192,073	192,073	Yes
3102	308,200	306,800	-	-	-	No
3103	216,200	213,200	-	-	-	No
3105	178,400	176,800	-	-	-	No
3301	238,200	244,400	-	-	-	No

Funding Sources

There are a few primarily funding sources for debt service in Colerain Township:

- General Fund Revenues: Applies to Fund 3102, 3103, and 3105
- Special Fire Department Property Tax Revenues: Applies to Fund 3301
- Tax Increment Financing Revenues: Applies to Fund 2901 and 2903

Description of Outstanding Debt & Debt Limits

Legal Authority

Chapter 133 of the Ohio Revised Code (ORC) outlines the various rules and regulations for debt in various municipalities in Ohio. ORC 133.09 details the expressed debt limitations of Townships, including both home-rule and non-home-rule Townships. Colerain Township will comply with all legal requirements set forth in ORC 133.09.

As of September 2011, Townships home-rule Townships have the following direct debt limitations:

1. Net indebtedness of the Township cannot exceed 10.5% of total property tax valuation;
2. Un-voted debt cannot exceed 5.5% of total property tax valuation.

In calculating the net and un-voted debt for the Township, the following items are excluded from the calculation:

1. Self-supporting securities issued for any purpose;
2. Securities issued for the purpose of purchasing, constructing, improving, or extending water or sanitary or surface and storm water sewerage systems or facilities, or a combination of those systems or facilities, to the extent that an agreement entered into with another subdivision requires the other subdivision to pay to the township amounts equivalent to debt charges on the securities;
3. Securities that are not general obligations of the Township;
4. Voted securities issued for the purposes of redevelopment to the extent that their principal amount does not exceed an amount equal to two per cent of the tax valuation of the Township;
5. Securities issued for the purpose of acquiring or constructing roads, highways, bridges, or viaducts, or for the purpose of acquiring or making other highway permanent improvements, to the extent that the resolution of the Board of Township Trustees authorizing the issuance of the securities includes a covenant to appropriate from money distributed to the Township under ORC 4501, 4503, 4504, or 5735 a sufficient amount to cover debt charges on and financing costs relating to the securities as they become due;
6. Securities issued for energy conservation measures under section 505.264 of the ORC;
7. Bonds issued for lighting districts, joint fire districts, lease-purchase agreements, OP&F accrued liabilities, purchases of Township parks, or jointly operated hospitals.

Description of Outstanding Debt & Debt Limits

In addition to the direct debt limitations, ORC 5705.02 outlines indirect debt limitations for the Township. In essence, this limitation exists to prevent the overlapping debt of multiple jurisdictions from exceeding 10 mills on each dollar of tax valuation of property in the underlying jurisdiction.

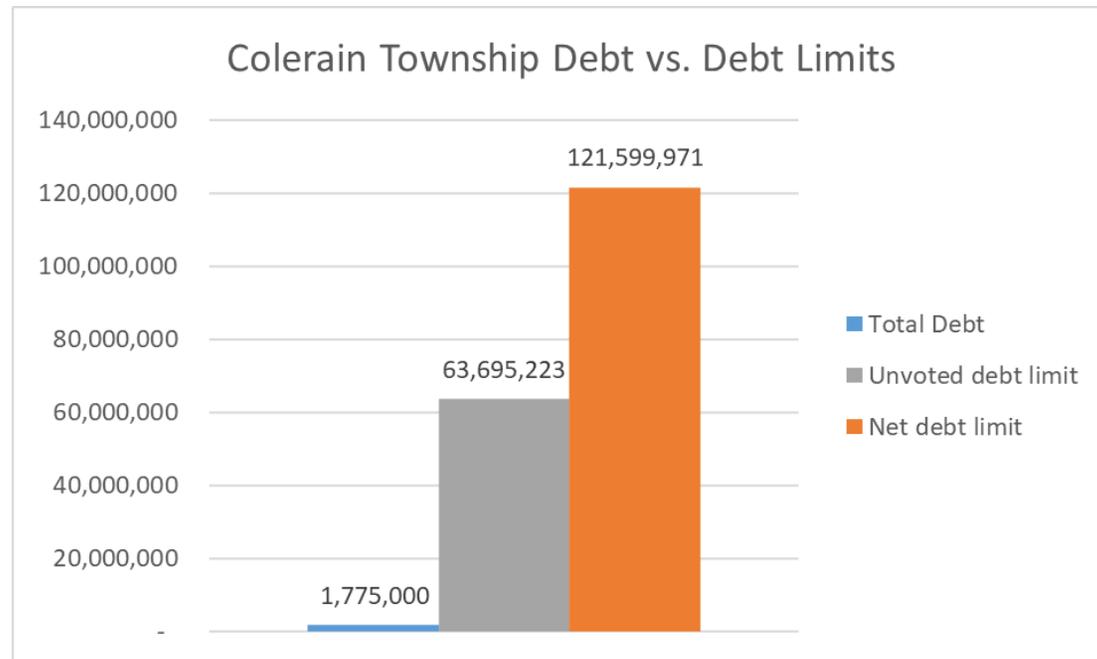
Debt Limits and Charts

Total Valuation: 1,158,094,960

Net Debt Limit: 121,599,971

Unvoted Debt Limit: 63,695,223

Total Debt: 1,775,000





Budget & Planning Process

Description

One goal of this administration is to align our financial resources with the work we want to accomplish. This means that we must understand the priorities of our trustees and residents, articulate those priorities clearly - in the form of a **strategic plan** - and then align the financial resources of the township - in the form of a **budget** - to accomplish the priorities. The process for establishing our strategic plan is built around the three-step process for developing a township budget which is dictated by Ohio Revised Code.

Step 1: The Tax Budget - July

Each year in July, the township prepares a Tax budget for the next fiscal year. The purpose of the tax budget is to let the County Budget Commission know that we they will need to collect the voted tax levies for the following year for Colerain Township. The tax budget is a very general financial plan for the operations of the next calendar year. It identifies how much money is expected from local, state, and federal sources, the anticipated carryover fund balances, and how much is needed to carry out governmental functions in the next calendar year. After a public hearing on the Tax Budget, it is submitted to the county budget commission and used to fix

property tax rates.

Step 2: Temporary Appropriations – August through December

Once the Tax budget is submitted to the County Budget Commission, the administration begins to organize our strategic priorities for the next year.

The Township started by holding a leadership retreat where Department Heads spent several days together discussing each department's needs for the up-coming year. It was a time to reflect on the work of the current year and to course-correct if necessary. It allowed the leadership team to revisit the organization's mission, vision and values.

This year we added an additional level of community engagement in the prioritization and development of initiatives. The Township hosted three separate Town Hall meetings, with each meeting building on the latter and building toward the development of community budget priorities. In August, the first Town Hall asked residents to envision the perfect Colerain. From these high ideas, residents were then asked to prioritize and brainstorm specific action items in the second Town Hall. The final Town Hall asked residents to

split a dollar among the various initiatives and to discuss what the Township should consider to “stop doing” in order to fund these priorities.

The community feedback helped to determine the big picture theme and to finalize strategic initiatives. Our highest priority is providing exceptional service within the limitations of our revenue sources. Budget meetings between our administration and department heads lasted through October as we honed in on the dollar amounts necessary to provide the level of service demanded by our residents.

Prior to finalizing the budget, the Township Trustees were invited to individually review the proposed budget with staff and to ask as many questions as possible. The Trustees then formally adopted a set of policy priorities in November. The feedback received from individual Trustees and the policy priorities was then incorporated in the final budget. Staff then began working on the development of the budget book for 2020.

All of this work culminates in the adoption of the Temporary Appropriations at the December Trustee’s meeting. The Temporary Appropriations represents the official budget for 2020 and allows us to legally open purchase orders on January 1st.

Colerain Township leaders are committed to providing a safe, fiscally responsible and innovative place to live, work and grow businesses through proactive collaboration and communication.

Step 3: Final Appropriations – March

Three months into the new year, the township has the opportunity to review how revenues and expenditures are trending and make final adjustments to the Temporary Appropriations. At the March Meeting of the Board of Trustees, they are presented with the Final Appropriations for adoption.

Step 4: Amended Appropriations – throughout the year

Try as we may, it is impossible to see too far into the future. Major projects come up, non-tax revenues like grants come in and it becomes necessary to amend the Final Appropriations.

Calendar

Date	Item
6/1/2019	Tax Budget Development by Staff
6/11/2019	Tax Budget Hearing Requested
6/12/2019	Tax Budget Public Notice
6/28/2019	Tax Budget Finalized by Staff
7/9/2019	Tax Budget Hearing
7/9/2019	Tax Budget Adopted
8/15/2019	Leadership Retreat - Strategic Plan
8/19/2019	Town Hall - Strategic Plan Vision
9/3/2019	Budget Entry Open to Departments
9/23/2019	Town Hall - Strategic Initiatives
10/4/2019	Budget Entry Closed to Departments
10/7/2019	Budget Review with Departments Started
10/16/2019	Town Hall - Initiative Budget
10/18/2019	Budget Review with Departments Complete
11/4/2019	Budget Review with Trustees Started
11/8/2019	Budget Review with Trustees Complete
11/12/2019	Trustees Adopt Policy Priorities
11/14/2019	Development of Budget Book Started
12/2/2019	Budget Book Finalized
12/10/2019	Strategic Plan & Budget Adopted

Administration Strategic Plan & Budget

Message from the Leadership	31
Org Chart	33
Strategic Goals and Initiatives.....	34
Budget Charts	45
Summary of Revenues.....	46
Summary of Expenses	46
Capital budget.....	47

Message from the Leadership



Geoff Milz

Our organization strives to continuously improve its operations. We are not satisfied with the status quo. We do not delude ourselves with the idea that we cannot improve.

Our desire is to be an organization that others look to, the standard bearer. Slowly, its happening. Through hard work, a culture where its okay to test new ideas even if some fail, we believe that we can innovate the provision of local governmental services and deliver better service and greater value to our residents than our peers. We think, boldly, that we can make Colerain a better place and work hard to do so each and every day whether we are processing payroll or negotiating an economic development deal. From dogged persistence in our pursuit of high quality new development to optimizing our internal workflows and taking advantage of technological solutions to improve efficiency, the Township's administration does not stop working to make Colerain a better place to raise a family, start a business, buy a car or be employed. Our passion to make a difference is exceeded only by our firm belief that a difference can be made.



Jeff Weckbach

The 225th year of Colerain Township is officially in the record books and what a year it has been. The Township hosted a number of events throughout the year to celebrate the

Quasquibicentennial including:

The Search for the longest tenured resident;

- The planting of 225 trees;
- A rotating rotunda series with various facts about Colerain Township; and
- An enhanced Heritage Days celebration featuring the burial of a time capsule.

In addition to all of the exciting things that took place with the 225th anniversary, the Township engaged with residents at an all new level. The Township opened the budget and strategic planning process to residents through a town hall series, engaged with members of the Senior Center through a "Coffee with" program, and engaged with our own employees through a brand new paperless open enrollment process. While a lot of good did happen in this year, I would be remiss if I didn't recognize the tragedy that occurred this year, as the Township lost one of their own, with the passing of Police Officer Dale Woods. The loss of Officer Woods was a major tragedy for this community and his sacrifice will not be lost

or forgotten. One thing that has amazed me throughout this process was the level of community support for our Police Department in a time of great need. Our hope is that the work that this organization is able to do on a daily basis and into the future will honor Dale and his family.

Organization Chart

TRUSTEES

-  **Raj Rajagopal**
-  **Daniel Unger**
-  **Matt Wahler**

Jeff Baker
FISCAL OFFICER


Geoffrey G. Milz
ADMINISTRATOR


Jeff Weckbach
ASSISTANT ADMINISTRATOR


Jeff McElravy
FINANCE DIRECTOR

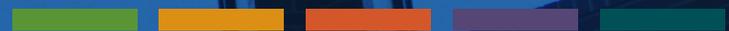
RECEPTIONIST
OFFICE MANAGER

HUMAN RESOURCES SPECIALIST

FINANCE SPECIALIST
ACCOUNTING SPECIALIST
IT DIRECTOR



Strategic Goals and Initiatives



2020 Strategic Goals for the Administration

1 Enhance
Connections with
the Community
through Engagement.

4 Manage the
Township's
Finances
Responsibly While
Improving Financial
Policies and Processes.

2 Efficiently &
Effectively Recruit,
On-Board, Develop
and Retain Smart, Creative,
Dedicated and Diverse
Talent.

5 Improve the Use
and Security
of Township
Technology.

3 Continuously
Improve the
Operations of the
Township.

Strategic Goal

1 Enhance Connections with the Community through Engagement.

Key Performance Indicators

- SKA.1.1 - Number of Business Retention Visits
- SKA.1.2 - Kiosk Customer Service Scores

Strategic Initiatives

- A.1.1 Business Retention & Expansion Initiative
Connect with our Business Community through 12 Business Retention and Expansion (BR&E) Meetings
- A.1.2 Scoreboard Initiative
Connect with visitors to our Administration Building by installing and programing video monitors and signage in rotunda with scrolling KPIs for each department.
- A.1.3 Customer Service Measurement Initiative
Connect with visitors to our Administration, Planning and Police Departments and our Senior Center by installing Customer Satisfaction Kiosks.
- A.1.4 Media Connection Initiative
Connect with our stakeholders by developing personal relationships with various media outlets to generate a pipeline of positive stories about Colerain.

SKA.1.1 - Number of Business Retention Visits

SKA.1.2 - Kiosk Customer Service Scores

Strategic Goal

2 Efficiently & Effectively
Recruit, On-Board,
Develop and Retain
Smart, Creative, Dedicated and
Diverse Talent.

Strategic Initiatives

A.2.1 Talent Pipeline Initiative

Improve talent recruitment by actively building relationships with regional organizations to create a talent pipeline for Township jobs.

A.2.2 Benefits Committee Initiative

Retain talent by involving employee representatives in a Benefits Committee tasked with providing recommendations on health insurance renewals.

A.2.3 Occupational Risk Reduction Initiative

Retain talent by...

A.2.4 Human Resources SOP Initiative

Improve recruitment and on-boarding by developing Standard Operating Procedures for our Human Resources function.

Key Performance Indicators

- SKA.2.1 - Full-time Employee Retention Rate
- SKA.2.2 - # days from job posting to first day of work
- SKA.2.3 - # women and minority applicants who leave the hiring process per stage of hiring process
- SKA.2.4 - Sick time utilization rate
- SKA.2.5 - Overtime utilization rate
- SKA.2.6 - Average # applicants for posted jobs by department.

-
- SKA.2.3 - # women and minority applicants who leave the hiring process per stage of hiring process
 - SKA.2.6 - Average # applicants for posted jobs by department.

- SKA.2.1 - Full-time Employee Retention Rate

- SKA.2.4 - Sick time utilization rate

- SKA.2.2 - # days from job posting to first day of work

Strategic Goal

2 Efficiently & Effectively Recruit, On-Board, Develop and Retain Smart, Creative, Dedicated and Diverse Talent.

Strategic Initiatives

A.2.5 Time-Off Software Initiative

Retain talent by piloting a time off request system using InfinityHR in the Administration, Finance and Planning Departments.

Key Performance Indicators

- SKA.2.1 - Full-time Employee Retention Rate
- SKA.2.2 - # days from job posting to first day of work
- SKA.2.3 - # women and minority applicants who leave the hiring process per stage of hiring process
- SKA.2.4 - Sick time utilization rate
- SKA.2.5 - Overtime utilization rate
- SKA.2.6 - Average # applicants for posted jobs by department.

-
- SKA.2.4 - Sick time utilization rate
 - SKA.2.5 - Overtime utilization rate

Strategic Goal

3 Continuously Improve the Operations of the Township.

Strategic Initiatives

A.3.1 Asset Management Initiative

Improve operations of the township by entering all township assets into Pubworks and tagging them.

A.3.2 Public Records Administration Initiative

Improve the operations of the township by creating new Standard Operating Procedures for public records administration.

A.3.3 Records Retention Initiative

Improve the operations of the township by reviewing and revising the township's records retention policy.

Key Performance Indicators

- SKA.3.1 - Total # of public records requested
- SKA.3.2 - # of public records requested by requester
- SKA.3.3 - Average # of days to fill public records requests
- SKA.3.4 - Total \$ spent on fulfilling public records requests
- SKA.3.5 - # of Assets Logged
- SKA.3.6 - Solid Waste Cost Index
- SKA.3.7 - Solid Waste Service Index
- SKA.3.8 - Legal Contract Cost vs. Budgeted
- SKA.3.9 - # of Active Lawsuits
- SKA.3.10 - # of Elected Officials On-Boarded

-
- SKA.3.5 - # of Assets Logged

- SKA.3.1 - Total # of public records requested
- SKA.3.2 - # of public records requested by requester
- SKA.3.3 - Average # of days to fill public records requests
- SKA.3.4 - Total \$ spent on fulfilling public records requests

Strategic Goal

3 Continuously Improve the Operations of the Township.

Strategic Initiatives

A.3.5 Solid Waste Contract Initiative

Improve operations of the township by renegotiating our solid waste district contract.

A.3.6 Legal Contract Initiative

Improve operations of the township by renegotiating our legal services contract.

A.3.7 Lighting District Operations Initiative

Improve the operations of the township by ...

A.3.8 Elected Official On-boarding Initiative

Improve the operations of the township by creating and implementing an elected official onboarding program.

Key Performance Indicators

- SKA.3.1 - Total # of public records requested
- SKA.3.2 - # of public records requested by requester
- SKA.3.3 - Average # of days to fill public records requests
- SKA.3.4 - Total \$ spent on fulfilling public records requests
- SKA.3.5 - # of Assets Logged
- SKA.3.6 - Solid Waste Cost Index
- SKA.3.7 - Solid Waste Service Index
- SKA.3.8 - Legal Contract Cost vs. Budgeted
- SKA.3.9 - # of Active Lawsuits
- SKA.3.10 - # of Elected Officials On-Boarded

-
- SKA.3.6 - Solid Waste Cost Index
 - SKA.3.7 - Solid Waste Service Index

 - SKA.3.8 - Legal Contract Cost vs. Budgeted
 - SKA.3.9 - # of Active Lawsuits

 - SKA.3.10 - # of Elected Officials On-Boarded

Strategic Goal

4 Manage the Township's Finances Responsibly While Improving Financial Policies and Processes.

Key Performance Indicators

- SKA.4.1 - Payroll Error Ratio
- SKA.4.2 - # of Vendors in Purchasing Portal
- SKA.4.3 - # of Contracts in the Contract Calendar

Strategic Initiatives

A.4.1 Payroll/Timeclock Initiative

Improve financial processes by standardizing the payroll and time-clock functions throughout the organization.

A.4.2 Staffing Initiative

Improve financial operations by reevaluating roles and responsibilities within the Finance Department.

A.4.3 Fiscal Stress Test Initiative

Manage the Township's finances responsibly by performing a fiscal stress test on the organization's finances.

A.4.4 Purchasing Portal Initiative

Improve the financial operations of the township by developing a mechanism by which vendors can submit their company as a potential vendor.

-
- SKA.4.1 - Payroll Error Ratio

- SKA.4.2 - # of Vendors in Purchasing Portal

Strategic Goal

4 Manage the Township's Finances Responsibly While Improving Financial Policies and Processes.

Key Performance Indicators

- SKA.4.1 - Payroll Error Ratio
- SKA.4.2 - # of Vendors in Purchasing Portal

Strategic Initiatives

A.4.5 Contract Calendar Initiative

Manage the Township's finances responsibly by developing a calendar for when contracts are to be reviewed and a process to review them.

A.4.6 Point of Sale Initiative

Improve financial processes by deploying a point of sale system wherever transactions are handled.

- SKA.4.3 - # of Contracts in the Contract Calendar

Strategic Goal

5 Improve the use & Security of Township Technology

Key Performance Indicators

Strategic Initiatives

A.5.1 Data Ownership and Storage Initiative

Review contracts to determine ownership of data generated by the contracts and develop and implement a data ownership and storage policy

A.5.2 Safety Audit Initiative

Conduct a cyber-security threat assessment and continue to educate employees on computer safety.

A.5.3 Improve VPN & Off-site Access Initiative

Improve the internal customer experience with connecting with the network while working off site.

A.5.4 Support Ticket Initiative

Use pubworks or cagis to create an internal system of support tickets for IT and Facilities support

Strategic Goal

5 Improve the Use and Security of Township Technology.

Key Performance Indicators

Strategic Initiatives

A.5.5 Phone/Internet/Cable Contract Review Initiative

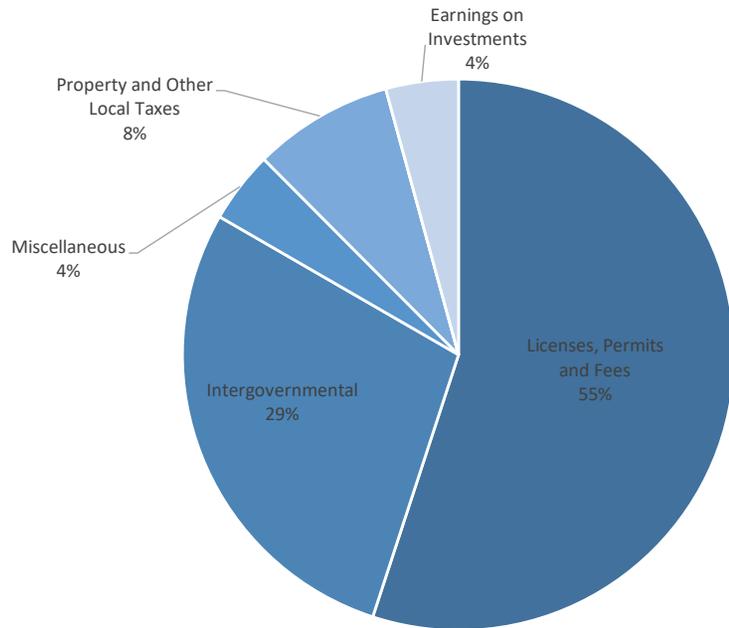
Improve the use of township technology by exploring innovative opportunities to provide phone, internet and cable to Township facilities at a lower cost.

Budget Charts

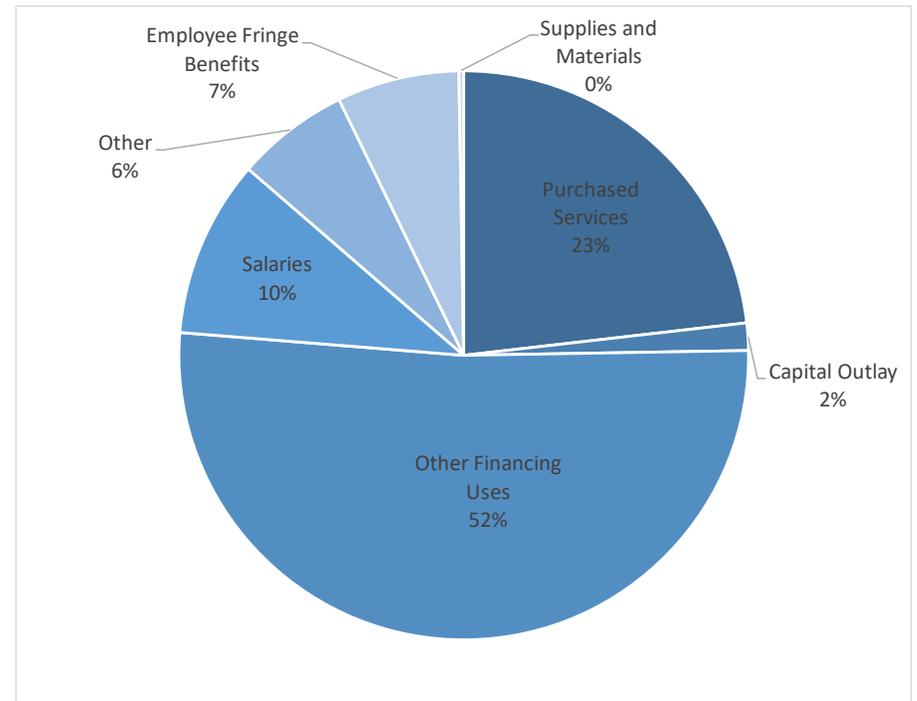
(18 Actual, 19 Budget, 20 Proposed)

General Fund	2018 Actual	2019 Appropriated	2020 Proposed
<i>General Fund Expenses</i>			
Personnel & Employee Benefits	\$1,044,748	\$959,120	\$1,309,728
Other Expenses	\$5,480,776	\$7,235,276	\$6,383,825
Expenses Total	\$6,525,524	\$8,194,396	\$7,693,553
Capital Improvements	\$1,017,621	\$1,845,889	\$119,500
Debt Service	\$178,050	\$178,400	\$178,400
<i>General Fund Revenues</i>			
Licenses, Permits and Fees	\$3,377,938	\$3,330,020	\$3,330,020
Intergovernmental	\$923,855	\$1,413,375	\$1,713,379
Other Financing Sources	\$1,743,581	\$443,856	\$0
Miscellaneous	\$2,035,159	\$648,989	\$254,221
Property and Other Local Taxes	\$517,026	\$486,849	\$496,743
Earnings on Investments	\$376,637	\$196,000	\$257,000
Total Revenues	\$8,974,196	\$6,519,089	\$6,051,363
Beginning Fund Balances	\$5,048,629	\$7,497,301	\$5,821,994
Ending Fund Balances	\$7,497,301	\$5,821,994	\$4,179,804

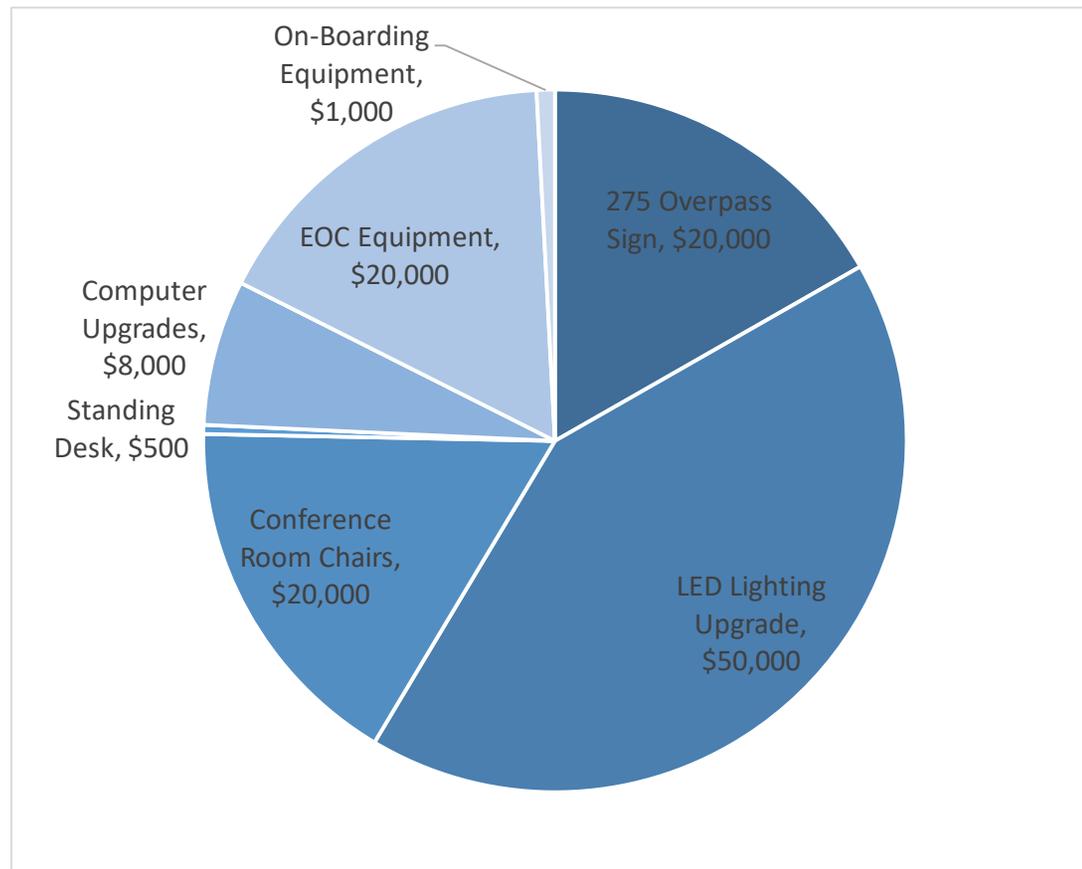
Summary of Revenues



Summary of Expenses



Capital Budget



Fire Department Strategic Plan & Budget

Message from the Leadership	49
Org Chart	52
Strategic Goals and Initiatives.....	53
Budget Charts	61
Summary of Revenues.....	62
Summary of Expenses	62
Capital budget.....	63

Message from the Leadership



Geoff Milz

Our Department of Fire and EMS continue to give us more reasons to be proud of the outstanding work they do for us. Their commitment to excellence and focus on customer service is second to none. From the top of the organization to the bottom, our Fire Fighters and Paramedic/EMTs continue to innovate and provide the highest quality, compassionate patient care; decisive and effective fire fighting services; and forward thinking community risk reduction service. In 2020, as in all of our departments, the Department of Fire and EMS will be focused on creating connections with our residents and businesses to reduce the risk of fires and increase community emergency preparedness. They will be revising and, in some cases, creating new plans for disaster preparedness and response through Continuity of Operations Planning and others. They will be designing and exercising a local Emergency Operations Center so that our community will be prepared when the next disaster strikes. We are fortunate to have such a high quality Fire Department and it can be easy to take the

level of service we receive for granted. It's important to note that not all communities are so lucky. It is with gratitude to the men and women of the department that I look forward to seeing what they will accomplish, the lives they will save and the property they will protect in 2020.



Chief Frank Cook

I am pleased to submit the Fiscal Year (FY) 2020 budget for the Department of Fire and Emergency Medical Services (EMS). Consistent with the Department's mission statement and strategic plan, we have prepared this budget with priorities and resources necessary to accomplish the department's goals, expectations, strategies and organizational tactics. The department's five-year strategic plan revolves around the following six goal areas.

1. Safeguarding our community through effective and efficient emergency services delivery and proactive community risk reduction programs that exceeds our customers' expectations.
2. Cultivating and strengthening relationships with stakeholders that benefit from our services and programs and or directly impact our ability to meet our mission and goals.
3. Developing a professional and diverse workforce that represents and serves our community.

4. Developing, supporting and empowering our workforce to fully realize their leadership potential.
5. Providing the appropriate apparatus, equipment and facilities needed to meet the increasing demands on the fire department and industry standards.
6. Recognizing and scaling to changing budgetary, fiscal, and regulatory conditions while promoting the long-term fiscal health of the department.

FY2020 Focus

The focus of the Department of Fire and EMS will be to continue to utilize its resources in the most efficient and effective manner possible in order to provide its services and meet its mission. Particular focus will be directed toward maintaining adequate response times for all emergencies and minimizing fire loss. A continued focus area for the department will be to meet the growing demands for emergency medical and community risk reduction services. With Colerain’s continually changing demographics, there has been a steady annual increase in the number of emergency medical responses and the need for these services.

Training of new fire recruits and incumbent staff will continue to be a major area of focus for the Department, specifically with regard to fire suppression, emergency medical services, technical rescue, hazardous materials and community risk

reduction. Additionally, the department’s training focus will continue to include the areas of professional development and succession management.

The department will also emphasize long term strategic planning to include prioritizing renewal efforts for aging infrastructure, investment in recruitment and training initiatives to increase workforce diversity and inclusion, community engagement, and continued development of fiscal planning that will drive departmental efforts for the next decade.

Looking Ahead

Knowing where our challenges lie is a critical first step in being able to address them. The Department of Fire and EMS’s tradition of sound fiscal management has served us well. This coming fiscal year will be a turning point as we focus on strategies to keep us on a sound financial footing, including investing strategically in the priority of enhancing the welfare and general protection of the citizens, businesses and visitors in Colerain Township. We will continue to work in partnership with our community to support and deliver desired service levels, through efficient and effective business models. This budget allows us to fund fire protection, emergency medical and community risk reduction services, implement the Board of Trustee’s priorities and live within our means. This coming fiscal year is a dynamic time bringing both challenges and opportunities to our Township. However, I am confident by

working together with our community, Board of Trustees, and committed staff we will capitalize on opportunities and mitigate challenges, positioning Colerain Township's Department of Fire and EMS to effectively deal with the changes that come in the years ahead and remain a great department that provides first-class service and programs to the community. In closing, we remain positioned to respond to your needs with professionalism, compassion, integrity, and respect.

Organization Chart

Jeff Baker
FISCAL OFFICER

TRUSTEES

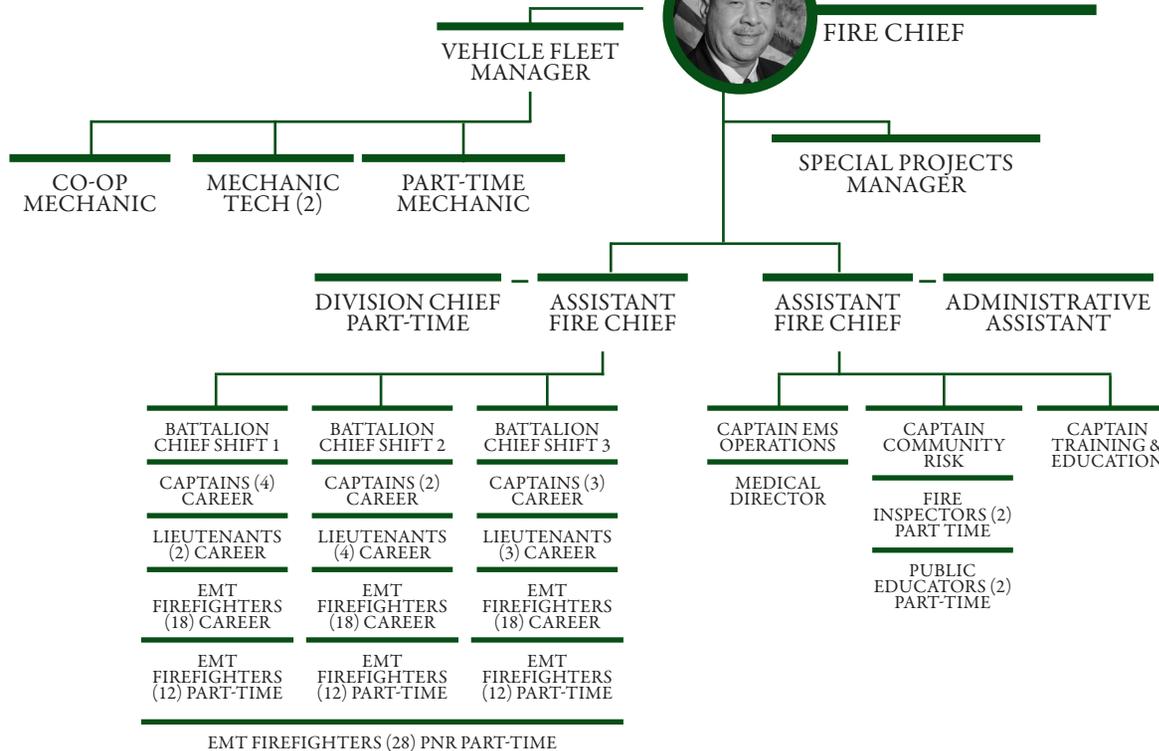
Raj Rajagopal

Daniel Unger

Matt Wahler

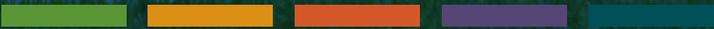
Geoffrey G. Milz
ADMINISTRATOR

Frank Cook
FIRE CHIEF





Strategic Goals and Initiatives



Strategic Goal

1 Enhance Connections with the Community through Engagement.

Strategic Initiatives

F.1.1 Chamber & Business Community Relationship Initiative

Build stronger ties to the Colerain Chamber and Business Community.

