

City of Norwood

Hamilton County, Ohio

Financial Recovery Plan

Original: 7-05-2017

Updated: 3-26-2018

Updated: 3-27-2019

Council Signatures:

***Financial Planning and Supervision Commission
Signatures:***

City of Norwood
Financial Plan

Objectives of the Financial Plan

In accordance with Section 118.06, Ohio Revised Code, the Mayor must submit to the Financial Planning and Supervision Commission (“Commission”) a Financial Plan (“the Plan”) as approved by ordinance or resolution of the Norwood City Council (“City Council”) within 120 days after the first meeting of the Commission. The main objective of the Financial Plan is to eliminate all fiscal emergency conditions which were determined by the Auditor of State pursuant to Sections 118.04, Ohio Revised Code. The Plan identifies the actions to be taken by the City to restore the fiscal integrity of the City. It also serves as a master plan by which all future appropriation measures must comply and directs the correction of issues essential to financial recovery. The Financial Plan may be amended in the same manner as its initial passage.

The matters that need to be addressed by the City of Norwood’s (“the City”) Financial Plan in order to eliminate its fiscal emergency conditions are set forth below:

The Budget Process – Appropriations:

By virtue of Ohio law, the City of Norwood is required to balance its annual operating budget. Accordingly, the City’s administration is committed to address each of the projected deficits through a series of demanding actions designed to increase operating revenues and/or decrease operating expenditures/expenses. The annual appropriations process shall be accomplished for the general fund and any deficit funds through the City’s rolling five-year forecast attached hereto and incorporated herein as “Appendix A” and will match the City’s Budget.

On or before *December 31st* of each year the City Council shall adopt budget appropriations for the upcoming year that begins January 1st. Failure to do so is in violation of the financial plan and the City shall be subject to remedies and penalties as prescribed in Chapter 118 of the Ohio Revised Code.

In order to accomplish this, the following procedures shall be followed while the City remains in fiscal emergency:

Format for Appropriations. All fund appropriations will be at a minimum passed at the personal service and other object level.

- a. The City Auditor shall update the estimated revenue projection included in the rolling five-year forecast no later than September 1st every year that the City remains in fiscal emergency. This starts the budget process.
- b. On or before September 15th of each year all department heads and all other branches of government shall submit their departmental budgets to the Finance Committee, City Auditor and the Mayor. The departmental budgets shall provide a detailed narrative explaining the need for the monies requested. If any department budget includes

appropriations from grant dollars specific to their department, the grant requirements, dollar amount, and grant period shall be included with the documentation.

- c. On or before November 1st of each year the Finance Committee, City Auditor, and Mayor shall submit to the City Council fund appropriations at the personal services and other object level by departments for all funds.
- d. On or before December 1st, City Council shall complete its budget hearings on the City's Estimates. To ensure compliance with the recovery plan, the City's Estimates shall be sent to the Financial Supervisor for review by the Clerk of City Council within 7 days from passage of the proposed appropriations ordinance resulting from the City Council's budget hearings on the City's Estimates.
- e. The Financial Supervisor shall meet with the Mayor, City Auditor, and President of City Council prior to final budget approval to ensure compliance with the recovery plan.
- f. The Commission will review the proposed appropriation ordinance. No later than December 31st. City Council shall adopt an appropriations ordinance for the upcoming calendar year that is consistent with all modifications set by the Commission. Failure to do so is in violation of the financial recovery plan and the City shall be subject to remedies and penalties as prescribed in Chapter 118 of the Ohio Revised Code.

Financial Reports:

The City of Norwood Auditor and Treasurer departments shall close the preceding month's book and reconcile to the banks by the 15th day of the following month. A copy of the financial information for the preceding month shall be sent to the Financial Supervisor and each member of the Commission prior to the Commission meeting.

**City of Norwood
Financial Recovery Plan**

Please find significant assumptions in the following plan which is based on the actions that are to be taken by the City, legal authority and the *approximate* dates of the commencement and completion as indicated:

Action:	Begin	Completion
General Fund Revenue Assumptions:		
Property Tax – 2019 is based on 2018 actual amounts and estimated to remain consistent 2020 – 2023.	2018	Ongoing
Income Tax – 2019 is based upon the City Treasurer’s estimate for 2019. 2019 is projected slightly lower than 2018. 2018 received a one time flux of income tax from December 2018 bonuses given to company employees. The City Treasurer is estimating a modest 1% growth for each year of the forecasted period starting in 2020.	2018	Ongoing
Hotel Tax expected to remain consistent throughout the forecast period. The new hotel built in the City was fully operational for 2018.	2018	Ongoing
Intergovernmental Revenue –Revenue in 2018 includes SAFR grant received for the fire department in an amount of \$438,500. The grant ended in 2018 and no other SAFR grant monies are forecasted.	2019	Ongoing
Charges for Services – The largest revenue source is EMS Services. Service needs fluctuate therefore the amounts remain consistent throughout the forecast period.	2019	Ongoing
Fees, Licenses, and Permits – The largest revenue source is building department fees. In 2018, the building department had large increases in revenues. This is not projected for future years.	2019	Ongoing
Fines and Forfeitures – The largest revenue source is traffic fines, which fluctuates. An average was calculated for the forecast period.	2019	Ongoing

