

# 2024 City of Fairfield

BUTLER COUNTY OHIO



## Annual Operating Budget



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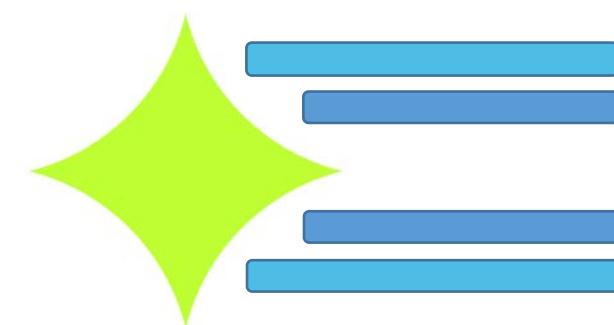
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# INTRODUCTORY SECTION

# Public Officials



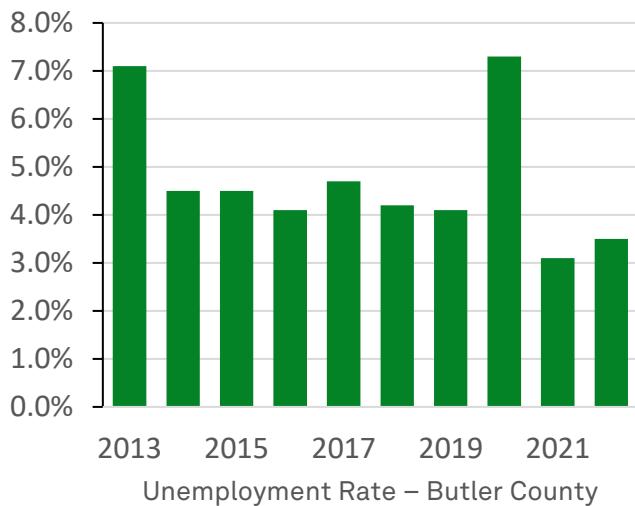
Seated, left to right: **Adam Kraft** (4<sup>th</sup> Ward), **Matt Davidson** (At-Large), **Dale Paullus** (2<sup>nd</sup> Ward),  
**Tim Meyers** (At-Large)

Standing, left to right: **Gwen Brill** (At-Large), **Leslie Besl** (1<sup>st</sup> Ward), **Mitch Rhodus** (Mayor), **Debbie Pennington** (3<sup>rd</sup> Ward)

## Appointed Officials

City Manager	Scott Timmer
Assistant City Manager	Laurie Murphy
Director of Finance	Christopher Hacker
Director of Law	John Clemons
Director of Public Works	Ben Mann
Director of Parks and Recreation	Amanda Brock
Director of Public Utilities	Adam Sackenheim
Director of Development Services	Greg Kathman
Chief of Police	Steve Maynard
Chief of Fire	Thomas Lakamp
Clerk of Council	Alisha Wilson

# Fairfield at a Glance

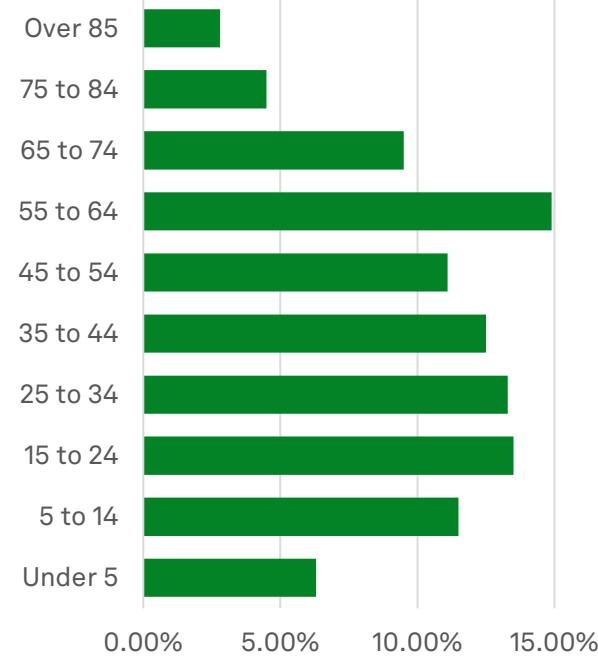


Household Income Income Level	Percentage
Less than \$10k	4.3
\$10,000 to \$14,999	2.2
\$15,000 to \$24,999	7.6
\$25,000 to \$49,999	23.2
\$50,000 to \$74,999	17.0
\$75,000 to \$99,999	13.6
\$100,000 to \$149,999	16.9
\$150,000 to \$199,999	8.6
\$200,000 or more	6.5

## Fairfield's Top Ten Employers

Company	Employees
Cincinnati Financial Corporation	3,300
Koch Foods	1,600
Mercy Health	1,350
Fairfield City School District	1,000
Pacific Manufacturing	900
Express Scripts	750
Martin Bower	450
Takumi Stamping	400
Quality Gold	350
Veritiv Corporation	300

## Population Age Distribution



## Local City Comparison

Local City Comparison	Fairfield	Hamilton	Middletown
Population	44,602	63,149	50,514
Total Households	18,383	24,700	20,941
High School Graduate (25y+)	92.8%	86.3%	84.9%
Bachelors Degree or Higher (25y+)	30.1%	14.9%	16.0%

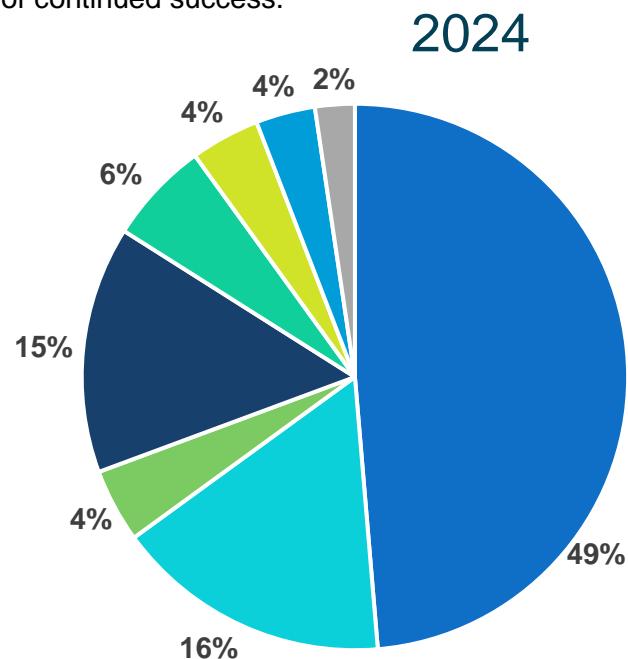
Source: U.S. Census Bureau (2021); City of Fairfield Development Services Department; City of Fairfield Annual Comprehensive Financial Report, US Bureau of Labor Statistics

# Where the Money Comes From

## Revenues – Governmental Activities

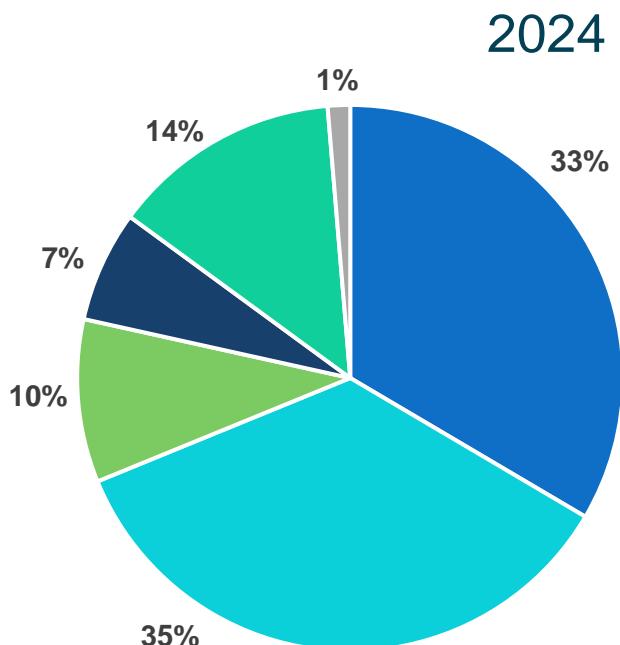
The funding the City receives in order to provide services to its residents and business community comes from a variety of sources. The charts below summarize the governmental activities estimated revenue by type for 2024. Income taxes make up 49% of governmental activities revenue. Maintaining a strong local tax base is critical for continued success.

Income Tax	\$ 38,125,000
Property Tax	\$ 12,795,000
Transfers	\$ 3,414,639
Reimbursement of Expense	\$ 11,457,750
State Taxes	\$ 4,752,650
Charges for Services	\$ 3,208,500
Other Revenue	\$ 2,753,250
Court Costs & Fines	\$ 1,840,250
	\$ 78,347,039



## Revenues – Proprietary Funds

The majority of Proprietary Fund revenue is comprised of charges to customers who directly benefit from goods or services in the City of Fairfield. Examples of Proprietary Fund charges for service are charges for water, sewer, and solid waste. Additionally, charges for service include fees at the City's Recreational Facilities, such as the aquatic center and two golf courses.

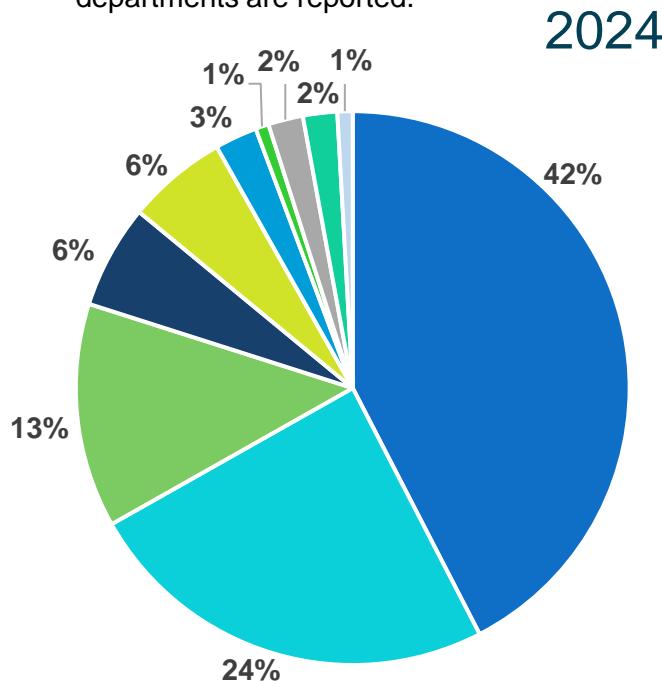


Sewer Utility Charges	\$ 9,542,500
Water Utility Charges	\$ 10,071,000
Solid Waste Charges	\$ 2,750,000
Recreation Facilities Charges	\$ 1,878,000
Transfers	\$ 3,880,725
Other Revenue	\$ 377,900
	\$ 28,500,125

# Where the Money Goes

## Expenditures – Governmental Activities

The City's governmental activities account for most of the basic services provided by the City's various departments. The City's expenditures are reported at the function level, which describes the primary purpose of the expenditures. Within each function, the expenditures of one or more City departments are reported.

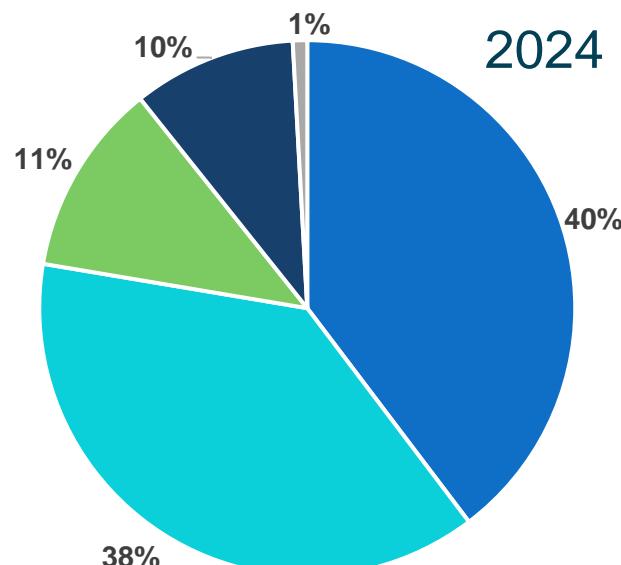


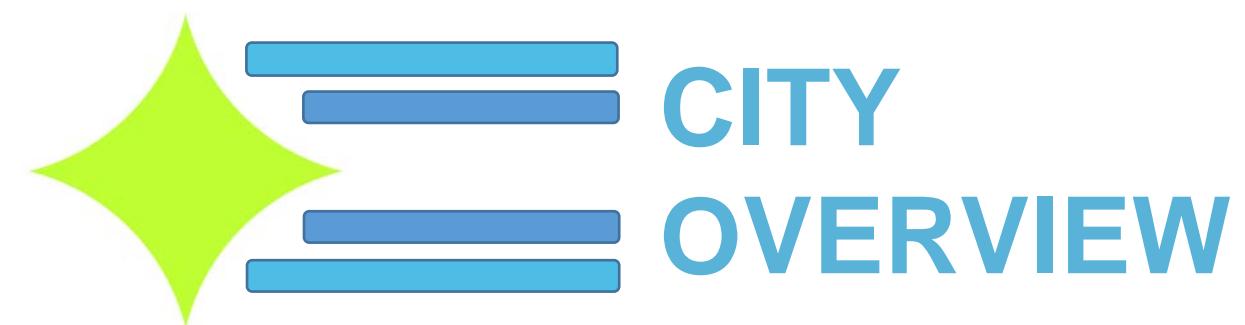
Function	Expenditure (\$)
Public Safety	\$ 29,024,875
General Government	\$ 16,696,084
Internal Services	\$ 8,960,191
Transportation	\$ 4,145,109
Leisure Time Activities	\$ 4,006,010
Community Development & Public Health	\$ 1,691,577
Basic Utility Service	\$ 530,000
Transfers and Refunds	\$ 1,392,250
Debt Service	\$ 1,366,639
Capital Outlay	\$ 609,000
<b>Total</b>	<b>\$ 68,421,735</b>

## Expenditures – Proprietary Funds

Proprietary Fund expenditures consist of those costs associated with operating the individual enterprises. The City of Fairfield owns and operates its own Water and Sewer Utility. Residents who use the services are billed for their usage. Their bills support the cost of running the utility enterprise. Additionally, the City collects for solid waste charges and operates its own recreational facilities, including an aquatic center and two golf courses.

Sewer Utility	\$ 9,377,348
Water Utility	\$ 8,969,366
Solid Waste	\$ 2,750,000
Recreation Facilities	\$ 2,325,928
Other	\$ 205,000
<b>Total</b>	<b>\$ 23,627,642</b>





# History of Fairfield

In 1787, Judge John Cleves Symmes, a colonel in the Revolutionary War and congressman from New Jersey, received word from Major Benjamin Stites that he had located

*“The garden spot of any place that he had seen.”*

After a visit to this area, Judge Symmes purchased all the lands between the mouth and the source of the two Miami Rivers, approximately 330,000 acres for about 67 cents per acre. President George Washington signed the land patent that became known as the Symmes, or Miami, Purchase in 1794.

The first settlers were veterans of the Revolutionary War who had served under General Arthur St. Clair and General Anthony Wayne.

In the 1800s, the main thoroughfares were U.S. Route 127 and State Route 4, as they are now. These roads at that time were little more than bridle paths, but progress came fast with advances in transportation.

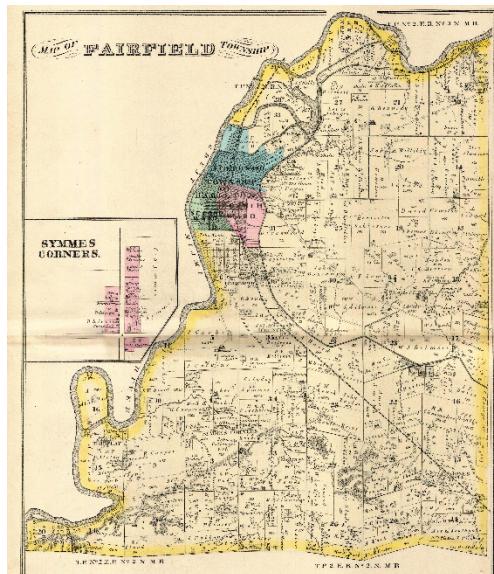
Streetcars began traveling the traction line, which ran along Pleasant Avenue, in 1898. Known to go as fast as 90 miles per hour, these cars were heavy, well-built, and large as a railroad passenger car. Some people walked a mile or more to gain transportation on this traction.

Predominately an agricultural area, hamlets known as Symmes Corner, Jones Station, Furmandale, and Flenner's Corner grew into thriving communities.

What is now Fairfield was originally a part of Fairfield Township, one of 13 townships in Butler County, Ohio.

The Hamilton Chamber of Commerce recognized the potential of Fairfield Township. In October 1953, the Chamber published a map showing the areas under consideration for annexation. The map indicated that the Hamilton border would extend south beyond Nilles Road and west beyond Gilmore Road.

The Hamilton Chamber of Commerce launched a campaign to convince township landowners that the annexation would result in lower utility rates, better street maintenance, and increased property values.



Fairfield Township residents saw the annexation as the loss of industrial revenues, their school system, and the opportunity for self-government. Concerned residents joined together to form a village on July 10, 1954 and then by way of special census

*Fairfield became a City on October 20, 1955.*

The 1960s were a decade of growth in Fairfield. It was a period during which the fledgling city matured and began to establish a variety of services.

The City increased water production, constructed a sanitary sewer system, and expanded police and fire protection. New streets crisscrossed former farmland. In addition to city-based services, exploding population growth yielded a post office, a new high school, a library, and a new Sacred Heart Catholic Church for the parish established in the late 1950s.

# History of Fairfield

A vital link to Interstate 275 opened just before 1970, making the community even more accessible and desirable. The population more than doubled during the decade, from 14,680 to 30,777, the greatest increase in any decade of the City's history.

Voters approved a [Charter for the City of Fairfield](#) adopting the "Council-Administrator" form of government, effective the first day of the 1980s. Under this system of local government, political leadership was combined with strong managerial experience, making local government highly effective and adaptable.

After the unprecedented residential growth of the 1970s, the need for balanced growth became evident.

General Motors announced that the Hamilton-Fairfield Chevrolet Pontiac Canada Group, known as the Fisher Body plant, would be phased out in the first quarter of 1989. The effect of the plant closing was a loss of 2,500 jobs and 28 percent of the City's income tax revenue, amounting to \$1.7 million. In addition to that challenge, the city also dealt with needs for flood control, road improvements, and essential services.

The City regained economic balance in the 1990s and experienced wide and diverse business development. With a population of 39,729 at the beginning of 1990, the City's explosive population growth had begun to slow, allowing it to focus on quality development of remaining residential and commercial areas.



During this time, Fairfield updated and expanded its sanitary sewers, established detention basins for better stormwater control, continued to address road improvements, and began planning for a community Town Center.

**As of 2020, Fairfield is strategically positioned to build on its strong foundation, sustain its neighborhoods and business community, and offer quality of life facilities, services, and programs.**

The City of Fairfield's standards for services are considered excellent, and its tax rates compare favorably to other area governments.



The City's employer base continues to help provide a stable backbone for the City's main revenue source, income tax. While many other communities experienced loss of jobs and/or industries over past years, Fairfield has been fortunate to retain and attract desirable businesses and industries into the City.

Currently, Fairfield is home to more than 1,200 businesses including the corporate headquarters for Cincinnati Financial Corporation, Ohio Casualty Corporate offices, and Skyline Chili, among others.

Attracting high paying jobs to the commercial and industrial zones, as well as building on the respect earned from the surrounding metropolitan area, will continue to be a priority.

# City Manager Letter

## Budget in Brief 2024

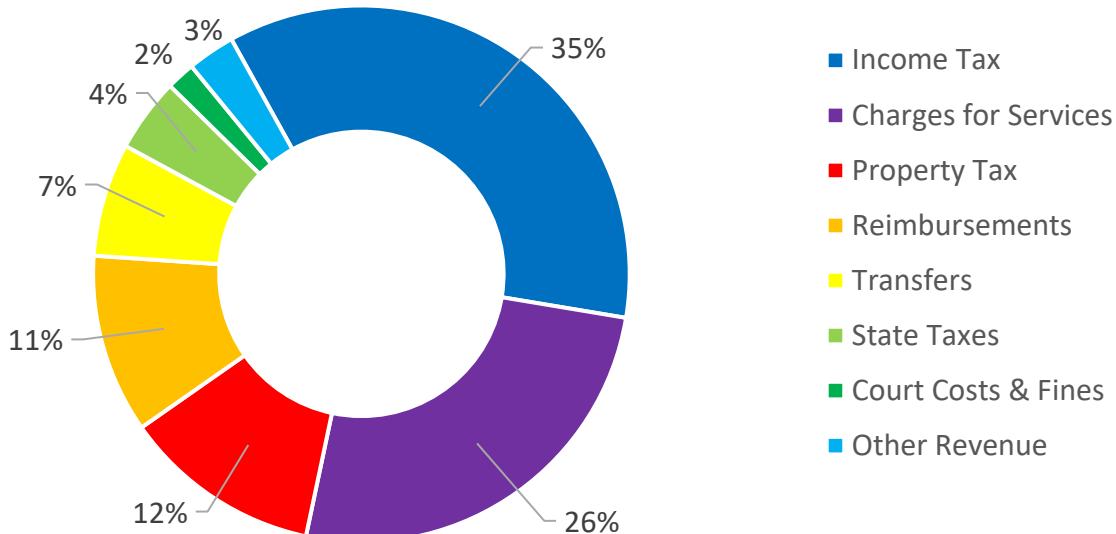
October 16, 2023

To Mayor and Members of City Council:

The 2024 Operating Budget is submitted for your review in accordance with Article VI, Section 6.02, Paragraph (A)(6) of the Fairfield City Charter. The proposed budget represents this coming year's plan for generating revenues and funding expenditures sufficient to implement specific programs, functions and activities during the 2024 fiscal year. As you know, the budget is the City's primary fiscal planning document. Its major goal is to provide sound fiscal administration and seeks to meet the needs of the City's residents and businesses while recognizing the constraints of available revenues. Thoughtful expenditure priorities and maintenance of reasonable staffing levels are key to sound budgeting. The proposed Operating Budget incorporates those principles. The following highlights are provided:

**Revenues** – Revenues for the proposed budget, including inter-fund transfers, are projected at \$106,847,164. The income tax revenue paid to the General fund has, as its primary intended purpose, bolstered the reserves to meet the City's bond rating agency's (Moody's Investor Services) requirements. The estimated revenue allocation is shown in the chart below.

2024 Revenues by Category



The largest source of revenue, the 1.5% Income Tax, estimates to generate \$38,125,000 for 2024 with the allocation listed below. Revenues are projected based on 2023 actual collections.

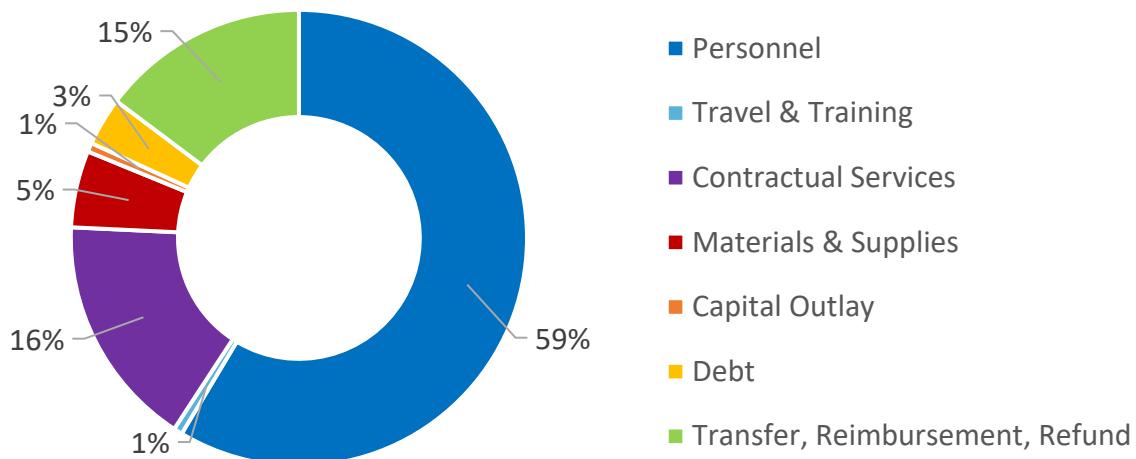
General Fund (1.2%)	\$ 30,500,000
Street Improvement Fund (.15%)	\$ 3,812,500
Capital Improvement Fund (.15%)	\$ 3,812,500
<b>Total</b>	<b>\$ 38,125,000</b>

# City Manager Letter

## Budget in Brief 2024

**Expenditures** – Overall 2024 expenditures from all uses total \$92,049,377. Historically the City has spent an average of 95% of its budgeted operating funds which, in the past, has allowed for the remaining 5% of unspent funds to be added back to next year's respective fund balances. With tighter up-front expenditures being budgeted this year, and in years past, it is unlikely that the same percentages of balances will add back to their respective funds at the end of 2024. Three labor contracts expired during 2023, none of which have been ratified for a new term. The 2024 fiscal year also includes twenty-seven (27) pay periods, an anomaly which creates a 3.85% increase to all personnel related costs before any wage increases are considered. Note that relatively fixed costs such as wages, along with related expenses such as taxes and pension contributions, comprise 59%, or approximately \$53,927,615 of the City's total operating budget.

### 2024 Operating Expenditures by Type



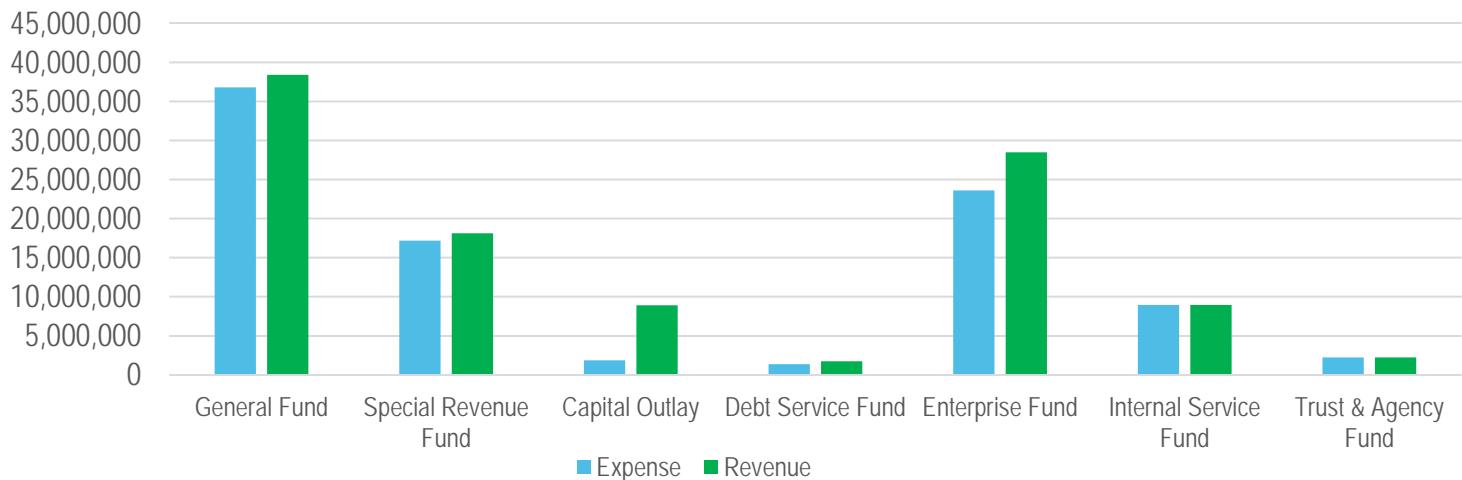
The seven major types of funds are charted and depicted graphically below. This graph compares 2024 estimated revenue with 2024 projected expenditures. Each fund type shown below is structurally balanced for 2024.

### 2024 Projected Expenditures vs. Estimated Revenue

	Expense	Revenue	Difference
General Fund	36,793,191	38,404,900	1,611,709
Special Revenue Funds	17,195,464	18,112,750	917,286
Debt Service Funds	1,365,639	1,743,139	377,500
Capital Projects Funds	1,877,250	8,896,000	7,018,750
Enterprise Funds	23,627,642	28,500,125	4,872,483
Internal Service Funds	8,960,191	8,960,250	59
Trust & Agency Fund	2,230,000	2,230,000	-
	\$92,049,377	\$106,847,164	\$14,797,787

# City Manager Letter

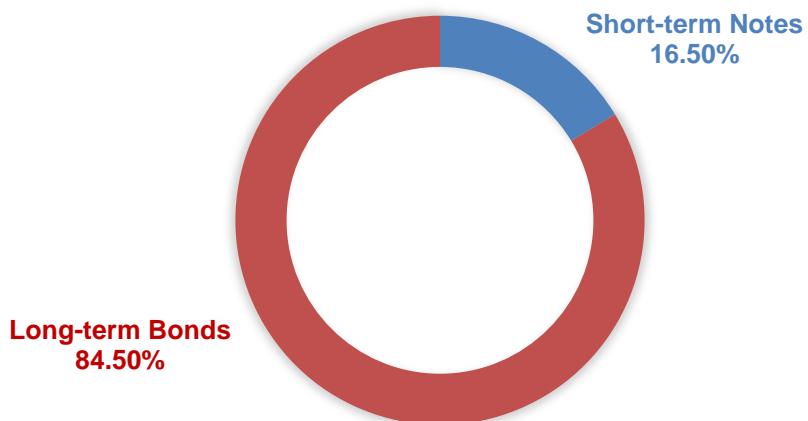
## Budget in Brief 2024



**Transfers** – General fund transfers to other funds, including the Street, Construction and Maintenance, Municipal Garage, and Recreational Facilities funds total \$1,350,000 for 2024.

**Debt Service** – The City's Debt Service funds are dependent on revenues from the General fund, Capital funds, and the Water, Sewer and Recreation Facilities funds. Due to the City's commitment to provide the debt service funds with first rights on City revenues, as well as our intent to manage the debt effectively, the City's bond rating received confirmation of its investment grade rating of "Aa1" in August 2017. The City's current net outstanding debt for the 2024 Operating Budget will be \$31,807,345. The total debt payments in 2024 will be \$546,603 for interest and \$2,291,468 for principal.

### 2024 Debt Breakdown



# City Manager Letter

## Budget in Brief 2024

**Fund Balance** –The General Fund balance has been the subject of much discussion over the past several years as local government funds and estate taxes have either decreased or been eliminated. The General Fund's main source of revenue, the local income tax, has now stabilized and is being projected to increase over 2023 projected revenues by \$2,900,000. The General Fund balance is expected to be approximately \$29 million at the end of 2023. In conjunction with Council's goal of a 25% reserve, \$8.7 million of the General Fund balance is being budgeted as a reserved fund balance. This leaves an unreserved cash balance of \$20.3 million to continue to provide services to residents as well as to offset future unforeseen national, regional and/or local economic changes, or in the event of negative occurrences.

The 2024 Operating Budget demonstrates the overall financial strength of the City of Fairfield's financial position, especially in the General Fund. This strength is attributable to the vibrant and diverse economic base that continues to be Fairfield's hallmark, along with the City's consistent stewardship of managing expenditures, particularly during challenging economic times.

**Summary** – The Annual Operating Budget is a comprehensive road map used to guide the operations of the City. Fairfield has provided an excellent and comprehensive level of service to its residents and businesses within the constraints of available financial resources. This document is a plan to continue those existing service levels, while maintaining the City's strong financial position in a sustainable manner.

Sincerely,



Scott W. Timmer  
City Manager



Christopher J. Hacker  
Director of Finance

# Fairfield Forward

## Budget Message

In 2019, the City adopted the Fairfield Forward Comprehensive Plan. This plan was developed from August 2018 to September 2019 with the intent to create a plan that addresses the entire City for many years to come. The plan addresses elements controlled directly by the City of Fairfield, such as public services and regulations, as well as policy initiatives that encourage individual community members and private property owners to help realize the overall vision, which is as follows:

## Vision Statement

Fairfield is a vibrant and diverse city that values safe neighborhoods and a strong sense of community for all residents and businesses. Our public services are known for fostering a high quality of life, making Fairfield stand out as a desired place in which to live, work, visit, and do business.

The vision of Fairfield is to carry forward these key characteristics while embracing the diversity of the city and the versatility needed to adapt so that the city can welcome new investment and redevelopment that only strengthen these qualities.

## Priorities and Issues

Fairfield Forward is organized by seven topic areas that city staff, elected officials, and members of the community identified as needing special attention in the years to come: Land Use and Zoning, Small Area Plans, Housing, Transportation, Economic Development, Public Services, and Sustainability. Each topic area details organization-wide strategic goals and implementation strategies that address long-term concerns and issues. The comprehensive plan can be found [on our website](#).

For the 2024 Budget, the City's departments have prioritized their work based on goals and implementation strategies identified within the Fairfield Forward Comprehensive Plan. Below are some of the topic areas, their associated goals and implementation strategies the City focused on in 2023 and plan to focus on in the upcoming budget year.

## Small Area Plans

### Route 4 Corridor

#### Goal R4-2:

Provide comprehensive, safe, convenient, well-balanced, and fiscally responsible transportation infrastructure for the city that recognizes the need to move high volumes of traffic while also providing access to the businesses located in the corridor.

#### Goal R4-4

Develop safe pedestrian routes.

#### Goal R4-5

Continue to promote Route 4 as both a regional destination and local attraction by attracting and retaining a diverse economy of businesses to provide goods, services, employment, and entertainment opportunities for residents and to maintain a continued stable and healthy tax base.

# Fairfield Forward

## Budget Message

### Small Area Plans

#### South Gilmore/Mack

**Goal SGM-3:** Ensure walkability and connectivity to and within this area to allow residents and the local workforce an alternative mode of travel.

**Goal SGM-4:** Undertake a comprehensive approach to the design of pedestrian, bicycle, and vehicular traffic flow through this area.

#### Implementation Strategies

- Revisit the 1999 route 4 Plan to determine current applicability and revise, as necessary.
- Revisit the Route 4 Service Drive Plan and the draft 2003 Route 4 Corridor Design Plan to determine current applicability, functionality and update the documents as necessary to ensure safe and efficient traffic movement.
- Enter into dialogue with business owners to discuss the benefits of curb cut consolidation and access management to improve traffic flow and safety.
- Proactively identify and promote available sites for development and redevelopment.
- Reevaluate the City's sidewalk policy for Route 4 south of Nilles Road and revise the policy and related regulations to reflect such changes.
- Explore partnering with appropriate agencies to fund roadway projects and transportation alternative projects in the South Gilmore/Mack area.
- Encourage the comprehensive development and redevelopment of the South Gilmore/Mack area through planned coordination of land use, infrastructure, and site layout.

### Public Services

**Goal PS-1:** Continue to provide comprehensive, efficient, high-quality, cost effective public services and facilities.

**Goal PS-2:** Ensure that facilities and services provided by the City are adapting to meet the changing needs of the resident population of the City.

#### Implementation Strategies

- Conduct periodic water and sewer rate studies to ensure that the maintenance of adequate system capacities for future developments is achievable.
- Review all City codes and standards regarding public facilities and services to ensure they are adequate and representative of desired future development.

### Parks, Recreation, and Open Space

**Goal PRO-1:** Provide a variety of community open spaces, parks, and recreational opportunities for programming, including active and passive recreation for all ages and abilities.

#### Implementation Strategies

- Revisit and update the City's 10-year Comprehensive Parks and Recreation Master Plan to ensure that the needs and recommendations continue to be valid
- Review and ensure that the proper zoning regulations are in place or will be developed to properly protect significant natural features.

# Fairfield Forward

## Budget Message

### Transportation

- Goal T-1: Provide a comprehensive, safe, convenient, well-balanced, and financially feasible transportation system.
- Goal T-2: Attain a greater pedestrian and bicycle mobility and day-to-day and commuter activity.
- Goal T-3: Increase roadway efficiency.

#### Implementation Strategies

- Utilize a level of service standard, methodology, and submission requirements consistent with Butler County's traffic impact study requirements for new and substantially expanded existing development to be used to identify impacts and needed improvements required by the developer.
- Develop a multi-modal transportation strategy for the City that establishes criteria and guidelines for Citywide connectivity for sidewalks, trails, and complete streets.
- Revisit and reevaluate the City's sidewalk policy, which currently does not require the installation of sidewalks south of Nilles on Route 3 and in the industrial areas, based on need and location and determine if sidewalks are necessary along existing and future service drives.

### Economic Development

- Goal ED-1: Attract and retain a diverse economy of businesses and services to provide goods, services, and employment opportunities for residents and to maintain a continued and stable healthy tax base.
- Goal ED-2: Promote the revitalization of aging and deteriorating commercial areas.
- Goal ED-4: Require that the development meets the high standards of design expected by the community from a visual and quality perspective.
- Goal ED-6: Work with surrounding jurisdictions, including Butler County and the City of Hamilton, to attract businesses that are compatible and complement Fairfield businesses.

#### Implementation Strategies

- Proactively identify and promote available sites and opportunities for new development.
- Prioritize key parcels for development and redevelopment opportunities.
- Require that the private sector, as development and redevelopment occur, to provide the appropriate infrastructure upgrades to prevent deterioration of public facilities and public services.

### Sustainability

- Goal S-1: Reduce the City's consumption of energy and fossil fuels.

#### Implementation Strategies

- Develop and green initiative and sustainability plan to reduce the impact of the built environment.
- Revise the zoning code to allow alternative energy technology.

# Fairfield Forward

## Budget Message

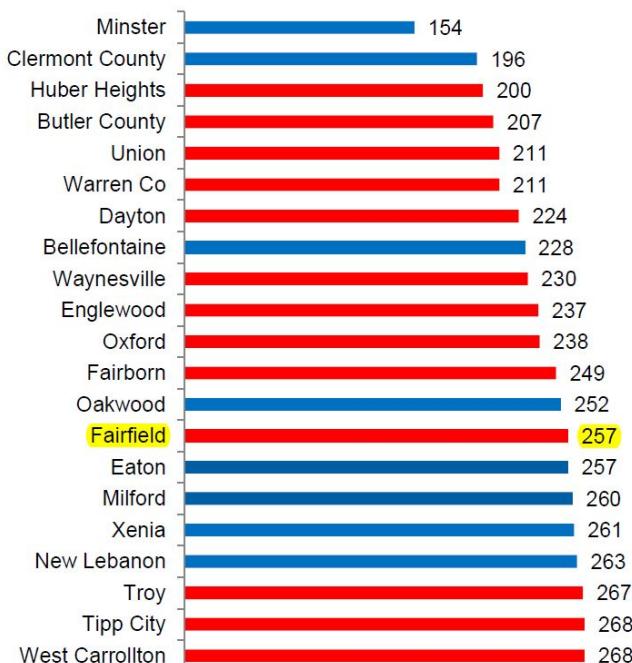
### Long Range Financial Plans

The City's Finance Department maintains a Sustainable Operating Model so that the City may continue to provide public services that are known for fostering a high quality of life, making Fairfield stand out as a desired place in which to live, work, visit and do business. The City's long range financial plans are crucial in order to achieve the goals outlined in the Fairfield Forward Comprehensive Plan.

**Balanced Budget** - The City's long-term financial planning policy is to create a balanced operating budget every year through proactive financial management, as well as to match operating expenses and operating revenues in order to provide stability for all residents to live, work, and play within the City.

**Strong Revenue Streams** - The City's employer base continues to help provide a stable backbone for the City's main revenue source, which is income tax. While many other communities experienced loss of jobs and/or industries over past years, Fairfield has been fortunate to retain and attract desirable businesses and industries into the City.

**Affordable and Competitive Fees**- Although the City did raise utility rates for 2023, in the 2023 Piqua Water and Sewer Rate Survey, the City of Fairfield ranked 14<sup>th</sup> lowest out of 65 ranked communities for combined water and sewer cost. If you would like to view the City's Utility Rates, please visit our website at <https://www.fairfield-city.org/241/Utility-Rates>. The City of Fairfield also has an income tax rate of 1.5%. This income rate is lower than that of many surrounding communities such as the City of Hamilton (2%) and the City of Middletown (2%). In spite of competitive fees structures in Utilities as well as Income Tax, the City has maintained a high level of services to our community.