F.1.2 Fall Free Zone Initiative

Prevent devastating falls through community risk reduction programming.

F.1.3 Open House Initiative

Engage with the Community by inviting them into our fire houses and headquarters.

F.1.4 Rotunda Series Initiative

Engage with the community through informational exhibits in the rotunda.

Key Performance Indicators

- SKF.1.1 - # of Business Interactions
- SKF.1.2 - # of Fall Free Zones
- SKF.1.3 - # of Open Houses
- SKF.1.4 - # of Rotunda Series Events
- SKF.1.5 - # of AlertColerain Users
- SKF.1.6 - # of Inspections

SKF.1.1 - # of Business Interactions

SKF.1.2 - # of Fall Free Zones

SKF.1.3 - # of Open Houses

SKF.1.4 - # of Rotunda Series Events

Strategic Goal

1 Enhance Connections with the Community through Engagement.

Strategic Initiatives

F.1.5 AlertColerain Initiative

Roll out the AlertColerain program to improve communications in an emergency situation.

Key Performance Indicators

- SKF.1.1 - # of Business Interactions
- SKF.1.2 - # of Fall Free Zones
- SKF.1.3 - # of Open Houses
- SKF.1.4 - # of Rotunda Series Events
- SKF.1.5 - # of AlertColerain Users
- SKF.1.6 - # of Inspections
-

SKF.1.5 - # of AlertColerain Users

Strategic Goal

2 Effectively Use Data to Improve Operations.

Key Performance Indicators

Strategic Initiatives

- F.2.1 Response Time Analytics Initiative**
Thoroughly analyze response time data to improve operations.
- F.2.2 EMS Performance Metrics Initiative**
Establish operational performance metrics for EMS.
- F.2.3 Community Paramedicine Initiative**
Develop and implement a community paramedicine program.
- F.2.5 Divisional Year-End Reporting Initiative**
Provide a year-end report for each division in the department.

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Strategic Goal

3 Develop Staff to Achieve Optimal Performance.

Key Performance Indicators

- SKF.3.1 - % of non-male applicants
- SKF.3.2 - % of non-white applicants
- SKF.3.3 - # of training sessions
- SKF.3.4 - average # of training hours per employee

Strategic Initiatives

F.3.1 Standards of Professional Development Initiative

Develop a Standards of Professional Development for the Department.

F.3.2 Diversity Pipeline Initiative

Improve our recruiting of non-traditional personnel.

-
- SKF.3.3 - # of training sessions
 - SKF.3.4 - average # of training hours per employee
 - SKF.3.1 - % of non-male applicants
 - SKF.3.2 - % of non-white applicants

Strategic Goal

4 Provide Equipment and Facilities to Allow Staff to Execute their Role Flawlessly.

Key Performance Indicators

Strategic Initiatives

F.4.1 Emergency Operations Center Initiative

Procure equipment and exercise a local Emergency Operations Center.

F.4.2 Mass Care Generator Initiative

Upgrade the electric at the community center to allow for a generator to plug into the building. Execute a contract with a generator rental vendor, securing access in an Emergency.

F.4.3 O² Contract Initiative

Execute a contract with an oxygen vendor securing access to oxygen during emergency.

F.4.4 Emergency Financial Ops Preparation Initiative

Develop and execute any necessary legislation allowing for financial operations to continue in the event of an emergency.

Strategic Goal

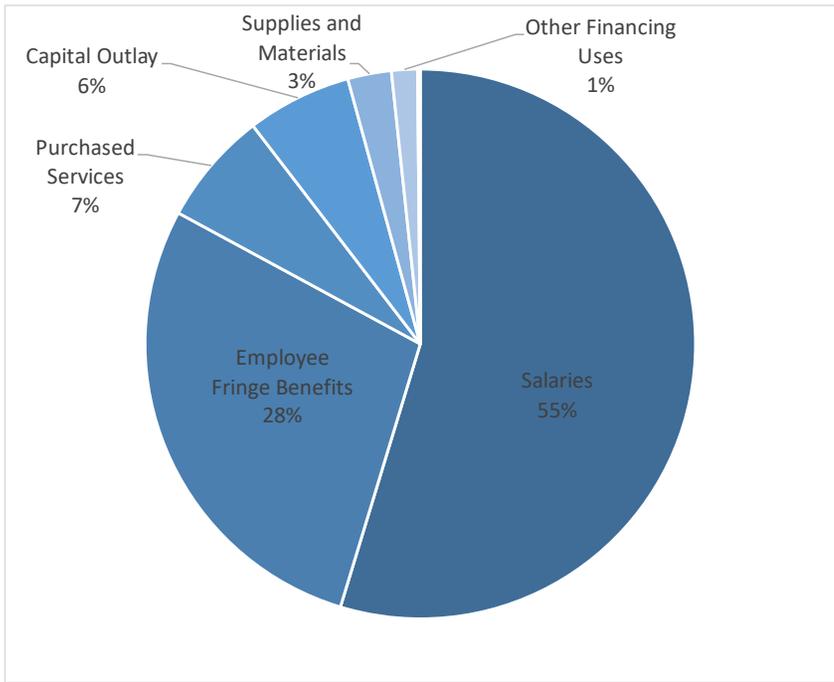
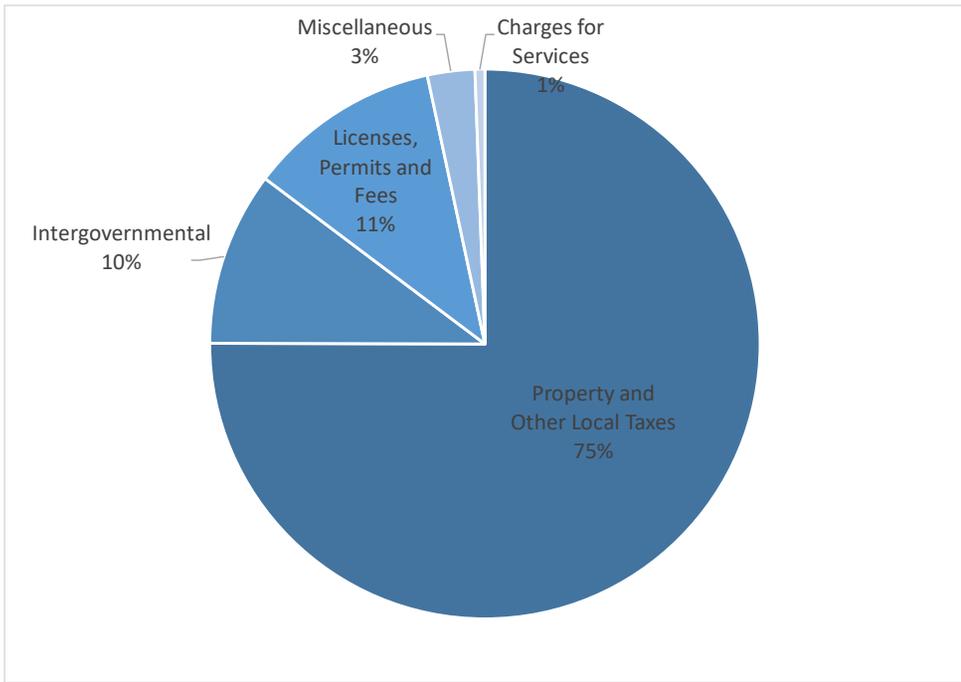
4 Provide Equipment and Facilities to Allow Staff to Execute their Role Flawlessly.

Key Performance Indicators

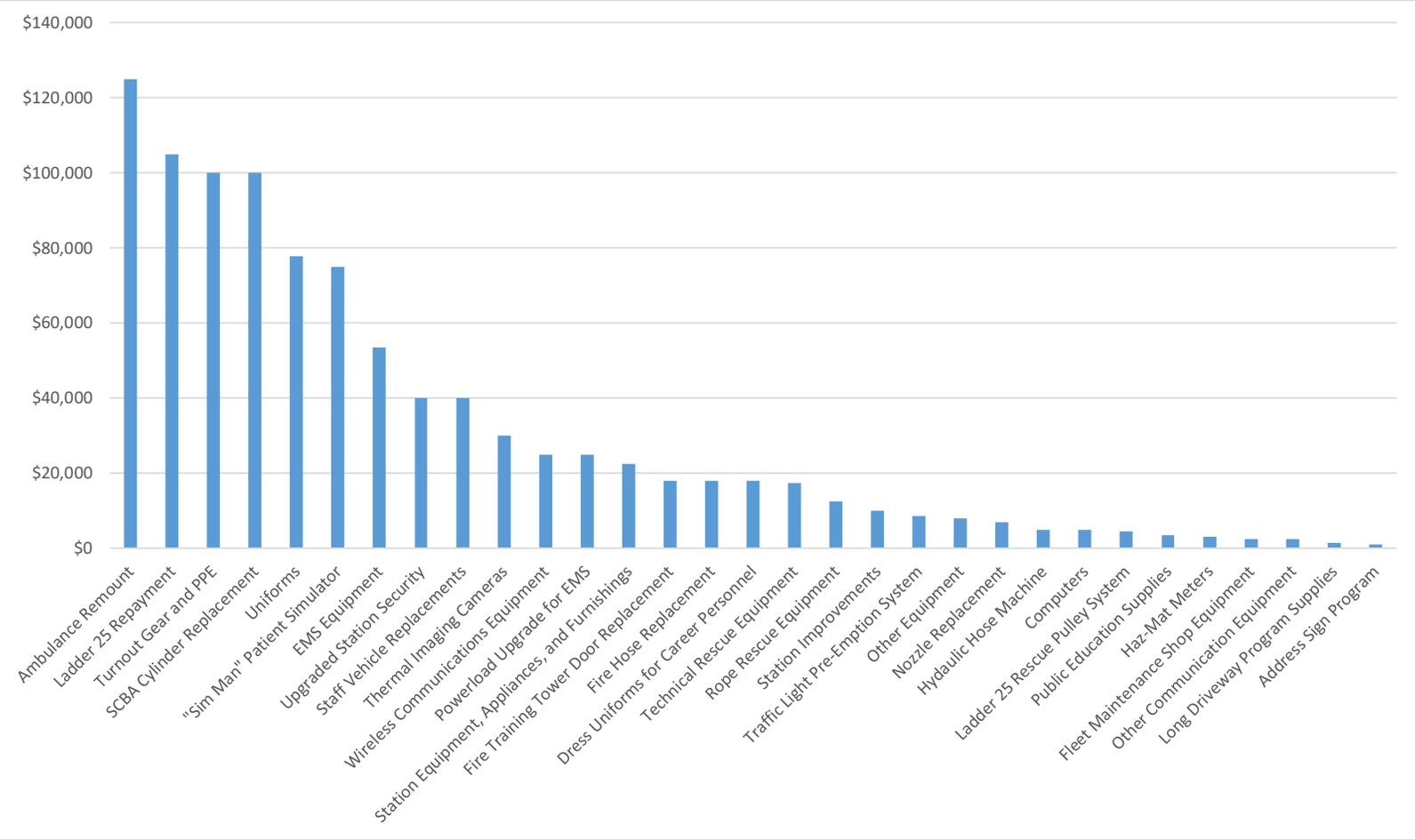
Strategic Initiatives

- F.4.5 Needs Assessment Initiative
Develop a needs assessment for the department.
- F.4.6 Continuity of Operations Plan Initiative
Develop and adopt a Continuity of Operations Plan (COOP) for the Township.
- F.4.7 Emergency Operations Plan Initiative
Develop and Adopt an Emergency Operations Plan.
- F.4.8 Point of Dispensary Plan Initiative
Develop and Adopt a Point of Dispensary Plan

Fire & EMS Funds	2018 Actual	2019 Appropriated	2020 Proposed
<i>Fire & EMS Expenses</i>			
Personnel & Employee Benefits	\$11,075,365	\$12,169,555	\$12,982,218
Other Expenses	\$1,858,354	\$2,616,642	\$2,677,209
Expenses Total	\$12,933,719	\$14,786,197	\$15,659,427
Capital Improvements	\$285,370	\$893,700	\$964,600
Debt Service	\$241,219	\$239,919	\$238,200
<i>Fire & EMS Revenues</i>			
Licenses, Permits and Fees	\$9,476,900	\$8,960,756	\$9,361,595
Intergovernmental	1,275,970	1,735,821	1,276,720
Other Financing Sources	1,439,790	1,410,000	1,418,000
Miscellaneous	547,525	416,826	346,730
Property and Other Local Taxes	70,000	72,500	72,500
Total Revenues	\$12,810,185	\$12,595,903	\$12,475,545
Beginning Fund Balance	\$8,803,427	\$8,679,893	\$6,489,599
<i>Fire District</i>	\$8,507,458	\$8,015,943	\$5,554,626
<i>Ambulance & EMS</i>	\$295,970	\$663,950	\$934,973
Ending Fund Balance	\$8,679,893	\$6,489,599	\$3,305,717
<i>Fire District</i>	\$8,015,943	\$5,554,626	\$2,811,741
<i>Ambulance & EMS</i>	\$663,950	\$934,973	\$493,976



Capital Budget





Police Department Strategic Plan & Budget

Message from the Leadership.....	65
Org Chart	67
Strategic Goals and Initiatives.....	68
Budget Charts	75
Summary of Revenues.....	76
Summary of Expenses	76
Capital budget.....	77

Message from the Leadership



Geoff Milz

2019 was not an easy year for our Police Department. It began with the worst tragedy our organization has faced since the loss of Captain Broxterman and Fire Fighter Shira.

Police Officer Dale Woods was a good man, a valued friend and trusted police officer in our community. He was also a father, a brother, and a son. We will miss Dale and we will not stop telling his story. He is a hero -as are all of our police officers, investigators, school resource officers and others who risk their lives every shift to keep us safe. The next time you see a police officer in your neighborhood, take the time to tell them how much you appreciate them. They work hard to make our community a better place to live, work and raise a family.

This year they will be working even harder to build relationships in our neighborhoods. As a Township, the big theme of our 2020 strategic plan is “Creating Connections”. The officers of our police department were early adopters of the community oriented policing model and continue to place a great deal of emphasis on getting to know people in the community before they call us for service. I’m proud of the work that each

of them do every day and am grateful for their service to our community.



Chief Mark Denney

2020 is the sixth year of a levy designed to support operations for only five years. In 2018, the Department spent \$354,180.54 less than appropriated and \$808,947 less than the revenue generated for 2018. It should be noted that spending is expected to outpace revenue in year three of a five-year levy. We are on pace in 2019 to replicate this performance.

In 2019, increases in the Hamilton County Communications Center drove the major increases. There was a large, unexpected loss of revenue from the expiration and renegotiation of the Mall agreement. The Police Department secured much needed investigative equipment and maintained contracts for the body cameras and Tasers. There were many unexpected expenses that were incurred during the line of duty death we experienced in January. Even with these unexpected expenses and loss of revenue, the Police Department, again, spent less than the 2019 appropriation and for the fifth year of this levy, spent significantly less than the revenue generated for the year. 2020’s budget will be significantly, but positively, impacted by a 38% reduction in communications expenses, a savings of nearly \$235,000 Township-wide.

A plan to improve officer health and wellness is a primary focus for 2020. External vests, which shift the load carried by the officers from the hips and back, are in the budget as are mental health check-ups. The protection of our officers' health is vital to ensuring the safety of the Township.

Outside revenue represents nearly 25% of the Department's revenue. This reduced the burden on the taxpayer and extends the Police Department's 2014 levy.

The Police Department will continue to search for revenue opportunities while practicing responsible spending. Each dollar in the budget has been reviewed and justified, that will continue to be a practice of the leadership in the Police Department.

Organization Chart

Jeff Baker
FISCAL OFFICER

TRUSTEES



Raj Rajagopal



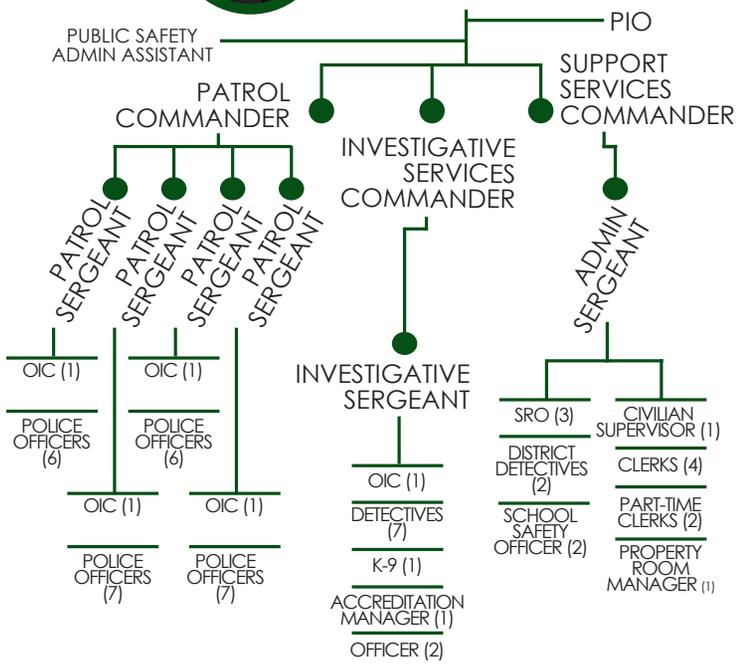
Daniel Unger

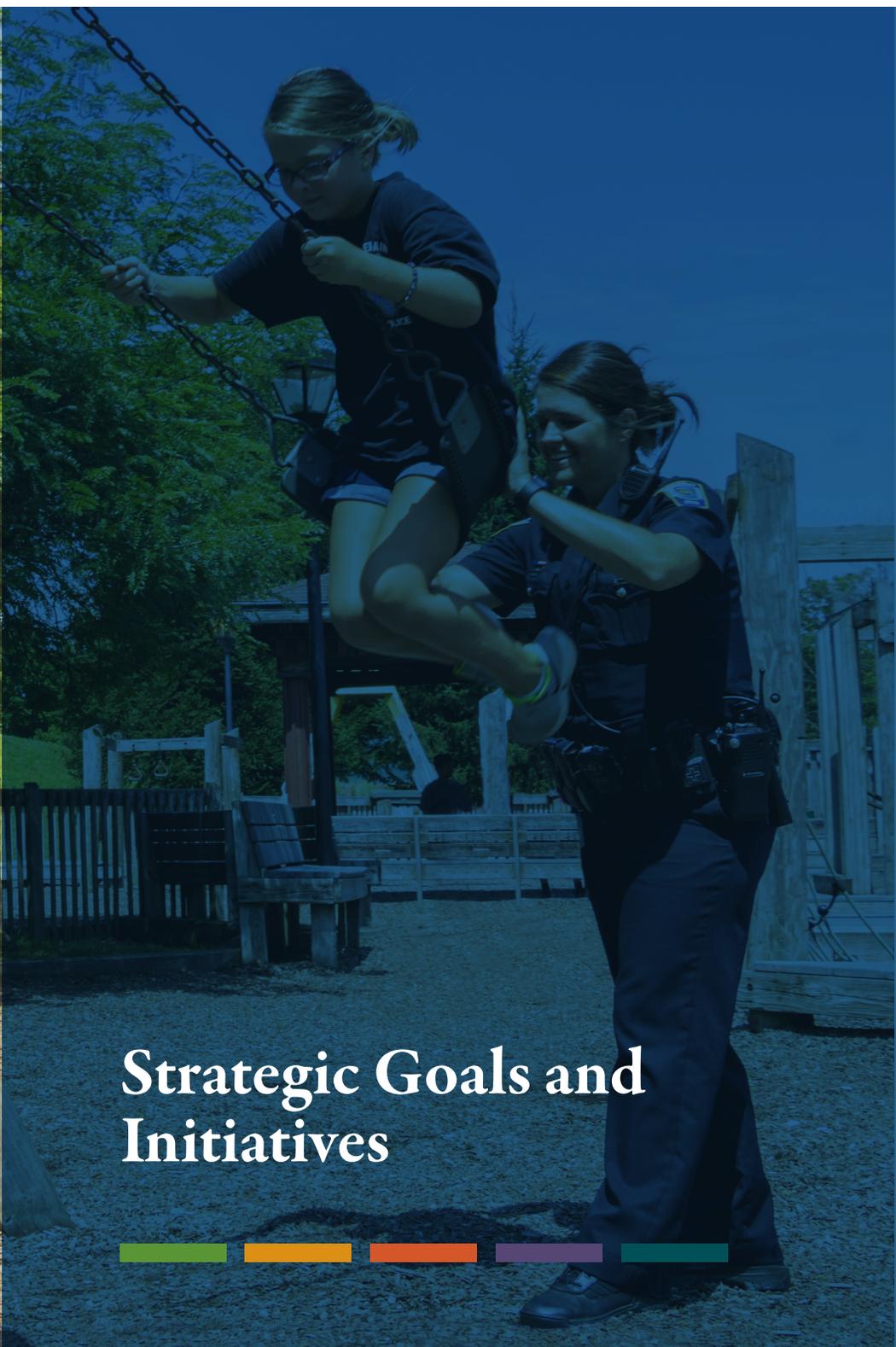


Matt Wahler

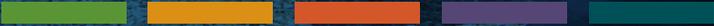
Geoffrey G. Milz
ADMINISTRATOR

Mark Denny
POLICE CHIEF





Strategic Goals and Initiatives



Strategic Goal

1 Enhance Connections with the Community through Engagement.

Strategic Initiatives

Community Self-Defense Initiative

Offer self-defense classes to community members.

External Active Shooter Training Initiative

Conduct a school-based active shooter training.

Pedestrian Safety Initiative

Conduct quarterly events aimed at improving pedestrian safety focused on enforcement, education and engineering interventions.

Open House Initiative

Hold Police Department Open Houses

Key Performance Indicators

SKO.1.1 - # of Self Defense Classes Offered
SKO.1.2 - # of Individuals in Self-Defense Class
SKO.1.3 - # of External Active Shooter Trainings
SKO.1.4 - # of Individuals in Active Shooter Trainings
SKO.1.5 - # of Participants in Police Department
SKO.1.6 - # Open House Attendees

SKO.1.1 - # of Self Defense Classes Offered

SKO.1.3 - # of External Active Shooter Trainings

SKO.1.6 - # Open House Attendees

Strategic Goal

2 Provide Outstanding Training and Opportunities for Professional Development

Key Performance Indicators

- SKO.2.1 - Average Officer Range Score
- SKO.2.2 - % of Officers with Completed Mental Health Training
- SKO.2.3 - % of Officers with Completed Defensive Tactics Training
- SKO.2.4 - % of Officers with Completed Active Shooter Training

Strategic Initiatives

Range Time Initiative

Provide more opportunities for officers to practice marksmanship at the firing range.

Mental Health Training Initiative

Develop and implement a mental health training module for police officers.

Defensive Tactics Initiative

Develop and implement a defensive tactics training for police officers.

Active Shooter Initiative

Develop and implement active shooter training for police officers.

-
- SKO.2.1 - Average Officer Range Score
 -
 - SKO.2.2 - % of Officers with Completed Mental Health Training
 -
 - SKO.2.3 - % of Officers with Completed Defensive Tactics Training
 -
 - SKO.2.4 - % of Officers with Completed Active Shooter Training
 -

Strategic Goal

2 Provide Outstanding Training and Opportunities for Professional Development

Strategic Initiatives

Career Path Initiative

Update the Career Path Matrix.

Simulator Room Initiative

Complete Simulator Room and institute a formal training schedule.

Field Training Officer Initiative

Revise FTO Program.

Key Performance Indicators

- SKO.2.1 - Average Officer Range Time
- SKO.2.2 - % of Officers with Completed Mental Health Training
- SKO.2.3 - % of Officers with Completed Defensive Tactics Training
- SKO.2.4 - % of Officers with Completed Active Shooter Training
-

-

Strategic Goal

3 Treat our sworn and civilian staff with dignity and fairness.

Key Performance Indicators

- SKO.3.1 - % of staff participating in wellness programs

Strategic Initiatives

Civilian Compensation Initiative

Review and benchmark civilian staff salaries.

Officer & Sergeant Collective Bargaining Initiative

Negotiate and adopt new CBA for Blue and Gold Units.

Mental Health Initiative

Institute mental health check-ups for police officers.

Investigator Specialization Initiative

Specialize investigator assignments.

-
- SKO.3.1 - % of staff participating in wellness programs

Strategic Goal

3 Treat our sworn and civilian staff with dignity and fairness.

Key Performance Indicators

Strategic Initiatives

Employee Connection Initiative

Organize and implement a police department employee picnic.

Strategic Goal

4 Continuously Improve the Operations of the Police Department.

Key Performance Indicators

- SKO.4.1 - # of cases on the unofficial court docket

Strategic Initiatives

Unofficial Court Initiative

Expand the use of unofficial court

Spatial Planning Initiative

Plan for expanding spatial needs of police department

Parking Lot Design Initiative

Explore alternative designs for the police department parking lots.

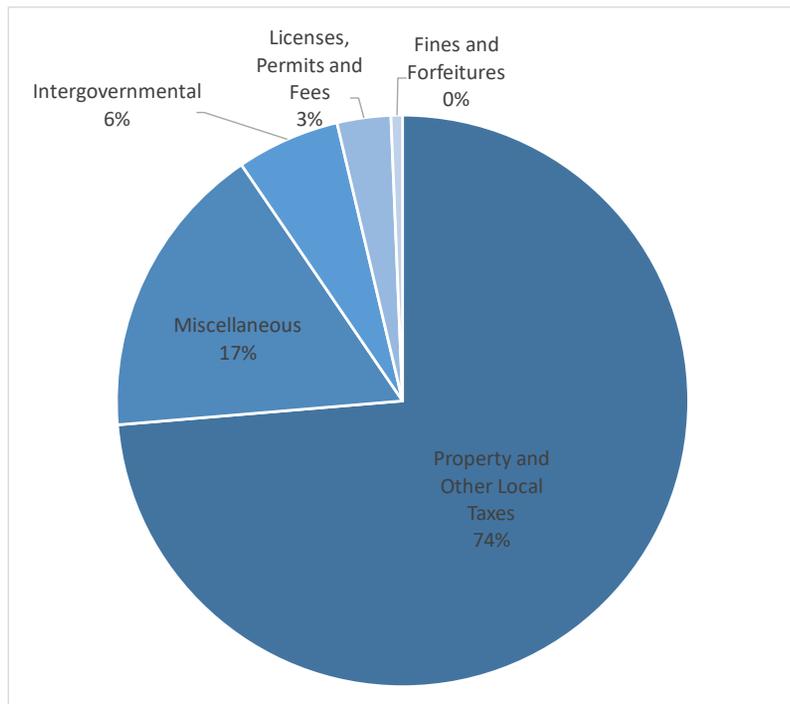
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- SKO.4.1 - # of cases on the unofficial court docket

Budget Charts

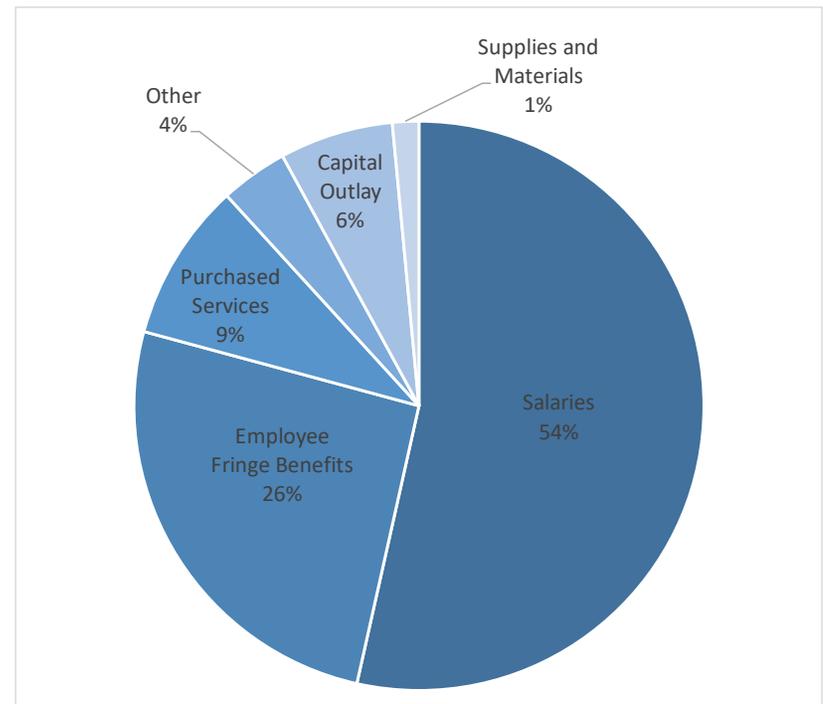
(18 Actual, 19 Budget, 20 Proposed)

Police	2018 Actual	2019 Appropriated	2020 Proposed
<i>Police Expenses</i>			
Personnel & Employee Benefits	\$6,227,714	\$6,985,063	\$7,333,147
Other Expenses	\$1,314,573	\$1,545,989	\$1,925,477
Expenses Total	\$7,542,287	\$8,531,052	\$9,258,624
Capital Improvements	\$162,815	\$152,750	\$597,450
Debt Service	\$0	\$0	\$0
<i>Police Revenues</i>			
Property and Other Local Taxes	\$6,088,657	\$5,818,749	\$6,073,407
Miscellaneous	\$1,304,640	\$1,530,256	\$1,386,050
Intergovernmental	\$613,860	\$482,775	\$481,609
Licenses, Permits and Fees	\$296,032	\$280,000	\$250,000
Fines and Forfeitures	\$48,052	\$45,198	\$53,500
Total Revenues	\$8,351,241	\$8,156,978	\$8,244,566
Beginning Fund Balance	\$2,890,449	\$3,699,402	\$3,325,329
<i>Police District</i>	\$2,768,305	\$3,518,429	\$3,165,999
<i>Law Enforcement Trust</i>	\$119,729	\$177,972	\$156,328
<i>Enforcement & Ed</i>	\$2,415	\$3,001	\$3,001
Ending Fund Balance	\$3,699,402	\$3,325,329	\$2,311,270
<i>Police District</i>	\$3,518,429	\$3,165,999	\$2,097,941
<i>Law Enforcement Trust</i>	\$177,972	\$156,328	\$210,328
<i>Enforcement & Ed</i>	\$3,001	\$3,001	\$3,001

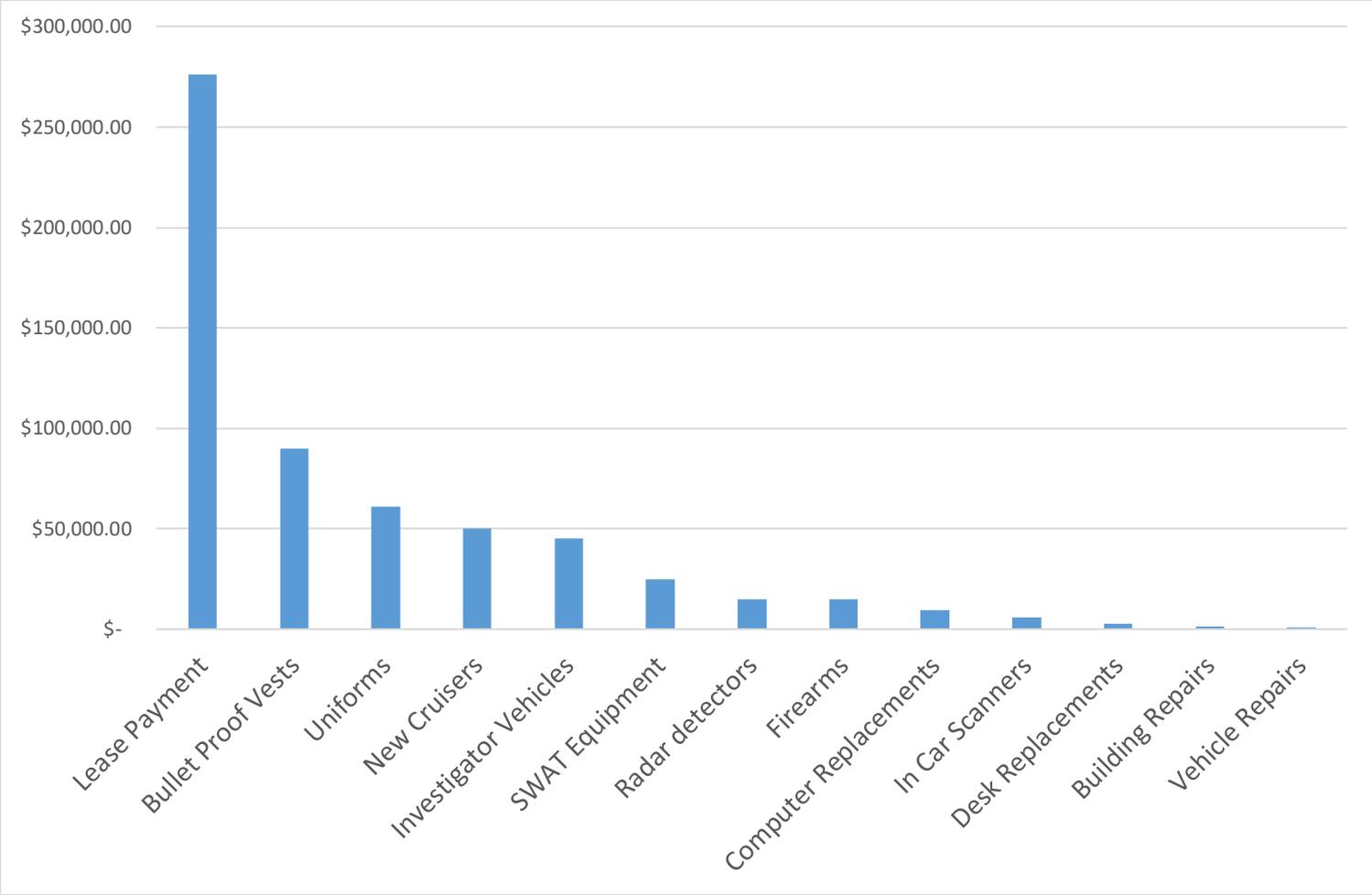
Summary of Revenues



Summary of Expenses



Capital Budget



Public Services Department Strategic Plan & Budget

Message from the Leadership	79
Org Chart	81
Strategic Goals and Initiatives.....	82
Budget Charts	92
Summary of Revenues.....	93
Summary of Expenses	93
Capital budget.....	94

Message from the Leadership



Jeff Weckbach

In 2019, the Public Services Department experience a year of firsts and transition. During 2019, the Department hired its first facility manager. This role will fill a vital hole in the organization, as this individual will document all of the major components of our buildings, develop a replacement schedule for those items, and will allow the Township to save money by in-sourcing various preventative maintenance contracts. The Department planted its first sunflower field in 2019. This new sunflower field was the epitome of beautification and created a number of fantastic photo opportunities for residents. The Township also performed its first self-assessment of the Department, with the intent of gaining accreditation by the American Public Works Association. Through this process the Department was able to connect with peers to identify various internal work gaps and was able to work together internally to develop plans to address those gaps. Finally, the Department rolled out its first series of park spotlights through the Township's e-newsletter, CERKL, in an attempt to drive additional

traffic to one of our many fantastic parks.