Action:	Begin	Completion
General Fund Expenditure Actions:		
<p>Other expenditures:</p> <ul style="list-style-type: none"> - 2020-2023 includes a three percent increase for contractual services and materials and supplies. - Capital Outlay <ul style="list-style-type: none"> • Council has a draft capital plan and it has been incorporated into the forecast. These plan items are located within contractual services, materials and supplies and capital outlay. A new ladder truck and fire engine purchase are included as new debt to be entered into for the fire department. 	<p>2018</p> <p>2019</p>	<p>Ongoing</p> <p>Ongoing</p>
<p>Review of the 911/Dispatchers Department</p> <ul style="list-style-type: none"> • 2018 a review and evaluation was completed by the City. City decided to keep the 911/Dispatch Department. 	<p>3rd Quarter 2017</p>	<p>2018</p>
<p>Review of the Retiree Health Insurance Costs</p> <ul style="list-style-type: none"> • 2018 Council approved an elimination to the Retiree Health Care and C-9 Trust. • The new program is Retiree Benefit Program under Non-Departmental section of the recovery plan. 	<p>3rd Quarter 2017</p> <p>1/1/19</p>	<p>12/31/18</p> <p>Ongoing</p>
<p>Review of Current Employee Health Insurance Costs</p> <p>Intent of Council is to charge employees a portion of the premium cost for health insurance.</p> <ul style="list-style-type: none"> • 2019 - 2 to 5.5 percent based on coverage selection by employee • 2020 - 2 to 5.5 percent based on coverage selection by employee • 2021- 15 percent based on estimated premium increase • 2022 - 15 percent based on estimated premium increase • 2023 - 15 percent based on estimated premium increase 	<p>2018</p>	<p>Ongoing</p>
<p>Movement of Street Employees from Street and Water Fund.</p> <ul style="list-style-type: none"> • Moved to General Fund under Street Section and Parks & Playground Departments 	<p>2018</p>	<p>2019</p>

Action:	Begin	Completion
General Fund Expenditure Actions:		
Movement of Lighting Expenses from Street Fund	2018	2018
Movement of Lighting Expenses from State Highway Fund	2018	2018
Reduction of Fire Personnel (result of retirements) <ul style="list-style-type: none"> • See Attachment A 	2019	Ongoing
Reduction of Police Personnel <ul style="list-style-type: none"> • See Attachment A 	2018	Ongoing
Street Construction and Repair Fund Actions:		
The Street Construction and Repair Fund was presented as a deficit fund for the fiscal emergency analysis due to outstanding encumbrances at 12/31/15 and 6/30/16. The actual ending fund balance was not negative for 2014 – 2016. The fund balance remains positive throughout the forecast period.	1 st Quarter 2017	Completed
- Movement of lighting expenses to General Fund	2018	2018
- Movement of Street Employees to General Fund.	2018	2019
- Review of Street Improvement	2018	2019
State Highway Expenditure Reduction Actions:		
- Movement of lighting expenses to General Fund	2018	2018
- Review of Street Improvement	2018	2019

**City of Norwood
Financial Recovery Plan**

Assurances of the Financial Recovery Plan

1. The City will conform to statutes with respect to tax budgets and appropriation measures.
2. The City will establish monthly levels of expenditures and encumbrances pursuant to division (B)(2) of Section 118-07 of the Ohio Revised Code.
3. The amount and purpose of any issue of debt obligations will not exceed debt limits supported by appropriate certification by the City Auditor and County Auditor.
4. The City will prepare a financial forecast for a five-year period in accordance with the standards issued by the Auditor of State (See Appendix A).
5. The City will address and implement Auditor of State comments from the Report of Accounting Methods once it has been completed.

Respectfully submitted,

Mayor, Tom Williams, City of Norwood

Financial Recovery Plan Approvals on:

By City of Norwood Council on: March 26, 2019

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City of Norwood - Hamilton County
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Years Ended December 31, 2016, Through 2018, Actual
and Ending December 31, 2019, Through 2023, Forecasted
 General Fund