#### 2023 ANNUAL RATE SURVEY COMBINED WATER & SEWER COST

Rates are based on 22,500 gallons or 3,000 cubic feet of water in a three month period. Rates are those in effect as of March 1, 2023.

HIGH: \$ 585.23

LOW: \$ 153.75

AVERAGE: \$ 315.74

MEDIAN: \$ 301.44

COMBINED **INCREASE OF 2.98%** FROM  
2022 AVERAGE RATES

65 JURISDICTIONS w/ BOTH WATER  
AND SEWER

# Fairfield Forward

## Budget Message

### Long Range Financial Plans

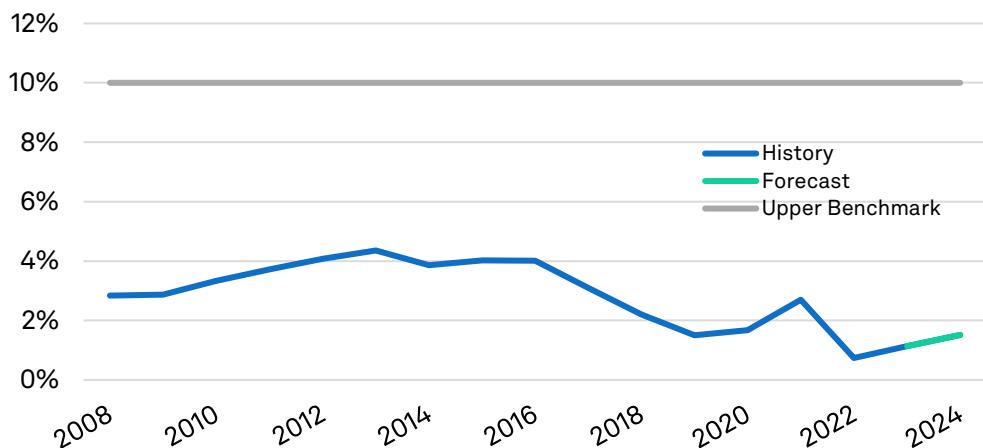
**Capital Improvement Planning**- Each year the City creates a five-year Capital Improvement Program. This program enables the City to adequately plan for needed improvements and balance all costs. This plan is utilized and referenced throughout the Annual Operating Budget process, but also enables the City to plan and discuss City needs for a five year period.

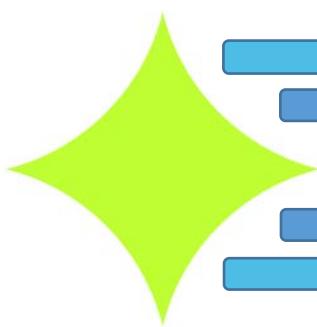
**Maintain Assets at a High Level** – Maintaining core infrastructure and amenities in a good state of repair is critical to the City's long-term financial health and resilience, and helps to ensure that asset management obligations are not deferred and infrastructure deficits do not accumulate to unacceptable levels. The City makes all decisions with a service-centric vision, which ensures that the City's core service needs inform long and short decisions for new and existing facilities, including redevelopment and a level of investment in capital maintenance.

**Strong Bond Rating**- In August of 2017, the City's bond rating received yet another confirmation of its investment grade rating of "Aa1". The City will continually seek to maintain and improve upon our current bond rating. The City is committed to minimizing borrowing costs and to effectively managing any debt that is incurred.

**Maintain a Low Level of Debt** – The City determines its long term borrowing capacity by limiting the ratio of annual debt servicing to operating expenditures at a maximum of 10%. This is to ensure that the City does not accumulate debt at unacceptable levels, and that the annual debt servicing does not put undue pressure on the annual budget. As a part of the long-term debt management strategy, in 2021 the City of Fairfield paid off the 2003 Community Arts Center debt issuance two years early. This early debt payoff totaled \$960,000 in principal. This will help lower the City's overall debt and save interest costs over the long term. Looking ahead, the City will continue to explore opportunities, where appropriate, to improve the City's long-term debt profile and maintain our credit rating.

#### Annual Debt Servicing as Percent of Operating Expenditures





# BUDGET OVERVIEW

# Budget Process

## July

15th: Council Adopts Tax Budget  
20th: Tax Budget Submitted to County

## September

1st: City Receives Certification of Estimated Resources  
1st – 31st: Departmental Budget Meetings

## October

23rd: Council and Public Budget Hearing

## November

13<sup>th</sup> & 27<sup>th</sup>: Council and Public Budget Hearing

## December

4th: Council Adopts Budget

## January

1st: City Amendment of the Certification of Est. Resources

## Tax Budget

The City of Fairfield's budgetary process is dictated by Ohio Revised Code. Each year the City is required by state statute to adopt an annual appropriation cash basis tax budget. All funds except agency funds are legally required to be budgeted utilizing encumbrance accounting.

The tax budget is adopted by City Council, after a public hearing is held, by July 15th of each year. The adopted tax budget is submitted to the County Auditor by July 20th of each year for the period spanning January 1st to December 31st of the following year.

The County Budget Commission determines if the budget substantiates a need to levy the full amount of authorized property tax rates and reviews revenue estimates. The Commission certifies its actions to the City on or around September 1st. As part of this certification, the City receives the official certificate of estimated resources, which states the projected revenue of each fund. On or about January 1st, the certificate of estimated resources is amended to include unencumbered fund cash balances as of December 31st. Prior to December 31st, the City must revise its budget so that total contemplated expenditures from any fund during the ensuing total fiscal year will not exceed the amount stated in the certificate of estimated resources.

## Basis of Budgeting

Budgets for all City fund types are prepared on a cash basis. This basis of budgeting means that revenues are recorded when received in cash and expenditures are recorded when encumbered or paid in cash.

The basis of budgeting used for each fund in the operating budget is not the same as the basis of accounting used in the financial statements prepared at year-end for external reporting purposes.

The City converts its cash-basis financial records in accordance with the guidance of the Governmental Accounting Standards Board and all other applicable standards, which requires that entities produce both government-wide full-accrual basis statements as well as governmental fund-level modified-accrual basis statements.

# Budget Process

## Amending Appropriations

City Council is required by Charter to adopt an appropriation ordinance prior to the beginning of the ensuing fiscal year. The appropriation ordinance controls expenditures at the fund and function or major organizational unit level, the legal level of control, and may be amended or supplemented by Council during the year as required. All such amendments are posted on the City website to ensure they are available to the public. Appropriations within an organizational unit may be transferred within the same organizational unit with prior approval.

## Budget Timeline

The City of Fairfield's annual budget is one of the most important and informative documents that City officials, staff, and citizens will use. It is the financial plan for the year, identifying the City's priorities and reporting department activities and performance.

Developing the City's budget is a year-round process that ends in December with the formal adoption of the appropriations ordinance by City Council. The adopted budget becomes effective on January 1. The budget and all amendments to the budget must be approved by Council and are documented by meeting minutes available on the City's website at <https://www.fairfield-city.org/>

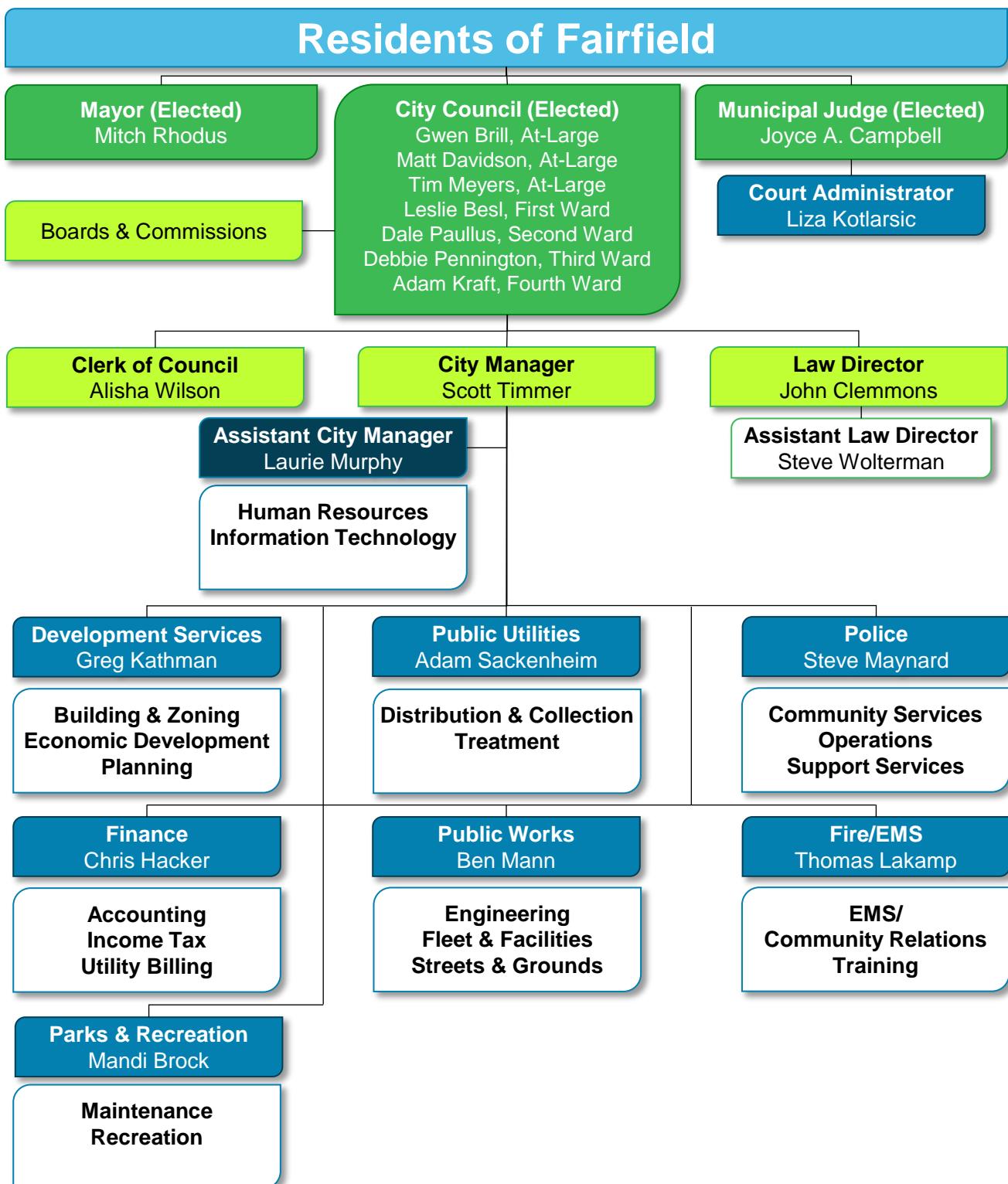
The City has adopted an annual budget calendar. This calendar has established timeframes for preparing, reviewing, and adopting the annual operating budget. The calendar is a planning tool that provides consistency from year-to-year and ensures the budget documents are adopted in a timely manner.

As shown below, every year in August, each Department is required to add input to their departmental budget. At the same time revenue projections are completed. This enables City employees to clearly understand and balance the needs of the City versus cost limitations. Once the budget is complete, it is presented to Council for review and approval over the course of 3 City Council Meetings that allow for input from the public.

Activity/Task	Start Date	Finish Date
Departmental Input	8/14/2023	9/5/2023
Revenue Projections	8/14/2023	9/5/2023
Finance Review	9/6/2023	9/15/2023
Departmental Meetings	9/18/2023	9/29/2023
Finance Final Budget	10/2/2023	12/4/2023
Finance Department Finalizes Budget	10/2/2023	10/9/2023
Budget Binders Delivered	10/12/2023	10/12/2023
Council Review	10/12/2023	10/20/2023
Council Manager Briefing 1	10/20/2023	10/20/2023
Council Manager Briefing 2	11/6/2023	11/6/2023
Budget to Council for Approval	11/7/2023	12/4/2023

# City Service Delivery Chart

The City's organizational structure has been designed to support quality services to the citizens and taxpayers of the community. The day-to-day operations of the City are overseen by the City Manager, and appointed department directors. The City is staffed by a mix of full-time, part-time and seasonal employees.



# Staffing

Given the nature of the services provided by the City, personnel costs are a primary driver of the City's budget each year. Staffing levels in each department are monitored closely for budgetary impacts throughout the year. Additionally, any time a position is vacated through retirement or attrition, a thorough analysis of the best and most cost-efficient way to provide that particular service or function is completed. Below is a chart showing the full time positions at the City of Fairfield for 2021, 2022, 2023, and the budgeted full time positions in 2024. Two vacant positions will be filled in 2024. Additionally, the Municipal Court has created a Victim Advocate position, the Finance department is adding a Tax Analyst, and the Building Division is adding a Clerk.

Total Personnel by Function	2021 Actual	2022 Actual	2023 Actual	2024 Budgeted	2023 to 2024 Difference
<b>General Government</b>					
City Administration	10	11	10	11	1
City Council	1	1	1	1	-
Engineering	6	5	6	6	-
Facility	2	2	2	2	-
Municipal Court	19	19	19	20	1
Finance	17	17	17	18	1
<b>Public Safety</b>					
Police	81	84	87	87	-
Fire	34	46	62	62	-
<b>Leisure Time Activities</b>					
Parks and Recreation	22	22	22	22	-
<b>Community Development</b>					
Planning and Zoning	3	3	3	3	-
Building and Inspection	8	8	8	9	1
Economic Development	2	1	1	1	-
<b>Basic Utility Service</b>					
Water	20	20	20	20	-
Wastewater	21	20	22	22	-
<b>Street</b>					
Transportation and Street	27	27	26	27	1
<b>Total Positions</b>	<b>273</b>	<b>286</b>	<b>305</b>	<b>311</b>	<b>5</b>

# Staffing

## Fire

2022-2023 saw an addition of twenty-eight firefighters as part of a transition away from relying heavily on part-time employees to having the majority of firefighters as full-time employees. Prior to this transition, forty-seven percent of the fire department's daily staffing was made up of part-time firefighters, which is one of the highest in the area. Between January 2019 and February 2022, the department lost seventy-eight part-time firefighters. Of those, sixty were hired as full-time firefighters elsewhere, fifteen went into private sector jobs, and two left to attend paramedic school. During that same period, the average part-time firefighter was hired with four months of experience, and stayed only ten months before moving on from the City. In addition to part-time firefighters being scarce in the field, the City Fire Department also needed additional employees to handle the increased Fire and EMS calls over the years. When the majority of the department were part-time, career firefighters had between twenty-four to one hundred hours of overtime per pay period. This much overtime results in mental and physical fatigue, as well as family issues. The addition of firefighters allowed us to relieve the Department's staff of excessive hours and prevent burn out.

The Fire Department operates using money from our Fire Levy Fund. In 2022, voters passed a new 9.25 mill levy that replaced two previous levies that totaled 7.15 mills. This increased property tax revenue, along with funds from FEMA and Ohio ARPA (American Rescue Plan Act), has allowed our Fire Department to hire these much needed additional full-time firefighters and put the City in the position to decrease response times to emergency calls, increase fire suppression capability, and provide residents and businesses with a much more experienced first responder team.



# Policies and Procedures

## Operating Budget

- The City defines a balanced budget as one in which current year revenues are equal to or exceed current year expenditures.
- The City will develop its annual budget in a manner that encourages early involvement with the public and City Council.
- The City maintains a system of budgetary control to ensure adherence to the approved budget. All funds except Agency Funds are legally required to be budgeted.
- The City establishes encumbrances by which purchase orders, contracts, and other commitments are recorded to set aside a portion of the applicable appropriation. An encumbrance reserves the available spending authority as a commitment for future expenditures.
- All appropriations that have not been expended or encumbered shall lapse at the end of the fiscal year. Prior year encumbrances and associated budget authority will be rolled forward.

## Capital Assets

- The City will maintain a schedule of individual capital assets with values in excess of or equal to \$5,000 and an estimated useful life in excess of five years. All items with an original value of less than \$5,000 or with an estimated useful life of less than five years will be recorded as operating expenditures.
- Departments annually submit requests for capital assets as part of their operating budget and capital improvement program. When budgeting for capital outlay expenditures, only assets that meet the above thresholds should be budgeted as capital outlay.

## Capital Improvement Program

- The City will develop a five-year Capital Improvement Program on an annual basis, prioritizing capital projects across all City departments and classifying them by priority category and core services designation.
- Capital improvement life cycle costs will be considered in development of the budget. Future operating, maintenance, and replacement costs associated with new capital improvements will be considered.

## Debt Management

- The City will utilize long-term debt judiciously, and only for long-term capital requirements. The long-term financing of capital improvements or equipment shall not exceed the improvement's useful life.
- The City will provide full disclosure on financial reports and official statements.
- Debt will be issued and managed in accordance with Ohio Revised Code.

# Policies and Procedures

## Revenue

- The City will estimate annual revenues conservatively, objectively, and in an analytical manner.
- Charges for services shall reflect the full cost of providing a specific service unless designated otherwise by Council. The cost of providing specific services shall be recalculated periodically, and the fees shall be adjusted accordingly.
- Potential grant revenue will be reviewed carefully for matching requirements. If local matching funds cannot be justified, some grants may not be accepted.

## Purchasing and Competitive Bidding

- Purchasing will be accomplished in accordance with all applicable federal, state, and local requirements.
- The values of impartiality, economy, competitiveness, and fairness will be applied consistently in all purchasing decisions. Purchases under \$15,000 require one informal phone quote. Purchases of more than \$15,000 but less than \$25,000 require two formal written quotes. Purchases more than \$25,000 but less than \$75,000 require three formal written quotes. Purchases exceeding \$75,000 generally require competitive bidding.
- Ohio Revised Code prohibits any state agency or political subdivision, including the City of Fairfield, from awarding a contract for goods, services, or construction to any person against whom a finding for recovery has been issued by the Auditor of State if that finding is unresolved.

## Investment

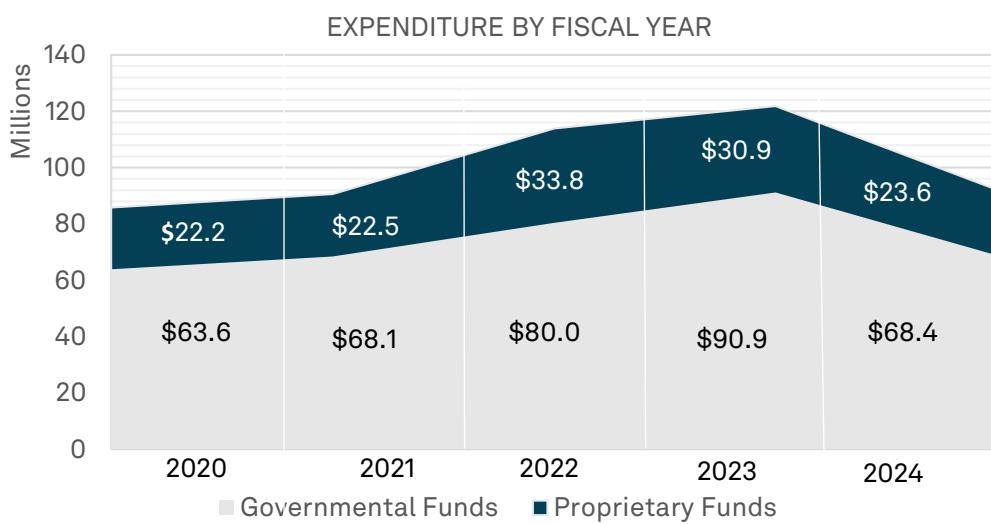
- The City will invest its public funds in a manner that provides maximum safety and preservation of principal, while meeting all liquidity and operating demands, at reasonable market interest rates available.
- Funds will be invested in accordance with Ohio Revised Code and the City's formal investment policy 3-12 dated June 6<sup>th</sup>, 2019.

## Accounting, Auditing and Financial Reporting

- The City's financial reporting systems shall be maintained in conformity with generally accepted accounting principles and the standards of the Governmental Accounting Standards Board.
- An annual audit will be performed by The Auditor of State or an authorized Independent Public Accountant with an audit opinion to be included in the City's Annual Comprehensive Financial Report.
- The City will compile an Annual Comprehensive Financial Report which will be submitted to the Government Finance Officers Association Certificate of Excellence in Financial Reporting Program. Financial systems shall be maintained to monitor revenues, expenditures, and program performance on an on-going basis.
- Real-time financial data will be available for review by departments. Department heads are responsible for managing their budgets within the total appropriations for their departments.

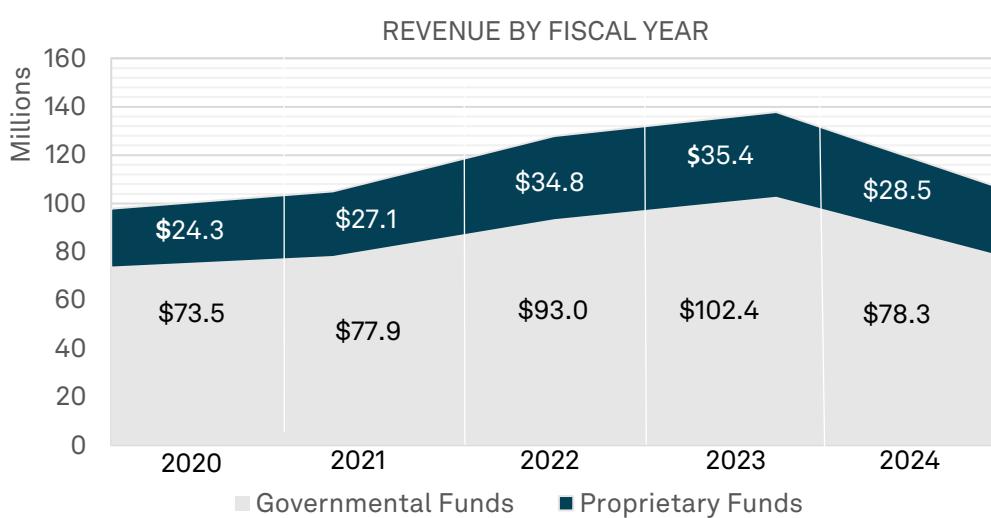
# Expenditure Trends

	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Adopted
<b>Governmental</b>					
Salaries and Benefits	34,525,846	38,937,495	39,466,319	41,016,279	47,067,153
Travel and Training	128,989	167,823	228,525	416,328	536,050
Contractual Services	6,372,013	6,635,084	8,096,134	8,707,133	8,462,822
Materials and Supplies	1,619,087	2,034,654	2,355,678	2,324,053	3,008,521
Capital Outlay	5,770,975	7,035,385	9,883,782	17,257,473	324,000
Principal and Interest	2,065,030	2,967,404	1,336,922	1,377,973	1,365,639
Transfers, Reim. & Refunds	12,574,118	9,867,714	18,282,909	19,218,424	7,112,550
Basic Utility Service	484,807	491,036	388,016	530,100	530,000
Public Health	20,408	20,595	20,370	20,134	15,000
<b>Total</b>	<b>63,561,273</b>	<b>68,157,189</b>	<b>80,058,654</b>	<b>90,867,897</b>	<b>68,421,735</b>
<b>Proprietary</b>					
Salaries and Benefits	5,786,660	6,188,690	6,115,289	6,505,223	6,860,462
Travel and Training	14,499	15,271	18,860	28,828	36,800
Contractual Services	4,935,548	5,283,598	5,743,373	5,950,389	6,216,295
Materials and Supplies	1,297,003	1,455,570	1,595,363	1,852,203	2,001,185
Capital Outlay	3,552,399	3,419,383	13,564,707	8,075,016	264,450
Principal and Interest	887,400	823,119	34,903	1,864,366	1,780,725
Transfers, Reim. & Refunds	5,754,118	5,287,011	6,757,574	6,645,682	6,467,725
<b>Total</b>	<b>22,227,627</b>	<b>22,472,642</b>	<b>33,830,070</b>	<b>30,921,707</b>	<b>23,627,642</b>
<b>Total Expenditures</b>	<b>85,788,900</b>	<b>90,629,831</b>	<b>113,888,724</b>	<b>121,789,604</b>	<b>92,049,377</b>



# Revenue Trends

	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Adopted
<b>Governmental</b>					
Income Tax	32,873,547	36,506,683	40,719,784	41,908,351	38,125,000
Property Tax	7,544,062	7,935,346	8,200,512	12,876,901	12,795,000
State Taxes	5,654,314	5,485,481	5,201,107	5,248,458	4,752,650
Charges for Services	2,763,432	2,916,563	3,239,578	3,546,820	3,208,500
Interest Income	482,307	243,103	598,174	2,913,893	823,500
Grants	3,862,742	1,524,000	2,950,943	5,766,847	425,000
Debt Proceeds	2,855	0	0	0	0
Court Costs & Fines	1,510,830	1,807,496	2,114,324	2,012,651	1,840,250
Reimb. of Expense	9,367,257	11,148,287	11,799,686	11,364,101	11,457,750
Transfers	8,229,769	6,615,549	13,854,831	11,228,932	3,414,639
Other Revenue	1,194,060	3,686,475	4,360,207	5,515,405	1,504,750
<b>Total</b>	<b>73,485,175</b>	<b>77,868,983</b>	<b>93,039,146</b>	<b>102,382,359</b>	<b>78,347,039</b>
<b>Proprietary</b>					
Charges for Services	20,267,664	22,232,806	21,963,898	24,280,242	24,241,500
Debt Proceeds	13,346	1,001,085	2,313	1,264,127	0
Interest Income	111,145	44,649	164,662	569,657	106,500
Reimb. of Expenses	45,924	43,163	73,953	50,871	70,000
Transfers	3,729,000	2,918,919	4,584,903	4,464,366	3,880,725
Other Revenue	191,473	859,734	8,014,903	4,798,717	201,400
<b>Total</b>	<b>24,358,552</b>	<b>27,100,356</b>	<b>34,804,631</b>	<b>35,427,981</b>	<b>28,500,125</b>
<b>Total Revenue</b>	<b>97,843,727</b>	<b>104,969,340</b>	<b>127,843,777</b>	<b>137,810,340</b>	<b>106,847,164</b>



# Revenue Trends

It is the City of Fairfield's practice to estimate annual revenues conservatively, objectively, and in an analytical manner. Projecting revenues is an integral part of preparing the Annual Operating Budget. All revenue projections are carefully considered, and their growth rate is compared to the growth rate of the City's expenditures.

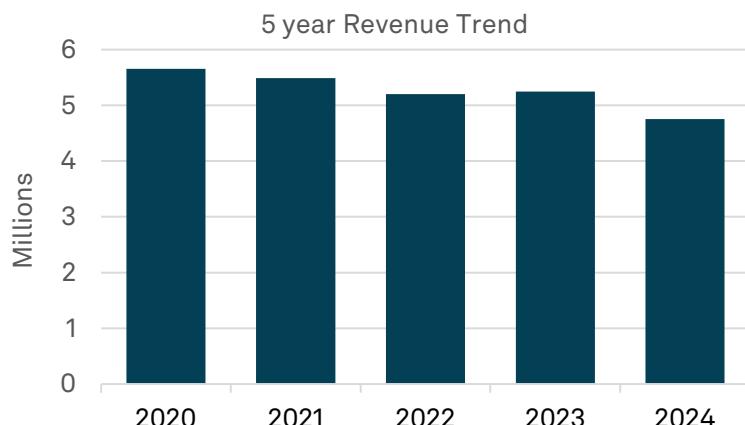
The chart on the previous page details the actual revenues for 2020, 2021, 2022, and 2023, as well as the projected revenues for 2024. City revenue trends are increasing and are projected to remain stable in the 2024 year.

This enables the City to not only continue to provide exceptional services to residents but also enables the City to fund major projects such as the Harbin Park maintenance and the purchase of needed Public Safety vehicles. The City is proud of the level of services that City employees provide to its residents, as well as the strong revenue streams that will ensure continued economic growth within the City. Below is a description of various revenue sources, how the City budgets for each source, and the five-year trend.

## State Taxes

The City of Fairfield receives various types of revenue from the State of Ohio. The most significant of those revenues is the local government revenue and revenue generated from the motor vehicle license tax and the gas tax.

Local government revenue is the State of Ohio's revenue-sharing program, whereby local governmental entities share a portion of the State's tax revenue. A portion of the funds are distributed directly to the City from the State of Ohio, and a portion of the funds are distributed to the counties, which then distribute to local governmental entities. Local government revenues have been stable in the past 4 years and are thusly projected for the 2024 year.



The Gas Tax and the Motor Vehicle License Tax revenues can only be used for the repair and maintenance of streets and state highways. The gas taxes received by the City are based on the number of vehicles registered in the taxing districts and the amount of State-assessed gas taxes collected. Similar to the City's local government revenue, gas tax revenue streams have increased in the past years and are projected to remain stable in 2024.

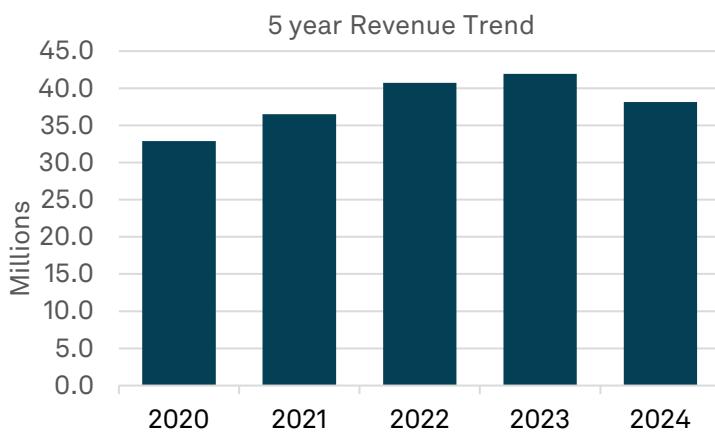
The City receives a portion of the motor vehicle registration fees charged for vehicles registered in one of our taxing districts. The City may also receive funds from this tax for needed street and signal maintenance.

# Revenue Trends

## Income Tax

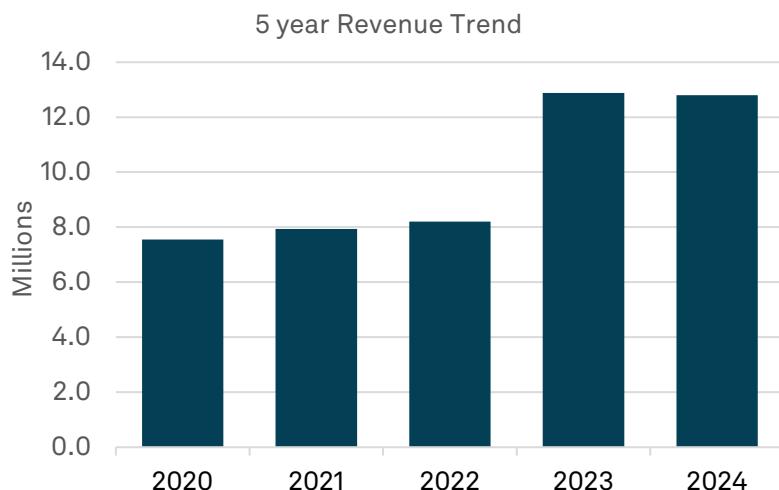
Income taxes represent the largest source of revenue for the City. Income tax collections are comprised of three sources: taxes withheld from employees working in the City, taxes from individual residents, and taxes on net profits of businesses operating in the City. Revenue from taxes withheld from employees working in the City represents the majority of the City's total income tax revenue. This high percentage outlines the financial impact and significance of nonresidential development in the City.

A five year weighted average is completed in the preparation the Annual Operating Budget. The weighted average, in conjunction with the consumer price index and statistics from the Bureau of Labor, were considered in projecting the City's 2024 income tax revenue of \$38,125,000. In 2017, the City income tax revenue hit the \$31 million mark and has remained at that point or above in the following years.



## Property Tax

Property tax is based on the amount charged per \$1,000 worth of taxable property value, also known as 'millage.' Currently the City has inside millage, or millage levied without a vote of the people, of 1.29 and an outside millage, or millage levied with a vote of the people, of 9.25. Amounts collected for levies, other than general operating levies, must be used for those specific purposes. The County Treasurer's office collects the property taxes, and the County Auditor's office distributes those revenues to the appropriate jurisdiction. During a calendar year, a resident is paying for a property tax valuation from the prior calendar year.

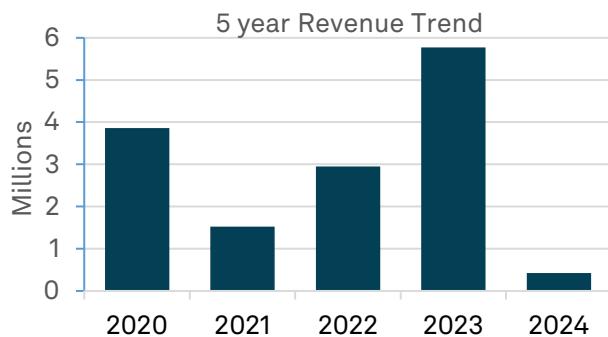


In 2022, Fairfield Residents voted in favor of a 9.25 mill Fire/EMS levy, replacing 2 previous levies that totaled 7.15 mills. This levy provides much needed support to the City's Fire Department. The levy enables the City's Fire Department staff to manage the City's growing number of EMS calls with a greater level of service.

In 2023, property tax revenue increased by \$4.6 million due in large part to the new Fire Levy.

# Revenue Trends

## Grants



The City's grant revenue varies greatly from year to year depending upon the happenings within the City. At various times, the City has large Ohio Department of Transportation Projects, as well as multiple on going Highway Safety Projects, which lead to a large increase in grant revenues. In 2023, the City received \$3.6 million in grants from Ohio Department of Transportation and Ohio Public Works Commission for street improvements including the paving of Route 4, the main corridor in the City.

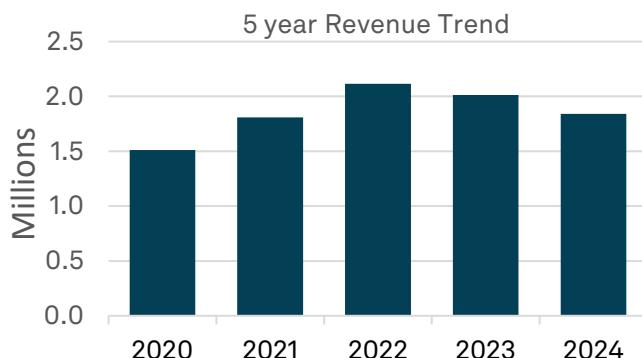
The City typically does not budget for Grants that have not yet been awarded. This is due to the fact that when the annual budget is completed, the City cannot definitively project that the City will receive any funds in the following year.

## Court

Court Services is the judicial branch of the City. The City of Fairfield Municipal Court is responsible for monitoring all court operations, including the collection of fines, preparing the court docket, and processing all parking, traffic, and criminal citations. Probation programs are offered as a sentencing alternative.

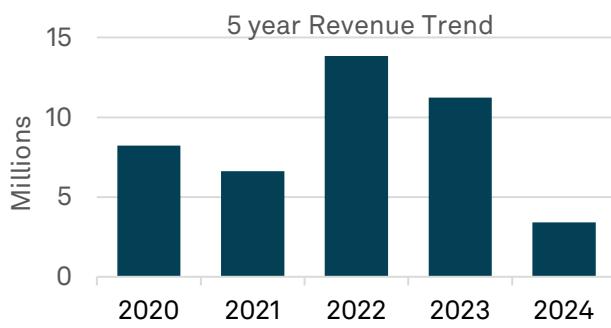
The Court's revenues are dependent upon the number and type of cases that arise in the Court.

Court costs, fines, and probation fees are the main source of Court revenue. Due to the volatile nature of court revenue, there is no definitive trend. At this time, the City utilizes known fee increases and a five-year weighted average to project future year revenues for the Court.



## Transfers

Throughout the year, the City transfers dollars to and from various accounts to pay debt and to remain in compliance with State and County regulations. These amounts are shown as revenue to the fund in which the monies were allocated. These transfers are administrative in nature. The City typically does not budget for transfers related to the Capital Improvement Program.



# Revenue Trends

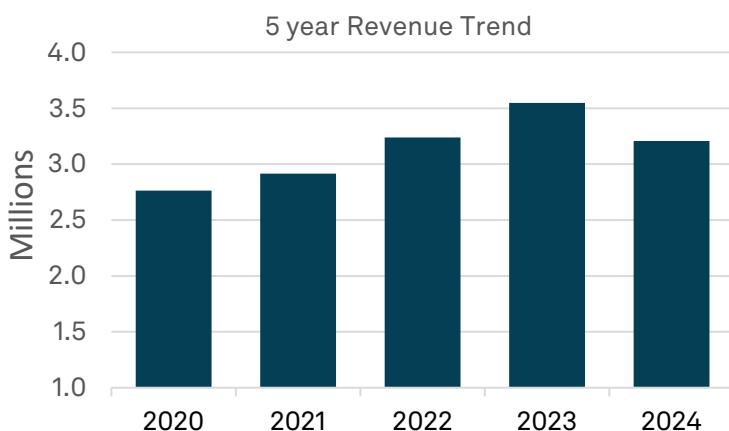
## Charges for Services

### Governmental

The majority of the revenue received in governmental funds for charges for services is generated from the Community Arts Center, T.V. Franchise fees, and City EMS Services.

Ticket sales, room rentals, Marsh Park fees, and concession sales are the main source of revenue generated from the Community Arts Center. This revenue stream is dependent solely upon the popularity of the Community Arts Center and Marsh Fishing Lake.

The City also generates income through a fee assessed to private cable providers for utilizing public property within the City.

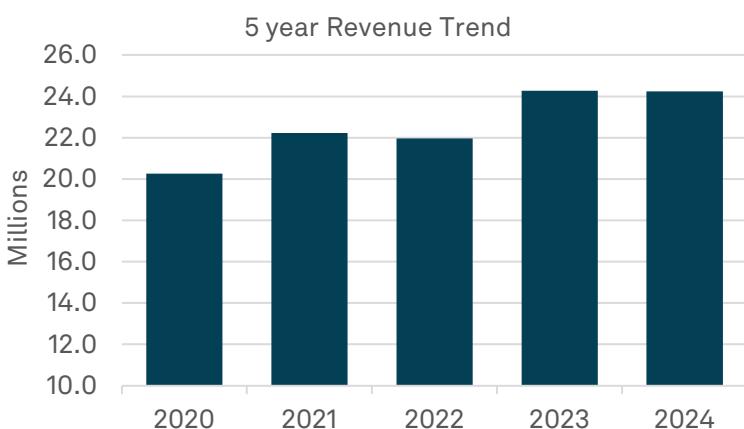


## Charges for Services

### Proprietary

The revenue received in propriety funds for charges for services is generated from the City's Utility Billing for water, sewer, and trash. The City also receives revenue from the City's garage services, aquatic center, and North Trace and South Trace golf courses.

The Director of Finance projects utility billing revenues based on analysis of a 5-year weighted average, while taking into consideration known rate changes. In the past years, the City has seen a increase in utility billing revenue, which has enabled the Public Utilities Department to undertake many projects, such as water main improvements and water well rehabilitation, in order to provide top-of-the-line utilities to our citizens. The City is currently ranked 14th for the best combined water and sewer rates in the region.



The City of Fairfield has its own garage that provides services internally to any departmental vehicle. Revenues in the garage are solely dependent upon the need of the City of Fairfield's fleet.