The Township also experience a transition in the leadership of the Department with the hire of Jackie O'Connell in November of 2019. Jackie brings a wealth experience and technical expertise that will allow the Department to continue to flourish and to find ways to become more efficient within our existing resources. Some of the exciting items that this department will accomplish in 2020 will include a new Megaland playground in Colerain Park and the roll out of a 5-Year Road Replacement Plan



Jackie O'Connell

The Colerain Township Public Services Department provides planning and maintenance of the Township's roads, infrastructure, parks, historical cemeteries and events. The many facets of the department keeps everyone busy trying to maintain services, facilities and activities for Colerain Township residents, guests and businesses. The second year of summer camp was again a resounding success, as participants even participated in discussions around what the new Megaland Playground replacement could be. The large-scale Royal Heights neighborhood road repairs were also completed. Working with Duke and MSD, we were able to replace aging sidewalks, curbs, signs and roadways. This was

a massive undertaking, and staff worked hard to facilitate the project with as little impact to the residents as possible.

The sunflowers we planted behind the Community Center are now preserved for years with the hundreds of pictures that were taken with the fantastic yellow backdrop!

To keep residents and guests updated, we increased communication about our projects and activities via CERKL. Hopefully you're all subscribed to the free service and are getting the updates and behind-the-scenes information.

We completed the self-evaluation and documentation necessary to become accredited by the American Public Works Association, and are now in the review phase of that massive process. We will be only the second township in Ohio to become accredited once the entire process is complete.

Organization Chart

Jeff Baker
FISCAL OFFICER

TRUSTEES



Raj Rajagopal



Daniel Unger

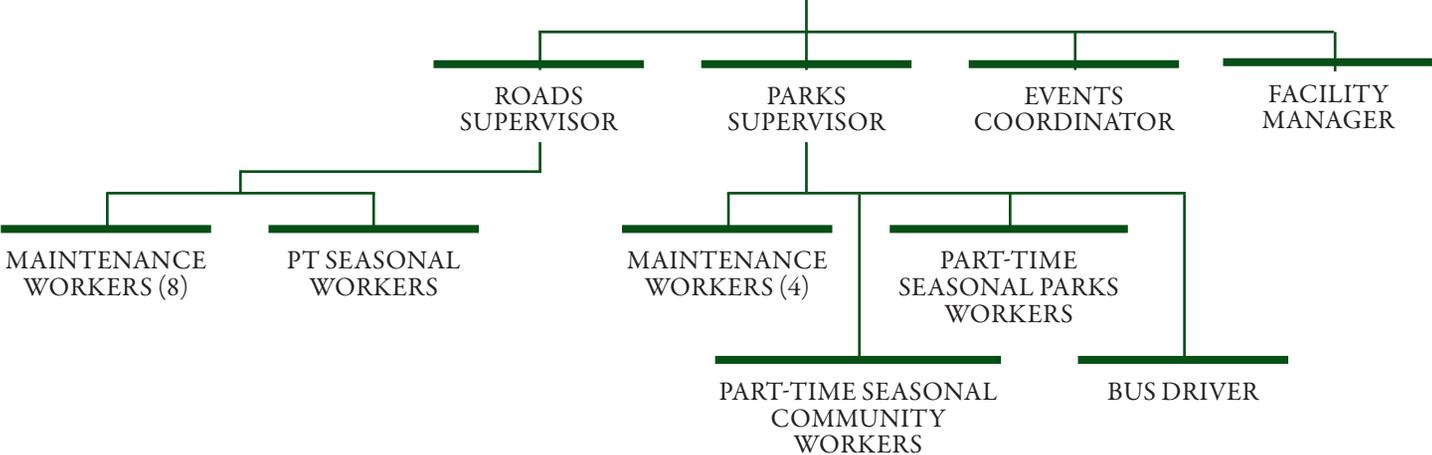


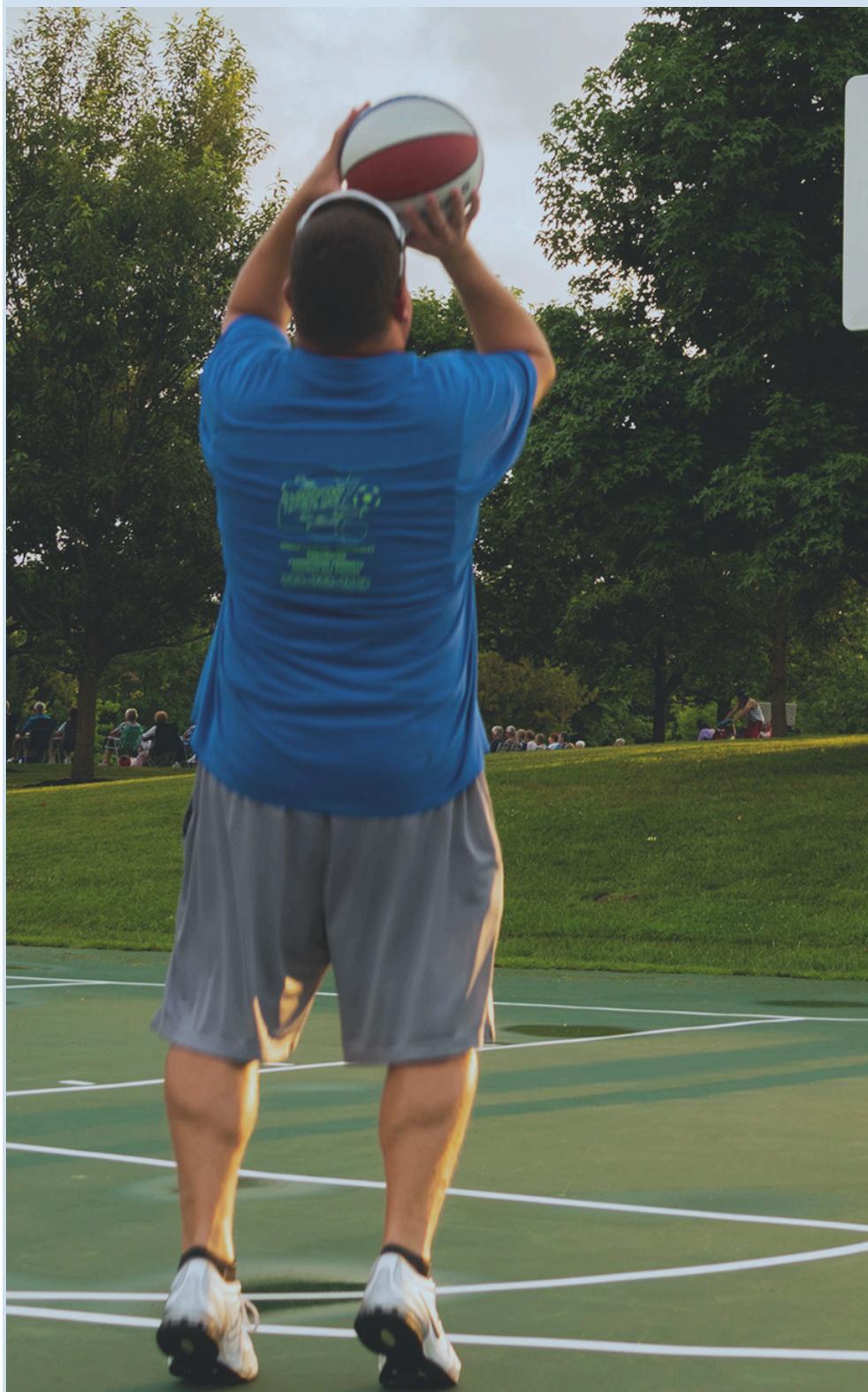
Matt Wahlert

Geoffrey G. Milz
ADMINISTRATOR

Jeff Weckbach
ASSISTANT ADMINISTRATOR

Jackie O'Connell
PUBLIC SERVICES DIRECTOR





Strategic Goals and Initiatives



2020

Strategic Goals for the Public Services Department

1 Enhance
Connections with
the Community
through Engagement.

3 Improve our Parks,
Historic Cemeteries
and Senior &
Community Center.

2 Improve the
Condition of our
Roads and Stormwater
Infrastructure.

4 Improve the
Operations of the
Department.

Strategic Goal

1 Enhance Connections with the Community through Engagement.

Strategic Initiatives

S.1.1 Stormwater Maintenance for HOA's Initiative

Enhance Connections with residents by partnering with Hamilton County Soil & Water Conservation District and others to educate HOAs about stormwater infrastructure maintenance.

S.1.2 Road Program Communication Initiative

Connect with our residents and stakeholders by developing a communication protocol for disseminating information about repaving work in neighborhoods.

Key Performance Indicators

- SKS.1.1 - # of HOA's participating in events
- SKS.1.2 - # of residential contacts for road program

SKS.1.1 - # of HOA's participating in events

SKS.1.2 - # of residential contacts for road program

Strategic Goal

2 Improve the Condition of our Roads, Township Facilities and Stormwater Infrastructure.

Strategic Initiatives

S.2.1 Capital Improvement Plan Initiative

Improve condition of roads by developing a capital improvement plan.

S.2.2 Facilities/Capital Replacement Plan Initiative

Improve condition of township facilities by developing a Facilities/Capital Replacement Plan.

S.2.3 Stormwater Infrastructure Inventory Initiative

Improve stormwater infrastructure by preparing an inventory of all township stormwater infrastructure and an evaluation of its condition.

S.2.4 Road Resurfacing Initiative

Improve the condition of township roads by preparing a road resurfacing plan projecting and mapping the anticipated year for each road segment to be resurfaced assuming a \$1.25M per year resurfacing budget.

Key Performance Indicators

- SKS.2.1 - Capital Needs Ratio
- SKS.2.2 - Average PCI Score
- SKS.2.3 - PCI Score by Neighborhood
- SKS.2.4 - Stormwater Infrastructure Inspection Ratio
- SKS.2.5 - Average Stormwater Infrastructure Condition
- SKS.2.6 - Street Tree Deployment Ratio

-
- SKS.2.1 - Capital Needs Ratio

- SKS.2.1 - Capital Needs Ratio

- SKS.2.4 - Stormwater Infrastructure Inspection Ratio
- SKS.2.5 - Average Stormwater Infrastructure Condition

- SKS.2.2 - Average PCI Score
- SKS.2.3 - PCI Score by Neighborhood

Strategic Goal

2 Improve the Condition of our Roads and Stormwater Infrastructure.

Strategic Initiatives

S.2.5 Street Tree Initiative

Improve the conditions of our roads by identifying street segments that have no street trees

S.2.6 Special Assessment District Initiative

Improve the conditions of our roads by developing a process by which township residents can create a special assessment district.

S.2.7 Loralinda Chicane Initiative

Improve the conditions of our roads by completing the design and construction documentation for the chicane on Loralinda Dr.

S.2.8 Sign Inventory Initiative

Improve road infrastructure by preparing an inventory of all township signs infrastructure and an evaluation of its condition.

Key Performance Indicators

- SKS.2.1 - Capital Needs Ratio
- SKS.2.2 - Average PCI Score
- SKS.2.3 - PCI Score by Neighborhood
- SKS.2.4 - Stormwater Infrastructure Inspection Ratio
- SKS.2.5 - Average Stormwater Infrastructure Condition
- SKS.2.6 - # of Street Trees Planted

-
- SKS.2.6 - # of Street Trees Planted

Strategic Goal

2 Improve the Condition of our Roads and Stormwater Infrastructure.

Strategic Initiatives

S.2.9 Pavement Condition Index Initiative

Improve the conditions of our roads by identifying the condition of all street segments.

Key Performance Indicators

- SKS.2.1 - Capital Needs Ratio
- SKS.2.2 - Average PCI Score
- SKS.2.3 - PCI Score by Neighborhood
- SKS.2.4 - Stormwater Infrastructure Inspection Ratio
- SKS.2.5 - Average Stormwater Infrastructure Condition
- SKS.2.6 - Street Tree Deployment Ratio

-
- SKS.2.6 - Street Tree Deployment Ratio

Strategic Goal

3 Improve our Parks, Historic Cemeteries and Senior & Community Center.

Key Performance Indicators

- SKS.3.1 - Average Customer Service Score – by Park
- SKS.3.2 - Average Customer Service Score – Community Center
- SKS.3.3 - Headstone Condition Ratio
- SKS.3.4 - # of butterfly gardens in Northbrook

Strategic Initiatives

S.3.1 Customer Satisfaction Survey Initiative

Improve the conditions of the townships parks and community center by auto-emailing a customer satisfaction survey following every rental in our parks and community center.

S.3.2 Customer Satisfaction Kiosk Initiative

Improve the operations of the Senior Center and evaluate program delivery by the YMCA by implementing a customer satisfaction kiosk at the Senior Center.

S.3.3 Small Dog Park Initiative

Improve the offerings of our parks by adding a dog park specifically for smaller dogs.

S.3.4 Public/Private Partnership Initiative

Improve our parks by exploring ways to encourage private investments and provision of services in our public parks.

-
- SKP.3.1 - Average Customer Service Score – by Park
 - SKP.3.2 - Average Customer Service Score – Community Center

Strategic Goal

3 Improve our Parks, Historic Cemeteries and Senior & Community Center.

Key Performance Indicators

- SKP.3.1 - Average Customer Service Score – by Park
- SKP.3.2 - Average Customer Service Score – Community Center
- SKP.3.3 - Headstone Condition Ratio
- SKP.3.4 - # of butterfly gardens in Northbrook

Strategic Initiatives

S.3.5 Megaland Initiative

Improve our parks by constructing the Megaland Playground.

S.3.6 Historic Cemetery Repair Initiative

Improve the condition of our historic cemeteries by inventorying and identifying headstones that need to be repaired; identifying other historic cemetery needs; developing a budget for cemetery repair; and partnering with the historical society.

S.3.7 Northbrook Butterfly Garden Initiative

Improve our parks by creating butterfly gardens in the northbrook neighborhood.

-
- SKP.3.3 - Headstone Condition Ratio

 - SKP.3.4 - # of butterfly gardens in Northbrook

Strategic Goal

3 Improve our Parks, Historic Cemeteries and Senior & Community Center.

Key Performance Indicators

- SKS.3.1 - Average Customer Service Score – by Park
- SKS.3.2 - Average Customer Service Score – Community Center
- SKS.3.3 - Headstone Condition Ratio
- SKS.3.4 - # of butterfly gardens in Northbrook

Strategic Initiatives

S.3.9 Toddler Park Initiative

Improve our parks by completing the planning for a toddler park in the Northbrook Neighborhood.

S.3.10 Hall Rental Review Initiative

Improve our Community Center by exploring public/private partnerships for event management.

S.3.11 Cost of Service & Fee Structure Initiative

Improve our Parks & Community Center by reviewing the costs to provide parks and community center services and the fees that support those services.

Strategic Goal

4 Improve the Operations of the Department.

Strategic Initiatives

S.4.1 PubWorks Initiative

Improve the operations of the department by tracking time and materials on work orders using PubWorks.

S.4.2 Traffic Calming Library Initiative

Improve neighborhood safety by deploying traffic calming devices in neighborhoods.

S.4.3 APWA Initiative

Improve the operations of the department by completing the APWA accreditation process.

S.4.4 Street Sweeping Initiative

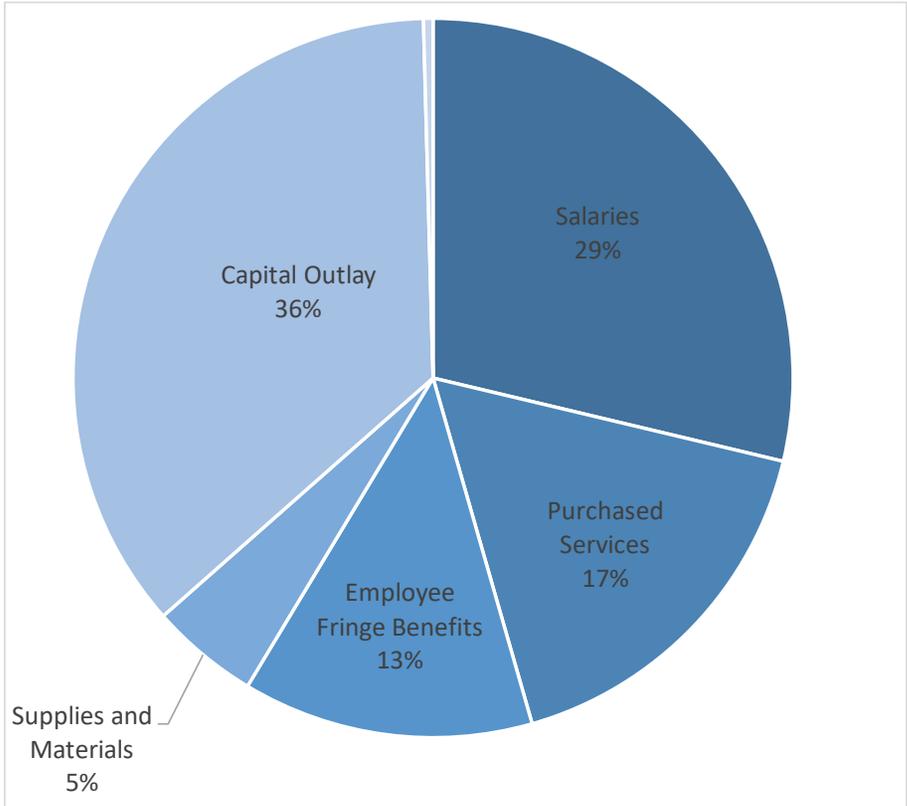
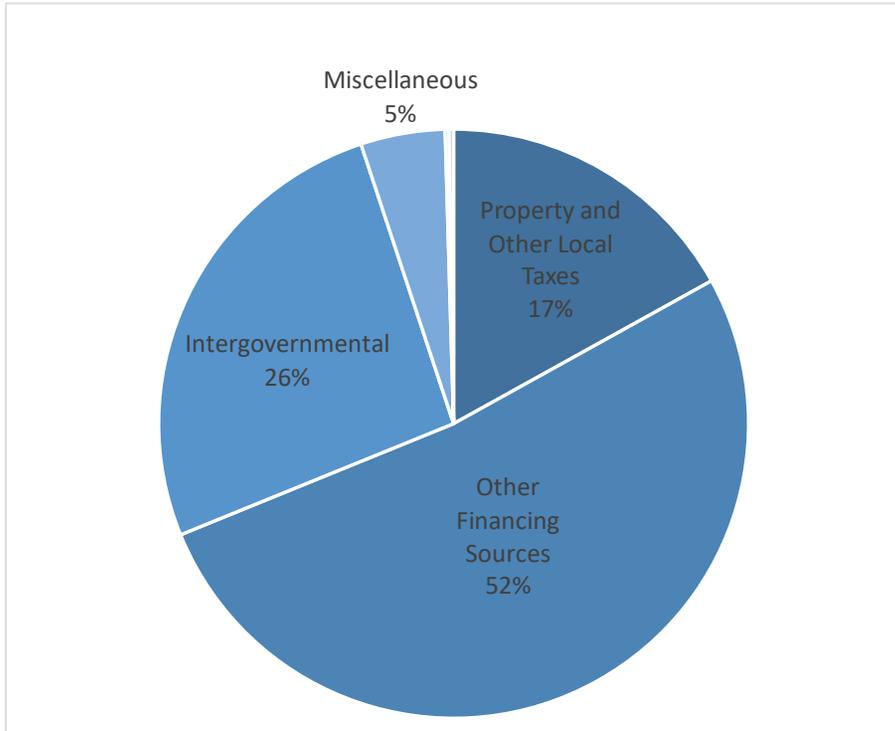
Improve the operations of the department by tracking the overall amount of street sweeper usage in Colerain Township to determine if there is capacity to assist with specialized street sweeping or to lease the street sweeper to other agencies.

Key Performance Indicators

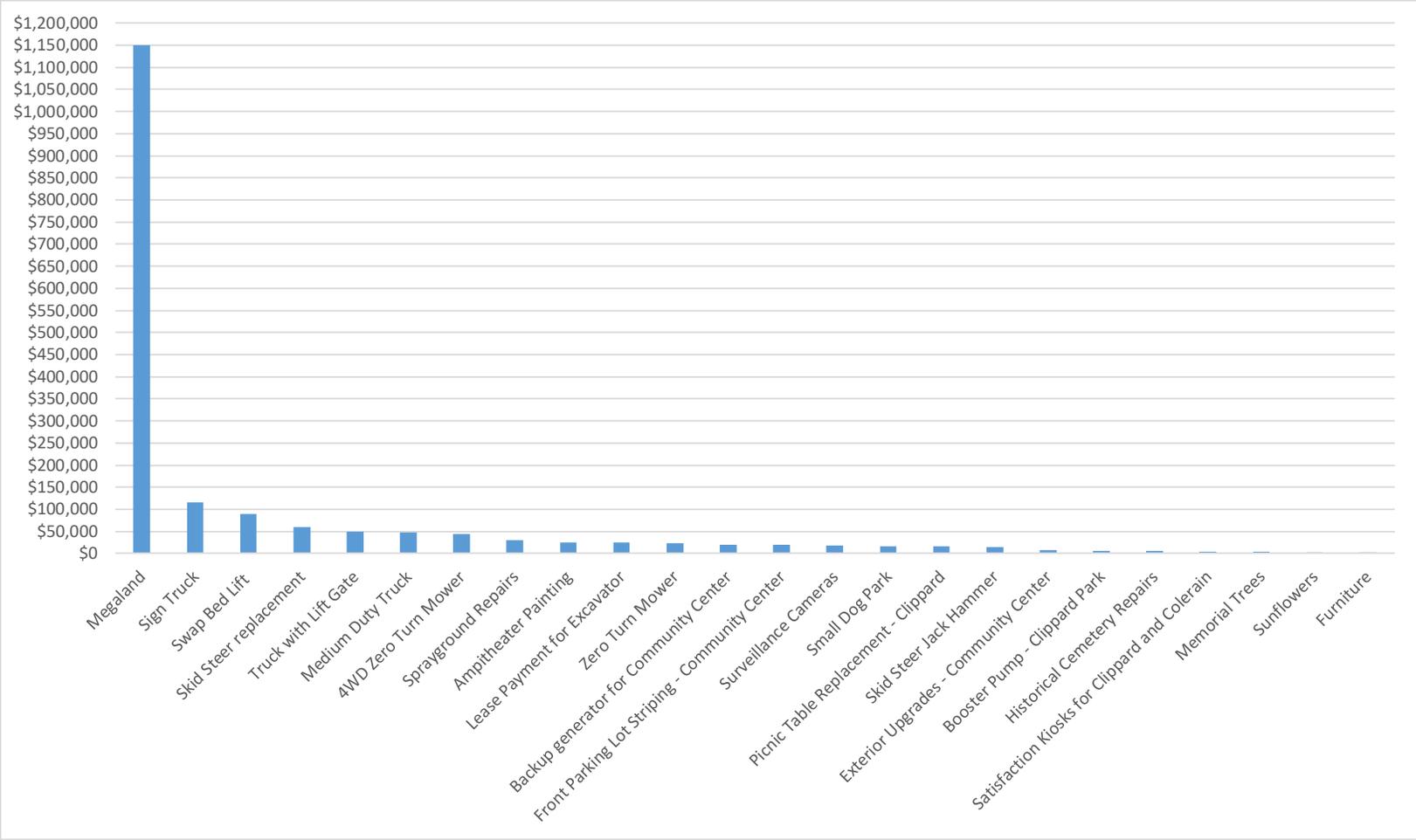
- SKS.4.1 - Number of work orders completed by type
- SKS.4.2 - Number of traffic calming device tests
- SKS.4.3 - Percent of APWA chapters approved by the APWA
- SKS.4.4 - Number of miles swept

-
- SKS.4.1 - Number of work orders completed by type
 - SKS.4.2 - Number of traffic calming device tests
 - SKS.4.3 - Percent of APWA chapters approved by the APWA
 - SKS.4.4 - Number of miles swept

Public Services	2018 Actual	2019 Appropriated	2020 Proposed
<i>Public Services Expenses</i>			
Personnel & Employee Benefits	\$1,704,040	\$1,911,907	\$2,075,299
Other Expenses	\$788,242	\$1,022,090	\$2,892,252
Expenses Total	\$2,492,282	\$2,933,997	\$4,967,551
Capital Improvements	\$1,090	\$20,315	\$1,792,396
Debt Service	\$517,432	\$518,932	\$524,400
<i>Public Services Revenues</i>			
Property and Other Local Tax	\$1,048,789	\$1,154,179	\$884,084
Intergovernmental	\$899,362	\$659,554	\$1,360,409
Other Financing Sources	\$714,711	\$860,595	\$2,708,564
Miscellaneous	\$297,457	\$270,911	\$241,496
Licenses, Permits and Fees	\$0	\$0	\$13,200
Earnings on Investments	\$21,978	\$8,695	\$10,838
Total Revenues	\$2,982,297	\$2,953,934	\$5,218,591
Beginning Fund Balances	\$1,477,406	\$1,967,421	\$1,987,359
<i>Motor Vehicle License Tax</i>	\$119,286	\$112,842	\$98,432
<i>Gasoline Tax</i>	\$739,136	\$918,727	\$983,575
<i>Road and Bridge</i>	\$180,274	\$269,885	\$212,693
<i>Permissive Motor Vehicle License</i>	\$339,008	\$544,830	\$692,658
<i>Parks & Services</i>	\$24,039	\$91,924	\$0
<i>Community Center</i>	\$75,663	\$29,213	\$0
Ending Fund Balances	\$1,967,421	\$1,987,359	\$2,238,399
<i>Motor Vehicle License Tax</i>	\$112,842	\$98,432	\$82,768
<i>Gasoline Tax</i>	\$918,727	\$983,575	\$1,001,542
<i>Road and Bridge</i>	\$269,885	\$212,693	\$259,240
<i>Permissive Motor Vehicle License</i>	\$544,830	\$692,658	\$894,848
<i>Parks & Services</i>	\$91,924	\$0	\$0
<i>Community Center</i>	\$29,213	\$0	\$0



Capital Budget





Planning Department Strategic Plan & Budget

Message from the Leadership	96
Org Chart	98
Strategic Goals and Initiatives.....	99
Budget Charts	110
Summary of Revenues.....	111
Summary of Expenses	111
Capital budget.....	112

Message from the Leadership



Jeff Weckbach

Beautification and engagement were two themes that were built for the Planning and Zoning Department. Throughout 2019, this Department was able to engage citizens through a new mini grant program that allowed residents to beautify their own neighborhood. The Department also engaged with residents to identify and award the various beautiful yards throughout Colerain Township by re-instituting the CCA Yard Award. In addition to these initiatives that had a direct relationship between beautification and engagement, the Township also decided to hire a Code Enforcement Specialist in order to be more proactive in the enforcement of property maintenance and code violations. Building on the successes of 2019, the Department is geared to shift toward the theme of connections. Starting in early 2020, the Township will unveil the Main Street Trail, connecting residents to several major community assets, including Clippard Park, Colerain High School, and the Township Administration building. The Department will also work to implement the first sidewalk maintenance program in Colerain Township, thereby improving critical existing connections

throughout our neighborhoods.

On top of all of this, the Department is poised to become more efficient and to roll out a full comprehensive plan update by the end of 2020. This task will be a large undertaking for the Department and will require the expertise of all of the Department's staff members.



Mike Ionna

If you fail to plan, you are planning to fail – Benjamin Franklin

As the new Department Head I am proud to announce that 2020 will be a banner year for the Planning & Zoning Department. In addition to our day-to-day administrative functions we will be working on a full program of initiatives with a focus in three core areas: Strategic Planning, Operations, and Connectivity.

Strategic Planning

Perhaps the most critical initiative of 2020 is the completion of the Comprehensive Plan. In a nutshell the plan will identify where we are currently as a community, what we aspire to become and how we get there. Once completed, the plan will serve as the strategic vision for future development and improved quality of life in Colerain Township over the next 15-20 years. Staff plans on having a draft of the plan ready for adoption in December.

Other strategic planning initiatives the Department will be working on include revisions to the Zoning Resolution that

address critical fixes until a full update of the Resolution can be completed in 2021, the creation of a “grant calendar” that catalogs critical dates for funding opportunities and drafting a plan that charts the next round of CDBG (Community Development Block Grant) funding.

Operations

Administration and processing of permits, development review and property maintenance complaints is at the core of what Staff does on a daily basis. Keeping the Department current with best practices for the provision of these services is critical to sustaining a positive relationship with our residents, business and development community. Early in the year our team will conduct a comprehensive inventory of all administrative operations, evaluating them from an internal and external perspective. The goal of this massive undertaking is to enhance customer experience and satisfaction, make use of current technologies, foster predictable outcomes, and increase efficiency of staff resources. The long term vision for our Department is to become a leader in the region serving as a benchmark for best next practices in administrative operations.

Connectivity

Staff is very excited about this year’s theme and we have multiple initiatives that correspond with “Connectivity,” both physical and social. The “New Sidewalk Program” identifies and creates new connections that fill in existing gaps in the sidewalk network linking neighborhoods to community assets like schools, libraries, and commercial areas. Staff will also be

rolling out a “Revolving Sidewalk Maintenance Program” that will fix or replace deteriorating sidewalks located on Township streets on an annual basis. The social connectivity initiatives we are working on are geared towards fostering community identity and vibrancy. They include the continuation of the Tactical Urbanism Grant, implementing the Main Street Trail and exploring similar opportunities as well as providing regularly scheduled media updates to the public about what the Department is working on.

Colerain Township has a bright future ahead of it and I am optimistic about the role that the Planning & Zoning Administration Department will play in its future successes. I look forward to the challenges that lay ahead and welcome the opportunity to work with all of the community to make Colerain Township the best it can be!

Organization Chart

Jeff Baker
FISCAL OFFICER

TRUSTEES

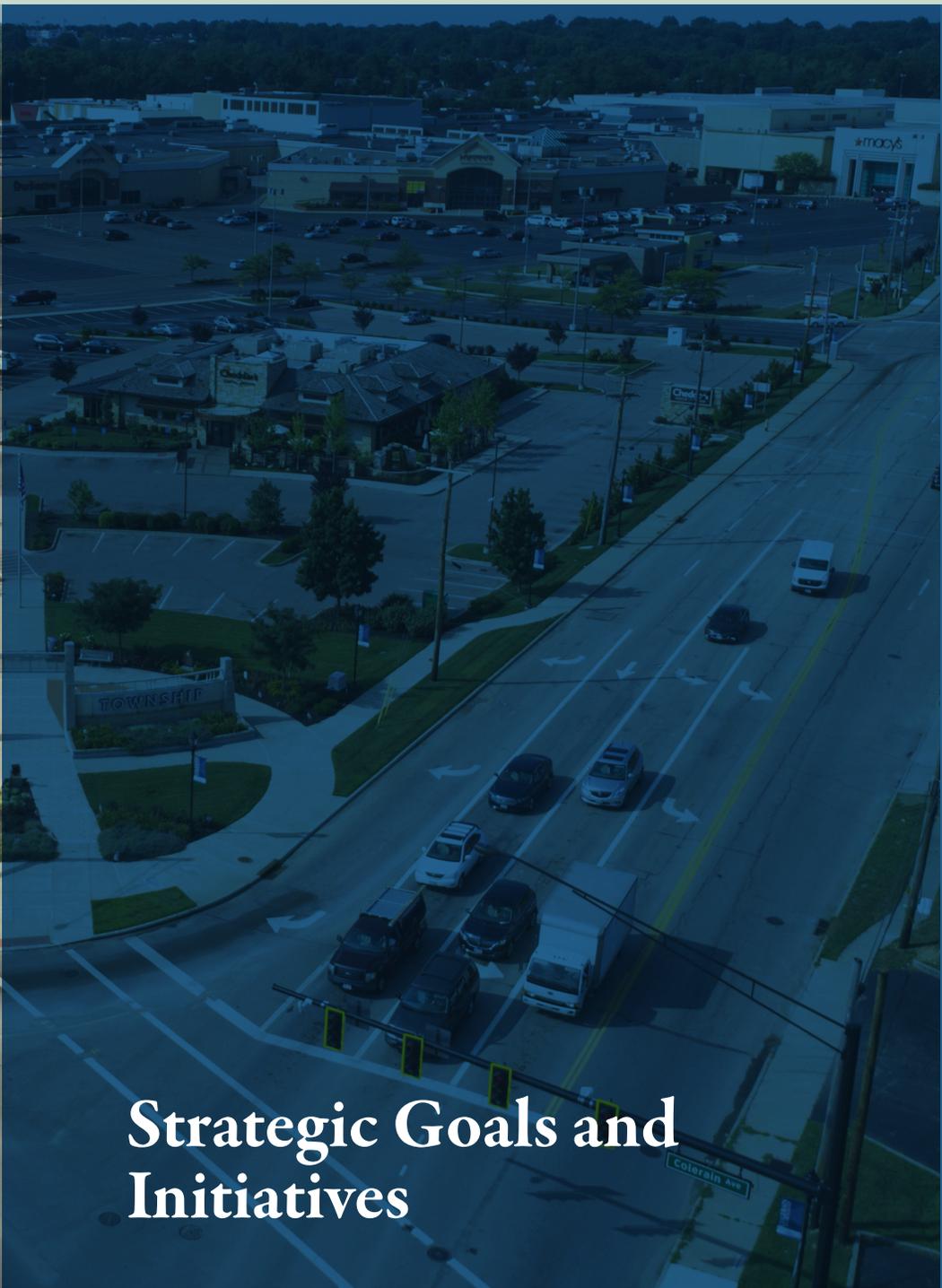
-  **Raj Rajagopal**
-  **Daniel Unger**
-  **Matt Wahlert**

 **Geoffrey G. Milz**
ADMINISTRATOR

 **Jeff Weckbach**
ASSISTANT ADMINISTRATOR

 **Mike Ionna**
PLANNING AND ZONING DIRECTOR





Strategic Goals and Initiatives



2020

Strategic Goals for the Planning Department

1 Enhance Connections with the Community through Engagement.

2 Improve Code Enforcement Outcomes.

3 Use an incremental “elements” approach to update the township’s comprehensive plan.

4 Ensure our Zoning Continues to Reflect the Policies of the Township.

5 Modernize the operations and improve the use of technology.

6 Complete special projects in furtherance of township policy.

Strategic Goal

1 Enhance Connections with the Community through Engagement.

Key Performance Indicators

- SKP.1.1 - # of Rotunda Series Events
- SKP.1.2 - % of CSR complaints entered by residents
- SKP.1.3 - # of CERKL Stories

Strategic Initiatives

P.1.1 Rotunda Series Initiative

Connect with our residents by creating a rotunda series to increase outreach and engagement.