	2016 Actual	2017 Actual	2018 Actual	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted	2023 Forecasted
Revenues								
Property Taxes	\$2,600,959	\$2,594,650	\$2,952,964	\$2,952,900	\$2,952,900	\$2,952,900	\$2,952,900	\$2,952,900
Municipal Income Tax	16,153,775	18,567,990	19,628,880	18,685,000	18,872,000	19,061,000	19,252,000	19,720,000
Hotel Tax	195,100	190,165	249,950	250,000	250,000	250,000	250,000	250,000
Intergovernmental	983,554	433,337	767,513	337,300	337,300	337,300	337,300	337,300
Charges for Services	546,115	665,813	676,509	670,800	670,800	670,800	670,800	670,800
Fees, Licenses and Permits	595,963	399,690	757,137	480,200	480,200	480,200	480,200	480,200
Fines and Forfeitures	139,953	164,585	190,326	169,200	169,200	169,200	169,200	169,200
Investment Income	0	0	44,771	89,500	89,500	89,500	89,500	89,500
Other	63,009	229,130	240,897	15,200	15,200	15,200	15,200	15,200
Total Revenues	21,278,428	23,245,360	25,508,947	23,650,100	23,837,100	24,026,100	24,217,100	24,685,100
Expenditures								
Current:								
City Council								
Personal Services	76,501	76,391	75,240	76,100	76,100	76,200	76,300	76,400
Contractual Services	134	25,000	551	10,500	30,800	11,100	11,500	11,800
Total City Council	76,635	101,391	75,791	86,600	106,900	87,300	87,800	88,200
Clerk of Council								
Personal Services	16,007	14,004	31,474	33,400	33,400	33,500	33,500	33,500
Contractual Services	9,631	15,529	9,804	12,000	12,400	12,700	13,100	13,500
Materials and Supplies	100	51	1,602	2,000	2,100	2,100	2,200	2,300
Total Clerk of Council	25,738	29,584	42,880	47,400	47,900	48,300	48,800	49,300
Mayor								
Personal Services	69,583	66,244	68,279	79,400	69,500	70,800	72,200	74,000
Contractual Services	726	1,039	917	1,200	1,200	1,300	1,300	1,400
Materials and Supplies	334	219	186	500	500	500	600	600
Total Mayor	70,643	67,502	69,382	81,100	71,200	72,600	74,100	76,000
Mayor's Clerk of Courts								
Personal Services	130,067	114,727	108,335	113,300	112,000	117,100	122,900	130,000
Contractual Services	26,821	28,183	29,176	30,000	30,900	31,900	32,700	33,800
Total Mayor's Clerk of Courts	156,888	142,910	137,511	143,300	142,900	149,000	155,600	163,800
Prisoners Housed Outside of Norwood								
Contractual Services	\$2,424	\$0	\$0	\$2,000	\$2,100	\$2,100	\$2,200	\$2,200

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City of Norwood - Hamilton County
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Years Ended December 31, 2016, Through 2018, Actual
and Ending December 31, 2019, Through 2023, Forecasted
 General Fund (continued)

	2016 Actual	2017 Actual	2018 Actual	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted	2023 Forecasted
Law Director								
Personal Services	\$188,765	\$156,599	\$128,905	\$147,800	\$154,600	\$158,000	\$163,800	\$172,100
Contractual Services	2,595	1,804	957	155,000	130,100	130,200	170,300	130,400
Materials and Supplies	94	26	734	200	200	200	200	200
Total Law Director	191,454	158,429	130,596	303,000	284,900	288,400	334,300	302,700
Auditor								
Personal Services	288,679	270,245	278,520	285,400	284,100	292,000	301,100	311,500
Contractual Services	3,045	3,969	2,900	111,400	134,200	131,900	132,000	132,200
Materials and Supplies	4,698	5,181	5,715	5,700	5,500	5,600	5,800	6,000
Total Auditor	296,422	279,395	287,135	402,500	423,800	429,500	438,900	449,700
Treasurer								
Personal Services	88,732	72,972	32,374	54,300	54,300	54,300	54,300	54,300
Contractual Services	63,457	58,052	52,600	60,500	62,900	64,700	66,700	68,700
Materials and Supplies	0	0	798	0	0	0	0	0
Total Treasurer	152,189	131,024	85,772	114,800	117,200	119,000	121,000	123,000
Treasurer's Earnings Tax								
Personal Services	248,038	208,395	212,547	244,500	244,500	254,800	266,500	298,800
Contractual Services	78,657	68,840	35,472	2,176,600	2,229,700	2,292,100	2,354,600	2,437,100
Materials and Supplies	247	0	1,551	500	500	500	600	600
Total Treasurer's Earnings Tax	326,942	277,235	249,570	2,421,600	2,474,700	2,547,400	2,621,700	2,736,500
Civil Service								
Personal Services	18,348	17,864	18,664	21,600	21,600	21,700	21,700	21,700
Contractual Services	547	4,836	6,226	29,000	29,900	30,800	31,700	32,700
Materials and Supplies	0	0	529	800	800	900	900	900
Total Civil Service	18,895	22,700	25,419	51,400	52,300	53,400	54,300	55,300
Service Director's Office								
Personal Services	117,766	103,533	107,754	119,300	109,800	112,300	115,300	118,700
Contractual Services	0	1,995	1,990	2,100	2,200	2,200	2,300	2,500
Materials and Supplies	50	45	45	100	100	100	100	100
Total Service Director's Office	\$117,816	\$105,573	\$109,789	\$121,500	\$112,100	\$114,600	\$117,700	\$121,300

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City of Norwood - Hamilton County
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Years Ended December 31, 2016, Through 2018, Actual
and Ending December 31, 2019, Through 2023, Forecasted
 General Fund (continued)