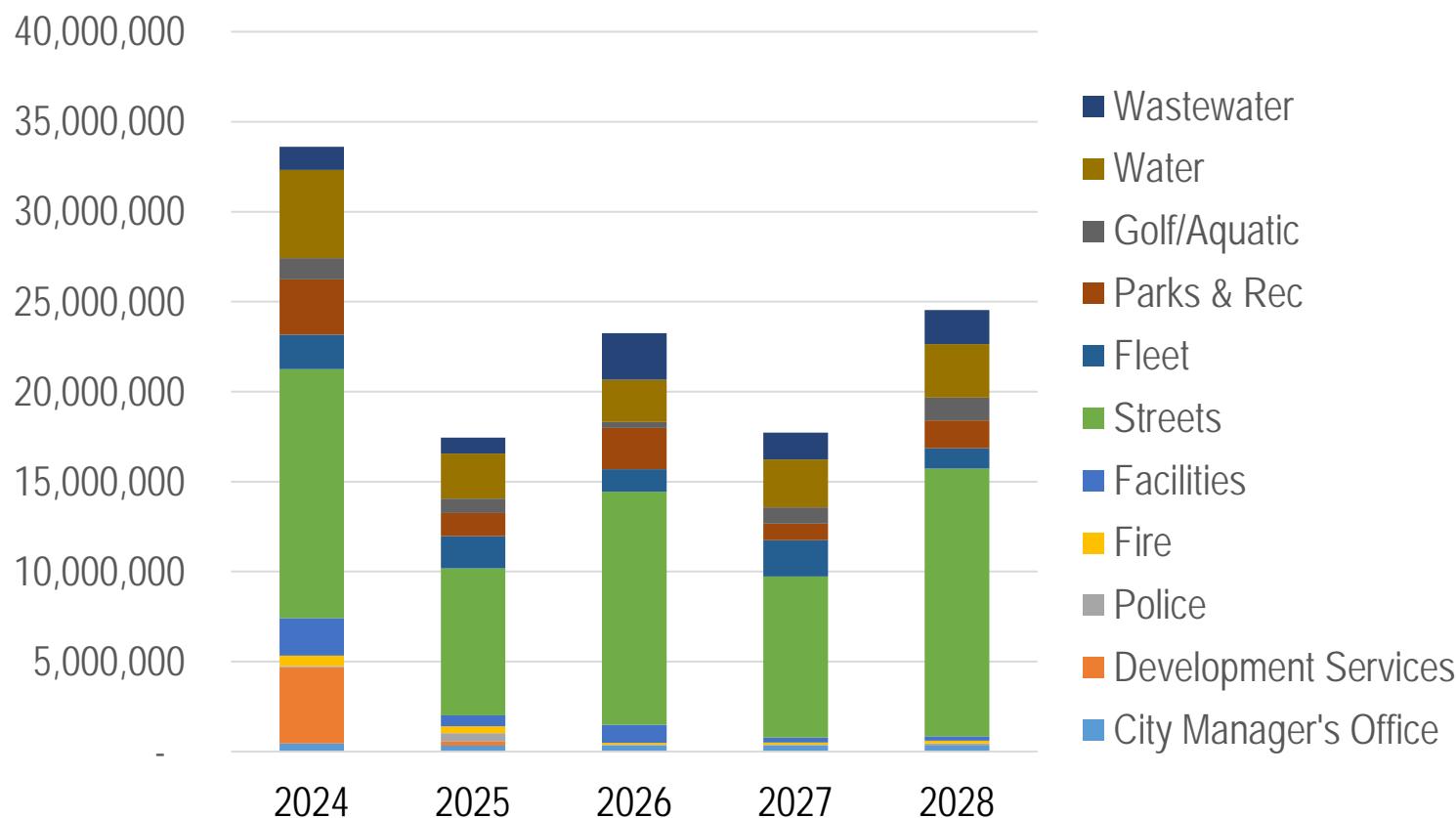
Daily golf fees, cart rentals, concession sales, and daily swimming fees are the main sources of revenue from the City golf courses and City aquatic center. Revenue generated at the Aquatic Center and Golf Courses is solely dependent upon the popularity of the aquatic center and golf courses.

# Capital Improvement

The City of Fairfield prepares a Capital Improvement Program that provides City Council with a comprehensive plan of capital improvements/expenditures that are being considered by the City over the next five years. Cost estimates, financing methods, and recommended time schedules for the improvements are included in the program. A Capital Expenditure is defined as money spent by the City to acquire or maintain fixed assets, such as land, buildings, and equipment. For the 2024 year, the City of Fairfield has a capital expenditure threshold of \$5,000.

Although this program is prepared separately from the Annual Operating Budget, staff takes into consideration the impact of the upcoming year's capital projects on the departmental operations, including the maintenance and upkeep of the assets.

The Capital Improvement Program continues the City's strategic approach to capital investment. The City's Capital Improvement Program places a strong emphasis on the city's continuing commitment to upgrade and improve its infrastructure while staying within conservative financial parameters. In particular, projects such as storm sewer and planned roadway improvements emphasize the importance of addressing infrastructure needs and improvements as a means of continuing to attract quality development while sustaining an excellent quality of life. The chart below displays the projected cost of projects per division/department. Note that this chart represents the 2024-2028 Capital Improvement Program. The City of Fairfield passes the CIP in March of each year. Once passed, the City annually transfers monies from the General Fund to the Capital Improvement Fund to finance nonrecurring capital projects.



# Capital Improvement

The Capital Improvement Program continues the City's strategic approach to capital investment. Prudent fiscal policy and investment strategy has allowed the City to continue this comprehensive program in order to continually address the needs of the City.

The budget for 2024 totals \$32,834,070. Funding for the Capital Improvement Program comes from a variety of sources, including the General, Capital Improvement, Street Improvement, Downtown Development, Water and Sewer funds, as well as outside funding sources, such as grants or debt. The below chart is a summary of the projected projects and spending per funding source.

Funding Source	2024	2024	2025	2026	2027	2028	
	Qty	Amount	Amount	Amount	Amount	Amount	Amount
General Fund	6	272,000	460,000	315,000	315,000	260,000	1,622,000
County Motor Vehicle	3	405,000	205,000	450,000	250,000	210,000	1,520,000
Law Enforcement	2	20,000	5,000	5,000	5,000	5,000	40,000
North Town Center TIF	1	30,000	-	-	-	-	30,000
Street Improvement	13	6,849,914	6,213,000	4,990,000	4,413,000	8,850,000	31,315,914
Capital Improvement	47	6,938,270	5,472,500	6,127,481	5,047,500	4,997,500	28,583,251
Water Expansion	1	20,000	50,000	20,000	20,000	20,000	130,000
Sewer Expansion	-	-	-	-	-	-	-
State Issue I	1	950,000	-	800,000	1,800,000	1,000,000	4,550,000
Downtown Development	-	-	20,000	-	-	-	20,000
Park Development	4	2,000,000	-	1,800,000	400,000	400,000	4,600,000
TED	2	1,850,000	75,000	-	-	-	1,925,000
Water R&I	8	1,780,000	1,225,000	1,153,000	303,000	1,153,000	5,614,000
Water Surplus	17	987,000	1,313,000	1,385,000	635,000	1,855,000	6,175,000
Sewer R&I	5	689,000	129,000	129,000	264,000	129,000	1,340,000
Sewer Surplus	15	765,000	880,000	2,520,000	1,495,000	1,875,000	7,535,000
Recreational Facilities	2	625,000	400,000	50,000	-	900,000	1,975,000
<b>Outside Funding</b>							
SLFRF	1	2,300,000	-	-	-	-	2,300,000
CDBG Funding	1	130,300	127,000	130,000	127,000	130,000	644,300
County Funding	2	300,000	125,000	-	-	-	425,000
Debt	1	2,300,000	-	-	1,800,000	-	4,100,000
Developer Funding	1	400,000	-	-	-	400,000	800,000
Federal Funding	2	2,567,586	-	2,488,290	-	2,000,000	7,055,876
Local Funding	-	-	-	-	110,000	150,000	260,000
Other Funding Sources	-	-	100,000	750,000	130,000	200,000	1,180,000
State Funding	2	655,000	650,000	135,000	600,000	-	2,040,000
<b>Total</b>	<b>137</b>	<b>\$ 32,834,070</b>	<b>\$ 17,449,500</b>	<b>\$ 23,247,771</b>	<b>\$ 17,714,500</b>	<b>\$ 24,534,500</b>	<b>\$ 115,780,341</b>

# Upcoming 2024 Projects

## Significant Nonrecurring Capital Expenditures

### Wastewater Treatment Plant Aeration System

The Public Utilities Department awarded this significant Wastewater Treatment Plant improvement project in 2023, with construction beginning in 2024.

The project has an estimated cost of \$7 million and will replace 50-year-old equipment associated with the plant's aeration treatment systems. These aeration systems are critical to wastewater treatment as they provide dissolved oxygen into the wastewater, promoting the proper aquatic environment for microbiological populations to flourish. These micro-organisms then digest and break down the waste, generating clean water at the end of the process.

Specifically, the project will result in the installation of a new 30" diameter overhead air header piping network; removal and replacement of dissolved oxygen diffuser assemblies and associated air piping in two aeration system tanks; removal and replacement of two blowers including related roofing and building improvements; installation of new electrical and power distribution equipment; and installation of new valves and instruments. Three of the most significant benefits of the project are:

- The project will significantly improve the Plant's ability to comply with federal and state environmental regulations now and in the future.
- The project includes "smart" controls, which will enable staff to better automate the treatment process, allowing for a more efficient and consistent operation.
- The thoughtful design of the new diffuser configurations will enable easy future retrofits in the event the tanks need to be repurposed to achieve more stringent discharge requirements.

The project will be debt-funded and will be the largest capital initiative completed by the City's Wastewater Division in over 25 years. It will work toward City-wide goals **PS-1 and PS-2**.



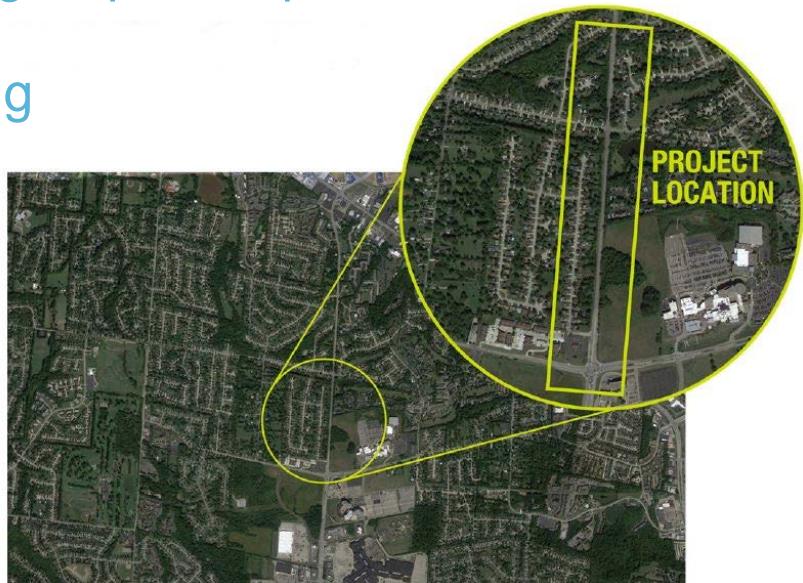
Aeration system improvements will impact the outlined areas above

# Upcoming 2024 Projects

## Significant Nonrecurring Capital Expenditures

### South Gilmore Widening

In 2024, the City will widen South Gilmore Road from Resor Road to Mack Road to accommodate a second southbound lane. The project will include signal improvements at Resor Road, new pavement, a median island, and fencing. Sidewalks will be added from Flraig Drive to Planet Drive and from Mack Road to Resor Road. In 2020, this project was approved for federal funding, which will cover approximately 72% of the right of way purchases and construction.



Engineering and right of way acquisitions began in 2023. The estimated cost is 4.8 million dollars. This project will work toward goals **SGM-3, SGM-4, T-1, T-2, and T-3** outlined in the Fairfield Forward plan.

### Seward/Tylersville Intersection Improvements

Improvements to the intersection of Seward Road and Tylersville Road will begin in 2024. These improvements were designed after completing a traffic impact study. The new design will include a roundabout and new traffic signals, as well as waterline work. The estimated cost is 1.7 million dollars, and the project will be eligible for state or county development funding. This project will work toward goals **T-1 and T-2**.

### Harbin Park Renovations

Phase III of the Harbin Park Renovation began in 2023 and will continue into 2024. This is a multi-phased plan that began in 2021. 2024 expenditures are expected to be \$2 million, and will include a new playground, new shelters, restrooms, parking, a disc golf course, and a detention pond.

Additionally, the City's first public use splash pad for interactive water-based play will be constructed. This portion of the project was awarded and began in 2023, but the majority of the expenditures will occur in 2024, at a projected cost of \$4 million. This project will work toward goals **PS-2 and PRO-1**.



Site of the forthcoming playground and splash pad in Harbin Park

# Debt

The City maintains multiple debt service funds. These funds are used to accumulate resources to pay the City's various types of debt principal and interest. Historically, the City has issued debt sparingly, which has kept the City's debt obligations well within the legal debt margin.

Per Ohio Revised Code 133.05, a municipal corporation shall not incur net indebtedness that exceeds an amount equal to 10.5% of its tax valuation, or incur without a vote of the electors net indebtedness that exceeds an amount equal 5.5% of that tax valuation. The City of Fairfield does not have any debt that was incurred without a vote of the electors.

Real Property	1,153,419,586
Public Utility	58,655,933
<b>Total Valuation</b>	<b>\$ 1,212,075,519</b>
Total Valuation	1,212,075,519
Allowable %	x 10.5%
<b>Total Allowable Indebtedness</b>	<b>\$ 127,267,929</b>
Total Allowable Indebtedness	127,267,929
Total City Debt	31,807,345
<b>Total Unused Indebtedness</b>	<b>\$ 95,460,584</b>

As shown, per Ohio Revised Code, the City of Fairfield has a allowable level of indebtedness of \$127,267,929. Currently the City utilizes a small portion, only \$31,807,345 of this total.

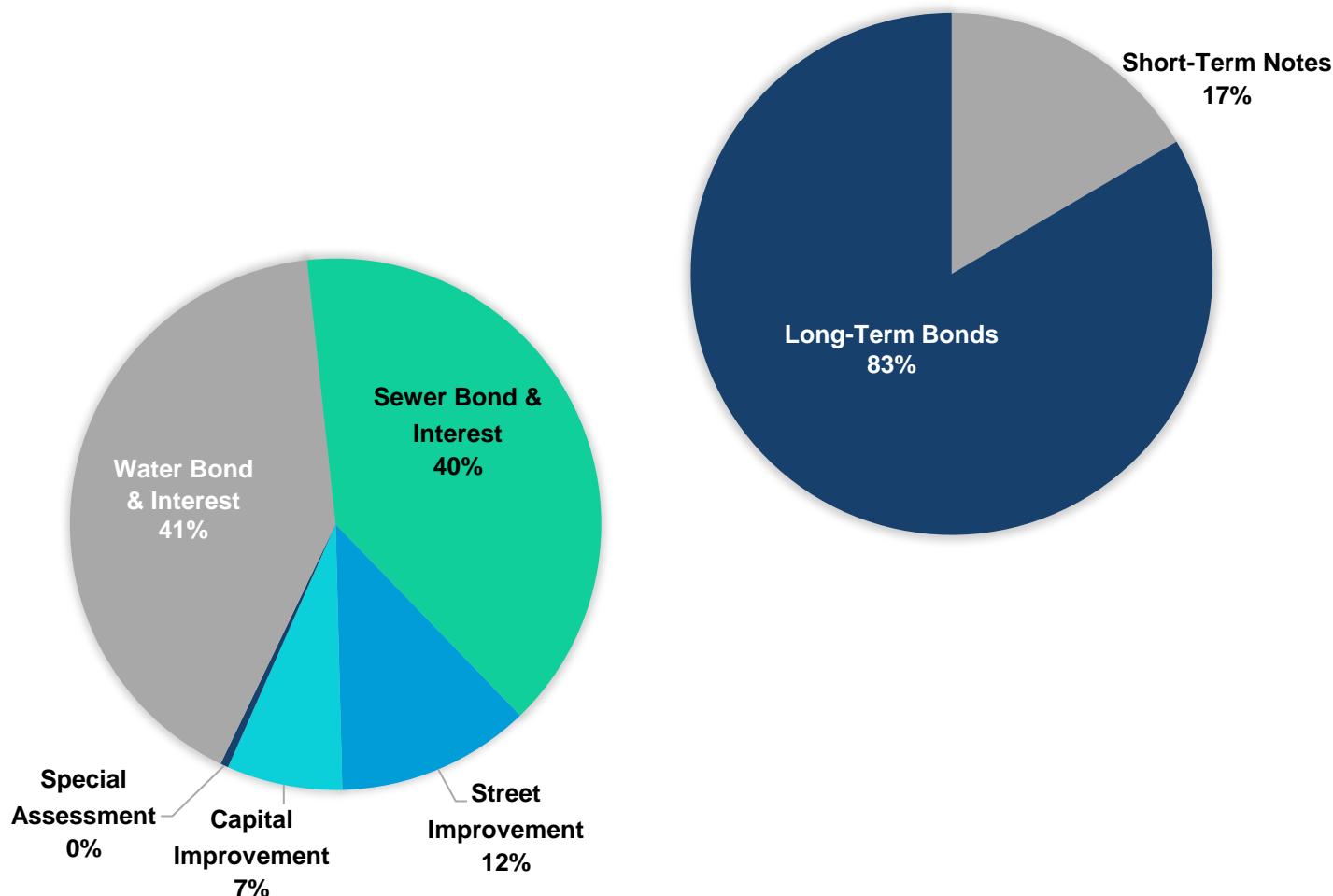
It is City policy and procedure to utilize debt judiciously and only for long-term capital requirements. Conservatively issuing debt enables the City to save on the interest of large purchases, as well as have the bandwidth to finance capital improvement or capital equipment if an emergency need should arise in the future.

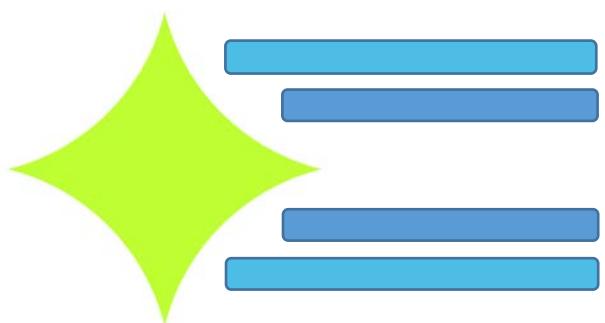
	Fund	Rate	Balance	Principal to be Paid	Interest to be Paid	Total to be Paid
<b>Short-Term Debt</b>						
Various Purpose LTGO BAN - Sewer (2017)	621	4.125%	680,000	170,000	28,050	198,050
Various Purpose LTGO BAN - Water (2017)	602	4.125%	1,320,000	330,000	54,450	384,450
Various Purpose LTGO BAN - Water (2019)	602	4.125%	1,200,000	200,000	49,500	249,500
Various Purpose LTGO BAN - Water (2021)	602	4.125%	800,000	100,000	33,000	133,000
Various Purpose LTGO BAN - Water (2023)	602	4.125%	1,260,000	126,000	51,975	177,975
	<b>Total</b>		<b>5,260,000</b>	<b>926,000</b>	<b>216,975</b>	<b>1,142,975</b>
<b>Long-Term Debt</b>						
OWDA WWTP Multipurpose Facility-9261	621	0.430%	2,474,100	126,750	11,000	137,750.00
OWDA Smart Meters - 9870	602	3.050%	2,960,325	160,000	90,000	250,000.00
OWDA Smart Meters - 9870	621	3.050%	2,960,325	160,000	90,000	250,000.00
OWDA Water Tower - 9871	602	3.170%	5,547,448	0	0	0.00
OWDA WWTP Aeration System Improvements	621	3.640%	6,450,000	0	0	0.00
2019 Sidewalk Assessment	501	1.480%	16,656	16,656	247	16,903
2020 Sidewalk Assessment	501	1.480%	34,950	17,361	455	17,816
2021 Sidewalk Assessment	501	1.300%	25,055	8,244	326	8,570
2022 Sidewalk Assessment	501	3.000%	31,265	7,473	938	8,411
2023 Sidewalk Assessment	501	2.500%	47,221	8,984	1,430	10,414
Roadway Imp. Bonds - Series 2020	301	1.320%	3,760,000	515,000	49,632	564,632
Various Purpose 2017 Refunding - 2009 Justice/Golf	301	4.000%	2,240,000	345,000	82,600	427,600
	<b>Total</b>		<b>26,547,345</b>	<b>1,365,468</b>	<b>326,628</b>	<b>1,692,096</b>
	<b>Total Debt</b>		<b>31,807,345</b>	<b>2,291,468</b>	<b>543,603</b>	<b>2,835,071</b>

# Debt

The below table and chart detail the total amount of principal and interest paid out of each fund. It is important to note that the total to be paid for the Street Improvement and for the Capital Improvement is transferred out of their perspective funds and into the Bond Retirement Fund, Fund 301. Once the internal transfer is complete, the payment is made per City procedure.

	Fund	Balance	Principal to be Paid	Interest to be Paid	Total to be Paid
<b>Total P&amp;I Payment Per Governmental Fund</b>					
Street Improvement	401	3,760,000	515,000	49,632	564,632
Capital Improvement	402	2,240,000	345,000	82,600	427,600
Bond Retirement Fund	301	6,000,000	860,000	132,232	992,232
Special Assessment	501	155,147	58,718	3,396	62,114
Water Bond and Interest	602	13,087,773	916,000	278,925	1,194,925
Sewer Bond and Interest	621	12,564,425	456,750	129,050	585,800
Total		31,807,345	2,291,468	543,603	2,835,071





# FUND OVERVIEW

# Fund Structure

## Fund Accounting

The City uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that are segregated for specific purpose in accordance with regulations, restrictions, or limitations. There are three categories of funds: governmental, proprietary, and fiduciary.

### Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows versus liabilities and deferred inflows is how they are reported in a fund balance. The following are the City's governmental fund types:

**General Fund:** The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the City for any purpose, provided it is expended or transferred according to the charter of the City and/or the general laws of Ohio.

**Special Revenue Funds:** Special Revenue funds are used to account for and report the proceeds of specific revenue sources for specified purposes other than debt service or capital projects. Examples of special revenue funds include the fire levy fund, the state highway improvement fund, and the law enforcement and education fund.

**Capital Project Funds:** The City's capital project funds account for multiple happenings within the City, such as flood protection, park, street and downtown development, and the acquisition and construction of assets with a useful life of five (5) years or more.

**Debt Service Funds:** The City's debt services funds accumulate monies for the payment of long-term and short-term debt, as well as payment of bonds issued for improvements deemed to benefit specific properties against which assessments are levied.

The City's audited financial statements include the following as major funds: General Fund, Fire Levy Fund, American Rescue Plan Act Fund, and Street Improvement Fund. All other funds appear in the financial statements in the aggregate.

### Proprietary Funds

Proprietary fund reporting focuses on changes in net position, financial position, and cash flows. Proprietary funds are classified as either enterprise or internal service.

**Enterprise Funds:** Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the City's major enterprise fund types:

**Water Utility Fund:** The water fund accounts for the provision of water treatment and distribution to the residential and commercial users located within the City.

**Sewer Utility Fund:** The sewer fund accounts for the provision of sanitary sewer service to the residential and commercial users located within the City.

Other enterprise funds include Solid Waste Management, Recreational Facilities including Golf and Aquatic Center operations, and Recreational Activities. These funds are aggregated in the City's financial statements.

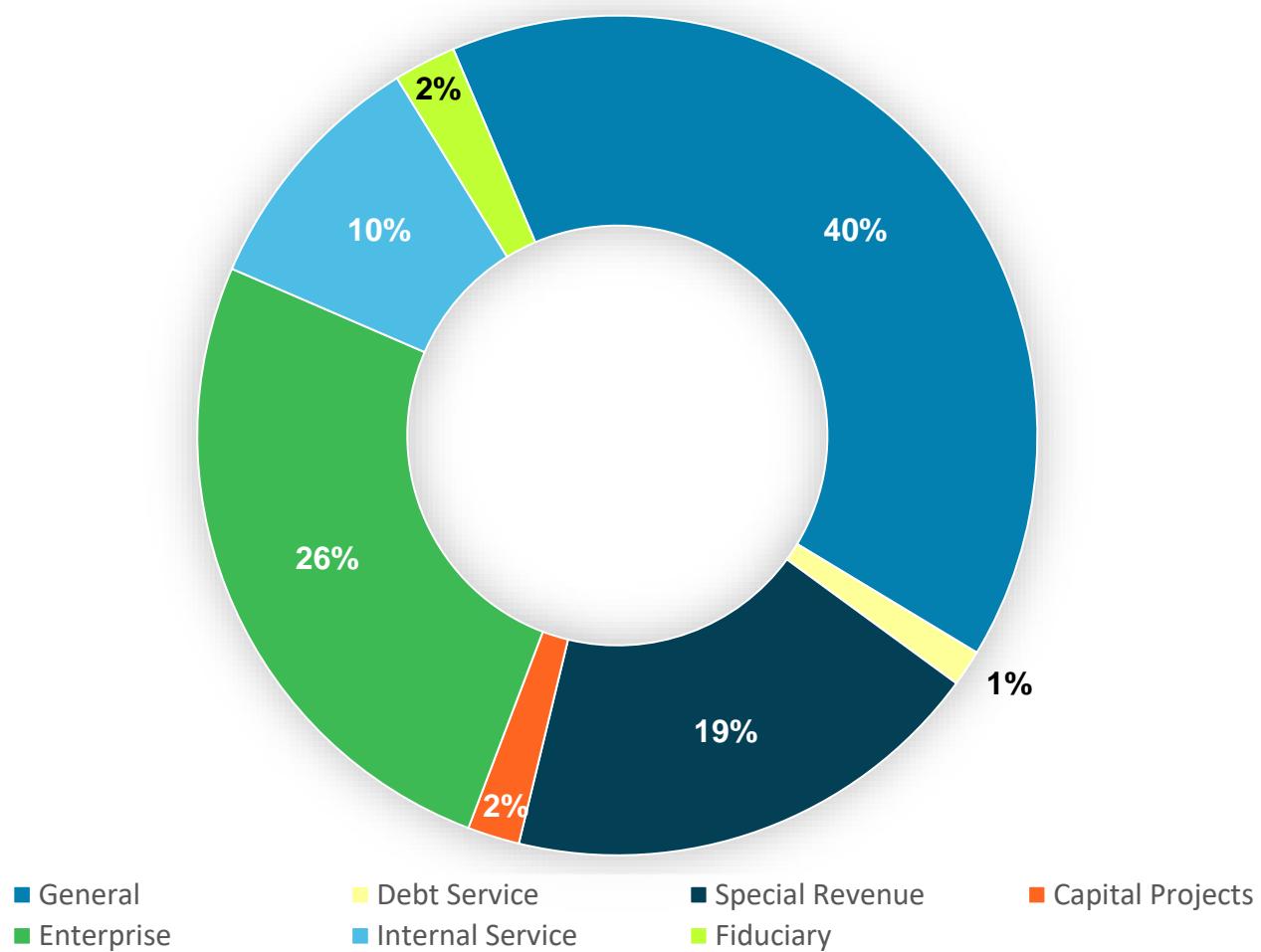
# Fund Structure

**Internal Service Funds:** Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis. The City's internal service funds report on self-insured health care operations (Employees' Benefits) and for the cost of maintaining the City's equipment and automotive fleet (Municipal Garage).

## Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: agency funds, pension trust funds, investment trust funds, and private-purpose trust funds. The City's agency funds are custodial in nature. The City's three custodial funds are the two Joint Economic Development District funds, which are used to account for various economic development projects, and the Municipal Court fund, which is used to account for funds collected by the court and withheld until such time that the funds are distributed to individuals, private organizations, other governmental units, and/or other funds. Trust funds are used to account for assets held under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the City's own programs. The City currently has no trust funds.

## Projected Expenditures Per Fund Type



# Fund Structure

## City Departmental Use of Funds

Departments/Divisions within the City of Fairfield all perform various duties necessary for City operations, while the City's finances are reported in Funds. The following table is provided as a guide to understand the use of the most utilized funds by Department/Division that are included in the Operating Budget. As illustrated in the table below, the General Fund is the most utilized Fund within the City.

GENERAL FUND			
<b>City Council</b> Mayor Legal Services	<b>Developmental Services</b> Planning & Economic Development Building and Zoning	<b>Finance</b> Accounting & Payroll Income Tax	
<b>City Manager's Office</b> Human Resources Information Technology	<b>Parks and Recreation</b> Maintenance Marsh Park Community Arts Center	<b>Public Works</b> Construction Services Municipal Building Municipal Court	
<b>Police</b>			
SPECIAL REVENUE FUNDS			
<b>Law Enforcement</b>	<b>Street &amp; State Highway</b> <b>Municipal Motor Vehicle</b>	<i>Drug &amp; Alcohol Treatment Probation Services Court Computer Special Projects Mediation Services Indigent Driver Interlock</i>	<b>Fire Levy</b>
<b>Police</b>	<b>Public Works</b> Streets & Transportation	<b>Municipal Court</b>	<b>Fire</b>
PROPRIETARY FUNDS			
<b>Water</b>	<b>Sewer</b>	<b>Recreational Facilities</b>	
<b>Finance</b> Utility Billing	<b>Finance</b> Utility Billing	<b>Parks and Recreation</b> Aquatic Center Golf	
<b>Public Utilities</b> Water	<b>Public Utilities</b> Sewer		
INTERNAL SERVICES			
<b>Municipal Garage</b>	<b>West Chester JEDD</b>	<b>Municipal Court</b>	
<b>Public Works</b> Fleet Management	<b>Finance</b> Income Tax	<b>Municipal Court</b>	

# General Fund

## General Fund Description

This Fund is the general operating fund of the City and is used to account for all revenues and expenditures not required to be accounted for in other funds. Revenues are primarily derived from income and property taxes. Functions financed from the General Fund include public safety, municipal court, general government administration, finance, planning, building inspection, engineering, community environment, and recreational activities.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	Change from 2023 to 2024
<b>Revenues</b>						
Taxes Revenue	27,802,245	30,974,071	34,554,962	35,608,237	32,445,000	(3,163,237)
Fines, Licenses & Permits	1,408,855	1,819,987	2,422,622	2,104,255	1,747,250	(357,005)
Charges for Services	1,722,975	1,793,562	1,895,574	2,048,555	1,808,500	(240,055)
Investment Earnings	267,915	92,296	264,940	1,423,040	500,000	(923,040)
Intergovernmental Revenue	1,401,080	1,481,506	2,332,806	2,007,472	1,279,150	(728,322)
Special Assessments	71,188	71,754	67,475	68,417	55,000	(13,417)
Other Revenues	664,862	665,732	636,611	745,838	570,000	(175,838)
Issuance of Debt	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
<b>Total Revenues</b>	<b>33,339,120</b>	<b>36,898,908</b>	<b>42,174,989</b>	<b>44,005,815</b>	<b>38,404,900</b>	<b>(5,600,915)</b>
<b>Expenditures</b>						
Salaries and Benefits	17,672,756	19,488,590	19,863,334	21,059,781	24,821,346	3,761,565
Other Expenditures	5,366,274	5,809,164	7,037,980	7,861,238	8,393,545	532,307
Capital Improvements	260,776	29,587	85,198	45,615	85,500	39,885
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	7,731,742	6,162,515	14,774,321	12,566,794	3,492,800	(9,073,994)
<b>Total Expenditures</b>	<b>31,031,548</b>	<b>31,489,856</b>	<b>41,760,834</b>	<b>41,533,428</b>	<b>36,793,191</b>	<b>(4,740,237)</b>
Net Change in Fund Balance	2,307,572	5,409,052	414,156	2,472,386	1,611,709	
Cash Beginning Balance	20,191,307	22,498,879	27,907,931	28,322,087	30,794,473	
Cash Ending Balance	22,498,879	27,907,931	28,322,087	30,794,473	32,406,182	

Note – The above cash balances do not include encumbrances. The totals are reported in the above table as cash basis.

# Special Revenue Fund

## Street Const., Maint. & Repair Fund Description

This Fund is used to account for 92.5% of the City's share of state gasoline taxes and motor vehicle license fees. State law requires that such monies be spent on street construction and maintenance.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	Change from 2023 to 2024
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	17,301	7,461	17,208	67,921	25,000	(42,921)
Intergovernmental Revenue	2,775,457	2,845,217	2,748,216	2,835,077	2,910,000	74,923
Special Assessments	-	-	-	-	-	-
Other Revenues	15,008	13,151	25,548	14,828	17,500	2,672
Transfers	720,000	750,000	-	-	750,000	750,000
<b>Total Revenues</b>	<b>3,527,766</b>	<b>3,615,829</b>	<b>2,790,971</b>	<b>2,917,825</b>	<b>3,702,500</b>	<b>34,675</b>
<b>Expenditures</b>						
Salaries and Benefits	1,713,222	1,622,122	1,598,720	1,592,381	1,949,297	356,916
Other Expenditures	914,565	1,228,380	1,264,386	1,199,375	1,713,924	514,549
Capital Improvements	21,173	25,323	18,440	64,745	15,000	(49,745)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,648,960</b>	<b>2,875,825</b>	<b>2,881,545</b>	<b>2,856,500</b>	<b>3,678,221</b>	<b>821,721</b>
Net Change in Fund Balance	878,806	740,004	(90,574)	61,325	24,279	
Cash Beginning Balance	2,150,024	3,028,830	3,768,834	3,678,260	3,739,585	
Cash Ending Balance	3,028,830	3,768,834	3,678,260	3,739,585	3,763,864	

Note – The above cash balances do not include encumbrances. The totals are reported in the above table as cash basis.

# Special Revenue Fund

## Fire Levy Fund Description

This Fund is used to account for monies received from property taxes specifically earmarked for fire protection by a levy passed by the City's electorate. The Fire Levy is a 9.25 mill levy passed in 2022. This levy replaces two previous levies that totaled 7.15 mills.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	Change from 2023 to 2024
<b>Revenues</b>						
Taxes Revenue	6,167,227	6,323,983	6,501,491	11,153,287	11,250,000	96,713
Fines, Licenses & Permits	5,500	5,450	5,600	5,625	6,000	375
Charges for Services	1,027,526	1,129,540	1,353,678	1,552,097	1,250,000	(302,097)
Investment Earnings	46,480	14,922	31,281	113,497	25,000	(88,497)
Intergovernmental Revenue	797,609	540,040	411,308	991,110	428,000	(563,110)
Special Assessments	-	-	-	-	-	-
Other Revenues	5,462	12,809	1,072	11,142	5,000	(6,142)
Transfers	-	-	-	-	-	-
<b>Total Revenues</b>	<b>8,049,804</b>	<b>8,026,744</b>	<b>8,304,430</b>	<b>13,826,756</b>	<b>12,964,000</b>	<b>(862,756)</b>
<b>Expenditures</b>						
Salaries and Benefits	5,639,011	8,298,561	8,540,496	9,905,215	10,778,881	873,666
Other Expenditures	826,295	929,478	1,069,758	1,196,083	1,266,674	70,592
Capital Improvements	7,024	420	6,362	-	3,500	3,500
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	3,107	732	415	4,163	5,000	837
<b>Total Expenditures</b>	<b>6,475,437</b>	<b>9,229,191</b>	<b>9,617,032</b>	<b>11,105,461</b>	<b>12,054,055</b>	<b>948,594</b>
Net Change in Fund Balance	1,574,367	(1,202,447)	(1,312,602)	2,721,295	909,945	
Cash Beginning Balance	3,132,939	4,707,306	3,504,860	2,192,258	4,913,553	
Cash Ending Balance	4,707,306	3,504,860	2,192,258	4,913,553	5,823,498	

Note – The above cash balances do not include encumbrances. The totals are reported in the above table as cash basis.

# Special Revenue Fund

## Coronavirus Relief Fund Description

This Fund is used to provide emergency relief grants to Cities related to the COVID-19 pandemic.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	Change from 2023 to 2024
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	3,017,627	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
<b>Total Revenues</b>	<b>3,017,627</b>	-	-	-	-	-
<b>Expenditures</b>						
Salaries and Benefits	2,250,876	-	-	-	-	-
Other Expenditures	162,671	1,588	-	-	-	-
Capital Improvements	5,974	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	596,518	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,016,039</b>	<b>1,588</b>	-	-	-	-
Net Change in Fund Balance	1,588	(1,588)	-	-	-	-
Cash Beginning Balance	-	1,588	-	-	-	-
Cash Ending Balance	1,588	-	-	-	-	-

Note – The above cash balances do not include encumbrances. The totals are reported in the above table as cash basis.

# Special Revenue Fund

## American Rescue Plan Act Fund Description

This Fund is used to receive and disburse funds from the Coronavirus State and Local Fiscal Recovery Funds related to the American Rescue Plan Act.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	Change from 2023 to 2024
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	13,394	202,708	50,000	(152,708)
Intergovernmental Revenue	-	2,228,998	2,246,795	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>2,228,998</b>	<b>2,260,189</b>	<b>202,708</b>	<b>50,000</b>	<b>(152,708)</b>
<b>Expenditures</b>						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	-	-	51,535	109,793	-	(109,793)
Capital Improvements	-	-	55,791	1,415,670	-	(1,415,670)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>107,326</b>	<b>1,525,462</b>	<b>-</b>	<b>(1,525,462)</b>
Net Change in Fund Balance	-	2,228,998	2,152,863	(1,322,755)	50,000	
<b>Cash Beginning Balance</b>	<b>-</b>	<b>-</b>	<b>2,228,998</b>	<b>4,381,861</b>	<b>3,059,107</b>	
<b>Cash Ending Balance</b>	<b>-</b>	<b>2,228,998</b>	<b>4,381,861</b>	<b>3,059,107</b>	<b>3,109,107</b>	

Note – The above cash balances do not include encumbrances. The totals are reported in the above table as cash basis.

# Special Revenue Fund

## Butler Co. American Rescue Plan Act Fund Description

This Fund is used to receive and disburse funds from the Coronavirus State and Local Fiscal Recovery Funds related to the American Rescue Plan Act and distributed via Butler County, Ohio.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	Change from 2023 to 2024
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	-	-	-	3,000,000	-	(3,000,000)
Transfers	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	<b>3,000,000</b>	-	<b>(3,000,000)</b>
<b>Expenditures</b>						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	600,000	-	(600,000)
<b>Total Expenditures</b>	-	-	-	<b>600,000</b>	-	<b>(600,000)</b>
Net Change in Fund Balance	-	-	-	2,400,000	-	-
Cash Beginning Balance	-	-	-	-	2,400,000	
Cash Ending Balance	-	-	-	2,400,000	2,400,000	

Note – The above cash balances do not include encumbrances. The totals are reported in the above table as cash basis.

# Special Revenue Fund

Special Revenue Funds with expenditures or revenues totaling less than \$500,000 annually in 2020, 2021, 2022, 2023, and 2024 fund descriptions are listed below. A table detailing the aggregate revenues, expenditures, and fund balance of below described funds is also included.

## State Highway Improvement

### **Fund Description**

To account for the remaining 7.5% of the City's share of state gasoline taxes and motor vehicle license fees. State law requires that such monies be spent on state highways construction and improvements.

## County Motor Vehicle Fund

### **Fund Description**

This Fund is used to account for the City's share of motor vehicle registration fees. State law requires that such monies be spent on street construction and maintenance of certain specified roads.

## Tax Recreation

### **Fund Description**

To account for monies received from residential building permits specifically collected for the purpose of providing funds for recreational activities and facilities.

## Law Enforcement

### **Fund Description**

To account for monies received from the proceeds of the City's law enforcement activities, which participate with federal agencies in the arrest and seizure of assets.

## Municipal Motor Vehicle

### **Fund Description**

To account for the City's share of motor vehicle registration fees authorized by the City. State law requires that such monies be spent on street construction, operation, and maintenance of City roads.

# Special Revenue Fund

## Law Enforcement & Education

### Fund Description

To account for monies received from court fines imposed for drivers convicted of driving under the influence of drugs and alcohol. Monies generated under this fund shall be used for enforcement and education of the public of such dangers.

## Drug & Alcohol Treatment

### Fund Description

To account for monies received from court fines imposed for drivers convicted of driving under the influence of drugs and alcohol. Monies generated under this fund shall be used for treatment of chemically dependent drivers.

## Local Law Enforcement Block

### Fund Description

To account for monies received from Block Grants for the police activities.

## Probation Services

### Fund Description

To account for monies received from court fines. Monies generated under this fund shall be used for probation services provided by the Court.

## Court Computer

### Fund Description

To account for monies received from court fines. Monies generated under this fund shall be used for computer related expenses of the Court.

## Special Projects

### Fund Description

To account for monies received from court fines. Monies generated under this fund shall be used for special projects of the Court system.

# Special Revenue Fund

## Mediation Services

### **Fund Description**

To account for monies received from court fines. Monies generated under this fund shall be used for mediation services of the Court system.