P.1.2 CERKL Story Initiative

Connect with our residents and stakeholders by posting articles to CERKL about the projects that come through the office and the planning department's processes.

P.1.3 Web Communications Initiatives

Connect with our residents and stakeholders by improving the ability of residents and stakeholders to get information they need on the website.

P.1.4 Phone Communications Initiative

Improve the way people are able to interact with the department via phone.

SKP.1.1 - # of Rotunda Series Events

SKP.1.3 - # of CERKL Stories

SKP.1.2 - % of CSR complaints entered by residents

Strategic Goal

1 Enhance Connections with the Community through Engagement.

Strategic Initiatives

P.1.5 Development Process Communications Initiative

Enhance connections with the community by improving the way the department communicates the development process to the development community.

Key Performance Indicators

- SKP.1.1 - # of Rotunda Series Events
- SKP.1.2 - % of CSR complaints entered by residents
- SKP.1.3 - # of CERKL Stories

Strategic Goal

2 Improve Code Enforcement Outcomes.

Key Performance Indicators

- SKP.2.1 - Cases to Court
- SKP.2.2 - Case Closed Ratio
- SKP.2.3 - Abandoned signs registry map
- SKP.2.4 - # of signs removed
- SKP.2.5 - # of trash abatements
- SKP.2.6 - Vacant building registry map

Strategic Initiatives

P.2.1 SOP Initiative

Improve code enforcement outcomes by reviewing and revising all standard operating procedures to streamline and emphasis personal contact.

P.2.2 Process Communication Initiative

Improve code enforcement outcomes by improving communications of code enforcement processes through external communication.

P.2.3 Neighborhood Enhancement Program Initiative

Improve code enforcement outcomes by conducting four Neighborhood Enhancement Programs - two of which will be in the Northbrook Neighborhood.

P.2.4 Demolition Policy Initiative

Improve code enforcement outcomes by develop a policy for documenting and demolishing fire burnouts and other extremely distressed properties throughout the township.

Strategic Goal

2 Improve Code Enforcement Outcomes.

Key Performance Indicators

- SKP.2.1 - Cases to Court
- SKP.2.2 - Case Closed Ratio
- SKP.2.3 - Abandoned signs registry map
- SKP.2.4 - # of signs removed
- SKP.2.5 - # of trash abatements
- SKP.2.6 - Vacant building registry map

Strategic Initiatives

P.2.5 Abandoned Sign Initiative

Improve code enforcement outcomes by cataloging and mapping abandoned signs.

P.2.6 Trash & Junk Vehicle Abatement Initiative

Improve code enforcement outcomes by strategically using nuisance law to abate trash and junk vehicles.

Strategic Goal

3 Use an incremental “elements” approach to update the township’s comprehensive plan.

Key Performance Indicators

Strategic Initiatives

P.3.1 Transportation Element Initiative

Update the Township’s Comprehensive Plan’s Transportation Element.

P.3.2 Housing Element Initiative

Update the Township’s Comprehensive Plan’s Housing Element.

P.3.3 Public Facilities Element Initiative

Update the Township’s Comprehensive Plan’s Public Facilities Element.

P.3.4 Natural Systems Element Initiative

Update the Township’s Comprehensive Plan’s Natural Systems Element.

Strategic Goal

3 Use an incremental “elements” approach to update the township’s comprehensive plan.

Key Performance Indicators

Strategic Initiatives

P.3.5 Economic Development Element Initiative

Update the Township’s Comprehensive Plan’s Economic Development Element.

P.3.6 Intergovernmental Coordination Element Initiative

Update the Township’s Comprehensive Plan’s Intergovernmental Coordination Element.

P.3.7 Capital Improvements Element Initiative

Update the Township’s Comprehensive Plan’s Capital Improvement Element.

P.3.8 Public Health Element Initiative

Update the Township’s Comprehensive Plan’s Public Health Element.

Strategic Goal

3 Use an incremental “elements” approach to update the township’s comprehensive plan.

Key Performance Indicators

Strategic Initiatives

P.3.9 Community Character Element Initiative

Update the Township’s Comprehensive Plan’s Economic Development Element.

Land Use Element Initiative

Update the Township’s Comprehensive Plan’s Intergovernmental Coordination Element.

Strategic Goal

4 Ensure our Zoning Continues to Reflect the Policies of the Township

Key Performance Indicators

Strategic Initiatives

P.4.1 Text Amendment Initiative

Ensure our Zoning Resolution continues to reflect the policies of the Township by amending the zoning resolution to address Parking, Planned Development Districts, Open Space Developments, Hillside Development, Urban Forestry and Signage.

P.4.2 Zoning Update Research Initiative

Ensure our Zoning Resolution continues to reflect the policies of the Township by researching best practices for modern suburban zoning.

Strategic Goal

5 Modernize the operations and improve the use of technology.

Key Performance Indicators

- SKP.5.1 - BZA Backlog %
- SKP.5.2 - Paperless Application Ratio
- SKP.5.3 - Paperless Board Packet %

Strategic Initiatives

P.5.1 Paperless 2.0 Initiative

Modernize the operations of the department by increasing the usage of paperless application and board packet processes.

P.5.2 Accela Code Enforcement Initiative

Improve the use of the technology by implementing Accela's Code Enforcement Module.

P.5.3 BZA Backlog Initiative

Improve the use of the technology by entering all BZA records into Accela.

P.5.4 CSR in the Field Initiative

Improve the use of technology in the department by developing & implementing a technological solution to allow code enforcement officers to use CSR while in the field and allow for CSR to upload photos.

-
- SKP.5.2 - Paperless Application Ratio
 - SKP.5.3 - Paperless Board Packet %

- SKP.5.1 - BZA Backlog Percentage

Strategic Goal

5 Modernize the operations and improve the use of technology.

Key Performance Indicators

- SKP.5.1 - BZA Backlog %
- SKP.5.2 - Paperless Application Ratio
- SKP.5.3 - Paperless Board Packet %

Strategic Initiatives

P.5.5 Police/Code Enforcement Data Integration Initiative

Modernize the operations of the department by sharing code enforcement data with Police Crime Analyst.

Strategic Goal

6 Complete special projects in furtherance of township policy.

Key Performance Indicators

- SKP.6.1 - # of grant applications
- SKP.6.2 - Sidewalk maintenance program completion %
- SKP.6.3 - Sidewalk gap elimination % age

Strategic Initiatives

P.6.1 Sidewalk Maintenance Initiative

Implement the Sidewalk Maintenance Program and develop and publish a five-year plan for sidewalk maintenance.

P.6.2 CDBG Application Initiative

Apply for Community Development Block Grant funding for 2021 - 2023.

P.6.3 New Sidewalk Initiative

Apply for Transportation Alternative Funding for Springdale or Poole Road sidewalks and analyze alternative approaches to constructing new sidewalk.

P.6.4 Grant Calendar Initiative

Develop a calendar for grant opportunities.

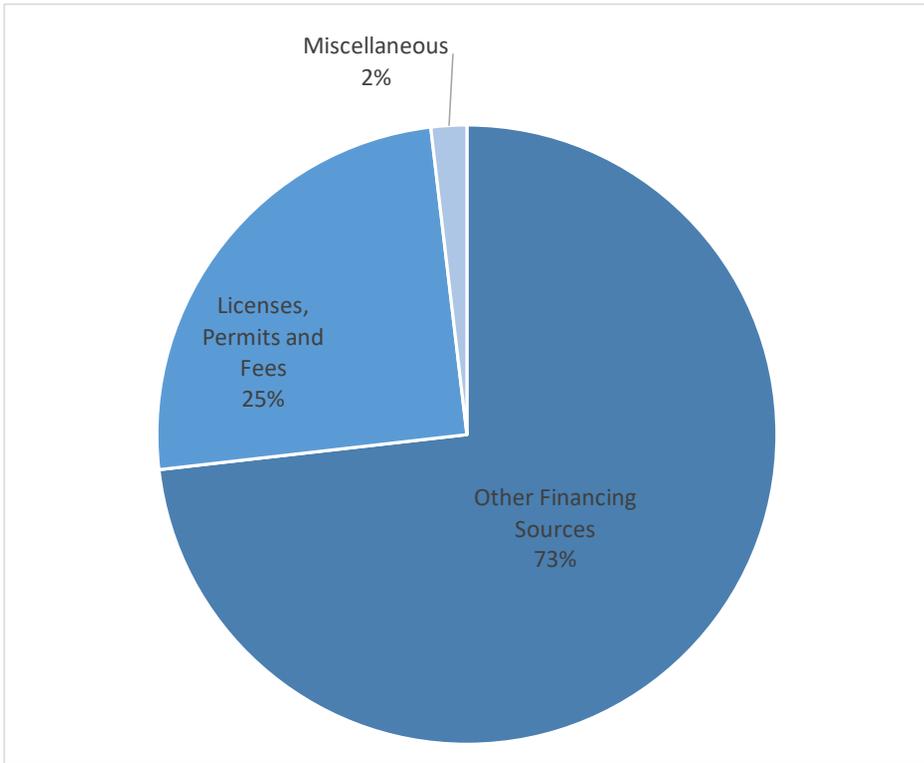
-
- SKP.6.2 - Sidewalk maintenance program completion %
 - SKP.6.3 - Sidewalk gap elimination %
 - SKP.6.1 - # of grant applications

Budget Charts

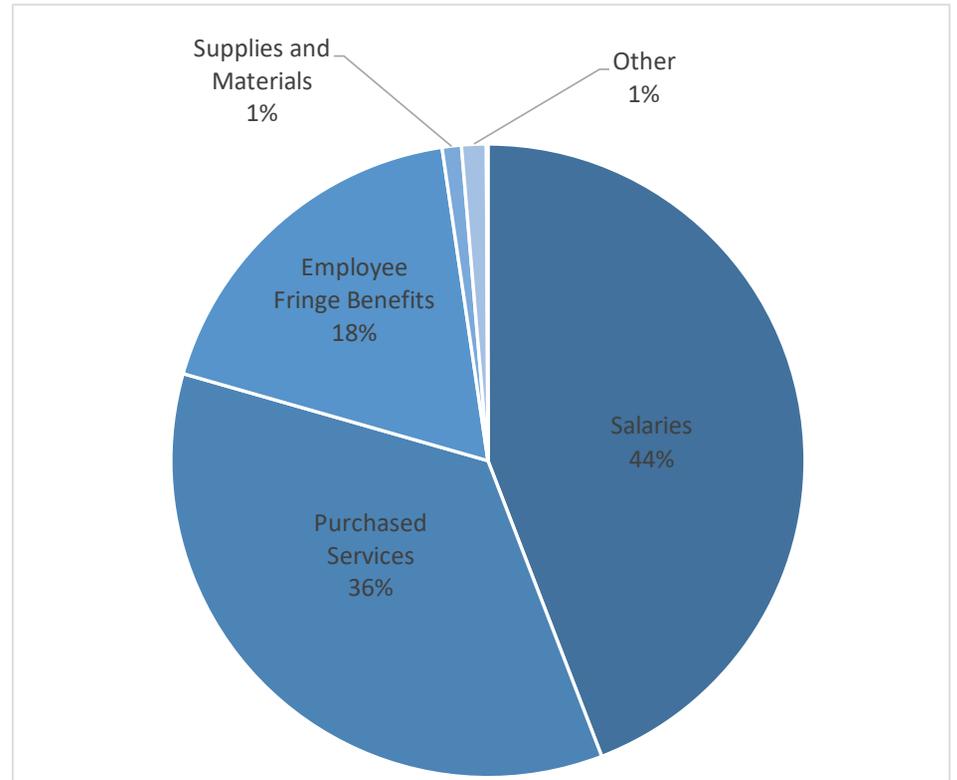
(18 Actual, 19 Budget, 20 Proposed)

Planning	2018 Actual	2019 Appropriated	2020 Proposed
<i>Planning Expenses</i>			
Personnel & Employee Benefits	\$319,613	\$360,307	\$387,788
Other Expenses	\$23,012	\$155,920	\$233,613
Expenses Total	\$342,625	\$516,227	\$621,401
Capital Improvements	\$1,156	\$500	\$500
Debt Service	\$0	\$0	\$0
<i>Planning Revenues</i>			
Licenses, Permits and Fees	\$168,548	\$181,050	\$155,000
Other Financing Sources	\$178,631	\$265,283	\$454,825
Miscellaneous	\$15,457	\$9,014	\$11,576
Total Revenues	\$362,636	\$455,347	\$621,401
Beginning Fund Balance	\$40,869	\$60,880	\$0
Ending Fund Balance	\$60,880	\$0	\$0

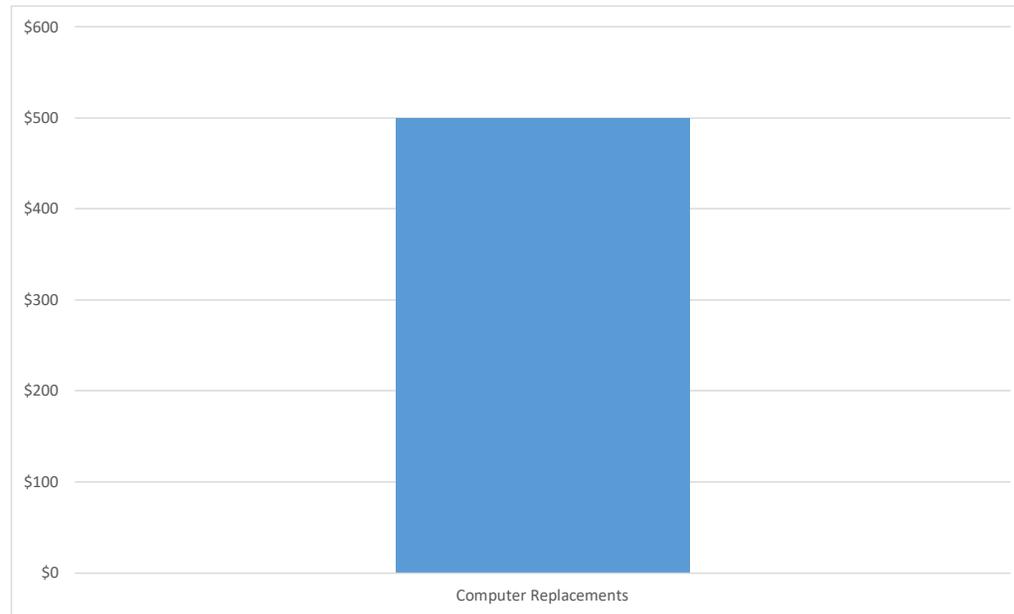
Summary of Revenues



Summary of Expenses



Capital Budget



An aerial photograph of a city street, overlaid with a semi-transparent blue filter. The street has multiple lanes with cars driving. On the left side of the street, there are several buildings and a parking lot. A white vertical line is positioned on the right side of the page, extending from the top to the bottom of the text area.

Capital Budget

Capital Budget

Department	Description	2020	2021	2022	2023	2024
Administration	275 Overpass Sign	\$20,000				
Administration	LED Lighting Upgrade	\$50,000	\$47,000	\$37,000		
Administration	Conference Room Chairs	\$20,000				
Administration	Standing Desk	\$500				
Administration	Computer Upgrades	\$8,000	\$5,048	\$5,048	\$5,048	\$5,048
Administration	EOC Equipment	\$20,000				
Administration	On-Boarding Equipment	\$1,000				
Administration	Front Desk/Lobby Safety Measures/Upgrade			\$50,000		

Department	Description	2020	2021	2022	2023	2024
Fire	Fire Training Tower Door Replacement	\$18,000				
Fire	Upgraded Station Security	\$40,000				
Fire	Station 109 Landscaping Overhaul		\$10,200			
Fire	Station Improvements	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000
Fire	Turnout Gear and PPE	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Fire	Fire Hose Replacement	\$18,000	\$4,000	\$4,000	\$4,000	\$4,000
Fire	Other Equipment	\$8,000	\$38,000	\$38,000	\$38,000	\$38,000
Fire	Haz-Mat Meters	\$3,000				
Fire	Thermal Imaging Cameras	\$30,000				
Fire	SCBA Cylinder Replacement	\$100,000				
Fire	Ladder 25 Rescue Pulley System	\$4,500				
Fire	Rope Rescue Equipment	\$12,500				
Fire	Nozzle Replacement	\$7,000				
Fire	Technical Rescue Equipment	\$17,300				
Fire	Station Equipment, Appliances, and Furnishings	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500
Fire	Hydraulic Hose Machine	\$5,000				
Fire	Fleet Maintenance Shop Equipment	\$2,500	\$10,000	\$10,000	\$10,000	\$10,000
Fire	Long Driveway Program Supplies	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Fire	Inspections		\$3,000			\$3,000

Capital Budget

<i>Department</i>	<i>Description</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
Fire	Public Education Supplies	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
Fire	Address Sign Program	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Fire	Computers	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Fire	Wireless Communications Equipment	\$25,000				
Fire	Traffic Light Pre-Emption System	\$8,500				
Fire	Other Communication Equipment	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Fire	Uniforms	\$77,800	\$78,800	\$79,300	\$80,300	\$80,300
Fire	Dress Uniforms for Career Personnel	\$18,000				
Fire	Staff Vehicle Replacements	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Fire	Ladder 25 Repayment	\$105,000	\$105,500	\$105,500	\$105,500	\$105,500
Fire	EMS Equipment	\$53,500	\$22,500	\$22,500	\$22,500	\$22,500
Fire	"Sim Man" Patient Simulator	\$75,000				
Fire	Powerload Upgrade for EMS	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Fire	Ambulance Remount	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000

<i>Department</i>	<i>Description</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
Police	Building Repairs	\$1,500	\$1,500	\$500	\$2,000	\$2,000
Police	Computer Replacements	\$9,450	\$5,464	\$5,628	\$5,628	\$5,628
Police	Desk Replacements	\$2,500	\$1,500	\$1,000	\$1,500	\$1,500
Police	SWAT Equipment	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Police	In Car Scanners	\$6,000				
Police	Radar detectors	\$15,000	\$5,305	\$5,464	\$5,464	\$5,464
Police	Vehicle Repairs	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Police	Firearms	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Police	Bullet Proof Vests	\$90,000	\$20,000	\$20,000	\$20,000	\$20,000
Police	Uniforms	\$61,000	\$55,000	\$55,000	\$55,000	\$55,000
Police	Lease Payment	\$276,000	\$276,000	\$276,000	\$276,000	\$276,000
Police	New Cruisers	\$50,000				

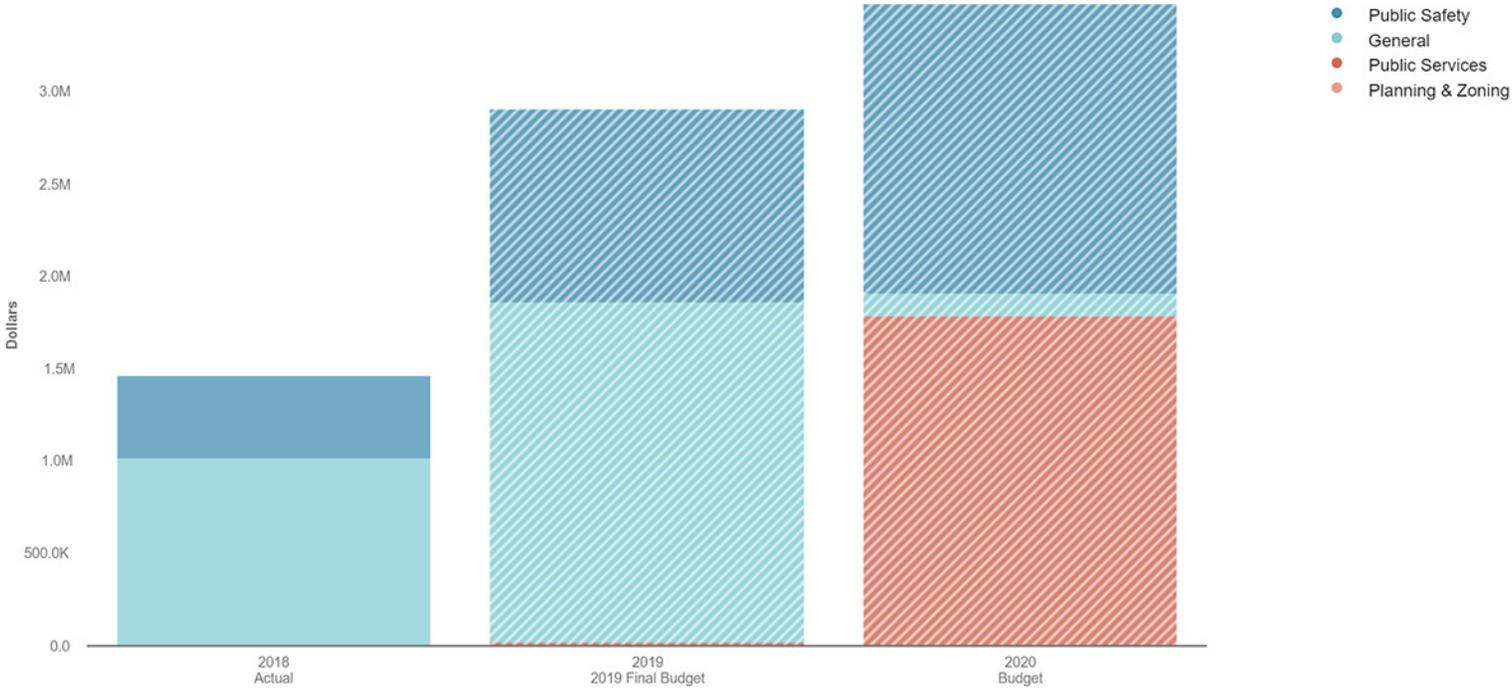
Capital Budget *continued*

Department	Description	2020	2021	2022	2023	2024
Public Services	Lease Payment for Excavator	\$24,196				
Public Services	Swap Bed Lift	\$90,000				
Public Services	Medium Duty Truck	\$48,000				
Public Services	Sign Truck	\$115,000				
Public Services	Loader		\$225,000			
Public Services	Skid Steer Jack Hammer	\$15,000				
Public Services	Sunflowers	\$1,500				
Public Services	Historical Cemetery Repairs	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Public Services	Memorial Trees	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600
Public Services	Prescribed Burn		\$4,000		\$4,000	\$4,000
Public Services	Booster Pump - Clippard Park	\$5,100				
Public Services	Surveillance Cameras	\$18,000				
Public Services	Megaland	\$1,150,000				
Public Services	Small Dog Park	\$16,000				
Public Services	Ampitheater Painting	\$25,000				
Public Services	Sprayground Repairs	\$30,000				
Public Services	Picnic Table Replacement - Clippard	\$16,000				
Public Services	Satisfaction Kiosks for Clippard and Colerain	\$4,000				
Public Services	Truck with Lift Gate	\$50,000				
Public Services	Skid Steer replacement	\$60,000				
Public Services	Zero Turn Mower	\$23,500				
Public Services	4WD Zero Turn Mower	\$44,000				
Public Services	LED Sign for Community Center			\$40,000		
Public Services	Backup generator for Community Center	\$20,000				
Public Services	Front Parking Lot Striping - Community Center	\$20,000				
Public Services	Exterior Upgrades - Community Center	\$8,000				
Public Services	Furniture	\$500	\$500	\$500	\$500	\$500

Capital Budget *continued*

<i>Department</i>	<i>Description</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
Planning	Computer Replacements	\$500	\$500	\$500	\$1,000	\$1,000
		\$3,474,446	\$1,359,417	\$1,196,540	\$1,077,040	\$1,080,040

Capital Budget *continued*



An aerial photograph of a city street, showing a multi-lane road with traffic, sidewalks, and buildings. The entire image is overlaid with a semi-transparent blue filter. A vertical white line is positioned on the right side of the page, separating the main content area from the page number.

All-Funds Budget Summary

Summary of Expenses, Revenues and Fund Balances

All Funds	2018 Actual	2019 Appropriated	2020 Proposed
All Funds Expenses			
Personnel & Employee Benefits	\$20,377,808	\$22,394,983	\$24,097,537
Other Expenses	\$15,389,982	\$22,593,057	\$15,783,721
Expenses Total	\$35,767,790	\$44,988,040	\$39,881,258
Capital Improvements	\$1,468,053	\$2,913,154	\$3,474,446
Debt Service	\$1,034,550	\$1,265,595	\$1,271,195
Revenues			
Property and Other Local Taxes	\$17,442,489	\$16,723,615	\$17,552,854
Intergovernmental	\$5,577,633	\$10,079,426	\$5,032,117
Licenses, Permits and Fees	\$5,305,658	\$5,201,070	\$5,166,220
Other Financing Sources	\$3,573,623	\$4,486,982	\$6,084,389
Miscellaneous	\$4,269,680	\$2,939,996	\$2,290,073
Earnings on Investments	\$398,615	\$204,695	\$267,838
Special Assessments	\$154,343	\$155,000	\$149,714
Charges for Services	\$46,700	\$72,500	\$72,500
Fines and Forfeitures	\$48,052	\$45,198	\$53,500
Total Revenues	\$36,816,793	\$39,908,482	\$36,669,205
Beginning Fund Balances	\$22,090,064	\$23,139,067	\$18,059,509
Ending Fund Balances	\$23,139,067	\$18,059,509	\$14,847,456

An aerial photograph of a city street, overlaid with a semi-transparent blue filter. The street is a multi-lane highway with several cars visible. The surrounding area includes buildings, trees, and parking lots. The text 'Long Range Financial Plans' is written in a white, serif font in the lower-left quadrant of the image.

Long Range Financial Plans

Long Range Financial Forecast Narrative

The Five-Year Forecast is built on a number of assumptions, which are detailed below:

Revenue Assumptions:

- Property Taxes (47.87% of all revenues) – Property tax levies in Ohio are structured to bring in roughly the same amount of revenue on an annual basis for the life of the levy, absent a major decline in property values. The Township is not anticipating a major decrease in property tax values in the next five years, as the County Auditor only reassesses all property once every six years. Therefore, property tax revenues are projected to remain flat over the life of the forecast.
- Licenses, Permits and Fees (14.09% of all revenues) – The line item revenues for this category are projected to increase or decrease in future years based on the percent change over the past three years.
- Intergovernmental (13.72% of all revenues) – These revenues are held flat based on estimates provided by outside governmental agencies.
- Other Financing Sources (16.59% of all revenues) – These revenues are tied to transfers between funds. They are budgeted to match the expenses associated with all fund transfers and sized to maintain a level fund balance in most funds.
- All other revenues (7.73% of all revenues) – All other

revenues are held flat on an annual basis in order to maintain a conservative budgetary outlook.

Expense Assumptions:

- Salaries (40.12% of all expenses) – Salaries represent the largest portion of the Township's budget and are projected to increase on an annual basis per negotiated collective bargaining agreements (which represent nearly 80% of all full time employees). These expenses are projected to be budgeted at a level that will be higher than actual expense, due to potential vacancy.
- Employee Fringe Benefits (20.30% of all expenses) – This expense line has been highly volatile over the past several years. The Township experienced an increase in health care costs of 18% for 2018 and a decrease of 7% in 2019. This line represents the largest unknown cost for future fiscal years. The Township has seen an average increase of 10% per year over the past five years. Therefore, the Township projects an increase of 10% per year for health care costs for 2021-2024.
- Other Financing Sources (10.54% of all expenses) – This expense category is exclusively transfers between funds. These transfers have been sized over the five year outlook to match the needs of the various funds in order to maintain avoid negative funds balances in most funds.
- Capital (8.71% of all expenses) – Each department

Long Range Financial Forecast Narrative

- Other Financing Sources (10.54% of all expenses) – This expense category is exclusively transfers between funds. These transfers have been sized over the five year outlook to match the needs of the various funds in order to maintain avoid negative funds balances in most funds.
- Capital (8.71% of all expenses) – Each department maintains a five-year capital plan. These capital purchases are budgeted according to the capital plan and should remain relatively consistent year over year.
- All other expenses (20.33% of all expenses) – All other expenses are held flat on a year over year basis, unless a contractual increase is known.

Major Funds Outlook

In Colerain Township, there are several major funds that are primarily responsible for covering the operating expenses of day-to-day operations. These funds are:

- 1000 – General Fund
- 2111 – Fire District
- 2081 – Police District
- Various Funds for Road Projects

Below is a snapshot of the five-year outlook for these funds:

1000 – General Fund: The Township General Fund covers and subsidizes the operating expenses of the Administration Department, Planning & Zoning Department, Community

Center, and Parks Division of the Public Services Department. The multi-year forecast shows a slight draw down of fund balance in 2020 and 2021 due to higher transfers to the aforementioned funds in order to support various capital purchases. Fund balance is then projected to stabilize in 2022 with the fall off of all debt (totaling \$1.2M). Where possible, the Township is attempting to defer capital projects and needs until 2022 and future years. This fund could be looked on to be tapped to help cover imbalances in other areas. However, the available projected General Fund surplus would not be significant enough to cover all projected deficits.

2111 – Fire District: This fund supports the majority of the Fire Department’s operations. The Fire Department has not had a levy increase for operations in nearly ten years. The last increase was projected to be a five-year levy and, due to economic development efforts and prudent spending, this levy has been extended far beyond the five-year period. The Fire Department is facing a structural imbalance of \$3.5M - \$4.0M per year starting in 2021. This imbalance is primarily tied to the structure of property tax levies in Ohio (see attachment G).

Throughout 2020, a need exists for a robust community conversation around fire operations and this imbalance. As

Long Range Financial Forecast Narrative

beyond the five-year period. The Fire Department is facing a structural imbalance of \$3.5M - \$4.0M per year starting in 2021. This imbalance is primarily tied to the structure of property tax levies in Ohio (see attachment G).

Throughout 2020, a need exists for a robust community conversation around fire operations and this imbalance. As part of this conversation the Township and public should conduct a deep dive to find alternative revenues, explore potential cuts, and work together to determine an appropriate level of service that can be supported by the community.

2081 – Police District: The Police Department faces a structural budgetary imbalance on paper. Historically, the Police District budget has shown a potential imbalance for the past few fiscal years. In each of those years, the Police Department has been able to balance the budget and add to fund balance by year end. There are several major risks to this department that could expedite a need for a levy increase or could delay the need for a levy increase that include:

- Revenue enhancements as a result of a Federal Drug Strike Force in Colerain
- Expenditure offsets due to increases in drug seizures and asset forfeiture
- Changes in a federal law to limit the use of drug seizures and asset forfeiture

2011, 2021, 2031, 2231 – Road Funds: The major expense associated with all of these funds is tied to capital improvements for street repaving. Therefore, the total street program budget is sized each year to support existing revenues. While revenue is projected to grow, fund balances are expected to remain stable, as all increases in revenues are intended to be diverted into the multi-year repaving program.