	2016	2017	2018	2019	2020	2021	2022	2023
	Actual	Actual	Actual	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Transportation - Unassigned Vehicles								
Contractual Services	\$395	\$0	\$60	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	92,860	139,229	112,439	153,000	160,700	165,500	170,500	175,600
Total Transportation - Unassigned Vehicles	93,255	139,229	112,499	153,000	160,700	165,500	170,500	175,600
Building Department								
Personal Services	307,965	276,822	295,706	286,300	291,300	300,200	310,300	328,200
Contractual Services	87,241	102,522	84,331	97,500	101,400	104,400	107,500	110,800
Materials and Supplies	113	1,240	1,662	900	900	1,000	1,000	1,100
Capital Outlay	0	0	0	0	20,000	20,000	0	20,000
Refunds	0	2,312	89	500	500	500	500	600
Total Building Department	395,319	382,896	381,788	385,200	414,100	426,100	419,300	460,700
Police Administration								
Personal Services	201,227	242,408	254,342	281,200	281,400	289,400	298,400	308,900
Fixed Expenses	3,017	3,564	4,032	4,500	4,600	4,800	4,900	5,100
Total Police Administration	204,244	245,972	258,374	285,700	286,000	294,200	303,300	314,000
Police Crime Control								
Personal Services	6,364,905	6,564,899	5,631,410	6,230,400	5,869,600	6,038,000	6,185,100	6,360,600
Contractual Services	86,125	139,144	134,017	175,200	212,000	187,500	193,100	198,900
Materials and Supplies	68,928	59,707	95,157	65,100	67,600	69,600	71,600	73,700
Fixed Expenses	0	62,621	28,988	29,000	29,000	29,000	29,000	29,000
Capital Outlay	0	0	8,255	120,000	175,000	160,000	145,000	120,000
Principal	24,929	26,205	30,418	37,700	24,300	9,600	10,000	5,100
Interest	5,567	4,210	5,254	3,200	1,500	800	400	100
Total Police Crime Control	6,550,454	6,856,786	5,933,499	6,660,600	6,379,000	6,494,500	6,634,200	6,787,400
Auxiliary Police								
Personal Services	71,786	83,960	69,399	71,400	71,400	71,400	71,500	71,600
Fire Administration								
Personal Services	197,558	147,244	259,213	284,400	281,700	290,900	301,600	313,800
Contractual Services	451	579	383	500	500	500	600	600
Fixed Expenses	27,645	31,955	28,324	31,700	32,800	33,800	34,800	35,900
Total Fire Administration	\$225,654	\$179,778	\$287,920	\$316,600	\$315,000	\$325,200	\$337,000	\$350,300

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City of Norwood - Hamilton County
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Years Ended December 31, 2016, Through 2018, Actual
and Ending December 31, 2019, Through 2023, Forecasted
 General Fund (continued)

	2016 Actual	2017 Actual	2018 Actual	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted	2023 Forecasted
Fire Department								
Personal Services	\$6,920,870	\$8,106,181	\$7,018,823	\$7,225,900	\$6,424,300	\$6,607,100	\$6,791,800	\$6,920,700
Contractual Services	37,084	52,603	114,973	95,000	90,600	93,400	96,200	99,000
Materials and Supplies	28,888	18,140	25,149	86,000	62,000	54,600	60,500	64,000
Fixed Expenses	0	28,988	28,988	29,000	29,000	29,000	29,000	29,000
Capital Projects	0	0	0	0	72,000	0	230,000	0
Principal	0	0	0	0	104,400	320,300	342,700	382,800
Interest	0	0	0	0	42,000	118,700	96,300	46,600
Total Fire Department	6,986,842	8,205,912	7,187,933	7,435,900	6,824,300	7,223,100	7,646,500	7,542,100
EMS								
Contractual Services	0	39,284	28,217	43,300	43,300	44,600	45,900	47,300
Materials and Supplies	0	44,093	37,889	45,000	46,400	47,700	49,200	50,600
Principal	0	0	400	27,700	28,700	29,800	30,900	32,100
Interest	0	0	0	5,600	4,600	3,500	2,400	1,200
Total EMS	0	83,377	66,506	121,600	123,000	125,600	128,400	131,200
Superintendent of Public Works								
Personal Services	145,144	140,749	80,958	89,200	83,700	86,800	90,300	94,400
Contractual Services	1,032	2,509	2,668	2,600	2,700	2,800	2,900	3,000
Materials and Supplies	312	1,184	2,092	2,700	2,800	2,900	3,000	3,100
Total Superintendent of Public Works	146,488	144,442	85,718	94,500	89,200	92,500	96,200	100,500
Street Section								
Personal Services	0	0	0	512,500	514,400	533,100	555,000	579,100
Contractual Services	0	0	0	8,000	8,300	8,500	8,700	9,000
Materials and Supplies	0	0	0	155,000	157,300	159,600	162,000	164,400
Fixed Expense	0	0	170,566	170,000	176,100	181,400	186,800	192,400
Capital Projects	0	0	0	85,000	81,500	75,000	20,000	80,000
Total Street Section	0	0	170,566	930,500	937,600	957,600	932,500	1,024,900
City Garage								
Personal Services	112,333	148,815	159,091	164,600	164,700	170,200	176,200	183,000
Contractual Services	953	1,340	1,164	1,300	1,300	1,400	1,400	1,500
Materials and Supplies	4,804	4,854	5,093	4,900	5,000	5,200	5,400	5,500
Principal	0	0	2,495	10,300	10,700	11,100	11,600	8,900
Interest	0	0	540	1,900	1,500	1,100	600	200
Total City Garage	\$118,090	\$155,009	\$168,383	\$183,000	\$183,200	\$189,000	\$195,200	\$199,100