## Tax Increment Equivalent

### **Fund Description**

To account for the recording of revenues and expenditures related to the tax increment financing project with the North Town Center.

## Indigent Driver Interlock

### **Fund Description**

To account for monies collected from court fines. Monies generated under this fund shall be used for electronic monitoring devices for indigent offenders in conjunction with treatment programs.

## Northeast Area TIF

### **Fund Description**

To account for all revenues and expenditures generated by the Northeast Area TIF.

## South Town Center TIF

### **Fund Description**

To account for all revenues and expenditures generated by the South Town Center TIF.

## OneOhio Opioid Settlement

### **Fund Description**

To account for monies received from the OneOhio Opioid Settlement. Monies in this fund shall be used to combat the opioid epidemic.

# Special Revenue Fund

A table detailing the aggregate revenues, expenditures, and fund balance of Special Revenue Funds with expenditures or revenues totaling less than \$500,000 annually in 2020, 2021, 2022, 2023, and 2024 is included below.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	Change from 2023 to 2024
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	485,176	600,515	744,010	738,961	615,750	(123,211)
Charges for Services	-	-	-	-	-	-
Investment Earnings	24,709	4,860	40,175	25,669	5,000	(20,669)
Intergovernmental Revenue	1,044,339	880,726	780,175	750,203	560,500	(189,703)
Special Assessments	61,963	73,052	116,757	282,495	215,000	(67,495)
Other Revenues	21	-	25,009	112,186	-	(112,186)
Transfers	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,616,208</b>	<b>1,559,153</b>	<b>1,706,126</b>	<b>1,909,513</b>	<b>1,396,250</b>	<b>(513,263)</b>
<b>Expenditures</b>						
Salaries and Benefits	908,356	890,543	889,312	962,257	1,051,688	89,431
Other Expenditures	162,998	165,263	173,687	145,321	390,500	245,179
Capital Improvements	162,997	270,698	471,617	327,248	20,000	(307,248)
Debt Service	-	-	-	-	1,000	1,000
Transfers, Reimbursements & Refunds	131	267	2,130	149,202	-	(149,202)
<b>Total Expenditures</b>	<b>1,234,482</b>	<b>1,326,771</b>	<b>1,536,747</b>	<b>1,584,028</b>	<b>1,463,188</b>	<b>(120,840)</b>
Net Change in Fund Balance	381,726	232,382	169,379	325,485	(66,938)	
Cash Beginning Balance	6,391,277	6,773,003	7,005,385	7,174,764	7,500,249	
Cash Ending Balance	6,773,003	7,005,385	7,174,764	7,500,249	7,433,311	

Note – The above cash balances do not include encumbrances. The totals are reported in the above table as cash basis.

# Capital Projects Fund

## Street Improvement Fund Description

This Fund is used to account for the construction and repair of the City's streets. Financing has been derived from one-tenth of the City's income tax.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	Change from 2023 to 2024
<b>Revenues</b>						
Taxes Revenue	3,420,886	3,650,668	4,071,978	4,190,835	3,812,500	(378,335)
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	41,935	26,099	66,504	271,002	50,000	(221,002)
Intergovernmental Revenue	391,553	949,227	1,153,359	3,820,129	-	(3,820,129)
Special Assessments	-	-	-	1,357,326	-	(1,357,326)
Other Revenues	65,959	-	15,538	417,859	45,000	(372,859)
Transfers	2,028,766	1,074,689	1,216,930	-	-	-
<b>Total Revenues</b>	<b>5,949,099</b>	<b>5,700,683</b>	<b>6,524,309</b>	<b>10,057,151</b>	<b>3,907,500</b>	<b>(6,149,651)</b>
<b>Expenditures</b>						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	179,068	154,970	141,045	534,541	221,000	(313,541)
Capital Improvements	3,033,930	2,670,911	5,175,077	8,474,165	50,000	(8,424,165)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	738,823	648,377	708,153	750,401	764,650	14,249
<b>Total Expenditures</b>	<b>3,951,821</b>	<b>3,474,258</b>	<b>6,024,275</b>	<b>9,759,106</b>	<b>1,035,650</b>	<b>(8,723,456)</b>
Net Change in Fund Balance	1,997,278	2,226,425	500,034	298,045	2,871,850	
Cash Beginning Balance	6,999,468	8,996,746	11,223,171	11,723,205	12,021,249	
Cash Ending Balance	8,996,746	11,223,171	11,723,205	12,021,249	14,893,099	

Note – The above cash balances do not include encumbrances. The totals are reported in the above table as cash basis.

# Capital Projects Fund

## Capital Improvement Fund Description

This Fund is used to account for the acquisition, construction, or the debt service of assets with a useful life of five years or more. Financing has been derived from one-tenth of the City's income tax.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	Change from 2023 to 2024
<b>Revenues</b>						
Taxes Revenue	3,287,355	3,650,668	4,071,978	4,190,835	3,812,500	(378,335)
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	12,733	4,512	24,802	151,758	50,000	(101,758)
Intergovernmental Revenue	156,000	179,871	40,187	340,129	-	(340,129)
Special Assessments	-	-	-	-	-	-
Other Revenues	30,277	82,346	117,610	144,398	26,000	(118,398)
Transfers	3,528,766	1,074,689	1,216,930	1,357,326	-	(1,357,326)
<b>Total Revenues</b>	<b>7,015,131</b>	<b>4,992,086</b>	<b>5,471,507</b>	<b>6,184,445</b>	<b>3,888,500</b>	<b>(2,295,945)</b>
<b>Expenditures</b>						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	110,875	113,905	198,646	305,772	54,000	(251,772)
Capital Improvements	2,271,177	3,462,298	3,038,803	5,944,163	140,000	(5,804,163)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	1,139,986	1,152,156	567,932	616,821	627,600	10,779
<b>Total Expenditures</b>	<b>3,522,038</b>	<b>4,728,359</b>	<b>3,805,381</b>	<b>6,866,756</b>	<b>821,600</b>	<b>(6,045,156)</b>
Net Change in Fund Balance	3,493,093	263,727	1,666,127	(682,311)	3,066,900	
Cash Beginning Balance	1,562,363	5,055,456	5,319,183	6,985,310	6,302,998	
Cash Ending Balance	5,055,456	5,319,183	6,985,310	6,302,998	9,369,898	

Note – The above cash balances do not include encumbrances. The totals are reported in the above table as cash basis.

# Capital Project Fund

Capital Projects Funds with adopted 2024 expenditures of less than \$500,000 fund descriptions are listed below. A table detailing the aggregate revenues, expenditures, and fund balance of below described funds is included on the following page.

## Flood Protection

### Fund Description

This capital project fund accounts for the construction of a flood protection project, which provides protection from storm water runoff. Financing is derived from grants from the federal government, the state government, and the issuance of notes.

## State Issue I

### Fund Description

This Fund is used to account for projects financed through the State of Ohio Public Works Commission. Financing is derived from grants from the state government and local share participation.

## Downtown Development

### Fund Description

This capital project fund accounts for expenditures of resources to construct major improvements to the City's downtown area.

## Park Development Fund

### Fund Description

This fund accounts for the deposit and accumulation of funds acquired by grants and donations or other funds of the City which may be lawfully transferred for the acquisition, construction, or improvement of public parks of the City of Fairfield.

## Transformative Economic Fund

### Fund Description

This fund accounts for revenues and expenditures related to the redevelopment of sites and buildings within commercial and industrial areas.

## Active Transportation Fund

### Fund Description

This fund accounts for revenues and expenditures generated by the implantation of the Fairfield Connects Plan.

# Capital Project Fund

A table detailing the aggregate revenues, expenditures, and fund balance of Capital Projects Funds with adopted 2024 expenditures of less than \$500,000 is included below.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	Change from 2023 to 2024
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	38,623	575,361	100,000	(475,361)
Intergovernmental Revenue	21,324	132,894	686,000	271,186	-	(271,186)
Special Assessments	-	-	-	-	-	-
Other Revenues	299	15,473	86,178	41,178	-	(41,178)
Transfers	-	813,000	10,125,000	7,000,000	1,000,000	(6,000,000)
<b>Total Revenues</b>	<b>21,623</b>	<b>961,367</b>	<b>10,935,801</b>	<b>7,887,725</b>	<b>1,100,000</b>	<b>(6,787,725)</b>
<b>Expenditures</b>						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	8,400	37,864	32,506	127,510	-	(127,510)
Capital Improvements	7,925	576,147	1,032,493	984,241	10,000	(974,241)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	2,004,999	-	(2,004,999)
<b>Total Expenditures</b>	<b>16,325</b>	<b>614,011</b>	<b>1,064,999</b>	<b>3,116,751</b>	<b>10,000</b>	<b>(3,106,751)</b>
Net Change in Fund Balance	5,298	347,356	9,870,802	4,770,974	1,090,000	
Cash Beginning Balance	325,966	331,264	678,620	10,549,421	15,320,395	
Cash Ending Balance	331,264	678,620	10,549,421	15,320,395	16,410,395	

Note – The above cash balances do not include encumbrances. The totals are reported in the above table as cash basis.

# Debt Service Fund

## General Bond Retirement Fund Description

This Fund accumulates monies for payment of long-term and short-term debt which have been issued without vote of the people. This fund is supported by transfers from the Capital Improvement and Street Improvement Funds.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	Change from 2023 to 2024
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	2,856	-	-	-	-	-
Transfers	1,752,237	2,603,171	995,971	1,009,280	1,364,639	355,359
<b>Total Revenues</b>	<b>1,755,093</b>	<b>2,603,171</b>	<b>995,971</b>	<b>1,009,280</b>	<b>1,364,639</b>	<b>355,359</b>
<b>Expenditures</b>						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	1,000	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	1,752,887	2,603,651	995,971	1,009,280	992,232	(17,048)
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,753,887</b>	<b>2,603,651</b>	<b>995,971</b>	<b>1,009,280</b>	<b>992,232</b>	<b>(17,048)</b>
Net Change in Fund Balance	1,206	(480)	-	-	372,407	
Cash Beginning Balance	3,556	4,762	4,282	4,282	4,282	
Cash Ending Balance	4,762	4,282	4,282	4,282	376,689	

Note – The above cash balances do not include encumbrances. The totals are reported in the above table as cash basis.

# Debt Service Fund

## Special Assessment Fund Description

This Fund is used to account for payment of bonds issued for improvements deemed to benefit specific properties against which assessments are levied.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	Change from 2023 to 2024
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	51,745	83,988	77,789	79,417	8,500	(70,917)
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	269,215	281,702	280,577	308,600	370,000	61,400
Other Revenues	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
<b>Total Revenues</b>	<b>320,960</b>	<b>365,690</b>	<b>358,366</b>	<b>388,017</b>	<b>378,500</b>	<b>(9,517)</b>
<b>Expenditures</b>						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	1,000	1,000	984	1,000	1,000	-
Capital Improvements	-	-	-	-	-	-
Debt Service	312,143	363,753	340,951	368,693	372,407	3,714
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>313,143</b>	<b>364,753</b>	<b>341,935</b>	<b>369,693</b>	<b>373,407</b>	<b>3,714</b>
Net Change in Fund Balance	7,817	937	16,431	18,323	5,093	
Cash Beginning Balance	1,813,516	1,821,333	1,822,270	1,838,701	1,857,024	
Cash Ending Balance	1,821,333	1,822,270	1,838,701	1,857,024	1,862,117	

Note – The above cash balances do not include encumbrances. The totals are reported in the above table as cash basis.

# Enterprise Fund

## Water Utility Fund Descriptions

The City has various water funds that are utilized to account for the operations of the City's water utility service. The City's water funds account for revenue gained through the water utility service, for monies held as utility deposits, for monies used for capital improvements of the water system, as well as for monies collected for expansion of the water system. Funds also accumulate monies for the payment of long-term and short-term debt and hold government securities purchased for the payment of bonds that have been defeased or refunded by the City.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	Change from 2023 to 2024
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	19,780	52,186	130,831	42,430	30,000	(12,430)
Charges for Services	7,712,778	8,430,873	8,556,914	9,625,932	10,071,000	445,068
Investment Earnings	54,699	24,052	61,751	199,652	43,000	(156,652)
Intergovernmental Revenue	-	-	3,936,317	3,515,114	-	(3,515,114)
Special Assessments	430	3,068	1,107	1,295	200	(1,095)
Other Revenues	152,920	164,300	179,226	187,537	167,500	(20,037)
Issuance of Short term Notes	-	-	-	-	-	-
Debt Proceeds	-	1,000,841	1,892	1,263,375	-	(1,263,375)
Transfers	1,918,427	1,372,218	2,728,545	2,372,592	1,944,925	(427,667)
<b>Total Revenues</b>	<b>9,859,034</b>	<b>11,047,538</b>	<b>15,596,584</b>	<b>17,207,929</b>	<b>12,256,625</b>	<b>(4,951,304)</b>
<b>Expenditures</b>						
Salaries and Benefits	2,459,158	2,558,128	2,527,985	2,600,835	2,778,323	177,488
Other Expenditures	1,900,266	2,090,456	2,308,590	2,232,261	2,515,743	283,482
Capital Improvements	2,332,232	1,671,011	8,424,465	4,598,244	24,450	(4,573,794)
Debt Service	668,427	622,218	28,545	1,372,592	1,194,925	(177,667)
Transfers, Reimbursements & Refunds	2,302,142	1,783,615	3,172,425	2,808,958	2,470,925	(338,033)
<b>Total Expenditures</b>	<b>9,662,225</b>	<b>8,725,428</b>	<b>16,462,010</b>	<b>13,612,890</b>	<b>8,984,366</b>	<b>(4,628,524)</b>
Net Change in Fund Balance	196,809	2,322,110	(865,426)	3,595,039	3,272,259	
Cash Beginning Balance	8,329,145	8,525,954	10,848,064	9,982,637	13,577,676	
Cash Ending Balance	8,525,954	10,848,064	9,982,637	13,577,676	16,849,935	

Note – The above cash balances do not include encumbrances. The totals are reported in the above table as cash basis.

# Enterprise Fund

## Sewer Utility Fund Descriptions

The City has various sewer funds that are utilized to account for the operations of the City's sewer utility service. The City's sewer funds account for revenue gained through the sewer utility service, for monies used for capital improvements of the sewer system, as well as for monies collected for expansion of the sewer system. Funds also accumulate monies for the payment of long-term and short-term debt and hold government securities purchased for the payment of bonds that have been defeased or refunded by the City.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	Change from 2023 to 2024
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	38,392	63,328	36,280	45,645	30,000	(15,645)
Charges for Services	8,833,843	9,584,131	9,223,673	10,038,541	9,542,500	(496,041)
Investment Earnings	54,668	20,320	101,264	353,979	63,500	(290,479)
Intergovernmental Revenue	-	566,759	3,728,001	969,982	-	(969,982)
Special Assessments	352	2,510	989	1,060	200	(860)
Other Revenues	8,002	15,794	37,290	32,641	3,000	(29,641)
Debt Proceeds	-	-	421	752	-	(752)
Transfers	1,460,573	1,196,701	1,506,357	1,741,775	1,585,800	(155,975)
<b>Total Revenues</b>	<b>10,395,830</b>	<b>11,449,543</b>	<b>14,634,275</b>	<b>13,184,375</b>	<b>11,225,000</b>	<b>(1,959,375)</b>
<b>Expenditures</b>						
Salaries and Benefits	2,637,126	2,816,383	2,766,461	2,984,390	3,147,240	162,850
Other Expenditures	1,530,441	1,237,552	1,646,051	1,686,554	1,608,508	(78,046)
Capital Improvements	1,220,168	1,863,943	4,995,519	3,465,927	240,000	(3,225,927)
Debt Service	210,573	-	6,357	491,775	585,800	94,025
Transfers, Reimbursements & Refunds	3,451,501	3,502,737	3,584,513	3,836,218	3,995,800	159,582
<b>Total Expenditures</b>	<b>9,049,809</b>	<b>9,420,615</b>	<b>12,998,903</b>	<b>12,464,864</b>	<b>9,577,348</b>	<b>(2,887,516)</b>
Net Change in Fund Balance	1,346,021	2,028,928	1,635,373	719,511	1,647,652	
Cash Beginning Balance	8,106,239	9,452,260	11,481,188	13,116,561	13,836,072	
Cash Ending Balance	9,452,260	11,481,188	13,116,561	13,836,072	15,483,724	

Note – The above cash balances do not include encumbrances. The totals are reported in the above table as cash basis.

# Enterprise Fund

## Solid Waste Management Fund Description

This Fund is used to account for the operations of the City's trash and recycling contract. The source of revenue for this fund comes from service charges to customers, which are based on rates authorized by City Council.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	Change from 2023 to 2024
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	2,435,622	2,500,106	2,503,675	2,696,962	2,750,000	53,038
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,435,622</b>	<b>2,500,106</b>	<b>2,503,675</b>	<b>2,696,962</b>	<b>2,750,000</b>	<b>53,038</b>
<b>Expenditures</b>						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	2,227,057	2,478,562	2,553,343	2,714,992	2,750,000	35,008
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,227,057</b>	<b>2,478,562</b>	<b>2,553,343</b>	<b>2,714,992</b>	<b>2,750,000</b>	<b>35,008</b>
Net Change in Fund Balance	208,565	21,544	(49,668)	(18,030)	-	-
Cash Beginning Balance	351,231	559,796	581,340	531,672	513,642	
Cash Ending Balance	559,796	581,340	531,672	513,642	513,642	

Note – The above cash balances do not include encumbrances. The totals are reported in the above table as cash basis.

# Enterprise Fund

## Rec. Activity, Golf & Comm. Center Fund Descriptions

The City has two funds dedicated to recreational facilities and activities. These funds are used to account for the operations of the City's golf courses, swimming pool, and other recreation facilities, as well as to account for the revenues gained from sports events or other recreational activities.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	Change from 2023 to 2024
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	1,285,421	1,717,695	1,679,635	1,918,806	1,878,000	(40,806)
Investment Earnings	1,778	277	1,647	16,026	-	(16,026)
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	30,867	35,198	38,815	53,883	40,500	(13,383)
Transfers	350,000	350,000	350,000	350,000	350,000	-
<b>Total Revenues</b>	<b>1,668,066</b>	<b>2,103,170</b>	<b>2,070,097</b>	<b>2,338,715</b>	<b>2,268,500</b>	<b>(70,215)</b>
<b>Expenditures</b>						
Salaries and Benefits	690,375	814,179	820,843	919,999	934,899	14,900
Other Expenditures	631,189	961,751	1,030,218	1,284,231	1,390,029	105,798
Capital Improvements	-	81,130	144,723	10,845	-	(10,845)
Debt Service	8,400	4,200	-	-	-	-
Transfers, Reimbursements & Refunds	474	659	635	507	1,000	493
<b>Total Expenditures</b>	<b>1,330,438</b>	<b>1,861,919</b>	<b>1,996,420</b>	<b>2,215,581</b>	<b>2,325,928</b>	<b>110,347</b>
Net Change in Fund Balance	337,628	241,251	73,677	123,134	(57,428)	
Cash Beginning Balance	423,929	761,557	1,002,808	1,076,484	1,199,618	
Cash Ending Balance	761,557	1,002,808	1,076,484	1,199,618	1,142,190	

Note – The above cash balances do not include encumbrances. The totals are reported in the above table as cash basis.

# Internal Service Fund

## Employees Benefits Fund Description

This Fund is used to account for the cost of the City's self insured- health care operations.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	Change from 2023 to 2024
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	5,592,684	7,954,516	8,186,510	6,970,186	7,700,000	729,814
Investment Earnings	15,573	8,164	16,681	2,876	10,000	7,124
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	845	4,770	3,200	3,380	-	(3,380)
Transfers	-	-	-	255,000	-	(255,000)
<b>Total Revenues</b>	<b>5,609,102</b>	<b>7,967,450</b>	<b>8,206,390</b>	<b>7,231,442</b>	<b>7,710,000</b>	<b>478,558</b>
<b>Expenditures</b>						
Salaries and Benefits	5,586,092	7,953,815	7,897,508	6,803,482	7,700,000	896,518
Other Expenditures	501,938	501,871	501,751	2,723	10,000	7,277
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>6,088,030</b>	<b>8,455,686</b>	<b>8,399,260</b>	<b>6,806,205</b>	<b>7,710,000</b>	<b>903,795</b>
Net Change in Fund Balance	(478,928)	(488,236)	(192,869)	425,237	-	-
Cash Beginning Balance	4,195,061	3,716,134	3,227,898	3,035,028	3,460,265	
Cash Ending Balance	3,716,134	3,227,898	3,035,028	3,460,265	3,460,265	

Note – The above cash balances do not include encumbrances. The totals are reported in the above table as cash basis.

# Internal Service Fund

## Compensated Leave Fund Description

This Fund is to account for payment of accrued sick and vacation leave for city employees upon retirement.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	Change from 2023 to 2024
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	3,911	774	6,714	437	-	(437)
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
<b>Total Revenues</b>	<b>3,911</b>	<b>774</b>	<b>6,714</b>	<b>437</b>	-	<b>(437)</b>
<b>Expenditures</b>						
Salaries and Benefits	111,502	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>111,502</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-
Net Change in Fund Balance	(107,591)	774	6,714	437	-	-
Cash Beginning Balance	698,485	590,894	591,668	598,382	598,820	
<b>Cash Ending Balance</b>	<b>590,894</b>	<b>591,668</b>	<b>598,382</b>	<b>598,820</b>	<b>598,820</b>	

Note – The above cash balances do not include encumbrances. The totals are reported in the above table as cash basis.

# Internal Service Fund

## Municipal Garage Services Fund Description

This Fund is used to account for the materials and services provided by the City's garage to service the fleet. Revenues are derived from charges to departmental budgets.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	Change from 2023 to 2024
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	717,931	750,962	855,907	871,578	950,000	78,422
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	169	1,884	20	379	250	(129)
Transfers	200,000	300,000	275,000	250,000	300,000	50,000
<b>Total Revenues</b>	<b>918,100</b>	<b>1,052,846</b>	<b>1,130,927</b>	<b>1,121,957</b>	<b>1,250,250</b>	<b>128,294</b>
<b>Expenditures</b>						
Salaries and Benefits	644,030	683,865	676,949	693,163	765,941	72,778
Other Expenditures	342,013	385,275	430,204	422,965	484,250	61,285
Capital Improvements	-	-	-	1,627	-	(1,627)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>986,043</b>	<b>1,069,140</b>	<b>1,107,152</b>	<b>1,117,756</b>	<b>1,250,191</b>	<b>132,435</b>
Net Change in Fund Balance	(67,943)	(16,294)	23,775	4,201	59	
<b>Cash Beginning Balance</b>	<b>95,589</b>	<b>27,646</b>	<b>11,351</b>	<b>35,126</b>	<b>39,327</b>	
<b>Cash Ending Balance</b>	<b>27,646</b>	<b>11,351</b>	<b>35,126</b>	<b>39,327</b>	<b>39,386</b>	

Note – The above cash balances do not include encumbrances. The totals are reported in the above table as cash basis.

# Agency Fund

## West Chester JEDD Fund Description

This Fund is used to account for various economic development projects between West Chester Township, the City of Springdale, and the City of Fairfield.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	Change from 2023 to 2024
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	29	63	209	-	(209)
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	2,341,631	1,895,255	2,147,391	2,638,991	2,230,000	(408,991)
Transfers	-	-	25,000	-	-	-
<b>Total Revenues</b>	<b>2,341,631</b>	<b>1,895,284</b>	<b>2,172,454</b>	<b>2,639,201</b>	<b>2,230,000</b>	<b>(409,201)</b>
<b>Expenditures</b>						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	6,307	6,552	5,633	4,807	7,500	2,693
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	2,363,810	1,903,667	2,229,959	2,526,044	2,222,500	(303,544)
<b>Total Expenditures</b>	<b>2,370,117</b>	<b>1,910,219</b>	<b>2,235,592</b>	<b>2,530,850</b>	<b>2,230,000</b>	<b>(300,850)</b>
Net Change in Fund Balance	(28,486)	(14,935)	(63,138)	108,350	-	-
Cash Beginning Balance	185,910	157,424	142,489	79,351	187,701	
Cash Ending Balance	157,424	142,489	79,351	187,701	187,701	

Note – The above cash balances do not include encumbrances. The totals are reported in the above table as cash basis.

# Agency Fund

## Fairfield Township JEDD Fund Description

This Fund is used to account for various economic development projects between Fairfield Township and the City of Fairfield.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	Change from 2023 to 2024
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	-	-	-	89	-	(89)
Transfers	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	89	-	(89)
<b>Expenditures</b>						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-
Net Change in Fund Balance	-	-	-	89	-	-
 Cash Beginning Balance	-	-	-	-	-	89
<b>Cash Ending Balance</b>	-	-	-	89	-	89

Note – The above cash balances do not include encumbrances. The totals are reported in the above table as cash basis.

# Projected Fund Balance

The City is projecting 2024 revenues to exceed expenditures and ending fund balances to be robust. City Council's goal is to maintain a reserve in the General Fund that is 25% of General Fund planned operating expenses, or \$9,198,298 for the 2024 year. The City's projected general fund balance will exceed the 25% goal, which will enable the City to continue to provide unparalleled services to the community, as well as offset any future hardships.

Fund Name	Beginning Balance	Projected Revenues	Projected Expenditures	Projected Fund Balance
General Fund	30,794,473	38,404,900	36,793,191	32,406,182
Street Construction, Maintenance & Repair	3,739,585	3,702,500	3,678,221	3,763,864
State Highway	438,960	210,000	152,175	496,785
Fire Levy	4,913,553	12,964,000	12,054,055	5,823,498
County Motor Vehicle	180,076	500	-	180,576
Tax Recreation	31,642	500	-	32,142
Law Enforcement	251,616	35,250	31,000	255,866
Municipal Motor Vehicle	409,712	350,000	329,713	429,999
Law Enforcement & Education	73,333	5,000	30,000	48,333
Drug & Alcohol Treatment	185,518	15,000	40,000	160,518
Local Law Enforcement Block	48,820	-	-	48,820
Probation Services	2,584,735	330,000	570,560	2,344,175
Court Computer	1,017,294	100,000	130,000	987,294
Special Projects	269,282	55,000	153,740	170,542
Mediation Services	903,632	40,000	5,000	938,632
Tax Increment Equivalent	356,873	65,000	1,000	420,873
Indigent Driver Interlock	540,744	40,000	20,000	560,744
Northeast Area TIF	69,988	150,000	-	219,988
South Town Center TIF	830	-	-	830
Local Coronavirus Relief Fund	-	-	-	-
American Rescue Plan Act	3,059,107	50,000	-	3,109,107
OneOhio Opioid Settlement	137,195	-	-	137,195
Butler Co. American Rescue Plan Act	2,400,000	-	-	2,400,000
General Bond Retirement	4,282	1,364,639	992,232	376,689
Street Improvement	12,021,251	3,907,500	1,035,650	14,893,101
Capital Improvement	6,302,998	3,888,500	821,600	9,369,898
Water Expansion	447,550	32,500	5,000	475,050
Sewer Expansion	783,490	32,500	10,000	805,990
Flood Protection	10,191	-	-	10,191
State Issue I	46,591	-	10,000	36,591
Downtown Development	38,964	-	-	38,964
Park Development Fund	7,858,774	1,050,000	-	8,908,774
Transformative Economic Fund	4,351,673	50,000	-	4,401,673
Active Transportation Fund	3,014,203	-	-	3,014,203
Special Assessment	1,857,023	378,500	373,407	1,862,116

Continued on next page

# Projected Fund Balance

Fund Name	Beginning Balance	Projected Revenues	Projected Expenditures	Projected Fund Balance
Water Revenue	8,304,343	9,313,700	7,704,441	9,913,602
Water Bond & Interest	638,493	1,195,425	1,194,925	638,993
Water Bond Redemption	453,940	-	-	453,940
Water Replacement & Improvement	2,366,387	900,000	10,000	3,256,387
Water Surplus	1,169,312	750,000	5,000	1,914,312
Water Guaranteed Trust	197,650	65,000	65,000	197,650
Sewer Revenue	9,761,256	9,105,700	8,761,548	10,105,408
Sewer Bond & Interest	654,446	586,800	585,800	655,446
Sewer Bond Redemption	2,957	-	-	2,957
Sewer Replacement & Improvement	865,337	500,000	200,000	1,165,337
Sewer Surplus	1,768,588	1,000,000	20,000	2,748,588
Solid Waste Management	513,642	2,750,000	2,750,000	513,642
Recreational Facilities	1,165,428	1,938,500	1,995,938	1,107,990
Recreation Activity	34,190	330,000	329,990	34,200
Employees Benefits	3,460,266	7,710,000	7,710,000	3,460,266
Municipal Garage Services	39,328	1,250,250	1,250,191	39,387
Compensated Leave	598,819	-	-	598,819
West Chester JEDD	187,701	2,230,000	2,230,000	187,701
Fairfield Twp JEDD	89	-	-	89
<b>Total</b>	<b>121,326,129</b>	<b>106,847,164</b>	<b>92,049,377</b>	<b>136,123,916</b>

# Projected Fund Balance

Every fund that the City utilizes holds a fund balance. The City defines a fund balance as the balance remaining after all revenues have been added to and expenditures have been subtracted from the fund. The chart below depicts the fund balances in 2021, 2022, 2023, and the adopted fund balance for 2024, as well as the percentage change from the 2023 to the 2024 fund balance total.

Fund Name	2021 Fund Balance	2022 Fund Balance	2023 Fund Balance	2024 Projected Fund Balance	2023 to 2024 % Change
General Fund	27,907,931	28,322,087	30,794,473	32,406,182	5%
Street Construction, Maint. & Repair	3,768,834	3,678,260	3,739,585	3,763,864	1%
State Highway	272,511	350,474	438,960	496,785	13%
Fire Levy	3,504,860	2,192,258	4,913,553	5,823,498	19%
County Motor Vehicle	195,152	189,905	180,076	180,576	0%
Tax Recreation	30,928	31,642	31,642	32,142	2%
Law Enforcement	211,409	207,358	251,616	255,866	2%
Municipal Motor Vehicle	364,077	383,554	409,712	429,999	5%
Law Enforcement & Education	63,416	68,965	73,333	48,333	-34%
Drug & Alcohol Treatment	149,037	160,310	185,518	160,518	-13%
Local Law Enforcement Block	48,820	48,820	48,820	48,820	0%
Probation Services	6,373,666	2,686,890	2,584,735	2,344,175	-9%
Court Computer	996,718	1,008,421	1,017,294	987,294	-3%
Special Projects	397,521	372,007	269,282	170,542	-37%
Mediation Services	799,993	851,482	903,632	938,632	4%
Tax Increment Equivalent	359,336	237,204	356,873	420,873	18%
Indigent Driver Interlock	442,802	497,636	540,744	560,744	4%
Northeast Area TIF	-	54,895	69,988	219,988	214%
South Town Center TIF	-	194	830	830	0%
Local Coronavirus Relief Fund	-	-	-	-	0%
American Rescue Plan Act	2,228,998	4,381,861	3,059,107	3,109,107	2%
OneOhio Opioid Settlement	-	25,009	137,195	137,195	0%
Butler Co. American Rescue Plan Act	-	-	2,400,000	2,400,000	0%
General Bond Retirement	4,282	4,282	4,282	376,689	8697%
Street Improvement	11,223,172	11,723,206	12,021,251	14,893,101	24%
Capital Improvement	5,319,183	6,985,310	6,302,998	9,369,898	49%
Water Expansion	289,855	414,438	447,550	475,050	6%
Sewer Expansion	880,625	927,098	783,490	805,990	3%
Flood Protection	10,191	10,191	10,191	10,191	0%
State Issue I	46,591	46,591	46,591	36,591	-21%
Downtown Development	42,236	42,236	38,964	38,964	0%
Park Development Fund	579,603	5,399,459	7,858,774	8,908,774	13%
Transformative Economic Fund	-	5,050,945	4,351,673	4,401,673	1%
Active Transportation Fund	-	-	3,014,203	3,014,203	0%
Special Assessment	1,822,269	1,838,700	1,857,023	1,862,116	0%
Water Revenue	6,745,090	6,869,600	8,304,343	9,913,602	19%
Water Bond & Interest	631,502	634,165	638,493	638,993	0%
Water Bond Redemption	453,940	453,940	453,940	453,940	0%

Continued on next page

# Projected Fund Balance

Fund Name	2021 Fund Balance	2022 Fund Balance	2023 Fund Balance	2024 Projected Fund Balance	2023 to 2024 % Change
Water Replacement & Improvement	1,521,634	105,073	2,366,387	3,256,387	38%
Water Surplus	1,012,366	1,310,144	1,169,312	1,914,312	64%
Water Guaranteed Trust	193,675	195,275	197,650	197,650	0%
Sewer Revenue	7,239,930	8,293,512	9,761,256	10,105,408	4%
Sewer Bond & Interest	641,330	645,509	654,446	655,446	0%
Sewer Bond Redemption	2,957	2,957	2,957	2,957	0%
Sewer Replacement & Improvement	632,978	670,147	865,337	1,165,337	35%
Sewer Surplus	2,083,370	2,577,338	1,768,588	2,748,588	55%
Solid Waste Management	581,340	531,671	513,642	513,642	0%
Recreational Facilities	784,355	947,274	1,165,428	1,107,990	-5%
Recreation Activity	218,453	129,211	34,190	34,200	0%
Employees Benefits	3,227,898	3,035,029	3,460,266	3,460,266	0%
Municipal Garage Services	11,352	35,127	39,328	39,387	0%
Compensated Leave	591,668	598,382	598,819	598,819	0%
West Chester JEDD	142,488	79,351	187,701	187,701	0%
Fairfield Twp JEDD	-	-	89	89	0%
<b>Total</b>	<b>95,050,342</b>	<b>105,305,393</b>	<b>121,326,129</b>	<b>136,123,916</b>	

# Changes in Fund Balance

## State Highway Improvement Fund

In 2024, the City of Fairfield is projecting \$210,000 in revenue and \$152,175 in expenditures. The fund balance is expected to increase due to no major projected expenditures.

## Fire Levy

In 2022, Fairfield residents voted in favor of a 9.25 mill Fire/EMS levy, replacing two previous levies that totaled 7.15 mills. This levy allowed the City to hire 28 full-time firefighters. The fund balance is expected to increase in the early years of the levy while the new employees are making starting wages. As wages increase with years of service, increased personnel expenses will eventually lead to a fund balance decrease as the property tax revenue remains stable.

## Law Enforcement & Education

Expenditures from this fund have been very low over the past five years. For 2024, the projected expenditures of \$30,000 will cause a fund balance decrease compared to the expected revenue of \$5,000.

## Drug & Alcohol Treatment

In 2024, the City of Fairfield is projecting \$15,000 in revenue and \$40,000 in expenditures in the Drug & Alcohol Treatment Fund. The expenditures will be for needed professional services for drug and alcohol addiction assessments or treatment programs. The fund balance is projected to decrease in 2024.

## Special Projects

In 2024, the City of Fairfield is projecting \$55,000 in revenue and \$153,740 in expenditures in Special Projects Fund. The expenditures will be for needed professional services for special dockets, OVI and Treatment Alternative Court, and transitional living. The fund balance is projected to decrease in 2024.

# Changes in Fund Balance

## Tax Increment Equivalent

In 2024, the City of Fairfield is projecting \$65,000 in revenue and \$1,000 in expenditures. The revenue is related to the North Town Center Tax Increment Financing Project and is collected through property taxes. The fund balance is expected to increase due to no major projected expenditures.

## Northeast Area TIF

In 2024, the City of Fairfield is projecting \$150,000 in revenue and \$0 in expenditures. The revenue is related to the Northeast Area Tax Increment Financing Project and is collected through property taxes. The fund balance is expected to increase due to no major projected expenditures.

## General Bond Retirement

The adopted budget has transfers in exceeding expected payments, resulting in a fund balance increase.

## Street Improvement

The City of Fairfield approves a five-year Capital Improvement Program that budgets for all capital expenditures. Expenditures approved in the Capital Improvement Program are passed by Council as supplemental appropriations throughout the year. The 2024 Operating Budget does not include supplemental appropriations mentioned above, which results in a projected fund balance increase.

## Capital Improvement

The City of Fairfield approves a five-year Capital Improvement Program that budgets for all capital expenditures. Expenditures approved in the Capital Improvement Program are passed by Council as supplemental appropriations throughout the year. The 2024 Operating Budget does not include supplemental appropriations mentioned above, which results in a projected fund balance increase.

# Changes in Fund Balance

## State Issue I

The State Issue I Fund is used to account for intergovernmental revenue that the City of Fairfield receives. In 2024, The City projects \$10,000 in expenditures. The City cannot definitively predict that we will receive any grant funds in the following year; therefore, the Finance Department did not project revenue for this fund in the 2024 Operating Budget.

## Park Development Fund

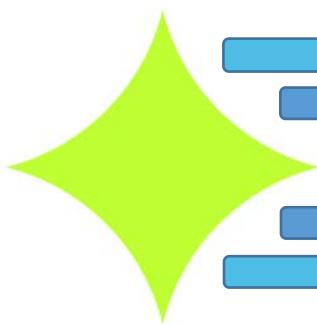
In 2024, the City projects revenue of \$1,050,000. This fund accounts for the deposit and accumulation of funds acquired by grants and donations or other funds of the City, which may be lawfully transferred for the acquisition, construction, or improvement of public parks. The projected increase in fund balance is due to an anticipated transfer from the General Fund.

## Water Funds

The City of Fairfield approves a five -year Capital Improvement Program that budgets for all capital expenditures. Expenditures approved in the Capital Improvement Program are passed by Council as supplemental appropriations throughout the year. The 2024 Operating Budget does not include supplemental appropriations mentioned above.

## Sewer Funds

The City of Fairfield approves a five-year Capital Improvement Program that budgets for all capital expenditures. Expenditures approved in the Capital Improvement Program are passed by Council as supplemental appropriations throughout the year. The 2024 Operating Budget does not include the supplemental appropriations mentioned above.



# DEPARTMENTAL OVERVIEWS

# Mayor and City Council

The Mayor stands as President of the Council and presides at all meetings of the Council. However, per City Charter, the Mayor has no vote on any matter before the Council except in the case of a tie vote among the members of the Council. The Mayor appoints the members of the Committees created by the Council. As president of the Council, the Mayor may have such other powers and duties, if any, as provided by rules adopted by the Council.

All powers of the City are vested in the Council except as otherwise provided by City Charter, the Constitution, or the laws of Ohio. The Council provides for the exercise of the powers of the City as provided in Section 2.02 of the City Charter. The Council also provides for the performance of duties and obligations imposed by law, to the extent that such duties and obligations do not conflict with City Charter, ordinances, or resolutions adopted by the Council. The establishment of rates for public utilities shall be a power of the Council.



## Clerk of Council

Per the City of Fairfield's Charter, City Council shall appoint, by a majority of its members, a person to serve as the Clerk of Council. The Clerk of Council shall serve at the pleasure of the Council and shall have powers, duties, and functions provided by the City Charter, by the Rules of Council, or by ordinance or resolution. The Clerk of Council maintains a record of proceedings of the Council and a record of all ordinances and resolutions adopted by the Council. The Clerk of Council shall give notice of regular and special meetings of the Council to its members and to the public as provided by City Charter, the Rules of Council, or by ordinance or resolution.