Long Range Financial Forecast

	2019 Budget			12/31/2019	2020 Budget			12/31/2020	2021 Budget			12/31/2021
	12/31/2018	Revenues	Expenses		Revenues	Expenses	Revenues		Expenses			
1000 General	\$ 7,497,301	\$ 6,519,089	\$ 8,194,396	\$ 5,821,994	\$ 6,051,363	\$ 7,693,553	\$ 4,179,804	\$ 5,458,983	\$ 5,670,442	\$ 3,968,344		
Special Revenue	15,370,274	26,789,244	29,922,004	12,237,515	29,676,842	31,246,705	10,667,652	27,554,856	29,108,433	9,114,074		
Debt Service	2	937,248	937,250	-	941,000	941,000	-	941,200	941,200	-		
Capital Projects	271,490	5,662,901	5,934,390	-	-	-	-	-	-	-		
Permanent	-	-	-	-	-	-	-	-	-	-		
	\$ 23,139,067	\$ 39,908,482	\$ 44,988,040	\$ 18,059,509	\$ 36,669,205	\$ 39,881,258	\$ 14,847,456	\$ 33,955,038	\$ 35,720,076	\$ 13,082,418		
Special Revenue Funds												
2011 Motor Vehicle Lic. Tax	\$ 112,842	\$ 45,636	\$ 60,045	\$ 98,432	\$ 45,636	\$ 61,299	\$ 82,768	\$ 45,636	\$ 61,608	\$ 66,796		
2021 Gasoline Tax	918,727	321,707	256,859	983,575	721,277	703,310	1,001,542	729,000	589,998	1,140,544		
2031 Road & Bridge	269,885	974,961	1,032,154	212,693	1,028,460	981,913	259,240	988,161	748,511	498,891		
2081 Police District	3,518,429	7,976,781	8,329,211	3,165,999	7,959,139	9,027,197	2,097,941	7,758,221	9,057,473	798,689		
2111 Fire District	8,015,943	11,133,403	13,594,720	5,554,626	11,003,045	13,745,930	2,811,741	10,664,506	13,544,364	(68,117)		
2181 Zoning	60,880	455,347	516,227	-	621,401	621,401	0.24	504,372	504,373	(0)		
2231 Permissive Motor Veh License	544,830	535,892	388,063	692,658	517,546	315,357	894,848	683,333	322,119	1,256,062		
2261 Law Enforcement Trust	177,972	178,697	200,341	156,328	283,927	229,927	210,328	172,000	223,000	159,328		
2271 Enforcement & Ed	3,001	1,500	1,500	3,001	1,500	1,500	3,001	1,500	1,500	3,001		
2281 Ambulance & EMS	663,950	1,462,500	1,191,477	934,973	1,472,500	1,913,497	493,976	1,518,656	1,839,045	173,587		
2401 Special Assessment - Lighting Districts	189,665	155,000	223,301	121,365	149,714	155,152	115,927	168,000	172,203	111,724		
2901 TIF - Kroger	679	236,275	236,275	679	238,125	238,125	679	329,750	329,750	679		
2902 Recycling Incentive	128,059	64,000	54,030	138,029	50,000	54,356	133,673	50,000	54,599	129,074		
2903 TIF - Colerain Towne Center	200,420	2,046,807	2,072,070	175,156	2,478,900	92,070	2,561,986	2,478,900	197,070	4,843,816		
2907 TIF - Stone	7,727	-	7,727	-	-	-	-	-	-	-		
2908 CDBG Com Dev Block Grant	-	125,000	125,000	-	200,000	200,000	-	100,000	100,000	-		
2910 TIF - Best Buy	436,129	-	436,129	-	-	-	-	-	-	-		
2911 Parks & Services	91,924	703,000	794,924	-	2,361,694	2,361,694	(0.00)	927,893	927,893	(0)		
2912 Community Center	29,213	372,739	401,953	(0.01)	543,978	543,978	0.01	434,928	434,928	0		
Total	\$ 15,370,274	\$ 26,789,244	\$ 29,922,004	\$ 12,237,515	\$ 29,676,842	\$ 31,246,705	\$ 10,667,652	\$ 27,554,856	\$ 29,108,433	\$ 9,114,074		
Debt Service Funds												
3101 General Bond Note Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
3102 Bond Retirement Parks	0	306,794	306,794	-	308,200	308,200	-	306,800	306,800	-		
3103 Bond Retirement PW	1	212,137	212,138	-	216,200	216,200	-	213,200	213,200	-		
3104 Gen Bond Retire-CLI	-	-	-	-	-	-	-	-	-	-		
3105 Bond Retirement St. Scape	-	178,400	178,400	-	178,400	178,400	-	176,800	176,800	-		
3301 Bond Retirement S.A. Fire	1	239,918	239,919	-	238,200	238,200	-	244,400	244,400	-		
Total	\$ 2	\$ 937,248	\$ 937,250	\$ -	\$ 941,000	\$ 941,000	\$ -	\$ 941,200	\$ 941,200	\$ -		
Capital Projects Funds												
4401 NSP	\$ 10,118	\$ -	\$ 10,118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
4406 Hamilton Co. Comm.	-	-	-	-	-	-	-	-	-	-		
4409 OPWC	261,372	5,662,901	5,924,272	-	-	-	-	-	-	-		
Total	\$ 271,490	\$ 5,662,901	\$ 5,934,390	\$ -								

Long Range Financial Forecast

	2022 Budget			2023 Budget			2024 Budget		
	Revenues	Expenses	12/31/2022	Revenues	Expenses	12/31/2023	Revenues	Expenses	12/31/2024
1000 General	\$ 5,600,508	\$ 5,663,972	\$ 3,904,880	\$ 5,623,382	\$ 6,366,080	\$ 3,162,182	\$ 5,642,789	\$ 5,238,904	\$ 3,566,066
Special Revenue	27,953,464	29,852,513	7,215,025	28,274,642	30,734,037	4,755,630	28,419,884	31,657,716	1,517,799
Debt Service	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-
Permanent	-	-	-	-	-	-	-	-	-
	<u>\$ 33,553,971</u>	<u>\$ 35,516,485</u>	<u>\$ 11,119,905</u>	<u>\$ 33,898,023</u>	<u>\$ 37,100,116</u>	<u>\$ 7,917,812</u>	<u>\$ 34,062,673</u>	<u>\$ 36,896,620</u>	<u>\$ 5,083,865</u>
Special Revenue Funds									
2011 Motor Vehicle Lic. Tax	\$ 45,636	\$ 61,967	\$ 50,464	\$ 45,636	\$ 62,303	\$ 33,797	\$ 45,636	\$ 62,668	\$ 16,765
2021 Gasoline Tax	729,000	348,678	1,520,866	729,000	344,278	1,905,588	729,000	332,003	2,302,585
2031 Road & Bridge	988,161	782,096	704,957	988,161	817,832	875,286	988,161	855,771	1,007,675
2081 Police District	7,902,933	9,262,835	(561,214)	7,921,996	9,593,160	(2,232,378)	7,942,966	9,939,898	(4,229,310)
2111 Fire District	10,659,472	14,196,064	(3,604,709)	10,701,124	14,697,348	(7,600,933)	10,801,941	15,242,116	(12,041,109)
2181 Zoning	470,513	470,513	(0)	540,963	486,892	54,071	558,964	504,893	108,142
2231 Permissive Motor Veh License	849,449	329,488	1,776,023	853,427	337,522	2,291,928	857,802	346,286	2,803,444
2261 Law Enforcement Trust	172,000	213,000	118,328	172,000	185,000	105,328	172,000	135,000	142,328
2271 Enforcement & Ed	1,500	1,500	3,001	1,500	1,500	3,001	1,500	1,500	3,001
2281 Ambulance & EMS	1,547,579	1,867,758	(146,592)	1,577,081	1,901,858	(471,369)	1,577,081	1,929,892	(824,180)
2401 Special Assessment - Lighting Districts	164,000	172,255	103,469	328,000	172,308	259,161	328,000	172,308	414,854
2901 TIF - Kroger	332,100	332,100	679	329,000	329,000	679	329,000	329,000	679
2902 Recycling Incentive	50,000	54,850	124,224	50,000	55,109	119,115	50,000	55,375	113,741
2903 TIF - Colerain Towne Center	2,478,900	197,188	7,125,529	2,478,900	192,073	9,412,356	2,478,900	192,073	11,699,184
2907 TIF - Stone	-	-	-	-	-	-	-	-	-
2908 CDBG Com Dev Block Grant	130,000	130,000	-	130,000	130,000	-	130,000	130,000	-
2910 TIF - Best Buy	-	-	-	-	-	-	-	-	-
2911 Parks & Services	949,839	949,840	(1)	981,468	981,467	(0)	1,009,506	1,009,506	(1)
2912 Community Center	482,382	482,382	0	446,387	446,387	0	419,428	419,428	0
Total	<u>\$ 27,953,464</u>	<u>\$ 29,852,513</u>	<u>\$ 7,215,025</u>	<u>\$ 28,274,642</u>	<u>\$ 30,734,037</u>	<u>\$ 4,755,630</u>	<u>\$ 28,419,884</u>	<u>\$ 31,657,716</u>	<u>\$ 1,517,799</u>
Debt Service Funds									
3101 General Bond Note Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3102 Bond Retirement Parks	-	-	-	-	-	-	-	-	-
3103 Bond Retirement PW	-	-	-	-	-	-	-	-	-
3104 Gen Bond Retire-CLI	-	-	-	-	-	-	-	-	-
3105 Bond Retirement St. Scape	-	-	-	-	-	-	-	-	-
3301 Bond Retirement S.A. Fire	-	-	-	-	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
Capital Projects Funds									
4401 NSP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4406 Hamilton Co. Comm.	-	-	-	-	-	-	-	-	-
4409 OPWC	-	-	-	-	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				

An aerial photograph of a city street, showing a multi-lane road with cars, sidewalks, and buildings. The entire image is overlaid with a semi-transparent blue filter. The text 'Budget Summaries: Funds & Programs' is centered in the lower-left quadrant in a white, serif font.

Budget Summaries: Funds & Programs

Summary of Expenses, Revenues and Fund Balances

Expenses by Fund

	2018 Actual	2019 Appropriated	2020 Proposed
1000 General			
Personnel & Employee Benefits	\$1,044,748	\$959,120	\$1,309,728
Other Expenses	\$5,480,776	\$7,235,276	\$6,383,825
Total	\$6,525,524	\$8,194,396	\$7,693,553
2011 Motor Vehicle License Tax			
Personnel & Employee Benefits	\$0	\$0	\$0
Other Expenses	\$53,347	\$60,045	\$61,299
Total	\$53,347	\$60,045	\$61,299
2021 Gasoline Tax			
Personnel & Employee Benefits	\$11,451	\$6,527	\$46,210
Other Expenses	\$155,725	\$250,332	\$657,100
Total	\$167,176	\$256,859	\$703,310
2031 Road & Bridge			
Personnel & Employee Benefits	\$673,764	\$691,100	\$701,737
Other Expenses	\$261,660	\$341,054	\$280,176
Total	\$935,424	\$1,032,154	\$981,913
2081 Police District			
Personnel & Employee Benefits	\$6,227,714	\$6,985,063	\$7,333,147
Other Expenses	\$1,191,172	\$1,344,148	\$1,694,050
Total	\$7,418,886	\$8,329,211	\$9,027,197
2111 Fire District			
Personnel & Employee Benefits	\$10,303,585	\$11,347,453	\$11,674,872
Other Expenses	\$1,529,097	\$2,247,267	\$2,071,058
Total	\$11,832,682	\$13,594,720	\$13,745,930

	2018 Actual	2019 Appropriated	2020 Proposed
2181 Zoning			
Personnel & Employee Benefits	\$319,613	\$360,307	\$387,788
Other Expenses	\$23,012	\$155,920	\$233,613
Total	\$342,625	\$516,227	\$621,401
2231 Permissive Motor Vehicle License Tax			
Personnel & Employee Benefits	\$356,362	\$388,063	\$315,357
Other Expenses	\$0	\$0	\$0
Total	\$356,362	\$388,063	\$315,357
2261 Law Enforcement Trust			
Personnel & Employee Benefits	\$0	\$0	\$0
Other Expenses	\$121,901	\$200,341	\$229,927
Total	\$121,901	\$200,341	\$229,927
2271 Enforcement & Education			
Personnel & Employee Benefits	\$0	\$0	\$0
Other Expenses	\$1,500	\$1,500	\$1,500
Total	\$1,500	\$1,500	\$1,500
2281 Ambulance & Emergency Medical Services			
Personnel & Employee Benefits	\$771,780	\$822,102	\$1,307,347
Other Expenses	\$329,257	\$369,375	\$606,150
Total	\$1,101,037	\$1,191,477	\$1,913,497
2401 Special Assessment Lighting District			
Personnel & Employee Benefits	\$0	\$0	\$0
Other Expenses	\$152,809	\$223,301	\$155,152
Total	\$152,809	\$223,301	\$155,152
2901 TIF - Kroger			
Personnel & Employee Benefits	\$0	\$0	\$0
Other Expenses	\$0	\$236,275	\$238,125
Total	\$0	\$236,275	\$238,125

Summary of Expenses, Revenues and Fund Balances

Expenses by Fund *continued*

	2018 Actual	2019 Appropriated	2020 Proposed
2902 Recycling Incentive			
Personnel & Employee Benefits	\$6,328	\$9,030	\$9,356
Other Expenses	\$16,824	\$45,000	\$45,000
Total	\$23,152	\$54,030	\$54,356
2903 TIF - Colerain Towne Center			
Personnel & Employee Benefits	\$0	\$0	\$0
Other Expenses	\$0	\$2,072,070	\$92,070
Total	\$0	\$2,072,070	\$92,070
2907 TIF - Stone Creek			
Personnel & Employee Benefits	\$0	\$0	\$0
Other Expenses	\$1,751,831	\$7,727	\$0
Total	\$1,751,831	\$7,727	\$0
2908 CDBG			
Personnel & Employee Benefits	\$0	\$0	\$0
Other Expenses	\$74,485	\$125,000	\$200,000
Total	\$74,485	\$125,000	\$200,000
2910 TIF - Best Buy			
Personnel & Employee Benefits	\$0	\$0	\$0
Other Expenses	\$98,443	\$436,129	\$0
Total	\$98,443	\$436,129	\$0
2911 Parks & Services			
Personnel & Employee Benefits	\$463,952	\$557,947	\$679,760
Other Expenses	\$197,349	\$236,977	\$1,681,934
Total	\$661,301	\$794,924	\$2,361,694

	2018 Actual	2019 Appropriated	2020 Proposed
2912 Community Center			
Personnel & Employee Benefits	\$198,512	\$268,269	\$288,136
Other Expenses	\$120,160	\$133,684	\$255,842
Total	\$318,672	\$401,953	\$543,978
3102 Bond Retirement Parks			
Personnel & Employee Benefits	\$0	\$0	\$0
Other Expenses	\$304,744	\$306,794	\$308,200
Total	\$304,744	\$306,794	\$308,200
3103 Bond Retirement PW Bldg.			
Personnel & Employee Benefits	\$0	\$0	\$0
Other Expenses	\$212,688	\$212,138	\$216,200
Total	\$212,688	\$212,138	\$216,200
3105 Bond Retirement - Streetscape			
Personnel & Employee Benefits	\$0	\$0	\$0
Other Expenses	\$178,050	\$178,400	\$178,400
Total	\$178,050	\$178,400	\$178,400
3301 Bond Retirement - Special Fire Assessment			
Personnel & Employee Benefits	\$0	\$0	\$0
Other Expenses	\$241,219	\$239,919	\$238,200
Total	\$241,219	\$239,919	\$238,200
4401 NSP			
Personnel & Employee Benefits	\$0	\$0	\$0
Other Expenses	\$34,260	\$10,118	\$0
Total	\$34,260	\$10,118	\$0
4409 OPWC			
Personnel & Employee Benefits	\$0	\$0	\$0
Other Expenses	\$2,859,671	\$5,924,272	\$0
Total	\$2,859,671	\$5,924,272	\$0
TOTALS			
Personnel & Employee Benefits	\$20,377,809	\$22,394,981	\$24,053,438
Other Expenses	\$15,389,980	\$22,593,062	\$15,827,821
Total	\$35,767,789	\$44,988,043	\$39,881,259

Summary of Expenses, Revenues and Fund Balances

Revenues by Fund

Fund	Fund Name	2018 Actual	2019 Appropriated	2020 Proposed
1000	General	\$8,974,196	\$6,519,089	\$6,051,363
2011	Motor Vehicle License Tax	\$46,903	\$45,636	\$45,636
2021	Gasoline Tax	\$346,767	\$321,707	\$721,277
2031	Road & Bridge	\$1,025,036	\$974,961	\$1,028,460
2081	Police District	\$8,161,364	\$7,976,781	\$7,959,139
2111	Fire District	\$11,341,122	\$11,133,403	\$11,003,045
2181	Zoning	\$362,636	\$455,347	\$621,401
2231	Permissive Motor Vehicle License Tax	\$562,184	\$535,892	\$517,546
2261	Law Enforcement Trust	\$175,109	\$178,697	\$283,927
2271	Enforcement & Education	\$1,951	\$1,500	\$1,500
2281	Ambulance & Emergency Medical Services	\$1,469,113	\$1,462,500	\$1,472,500
2401	Special Assessment Lighting District	\$154,343	\$155,000	\$149,714
2901	TIF - Kroger	\$0	\$236,275	\$238,125
2902	Recycling Incentive	\$69,443	\$64,000	\$50,000
2903	TIF - Colerain Towne Center	\$200,420	\$2,046,807	\$2,478,900
2907	TIF - Stone Creek	\$5,280	\$0	\$0
2908	CDBG	\$80,735	\$125,000	\$200,000
2910	TIF - Best Buy	\$105,418	\$0	\$0
2911	Parks & Services	\$659,232	\$703,000	\$2,361,694
2912	Community Center	\$272,223	\$372,739	\$543,978

3102	Bond Retirement Parks	\$304,744	\$306,794	\$308,200
3103	Bond Retirement PW Bldg.	\$212,688	\$212,137	\$216,200
3105	Bond Retirement - Streetscape	\$178,050	\$178,400	\$178,400
3301	Bond Retirement - Special Fire Assessment	\$241,219	\$239,918	\$238,200
4401	NSP	\$44,378	\$0	\$0
4409	OPWC	\$199,073	\$5,662,901	\$0
Total		\$35,193,624	\$39,908,482	\$36,669,205

Summary of Expenses, Revenues and Fund Balances

Expenses by Program

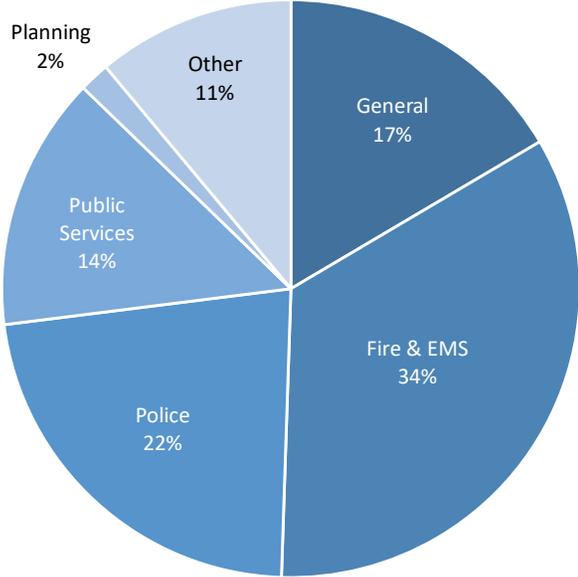
	2018 Actual	2019 Appropriated	2020 Proposed
General Government			
Personnel & Employee Benefits	\$1,034,077	\$948,311	\$1,299,084
Other Expenses	\$583,968	\$1,084,693	\$1,046,416
Total	\$1,618,045	\$2,033,004	\$2,345,500
Fire & EMS			
Personnel & Employee Benefits	\$11,075,365	\$12,169,555	\$12,982,218
Other Expenses	\$1,331,765	\$1,483,024	\$1,474,409
Total	\$12,407,130	\$13,652,579	\$14,456,627
Police			
Personnel & Employee Benefits	\$6,227,714	\$6,985,063	\$7,333,147
Other Expenses	\$1,151,758	\$1,393,239	\$1,328,027
Total	\$7,379,472	\$8,378,302	\$8,661,174

	2018 Actual	2019 Appropriated	2020 Proposed
Public Services			
Personnel & Employee Benefits	\$1,704,040	\$1,911,907	\$2,075,299
Other Expenses	\$3,169,714	\$3,054,975	\$2,469,856
Total	\$4,873,754	\$4,966,882	\$4,545,155
Planning			
Personnel & Employee Benefits	\$336,612	\$375,307	\$407,788
Other Expenses	\$21,856	\$155,420	\$233,113
Total	\$358,468	\$530,727	\$640,901
Other			
Personnel & Employee Benefits	\$0	\$4,839	\$0
Other Expenses	\$9,130,920	\$15,421,707	\$9,231,901
Total	\$9,130,920	\$15,426,546	\$9,231,901

Summary of Expenses, Revenues and Fund Balances

Revenues by Program

Program Name	2018 Actual	2019 Appropriated	2020 Proposed
General	\$8,974,196	\$6,519,089	\$6,051,363
Fire & EMS	\$12,810,235	\$12,595,903	\$12,475,545
Police	\$8,338,424	\$8,156,978	\$8,244,566
Public Services	\$2,912,343	\$2,953,935	\$5,218,591
Planning	\$362,636	\$455,347	\$621,401
Other	\$1,795,789	\$9,227,230	\$4,057,739
Total	\$35,193,624	\$39,908,482	\$36,669,205



Summary of Expenses, Revenues and Fund Balances

Ending Fund Balances by Fund

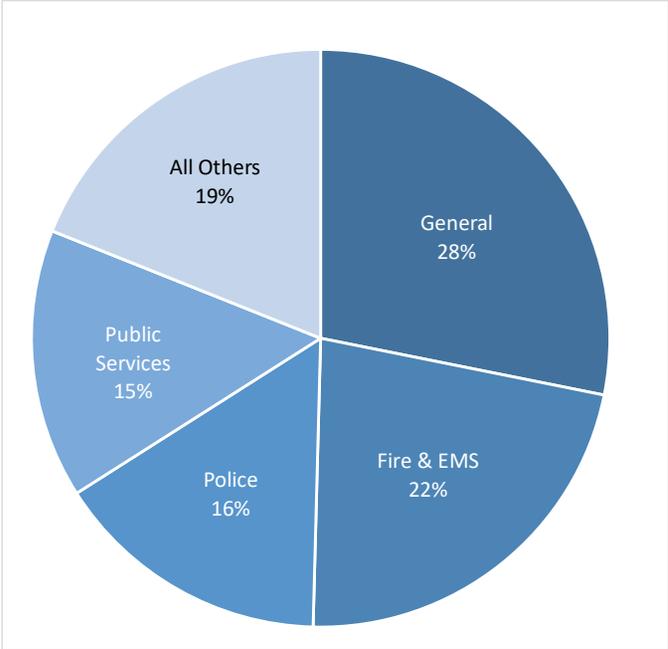
Fund	Fund Name	2018 Actual	2019 Appropriated	2020 Proposed
1000	General	\$7,497,301	\$5,821,994	\$4,179,804
2011	Motor Vehicle Lic. Tax	\$112,842	\$98,432	\$82,768
2021	Gasoline Tax	\$918,727	\$983,575	\$1,001,542
2031	Road & Bridge	\$269,885	\$212,693	\$259,240
2081	Police District	\$3,518,429	\$3,165,999	\$2,097,941
2111	Fire District	\$8,015,943	\$5,554,626	\$2,811,741
2181	Zoning	\$60,880	\$0	\$0
2231	Permissive Motor Veh License	\$544,830	\$692,658	\$894,848
2261	Law Enforcement Trust	\$177,972	\$156,328	\$210,328
2271	Enforcement & Ed	\$3,001	\$3,001	\$3,001
2281	Ambulance & EMS	\$663,950	\$934,973	\$493,976
2401	Special Assessment - Lighting Districts	\$189,665	\$121,365	\$115,927
2901	TIF - Kroger	\$679	\$679	\$679
2902	Recycling Incentive	\$128,059	\$138,029	\$133,673
2903	TIF - Colerain Towne Center	\$200,420	\$175,156	\$2,561,986

Fund	Fund Name	2018 Actual	2019 Appropriated	2020 Proposed
2907	TIF - Stone	\$7,727	\$0	\$0
2908	CDBG Com Dev Block Grant	\$0	\$0	\$0
2910	TIF - Best Buy	\$436,129	\$0	\$0
2911	Parks & Services	\$91,924	\$0	\$0
2912	Community Center	\$29,213	\$0	\$0
3101	General Bond Note Retirement	\$0	\$0	\$0
3102	Bond Retirement Parks	\$0	\$0	\$0
3103	Bond Retirement PW	\$1	\$0	\$0
3104	Gen Bond Retire-CLI	\$0	\$0	\$0
3105	Bond Retirement St. Scape	\$0	\$0	\$0
3301	Bond Retirement S.A. Fire	\$1	\$0	\$0
4401	NSP	\$10,118	\$0	\$0
4406	Hamilton Co. Comm.	\$0	\$0	\$0
4409	OPWC	\$261,372	\$0	\$0
Total		\$23,139,067	\$18,059,509	\$14,847,456

Summary of Expenses, Revenues and Fund Balances

Ending Fund Balances by Program

Program Name	2018 Actual	2019 Appropriated	2020 Proposed
General	\$7,497,301	\$5,821,994	\$4,179,804
Fire & EMS	\$8,679,893	\$6,489,599	\$3,305,717
Police	\$3,699,402	\$3,325,329	\$2,311,270
Public Services	\$1,967,421	\$1,987,359	\$2,238,399
Planning	\$60,880	\$0	\$0
All Others	\$1,234,170	\$435,229	\$2,812,266
Total	\$23,139,067	\$18,059,509	\$14,847,456



An aerial photograph of a town, showing a grid of streets, buildings, and a large parking lot. The image is overlaid with a semi-transparent blue filter. The text 'Township Statistics' is centered in the lower half of the image.

Township Statistics

Township Statistics

This portion of the budget book contains information that provides and additional context on the economic, financial, and residential profile of Colerain Township. These statistics are used by staff as an aid in development of the long term financial plans of the Township. The following tables have been provided:

- Ten Years of Fund Balances
- Ten Years of Property Tax Valuation for Colerain Township, by property type
- Ten Years of Property Tax Rates for Colerain Township Residents, broken out by Colerain Township specific rates against all other rates
- Nine Years of Demographic and Economic Data
- Eight Years of Major Industries found in Colerain Township

Additional operational data reports are available online through the Township's transparency portal, including:

- Crime Reports
- Fire & EMS Run Volume
- Code Enforcement Violations
- Public Services Request for Service
- Open Records Requests
- Vacant Buildings
- All expenses by year

- Planning and Zoning Activities
- EMS Incidents by Disposition
- Response Times – Fire & EMS
- Fire Incidents by Type
- Police Calls for Service by Geographic Area
- Dollar value of property loss due to fires
- Rental of Township Properties

These reports can be found at: <https://coleraintownshiphamiltonoh.opengov.com/transparency>

Historical Fund Balances

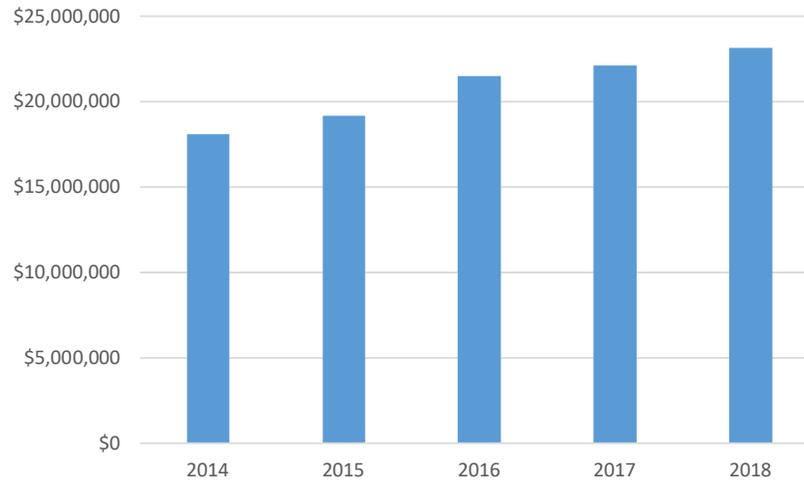
Ending Fund Balances by Fund

Fund Number	Fund Name	2014	2015	2016	2017	2018
1000	General	\$5,171,618	\$4,824,610	\$5,627,127	\$6,430,200	\$7,497,301
2011	Motor Vehicle License Tax	\$86,141	\$92,465	\$97,396	\$119,286	\$112,842
2021	Gasoline Tax	\$250,911	\$375,393	\$522,876	\$739,136	\$918,727
2031	Road and Bridge	\$470,558	\$338,623	\$209,562	\$180,274	\$269,885
2081	Police District	\$231,864	\$889,911	\$1,725,363	\$2,768,305	\$3,518,429
2111	Fire District	\$9,365,764	\$9,202,820	\$9,206,319	\$8,507,458	\$8,015,943
2181	Zoning	\$24,512	\$138,885	\$115,343	\$40,870	\$60,880
2231	Permissive Motor Vehicle License Tax	\$86,140	\$112,318	\$228,300	\$339,008	\$544,830
2261	Law Enforcement Trust	\$41,823	\$117,643	\$147,517	\$119,729	\$177,972
2271	Enforcement and Education	\$1,742	\$1,277	\$1,885	\$2,415	\$3,001
2281	Ambulance And Emergency Medical Services	\$665,528	\$484,090	\$598,520	\$295,970	\$663,950
2401	Special Assessment - Lighting Districts	\$159,677	\$175,460	\$183,805	\$188,131	\$189,665
2901	TIF - Kroger	\$0	\$339,529	\$170,104	\$679	\$679
2902	Recycling Incentive	\$51,688	\$52,523	\$59,753	\$81,768	\$128,059
2903	TIF - Colerain Towns Center	\$0	\$0	\$0	\$0	\$200,420
2907	TIF - Stone Creek	\$451,673	\$1,358,175	\$1,864,883	\$1,754,278	\$7,727
2908	Community Development Block Grant	\$0	\$0	\$0	\$0	\$0
2910	TIF - Best Buy	\$606,829	\$401,747	\$544,365	\$429,154	\$436,129
2911	Parks & Services	\$275,742	\$122,920	\$74,751	\$24,039	\$91,924
2912	Community Center	\$120,997	\$124,061	\$92,581	\$75,663	\$29,213
3101	General Bond Retirement	\$0	\$0	\$0	\$0	\$0

Historical Fund Balances

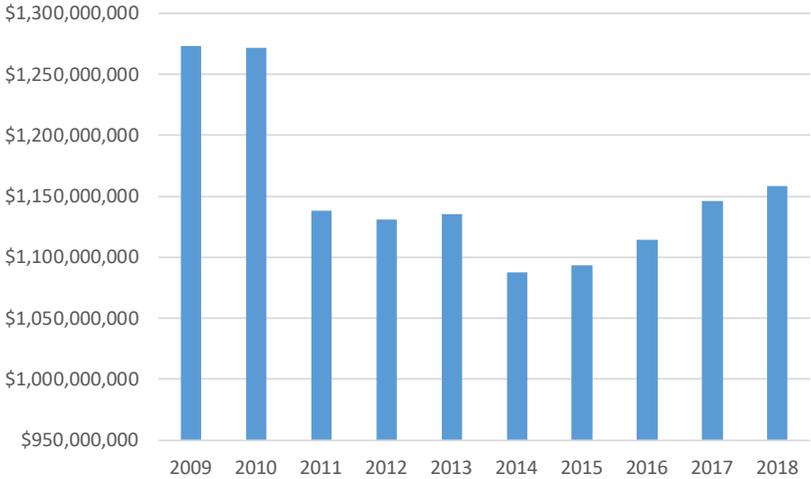
Ending Fund Balances by Fund

Fund Number	Fund Name	2014	2015	2016	2017	2018
3102	General Bond Retirement Parks	\$0	\$0	\$0	\$0	\$0
3103	Bond Retirement Public Works	\$0	\$1	\$1	\$1	\$1
3104	Gen Bond Retirement Clippard Park	\$0	\$0	\$0	\$0	\$0
3105	Bond Retirement Streetscape	\$0	\$0	\$0	\$0	\$0
3301	Bond Retirement Fire	\$0	\$0	\$0	\$1	\$1
4401	Neighborhood Stabilization Program	\$0	\$0	\$0	\$0	\$10,118
4406	Hamilton Co. Com	\$0	\$0	\$0	\$0	\$0
4409	OPWC - Breezy Way	\$0	\$0	\$0	\$0	\$261,372
Total		\$18,063,206	\$19,152,452	\$21,470,451	\$22,096,364	\$23,139,067



Annual Property Tax Valuation by Property Type

Fiscal Year	Residential/ Agricultural Property	Commercial/Industrial/Other Property	Public Utility Property	Total Valuation
2009	\$1,017,620,830	\$229,484,930	\$26,293,090	\$1,273,398,850
2010	\$1,021,067,050	\$223,685,410	\$26,954,960	\$1,271,707,420
2011	\$910,523,190	\$198,759,590	\$29,181,890	\$1,138,464,670
2012	\$908,186,980	\$192,635,800	\$30,209,670	\$1,131,032,450
2013	\$906,159,840	\$196,387,260	\$32,850,510	\$1,135,397,610
2014	\$856,508,550	\$196,020,480	\$35,170,510	\$1,087,699,540
2015	\$859,094,040	\$198,164,000	\$36,384,640	\$1,093,642,680
2016	\$860,337,080	\$216,226,270	\$37,453,750	\$1,114,017,100
2017	\$886,704,610	\$219,435,160	\$39,746,670	\$1,145,886,440
2018	\$891,152,490	\$223,657,440	\$43,285,030	\$1,158,094,960
% Change - 5 Year	4.04%	14.10%	23.07%	6.47%
% Change - 10 Year	-12.43%	-2.54%	64.63%	-9.05%



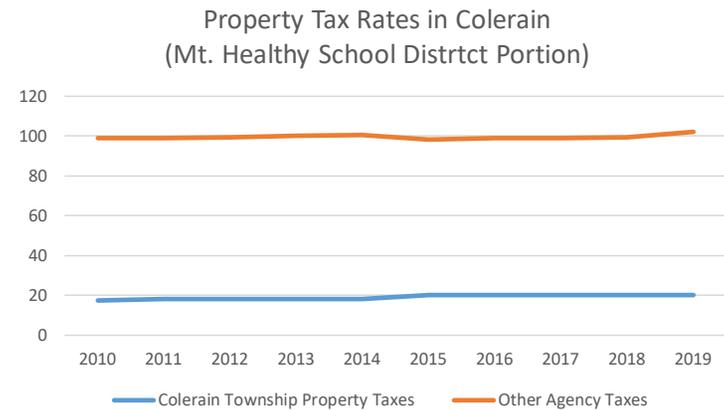
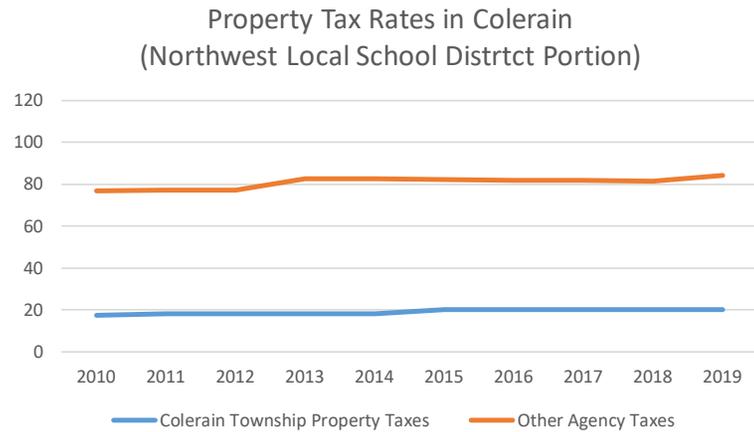
Annual Property Tax Rates

In Northwest Local School District

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Colerain Township Property Taxes	17.33	18.26	18.26	18.26	18.26	20.21	20.21	20.21	20.21	20.21
Other Agency Taxes	76.98	77.01	77.21	82.56	82.56	82.38	81.68	81.68	81.6	84.1
Total	94.31	95.27	95.47	100.82	100.82	102.59	101.89	101.89	101.81	104.31