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City of Norwood - Hamilton County
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Years Ended December 31, 2016, Through 2018, Actual
and Ending December 31, 2019, Through 2023, Forecasted
 General Fund (continued)

	2016	2017	2018	2019	2020	2021	2022	2023
	Actual	Actual	Actual	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Community Center								
Personal Services	\$17,459	\$11,152	\$60,560	\$60,700	\$62,300	\$62,300	\$63,500	\$65,300
Contractual Services	31,324	43,226	43,096	44,000	46,100	47,500	48,900	50,400
Materials and Supplies	1,708	418	513	1,500	1,500	1,600	1,600	1,700
Fixed Expenses	20,754	27,862	25,638	28,000	29,100	30,000	30,900	31,800
Capital Projects	0	0	0	53,500	0	0	0	0
Total Community Center	71,245	82,658	129,807	187,700	139,000	141,400	144,900	149,200
Public Lands & Buildings								
Personal Services	0	0	35,551	36,300	36,400	36,400	36,400	36,400
Contractual Services	234,094	255,800	221,681	844,800	511,200	453,600	461,200	469,100
Materials and Supplies	18,629	17,067	16,435	40,700	18,400	19,000	19,600	20,100
Fixed Expenses	115,777	123,560	108,636	124,500	128,800	132,600	136,600	140,700
Capital Projects	0	0	0	210,000	40,000	60,000	40,000	155,000
Total Public Lands & Buildings	368,500	396,427	382,303	1,256,300	734,800	701,600	693,800	821,300
Parks & Playgrounds								
Personal Services	(1,209)	0	190,456	226,700	227,400	244,600	261,600	271,600
Contractual Services	0	0	0	10,000	10,000	10,000	10,000	10,000
Materials and Supplies	15,634	14,189	15,560	26,300	20,900	46,400	21,800	47,300
Capital Projects	0	0	0	174,000	110,000	120,000	20,000	20,000
Total Parks & Playgrounds	14,425	14,189	206,016	437,000	368,300	421,000	313,400	348,900
Dispatchers E-911								
Personal Services	811,892	779,994	850,935	872,000	879,900	909,200	942,300	966,700
Contractual Services	15,759	2,943	18,306	18,500	19,200	19,800	20,300	20,900
Materials and Supplies	0	98	0	500	500	500	2,300	600
Fixed Expenses	0	70,404	70,404	100,600	100,600	100,600	100,600	100,600
Total Dispatchers E-911	827,651	853,439	939,645	991,600	1,000,200	1,030,100	1,065,500	1,088,800
Health Administration								
Personal Services	84,356	84,687	87,039	89,700	89,700	93,800	98,500	103,900
Contractual Services	6,915	11,521	8,484	26,200	26,600	27,000	27,400	27,700
Fixed Expenses	9,927	11,493	9,603	11,300	14,300	14,800	15,200	15,700
Capital Projects	0	0	0	25,000	125,000	0	0	0
Refund	0	0	887	0	0	0	0	0
Total Health Administration	\$101,198	\$107,701	\$106,013	\$152,200	\$255,600	\$135,600	\$141,100	\$147,300

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City of Norwood - Hamilton County
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Years Ended December 31, 2016, Through 2018, Actual
and Ending December 31, 2019, Through 2023, Forecasted
 General Fund (continued)

	2016 Actual	2017 Actual	2018 Actual	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted	2023 Forecasted
Health/Medical Services								
Personal Services	\$244,176	\$267,379	\$159,682	\$157,000	\$157,100	\$161,300	\$165,200	\$170,100
Contractual Services	500	0	0	1,400	200	200	200	200
Materials and Supplies	181	530	0	600	600	600	700	700
Total Health/Medical Services	244,857	267,909	159,682	159,000	157,900	162,100	166,100	171,000
Health/Environmental								
Personal Services	69,947	37,535	151,575	155,700	155,800	164,100	170,500	179,300
Materials and Supplies	0	0	0	100	100	100	100	100
Total Health/Environmental	69,947	37,535	151,575	155,800	155,900	164,200	170,600	179,400
Recreation								
Personal Services	0	123,544	126,636	134,600	134,600	134,700	134,700	134,700
Contractual Services	0	1,107	2,351	4,300	4,300	1,300	1,300	1,400
Materials and Supplies	0	10,747	7,445	19,500	10,700	11,000	15,300	11,700
Capital Projects	0	0	0	60,000	1,500	1,000	0	0
Total Recreation	0	135,398	136,432	218,400	151,100	148,000	151,300	147,800
Non-Departmental								
Retiree Benefit Program	0	0	0	525,000	518,000	518,000	518,000	518,000
Retirees Healthcare	397,638	529,115	396,807	99,100	0	0	0	0
Subsidy C-9 Trust	0	576,932	291,131	250,000	0	0	0	0
Dretac (Auditor)	8,332	6,441	14,461	0	0	0	0	0
Worker's Compensation (Law Director)	10,414	10,509	11,593	0	0	0	0	0
State Examiner's Fees (Auditor)	20,523	54,253	30,735	0	0	0	0	0
County Auditor's/Treasurer's Fees (Auditor)	27,320	26,798	29,728	0	0	0	0	0
Election Expense (Auditor)	17,574	2,234	12,479	0	0	0	0	0
Advertising Delinquent Taxes (Auditor)	756	163	130	0	0	0	0	0
Settlement of Claims (Law Director)	0	27,000	6,500	0	0	0	0	0
Outside Legal Fees (Law Director)	10,757	40,836	109,187	0	0	0	0	0
Real Estate Tax (Public Lands & Buildings)	263	7,488	237,564	0	0	0	0	0
Earnings Tax Incentive/Refund (Treasurer's Earning Tax)	1,360,389	1,938,740	2,611,952	0	0	0	0	0
Insurance (Public Lands & Buildings)	185,637	184,833	184,614	0	0	0	0	0
Random Drug Testing (Public Lands & Buildings)	6,563	13,125	8,750	0	0	0	0	0
Total Non-Departmental	2,046,166	3,418,467	3,945,631	874,100	518,000	518,000	518,000	518,000
Total General Government	\$19,972,167	\$23,106,827	\$22,093,534	\$24,845,300	\$23,100,300	\$23,698,300	\$24,355,700	\$24,897,100

