

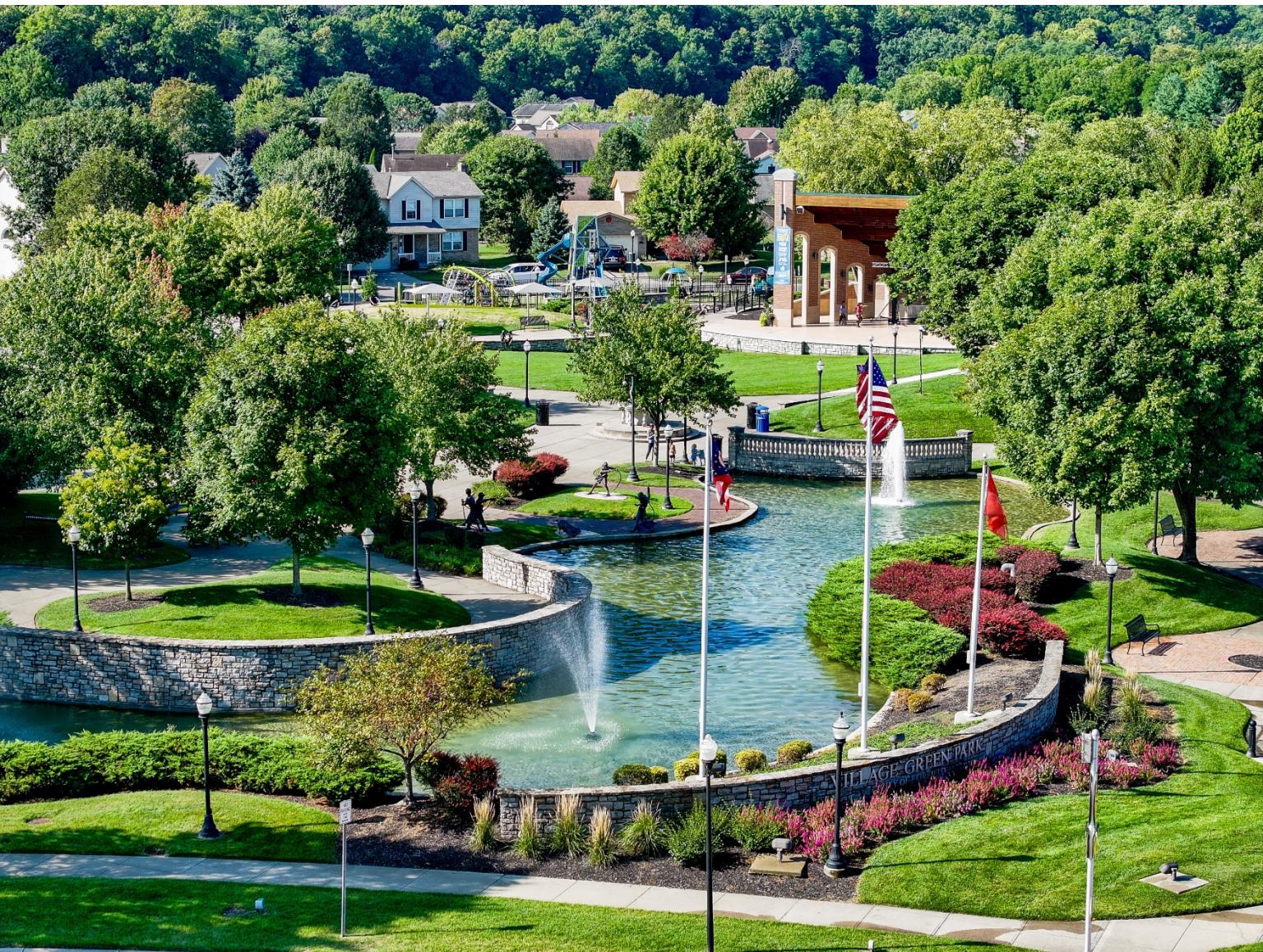


# 2025 City of Fairfield

BUTLER COUNTY OHIO



## Annual Operating Budget





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Fairfield  
Ohio**

For the Fiscal Year Beginning

**January 01, 2024**

*Christopher P. Morill*

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Fairfield, Ohio, for its Annual Budget for the fiscal year beginning January 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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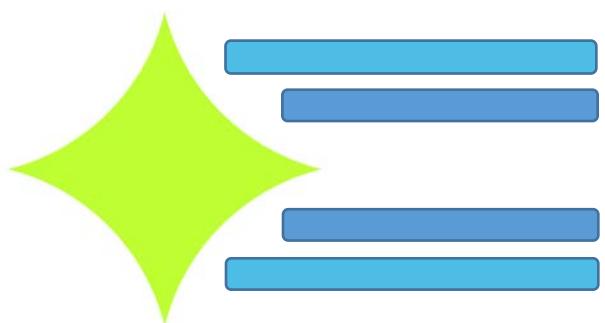
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# INTRODUCTORY SECTION