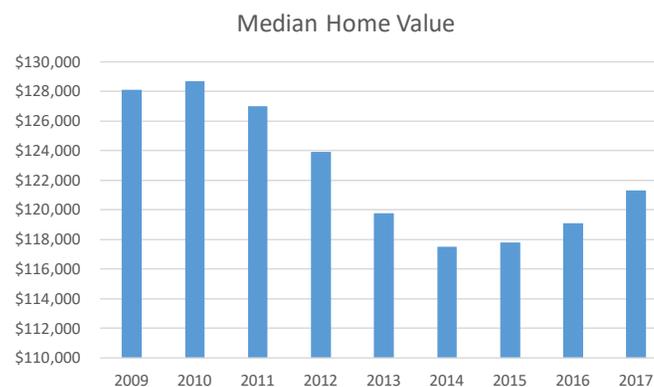
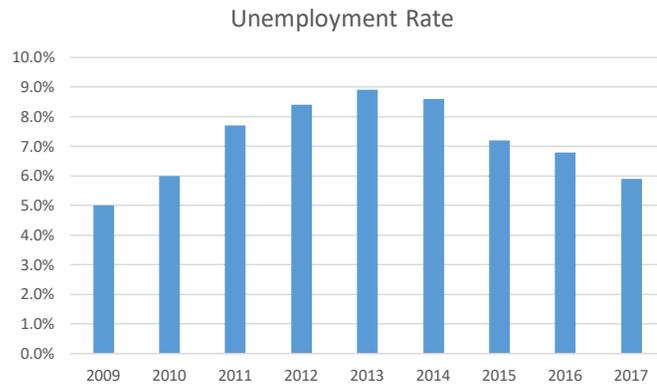
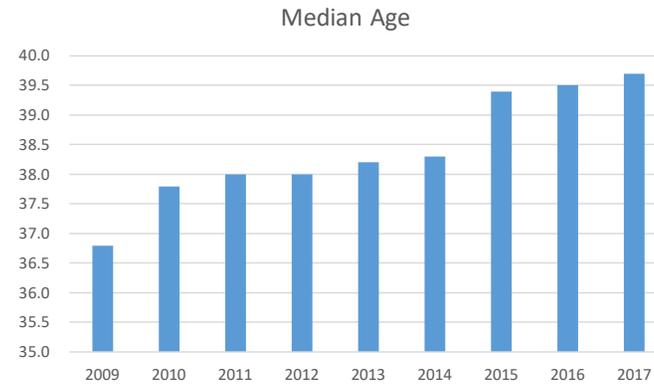
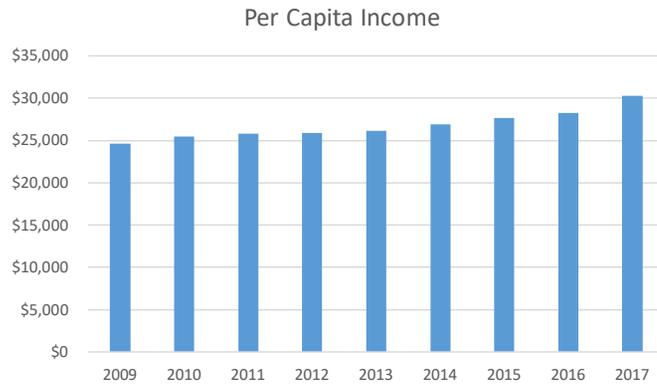
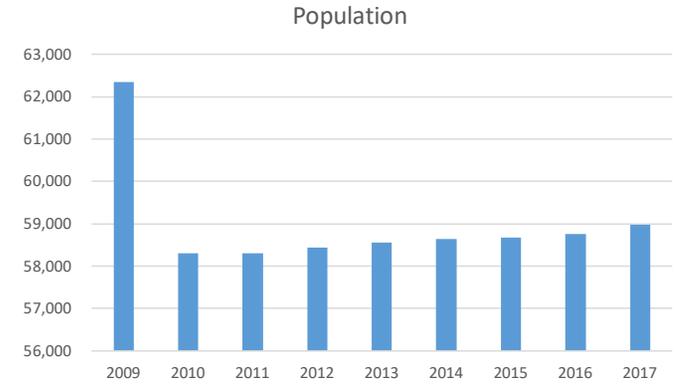
In Mt. Healthy School District

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Colerain Township Property Taxes	17.33	18.26	18.26	18.26	18.26	20.21	20.21	20.21	20.21	20.21
Other Agency Taxes	99.13	99.11	99.5	100.23	100.63	98.39	98.84	99.05	99.36	102.28
Total	116.46	117.37		118.49	118.89	118.6	119.05	119.26	119.57	122.49



Demographic & Economic Data

	Population	Per Capita Income	Median Age	Unemployment Rate	Median Home Value
2009	62,347	\$24,632	36.8	5.0%	\$128,100
2010	58,309	\$25,440	37.8	6.0%	\$128,700
2011	58,301	\$25,780	38.0	7.7%	\$127,000
2012	58,430	\$25,896	38.0	8.4%	\$123,900
2013	58,559	\$26,173	38.2	8.9%	\$119,800
2014	58,640	\$26,866	38.3	8.6%	\$117,500
2015	58,672	\$27,664	39.4	7.2%	\$117,800
2016	58,753	\$28,279	39.5	6.8%	\$119,100
2017	58,984	\$30,235	39.7	5.9%	\$121,300



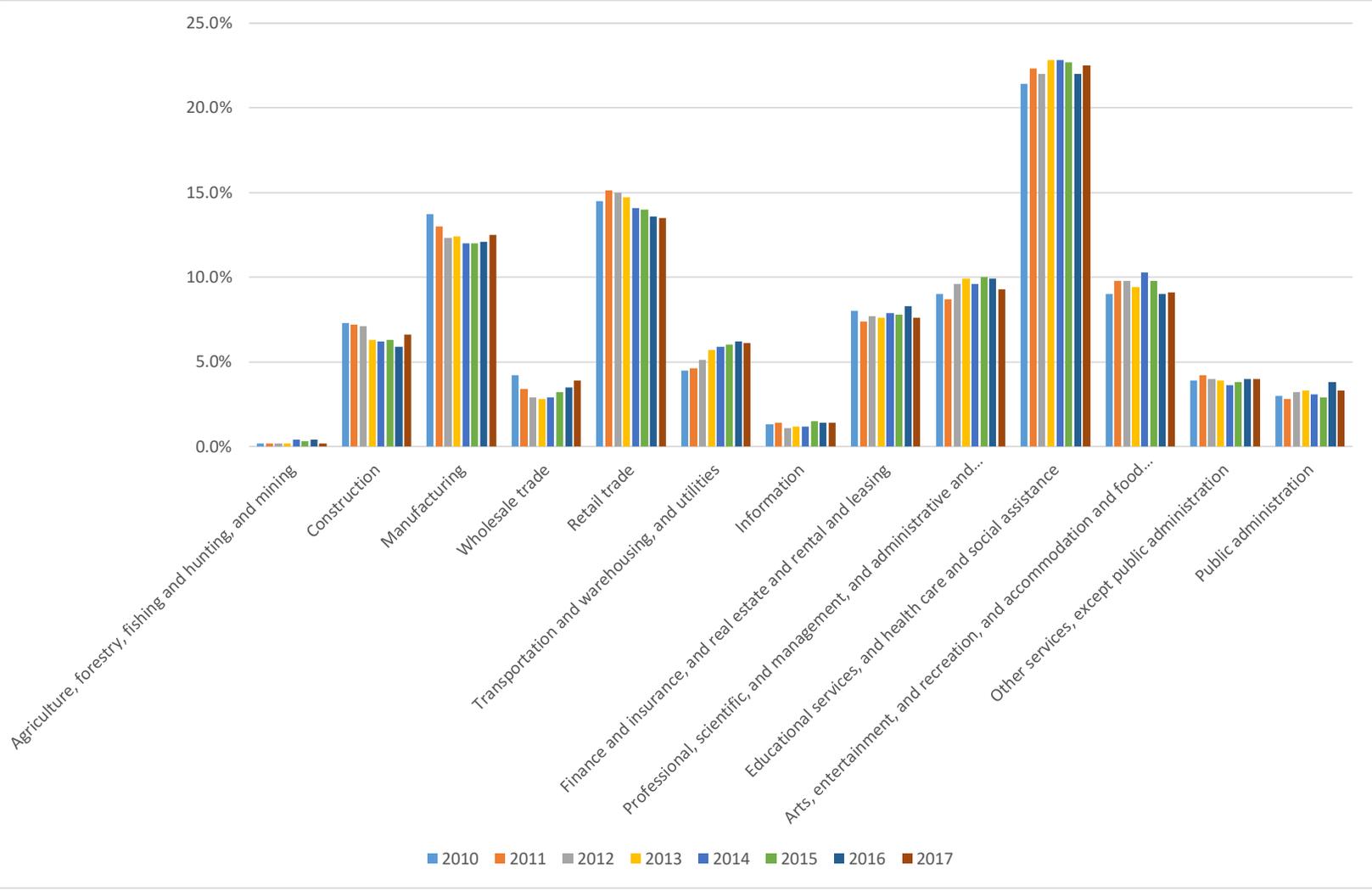
Top 10 Tax Payers by Assessed Value

<u>Owner Name</u>	<u>Assessed Value</u>
DUKE ENERGY OHIO INC	\$41,580,040
TKG COLERAIN TOWNE CENTER LLC	\$10,047,120
INLAND STONE CREEK LLC	\$9,997,030
T NORTHGATE MALL LLC	\$7,077,950
RUMPKE SANITARY LANDFILL INC INC	\$6,704,480
8403 COLERAIN AVE LLC	\$5,347,830
PERSEA ACQUISITIONS LLC	\$4,847,500
MEIJER STORES LIMITED PARTNERSHIP	\$4,515,000
PS 16 LLC	\$4,270,180
NEXT UP INVESTMENTS 2 LLC	\$4,060,010

Percent Employment by Industry

Industry	2010	2011	2012	2013	2014	2015	2016	2017
Agriculture, forestry, fishing and hunting, and mining	0.2%	0.2%	0.2%	0.2%	0.4%	0.3%	0.4%	0.2%
Construction	7.3%	7.2%	7.1%	6.3%	6.2%	6.3%	5.9%	6.6%
Manufacturing	13.7%	13.0%	12.3%	12.4%	12.0%	12.0%	12.1%	12.5%
Wholesale trade	4.2%	3.4%	2.9%	2.8%	2.9%	3.2%	3.5%	3.9%
Retail trade	14.5%	15.1%	15.0%	14.7%	14.1%	14.0%	13.6%	13.5%
Transportation and warehousing, and utilities	4.5%	4.6%	5.1%	5.7%	5.9%	6.0%	6.2%	6.1%
Information	1.3%	1.4%	1.1%	1.2%	1.2%	1.5%	1.4%	1.4%
Finance and insurance, and real estate and rental and leasing	8.0%	7.4%	7.7%	7.6%	7.9%	7.8%	8.3%	7.6%
Professional, scientific, and management, and administrative and waste management services	9.0%	8.7%	9.6%	9.9%	9.6%	10.0%	9.9%	9.3%
Educational services, and health care and social assistance	21.4%	22.3%	22.0%	22.8%	22.8%	22.7%	22.0%	22.5%
Arts, entertainment, and recreation, and accommodation and food services	9.0%	9.8%	9.8%	9.4%	10.3%	9.8%	9.0%	9.1%
Other services, except public administration	3.9%	4.2%	4.0%	3.9%	3.6%	3.8%	4.0%	4.0%
Public administration	3.0%	2.8%	3.2%	3.3%	3.1%	2.9%	3.8%	3.3%

Percent Employment by Industry



An aerial photograph of a city street, likely a highway or major thoroughfare, with several lanes of traffic. The image is overlaid with a semi-transparent blue filter. The street curves to the right, and there are buildings and trees visible in the background. The word "Glossary" is written in a white, serif font in the lower-left quadrant of the image.

Glossary

Glossary

Appropriations – dollars that are available for spend by the Township.

Bargaining Unit – a union or group of employees that collectively work with management to establish work and wage parameters.

Bonds – loans from an outside agency or entity that provide an influx of cash to the government and are to be paid back over time.

Capital Project Fund – a fund that is used to finance large capital projects.

Community Development Block Grant (CDBG) – this is program administered by the federal government that provides the Township with cash that can be spent on eliminating blight, job creation, remediating problem properties, and other projects.

Debt – the amount of money that is owed by the Township to another agency.

Debt Service Fund – a fund that is used to pay off debt and outstanding bond obligations.

Full Time Employee – an employee that works more than 1,500 hours per year per Federal guidelines and is therefore eligible for health care.

Fund – a financial account that pools certain resources for particular types of expenses.

Grant – money that is given to the Township for a particular program or project and that is temporal in nature.

Initiative – a particular project that will be completed by the Township that may or may not require money to complete and that may or may not be tied to a KPI.

Key Performance Measure (KPI) – a strategic dataset that measures the performance of the organization.

Modified Cash Basis – recognizes revenue when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

Neighborhood Stabilization Program (NSP) – this refers to a federal housing program that occasionally generates program revenue that is to be spent by the Township on limited types of expenses.

Non-Departmental – references any expenses or revenues that are not typically assigned to any one department.

Policy – a set of principles that has been adopted by the Board of Trustees that sets the direction for Township staff and is enacted/executed by staff.

Glossary

Special Revenue Fund – a fund that has been established to receive cash that is to be held for a particular use.

State Capital Improvement Program (SCIP) – this refers to cash that the Township receives from the state of Ohio that is tied to a major road rehabilitation project.

Tax Budget – a document that informs the County Auditor of the likely revenue needs of the Township in order to ensure that all revenues are collected by the Auditor in the following year.

Tax Increment Financing (TIF) – a method available to Townships to increase local revenues by diverting future property tax revenue increases from a defined area or district related to an economic development project.

An aerial photograph of a city street, likely a highway or major thoroughfare, with several lanes of traffic. The image is overlaid with a semi-transparent blue filter. The street curves from the bottom left towards the top right. There are several cars visible on the road. In the background, there are buildings and trees. The overall scene is a typical urban or suburban street view.

Attachments

Attachments

A - Board policy document and resolution

B - Per capita spend memo

C - Character area spend memo

D - Roster

E – Purchasing Card Policy

F – Purchasing Policy

G – What is a Levy

Attachment A

The Board of Trustees of Colerain Township, County of Hamilton, State of Ohio, met in regular session at 6 p.m., on the 12th day of November, 2019, at the Colerain Township Administration Building, 4200 Springdale Road, Cincinnati, Ohio 45251, with the following members present:

Greg Insco, Raj Rajagopal, Dan Unger

Mr. Insco introduced the following resolution and moved its adoption:

RESOLUTION NO. 54-19

RESOLUTION ADOPTING POLICY PRIORITIES FOR 2020

WHEREAS, the Board of Trustees sets the policy direction for Colerain Township in furtherance of the health, safety and welfare of Township residents, businesses and employees; and;

WHEREAS, the Board of Trustees of Colerain Township desires to establish the policy priorities for fiscal year 2020; and;

WHEREAS, the Board of Trustees held three separate Town Hall meetings to solicit feedback from residents on the desired policy direction of the Township; and;

WHEREAS, this direction will provide high level guidance to staff on the priorities that should be executed in 2020 as part of the Strategic Plan.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Colerain Township, Hamilton County, Ohio, as follows:

1. The Fiscal Year 2020 Policy Priorities are as follows:
 - A. Create connections by improving communications, building new sidewalks and ensuring the maintenance of existing sidewalks.
 - B. Improve the aesthetics of our community through beautification initiatives.
 - C. Create a new brand for the Township and deploy it through signage and gateway features.
 - D. Improve neighborhood health by focusing on code enforcement; and
2. That it is hereby found and determined that all formal actions of this Board concerning and relating to the passage of this Resolution were taken in an open meeting of this Board, and that all deliberations of this Board and any of its committees that resulted in such formal action were taken in meetings open to the public, in compliance with all legal requirements including §121.22 of the Ohio Revised Code; and

3. That the Board by a majority vote hereby dispenses with the requirement that this Resolution be read on two separate days and hereby authorizes the adoption of the Resolution upon its first reading.

4. That this Resolution shall be effective at the earliest date allowed by law.

Mr. Rajagopal seconded the Resolution, and the roll being called upon the question of its adoption, the vote resulted as follows:

Vote Record: Mr. Insko aye, Mr. Rajagopal aye, Mr. Unger aye

ADOPTED this 12th day of November, 2019.

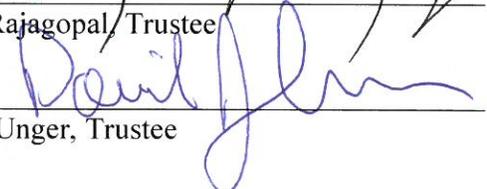
BOARD OF TRUSTEES:



Greg Insko, Trustee

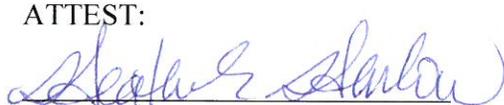


Raj Rajagopal, Trustee



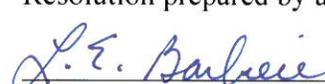
Dan Unger, Trustee

ATTEST:



Heather E. Harlow,
Colerain Township Fiscal Officer

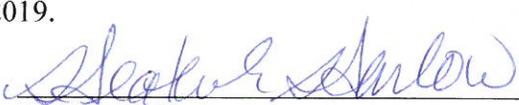
Resolution prepared by and approved as to form:



Lawrence E. Barbieri (0027106)
5300 Socialville Foster Rd., Suite 200
Mason, OH 45040 (513) 583-4200
Colerain Township Law Director

AUTHENTICATION

This is to certify that this Resolution was duly passed and filed with the Colerain Township Fiscal Officer this 12th day of November, 2019.



Heather E. Harlow
Colerain Township Fiscal Officer



MEMORANDUM

To: Geoff Milz, Township Administrator
CC:
From: Jeff Weckbach, Assistant Township Administrator
Subject: Colerain Township – Taxation and Per Capita Spend
Date: September 6, 2019

SUMMARY

Colerain Township is the second largest community in Hamilton County. Despite being the second largest community in Hamilton County, Colerain features the third lowest per capita spend (average total amount of dollars spent for every resident). To put it simply, Colerain operates on a shoestring budget compared to other communities. Townships, by statute, are highly limited in their ability to generate revenue from various tax sources and are heavily reliant on the property tax. There are however, several “tools” left in the toolbox for revenue enhancements that the Township can and should consider:

- TIFs
- JEDZ or JEDD
- \$5 permissive auto license fee
- Community Reinvestment Areas
- Special Assessment Districts
- Historic Preservation Districts
- Grants
- Fees for service

For perspective, state law regarding the above available options has changed and will likely continue to change in the future. For the most part, the changes in state law have made it more challenging or limited a Township’s ability to raise revenue through these sources. Past decisions to delay or not enact these types of revenues has created a dependency on the property tax as the primary source of revenue for Township operations.

BACKGROUND

Colerain Township is the second largest Township in Ohio by both population and land area. Colerain is a full service Township that features many amenities of an urban municipality and rural township. The

Colerain Township • 4200 Springdale Road • Colerain Township, Ohio 45251
gmilz@colerain.org • www.colerain.org
Phone (513) 385-7500 • Fax (513) 245-6503

Trustees: Greg Insko, Raj Rajagopal, Daniel Unger
Fiscal Officer: Heather E. Harlow
Administrator: Geoff Milz

Township features an ISO1 rate Fire Department and a Police Department with gold standard accreditation from CALEA, two of the highest standards that any municipality, let alone Township, can achieve in Ohio.

It is often cited that Colerain is able to provide these services on a shoestring budget. At the same time, there have been questions regarding the perceived high rate of taxation within the Township. Residents will often question, “Why we are not doing more” since we are such a large Township. The following analysis will hopefully provide some perspective on the overall financial position of the Township compared to peer communities in Hamilton County.

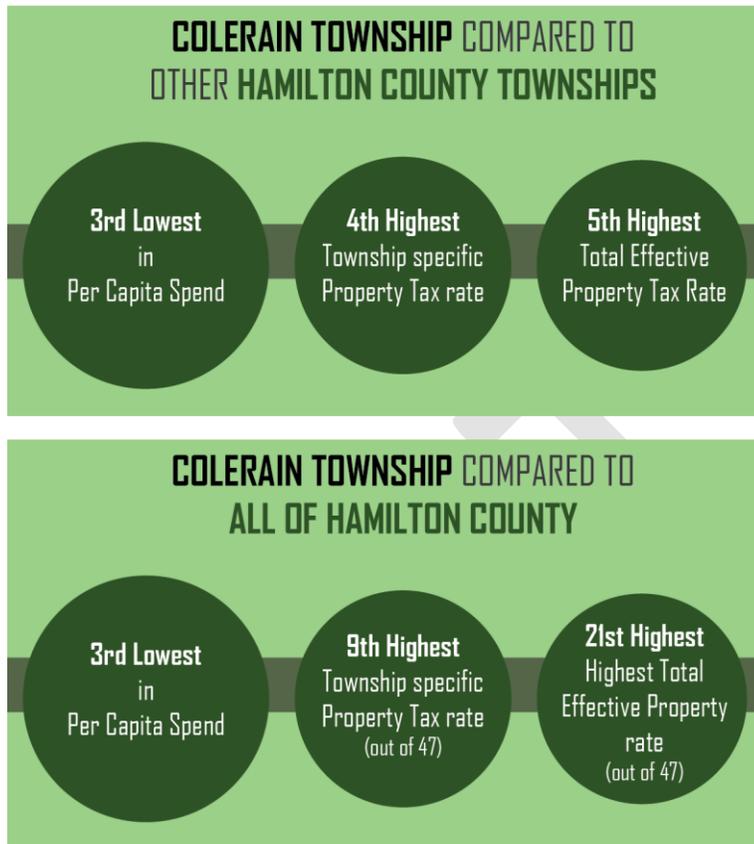
ANALYSIS

The Data

In order to accurately compare Colerain against other communities, consistency in data is critical. All population figures were derived from the most recent information available from the US Census Bureau (via the American Fact Finder). In addition, all property tax rate information was pulled directly from the Hamilton County Auditor’s 2019 Rate of Taxation table. Finally, all financial information was extracted from the Ohio Auditor of State Financial Audits for the most recent available fiscal year for each municipality.

Audits serve as the most accurate representation of exactly how much a governmental entity spent in a given year. Budgets are estimates and inaccurate, therefore budgets were not consulted. In addition, audits allow an individual to readily compare across jurisdictions, as there are uniform standards that are required to be followed for all reporting statements. The financial spending figure used for each municipality is based off of the most recent audited financial statements. It is worth noting that not all agencies have been audited within the past three years, therefore the data used may be outdated. The total spend across all functions was selected as the base for all financial data from the audits. This number was selected as it represents all expenditures made by the government within a given year. Each community may define general government spend in a different fashion and this data is therefore not as reliable.

For full transparency, the most recent data available for Colerain Township is from 2017. In 2018, unaudited financial figures are approximately \$8M higher than 2017. While it is important to recognize this difference, it is worth noting that this growth is tied to grant revenue and other one-time sources. For any financial analysis, a general disclaimer should be provided that the data is a point in time picture, as, in theory expenses will rise for all jurisdictions and any of these jurisdictions could have some of the one-time growth that was experienced by Colerain in the 2018 unaudited figures.



The above information presents a very interesting dynamic relating to Colerain Township. On the surface, the numbers indicate that the Township does an excellent job at providing high quality service at a low rate based on the Township's per capita spend ranking. Despite this fact, the Township is not one of the lower ranking property tax rates. In fact, Colerain's municipal property tax rate is one of the highest in Hamilton County. This shows that the Township is highly dependent on property taxes for base revenue. Looking at other data points throughout the county, there appears to be an inverse relationship between municipal property tax rates and per capita spend.

Comparable Other Revenues

There are several factors that might contribute to the disparity between property tax millage rate and overall per capita spend:

- Property tax valuation: In general, if the total tax base of all properties per capita is higher in community A than in community B, then it is likely that the property tax rate in community A can be lower than community B for the same overall per capita spend.
- Available other taxing sources: Many communities may have capitalized on other revenue enhancement strategies over the past several decades. While many of these revenues still exist, the laws regarding their implementation may have changed and will affect Colerain's ability to implement these revenues.

- Income taxes (including JEDZ and JEDD): Cities have the ability to collect income taxes on all businesses and residents. These income taxes can be general in nature or tied to specific services, such as fire or police. In fact, a recent ICMA study on “First Ring Suburbs” focused on municipal income tax rates, as opposed to property taxes. Townships, on the other hand, are only allowed to collect income tax revenue through JEDD or JEDZ. Rules around these two revenue tools continue to evolve over time. Many comparable Townships have implemented JEDDs or JEDZs to various degrees. This revenue source is all but non-existent in Colerain (there is one small JEDD).
- Residential TIFs: Many communities took advantage of prior state laws that allowed for TIF districts to be placed in residential areas and over a large portion of their community’s land area. These residential TIFs generate significant amounts of cash and are typically restricted to capital improvements and purchases that can then be used for bridge and roadway improvements.
- Mayor’s Court: Cities are able to implement a “Mayor’s Court” that allows all court fines and fees associated with minor misdemeanor infractions to be kept at the city (as opposed to being split with the County Court system). This could be a significant revenue generator for Colerain. The Township is currently exploring if home-rule Townships are able to establish a “Mayor’s Court.”
- Lodging Taxes: While Colerain Township does have a lodging tax, it does not generate much revenue as the two existing hotels have relatively low nightly rates. Many other municipalities in Hamilton County have established robust hotel markets that can generate hundreds of thousands of dollars per year for general expenses.

It is worth noting, that cities do have some additional responsibilities that are not currently Township responsibilities. For example, Townships use the County Engineer and the County Engineer is responsible for maintaining a high number of streets. Townships also use the County’s Building Inspectors.

RECOMMENDATION

Based on all of the information provided above, it is clear that Colerain Township is able to achieve an effective economy of scale for residents. To provide the level of service at the rate per person is truly a testament to the hard work and dedication of all members of the Colerain Township team.

By design, Townships have very limited opportunities to enhance revenue. In general, the following revenue options are available to Townships:

- One time resources such as grants and other non-tax revenue
- Continue to find ways to improve the overall tax base of Colerain Township
- Increases, enhancements, or additional fees and fines
- Special Property Tax Levies
- \$5 Permissive Auto License Tax
- Special Assessment Districts (tied to a property and for a particular project)
- Historic Preservation Districts (tied to a property and limited to use near said property)
- Tax Increment Financing Districts (tied to a property and limited to use near said property)
- Community Reinvestment Areas (tied to a property and limited to use near said property)
- Income taxes via a JEDD or JEDZ

It is important the Board is aware of these resources and understands the implications of these various revenue sources.

ATTACHMENTS

Appendix A – Charts: This appendix shows eight different charts that visually compare Colerain’s (in orange) relative population, per capita spend, and tax rates against all townships in Hamilton County and all Hamilton County municipalities.

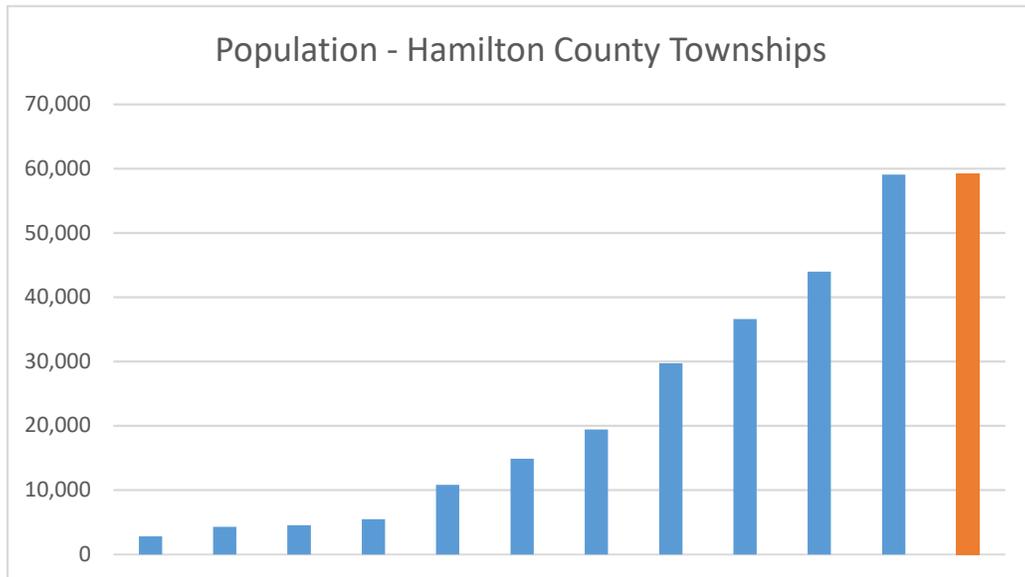
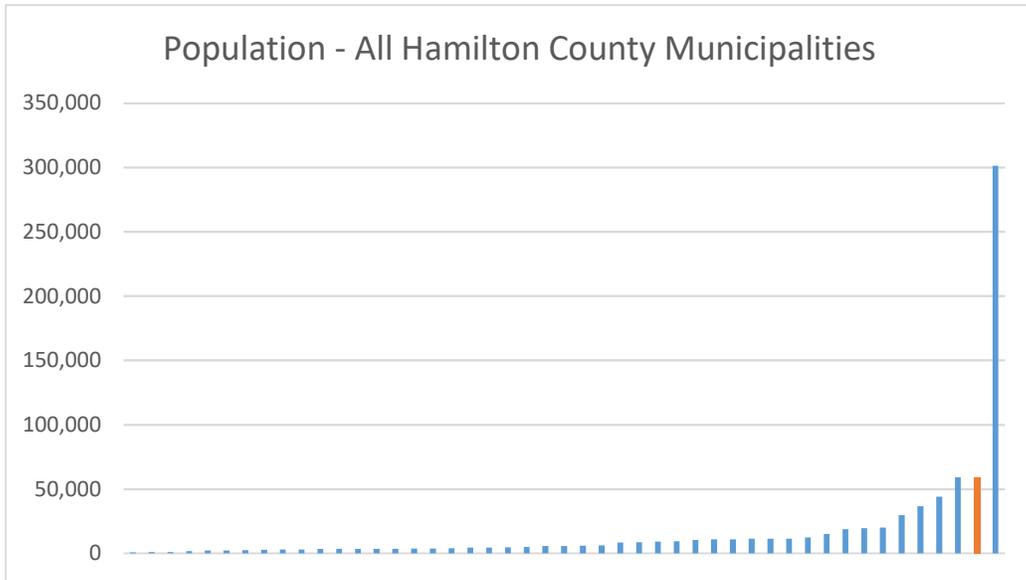
Appendix B – Per Capita Spend: This appendix features a data table that has all of the relevant information used to determine the per capita spend and ranking for all municipalities in Hamilton County.

Appendix C – Total Tax: This appendix features a data table that shows the total average effective millage rate for property owners within a municipality in Hamilton County. The rate is an average of all school districts and other special districts that may exist in that jurisdiction.

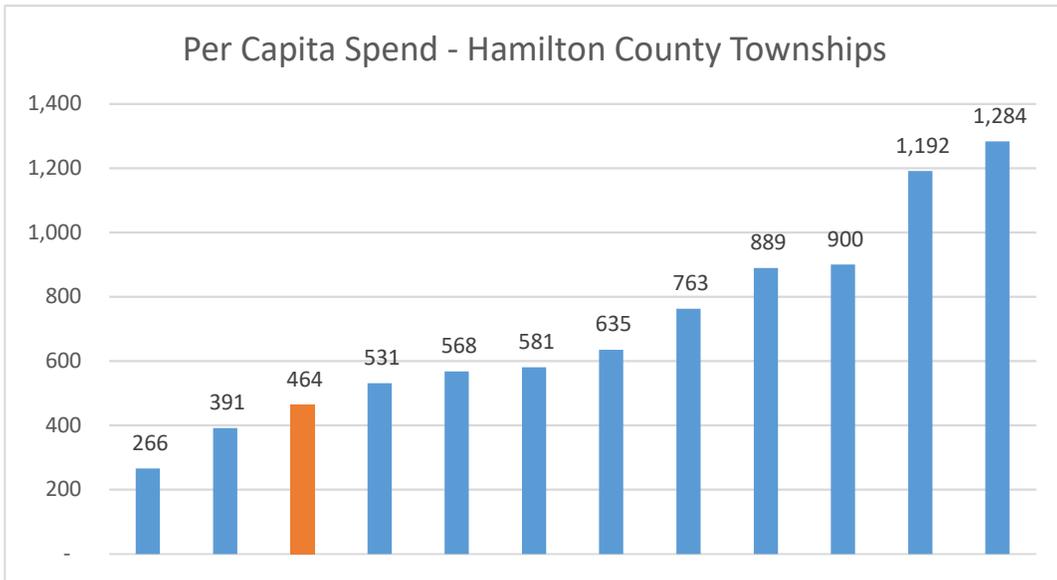
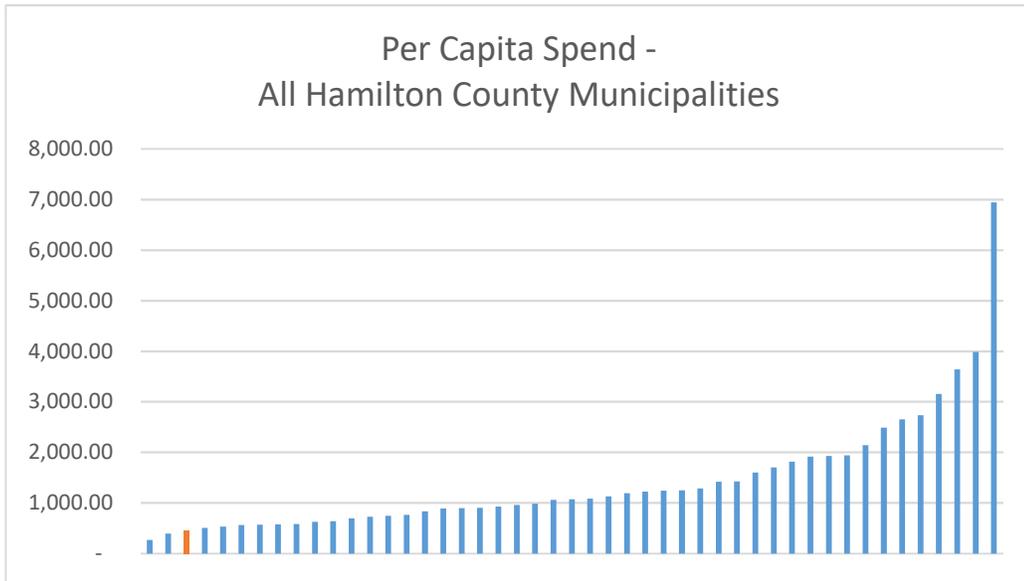
Appendix D – Muni Tax: This appendix features a data table that compares the municipal only property tax rate for municipalities in Hamilton County.