(continued)

City of Norwood - Hamilton County
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Years Ended December 31, 2016, Through 2018, Actual
and Ending December 31, 2019, Through 2023, Forecasted
General Fund (continued)

	2016	2017	2018	2019	2020	2021	2022	2023
	Actual	Actual	Actual	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Debt Service:								
Principal Retirement	\$0	\$292,454	\$292,735	\$292,800	\$292,800	\$344,300	\$0	\$0
Interest and Fiscal Charges	0	59,620	45,862	32,100	18,400	4,600	0	0
Total Debt Service	0	352,074	338,597	324,900	311,200	348,900	0	0
Total Expenditures	19,972,167	23,458,901	22,432,131	25,170,200	23,411,500	24,047,200	24,355,700	24,897,100
Excess of Revenue Over (Under) Expenditures	1,306,261	(213,541)	3,076,816	(1,520,100)	425,600	(21,100)	(138,600)	(212,000)
Other Financing Sources (Uses)								
Transfers Out	(2,039,352)	(13,982)	0	0	0	0	0	0
Total Other Financing Sources (Uses)	(2,039,352)	(13,982)	0	0	0	0	0	0
Changes in Fund Balance	(733,091)	(227,523)	3,076,816	(1,520,100)	425,600	(21,100)	(138,600)	(212,000)
Fund Balance (Deficit) Beginning of Year	(171,381)	(904,472)	(1,131,995)	1,944,821	424,721	850,321	829,221	690,621
Fund Balance (Deficit) End of Year	(\$904,472)	(\$1,131,995)	\$1,944,821	\$424,721	\$850,321	\$829,221	\$690,621	\$478,621
Outstanding Encumbrance	(611,308)	(193,816)	(292,048)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Unencumbered Fund Balance (Deficit) End of Year	(\$1,515,780)	(\$1,325,811)	\$1,652,773	\$174,721	\$600,321	\$579,221	\$440,621	\$228,621
Recovery Plan Items:								
Review of Current Employee Health Insurance	0	0	0	96,300	129,800	433,770	498,800	609,300
Changes to Fund Balance Above				(1,520,100)	425,600	(21,100)	(138,600)	(212,000)
Changes from Recovery Plan Items	0	0	0	96,300	129,800	433,770	498,800	609,300
Beginning Cash after All Plan Items	0	0	0	0	521,021	1,076,421	1,489,091	1,849,291
Ending Cash after All Plan Items	(904,472)	(1,131,995)	1,944,821	521,021	1,076,421	1,489,091	1,849,291	2,246,591

City of Norwood - Hamilton County
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget Basis
For the Years Ended December 31, 2016, Through 2018, Actual
and Ending December 31, 2019, Through 2023, Forecasted
(02) Street Construction and Repair Fund