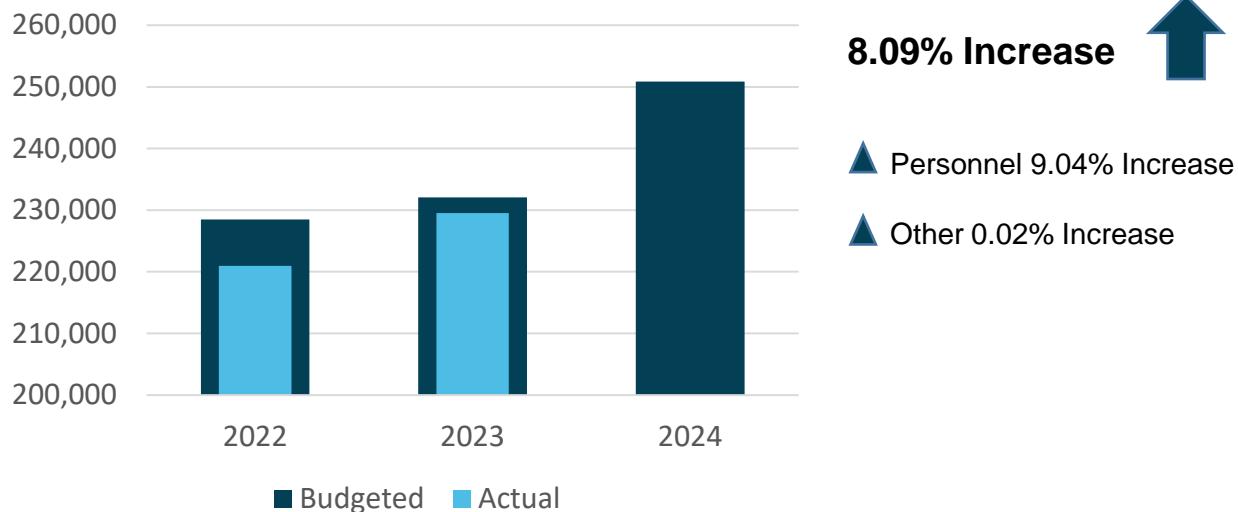
### Division Objective

The Clerk of Council's objective is to support the Mayor and City Council members in their positions, while consistently providing excellent service to City of Fairfield residents.

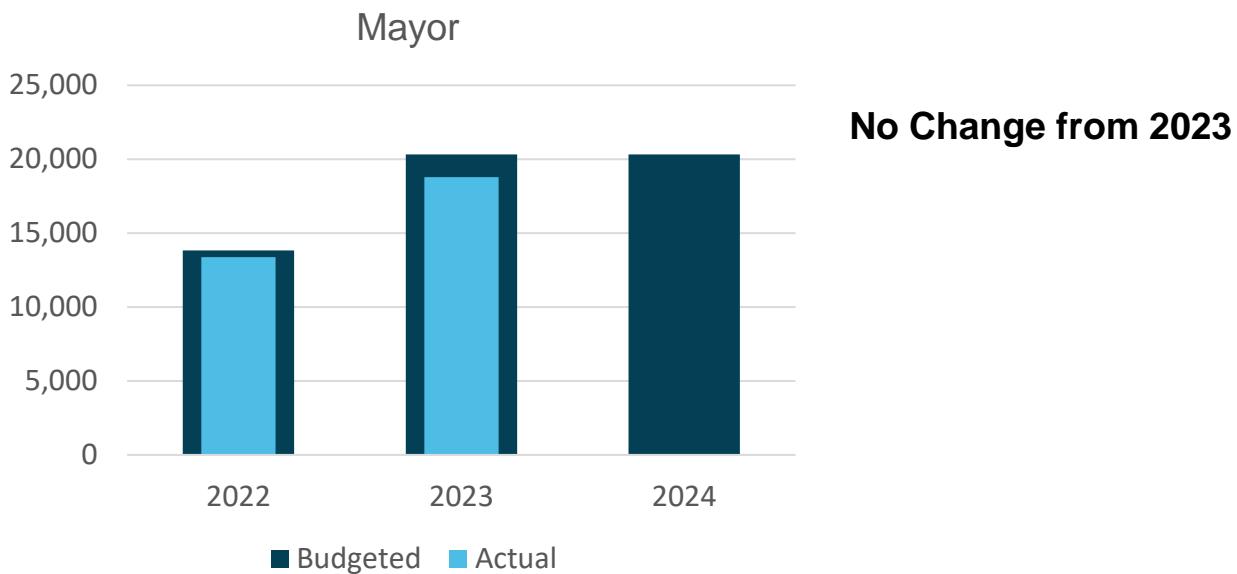
# Mayor & City Council

## Operating Budget – General Fund

City Council



Mayor



# Law

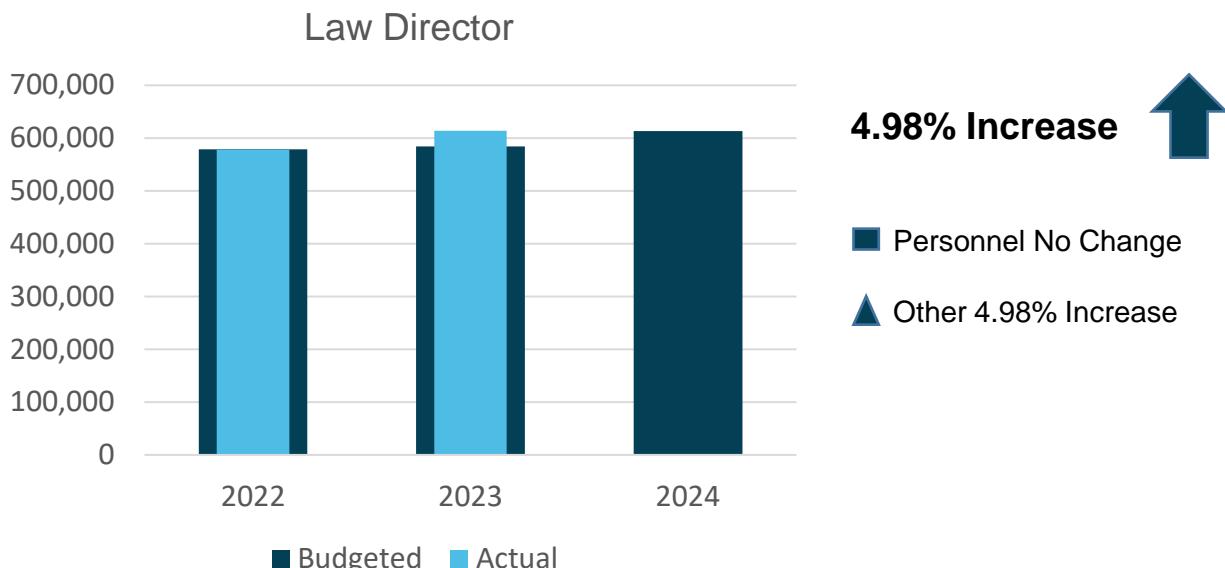
## Division Objective

The Law Director and Assistant Law Director prepare and/or review all contracts, bonds, and other instruments concerning the business of the City. They also provide legal opinions to City officials pertaining to City business, assistance in preparation of ordinances, resolutions and other legal documents pertaining to the business of the City, and work with City Council and the Administration to proactively address and/or mediate any potential legal issues facing the City. The City Prosecutor prosecutes or defends all lawsuits for and on behalf of the City, and may appoint assistants as Council may authorize.

The Law Director and Assistant Law Director provide advice and legal representation to the City, including all elected and appointed officials, boards and commissions, and employees of the City in their official capacities.



## Operating Budget – General Fund



# Municipal Court

Fairfield Municipal Court is governed by Chapter 1901 of the Ohio Revised Code. The territorial jurisdiction encompasses the Fairfield City limits. The Court hears all traffic and misdemeanor criminal cases which are alleged to have occurred within the territorial limits of the City, as well as initial appearances and preliminary hearings for felony charges. Civil cases in which the amount in controversy does not exceed \$15,000 and small claims cases with claims of \$6,000 or less are also heard by the Court. Offenders convicted and sentenced to jail are incarcerated in the Butler County jail in Hamilton, Ohio.

Like the rest of the nation, Fairfield Municipal Court is navigating its way through the hardships from the Covid-19 pandemic. Currently, and throughout the crisis, the Court remained open and operational during regular business hours. Certain activities were suspended for several months such as in-person reporting for Probationers, jury trials and the community service program while other hearings were generously continued at the request of the Defendant or Plaintiff. With the assistance of grant money from the Ohio Supreme Court, the Court implemented video technology for appearances by jailed offenders and its use continues today. While there was a slight decrease in the criminal, traffic and civil cases filed with the Court, it continues to be proactive in the collection of outstanding fines, costs and fees to offset the operational costs.

Traditionally, the duty of criminal courts was limited to the determination of the accused's guilt or innocence and the imposition of a fine and/or jail, as appropriate. Societal changes and legislative mandates have expanded the responsibilities and duties of the Court. In response to these demands, and cognizant of the costs to Fairfield residents, the Court continues to explore and utilize the most efficient and cost-effective methods to operate a fair and transparent Court. In lieu of incarceration, alternative sentencing measures may include community control, community service, house arrest, and/or GPS monitoring.

Did you  
know?

In 2023, the City of Fairfield's Municipal Court processed a total of 7,591 cases:  
3,476 traffic, 2,492 criminal and 1,623 civil and small claims.



*Judge Joyce A. Campbell continues to serve the residents of the City of Fairfield since June, 1999.*

The Fairfield Municipal Court Probation Department closely supervises over one thousand defendants. Close supervision of defendants, together with incentives to obtain and retain gainful employment and to not commit additional criminal offenses, is beneficial to the defendant and to the community as a whole. Probation Officers assist defendants in obtaining employment, substance abuse treatment, mental health counseling, educational programs and other needed services to aid the defendant in becoming a law-abiding, productive member of our community.

# Municipal Court

The Court utilizes two specialized dockets that seek alternative methods and treatments for dealing with societal problems that bring persons to criminal court. These treatment dockets focus on specific types of offenders or offenses and use techniques designed to hold offenders accountable while also addressing underlying causes of their behavior. The Treatment Alternative Court ("TAC") program is designed to address the needs of non-violent mentally ill offenders and was commenced on January 1, 2001. The S.T.A.R. (Sobriety, Treatment, Accountability and Recovery) program addresses the needs of repeat alcohol/drug related driving offenders and commenced on October 1, 2008. Both dockets have been continuously certified by the Ohio Supreme Court since April 11, 2014 (the first year certification became available). The specialized dockets represent an innovative judicial approach in which offenders are held accountable for their actions but are given the tools they need, including community support services, to break the patterns that damage their lives and to end recidivism.

Fairfield Municipal Court belongs to its residents and you are encouraged to visit and observe its operation. The Court strives to continually improve our justice system and is receptive to input from the community. To obtain additional information about Fairfield Municipal Court please visit the website at <https://www.fairfield-city.org/316/Municipal-Court>.

## Community Service Program

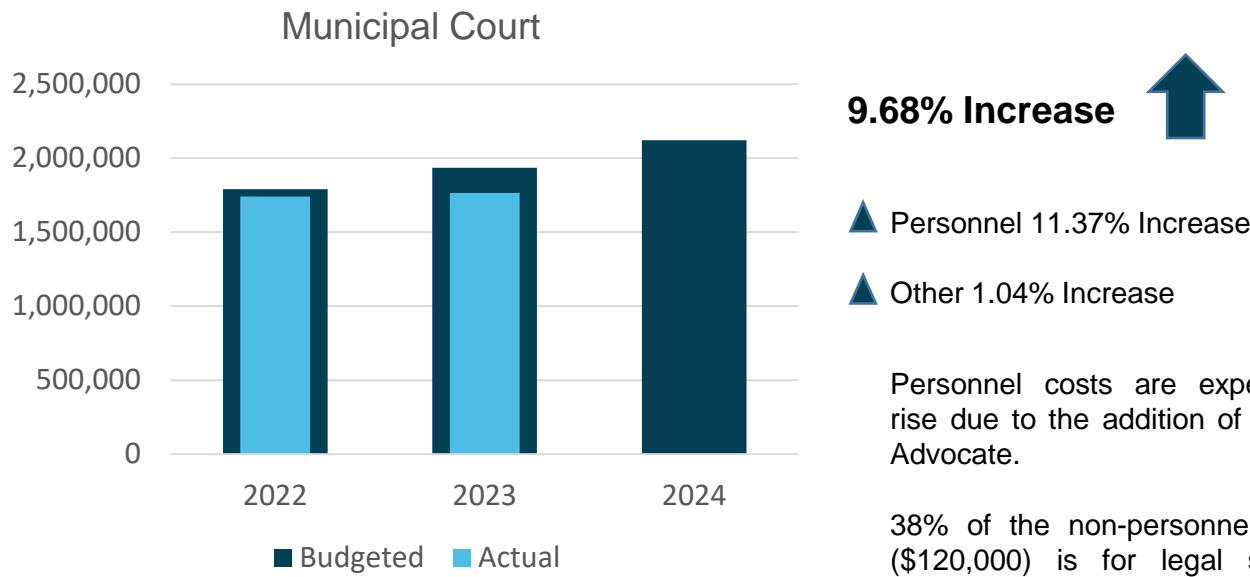
Fairfield Municipal Court offers an option of community service in lieu of jail time or to assist the defendant in paying off fines and court costs. Non-violent defendants who are unable to pay assessed fines and/or costs are able to perform community work on Saturdays and receive credit of \$10 per hour against their financial obligation. The program alleviates the need for the City of Fairfield to incur additional expense in clearing litter on the side of the roadways and other community enhancement projects. Defendants have also participated in assisting schools and non-profit groups with manpower during community events. Community service continues to be very effective for several reasons:

- Permits the defendants to pay their debt to society;
- Conserves limited jail space for violent and repeat offenders;
- Saves the taxpayers the cost of incarceration (\$72 per day per prisoner); and
- Allows the City, schools and community groups to receive the benefit of "free" labor.

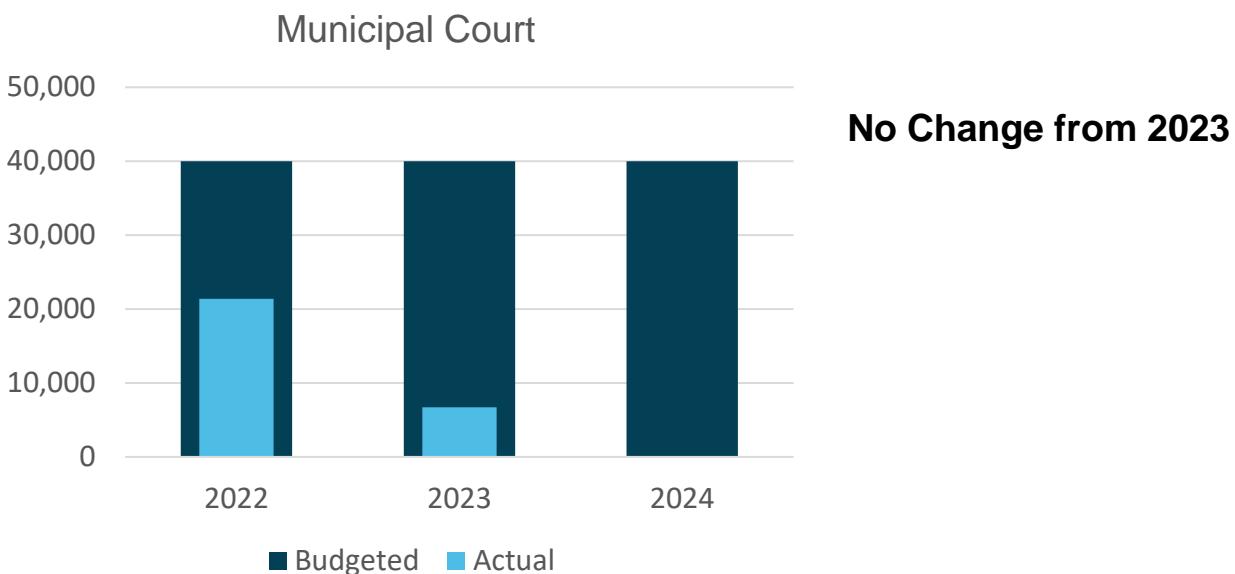


# Municipal Court

## Operating Budget – General Fund

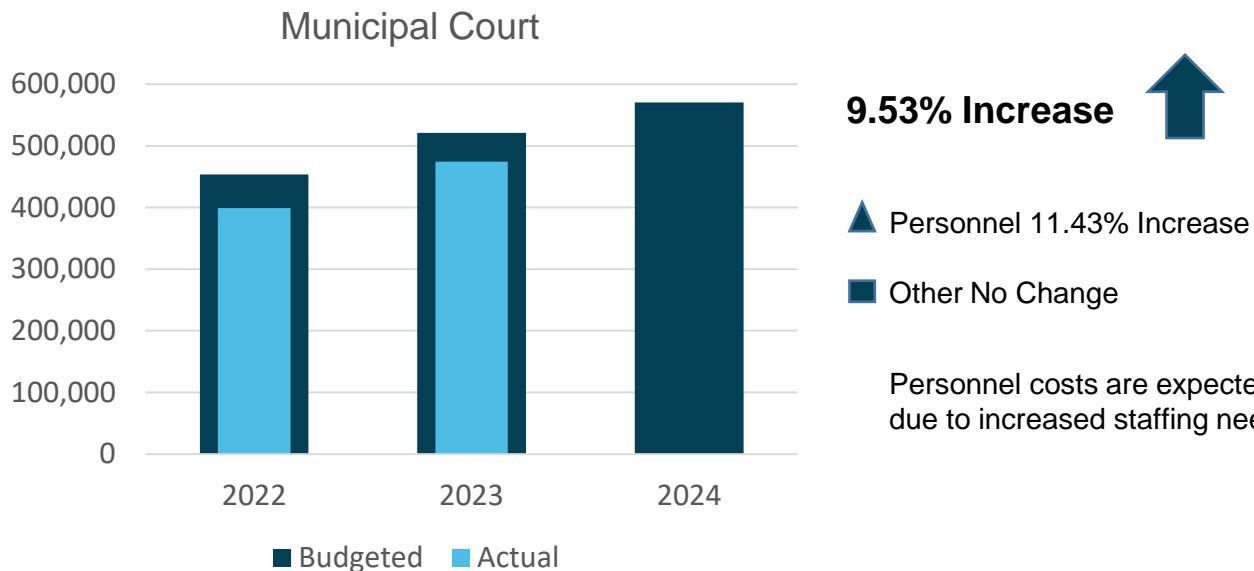


## Operating Budget – Drug & Alcohol Treatment Fund

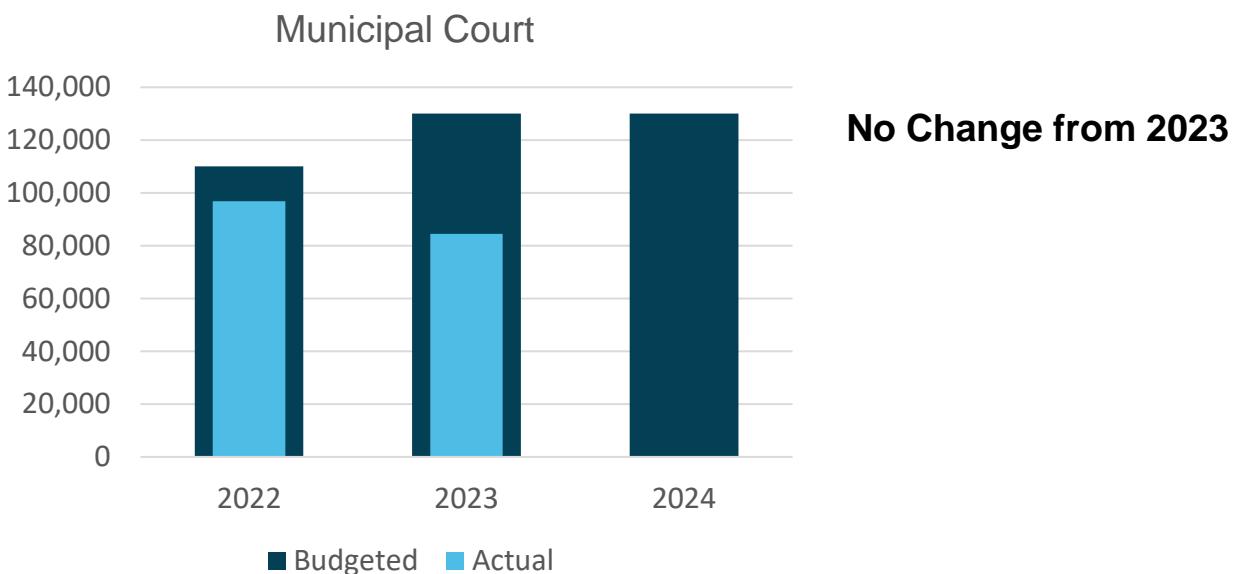


# Municipal Court

## Operating Budget – Probation Services Fund

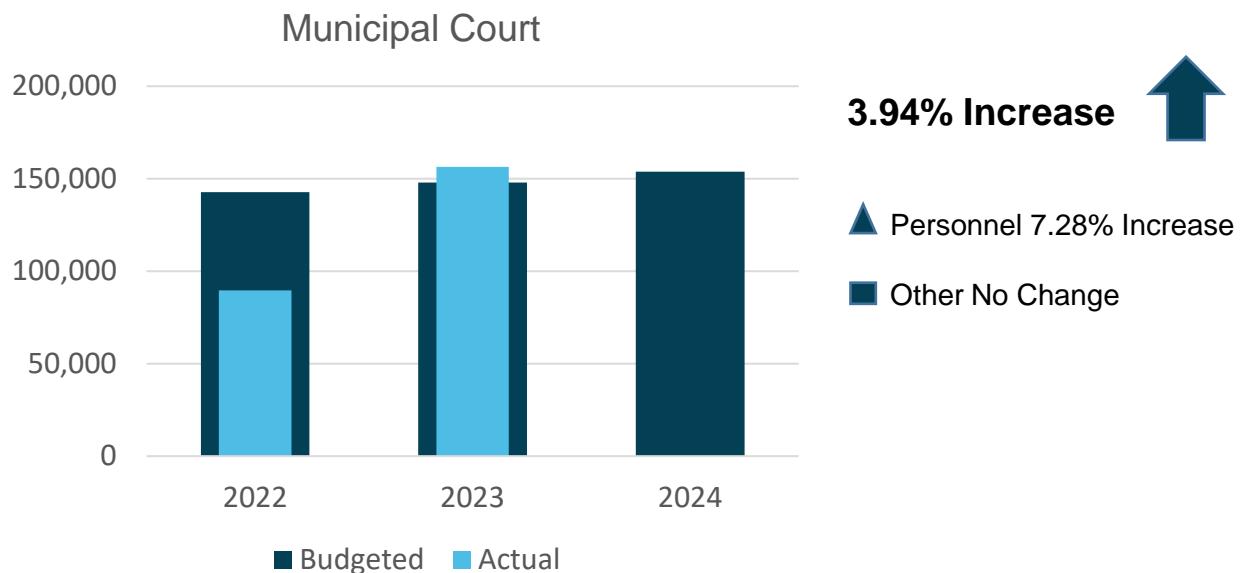


## Operating Budget – Court Computer Fund

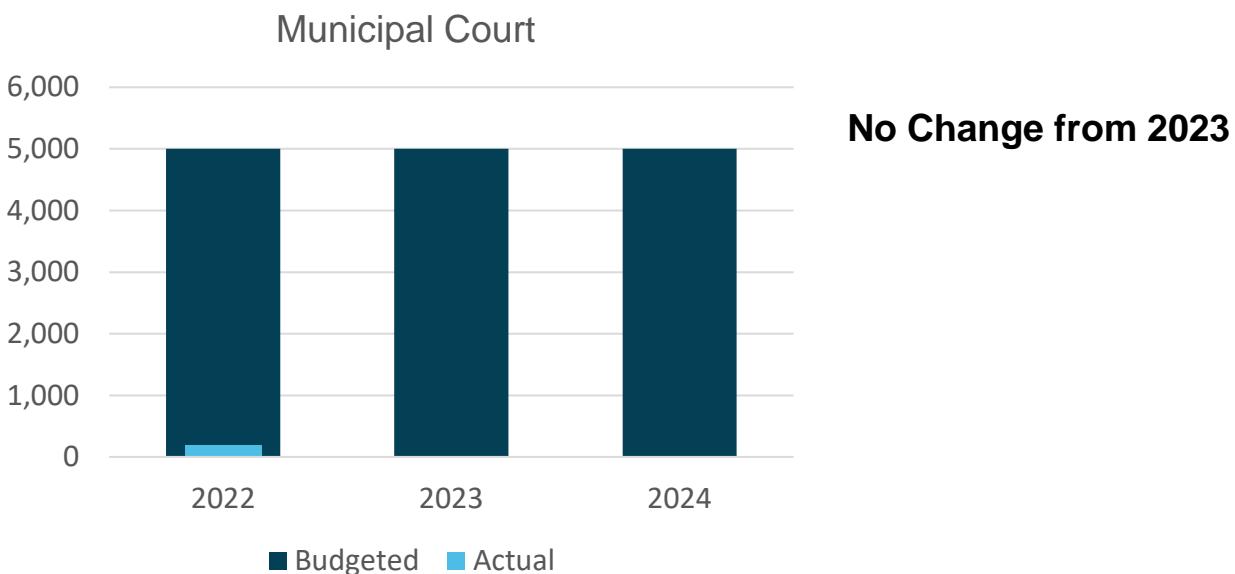


# Municipal Court

## Operating Budget – Special Projects Fund

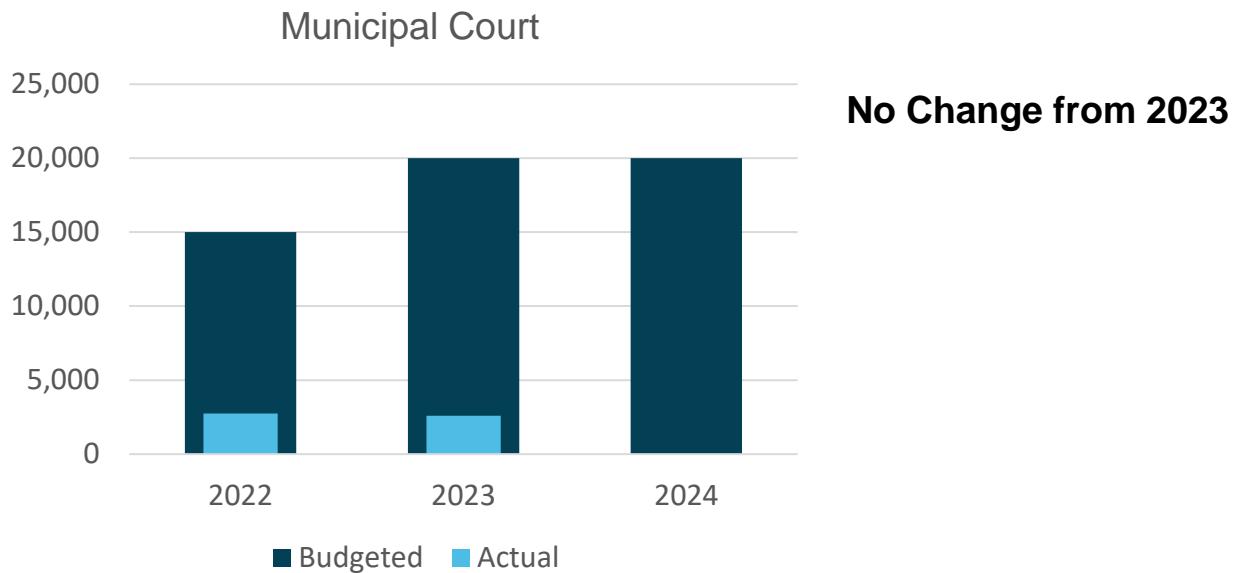


## Operating Budget – Mediation Services Fund



# Municipal Court

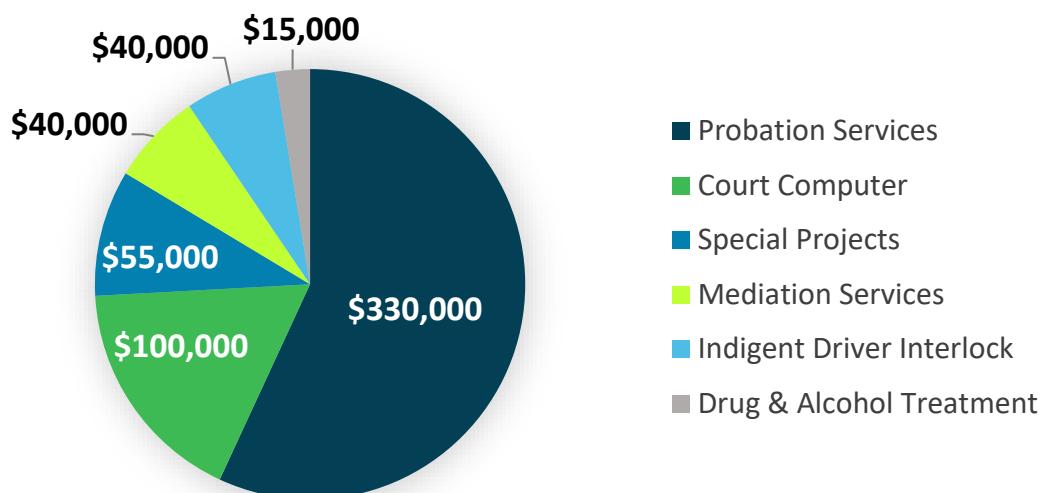
## Operating Budget – Indigent Driver Interlock Fund



## Special Revenue Funds

Approximately 30% of Municipal Court expenditures are paid out of various special revenue funds, while the remaining 70% are paid from the General Fund. The money in these special revenue funds comes from court fines and is used for probation services, computer related expenses, mediation services, special projects, drug treatment, and electronic monitoring devices for indigent offenders of driving under the influence.

### Projected 2024 Revenue - Special Revenue Funds



# Office of the City Manager

The City Manager is the Chief Executive Officer for the City of Fairfield and is responsible for administering all affairs of the City, the supervision of all City departments, preparation of the annual operating budget, oversight of financial condition, and the enforcement of all laws and Ordinances within the City. The City Manager is responsible for all full-time equivalent employees, \$92 million annual operating budget, \$115.8 million 5-year capital improvement program, 400+ lane miles of roadways, 32 park spaces and complete water and wastewater utilities. The City of Fairfield has a population of 42,634 and enjoys a Aa1 bond rating and comparatively low debt burden.



*Scott W. Timmer, City Manager*

## Communication

The primary function of the Communications Office is to provide timely information to the community, and this function is accomplished by utilization of various media. Media channels include several electronic social media platforms, as well as many printed publications. Electronic platforms that are used to provide prompt, reliable, and transparent information include Facebook, Instagram, LinkedIn, Nextdoor, and Twitter. The Communications Office is the central contact for all City Departments that wish to post information to any of these platforms. A wide variety of information is displayed on City social media pages. Examples include advertisement of Parks and Recreation events, safety alerts from the Police and Fire Departments, water main break alerts, advertisement of City services such as leaf pickup dates, and general information such as Income Tax filing deadlines.

Among many printed publications, the Communications Office coordinates the content of the Fairfield Flyer, which is a publication that is distributed to all City residents and businesses multiple times per year. The purpose of the Fairfield Flyer is to maintain high standards of transparency and to relay prompt information regarding upcoming projects, business developments, annual services, and activities.

## Human Resources

The Human Resources Division coordinates recruiting, hiring, and onboarding employees. The division is responsible for administering compensation and benefits programs, labor relations, and performance evaluations. The core values of the division include integrity, excellence, dependability, and enthusiasm. The division strives to respect others while working with compassion and fairness.

## Information Technology

The Information Technology Division manages, operates, and supports the City's technology and communication infrastructure including all network, server, and workstation equipment. The Information Technology Division is a five-member team and services more than 400 computers, 45 servers, 600 phones, and handles over 7,000 work orders per year.

# Office of the City Manager

## Departmental Objective

The City Manager's Office is dedicated to excellent public service outcomes through professional management. The City of Fairfield provides opportunities for all to experience an exceptional quality of life in a safe, well-balanced, and attractive environment by creating progressive partnerships to build our future.

## 2023 Major Accomplishments

The bolded blue text indicates each item's relevant Fairfield Forward long-term goal(s)

- Recruited and hired key positions including Parks Director, Recreation Superintendent, Parks & Recreation Manager, Deputy Fire Chief, Income Tax Administrator, and Utility Billing & Collections Supervisor. **PS-1**
- Completed migration of the City's phone system to a hosted solution that provides a more flexible and up-to-date communications platform for City employees. **PS-2**
- Created a manhole inspection system within GIS (Geographic Information System). **PS-1**
- Successfully reached 3-year agreements with 3 collective bargaining units: International Union of Operating Engineers, International Association of Fire Fighters, and American Federation of State, County, and Municipal Employees. **PS-1**
- Introduced Driveway Dialogues, community engagement opportunities held in residential areas to foster discussion between the City and residents regarding proposed neighborhood programs and ways to enhance overall quality of life in Fairfield. **PS-1, PS-2**
- Hosted 2nd Annual Fairfield Discard Day, held in the parking lot of the Fairfield Aquatic Center; this event allows residents to discard of various household items, including recyclables, electronic waste, yard waste, prescriptions, and junk and debris. There are also collection points for items in good condition for donations. **PS-1**

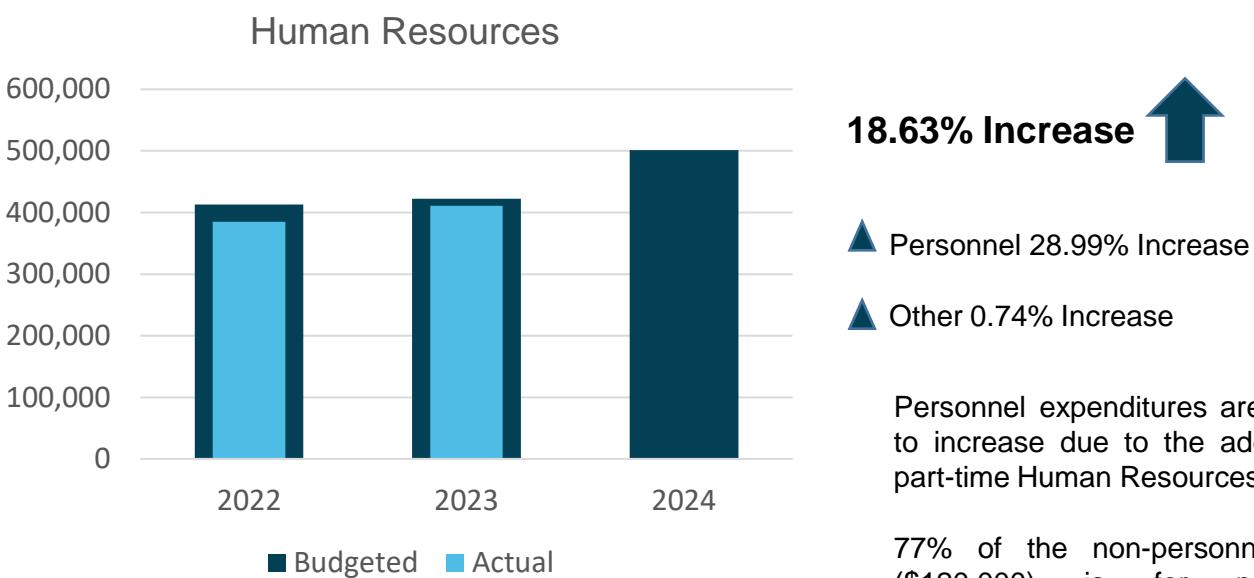
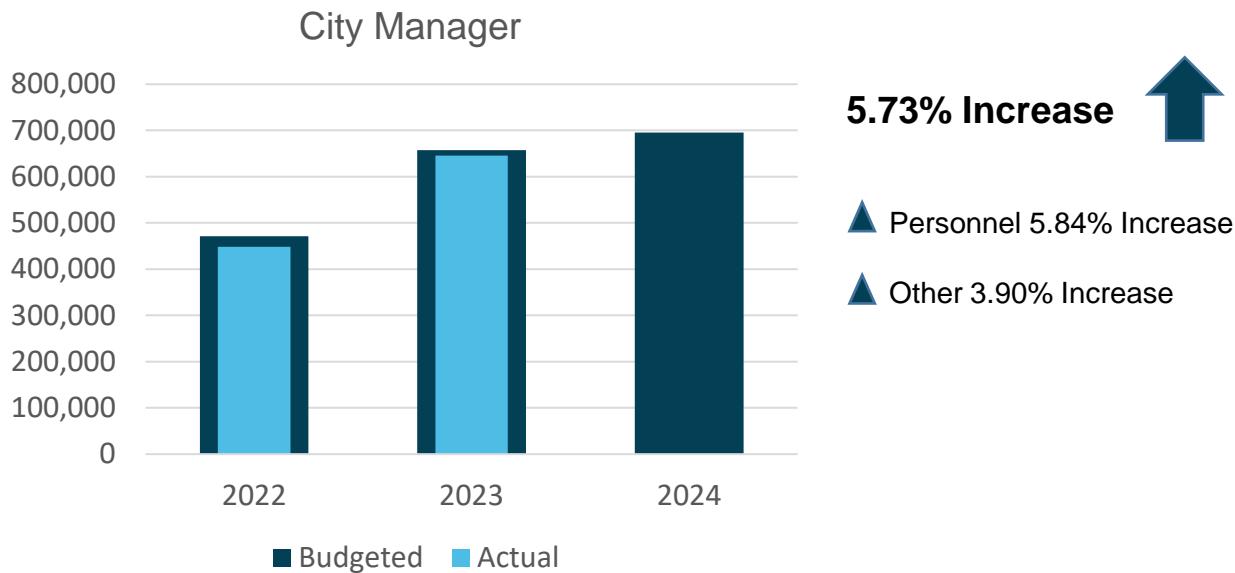
## Upcoming Service Initiatives

- Recruit and hire key positions including Tax Analyst and Parks & Recreation Coordinator. **PS-1**
- Integrate cloud storage with the City's backup systems. **PS-1**
- Upgrade the City's email platform, WiFi infrastructure, firewalls, and GIS. Expand the usage of GIS across multiple departments. **PS-2**
- Replace City firewalls. **PS-2**



# Office of the City Manager

## Operating Budget – General Fund

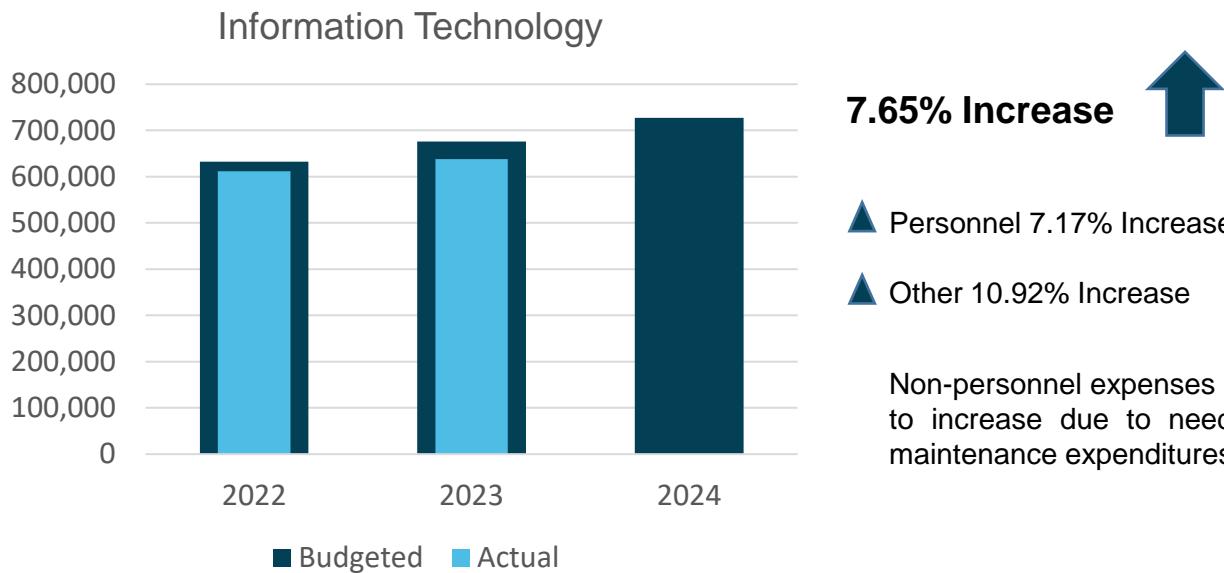


Personnel expenditures are expected to increase due to the addition of a part-time Human Resources assistant.

77% of the non-personnel budget (\$120,000) is for professional services, including background checks and the administration of civil service examinations. Achieving goal **PS-1** starts with hiring the best candidates for open positions.