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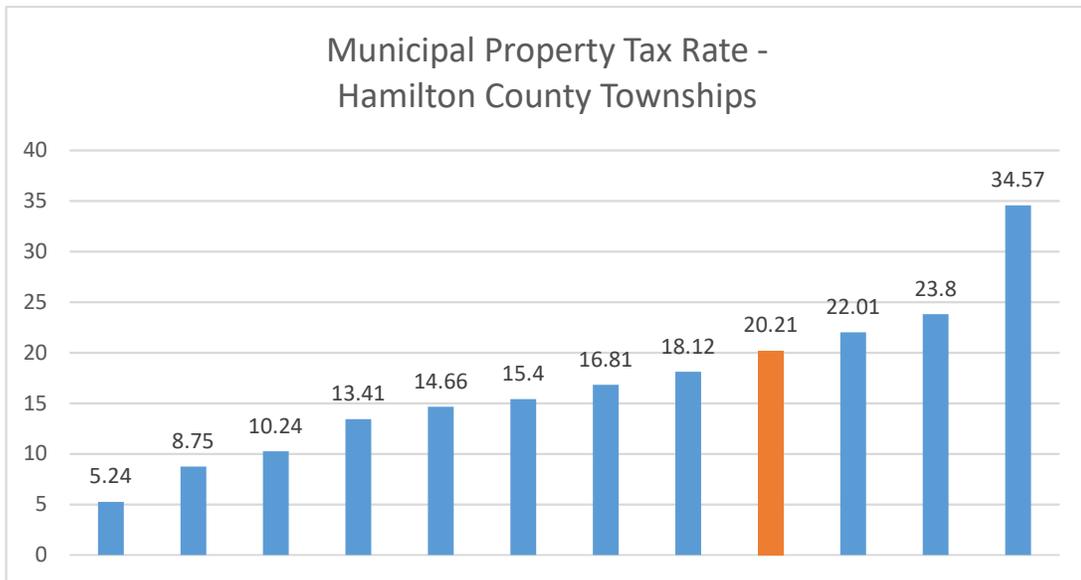
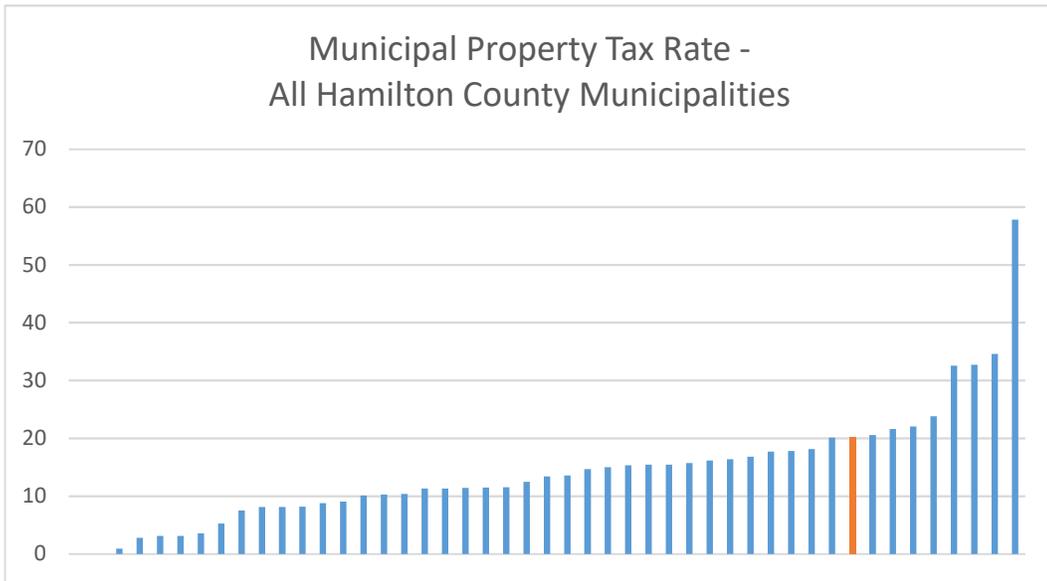
APPENDIX A - CHARTS



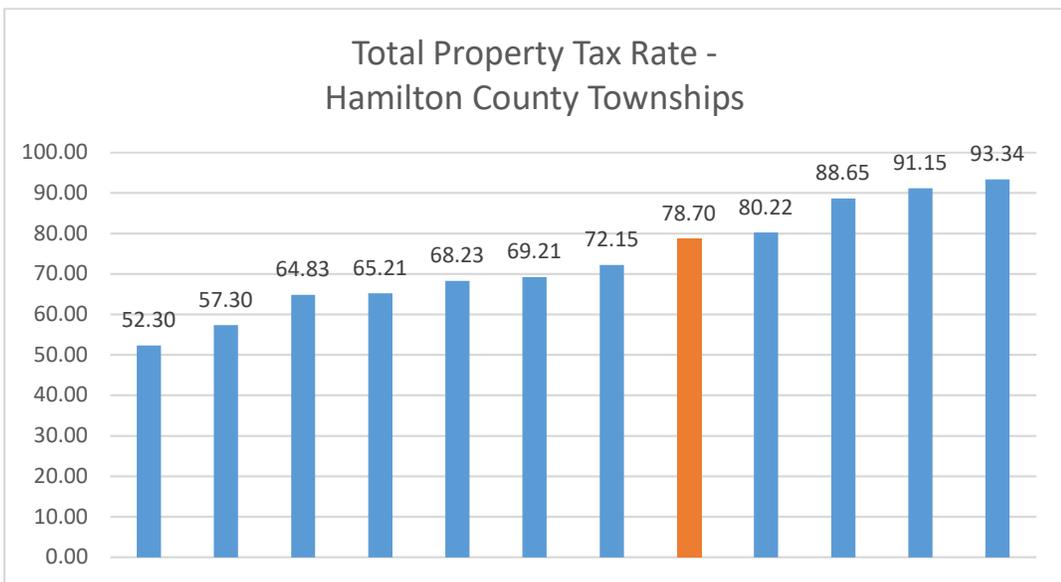
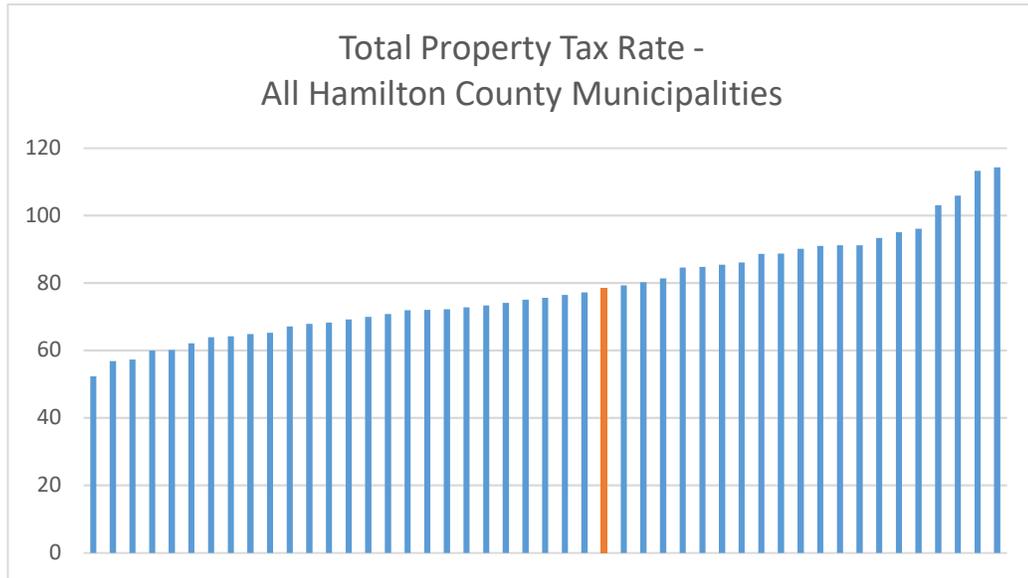
APPENDIX A - CHARTS



APPENDIX A - CHARTS



APPENDIX A - CHARTS



APPENDIX B - Per Capita Spend

PER CAPITA SPEND - HAMILTON COUNTY*					
Audit Year	Name	Population	Total Spend	Spend/Captia	Rank
2017	Harrison - TWP	4,247	1,128,242	265.66	1
2017	Crosby	2,808	1,097,633	390.89	2
2017	Colerain	59,217	27,489,275	464.21	3
2017	Cleves	3,422	1,726,504	504.53	4
2016	Symmes	14,876	7,895,564	530.76	5
2017	Deer Park	5,679	3,187,674	561.31	6
2018	Whitewater	5,477	3,108,909	567.63	7
2016	Elmwood Place	2,194	1,263,963	576.10	8
2016	Springfield	36,572	21,236,714	580.68	9
2016	North Bend	867	543,366	626.72	10
2016	Delhi	29,686	18,860,492	635.33	11
2017	Lincoln Heights	3,334	2,320,249	695.94	12
2017	Cheviot	8,292	6,039,536	728.36	13
2016	North College Hill	9,309	6,945,605	746.12	14
2018	Green	59,042	45,041,661	762.87	15
2013	Terrace Park	2,289	1,904,967	832.23	16
2017	Anderson	43,969	39,106,586	889.41	17
2018	Madeira	9,149	8,198,000	896.05	18
2016	Miami	10,807	9,724,559	899.84	19
2018	Mt. Healthy	6,063	5,622,552	927.35	20
2015	Addyston	944	906,792	960.58	21
2016	Greenhills	3,597	3,532,555	982.08	22
2014	Gof Manor	3,532	3,748,187	1,061.21	23
2013	Newtown	2,662	2,856,387	1,073.02	24
2017	Arlington Heights	740	803,050	1,085.20	25
2017	Reading	10,260	11,581,081	1,128.76	26
2017	Sycamore	19,422	23,141,433	1,191.51	27
2016	Glendale	2,180	2,671,257	1,225.35	28
2018	Forest Park	18,690	23,167,852	1,239.59	29
2016	Mariemont	3,433	4,274,437	1,245.10	30
2015	Columbia	4,502	5,778,988	1,283.65	31
2017	Harrison - City	11,300	15,989,151	1,414.97	32
2018	Silverton	4,753	6,762,964	1,422.88	33
2018	Wyoming	8,536	13,680,727	1,602.71	34
2018	Montgomery	10,746	18,283,484	1,701.42	35
2017	Amberley Village	3,778	6,863,454	1,816.69	36
2015	Woodlawn	3,298	6,307,061	1,912.39	37
2018	Lockland	3,462	6,678,189	1,929.00	38
2017	Norwood	19,870	38,493,117	1,937.25	39
2017	Springdale	11,213	24,012,242	2,141.46	40
2018	Cincinnati	301,301	749,687,000	2,488.17	41
2016	Fairfax	1,707	4,519,522	2,647.64	42
2018	Sharonville	11,376	31,102,681	2,734.06	43
2017	St. Bernard	4,363	13,750,465	3,151.61	44
2018	Indian Hill	5,874	21,360,694	3,636.48	45
2018	Blue Ash	12,199	48,572,054	3,981.64	46
2017	Evendale	2,864	19,876,312	6,940.05	47

*Based on most recent audit figures - Total Disbursements all funds.

APPENDIX C - Total Tax

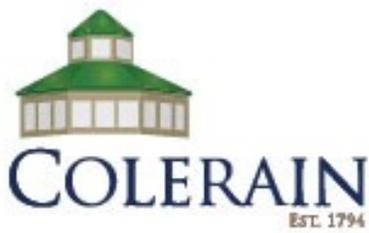
AVERAGE TOTAL PROPERTY TAX - HAMILTON COUNTY*					
Audit Year	Name	Population	Spend/Capita	Total Avg. P-Tx	Rank
2017	Harrison - TWP	4,247	265.66	52.30	1
2018	Sharonville	11,376	2,734.06	56.85	2
2017	Crosby	2,808	390.89	57.30	3
2018	Blue Ash	12,199	3,981.64	59.93	4
2017	Evendale	2,864	6,940.05	60.10	5
2017	Harrison - City	11,300	1,414.97	62.12	6
2015	Addyston	944	960.58	63.89	7
2018	Indian Hill	5,874	3,636.48	64.13	8
2018	Whitewater	5,477	567.63	64.83	9
2016	Symmes	14,876	530.76	65.21	10
2015	Woodlawn	3,298	1,912.39	67.14	11
2016	North Bend	867	626.72	67.87	12
2017	Sycamore	19,422	1,191.51	68.23	13
2016	Miami	10,807	899.84	69.21	14
2018	Madeira	9,149	896.05	69.89	15
2017	Reading	10,260	1,128.76	70.74	16
2017	Springdale	11,213	2,141.46	71.90	17
2018	Lockland	3,462	1,929.00	72.02	18
2018	Green	59,042	762.87	72.15	19
2017	Cleves	3,422	504.53	72.77	20
2016	North College Hill	9,309	746.12	73.31	21
2018	Montgomery	10,746	1,701.42	74.07	22
2017	Norwood	19,870	1,937.25	75.07	23
2013	Newtown	2,662	1,073.02	75.61	24
2013	Terrace Park	2,289	832.23	76.46	25
2017	Arlington Heights	740	1,085.20	77.19	26
2017	Colerain	59,217	464.21	78.70	27
2016	Glendale	2,180	1,225.35	79.27	28
2017	Anderson	43,969	889.41	80.22	29
2018	Cincinnati	301,301	2,488.17	81.38	30
2018	Forest Park	18,690	1,239.59	84.57	31
2016	Mariemont	3,433	1,245.10	84.74	32
2017	Amberley Village	3,778	1,816.69	85.43	33
2018	Silverton	4,753	1,422.88	86.03	34
2016	Delhi	29,686	635.33	88.65	35
2017	Cheviot	8,292	728.36	88.72	36
2016	Fairfax	1,707	2,647.64	90.16	37
2017	Deer Park	5,679	561.31	90.93	38
2018	Mt. Healthy	6,063	927.35	91.12	39
2016	Springfield	36,572	580.68	91.15	40
2015	Columbia	4,502	1,283.65	93.34	41
2018	Wyoming	8,536	1,602.71	95.07	42
2017	St. Bernard	4,363	3,151.61	96.09	43
2016	Elmwood Place	2,194	576.10	103.06	44
2016	Greenhills	3,597	982.08	105.88	45
2014	Gof Manor	3,532	1,061.21	113.25	46
2017	Lincoln Heights	3,334	695.94	114.27	47

*Based on most recent audit figures - Total Disbursements all funds.

APPENDIX D - Municipal Tax

MUNICIPAL PROPERTY TAX RATE - HAMILTON COUNTY*					
Audit Year	Name	Population	Spend/Capita	Muni-Tax Rate	Rank
2018	Sharonville	11,376	2,734.06	-	1
2017	Evendale	2,864	6,940.05	-	2
2018	Indian Hill	5,874	3,636.48	0.91	3
2016	Fairfax	1,707	2,647.64	2.76	4
2017	Springdale	11,213	2,141.46	3.07	5
2018	Blue Ash	12,199	3,981.64	3.08	6
2017	Reading	10,260	1,128.76	3.53	7
2017	Harrison - TWP	4,247	265.66	5.24	8
2018	Madeira	9,149	896.05	7.50	9
2015	Addyston	944	960.58	8.09	10
2016	North Bend	867	626.72	8.12	11
2018	Silverton	4,753	1,422.88	8.15	12
2017	Sycamore	19,422	1,191.51	8.75	13
2018	Wyoming	8,536	1,602.71	9.02	14
2015	Woodlawn	3,298	1,912.39	10.08	15
2017	Crosby	2,808	390.89	10.24	16
2018	Mt. Healthy	6,063	927.35	10.36	17
2017	St. Bernard	4,363	3,151.61	11.28	18
2018	Cincinnati	301,301	2,488.17	11.31	19
2017	Norwood	19,870	1,937.25	11.40	20
2013	Newtown	2,662	1,073.02	11.45	21
2018	Lockland	3,462	1,929.00	11.52	22
2017	Deer Park	5,679	561.31	12.45	23
2016	Miami	10,807	899.84	13.41	24
2013	Terrace Park	2,289	832.23	13.56	25
2018	Green	59,042	762.87	14.66	26
2017	Amberley Village	3,778	1,816.69	15.00	27
2018	Montgomery	10,746	1,701.42	15.32	28
2016	Symmes	14,876	530.76	15.40	29
2016	North College Hill	9,309	746.12	15.43	30
2017	Harrison - City	11,300	1,414.97	15.69	31
2017	Cleves	3,422	504.53	16.14	32
2016	Mariemont	3,433	1,245.10	16.35	33
2018	Whitewater	5,477	567.63	16.81	34
2018	Forest Park	18,690	1,239.59	17.67	35
2016	Elmwood Place	2,194	576.10	17.78	36
2017	Anderson	43,969	889.41	18.12	37
2017	Cheviot	8,292	728.36	20.13	38
2017	Colerain	59,217	464.21	20.21	39
2017	Arlington Heights	740	1,085.20	20.52	40
2016	Glendale	2,180	1,225.35	21.58	41
2015	Columbia	4,502	1,283.65	22.01	42
2016	Springfield	36,572	580.68	23.80	43
2014	Gof Manor	3,532	1,061.21	32.52	44
2016	Greenhills	3,597	982.08	32.73	45
2016	Delhi	29,686	635.33	34.57	46
2017	Lincoln Heights	3,334	695.94	57.83	47

*Based on most recent audit figures - Total Disbursements all funds.



MEMORANDUM

To: Board of Trustees
Heather Harlow, Fiscal Officer

CC: Geoff Milz, Township Administrator

From: Jeff Weckbach, Assistant Township Administrator

Subject: Tax Burden by Character Area

Date: November 11, 2019

BACKGROUND

Colerain Township is a large community that possesses a variety of different service needs, depending on the area of the Township. The various areas of the Township have historically been broken out into "Character Areas." These areas, while sometimes wide in land area, are defined by several common traits typically related to economic, land use, and other pertinent information. At this time, the Township can be readily divided into the following Character Areas (see map on the next page for boundaries):

- Bevis/Pleasant Run
- Colerain Corridor
- Harrison
- A Greater Northbrook
- Peachgrove/Daleview
- Western Colerain
- Whiteoak/ A Greater Groesbeck

It is important to note that these areas can be subdivided into smaller neighborhoods and communities. An individual person's sense of place may vary from these broad character areas and nuances will exist in each character area.

Colerain Township is governed by a three-member Board of Trustees. Given that each of these character areas has vastly different service needs and expectations, the residents of these areas often times do not see eye-to-eye on matters of policy, spending, and other important Township decisions. Therefore, it is often difficult to identify and implement policy solutions that will not adversely affect one area or another, based on their needs. In order to provide an extra layer of insight into this dynamic, a review of the taxes paid by character area may assist in decision making.

Colerain Township • 4200 Springdale Road • Colerain Township, Ohio 45251
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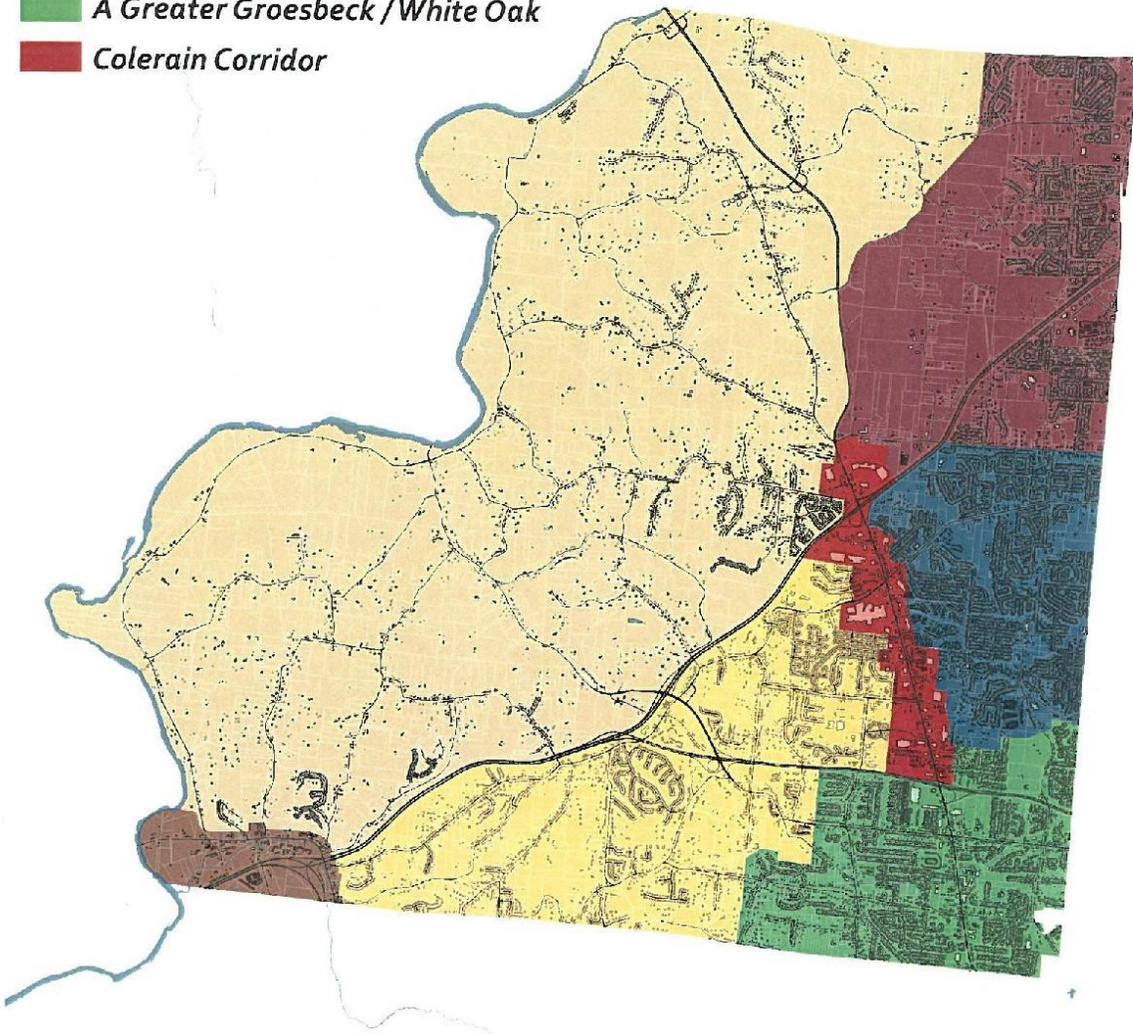
Trustees: Greg Insko, Raj Rajagopal, Daniel Unger
Fiscal Officer: Heather E. Harlow
Administrator: Geoff Milz



COLERAIN
1794 225th ANNIVERSARY 2019

COLERAIN TOWNSHIP CHARACTER AREAS | 2019

-  *Peach Grove / Daleview*
-  *Harrison*
-  *A Greater Northbrook*
-  *Western Colerain*
-  *Bevis / Pleasant Run*
-  *A Greater Groesbeck / White Oak*
-  *Colerain Corridor*

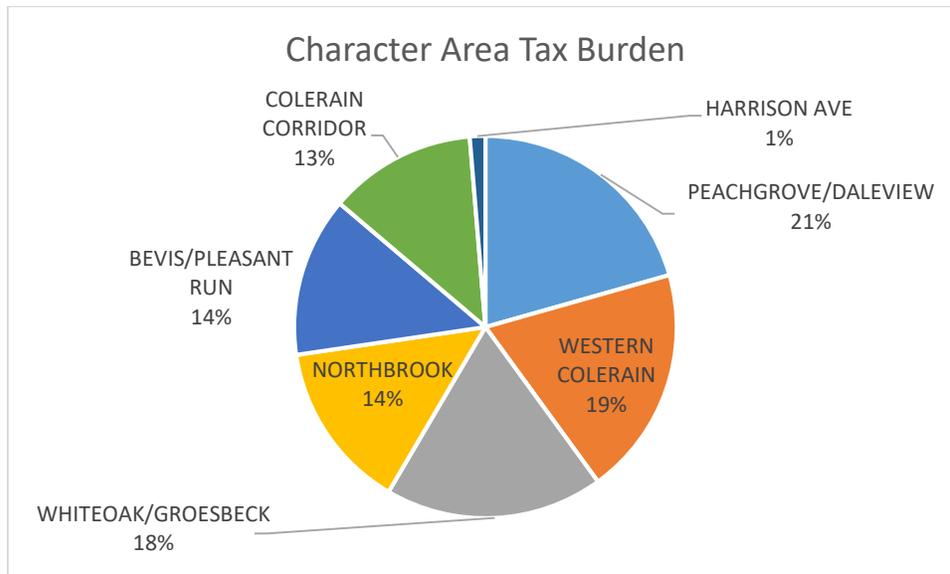


COLERAIN

ANALYSIS

TOTAL TAXES

Total Property Taxes across all Colerain Township parcels in collection year 2018 amounts to roughly \$80,000,000. Colerain Township collects approximately 22% (or roughly \$17.5M) of that total each year for Fire, EMS, Police, Roads, and General Fund purposes. While each character area has a different land mass, the below graphic outlines the percentage of total taxes collected from each character area.

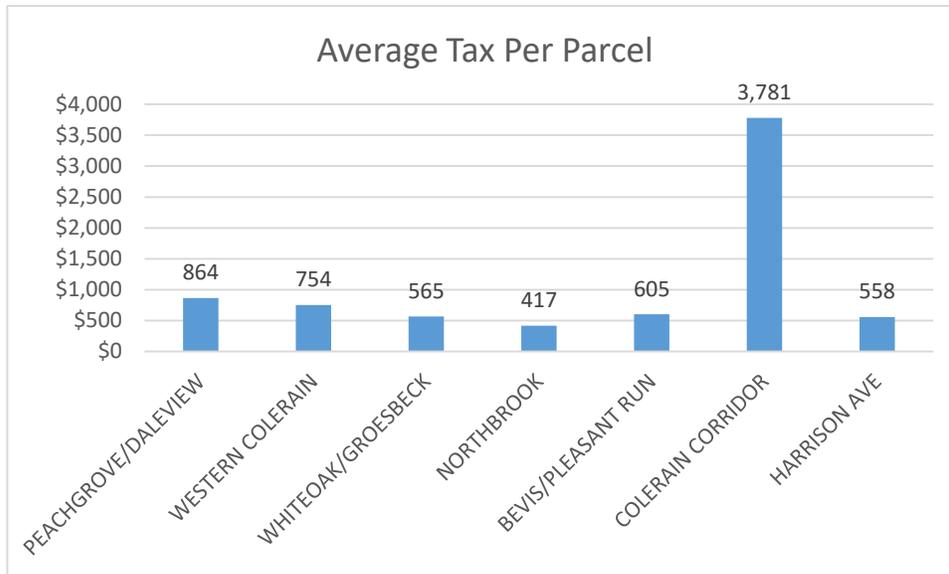


Observations:

- There is a relatively even distribution of taxes collections throughout the various character areas (with the exception of Harrison Avenue, likely due to its size).
- Despite being responsible for 19% of the overall tax base, the Western Colerain character area is primarily rural and most homes are located on County roads. These residents typically have large properties and may or may not use Township parks. The demand for Fire, EMS, and Police services is typically lower in this area as well as there are fewer people.

PER PARCEL TAXES

There are approximately 25,000 parcels of property in Colerain Township. The average property tax burden per parcel is \$3,147.99. Per parcel tax analysis is important as it sheds light on where the largest sources of Township revenue are located and can be helpful in analyzing service levels against tax burden.



Observations:

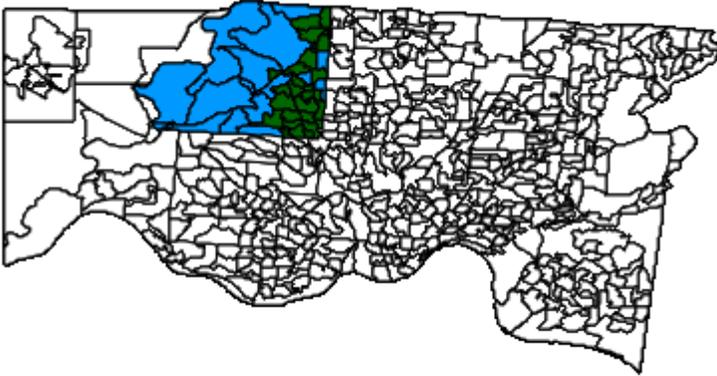
- Harrison Avenue and Colerain Corridor are similar in the respect that each of these character areas features a commercial and/or industrial corridor, and are markedly different in tax burden per parcel. This is likely due to the type of development and the existing flood plain that has infringed on the developable property in the Harrison Ave area.
- The Colerain Corridor is primarily comprised of retail business establishments and has the highest per parcel tax burden of any area at 6X the rate of any other character area. In short, the Township generates more per parcel and per acre in this area than anywhere else in the Township.
- High service users tend to be located in the eastern character areas, which generate a lower tax level per parcel and on the whole.

RECOMMENDATION

While there are no formal recommendations for consideration at this time, it is important to remember the variance between character areas for tax burden and total tax. Having said that, making progress on projects in each of these areas would ensure that all voices are weighed equally.

The dichotomy presented in this analysis also begs the question as to whether or not the Township form of government is the best form of government for all residents of Colerain Township. There appears to be a marked divide between the service needs and expectations of the various character areas. Based on voting records, there is also a notable difference in willingness to pay based on historical levy votes (see below for 2014 Police Levy). Also, having a Township form of government ensures that, at most, only three of the seven character areas will be directly represented by an individual from their part of the Township. Consideration could be given for incorporation of a portion of the Township to address the representation issue and service level need issue. However, the revenue distribution among the various character areas indicates that incorporation may not be fiscally sustainable.

2014 Colerain Township Police Levy



Green – Voted for the Levy (3,358)

Blue – Voted against the Levy (3,347)

Attachment D

Department	Position	Job ID #
Administration	Township Administrator	100
Administration	Assistant Township Administrator	101
Administration	Director of Finance	102
Administration	IT Director	103
Administration	Finance Specialist	104
Administration	Accounting Specialist	105
Administration	Human Resources Specialist	106
Administration	Office Manager	107
Administration	Receptionist	169
Fire & EMS	Fire Chief	108
Fire & EMS	Assistant Fire Chief of Operations	109
Fire & EMS	Assistant Fire Chief of Administration	110
Fire & EMS	Administrative Assistant	111
Fire & EMS	Division Chief (Part-time)	112
Fire & EMS	Division Chief (Part-time)	112
Fire & EMS	Reservist	113
Fire & EMS	Part Time Fire Safety Inspector	114
Fire & EMS	Reservist - Public Educator	115
Fire & EMS	Reservist - Public Educator	115
Fire & EMS	Fire Hydrant Maintenance Worker (seasonal)	116
Fire & EMS	Fire Hydrant Maintenance Worker (seasonal)	116
Fire & EMS	Fire Hydrant Maintenance Worker (seasonal)	116
Fire & EMS	Vehicle Fleet Manager	117
Fire & EMS	Fleet Mechanic Technician	118
Fire & EMS	Fleet Mechanic Technician	118
Fire & EMS	Part Time Fleet Mechanic Technician	119
Fire & EMS	Co-Op Fleet Mechanic Technician	120
Fire & EMS	Medical Director	121
Fire & EMS	Battalion Chief	122
Fire & EMS	Battalion Chief	122
Fire & EMS	Battalion Chief	122
Fire & EMS	Captain - Emergency Medical Services	123
Fire & EMS	Captain - Community Risk Reduction	124
Fire & EMS	Captain - Training & Education	125
Fire & EMS	Fire Captain	126
Fire & EMS	Fire Captain	126
Fire & EMS	Fire Captain	126
Fire & EMS	Fire Captain	126
Fire & EMS	Fire Captain	126
Fire & EMS	Fire Captain	126
Fire & EMS	Fire Captain	126
Fire & EMS	Fire Captain	126
Fire & EMS	Fire Captain	126
Fire & EMS	Fire Lieutenant	127
Fire & EMS	Fire Lieutenant	127

Police	Public Safety Administrative Assistant	148
Police	Civilian Supervisor	149
Police	Accreditation Manager	150
Police	Property Room Manager	151
Police	Police Clerk	152
Police	School Safety Officer	153
Police	School Safety Officer	153
Police	Police Clerk (PT)	154
Police	Police Clerk (PT)	154
Police	Chaplain	155
Public Services	Director of Public Services	156
Public Services	Event Coordinator	157
Public Services	Facility Manager	158
Public Services	Supervisor Foreman	159
Public Services	Supervisor Foreman	159
Public Services	Maintenance Worker	160
Public Services	Maintenance Worker	160
Public Services	Maintenance Worker	160
Public Services	Maintenance Worker	160
Public Services	Maintenance Worker	160
Public Services	Maintenance Worker	160
Public Services	Maintenance Worker	160
Public Services	Maintenance Worker	160
Public Services	Maintenance Worker	160
Public Services	Maintenance Worker	160
Public Services	Maintenance Worker	160
Public Services	Maintenance Worker	160
Public Services	Bus Driver	161
Public Services	Event Setup Worker	162
Public Services	Event Setup Worker	162
Public Services	Seasonal Maintenance Worker	163
Public Services	Seasonal Maintenance Worker	163
Public Services	Seasonal Maintenance Worker	163
Public Services	Seasonal Maintenance Worker	163
Public Services	Seasonal Maintenance Worker	163
Public Services	Seasonal Maintenance Worker	163
Public Services	Seasonal Maintenance Worker	163
Public Services	Seasonal Maintenance Worker	163
Public Services	Director - Summer Camp	164
Public Services	Assistant Director - Summer Camp	165
Public Services	Summer Camp Counselor	166
Public Services	Summer Camp Counselor	166
Public Services	Summer Camp Counselor	166

Public Services	Summer Camp Counselor	166
Public Services	Summer Camp Counselor	166
Public Services	Summer Camp Counselor	166



2.1 COLERAIN TOWNSHIP PURCHASING CARD POLICY

PURPOSE

Colerain Township will utilize Purchasing Cards in order to reduce the hours associated with the acquisition of certain commodities related to the normal operations and to simplify the process for purchasing and further the efficient delivery of services. Finally, this policy is constructed to comply with Ohio Revised Code (ORC) Section 9.21 - 9.22, and ORC Section 505.64. Purchasing Cards are not intended to be utilized to avoid traditional purchasing procedures.

PURCHASING CARD ISSUANCE

Every Purchasing Card issued by Colerain Township shall contain the name “Colerain Township” embossed or imprinted on the face of the Card. In addition, each card shall specify the Department to which the card has been assigned, in order to assist in monthly expense tracking and reconciliation.

The following purchasing cards shall exist:

1. Colerain Township Administration Dept
2. Colerain Township Cincinnati Bell
3. Colerain Township Emergency All
4. Colerain Township Community Center
5. Colerain Township Duke Energy
6. Colerain Township Fire Dept Building Maint
7. Colerain Township Fire Dept Admin
8. Colerain Township Fire Dept Operations
9. Colerain Township Fleet Maintenance
10. Colerain Township GCWW
11. Colerain Township IT Dept
12. Colerain Township Parks Dept
13. Colerain Township Police Dept Admin
14. Colerain Township Police Dept
15. Colerain Township Roads Dept
16. Colerain Township Rumpke Public Services
17. Colerain Township Zoning Dept Admin
18. Colerain Township Zoning Dept

Nothing contained in this section shall prevent the addition, deletion, or modification of the designated and specified Purchasing Card accounts by the Fiscal Officer of the Township or their designee.