	2016 Actual	2017 Actual	2018 Actual	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted	2023 Forecasted
Revenues								
Intergovernmental	\$604,753	\$658,004	\$616,477	\$616,000	\$616,000	\$616,000	\$616,000	\$616,000
Miscellaneous	0	0	10,483	0	0	0	0	0
Fees, Licenses and Permits	6,647	3,691	21,092	0	0	0	0	0
Total Revenues	611,400	661,695	648,052	616,000	616,000	616,000	616,000	616,000
Expenditures								
Current:								
Street Maintenance and Repair								
Personal Services	470,883	371,382	296,042	0	0	0	0	0
Contractual Services	899	4,537	2,794	0	0	0	0	0
Materials and Supplies	16,718	23,301	26,293	0	0	0	0	0
Fixed Expenses	66,372	139,466	0	0	0	0	0	0
Capital Outlay	0	0	0	1,070,000	655,000	619,900	616,300	616,000
Total Expenditures	554,872	538,686	325,129	1,070,000	655,000	619,900	616,300	616,000
<i>Excess of Revenue Over (Under) Expenditures</i>	<i>56,528</i>	<i>123,009</i>	<i>322,923</i>	<i>(454,000)</i>	<i>(39,000)</i>	<i>(3,900)</i>	<i>(300)</i>	<i>0</i>
Other Financing Sources (Uses)								
Transfers In	50,000	0	0	0	0	0	0	0
<i>Changes in Fund Balance</i>	<i>106,528</i>	<i>123,009</i>	<i>322,923</i>	<i>(454,000)</i>	<i>(39,000)</i>	<i>(3,900)</i>	<i>(300)</i>	<i>0</i>
<i>Fund Balance (Deficit) Beginning of Year</i>	<i>876</i>	<i>107,404</i>	<i>230,413</i>	<i>553,336</i>	<i>99,336</i>	<i>60,336</i>	<i>56,436</i>	<i>56,136</i>
<i>Fund Balance (Deficit) End of Year</i>	<i>\$107,404</i>	<i>\$230,413</i>	<i>\$553,336</i>	<i>\$99,336</i>	<i>\$60,336</i>	<i>\$56,436</i>	<i>\$56,136</i>	<i>\$56,136</i>
<i>Outstanding Encumbrance</i>	<i>(14,533)</i>	<i>(19,026)</i>	<i>(8,543)</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Unencumbered Fund Balance (Deficit) End of Year</i>	<i>\$92,871</i>	<i>\$211,387</i>	<i>\$544,793</i>	<i>\$99,336</i>	<i>\$60,336</i>	<i>\$56,436</i>	<i>\$56,136</i>	<i>\$56,136</i>

City of Norwood - Hamilton County
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget Basis
For the Years Ended December 31, 2016, Through 2018, Actual
and Ending December 31, 2019, Through 2023, Forecasted
(03) State Highway Fund

	2016	2017	2018	2019	2020	2021	2022	2023
	Actual	Actual	Actual	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Revenues								
Intergovernmental	\$49,034	\$53,352	\$49,985	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Miscellaneous	0	0	94	0	0	0	0	0
Total Revenues	49,034	53,352	50,079	50,000	50,000	50,000	50,000	50,000
Expenditures								
Current:								
Highway								
Materials and Supplies	34,735	14,977	43,772	0	0	0	0	0
Fixed Expenses	24,661	19,352	4,803	0	0	0	0	0
Capital Outlay	0	0	0	72,000	51,800	50,200	50,200	50,200
Total Expenditures	59,396	34,329	48,575	72,000	51,800	50,200	50,200	50,200
<i>Changes in Fund Balance</i>	<i>(10,362)</i>	<i>19,023</i>	<i>1,504</i>	<i>(22,000)</i>	<i>(1,800)</i>	<i>(200)</i>	<i>(200)</i>	<i>(200)</i>
<i>Fund Balance (Deficit) Beginning of Year</i>	<i>18,402</i>	<i>8,040</i>	<i>27,063</i>	<i>28,567</i>	<i>6,567</i>	<i>4,767</i>	<i>4,567</i>	<i>4,367</i>
<i>Fund Balance (Deficit) End of Year</i>	<i>\$8,040</i>	<i>\$27,063</i>	<i>\$28,567</i>	<i>\$6,567</i>	<i>\$4,767</i>	<i>\$4,567</i>	<i>\$4,367</i>	<i>\$4,167</i>
<i>Outstanding Encumbrance</i>	<i>(22,511)</i>	<i>(25,712)</i>	<i>(12,137)</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Unencumbered Fund Balance (Deficit) End of Year</i>	<i>(\$14,471)</i>	<i>\$1,351</i>	<i>\$16,430</i>	<i>\$6,567</i>	<i>\$4,767</i>	<i>\$4,567</i>	<i>\$4,367</i>	<i>\$4,167</i>

*** = split

FN	DEPT	POSITION	2019 FUNDED	2020 FUNDED	2021 FUNDED	2022 FUNDED	2023 FUNDED
City Council							
01	0100	Vice-Mayor - Pres of Council	1	1	1	1	1
01	0100	At-Large	3	3	3	3	3
01	0100	Ward 1	1	1	1	1	1
01	0100	Ward 2	1	1	1	1	1
01	0100	Ward 3	1	1	1	1	1
01	0100	Ward 4	1	1	1	1	1
Total			8	8	8	8	8
Clerk of Council							
01	0200	Clerk of Council	1	1	1	1	1
01	0200	Part-Time Secretary ***	1	1	1	1	1
Total			2	2	2	2	2
Mayor							
01	0300	Mayor	1	1	1	1	1
01	0300	Secretary ***	1	1	1	1	1
Total			2	2	2	2	2
Mayor's Clerk of Courts							
01	0310	Clerk of Courts	1	1	1	1	1
01	0310	Clerk of Courts	1	1	1	1	1
Total			2	2	2	2	2
Law Director							
01	0400	Law Director	1	1	1	1	1
01	0400	Assistant Law Director	1	1	1	1	1
01	0400	Secretary	1	1	1	1	1
Total			3	3	3	3	3
Auditor							
01	0500	Auditor	1	1	1	1	1
01	0500	Deputy Auditor	1	1	1	1	1
01	0500	Account Clerk II	1	1	1	1	1
01	0500	Accounts Payable Clerk	1	1	1	1	1
01	0500	Part-Time Payroll	1	1	1	1	1
Total			5	5	5	5	5