# Office of the City Manager

## Operating Budget – General Fund



# Parks and Recreation

The City of Fairfield maintains 32 parks and recreation amenities. These facilities total 917 acres and include 26 parks and open spaces, an 18-hole championship golf course, a 9-hole executive golf course, a Community Theater and Arts Center, an aquatic center, an 1817 farm mansion, 82 acres of nature preserve, 14 miles of bike/hike paths, two historical cemeteries, and 14 playgrounds. Our parks include the 7-acre Furfield Dog Park, 228-acre Harbin Park, Village Green Park in the town center with an amphitheater for concerts, Marsh Park Fishing and Boating Lake, and Waterworks Park, home of the Fairfield Youth Baseball Association. During the year, the Parks and Recreation staff conducts hundreds of special programs and events, enhancing the quality of life experiences for thousands of residents and visitors.

## 2023 Statistics

2023	City of Fairfield	National Average
Acres of Park per 1,000 Population	18.5	10.8
Residents per Park	1,392	2,287
Operating Expenses per Capita	\$126.14	\$94.77
Operating Expenses per Acre	\$6,819	\$3,714
Revenue to Operating Expenses	53.5%	24.6%

National Average Numbers provided by National Recreation and Parks Association

## Accreditation

The Parks and Recreation Department has continued to earn accreditation through the Commission of Accreditation of Park and Recreation Agencies (CAPRA) and the National Recreation and Parks Association. CAPRA is the only national accreditation body for park and recreation agencies. This accreditation is a valuable measure of an agency's overall quality of operation, management and service to the community. It serves as the foundation for a comprehensive management system of operational best practices. Achieving CAPRA accreditation is the best way to demonstrate that your agency and your staff provide your community with the highest level of service.

## Attendance

Park	2022	2023
Water Works Park	209,600	198,400
Harbin Park	128,300	166,100
Village Green	67,300	69,200
Fairfield Youth Football Fields	66,700	66,100
Furfield Dog Park	58,100	59,000

Visits to City of Fairfield Parks in 2023 totaled 648,300, down slightly from 656,800 in 2022. This table shows attendance numbers for the five most-visited parks in the City, representing 86% of park attendance. In 2024 we hope to achieve a 2% increase in attendance.

Portions of Harbin Park are currently inaccessible due to renovations.

# Parks and Recreation

## Departmental Goals and Objectives

A clear mission and vision is paramount for public-serving organizations that are purpose driven, such as the City of Fairfield's Parks and Recreation Department. Our organizational principles drive our strategic direction and reinforce our dedication to the Fairfield community and our visitors. These items will help staff position the organization toward achieving the best long-term results and undertake opportunities that will move the department toward the achievement of our Mission, Vision, and Priorities.

The **mission** of Fairfield Parks and Recreation is to enrich the quality of life for the citizens of the community, sustain the City's natural resources and environment, and provide broad based leisure activities, cultural opportunities, facilities and services for all ages.

The **vision** of Fairfield Parks and Recreation is to build a better future for all through parks and recreation, and to create a system of parks, facilities, and excellent programs and services that promote a high quality of life that attracts and retains residents, businesses, and visitors to our community.



The Parks and Recreation Department's core **values** are based on the National Recreation and Parks Association's "Three Pillars - Social Equity, Health & Wellness and Conservation."

- Stewardship: responsibly conserving our resources.
- Integrity: acting ethically in our daily interactions.
- Dignity: providing the same standard of care to all individuals.
- Service: committing to quality in our products and facilities.

The Parks and Recreation Department upholds Departmental **priorities** below:

- Provide a variety of community open spaces, parks, and recreation opportunities for programming, including active and passive recreation for all ages and abilities.
- Protect existing natural areas, watersheds, and environmentally sensitive lands.
- Develop and sustain quality assets and invest into revitalization of current assets.
- Improve organizational effectiveness.

Overall, the Department is committed to achieving goals **PS-1, PS-2, and PRO-1** of the Fairfield Forward plan.

# Parks and Recreation

## 2023 Major Accomplishments

The bolded blue text indicates each item's relevant Fairfield Forward long-term goal(s)

- Completed construction of a new playground at Village Green Park, replacing a 21 year old playground. Total cost of demolition and construction was \$601,000. 93% of this project was funded by money received from the federal government as part of the American Rescue Plan Act. **PS-2**
- Converted 2 tennis courts at Gilbert Farms into 6 new pickleball courts at a cost of \$170,000. **PS-2**
- Increased community engagement by introducing watch parties for NFL and MLB games. **PRO-1**
- Increased the number of concerts and Movies in the Park offerings in our summer series. **PRO-1**
- Saw a 4% increase in rounds of golf played at our golf courses. We will aim for 5% in 2024.
- Experienced a 15% increase in ticket sales for concerts and plays held at our Community Arts Center and a 10% increase in program revenue. We will aim for 10% increases for both in 2024.
- Saw a 51% increase in room and shelter rental revenue, getting back to pre-pandemic levels.

## Upcoming Service Initiatives

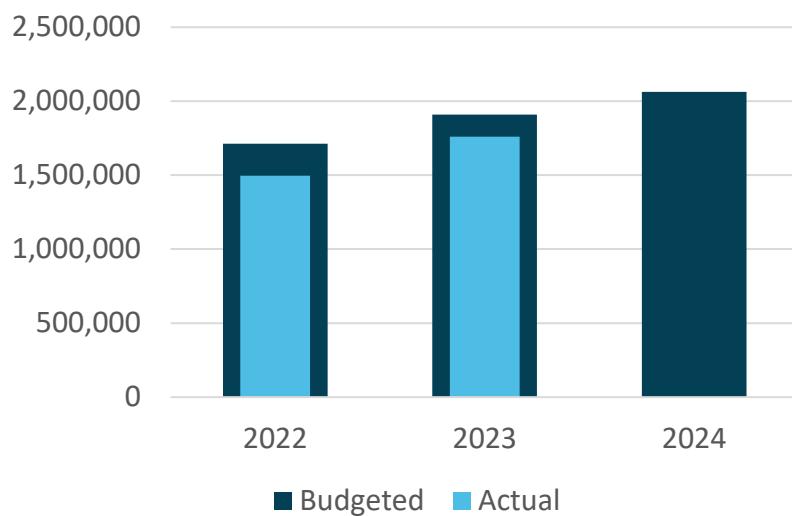
- Complete construction on the City's first splash pad, along with a new playground at Harbin Park as part of Phase III Harbin Park Renovations. This \$4.1 million dollar project is being paid for using Park Development Capital Improvement Funds. We also received a \$265,000 grant from the Ohio Department of Natural Resources. More information can be found on page 35. **PRO-1, PS-2**
- Begin design work on expansion of Marsh Park Fishing Lake, increasing the park from 30 acres to 140 acres using land acquired in 2017. Plans include extending the current half-mile trail to a 3.1 mile loop around the entire lake **PRO-1, PS-2**



# Parks & Recreation

## Operating Budget – General Fund

### Parks & Recreation Administration



**8.12% Increase**

▲ Personnel 10.02% Increase

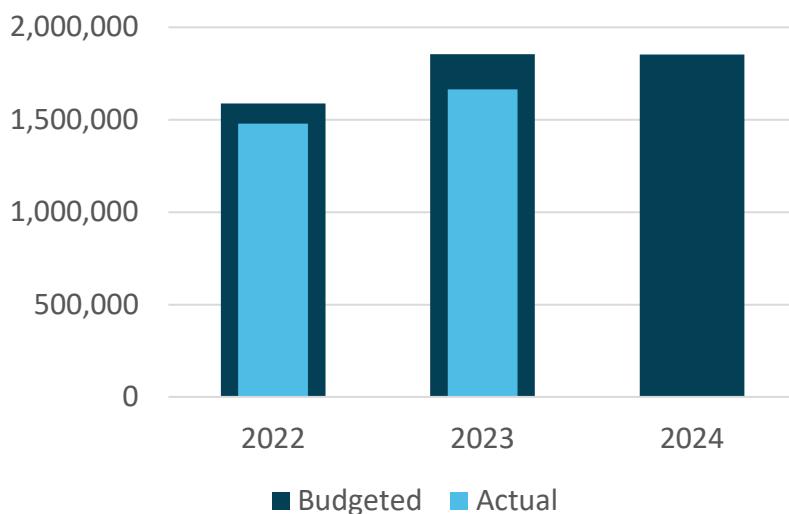
▲ Other 5.00% Increase

Personnel costs are expected to rise due to increased staffing needs.

23% of the non-personnel budget (\$178,000) is for recreational activities, including holiday activities such as our annual Christmas Parade of Lights and Halloween on the Green trick-or-treating event.

**PRO-1**

### Parks Maintenance



**0.09% Decrease**

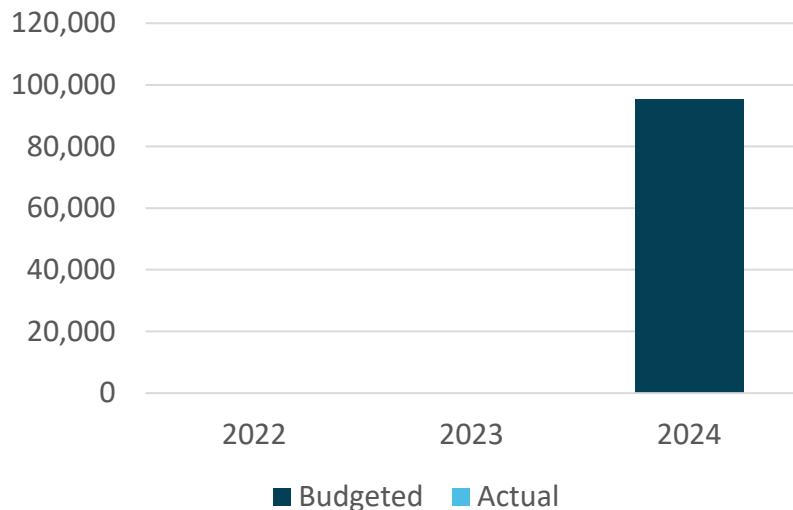
▲ Personnel 3.06% Increase

▼ Other 4.59% Decrease

# Parks & Recreation

## Operating Budget – General Fund

### Marsh Park Fishing Lake



### New Account for 2024

This account was removed from use in 2022, but has been re-activated for 2024. 2022 and 2023 expenditures were accounted for as part of Parks Administration.

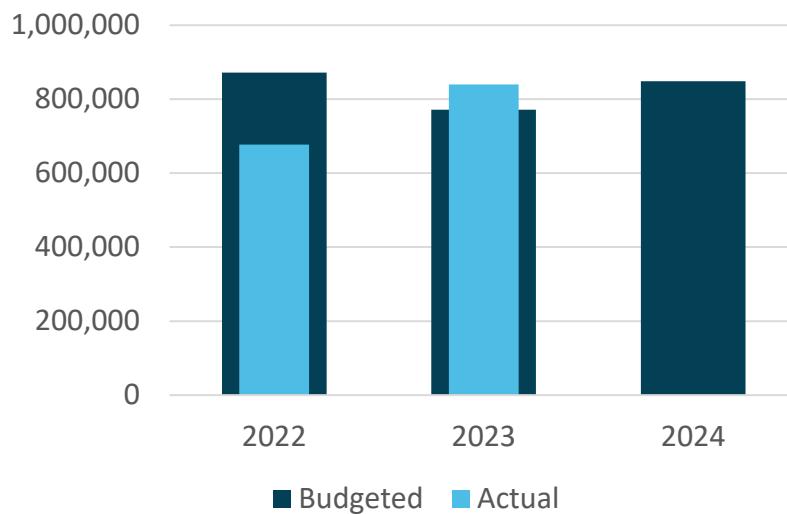
88% of the non-personnel budget (\$49,000) is for merchandise, including concessions and bait.



# Parks & Recreation

## Operating Budget – Recreational Facilities Fund

### Golf Operations



**9.94% Increase**

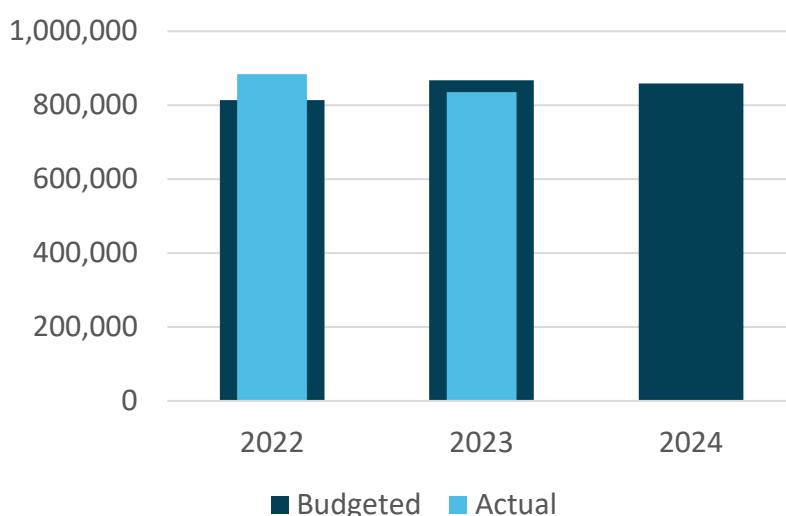
▲ Personnel 11.72% Increase

▲ Other 8.71% Increase

Personnel costs are expected to rise due to an increase in operating hours of concessions to accommodate increased demand. **PS-2**

48% of the non-personnel budget (\$240,000) is for merchandise and concessions.

### Golf Maintenance



**0.98% Decrease**

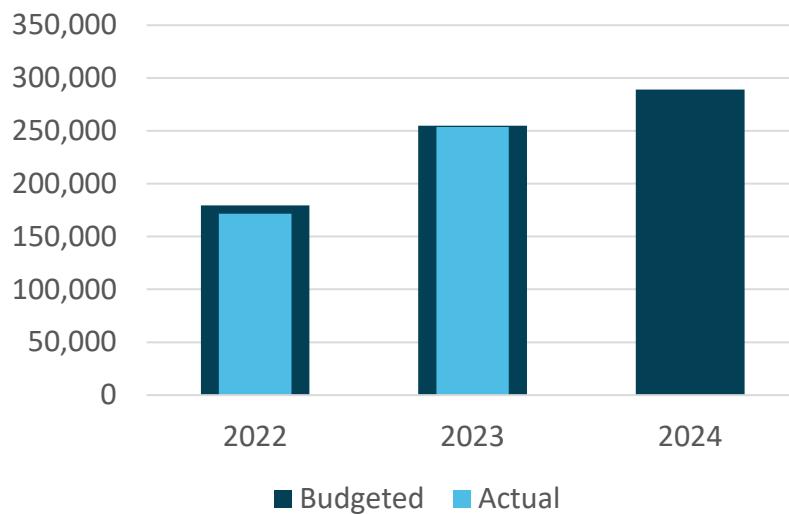
▼ Personnel 0.22% Decrease

▼ Other 1.58% Decrease

# Parks & Recreation

## Operating Budget – Recreational Facilities Fund

### Aquatic Center Operations



**13.33% Increase**

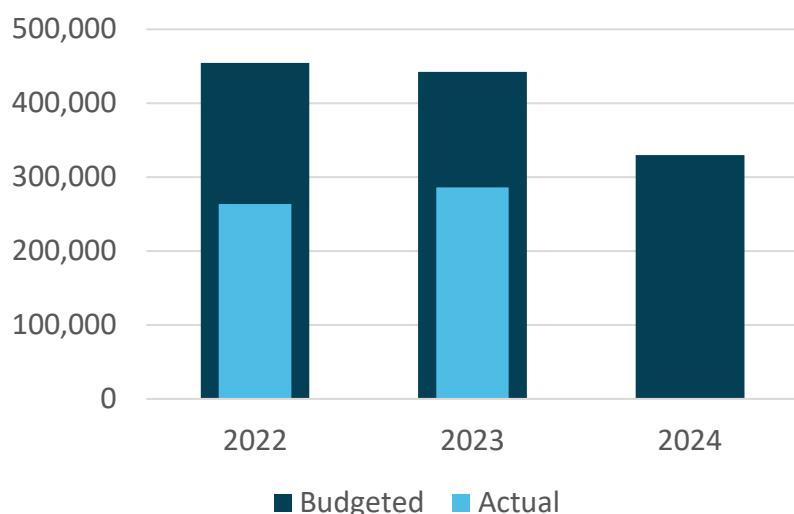
■ No Budgeted Personnel

▲ Other 13.33% Increase

Our aquatic center staff are paid for via contract to an outside vendor and are not employees of the City. The contract pricing will increase in 2024 due to additional front desk staffing. Rising pool chemical costs will also contribute to increased expenses.

## Operating Budget – Recreation Activity Fund

### Parks & Recreation Administration



**25.43% Decrease**

▼ Personnel 32.77% Decrease

▼ Other 10.58% Decrease

The 2024 budget has been decreased overall to align with actual spending trends.

# Police

The City of Fairfield Police Department is a fully accredited law enforcement agency, receiving the award of Advanced Accreditation with Excellence from the Commission on Accreditation for Law Enforcement Agencies (CALEA). Aside from 24 hour a day enforcement and the investigation of criminal activity, the Police Department offers a variety of services that inform, educate, and protect the residents of our community. These services include: Citizen Police Academy, CodeRed Emergency Network, Safety Town, Junior Police Academy, Drug Abuse Resistance Education (D.A.R.E), (5) School Resource Officers, and animal control.

Did you know?

The City of Fairfield has a permanent drop box in the lobby of the Fairfield Police Department that is available 24 hours a day. This drop box offers residents a safe and convenient way to dispose of unused medications. Over 500 pounds of unused, expired, and unwanted medication was destroyed in 2023



	2019	2020	2021	2022
Arrests	3,667	2,790	2,850	3,750
Calls for Service	35,544	36,150	32,902	33,614
Neighborhood Patrols	3,013	6,150	4,671	4,674
School Checks	685	714	431	695
Traffic Crashes	2,039	1,131	1,793	1,815
Vacation Home Checks	2,314	1,354	979	760
Business Checks	1,770	3,035	2,162	1,842

This performance data measures key information regarding goal **PS-1**, providing comprehensive and high-quality public services.

# Police

## Departmental Goals and Objectives

It is the mission of the Fairfield Police Department to work in partnership with the community to continuously provide a safe and secure environment in which to live, work, and visit. In order to achieve this mission, the Police Department provides other services to the community in addition to the law enforcement function.

## 2023 Major Accomplishments

The bolded blue text indicates each item's relevant Fairfield Forward long-term goal(s).

- Central Square implemented in May 2023 as the new computer aided dispatch and records management system. **PS-1**
- FLOCK license plate readers installed in 44 locations throughout the city to enhance crime prevention and criminal investigation. The cost of these cameras was \$129,000. **PS-2**
- 3 new police K-9s purchased, trained, and deployed for patrol. The cost to the City was \$31,950. The Haverkamp Foundation funded an additional \$16,000. **PS-1**
- AXON Fleet 3 cruiser cameras were installed in all patrol vehicles at a cost of \$43,000. **PS-1**
- Rollout of Police Chevrolet Tahoes and new graphics for the police fleet. 12 vehicles were purchased for a total of \$688,000. **PS-1**



P.O. Allen and K-9 Murph



P.O. Larsh and K-9 Ranger



P.O. Vinskey and K-9 Kozmo

## Upcoming Service Initiatives

- Maintain fiscal responsibility through effective purchasing and maintenance of City equipment. **PS-1**
- Implement the CALEA accreditation process for police and fire dispatch. **PS-1**
- Implement the Special Needs Registry to better assist at-risk and vulnerable residents, including those with disabilities, and provide the highest level of service and safety. **PS-1**
- Maintain the highest level of service to the community through extensive training and educational opportunities. **PS-1**

# Police

## Junior Police Academy

The mission of the Fairfield Junior Police Academy is to offer students the opportunity to experience the methods and techniques most often used in law enforcement. The program is best suited for 6<sup>th</sup>, 7<sup>th</sup>, and 8<sup>th</sup> grade students who either live or go to school in the City of Fairfield. The students participate in activities including: Fitness, Team Building, K-9, S.W.A.T., Crime and Crash Scene, Court, Police Equipment, Traffic Stops, Leadership, and Teamwork. The first annual junior police Academy was held in June 2023 with approximately thirty (30) participants. **PS-2**



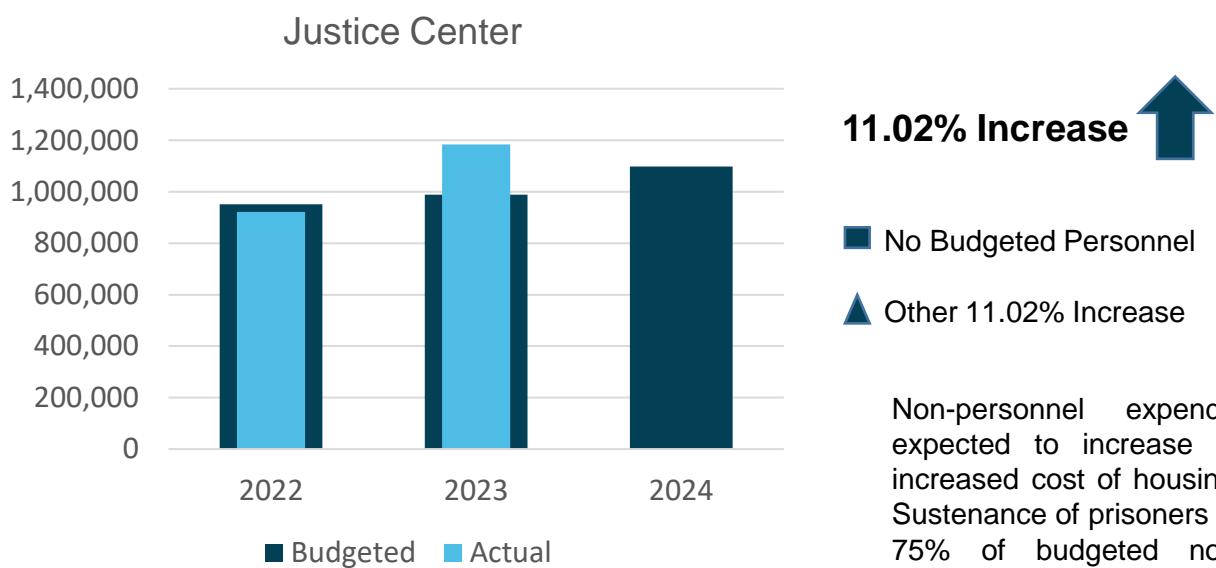
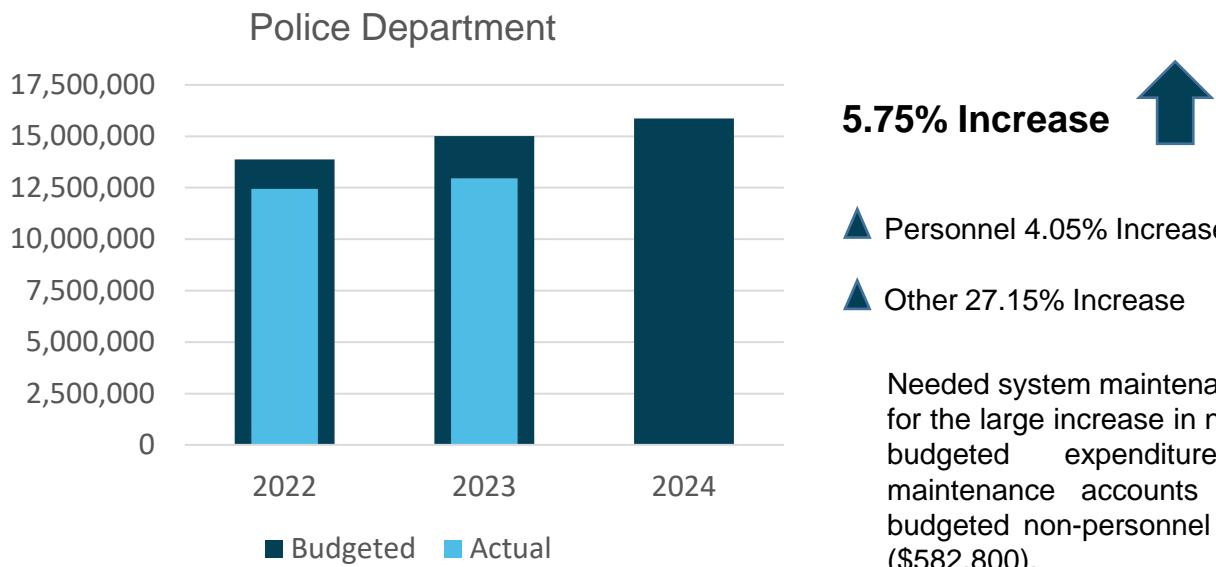
## Safety Town

Safety Town provides quality safety education for 5-6 year old children. It teaches important life skills and empowers children to make safe and responsible choices at home, school, and in the community. Participants will learn various safety topics including: Pedestrian Safety, Bicycle Safety, 9-1-1, Fire and Smoke Safety, Vehicle and Bus Safety, Gun Safety, Railroad Safety, Animal Awareness, and Stranger Danger. Two sessions of Safety Town with approximately thirty (30) participants were held in June of 2023 with assistance from the Parks and Recreation Department. **PS-1**



# Police

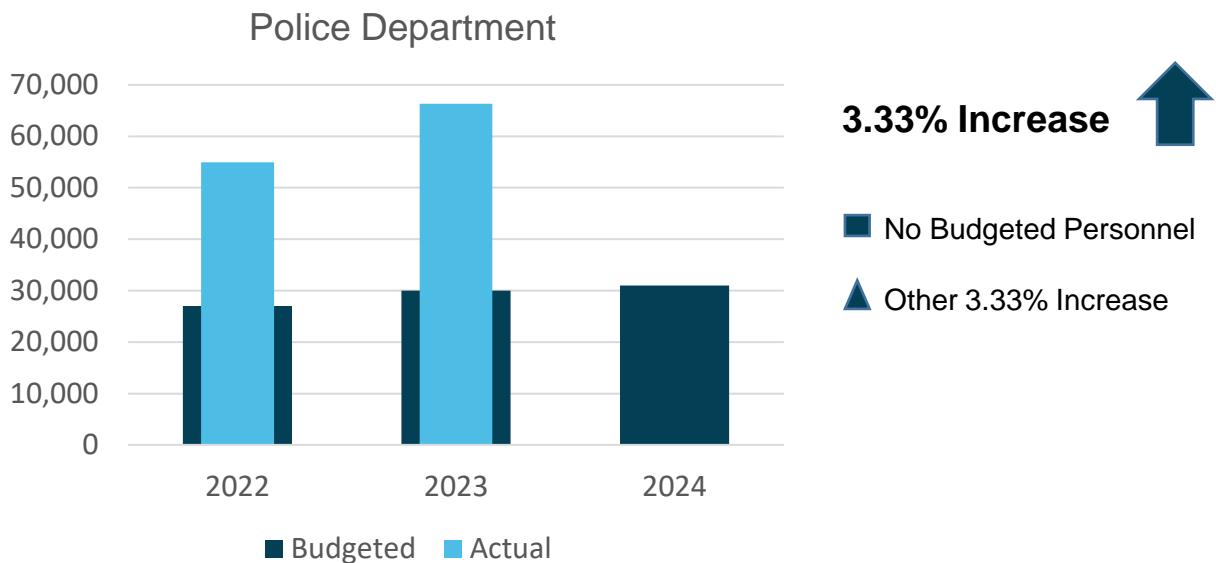
## Operating Budget – General Fund



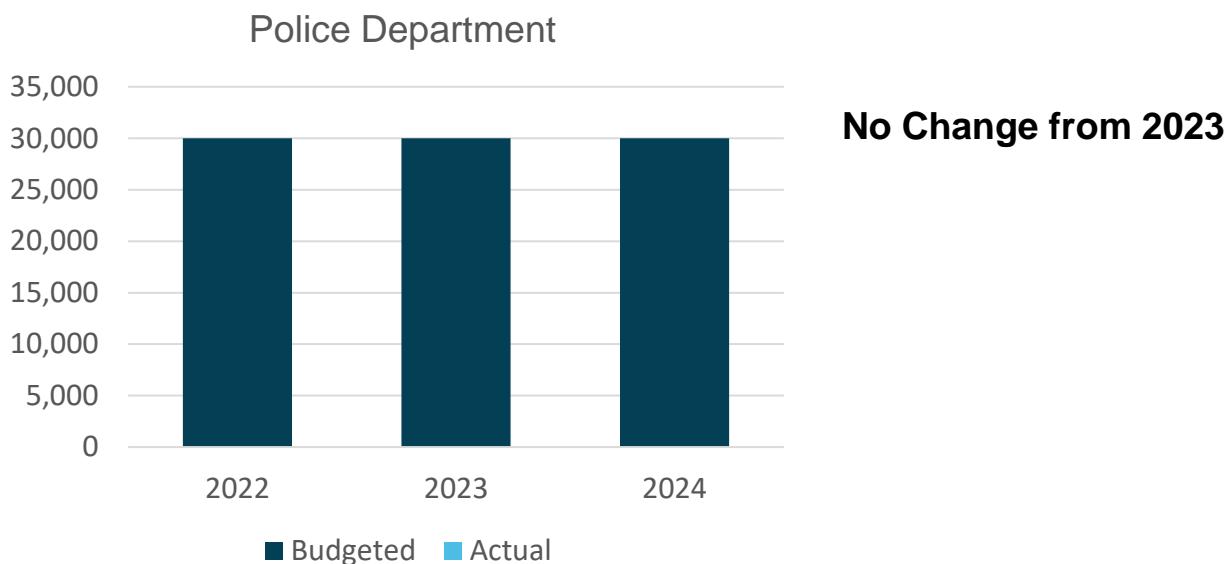
Non-personnel expenditures are expected to increase due to the increased cost of housing prisoners. Sustenance of prisoners accounts for 75% of budgeted non-personnel expenditures (\$825,000). In 2023, an additional appropriation was approved by Council to cover the shortfall of the \$700,000 sustenance budget.

# Police

## Operating Budget – Law Enforcement Fund



## Operating Budget – Law Enforcement & Education Fund



# Fire/EMS

The Fairfield Fire Department is an ISO Class 2 department providing emergency response to all types of fires, medical emergencies, and specialized response such as water rescue, ice rescue, rope rescue, and hazardous material releases. The Fairfield Fire Department maintains three fire stations strategically located within the jurisdiction and staffed with a combination of both career and part-time personnel who are cross-trained to deliver both fire and emergency medical services. The Code Enforcement Division is responsible for enforcement of the fire code, fire investigation, and working cooperatively with other regulatory agencies within the city.

Did you know?

Based on a three year average, the City of Fairfield's Fire Department has performed or responded to over 8,700 inspections and emergency calls annually.

The Fire Department is responsible for fire prevention and education, investigation, and responding to fire and emergency medical needs for businesses and residences throughout the city. The department is staffed 24 hours a day by more than 80 full- and part-time firefighters, emergency medical technicians, and paramedics located in three stations. The department employs state of the art equipment including quint and pumper trucks, rescue and advance life support units, and a mobile command center to ensure the safety and welfare of the city. The Fire Department uses a Fire Training Complex on Groh Lane for year-round training exercises. The department is funded through property tax millage and the City's Capital Improvement Fund. Federal grants, such as the Staffing for Adequate Fire and Emergency Response (S.A.F.E.R.), have also allowed the department to fund a number of full-time firefighter/paramedic positions.

	EMS Calls	Fire Calls	Inspection Requests	Total inspections and Calls
2021	5,883	1,080	1,397	8,360
2022	6,331	1,142	1,400	8,873
2023	6,452	1,238	1,263	8,953

This performance data measures key information regarding goal **PS-1**, providing comprehensive and high quality public services.



# Fire/EMS

## Departmental Goals and Objectives

The mission of the Fairfield Fire Department is to provide a professional level of community fire protection, emergency medical, and rescue services to the citizens and property owners within the City, in order to prevent or minimize the loss of life and property damage as a result of fire or other type of emergency.

The Fire Department's mission will be accomplished by the effective use of its career and part-time employees and physical resources, in cooperation with other public agencies, utilizing state-of-the-art equipment, innovative techniques, and available technology to provide a high level of cost-efficient, quality services.



## 2023 Major Accomplishments

The bolded blue text indicates each item's relevant Fairfield Forward long-term goal(s).

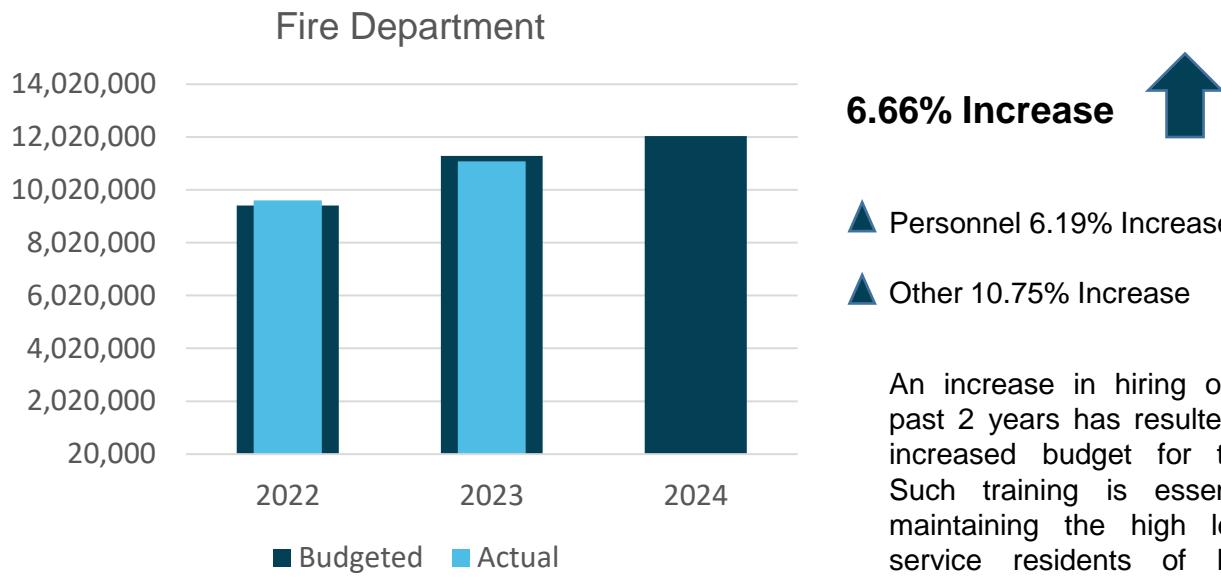
- Hiring of 8 new full-time firefighter/paramedics and 1 new Deputy Fire Chief. **PS-2**
- Received funding from FEMA and Ohio ARPA (American Rescue Plan Act) that allowed for increased staffing. 2023 reimbursements totaled \$820,000. **PS-2**
- Purchase of battery powered extrication tools to replace aging gasoline powered tools. These new tools give rescue teams a wider range of motion and the ability to cut through higher strength metals. The total cost of the tools was \$89,000. **PS-1**
- Purchase of Forcible Door Simulator for \$12,000. This tool will allow for increased and recurrent training to maintain skills. Previously the department needed to borrow a simulator from neighboring departments in order to conduct training. **PS-1**

## Upcoming Service Initiatives

- Continue efforts within the City to train management and supervisory personnel on emergency management, disaster response, familiarity with both State and Federal response agencies, and working within the City's Emergency Operations Center. **PS-1**
- Continue training of newly expanded staff as we complete transition to a department staffed by full-time firefighters rather than a mix of full- and part-time. **PS-1**
- Purchase Alternative Support Apparatus (\$75,000), which will provide access to areas of the City that traditional medic units cannot access. **PS-2**
- Replace two ambulances (\$1,240,000) and one fire truck (\$1,385,000). **PS-1**

# Fire/EMS

## Operating Budget – Fire Levy Fund



The above drawing provided by Vogelpohl Fire Equipment shows the new E-ONE Cyclone Rescue Pumper that will be joining our fleet in 2024.

# Finance

The Finance Department supports the City's operations and financial stability by delivering sound fiscal management, revenue forecasting, budgeting, accounting, compliance, utility billing, income tax and payroll services for the City. The Finance Department oversees the collection and proper distribution of all City revenues, including the local income tax, property tax, and all other streams of income for the City. The Finance Department provides meaningful reporting of financial data to internal and external stakeholders on a regular basis. These include the City's Annual Comprehensive Financial Report (ACFR), quarterly and annual financial reports to Council, and the annual Budget and Appropriations documents. The Department is committed to presenting financial information in an understandable and accessible manner in order to promote transparency and accountability to the City of Fairfield's citizens and taxpayers.

	2019	2020	2021	2022	2023
GFOA Certificate of Achievement for Excellence in Financial Reporting Program	1 Award	1 Award	1 Award	1 Award	In Process
GFOA Popular Annual Financial Reporting Award Program	1 Award	1 Award	1 Award	Submitted	In Process
GFOA Distinguished Budget Presentation Award	N/A	N/A	N/A	1 Award	1 Award
Bond Rating	Aa1	Aa1	Aa1	Aa1	Aa1

These awards are indicative of the department's commitment to realizing goal **PS-1**, providing comprehensive and high quality public services.



# Finance

## Departmental Goals and Objectives

The City of Fairfield's Finance Department objective is to protect the financial health and ensure the fiscal integrity of the financial operations of the City. Staff is devoted to maintaining a fiscally sound organization that conforms to legal requirements and to generally accepted accounting practices. The Finance Department strives to provide quality services to all.

- Provide online payments for Fire Permits, Sidewalk Billing, and Damages
- Provide the ability to sign up for, stop, or transfer utilities online, over the phone, or in person.
- Publish an Annual Comprehensive Financial Report, a Popular Annual Financial Report, and a Budget Book Presentation
- Offer various options for Utility Billing Payments, including Paypal, Venmo, and Pay by Text, to make the process as easy and accessible as possible for residents
- Streamline Income Tax and Utility Billing Lockbox payments.

## Goals for 2024

The bolded blue text indicates each item's relevant Fairfield Forward long-term goal(s).

- Achieve the Triple Crown awards for the Annual Comprehensive Financial Report, a Popular Annual Financial Report, and the Budget Book. **PS-1**
- Implement payment to vendors via ACH. **PS-2**
- Encourage more residents to utilize online income tax return filing. For 2024 we would like to see an increase of 15% to 2,850 online returns. Online filing saves time and reduces paper usage and waste. **PS-2, S-1**
- Increase business return processing to 2,800
- Increase withholding reconciliation processing to 1,700
- Achieve Aa1 Bond Rating. **PS-1**
- Implement paperless bid processing for formal bidding of projects. **PS-2, S-1**

## 2023 Accomplishments

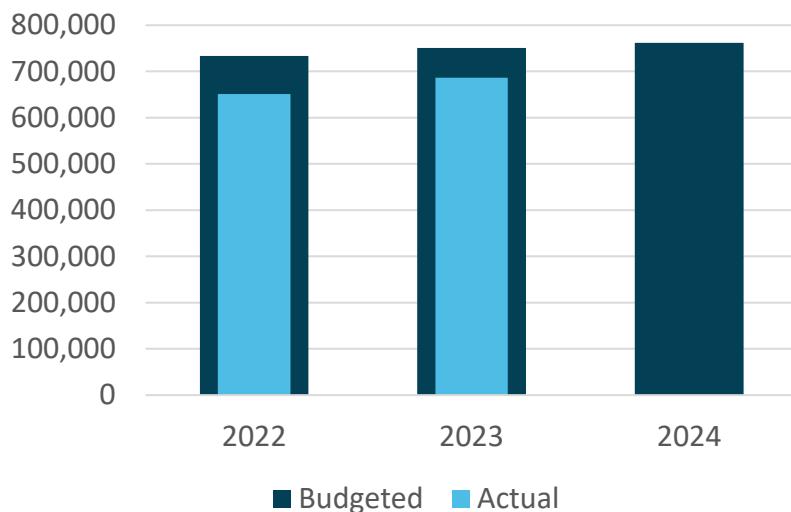
- Processed 2,694 business income tax returns, up 18.63% from 2022. **PS-1**
- Online filing of income tax returns increased 18% to 2,463. **PS-2**
- 41% increase in processing of withholding reconciliations. **PS-1**
- Collected \$83,036 for sidewalk repair work, a collection rate of 69.7%. The remaining balance was certified to the County Auditor for assessment to property taxes. **T-2**
- Completed transition to smart metering for water services, allowing for real-time meter readings and quick detection of high usage and potential leaks. **PS-2**



# Finance

## Operating Budget – General Fund

### Finance Administration & Accounting



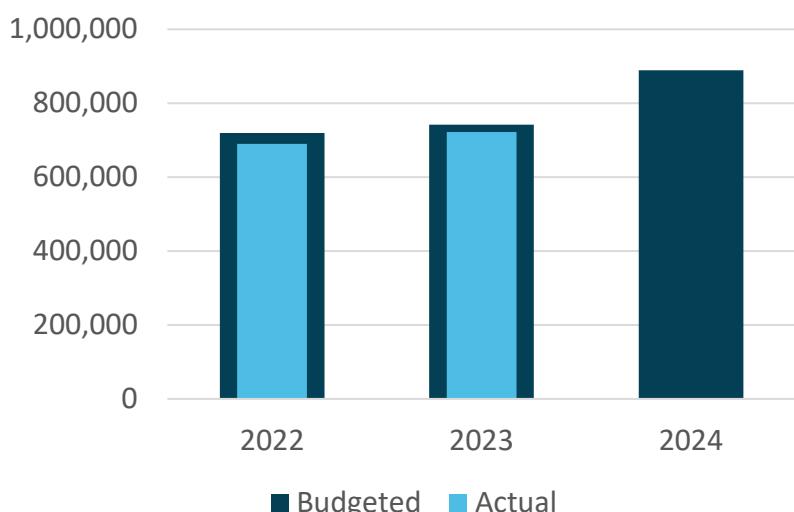
**1.44% Increase**

▲ Personnel 2.15% Increase

▼ Other 13.05% Decrease

Education expenditures are expected to decrease due to the completion of a program.