If multiple cards are required for each Department, the Department Head may request additional Purchasing Cards, which may be approved at the discretion of the Finance Director. Duplicate cards shall be maintained in the same manner as described in this policy.

AUTHORIZED USERS

The following officers, positions, or appointees (“Authorized Users”) shall be specifically authorized to utilize, or cause to be utilized, a Colerain Township-Issued Purchasing Card Account:

1. Township Administrator
2. Assistant Township Administrator
3. Finance Director
4. Township Department Heads:
 - a. Police Chief
 - b. Fire Chief
 - c. Public Services Director
 - d. Planning & Zoning Director
 - e. Information Technology Director
5. Township Supervisory or Administrative Staff, including, but not limited to, the following:
 - a. Police Lieutenant, Operations Commander, or similar
 - b. Police Lieutenant, Administrative Commander, or similar
 - c. Parks Supervisor
 - d. Roads Supervisor
 - e. Assistant Fire Chief, Operations, or similar
 - f. Assistant Fire Chief, Administration, or similar

Any of the Authorized Users stated within this section shall be further authorized to approve, appoint, nominate, or otherwise cause the use of a Colerain Township-Issued Purchasing Card by an appointee, employee, or designee if the authorized purpose is in furtherance of an approved Township expenditure, made in accordance with this Policy, and provided that prior authorization is granted by the Authorized User. Such authorization is to be written via the attached Employee Acknowledgement form. Colerain Township may be appointed or designated pursuant to this Section.

The Finance Department shall be responsible for collecting and reconciling all charges with proper itemized receipts to the department-issued card statement, on a monthly basis in accordance with the reconciliation section of this policy.

RESPONSIBILITIES

The following non-exhaustive list defines the requirements and responsibilities of various parties, departments, or individuals within Colerain Township, relative to the use, administration, and reconciliation of the Township Purchasing Card program.

1. Authorized User (or Appointee)
 - a. The Authorized User, appointee, employee, or designee shall have the following responsibilities regarding the use of Purchasing Cards, as applicable:
 - i. Make purchases according to the requirements established in this policy/procedure;
 - ii. Accountability for all transactions made against the card while in possession of Purchasing Card;
 - iii. Provide timely information regarding monthly transactions made on the card and retention of an original, itemized sales/credit receipt;
 - iv. Submit all itemized sales/credit receipt to the Department Head in a timely fashion, prior to monthly reconciliation of the card statement;
 - v. Safeguard the Purchasing Card and keeping the account number confidential;

- vi. Use the Purchasing Card for Colerain Township business only;
- vii. Resolving disputed charges with the merchant and/or lending institution (also referred to as “Card Issuer”);
- viii. Return merchandise to the merchant when it is incorrect or no longer needed;
- ix. A lost or stolen card should be reported immediately by telephone to PNC Bank Customer Service at 1(800) 685-4039; and to Colerain Township Finance Director;
- x. Promptly return any issued Purchasing Card to the Fiscal Office at the conclusion of the intended purchase, with the exception of the Emergency Purchasing card which shall remain in a central lock box;
- xi. Surrender the Purchasing Card in possession, upon termination of employment from Colerain Township, along with any final reconciliation or receipts.

2. Department Head (or Township Administrator)

- a. The Township Administrator, their designee, or the Department Head, as applicable, shall have the following responsibilities regarding the use of Purchasing Cards:
 - i. Manage the usage and appointment of designees, for use of Department Purchasing Cards as applicable;
 - ii. Request the issuance and approval of Purchasing Cards, where applicable, from the Fiscal Office in writing;
 - iii. Approve specific expenditures and verify the intended purpose;
 - iv. Ensure that charges made using the Purchasing Card were appropriate;
 - v. Ensure that each expense is documented with an itemized receipt;
 - vi. Ensures that appropriate project/overhead number is charged;
 - vii. Initiate Card revocation and disciplinary action when necessary;
 - viii. Interface with the Purchasing Card Issuer as needed;
 - ix. Coordinate Cardholder training and policy compliance;
 - x. Report unauthorized use or charges of the Purchasing Card to the Finance Director at the earliest possible opportunity;
 - xi. Work with Authorized Users, appointees, employees, or designees to reconcile errors and billing disputes once the Authorized User or appointee has exhausted other avenues for resolution (Merchant, Card Issuer);
 - xii. Request written authorization from Fiscal Officer if anticipated purchase(s) will exceed the established Per Diem Purchasing Card Limit or Monthly Purchasing Card Limit established within this Policy, prior to authorizing the Authorized User, appointee, or designee to proceed.

3. Fiscal Office (or Designee)

- a. The Township Fiscal Officer, or their designee, shall have the following responsibilities regarding the use of Purchasing Cards:
 - i. Manage the distribution of Purchasing Cards to Authorized Users, appointees, employees, or designees, including the establishment of a log documenting Purchasing Card use;
 - ii. Manage the approval and issuance of Purchasing Cards in writing, upon receipt of such request in writing from a Department Head, consistent with this Policy;
 - iii. Confirm verification from Department Head of intended purpose of purchases;
 - iv. Coordinate dispute resolution process in consultation with Department Heads and the Card Issuer;

- v. Complete the reconciliation of monthly Purchasing Card Statement for their respective Departments;
- vi. Maintain records of all Purchasing Card requests, credit limits, and purchasing controls for each card;
- vii. Update the Purchasing Card policy/procedure as needed, in consultation with the Township Administrator and/or Board of Trustees, as applicable;
- viii. Monitor/follow up to ensure that no future charges are incurred on an account where the card has been reported as lost or stolen
- ix. Review and approve of exceptions to the standard, daily, or monthly credit limits, provided such requests are received, and approved in writing;
- x. Review and grant approval for standard, daily and monthly credit limits;
- xi. Ensure that accurate documentation is provided to, and received from, the Card Issuer.

CONTROL AND INVENTORY

The Colerain Township Finance Director shall maintain an inventory and centralized possession of all Township-Issued Purchasing Cards until such time that a card is assigned to an Authorized User, their appointee, employee, or designee to complete specified purchase or purchases, as contemplated within this Policy. There shall be one Emergency Purchasing Card available in a central lock box for authorized use when the Fiscal Office is not available. A sign out sheet will accompany this card and the Department utilizing this card will be responsible for notifying the Finance Department of use of the Emergency Card through an emailed copy of the receipt.

PROCUREMENT PROCESS

The following procedures are established to govern the process for an Authorized User, appointee, employee, or designee to obtain a Purchasing Card for intended use:

1. Before utilizing a Colerain Township Purchasing Card for any specific purchase, an Authorized User, their appointee, employee, or designee, shall obtain the appropriate department-issued purchasing card from the Colerain Township Fiscal Office prior to use. The Fiscal Office shall log each instance of assignment of a Purchasing Card to an Authorized User, appointee, employee, or designee as defined within this Policy. This log will be used as an administrative note, and will be destroyed when no longer relevant. The log shall demonstrate the following:
 - a. Authorized User/Appointee/Employee/Designee Name
 - b. Authorized User Department
 - c. Date of Card Acquisition or Acquisition(s) from Fiscal Office
 - d. Specified Vendor
 - e. Purpose of Expenditure
 - f. Date of Card Return to Fiscal Office
2. For monthly recurring billed Township expenditures where Purchasing Card information is stored by a third-party vendor, including, but not limited to, monthly periodical subscriptions, facilities rental charges or expenses, or other similar expenses, the Authorized User, appointee, employee, or designee shall not be required to obtain the card from the Fiscal Office for each month that a recurring expense is billed, provided that the recurring expenditure is reconciled by the Department Head for each month that the expense is billed, consistent with the requirements stated elsewhere

within this Policy. Existing and recurring expenditures in place at the time of the adoption of this Policy shall be deemed as having received prior approval.

3. In lieu of obtaining a physical Purchasing Card from the Fiscal Office, an Authorized User, appointee, employee, or designee may request, in writing (written or email), that the Fiscal Officer or their designee issue a Virtual Purchasing Card for a specific purchase or purchases. Such request shall detail the following:
 - a. Vendor
 - b. Purpose of Expense(s)
 - c. Dollar Amount of Purchase (not to exceed)

The Fiscal Officer, or their designee shall review the request for Virtual Card issuance and may issue, at the sole discretion of the Fiscal Officer or their designee, the Virtual Purchasing Card to the requesting party, provided such issuance is provided to the Authorized User, appointee, employee, or designee in writing.

AUTHORIZED EXPENSES

The following is a partial, non-exhaustive listing of typical authorized Colerain Township-related purchases that can be made using a Purchasing Card:

1. Office supplies;
2. Computer supplies;
3. Computer software that will be expensed;
4. Hotel & Airline reservations for township business;
5. Registration fees for township-sponsored events, training, or continuing education classes, excluding tuition for courses accumulating academic credit in pursuit of a degree or certificate;
6. Approved professional memberships, licenses, certifications, or accreditations associated with Township duties or responsibilities;
7. Monthly, quarterly, or yearly billed services, subscriptions, periodical or literature subscriptions, or facilities rentals or equipment rentals with third-party vendors who allow the use of a Purchasing Card for automated or recurring billing purposes;
8. Supplies specific to the on-going provision of services or delivery of services to Township residents or in conjunction with Township-sponsored events;
9. Expenses incurred while traveling for Township business (example, parking);
10. Purchase of supplies or equipment where an emergency, location, vendor location, or other mitigating circumstances otherwise prevents traditional purchasing methods being utilized, provided such expenses are approved by the Department Head and/or Township Administrator on a "case-by-case" basis, such approval may be written or verbal.

If the Authorized User, appointee, employee, or designee is uncertain that the Township Purchasing Card is the correct purchasing tool to be used, he/she must contact the Department Head and/or Finance Director for additional clarification before making the purchase.

UNAUTHORIZED EXPENSES

The Colerain Township Purchasing Card, as applicable, shall not be utilized for the purchase of any of the following types of goods, services, or items:

1. Personal purchases;
2. Cash advances;
3. Gift Cards;
4. Training, seminars, or professional fees that are not approved and otherwise not associated with Township business;
5. Computer rentals not otherwise associated with travel or business-based technology requirements (projector rental, etc.);
6. Contractual Services agreements otherwise requiring review and approval of contract documents, unless otherwise specifically approved in writing by the Fiscal Officer;
7. Tuition for the accumulation of academic credit in pursuit of matriculation or otherwise resulting in the awarding of any advanced degree or certificate at any college or university, or other similar institution of higher learning, without prior written authorization from the Township Administrator;
8. Alcoholic beverages;
9. Entertainment or recreational activities without prior approval of the Administrator or Board of Trustees;
10. Any purchase that exceeds the spending limits authorized to the user by the Board of Trustees;
11. Any other purchases made without prior approval and authorization by the Department Head and/or Township Administrator, as applicable.

SPENDING LIMITS

The following spending limits shall be established for all Colerain Township Purchasing Card accounts, unless otherwise noted:

1. Per Diem Limit
 - a. The maximum daily (“Per Diem”) limit for any single purchase or transaction shall not exceed \$2,500.00 per day, per transaction. The Township Finance Director may authorize an increase in the Per Diem limit for individual transactions, provided such authorization is obtained in writing from the Fiscal Officer prior to the completion of the purchase.
2. Monthly Limit
 - a. The Monthly Purchase Limit for each Department-Issued Purchasing Card shall not exceed \$10,000.00, unless otherwise specifically approved in writing by the Township Fiscal Officer.
3. Exclusions
 - a. The monthly and per diem limits will not apply to any vendor specific purchasing cards. For example, the card used to pay the monthly electricity bill will not be subject to the limit.

GENERAL RULES

Authorized Users, appointees, employees, and/or designees shall be required to adhere to the following rules when utilizing Township-issued Purchasing Cards in the process of completing transactions:

1. Single Transaction Required
 - a. The total value of any single transaction shall not exceed a Cardholder’s single Per Diem limit purchase limit defined in this Policy unless otherwise authorized pursuant to the Spending Limits Section of this Policy. Splitting of payment for a purchase into multiple transactions to stay within the single purchase Per Diem Limit shall be strictly prohibited. A purchase cannot be made unless a blanket certificate or purchase order currently exists for

the item.

2. Identification Required

- a. The Authorized User shall present proper identification at the time of purchase, if applicable, identifying him/herself as a Colerain Township employee or representative, and to ensure that any pre-negotiated or promotional pricing is secured.

3. No Cash Back

- a. No cash back for returns shall be permitted. All returns shall be demonstrated as a credit to the Card amount and shall be documented with the appropriate itemized receipt.

4. Sales Tax Exemption Required

- a. It shall be the primary responsibility of the Authorized User, appointee, employee, or designee, to ensure that the required sales tax exemption forms are provided at the point of sale to the vendor, and that no sales tax is charged at the point of sale. Sales Tax Exemption forms shall be obtained from the Fiscal Office prior to purchasing.

5. Itemized Transaction Receipt

- a. The Authorized User, appointee, employee, or designee shall be responsible for obtaining an itemized transaction at the time of purchase, with sufficient detail to indicate the item or items purchased and the aggregate cost charged to the card. Failure to obtain a receipt shall be a violation of this Policy. The Authorized User, or their appointee, employee, or designee procuring the Purchasing Card, as applicable, shall be liable in person and upon any official bond that the Authorized User, appointee, or designee has given to the Township to reimburse the Township Treasury in the amount for which the Authorized User, appointee, employee, or designee does not provide itemized receipts in accordance with the requirements specified within this Policy.

MAKING A PURCHASE

An Authorized User, appointee, employee, or designee shall utilize the following process when making a purchase using a Colerain Township Purchasing Card, as applicable:

1. Determine that the Township-issued Purchasing Card is the appropriate purchasing tool (versus a purchase order). Ask the Department Head responsible for the specific department-issued card that the expense will be charged to, and/or the Township Administrator if uncertain;
2. Call or visit the merchant of choice (as appropriate);
3. Select or order the desired merchandise;
4. Identify yourself as a Colerain Township representative to ensure negotiated prices are charged;
5. Tell the merchant the sale is considered not taxable, so that sales tax is not charged at the point of sale by furnishing the appropriate Tax Exemption Form provided by Fiscal Office to the Vendor, either electronically or in person;
6. Give the Township's business address as the shipping address as the receipt will be needed for reconciliation;
7. Obtain an itemized receipt (even if the purchase is made by phone, internet, or fax) as charge/credit slips that do not itemize are inadequate documentation;
8. If delivery instructions are needed, the Authorized User, appointee, employee, or designee should give their business address.

The Authorized User, appointee, employee, or designee instruct the merchant that the Purchasing Card number is not to be displayed anywhere on the outside of the package so the account number remains confidential.

RECEIVING AND RETURNING MERCHANDISE

An Authorized User, appointee, employee, or designee shall observe the following process when receiving merchandise purchased utilizing a Township Purchasing Card:

1. Upon receipt of a Purchasing Card-related package, the Authorized User, appointee, employee, or designee must verify that the shipment is correct. If it is not correct, the Authorized User, appointee, employee, or designee should notify the merchant directly for resolution, and shall further confirm the status of the order with the Department Head.
2. Retain the merchant's original itemized sales/credit receipt and submit to the Department Head responsible for final authorization and reconciliation of the monthly Purchasing Card statement.

An Authorized User, appointee, employee, or designee shall observe the following process when returning merchandise purchased utilizing a Township Purchasing Card:

1. Contact the merchant for return procedures and to determine if any restocking fee, return shipping fee, or other applicable fees will be charged. Such fees must be documented in writing.
2. The Authorized User, appointee, employee, or designee should pack the merchandise securely (original packing materials are preferable). If adequate packing materials are unavailable, an additional charge may be assessed.
3. Label the package according to the instructions given by the merchant.
4. Retain a copy of any documentation sent to the merchant.
5. All refund receipts and/or documentation must be submitted to the Department Head responsible for final authorization and reconciliation of the monthly Purchasing Card statement.

Depending on the value of the merchandise being returned, it may be necessary to place additional insurance on the package beyond the carrier's routine insured value. Any such charge should be noted on the itemized receipt.

RECONCILIATION

An Authorized User is responsible for furnishing itemized receipts for any and all purchases made utilizing the Purchasing Card. Lost Receipts will not be tolerated. The authorized user will be responsible for obtaining a duplicate receipt. The authorized user must review the itemized receipts for accuracy prior to submitting it to the Department Head for approval. If there are discrepancies, you must attempt to resolve by contacting the supplier first then the bank.

The Township Fiscal Office will receive a statement directly from the Card Issuer monthly. The Fiscal Office designee will forward the itemized statement of transactions to the Department Head and/or their designee for reconciliation of the Purchasing Card transactions. In order to complete the reconciliation within five business days, the Department Head or their designee shall:

1. Review and approve the itemized statement and each transaction listed thereon and check for vendor accuracy, purpose, and amount.

2. Verify the vendor, transaction date, amount, and date of order/processing, and compare that to receipts submitted for all purchases for the then-current month.
3. Attach supporting itemized sales/credit receipts (originals) to the statement corresponding with the card or cards assigned the specific Department, previously compiled and collected throughout the then-current month, from Authorized Users.
4. Attach any documentation relative to credits or refunds listed on the statement.
5. Note specifically if any charges listed are disputed pursuant to this Policy, and attach the appropriate dispute reporting information required and established in this policy manual.
6. The department head must approve the purchase by signing the receipt.
7. .
8. Forward the approved reconciliation and the accompanying, itemized receipts to the Township Fiscal Office. This will allow prompt payment to the Card Issuer.

The failure of a Department Head to supply the information needed to properly reconcile the Purchasing Card according to the procedures found in this policy may result in disciplinary action.

PAYMENT

The Colerain Township Finance Director or their designee will make one payment monthly to the Card Issuer for the total amount due. Disputed items will be demonstrated as a credit on the following monthly statement.

DISPUTED TRANSACTIONS

An incorrect, unrecognized, or questioned transaction may be disputed. If a transaction needs to be placed in dispute, the Finance Department will be responsible for initiating the dispute during the process of completing the monthly reconciliation for submittal to the Fiscal Office.

1. When the Finance Department initiates a dispute, the Finance Department shall complete the following steps, in consultation with the Fiscal Office:
 - a. Complete a written report detailing the disputed claim in the form or report format agreed to and established by the Fiscal Office and/or the Card Issuer. Such report shall indicate whether the charge is to be in error, fraudulent, or other such details reasonably necessary to document the nature of the dispute.
 - b. The Finance Department may conduct or may otherwise request an investigation into the disputed charge, in order to meet reporting requirements for disputing a transaction.
 - c. The Finance Department shall send a completed report and any results of any subsequent investigation to the Township Administrator and/or Fiscal Office for review.
 - d. The Fiscal Office may coordinate the investigation or processing of a disputed transaction with the Card Issuer and the Department Head, as applicable. The Finance Department shall be responsible for verifying the refunded amount on the applicable statement or statements thereafter and upon conclusion of the investigation into the disputed transaction. In the event that a disputed transaction is not successfully resolved, such event shall be reported to the Township Administrator.
 - e. The Card Issuer may conduct a separate investigation regarding the disputed transaction. While the investigation is ongoing, a temporary reversal of the transaction (charge or credit, as appropriate) may be issued to the applicable Purchasing Card account. Upon completion

of the investigation, the Cardholder is notified of the resolution. If the dispute is not settled in the Cardholder's favor, the transaction will be re-posted to the Cardholder's account.

UNAUTHORIZED PURCHASES

An Authorized User, appointee, employee, or designee who makes unauthorized purchases or intentionally misuses the credit card will be personally liable for the total dollar amount of such unauthorized purchases, plus any administrative fees charged by the Bank in connection with the misuse. The Authorized User, appointee, employee, or designee will also be subject to disciplinary action up to and including termination, as well as criminal prosecution for theft in office.

LOST OR STOLEN CARDS

If a Purchasing Card is lost or stolen, the Authorized User, appointee, employee, or designee responsible for the lost card shall timely report the lost or stolen card to their Department Head, the Finance Director. Failure to report the loss of a Purchasing Card may result in disciplinary action. The Finance Director shall then contact the lending institution immediately at the contact number provided for the Card Issuer. The Fiscal Officer or Finance Director shall be authorized to request that lost or stolen cards be reissued or replaced on an "as needed" basis.

TERMINATION OF CARDS

The Purchasing Card is the property of lending institution; therefore, at termination it must be surrendered to the Township Finance Director, to be destroyed. If applicable the account will be closed. A final, approved reconciliation and supporting receipts should also accompany the card.

Colerain Township
PNC Purchasing Card
Usage Agreement

Your participation in the Visa Purchasing Program is a convenience that carries responsibilities. This card is not an entitlement nor reflective of your position. You have been assigned as an authorized user, and it is your responsibility to consider this company property and it should be used with good judgement.

I, _____, hereby acknowledge that I have received a copy of the *Colerain Township Purchasing Card Policy*, and understand the provisions set forth therein. Further, I understand the consequences of failure to follow the provisions set forth within this document, including being subject to disciplinary procedures set forth within the *Personnel Policy Manual of Colerain Township, Hamilton County, Ohio* as amended.

I further acknowledge and agree that I understand that the intentional misuse of a Purchasing Card for unauthorized and/or personal expenditures will result in my being held personally liable for the total dollar amount of such unauthorized purchases, plus any administrative fees charged by the Bank in connection with the misuse. I understand that this card is for business-related purchases only. I also understand and acknowledge that I will be subject to disciplinary action up to and including termination, as well as criminal prosecution for theft in office.

Your signature below verifies that you understand the Visa Purchasing Program guidelines outlined below and the Purchasing Policy set before you; and that you agree to comply with them both.

Signature

Date

Print Name

Department/Position

Department Head Signature of Authorization

Approved by Director of Finance



2.2 COLERAIN TOWNSHIP PURCHASING POLICY

PURPOSE

In the course of general business and operations, Colerain Township will be required to make various purchases of goods and services. This policy outlines the rules and requirements that all Township employees and elected officials must follow in order to make a purchase. This policy is intended to conform with State of Ohio law and best practices for government procurement.

GENERAL PURCHASING PROCESS

The process of making a purchase shall generally be as follows:

1. Obtain a price for the purchase consistent with Township procurement section of this policy;
2. Identify whether the funds have been budgeted for the purchase;
3. Open a PO or SBC for the purchase;
4. Proposal or contract for the purchase is signed by Township Administrator or designated Acting Administrator as identified in a personnel order;
5. Purchase is made as delegated by the Board of Trustees (as a reminder, the Township is exempt from sales tax);
6. Invoice is processed and paid.

GENERAL PRACTICES: PROCUREMENT

Employees will use the following standards when securing pricing for purchases.

- There are no special procurement practices for purchases under \$2,500.
- Unless exempted below, a demonstrable attempt must be made to gather three price quotes for purchases between \$2,500 and \$50,000.
- Any purchase over \$50,000 must go out for competitive bid, consistent with the provisions of the competitive bidding section of this policy.

There are several exemptions to the procurement rules stated above. The below list demonstrates all items that are exempted from general procurement practices per state law via Ohio Revised Code (ORC) section 307.86. In general, Colerain Township will, as a matter of best practice, obtain a minimum of three quotes on these items, even if they are exempt from competitive bidding.

1. Any State of Ohio Department of Administrative Services contract
2. Any State of Ohio Department of Transportation contract
3. Accounting Services
4. Architectural Services
5. Attorney Services
6. Physician Services

7. Appraisal Services
8. Professional Consulting Services
9. Sole source vendors or items (with proper documentation)
10. Land purchases and sales through the Colerain CIC
11. Any jointly purchased item per Ohio Revised Code section 9.48

GENERAL PRACTICES: PURCHASE ORDERS

As part of the purchasing process, the Ohio Revised Code (ORC 5705.41 (D)) requires that a Purchase Order (PO) with a certificate from the Fiscal Officer stating that funds are available must be created prior to the incurrence of an expense. In short, before a purchase is made or a contract is signed, a PO must be processed by the Fiscal Officer. On all Township POs, the Trustees or their designee must approve the PO. When the Trustees' purchasing policy is followed (i.e. the appropriate level of authorization has been received), the purchase order will be deemed to be approved once the Fiscal Officer has signed as certifying the availability of funds.

There are three types of purchase orders, which all contain the Fiscal Officer's certificate of available funds and can be applied toward purchases:

Regular Purchase Order (PO)

A PO is issued when the purchase of specific items is planned from one vendor. It can be used for any amount and can be over multiple appropriation account codes. It is valid until the contract is fulfilled or canceled. To cancel the remaining balance on a PO, one should indicate that the PO should be closed on the final invoice.

Regular POs can be used for the same vendor for several invoices worth of purchases.

Super Blanket Certificates (SBC)

A SBC can be opened for any amount and can be used on multiple vendors. They are valid until the end of the fiscal year and are restricted to one appropriation line. The following are acceptable SBC purchases:

- Architectural Services
- Attorney/Legal Services
- Consultant Services
- Professional Engineering Services
- Fuel oil and gasoline
- Food items
- Roadway materials
- Utilities
- Any other specific expenditure that is a recurring and reasonably predictable operation expense and is exempt from competitive bidding

Then and Now PO

- To the extent possible, these should be used only in emergency situations. This means that the situation must be unforeseen, unplanned, and requiring immediate action, such as the towing of a broken-down vehicle, not routine vehicle maintenance. A Then and Now PO is used for purchases where prior certification of funds was not able to be obtained before the contract or order involving the expenditure of money was made.

Opening a Regular Purchase Order, Then and Now Purchase Order, or Super Blanket Certificate

To open a purchase order, departments must send a requisition request to the Finance Specialist, Accounting Specialist, or Public Safety Administrative Assistant assigned to said department. This request should include the vendor name, dollar amount, line item code, and include the Department Head's signature. Prior to requesting a PO, the Department Head should ensure that there are sufficient appropriations available to support the PO. It is prudent to have at all times an open POs or SBCs with a sufficient balance to cover your regular monthly expenses (electric, telephone, etc.) and to open a new PO or increase an existing PO when your balances are getting low.

The Township Administrator can approve any PO that is \$2,500 or less per ORC 507.11 (A). Any PO that exceeds that amount must first be reviewed by the Township Administrator, who will initial the PO, and then be approved by signature of the Fiscal Officer and two of the three Township Trustees.

GENERAL PRACTICES: CONTRACTS

Only the Township Administrator has been given the authority to execute contracts on behalf of the Township. This authority may not be delegated. Pursuant to motion adopted on January 22, 2019, the Township Administrator may execute contracts in the amount of \$10,000.00 or less without the prior approval of the Township Trustees. Any contract over \$10,000.00 must be approved by the Township Trustees before they are executed by the Township Administrator.

GENERAL PRACTICES: INVOICES

All invoices must be promptly processed and sent to the Finance Department for payment, as soon as they are received, unless invoice is being questioned. The following steps represent the process each department should follow to ensure that all invoices are properly and promptly paid.

1. All invoices shall immediately be sent to the Finance personnel assigned to the department.
2. Each invoice is stamped, so the SBC/PO number assigned, the amount, and the date of processing can be recorded.
3. The invoice will then be routed to the Department Head for review and approval by signature.
4. The Department Head will verify that the goods and services received are correct. If the goods or services are not correct, then the Department Head shall dispute the charges and no invoices shall be paid until the dispute is resolved.
5. If the invoice is correct, the Department Head will return the signed invoice to the Finance Department as soon as possible.

PURCHASING ABILITY

No one has the authority to make a purchase without an approved purchase order (except in the rare set of instances where a “Then and Now” Purchase Order is used). Once an approved purchase order has been created, The Township Administrator, Assistant Township Administrator, or Department Head may delegate the ability to make a purchase. No one may make a purchase without authorization from their Department Head. Department Heads giving an employee authorization to purchase should ensure the employee understands this policy and his/her purchasing limits. Please note, the employee making purchases may be responsible for the cost of the purchase if this policy is not followed.

COMPETITIVE BIDDING

Competitive bidding rules and regulations are in place to ensure that goods and/or services are purchased at the best possible price by opening purchasing practices to a broader, more competitive marketplace. The ORC dictates many requirements of competitive bidding and Department Heads are encouraged to consult with the Township Law Director on the need for a competitive bid and the exact requirements of the bid, prior to issuance of a competitive bid.

Purchases of \$50,000 or more must be competitively bid, unless the item to be purchased is subject to one of the exceptions listed earlier in the policy or ORC 9.48. In addition, any maintenance/repair of roads or bridges in excess of \$45,000 or \$15,000 per mile must be competitively bid. Any provision of recycling and solid waste disposal contracts must also be competitively bid.

The minimum process for issuing a competitive bid is as follows:

1. The bid must be publically noticed in a newspaper of general circulation within the Township once per week for two consecutive weeks prior to the opening of the bid.
2. The bid must be posted on the bulletin in the Township Administration building for at least two weeks.
3. The posting should include:
 - a. General description of the proposed contract
 - b. Time and place where documents related to the purchase can be obtained
 - c. Deadline for submission of bids
 - d. Time and place where bids will be opened
 - e. Terms of the proposed purchase
 - f. Conditions under which the bids will be received

While the ORC outlines several types of purchases that require competitive bids, the Township Administrator or Board of Trustees may elect to competitively bid a purchase that is not required to be competitively bid by ORC. The Township also reserves the right to reject all bids at any time.

Definitions:

Property Value – This is the total dollar amount that your home is worth (likely the sale price or similar)

Assessed Property Value – 35% of the total property value

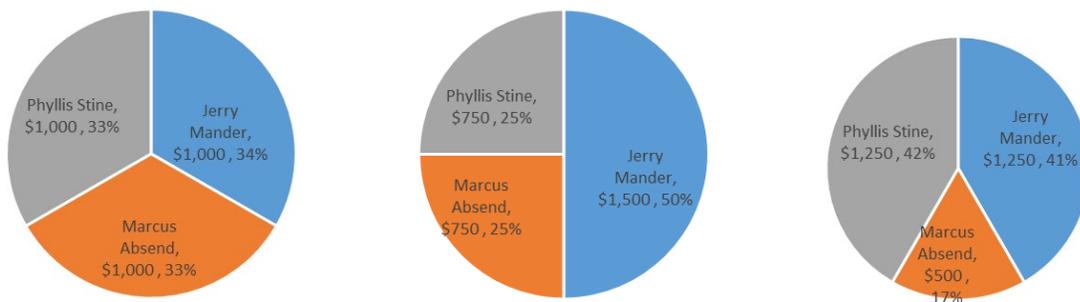
Millage/Mills – This is the amount of tax dollars that will be raised for each dollar of assessed valuation. One mill is equal to \$1 in tax for each \$1,000 of assessed property value.

What is a levy?

The Ohio Constitution states that property taxes shall be assessed at no more than 1% of value, unless otherwise approved by the electorate via a *voted tax levy*. This special tax is typically limited by the voters to fund specific expenses.

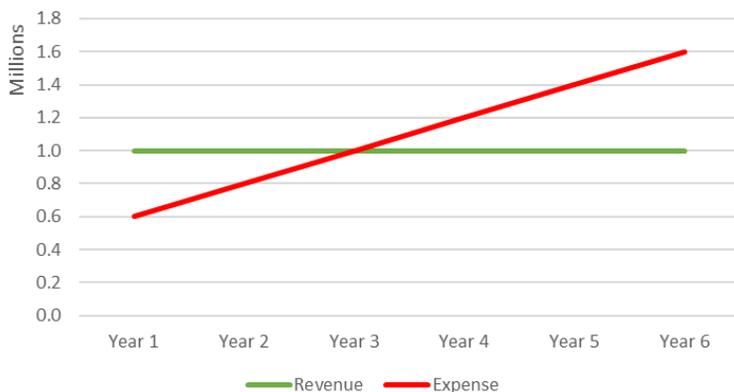
The voters establish a **set dollar value** for a levy. This is the **maximum** amount of money that a levy can ever generate in a given year. Therefore, growth in property values will not lead to an increase in tax revenue. The below example illustrates how changes in property values impact tax rates for a homeowner:

Total Tax Burden - Equal Home Values Total Tax Burden - Jerry improves his home Total Tax Burden - Marcus' home deteriorates

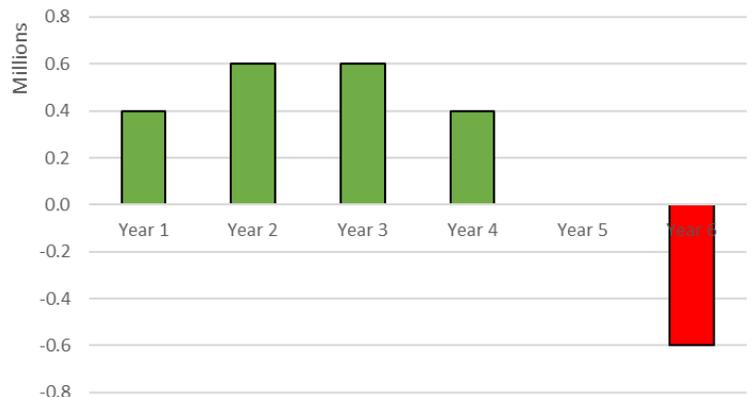


Since the total revenue collected never increases, it is unlikely that the costs associated with the levy will remain flat indefinitely as many costs will rise with inflation. Therefore, there is likely to be a need to increase a levy to cover increasing costs at a future date.

Typical Five Year Levy Cycle - Revenue vs. Expense



Typical Five Year Levy Cycle - Fund Balance



Colerain Levy Impacts

What does all of this mean for Colerain Township as it relates to the budget for 2019 and future years? For starters, we are currently in year 6 of a 5-year Police Levy and year 11 of a 5-year Fire levy.

Total Colerain Assessed Property Valuation* - \$1,145,886,440

of mills required to raise \$1M in Colerain – 0.87

Dollar impact per \$50,000 of property value to raise \$1M in Colerain – \$15.27

Calculation of tax:

Tax = $.35 * \text{Assessed value} * \text{Millage rate} / 1000$

Other items of note

There is a delay in the collection of property taxes. Taxes are not paid until the year after a levy is first assessed. A 2020 levy is not paid or received by the Township until 2021.

The Auditor's office performs a full reassessment of property values every six years and conducts "statistical" reassessment every three years.

Property tax collection rates are typically around 96% of all taxes levied, therefore any proposed levy should consider actual revenue collections to be 4% less than the full rate.

The exact property tax a home pays will depend on various reduction factors, including the owner occupancy tax credit and homestead exemption.

There are two other terms that affect the exact property tax: the effective millage and assessed millage. The assessed millage is the maximum rate that can be collected on any home. However, the effective millage is what is actually collected. The effective millage changes and accounts for factors such as state reimbursements for selected levies and changes in appraised and assessed property values that allow for decreases in millage to raise the amount of money specified in the original levy request. The effective millage cannot exceed the assessed millage. Therefore, there is a chance that, due to declines in property values, a levy could collect less revenue than voted on.

*In 2008, the total assessed value of all Colerain properties was \$1,255,593,690. This represents a loss of 1.42% over 10 years.