*** = split

FN	DEPT	POSITION	2019 FUNDED	2020 FUNDED	2021 FUNDED	2022 FUNDED	2023 FUNDED
Treasurer							
01	0610	Treasurer	1	1	1	1	1
01	0610	Treasurer Part-Time Clerk	1	1	1	1	1
Total			2	2	2	2	2
Treasurer's Earnings Tax							
01	0620	Tax Commissioner	1	1	1	1	1
01	0620	Tax Clerk	2	2	2	2	2
Total			3	3	3	3	3
Civil Service							
01	0700	Civil Service Commission	3	3	3	3	3
01	0700	Part-Time Secretary ***	1	1	1	1	1
01	0700	Civil Service Administrator	1	1	1	1	1
Total			5	5	5	5	5
Service Director's Office							
01	0814	Safety/Service Director	1	1	1	1	1
01	0814	Secretary ***	1	1	1	1	1
Total			2	2	2	2	2
Building Department							
01	0820	Housing Inspector	2	2	2	2	2
01	0820	Building Inspector	1	1	1	1	1
01	0820	Secretary	1	1	1	1	1
Total			4	4	4	4	4
Police Administration							
01	0831	Police Chief	1	1	1	1	1
01	0831	Secretary/Dispatcher	1	1	1	1	1
01	0831	Secretary ***	1	1	1	1	1
Total			3	3	3	3	3
Police Crime Control							
01	0832	Captain	1	1	1	1	1
01	0832	Lieutenant	4	4	4	4	4
01	0832	Sergeant	8	8	8	8	8
01	0832	Patrolman	32	32	32	32	32
Total			45	45	45	45	45

*** = split

FN	DEPT	POSITION	2019 FUNDED	2020 FUNDED	2021 FUNDED	2022 FUNDED	2023 FUNDED
Auxiliary Police							
01	0833	Auxiliary Police Lieutenant	1	1	1	1	1
01	0833	Auxiliary Police	1	1	1	1	1
Total			2	2	2	2	2
Fire Administration							
01	0841	Fire Chief	1	1	1	1	1
01	0841	Clerk	1	1	1	1	1
01	0841	Secretary ***	1	1	1	1	1
Total			3	3	3	3	3
Fire Department							
01	0842	Assistant Chief	1	1	1	1	1
01	0842	Captain	4	4	4	4	4
01	0842	Lieutenant	6	6	6	6	6
01	0842	Engineer/ATO	8	8	8	8	8
01	0842	Firefighter/Paramedic	27	24	24	24	24
01	0842	Paramedic II	1	0	0	0	0
01	0842	Prevention Specialist	2	2	2	2	2
Total			49	45	45	45	45
Superintendent of Public Works							
01	850	Public Works Superintendent ***	1	1	1	1	1
01	850	Secretary ***	1	1	1	1	1
Total			2	2	2	2	2
Street Section							
02	0852	Sweeper Operator	1	1	1	1	1
02	0852	Truck Driver	2	2	2	2	2
02	0852	Laborer	2	2	2	2	2
02	0852	Leadman G	1	1	1	1	1
Total			6	6	6	6	6
City Garage							
01	0870	A-1 Mechanic G	2	2	2	2	2
Total			2	2	2	2	2

*** = split

FN	DEPT	POSITION	2019 FUNDED	2020 FUNDED	2021 FUNDED	2022 FUNDED	2023 FUNDED
Community Center							
01	0890	Senior Program Director	1	1	1	1	1
Total			1	1	1	1	1
Public Lands & Building							
01	0911	Clerk	1	1	1	1	1
Total			1	1	1	1	1
Parks & Playgrounds							
01	0912	Leadman	1	1	1	1	1
01	0912	Laborer	2	2	2	2	2
Total			3	3	3	3	3
Dispatchers E-911							
01	0940	Full-Time Lead Dispatcher	3	3	3	3	3
01	0940	Full-Time Dispatcher	6	6	6	6	6
01	0940	Part-Time Dispatcher	7	7	7	7	7
Total			16	16	16	16	16
Health Administration							
01	1010	Secretary ***	1	1	1	1	1
Total			1	1	1	1	1
Health/Medical Services							
01	1020	Nurse	2	2	2	2	2
Total			2	2	2	2	2
Health/Environmental							
01	1030	Health Inspector ***	1	1	1	1	1
01	1030	Sanitarian	1	1	1	1	1
Total			2	2	2	2	2

*** = split

FN	DEPT	POSITION	2019 FUNDED	2020 FUNDED	2021 FUNDED	2022 FUNDED	2023 FUNDED
Recreation							
01	1050	Recreation	13	13	13	13	13
01	1050	Recreation Director	1	1	1	1	1
Total			14	14	14	14	14