### Income Tax



**19.85% Increase**

▲ Personnel 21.79% Increase

▲ Other 7.77% Increase

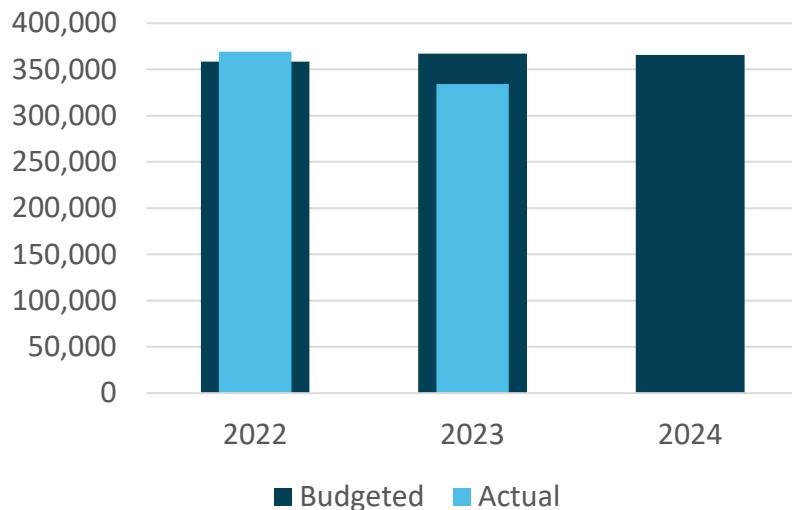
Personnel expenditures are expected to increase due to the addition of a tax analyst to the staff.

41% of the non-personnel budget (\$45,000) is for postage, including the mailing of past-due notices and 1099-G forms.

# Finance

## Operating Budget – Water Enterprise Fund

### Utility Billing & Collections



**0.43% Decrease** 

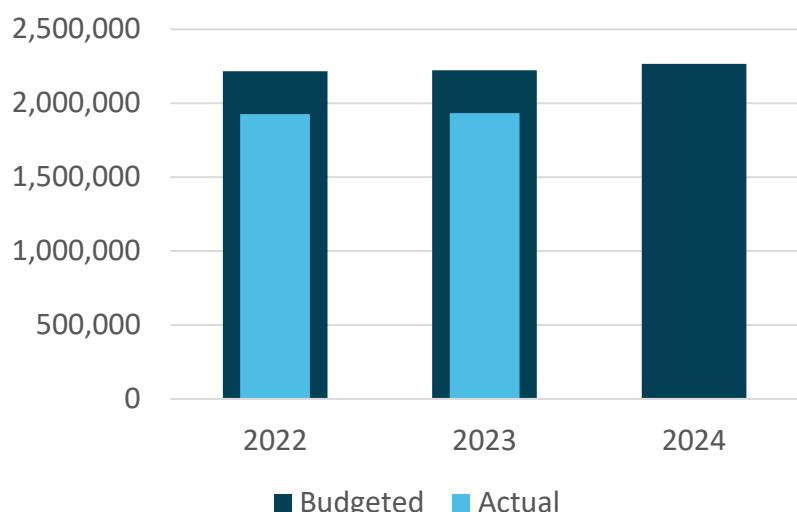
▼ Personnel 5.26% Decrease

▲ Other 5.85% Increase

41% of the non-personnel budget (\$70,000) is for bank charges, including our online payment processing. 53% of revenue collected for utility bills in 2023 was from our online system, which reduces processing time and allows our representatives to assist customers with other needs. [PS-1](#)

## Operating Budget – Sewer Enterprise Fund

### Utility Billing & Collections



**1.99% Increase** 

▼ Personnel 5.26% Decrease

▲ Other 2.60% Increase

93% of the non-personnel budget (\$1,960,000) is for refunds. A portion of City residents use City water, but are connected to Butler County Sewer. We invoice the sewer charges and remit a portion to the County.

# Development Services

The City of Fairfield Development Services Department is comprised of two divisions: Economic Development & Planning and Building & Zoning. The Department is responsible for all building and site plan reviews, comprehensive city planning, economic development, neighborhood development, building permits and inspections, and property maintenance inspections.

Did you know?

In 2023, the Development Services Department was responsible for reviewing and issuing permits for more than \$143 million in new building investment, including new industrial projects, Town Center development, and Route 4 redevelopment, working toward goals **ED-1, ED-2, and R4-5**.

## New Developments



Construction is wrapping up at Fairfield Commerce Park, a new Class A Industrial Park on Seward Road. The park's five buildings total 1.6 million square feet and are fully-leased by a mix of manufacturing and logistics firms expected to create at least 800 new jobs. **ED-1**



A ribbon cutting was held in late 2023 for the new Scooter's Coffee location at Route 4 and Magie Avenue. The total project investment slightly exceeded \$1 million. **R4-5, ED-4**



Koch Foods has completed a major expansion to its Port Union Road campus. The company invested more than \$200 million to construct a second manufacturing building that could eventually accommodate five new production lines. Three new production lines began operation in 2023, resulting in the creation of 600 new jobs and \$21 million in payroll. Koch has been in Fairfield since 1999 and has grown to become the city's largest industrial employer. **ED-1**

# Development Services

## Departmental Goals and Objectives

The Department is devoted to growing, maintaining, and enhancing Fairfield's commercial and residential base. Staff prides itself on being business-friendly with a sharp focus on customer service. The Department also provides support and guidance for City Council, the Planning Commission, and the Board of Zoning Appeals.

### 2023 Major Accomplishments

The bolded blue text indicates each item's relevant Fairfield Forward long-term goal(s).

- \$143.3 million in private building investment
- 1,890 building permits issued. **PS-1**
- 6,912 property maintenance inspections. **PS-1**
- Approximately 1,600 businesses located in Fairfield, including a healthy and sustainable mix of office, industrial, and retail/service. **ED-1**
- Largely completed a two-year project to comprehensively update the City's Planning and Zoning Code. **ED-4, S-1, PRO-1**
- Coordinated a \$1.25 million public-private redevelopment of Riegert Square, an older commercial strip owned by ten separate private entities. **ED-4**
- Began a \$100,000 project to digitize paper building permit records and plans, reducing file storage costs and providing faster services to residents and businesses. **PS-2**

### Upcoming Developments

**Fairfield Trade Center** – Located just off Union Centre Boulevard on the east border of Fairfield, the Fairfield Trade Center development is a Class A speculative industrial project now underway. The \$60 million project is led by NorthPoint Development and includes two buildings totaling 624,000 square feet at the 83 acre site. **ED-2**

**Town Center Dunkin** – Construction will be completed in 2024 on a new Dunkin restaurant on Nilles Road in Fairfield's Town Center area. A Dunkin affiliate acquired the site for \$550,000 and construction of the new building is expected to exceed \$1 million. **ED-1**

**Jeff Wyler Hyundai** – A major renovation and expansion of the Jeff Wyler Hyundai automotive dealership will be completed in 2024, representing a \$2.6 million investment. This project follows a \$1.1 million investment at Performance Honda, also within the Route 4 corridor. **ED-2**

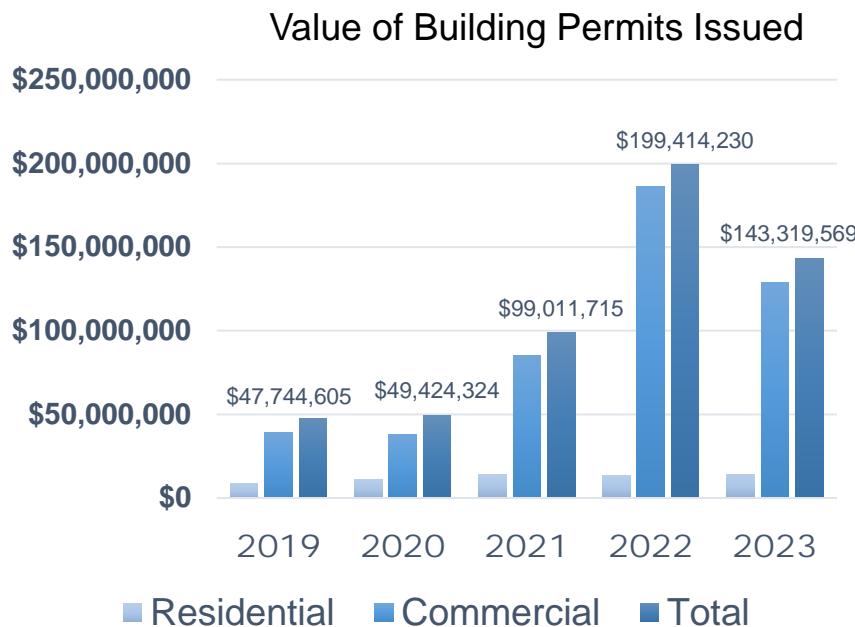
**Wawa Locations** – Wawa, a popular East Coast gas station and convenience food chain, is expanding into the Cincinnati region and currently has identified three sites within Fairfield for potential Wawa locations. Construction is expected to begin in 2024 on the first location at the corner of Route 4 and Symmes Road. The site was acquired for \$2.4 million and the development investment is expected to exceed the acquisition cost. **ED-1**

**Fisher Park** – Development continues at the former General Motors Fisher Body facility at Route 4 and Symmes Road. In early 2021, owner Plymouth Industrial REIT completed \$4.5 million in improvements to the historic plant. This was followed in 2022 with the construction of a new 150,000 square foot speculative industrial building. The company also has plans for second nearly 200,000 square foot industrial building that could break ground in 2024. **ED-2**

**Emerald Lake Final Phase** – Construction continues on homes in the Emerald Lake subdivision at Pleasant Avenue and Resor Road. A total of 30 lots clustered around High Point Court are in active development. During 2023, construction began on one new home with a construction valuation of \$330,000.

# Development Services

## Estimated Value of Improvements



28% Decrease



Total Improvement Value for 2023 decreased 28% relative to 2022, but is 31% higher than 2021. The Koch Foods expansion drove the record improvement value in 2022.

## American Rescue Plan Act

The Route 4 corridor will become home to a leading non-profit agency in 2024. The Cincinnati Center for Autism (CCA) has purchased 100 Commercial Drive and is currently renovating the building with plans to relocate operations to Fairfield in late summer.

CCA supports individuals with autism through programming in the areas of academics, adaptive behavior, communication, and social participation. CCA serves clients from throughout Greater Cincinnati, including students of Fairfield City Schools. CCA was founded by a Fairfield father nearly two decades ago and currently operates in a former church building within the City of Springdale.

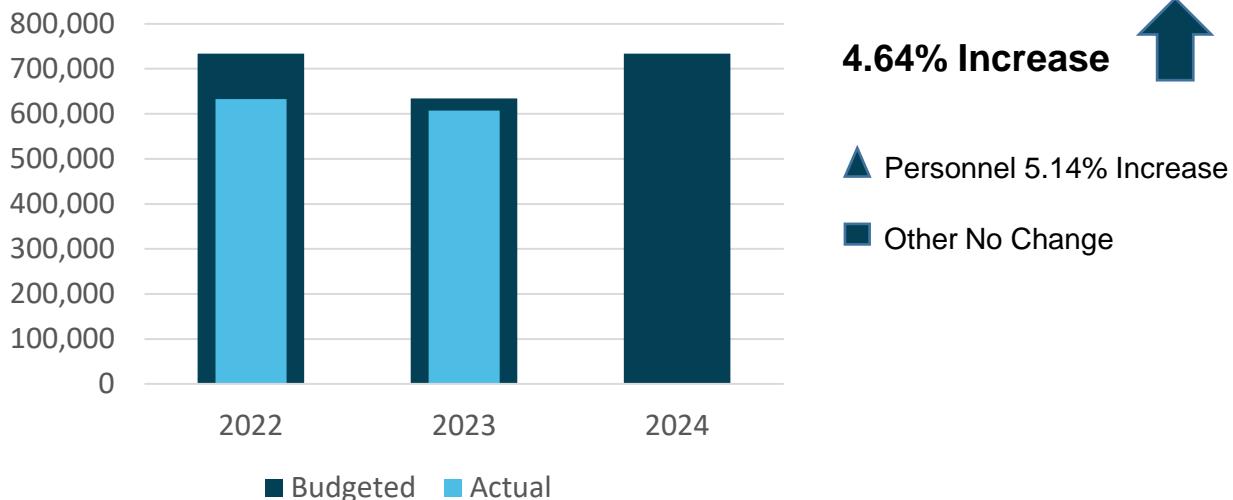
The relocation brings 60 new jobs to Fairfield, as well as additional growth potential for the organization. Fairfield City Council is supporting the project through a forgivable loan of \$100,000 funded with a federal American Rescue Plan Act (ARPA) grant for Route 4 revitalization. [R4-5, ED-1, ED-6](#)



# Development Services

## Operating Budget – General Fund

### Planning & Economic Development

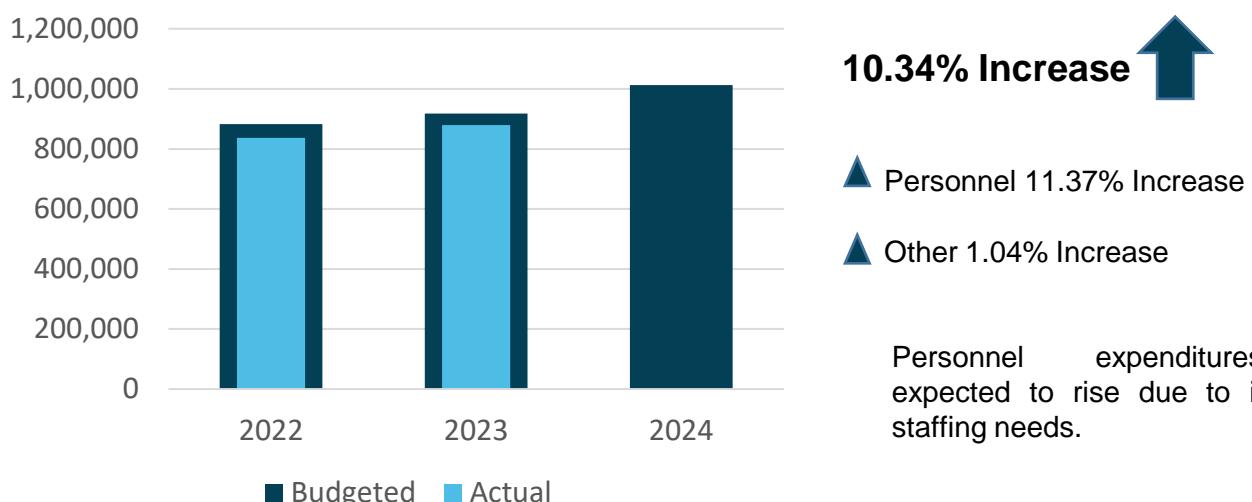


**4.64% Increase**

▲ Personnel 5.14% Increase

■ Other No Change

### Building & Zoning



**10.34% Increase**

▲ Personnel 11.37% Increase

▲ Other 1.04% Increase

Personnel expenditures are expected to rise due to increased staffing needs.

On the commercial side, much of the Building & Zoning budget is geared toward achieving goal **ED-4**. Fairfield Forward also has several **Housing** goals for our residential areas. They are not detailed in the earlier section, but include preserving existing residential neighborhoods by maintaining a comprehensive set of standards for maintenance of property and by being proactive in code compliance and inspection programs. More information can be found on the [Fairfield Forward](#) section of our website.

# Public Works

The City of Fairfield Public Works Department is accredited by the American Public Works Association (APWA). The Department is comprised of three primary divisions (Street Maintenance, Fleet/Facilities, and Construction Services/Engineering). The Street Maintenance Division is responsible for the overall maintenance of the road infrastructure that includes road repairs, storm sewer maintenance, mowing, right of way landscaping, sign maintenance, leaf collection, brush collection services, and snow removal. The Fleet/Facilities Division's responsibilities include the maintenance and repair of all city-owned vehicles, large equipment maintenance, specialized servicing of the fleet's emergency vehicles, and the maintenance and repairs of City-owned buildings. The Construction Services/Engineering Division is responsible for oversight of large infrastructure projects throughout the City, from grant procurement through engineering, inspection, and construction administration, as well as responsibility for the City's central traffic signal system.

Did you know? The City of Fairfield's Public Works Department infrastructure consists of:

- 408 Lane Miles of Roadway
- 252 Miles of Concrete Curb
- 190 Miles of Sidewalk
- Over 110 acres of mowed right of way
- Over 4,400 Ground Mounted Signs

- Over 2,500 Street Lights
- 116 Miles of Storm Sewer
- More than 6,100 Catch Basins
- More than 1,000 Drywells
- 61 Signalized Intersections



	2023	2022	2021	2020
Cubic Yards of Brush Picked Up	6,866	7,075	6,199	8,511
Cubic Yards of Leaves Picked Up	5,740	5,156	4,797	4,399
Lane Miles of Roads Resurfaced or Reconstructed	31.1	23.9	23.5	25.6
Linear Feet of Curb Replaced	10,891	36,983	13,580	17,672
Gallons of Liquid Calcium for Snow Removal	3,096	17,701	16,248	1,788
Tons of Salt for Snow Removal	882	3,858	3,838	3,746

This performance data measures key information regarding goal **T-1**, providing a safe transportation system, and **PS-1**, providing comprehensive and high quality public services.

# Public Works

## Departmental Goals and Objectives

The Public Works Department provides exceptional quality of life in Fairfield through excellence in professional execution of services, efficient management of infrastructure, and exceptional employees which care for the public. Much of what we do aligns with the City-wide goals regarding Transportation and Public Service.

The Public Works Department will meet community needs by being helpful, competent, and worthy of trust. We will foster cooperation and teamwork with every employee empowered to work as a member of the team to improve the way we provide our services, building a better future for all.

The Public Works Department upholds the Departmental values below:

- Developing, promoting, and embracing creative ideas, methods, and technologies.
- Improving the quality of life through the protection and conservation of our natural resources.
- Promoting and encouraging high standards and superior performance of its civil servants.
- Promoting open communications with effective representatives and leaders who together proactively address the needs and concerns of the community.
- Fostering regional governmental partnerships and nurturing relationships with neighboring communities.



# Public Works

## 2023 Major Accomplishments

The bolded blue text indicates each item's relevant Fairfield Forward long-term goal(s).

- Completion of the 2023 Annual Sidewalk Program. **T-2**
- Completion of the 2023 Annual Concrete Curb and Pavement Resurfacing Program. **T-1**
- Completion of the North Gilmore – Busway Sidewalk Project (\$384,300 project with 86% CDBG funding). **T-2**
- Completion of the Route 4 South Paving Project (\$3,606,593 project with 88% outside funding). **R4-2, T-1**
- Completion of the Michael/Camelot/Route 4 Intersection Project (\$1,335,490 project with 72% ODOT funding). **T-1, T-3**
- Completion of the Stonewall Storm Sewer Emergency Repair Project. **PS-1**

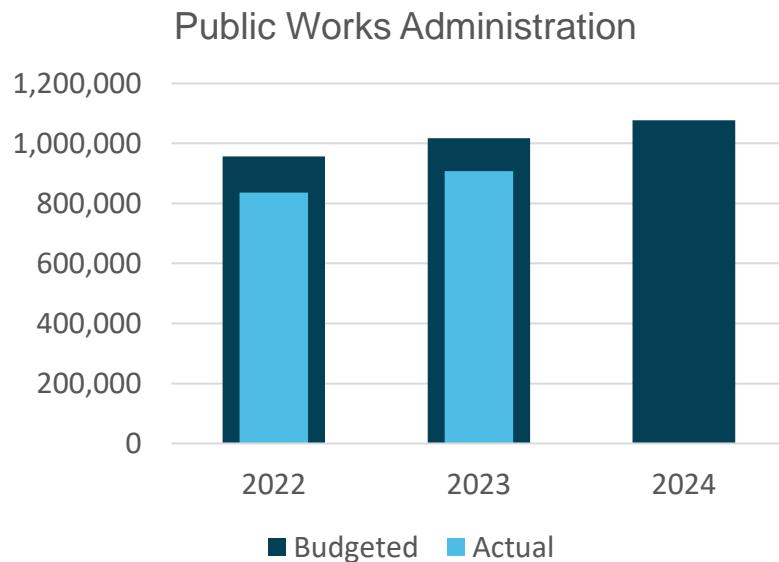


## Upcoming Service Initiatives

- Completion of the 2024 Annual Sidewalk Program. **T-2**
- Completion of the 2024 Annual Concrete Curb and Pavement Resurfacing Program. **T-1**
- Completion of the Route 4 (Camelot to Nilles) Sidewalk Project (CDBG Funding). **R4-4, T-2**
- Begin the Preliminary Engineering for the Symmes Road Rail Crossing Elimination Project (FRA Funding). **T-1, T-3**
- Completion of the South Gilmore/Resor/Mack Project (OKI Funding). More details on this project can be found on page 35. **SGM-3, SGM-4, T-1, T-3**

# Public Works

## Operating Budget – General Fund



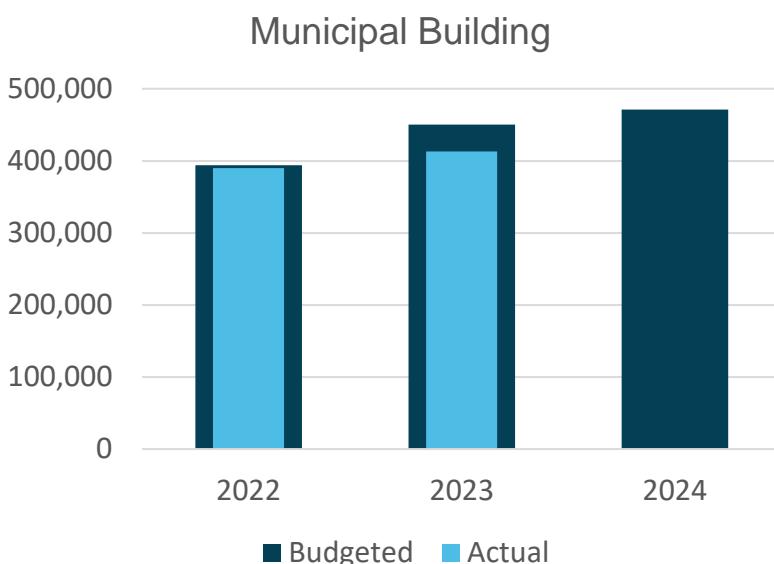
**5.96% Increase**



▲ Personnel 6.47% Increase

▲ Other 3.79% Increase

42% of the non-personnel budget (\$84,000) is for professional services, including engineering.



**4.64% Increase**



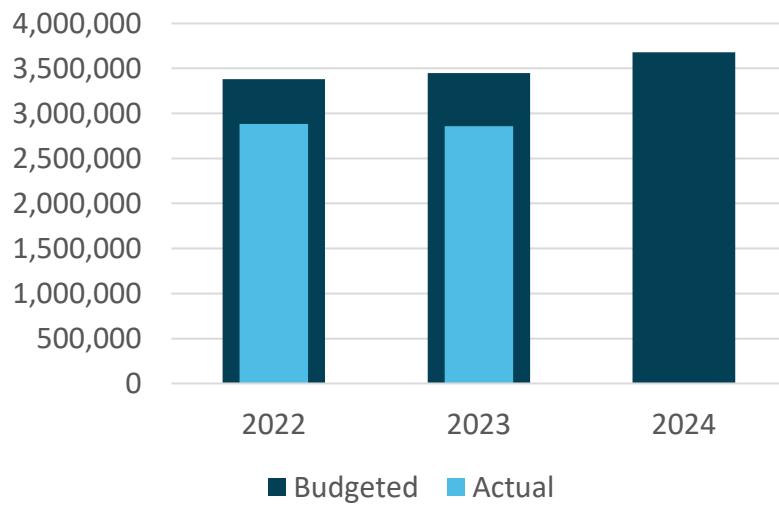
▲ Personnel 5.45% Increase

▲ Other 3.75% Increase

# Public Works

## Operating Budget – Street Construction Fund

### Streets & Transportation



**6.71% Increase**



▲ Personnel 10.33% Increase

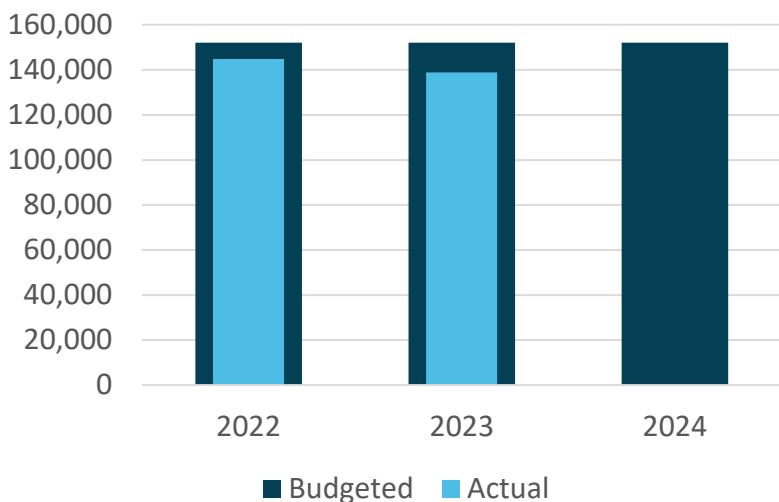
▲ Other 2.91% Increase

Personnel costs are expected to rise due to increased staffing needs.

27% of the non-personnel budget (\$460,000) is for fleet maintenance and gasoline. Another 21% (\$365,000) is for road salt.

## Operating Budget – State Highway Improvement Fund

### Streets & Transportation

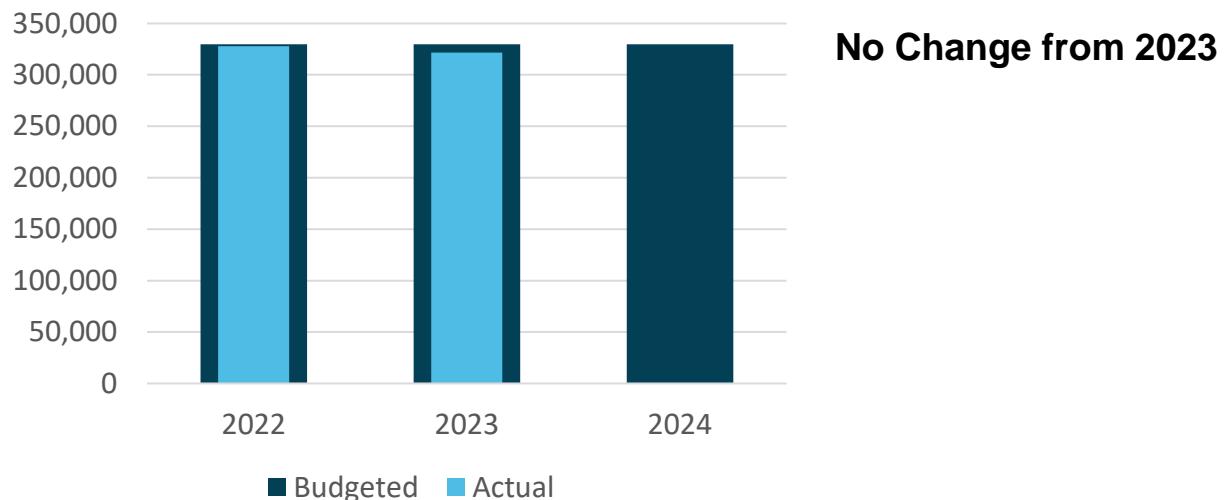


**No Change from 2023**

# Public Works

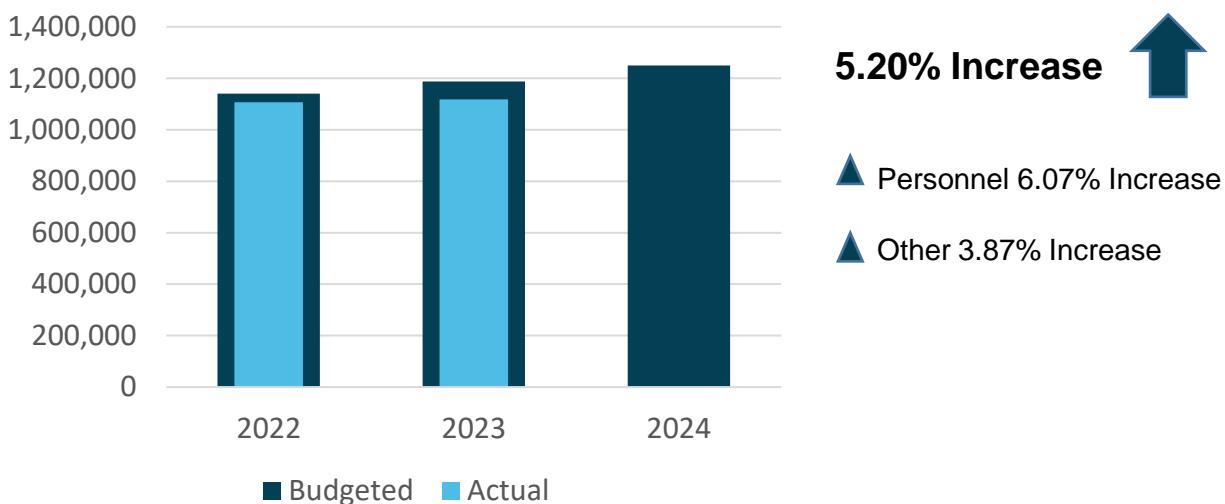
## Operating Budget – Municipal Motor Vehicle Fund

### Streets & Transportation



## Operating Budget – Municipal Garage Services Fund

### Fleet Management



# Public Utilities

The Fairfield Public Utilities Department provides water and sanitary sewer services to a population of over 44,000. To provide these services, the City pumps and treats close to 2 billion gallons of drinking water per year and collects and treats roughly the same amount of wastewater. The City also maintains over 350 miles of water and sewer mains and all other related facilities.

The city provides sanitary sewer and potable drinking water in accordance with federal, state and local regulations. Due to the aging infrastructure, the City of Fairfield faces the continuing challenge of comprehensively rehabilitating and repairing the existing systems.

## Water

The City of Fairfield draws its water supply from the Great Miami Buried Valley Aquifer. To ensure water quality and protection, the aquifer is monitored by the Hamilton to New Baltimore Ground Water Consortium, a multi-jurisdictional body that ensures the quality of the groundwater in the regional aquifer.

The City's water treatment plant is designed to pump raw water from wells and to produce a consistently high quality of finished water. The average daily production is 5.9 million gallons. The plant has a design capacity of 9.1 million gallons per day. Due to anticipated increased industrial water demands, the City recently installed a new raw water supply well and is planning to upgrade other treatment equipment to increase the water plant's design capacity. In 2023, the City also constructed its first new water storage tower in over 30 years; the Port Union Tank holds 1.25 million gallons of water and supplies industrial and commercial customers on the east side of the City.

Did you know?

According to the 2023 Piqua Water and Sewer Rate Survey, the City of Fairfield is ranked the 14<sup>th</sup> lowest for combined water and sewer cost.



# Public Utilities

## Wastewater

The city is constantly evaluating the condition of its wastewater infrastructure in order to meet current and future customer demand, as well as to comply with current and future environmental mandates.

In 2022-2023, the City worked to construct a new multi-purpose facility at its wastewater treatment plant. The facility is currently used to dewater sewage sludge in a more efficient and effective manner versus previous operations. Additionally, the facility will be used to house chemical storage tanks and pumping equipment in the future, to enable the city to comply with expected federal and state nutrient removal requirements.

In 2024, the City will upgrade the aeration systems at its wastewater treatment plant. Upgraded and high-efficiency equipment will allow the city to treat sewage more effectively versus current operations, and significantly reduce ammonia levels in plant discharges.

## Departmental Goals and Objectives

The primary objectives of the Public Utilities Department are to:

- Protect public health and safety
- Protect the environment
- Provide exceptional customer service
- Provide stable and cost-effective rates

The Fairfield Public Utilities Department is focused on operating efficiently and is committed to maintaining and updating the water and sewer infrastructure throughout the City. The Department is proud of its facilities and is always happy to provide tours to interested residents.



# Public Utilities

## 2023 Major Water Accomplishments

The bolded blue text indicates each item's relevant Fairfield Forward long-term goal(s).

- Investment in new and critical utility infrastructure, including: **PS-2**
  - Construction of new 1.25 million gallon elevated water storage tank on Port Union Rd (\$5.2 million)
  - Installation of new raw water supply well (Well 3R):
    - Drilling: \$435,000
    - Completion: \$560,000 (ongoing)
  - Replacement of ~1 mile of failing public water main on John Gray Rd (\$1.17 million)
- 52 water main breaks repaired. **PS-1**

## 2023 Major Sewer Accomplishments

- Investment in new and existing critical infrastructure, including: **PS-2**
  - Replacement and upgrade of all wastewater plant aeration system equipment, blowers, controls, power supply, and instrumentation (\$6.17 million, ongoing)
- 35 miles of sewer mains cleaned. **PS-1**
- 2.2 miles of sewer main video inspected. **PS-1**



The City of Fairfield is highly focused on service to our residents. The City's public services are known for fostering a high quality of life. It is a City-wide vision and goal to provide the best possible service to our residents at all times, as outlined in Fairfield Forward goal **PS-1**. All ongoing, past, and future projects of the Public Utilities Department are completed based on this City-wide way of thought.

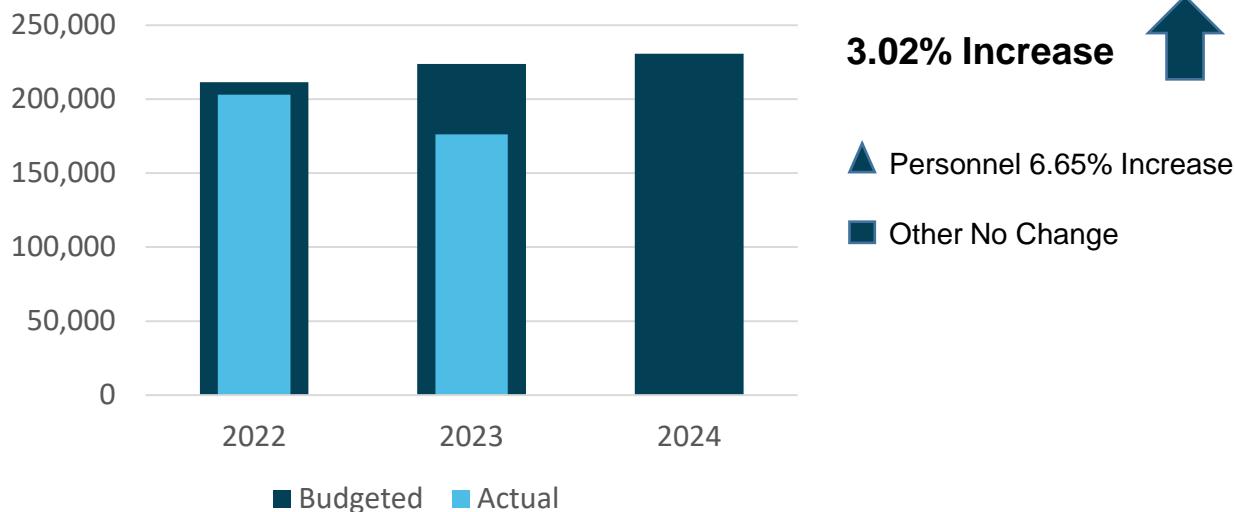
## Upcoming Service Initiatives

- Treatment and distribution of 2 billion gallons of drinking water. **PS-1**
- Collection, treatment, and safe release of 2 billion gallons of wastewater. **PS-1**
- Maintenance of 350 miles of water and sanitary sewer lines. **PS-1**
- Repair and lining of critical sanitary sewers. **PS-1**
- Upgrade of chlorine disinfection and fluoride feed equipment at the Water Treatment Plant – estimated at \$1.4 million, to be debt-funded. **PS-2**
- Replacement of ~1.25 miles of failing public water main on Gray Rd between W. Augusta and Lake Michigan – estimated at \$2.1 million, to be debt-funded. **PS-1**

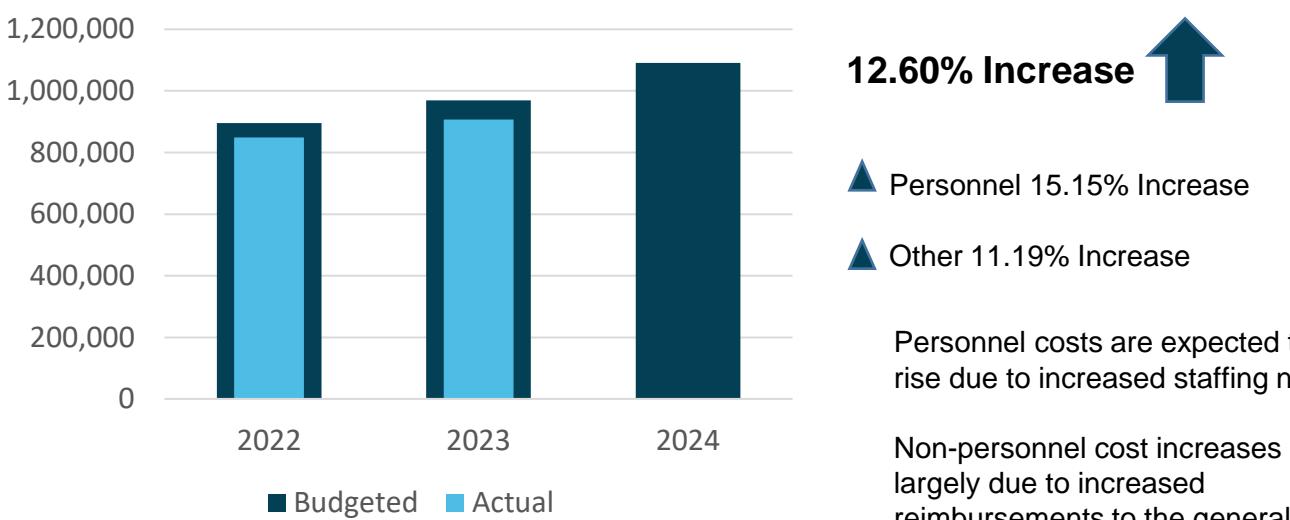
# Public Utilities

## Operating Budget – Water Enterprise Fund

### Public Utility Administration



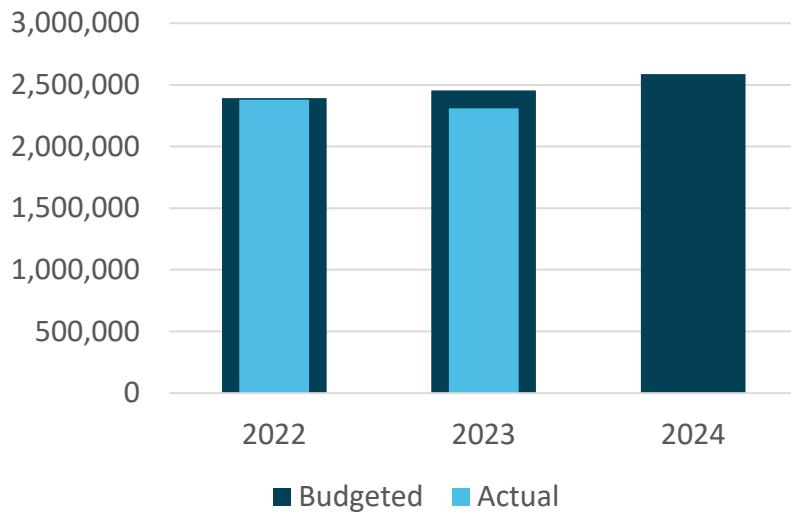
### Water Supervision



# Public Utilities

## Operating Budget – Water Enterprise Fund

### Water Pumping Treatment



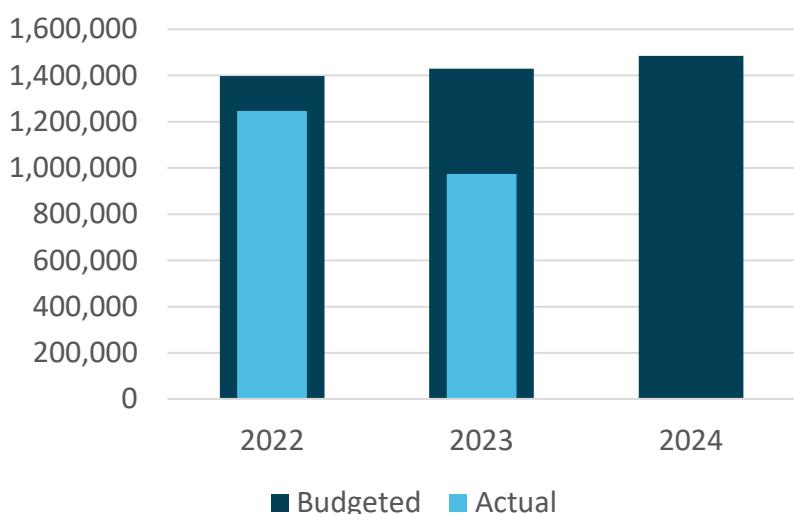
**5.35% Increase**

▲ Personnel 8.05% Increase

▲ Other 3.34% Increase

38% of the non-personnel budget (\$550,000) is for chemicals, including chlorine and lime.

### Water Distribution



**3.86% Increase**

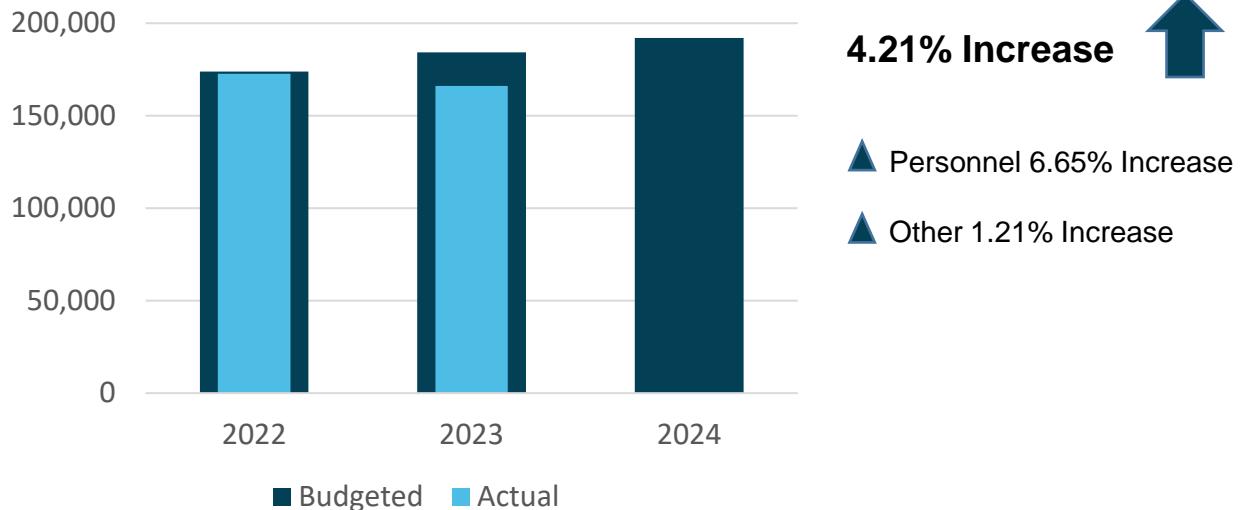
▲ Personnel 4.27% Increase

▲ Other 3.15% Increase

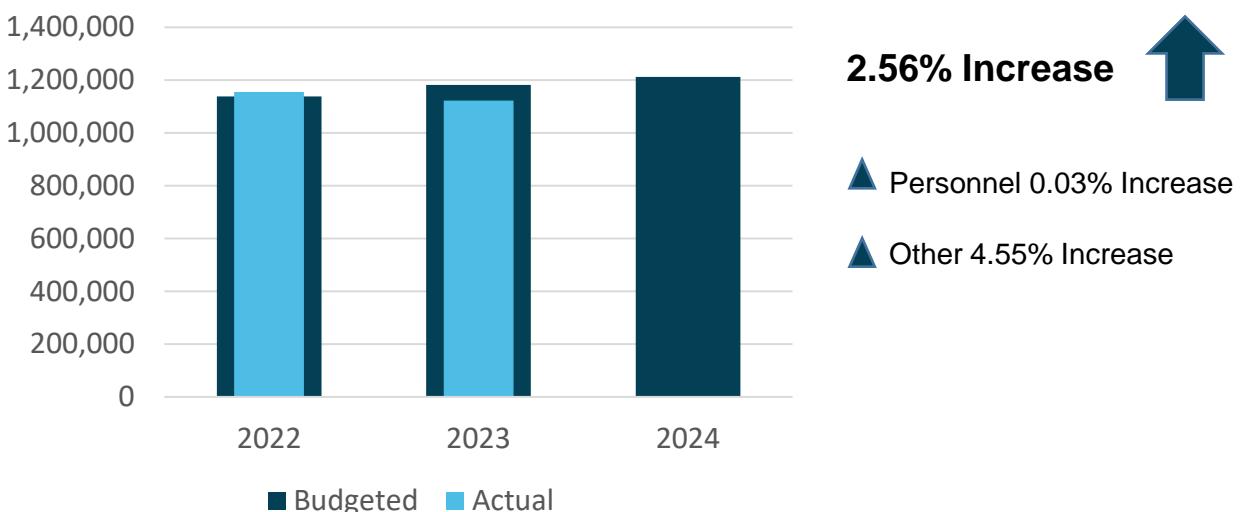
# Public Utilities

## Operating Budget – Sewer Enterprise Fund

### Public Utility Administration



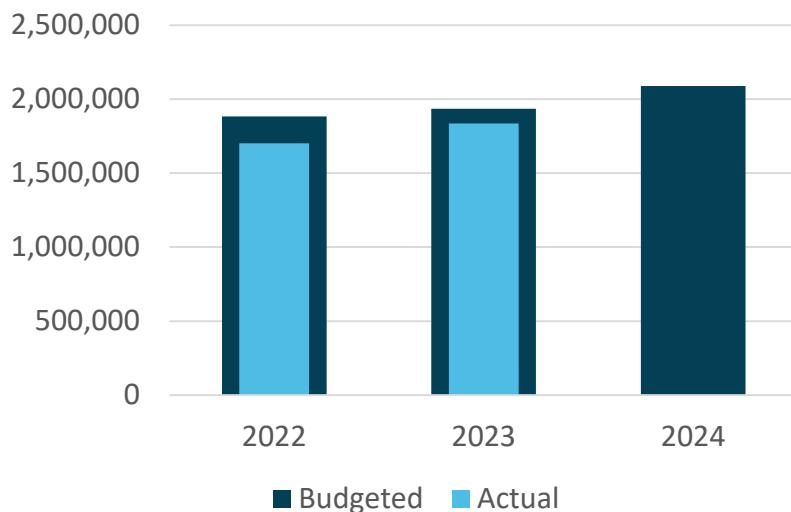
### Sewer Supervision



# Public Utilities

## Operating Budget – Sewer Enterprise Fund

### Sewer Plant



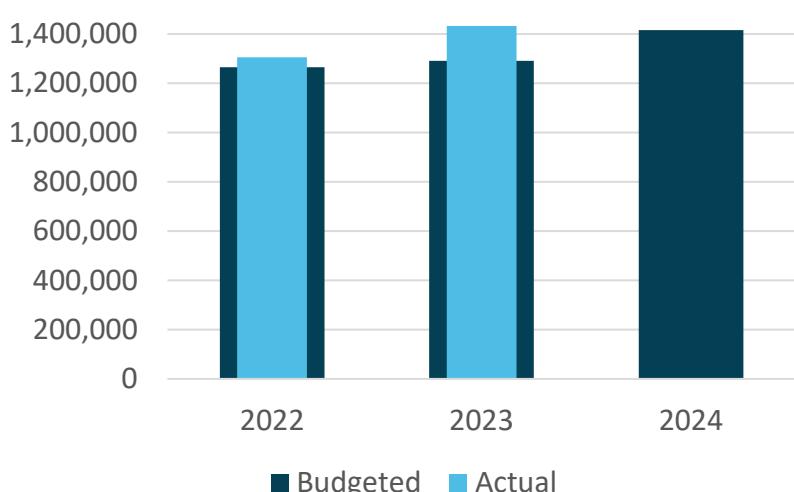
**8.01% Increase**

▲ Personnel 12.29% Increase

▲ Other 2.67% Increase

The increased personnel budget reflects contracted wage increases for members of the International Union of Operating Engineers.

### Sewer Collection & Maintenance

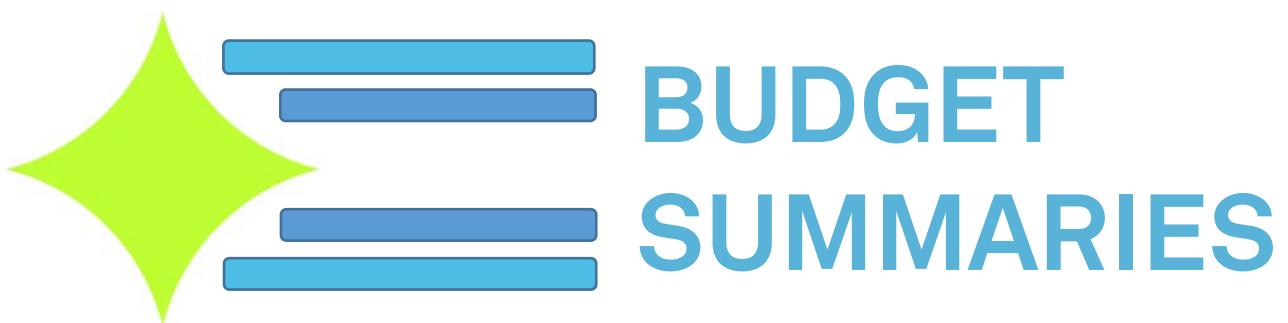


**9.66% Increase**

▲ Personnel 12.41% Increase

▼ Other 0.94% Decrease

The increase personnel budget reflects contracted wage increases for members of the International Union of Operating Engineers.



# General Fund

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	50,311.48	572,495.21	517,670.09	-
<b>Operating Total:</b>	<b>50,311.48</b>	<b>572,495.21</b>	<b>517,670.09</b>	-

## City Council

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	201,656.82	205,499.86	207,001.77	226,484.00
Other Expenditures	11,098.00	15,440.59	22,540.83	24,380.00
<b>Operating Total:</b>	<b>212,754.82</b>	<b>220,940.45</b>	<b>229,542.60</b>	<b>250,864.00</b>

## Mayor

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	11,188.96	11,185.55	11,187.49	11,324.00
Other Expenditures	564.50	2,196.96	7,594.90	9,000.00
<b>Operating Total:</b>	<b>11,753.46</b>	<b>13,382.51</b>	<b>18,782.39</b>	<b>20,324.00</b>

## City Manager

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	486,435.84	417,039.67	611,775.53	655,235.00
Other Expenditures	13,098.76	31,238.83	33,859.69	39,950.00
<b>Operating Total:</b>	<b>499,534.60</b>	<b>448,278.50</b>	<b>645,635.22</b>	<b>695,185.00</b>

## General Services

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	43,141.81	39,488.53	49,412.52	68,340.00
Other Expenditures	7,968,240.92	16,702,894.08	14,865,565.53	5,943,696.00
<b>Operating Total:</b>	<b>8,011,382.73</b>	<b>16,742,382.61</b>	<b>14,914,978.05</b>	<b>6,012,036.00</b>

# General Fund

## Law Director

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	252.24	252.24	252.24	500.00
Other Expenditures	562,943.64	577,917.35	613,577.03	612,700.00
<b>Operating Total:</b>	<b>563,195.88</b>	<b>578,169.59</b>	<b>613,829.27</b>	<b>613,200.00</b>

## Human Resources

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	229,896.38	254,609.09	310,661.41	345,020.00
Other Expenditures	83,469.18	130,563.76	100,485.42	155,950.00
<b>Operating Total:</b>	<b>313,365.56</b>	<b>385,172.85</b>	<b>411,146.83</b>	<b>500,970.00</b>

## Information Technology

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	534,856.20	532,510.62	557,559.35	632,055.00
Other Expenditures	62,362.75	78,978.46	80,010.51	95,450.00
<b>Operating Total:</b>	<b>597,218.95</b>	<b>611,489.08</b>	<b>637,569.86</b>	<b>727,505.00</b>

## Finance Adm & Accounting

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	642,635.66	629,646.35	661,146.92	731,245.00
Other Expenditures	18,871.62	21,434.72	25,073.60	30,645.00
<b>Operating Total:</b>	<b>661,507.28</b>	<b>651,081.07</b>	<b>686,220.52</b>	<b>761,890.00</b>

## Income Tax

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	480,548.27	592,025.44	608,941.77	778,335.00
Other Expenditures	85,854.68	97,869.43	112,996.91	111,000.00
<b>Operating Total:</b>	<b>566,402.95</b>	<b>689,894.87</b>	<b>721,938.68</b>	<b>889,335.00</b>

# General Fund

## Police

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	11,435,525.86	11,586,863.77	12,074,686.37	14,460,520.00
Other Expenditures	754,624.19	860,350.08	876,839.75	1,404,800.00
<b>Operating Total:</b>	<b>12,190,150.05</b>	<b>12,447,213.85</b>	<b>12,951,526.12</b>	<b>15,865,320.00</b>

## Justice Center

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	963,116.69	922,312.13	1,183,569.32	1,098,000.00
<b>Operating Total:</b>	<b>963,116.69</b>	<b>922,312.13</b>	<b>1,183,569.32</b>	<b>1,098,000.00</b>

## Planning & Economic Development

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	585,689.88	579,386.19	563,192.22	602,650.00
Other Expenditures	39,654.20	53,068.23	44,174.57	61,000.00
<b>Operating Total:</b>	<b>625,344.08</b>	<b>632,454.42</b>	<b>607,366.79</b>	<b>663,650.00</b>

## Building & Zoning Inspection

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	750,434.08	742,521.60	798,150.95	908,737.00
Other Expenditures	67,308.48	94,289.93	81,676.68	104,190.00
<b>Operating Total:</b>	<b>817,742.56</b>	<b>836,811.53</b>	<b>879,827.63</b>	<b>1,012,927.00</b>

## Municipal Court

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	1,348,181.83	1,426,511.11	1,498,749.94	1,801,870.00
Other Expenditures	221,270.49	314,228.22	264,897.88	320,000.00
<b>Operating Total:</b>	<b>1,569,452.32</b>	<b>1,740,739.33</b>	<b>1,763,647.82</b>	<b>2,121,870.00</b>

# General Fund

## PW Adm & Construction Services

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	658,577.60	668,882.56	764,033.34	878,202.00
Other Expenditures	73,277.80	166,954.38	143,932.78	199,380.00
<b>Operating Total:</b>	<b>731,855.40</b>	<b>835,836.94</b>	<b>907,966.12</b>	<b>1,077,582.00</b>

## Construction Services

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	6,735.02	-	4,821.56	-
<b>Operating Total:</b>	<b>6,735.02</b>	<b>-</b>	<b>4,821.56</b>	<b>-</b>

## Municipal Building

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	208,405.80	219,237.37	250,719.82	250,369.00
Other Expenditures	166,505.02	170,807.13	162,242.29	221,154.00
<b>Operating Total:</b>	<b>374,910.82</b>	<b>390,044.50</b>	<b>412,962.11</b>	<b>471,523.00</b>

## Parks & Recreation Administration

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	764,567.56	1,041,999.57	1,050,796.64	1,305,826.00
Other Expenditures	90,618.71	454,098.31	709,479.77	757,700.00
<b>Operating Total:</b>	<b>855,186.27</b>	<b>1,496,097.88</b>	<b>1,760,276.41</b>	<b>2,063,526.00</b>

## Parks Maintenance Operations

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	893,163.46	915,674.55	1,041,512.39	1,125,134.00
Other Expenditures	349,118.67	562,844.57	622,638.55	727,000.00
<b>Operating Total:</b>	<b>1,242,282.13</b>	<b>1,478,519.12</b>	<b>1,664,150.94</b>	<b>1,852,134.00</b>

# General Fund

## Marsh Park Fishing Lake

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	41,580.68	-	-	39,500.00
Other Expenditures	29,030.47	-	-	55,850.00
<b>Operating Total:</b>	<b>70,611.15</b>	-	-	<b>95,350.00</b>

## Community Arts Center

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	168,508.64	-	-	-
Other Expenditures	386,533.26	67,517.20	-	-
<b>Operating Total:</b>	<b>555,041.90</b>	<b>67,517.20</b>	-	-

# Street Construction & Transportation

## Streets & Transportation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	1,622,121.65	1,598,719.60	1,592,380.54	1,949,297.00
Other Expenditures	1,253,703.23	1,282,825.74	1,264,119.75	1,728,924.00
<b>Operating Total:</b>	<b>2,875,824.88</b>	<b>2,881,545.34</b>	<b>2,856,500.29</b>	<b>3,678,221.00</b>

# State Highway Improvement

## Streets & Transportation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	149,656.11	144,865.43	138,847.64	152,175.00
Other Expenditures	-	-	-	-
<b>Operating Total:</b>	<b>149,656.11</b>	<b>144,865.43</b>	<b>138,847.64</b>	<b>152,175.00</b>

# Fire Levy

## Fire/EMS Operations

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	8,298,561.45	8,540,495.85	9,905,215.10	10,778,881.00
Other Expenditures	930,629.11	1,076,535.80	1,200,245.84	1,275,174.00
<b>Operating Total:</b>	<b>9,229,190.56</b>	<b>9,617,031.65</b>	<b>11,105,460.94</b>	<b>12,054,055.00</b>

# County Motor Vehicle

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	186,625.00	215,547.50	184,828.50	-
<b>Operating Total:</b>	<b>186,625.00</b>	<b>215,547.50</b>	<b>184,828.50</b>	<b>-</b>

# Tax Recreation

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
<b>Operating Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Law Enforcement

## Police

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	73,193.65	54,923.48	66,294.80	31,000.00
<b>Operating Total:</b>	<b>73,193.65</b>	<b>54,923.48</b>	<b>66,294.80</b>	<b>31,000.00</b>

# Municipal Motor Vehicle

## Streets & Transportation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	322,401.01	327,869.47	321,709.58	329,713.00
Other Expenditures	-	-	-	-
<b>Operating Total:</b>	<b>322,401.01</b>	<b>327,869.47</b>	<b>321,709.58</b>	<b>329,713.00</b>

# Law Enforcement & Education

## Police

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	30,000.00
<b>Operating Total:</b>	-	-	-	<b>30,000.00</b>

## Drug & Alcohol Treatment

## Municipal Court

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	23,307.50	21,381.90	6,730.00	40,000.00
<b>Operating Total:</b>	<b>23,307.50</b>	<b>21,381.90</b>	<b>6,730.00</b>	<b>40,000.00</b>

## Local Law Enforcement Block

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
<b>Operating Total:</b>	-	-	-	-

## Police

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
<b>Operating Total:</b>	-	-	-	-

# Probation Services

## Municipal Court

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	346,121.87	341,611.51	422,850.41	484,060.00
Other Expenditures	53,644.65	57,656.30	51,715.79	86,500.00
<b>Operating Total:</b>	<b>399,766.52</b>	<b>399,267.81</b>	<b>474,566.20</b>	<b>570,560.00</b>

# Court Computer

## Municipal Court

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	93,322.95	96,903.04	84,454.94	130,000.00
<b>Operating Total:</b>	<b>93,322.95</b>	<b>96,903.04</b>	<b>84,454.94</b>	<b>130,000.00</b>

# Special Projects

## Municipal Court

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	72,363.95	74,965.80	78,849.72	85,740.00
Other Expenditures	2,241.66	14,594.64	77,519.90	68,000.00
<b>Operating Total:</b>	<b>74,605.61</b>	<b>89,560.44</b>	<b>156,369.62</b>	<b>153,740.00</b>

# Mediation Services

## Municipal Court

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	598.80	195.00	-	5,000.00
<b>Operating Total:</b>	<b>598.80</b>	<b>195.00</b>	<b>-</b>	<b>5,000.00</b>

# Tax Increment Equivalent

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	183,800.00	-	1,000.00
<b>Operating Total:</b>	<b>-</b>	<b>183,800.00</b>	<b>-</b>	<b>1,000.00</b>

# Indigent Driver Interlock

## Municipal Court

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	3,294.00	2,732.35	2,589.64	20,000.00
<b>Operating Total:</b>	<b>3,294.00</b>	<b>2,732.35</b>	<b>2,589.64</b>	<b>20,000.00</b>

# Northeast Area T.I.F.

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	147,637.00	-
<b>Operating Total:</b>	<b>-</b>	<b>-</b>	<b>147,637.00</b>	<b>-</b>

# Local Coronavirus Relief

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	1,587.65	-	-	-
<b>Operating Total:</b>	<b>1,587.65</b>	<b>-</b>	<b>-</b>	<b>-</b>

# American Rescue Plan Act

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	107,325.97	1,525,462.48	-
<b>Operating Total:</b>	-	<b>107,325.97</b>	<b>1,525,462.48</b>	-

# Butler County A.R.P.A.

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	600,000.00	-
<b>Operating Total:</b>	-	-	<b>600,000.00</b>	-

# General Bond Retirement

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	2,603,651.00	995,971.00	1,009,280.00	992,232.00
<b>Operating Total:</b>	<b>2,603,651.00</b>	<b>995,971.00</b>	<b>1,009,280.00</b>	<b>992,232.00</b>

# Street Improvement

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	3,474,257.54	6,024,274.80	9,759,106.00	1,035,650.00
<b>Operating Total:</b>	<b>3,474,257.54</b>	<b>6,024,274.80</b>	<b>9,759,106.00</b>	<b>1,035,650.00</b>

# Capital Improvement

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	4,728,359.27	3,805,380.61	6,866,756.38	821,600.00
<b>Operating Total:</b>	<b>4,728,359.27</b>	<b>3,805,380.61</b>	<b>6,866,756.38</b>	<b>821,600.00</b>

# Water Expansion

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	109,124.25	10,219.00	15,792.50	5,000.00
<b>Operating Total:</b>	<b>109,124.25</b>	<b>10,219.00</b>	<b>15,792.50</b>	<b>5,000.00</b>

# Sewer Expansion

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	9,718.00	-	209,153.00	10,000.00
<b>Operating Total:</b>	<b>9,718.00</b>	<b>-</b>	<b>209,153.00</b>	<b>10,000.00</b>

# Flood Protection

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
<b>Operating Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# State Issue I

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	132,893.50	-	271,186.23	10,000.00
<b>Operating Total:</b>	<b>132,893.50</b>	-	<b>271,186.23</b>	<b>10,000.00</b>

# Downtown Development

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	10,125.00	-	3,271.46	-
<b>Operating Total:</b>	<b>10,125.00</b>	-	<b>3,271.46</b>	-

# Parks Development Fund

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	470,992.13	1,064,999.34	837,294.17	-
<b>Operating Total:</b>	<b>470,992.13</b>	<b>1,064,999.34</b>	<b>837,294.17</b>	-

# Transformative Economic Fund

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	2,004,999.15	-
<b>Operating Total:</b>	<b>-</b>	<b>-</b>	<b>2,004,999.15</b>	-

# Special Assessment

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	364,753.29	341,935.31	369,693.16	373,407.00
<b>Operating Total:</b>	<b>364,753.29</b>	<b>341,935.31</b>	<b>369,693.16</b>	<b>373,407.00</b>

# Water Revenue

## Debt Services

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	2,728,545.49	2,372,591.67	1,944,925.00
<b>Operating Total:</b>	<b>-</b>	<b>2,728,545.49</b>	<b>2,372,591.67</b>	<b>1,944,925.00</b>

## Utility Collection

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	197,015.47	194,272.20	165,402.29	196,770.00
Other Expenditures	138,769.00	174,784.59	168,656.24	168,825.00
<b>Operating Total:</b>	<b>335,784.47</b>	<b>369,056.79</b>	<b>334,058.53</b>	<b>365,595.00</b>

## Public Utility Administration

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	96,833.42	96,688.75	101,655.70	108,425.00
Other Expenditures	75,878.64	106,276.11	74,491.25	122,250.00
<b>Operating Total:</b>	<b>172,712.06</b>	<b>202,964.86</b>	<b>176,146.95</b>	<b>230,675.00</b>

## Water Supervision

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	355,981.21	276,338.19	349,022.44	397,218.00
Other Expenditures	494,194.92	572,407.70	557,771.63	693,728.00
<b>Operating Total:</b>	<b>850,176.13</b>	<b>848,745.89</b>	<b>906,794.07</b>	<b>1,090,946.00</b>

# Water Revenue

## Water Pumping Treatment

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	1,029,575.87	1,167,656.87	1,088,850.83	1,131,425.00
Other Expenditures	1,155,060.57	1,212,020.68	1,219,370.27	1,455,700.00
<b>Operating Total:</b>	<b>2,184,636.44</b>	<b>2,379,677.55</b>	<b>2,308,221.10</b>	<b>2,587,125.00</b>

## Water Distribution & Maintenance

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	878,721.93	793,028.52	895,903.47	944,485.00
Other Expenditures	480,445.20	453,128.44	78,415.52	540,690.00
<b>Operating Total:</b>	<b>1,359,167.13</b>	<b>1,246,156.96</b>	<b>974,318.99</b>	<b>1,485,175.00</b>

# Water Bond & Interest

## Water Debt Service

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	1,372,218.13	28,545.49	1,372,591.67	1,194,925.00
<b>Operating Total:</b>	<b>1,372,218.13</b>	<b>28,545.49</b>	<b>1,372,591.67</b>	<b>1,194,925.00</b>

# Water Bond Redemption

## Water Debt Service

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	622,218.13	-	-	-
<b>Operating Total:</b>	<b>622,218.13</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Water Replacement & Improvement

## Debt Service

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
<b>Operating Total:</b>	-	-	-	-

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	1,120,036.23	7,900,151.19	3,519,465.35	10,000.00
<b>Operating Total:</b>	<b>1,120,036.23</b>	<b>7,900,151.19</b>	<b>3,519,465.35</b>	<b>10,000.00</b>

# Water Surplus

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	546,360.36	710,421.80	1,170,711.09	5,000.00
<b>Operating Total:</b>	<b>546,360.36</b>	<b>710,421.80</b>	<b>1,170,711.09</b>	<b>5,000.00</b>

# Water Guaranteed Trust

## Utility Collection

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	52,995.00	37,525.00	38,500.00	65,000.00
<b>Operating Total:</b>	<b>52,995.00</b>	<b>37,525.00</b>	<b>38,500.00</b>	<b>65,000.00</b>

# Sewer Revenue

## Debt Service

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	1,196,700.62	1,506,357.29	1,741,774.60	1,585,800.00
<b>Operating Total:</b>	<b>1,196,700.62</b>	<b>1,506,357.29</b>	<b>1,741,774.60</b>	<b>1,585,800.00</b>

## Utility Collection

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	154,857.23	158,699.83	134,470.35	160,990.00
Other Expenditures	2,001,053.53	1,768,265.27	1,798,625.62	2,105,575.00
<b>Operating Total:</b>	<b>2,155,910.76</b>	<b>1,926,965.10</b>	<b>1,933,095.97</b>	<b>2,266,565.00</b>

## Public Utility Administration

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	92,736.57	96,191.91	101,656.13	108,425.00
Other Expenditures	28,896.90	76,416.48	64,402.82	83,600.00
<b>Operating Total:</b>	<b>121,633.47</b>	<b>172,608.39</b>	<b>166,058.95</b>	<b>192,025.00</b>

## Sewer Supervision

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	521,655.82	521,762.73	509,742.27	520,305.00
Other Expenditures	552,485.88	633,675.60	612,794.30	691,619.00
<b>Operating Total:</b>	<b>1,074,141.70</b>	<b>1,155,438.33</b>	<b>1,122,536.57</b>	<b>1,211,924.00</b>

## Sewer Plant

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	1,020,524.42	908,784.35	1,015,440.77	1,205,599.00
Other Expenditures	687,480.02	793,104.39	819,670.73	883,964.00
<b>Operating Total:</b>	<b>1,708,004.44</b>	<b>1,701,888.74</b>	<b>1,835,111.50</b>	<b>2,089,563.00</b>

# Sewer Revenue

## Sewer Collections & Maintenance

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	1,026,609.17	1,081,022.66	1,223,080.00	1,151,921.00
Other Expenditures	164,814.92	223,456.67	208,942.76	263,750.00
<b>Operating Total:</b>	<b>1,191,424.09</b>	<b>1,304,479.33</b>	<b>1,432,022.76</b>	<b>1,415,671.00</b>

# Sewer Bond & Interest

## Debt Service

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	197,500.62	7,144.75	491,774.60	585,800.00
<b>Operating Total:</b>	<b>197,500.62</b>	<b>7,144.75</b>	<b>491,774.60</b>	<b>585,800.00</b>

# Sewer Bond Redemption

## Debt Service

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
<b>Operating Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Sewer Replacement & Improvement

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	1,233,285.30	4,200,472.39	1,362,423.42	200,000.00
<b>Operating Total:</b>	<b>1,233,285.30</b>	<b>4,200,472.39</b>	<b>1,362,423.42</b>	<b>200,000.00</b>

# Sewer Surplus

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	532,295.92	1,023,548.27	2,170,912.18	20,000.00
<b>Operating Total:</b>	<b>532,295.92</b>	<b>1,023,548.27</b>	<b>2,170,912.18</b>	<b>20,000.00</b>

# Solid Waste Management

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	2,478,562.33	2,553,343.15	2,714,992.00	2,750,000.00
<b>Operating Total:</b>	<b>2,478,562.33</b>	<b>2,553,343.15</b>	<b>2,714,992.00</b>	<b>2,750,000.00</b>

# Recreation Facilities

## Aquatic Center Debt

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	4,200.00	-	-	-
<b>Operating Total:</b>	<b>4,200.00</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Aquatic Center Operations

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	1,107.17	-	-	-
Other Expenditures	166,032.52	171,541.21	253,588.71	289,000.00
<b>Operating Total:</b>	<b>167,139.69</b>	<b>171,541.21</b>	<b>253,588.71</b>	<b>289,000.00</b>

# Recreation Facilities

## Golf Operations

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	321,792.47	331,165.42	379,771.95	352,121.00
Other Expenditures	319,659.22	346,362.65	460,267.62	496,150.00
<b>Operating Total:</b>	<b>641,451.69</b>	<b>677,528.07</b>	<b>840,039.57</b>	<b>848,271.00</b>

## Golf Maintenance

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	356,499.58	344,258.50	384,591.27	383,788.00
Other Expenditures	481,322.48	539,353.46	451,042.74	474,879.00
<b>Operating Total:</b>	<b>837,822.06</b>	<b>883,611.96</b>	<b>835,634.01</b>	<b>858,667.00</b>

# Recreation Activity

## Parks & Recreation ADM

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	134,779.68	145,419.54	155,635.50	198,990.00
Other Expenditures	76,525.74	118,319.64	130,683.44	131,000.00
<b>Operating Total:</b>	<b>211,305.42</b>	<b>263,739.18</b>	<b>286,318.94</b>	<b>329,990.00</b>

# Employee Benefits

## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	7,953,814.34	7,897,508.39	6,803,482.23	7,700,000.00
Other Expenditures	501,871.20	501,751.37	2,722.92	10,000.00
<b>Operating Total:</b>	<b>8,455,685.54</b>	<b>8,399,259.76</b>	<b>6,806,205.15</b>	<b>7,710,000.00</b>

# Municipal Garage Services

## Fleet Management

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	683,864.60	676,948.56	693,163.36	765,941.00
Other Expenditures	385,275.52	430,203.68	424,592.30	484,250.00
<b>Operating Total:</b>	<b>1,069,140.12</b>	<b>1,107,152.24</b>	<b>1,117,755.66</b>	<b>1,250,191.00</b>

# Compensated Leave

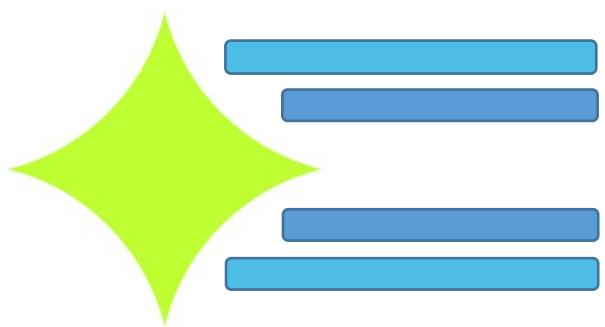
## Special Appropriation

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
<b>Operating Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# West Chester JEDD

## Income Tax

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	1,910,218.92	2,235,591.82	2,530,850.47	2,230,000.00
<b>Operating Total:</b>	<b>1,910,218.92</b>	<b>2,235,591.82</b>	<b>2,530,850.47</b>	<b>2,230,000.00</b>



# GLOSSARY

# Glossary

<b>Accrual Basis</b>	Accrual basis accounting records revenue when earned, rather than when it is received, and expenses when incurred, rather than when they are paid.
<b>ACFR</b>	Annual Comprehensive Financial Report. A set of financial statements for a state or municipality that complies with the requirements set by the Governmental Accounting Standards Board.
<b>Agency Fund</b>	A type of fiduciary fund that is custodial in nature. The government holds assets on behalf of another party but has no control over the asset's use.
<b>Appropriation</b>	An authorization by City Council to make expenditures or incur liabilities for a specific purpose.
<b>ARPA</b>	American Rescue Plan Act. An act of United States Congress that provided relief funds to local government agencies during the COVID-19 pandemic in 2021.
<b>Balanced Budget</b>	A budget wherein projected expenditures and appropriations for each fund do not exceed that fund's beginning balance plus projected revenues.

# Glossary

<b>Bond</b>	A written promise to pay a specified amount of money, or principal, at a set maturity date. Bonds are also subject to periodic interest, paid throughout the bond term.
<b>Bond Rating</b>	A grade that indicates the creditworthiness of a government's bonds.
<b>Budgetary Control</b>	A systematic process to monitor financial performance by comparing budgeted and actual revenues and expenditures.
<b>Capital Assets</b>	Tangible property with an estimated useful life of five years or more. The City tracks capital assets with a purchasing cost of \$5,000 or more.
<b>Capital Budget</b>	Projection of revenues and expenses for fixed assets including buildings, land, equipment, and major improvements.
<b>Capital Outlay</b>	Expenditures for the acquisition cost of capital assets, as well as for improvements that increase an asset's value or useful life.

# Glossary

<b>Capital Projects Fund</b>	A fund used to account for the purchase and construction of a capital asset.
<b>Cash Basis</b>	Cash basis accounting records revenue when received, rather than earned, and expenses when paid, rather than when incurred.
<b>Custodial Fund</b>	Alternate phrasing of "agency fund."
<b>Debt Service Fund</b>	A fund used to account for payments of long-term and short-term debt.
<b>Deferred Inflows of Resources</b>	An acquisition of assets that is applicable to a future reporting period.
<b>Deferred Outflows of Resources</b>	Consumption of assets that is applicable to a future reporting period.

# Glossary

<b>Encumbrance</b>	Appropriated funds that have been reserved via purchase order for a future expense. Encumbered funds are not available for other uses.
<b>Enterprise Fund</b>	Fund used to account for any activity for which a fee is charged to external users for goods and services.
<b>Expenditure</b>	Payment on a cash basis for goods, services, and debt obligations.
<b>FEMA</b>	Federal Emergency Management Agency. An agency of the United States Department of Homeland Security that provides disaster relief and aid to state and local governments. FEMA is responsible for the administration of the SAFER grant.
<b>Fiduciary</b>	Funds used to account for assets held by a government on behalf of an individual, organization, or other government. Fiduciary Funds can be trust funds or agency funds.
<b>Fiscal</b>	Of or relating to money.

# Glossary

<b>Fund</b>	A fiscal and accounting entity with a self-balancing set of accounts that records all financial transactions for specific activities.
<b>GAAP</b>	Generally Accepted Accounting Principles. The default accounting standards used in the United States.
<b>GASB</b>	Governmental Accounting Standards Board. A private, non-governmental association that provides generally accepted accounting principles for state and local governments.
<b>General Fund</b>	The main fund of a government; it is used to account for all financial resources except those required to be accounted for in another fund. The general fund is always considered a major fund for financial reporting.
<b>GFOA</b>	Government Finance Officers Association. A 20,000 member association that represents public finance officials at the federal, state, and local level and aims to advance excellence in public finance.
<b>Governmental Funds</b>	Funds through which most governmental functions are accounted for. Governmental Funds can be one of five types: General, Special Revenue, Capital Project, Debt Service, and Permanent.

# Glossary

<b>Grant</b>	Money given by a government to an individual, organization, or other government for a particular purpose.
<b>Income Tax</b>	A tax levied by a government on an individual or business based on income earned.
<b>Intergovernmental Revenue</b>	Revenue received from other governments, including grants and reimbursements.
<b>Internal Service Fund</b>	Fund used to account for the financing of services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis.
<b>Investment Trust Fund</b>	A type of trust fund that is used to report activities from the external portion of investment pools and individual investment accounts that are held in a trust.
<b>JEDD</b>	Joint Economic Development District. An agreement between a township and a municipality to collect and share income tax from employees within the district for the purpose of economic development.

# Glossary

**Levy**

A collection of taxes based on the value of property.

**Liability**

A financial obligation; what a business owes to other parties.

**Modified Accrual Basis**

A basis of accounting in which revenues are recorded when measurable and available, and expenditures are recorded on an accrual basis.

**Net Position**

An entity's assets and deferred outflows of resources less liabilities and deferred inflows of resources.

**Ohio Revised Code** Codified law of the State of Ohio. Often abbreviated as ORC.**Operating Budget**

Projection of revenues and expenditures for normal operations over a set period of time.

# Glossary

## **PAFR**

Popular Annual Financial Report. A condensed report of financial data meant for a broad audience that does not require the detailed reports provided in the ACFR.

## **Pension Trust Fund**

A type of trust fund that is used to accumulate resources to fund pensions and other post-employment benefits.

## **Private-Purpose Trust Fund**

A type of trust fund to account for funds that are not required to be accounted for in a Pension Trust Fund or an Investment Trust Fund.

## **Proprietary Funds**

Funds used to account for government activities that are similar to those in the private sector. Proprietary Funds can be either Enterprise Funds or Internal Service Funds.

## **Purchase Order**

An official document given to a vendor from a buyer with written intent to purchase specific items at a specified price. A purchase order acts to encumber funds.

## **Revenue**

Sources of income used in operations.

# Glossary

<b>SAFER Grant</b>	Staffing for Adequate Fire and Emergency Response. A federal grant that provides funding directly to local fire departments for the purpose of paying salaries and benefits to full-time firefighters.
<b>Special Assessments</b>	An addition to property tax that is levied on a homeowner to pay for a specific public improvement project.
<b>Special Revenue Fund</b>	Funds used to account for and report the proceeds of specific revenue sources for specified purposes other than debt service or capital projects.
<b>TIF</b>	Tax Increment Financing. When a municipality foregoes future property tax revenues in a defined area to subsidize economic development or public improvement.