# Public Officials



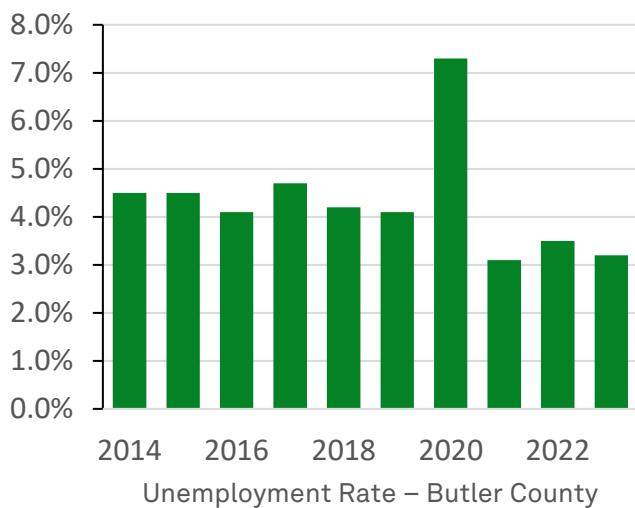
Seated, left to right: **Adam Kraft** (4<sup>th</sup> Ward), **Matt Davidson** (At-Large), **Dale Paullus** (2<sup>nd</sup> Ward), **Tim Meyers** (At-Large)

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

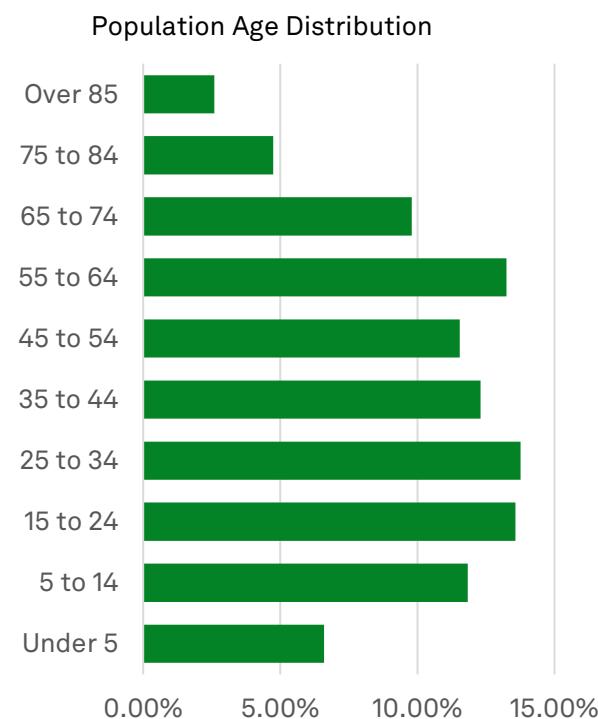
City Manager	Scott Timmer
Assistant City Manager	Laurie Murphy
Assistant City Manager	Adam Sackenheim
Director of Finance	Diana Davenport
Director of Law	John Clemons
Director of Public Works	Ben Mann
Director of Parks and Recreation	Amanda Brock
Director of Public Utilities	Jason Hunold
Director of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

# Fairfield at a Glance



Income Level	Percentage
Less than \$10k	4.6
\$10,000 to \$14,999	1.8
\$15,000 to \$24,999	6.6
\$25,000 to \$49,999	23.7
\$50,000 to \$74,999	15.8
\$75,000 to \$99,999	13.1
\$100,000 to \$149,999	18.0
\$150,000 to \$199,999	9.3
\$200,000 or more	7.1

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



Local City Comparison	Fairfield	Hamilton	Middletown
Population	44,597	63,124	47,290
Total Households	18,293	24,729	19,453
High School Graduate (25y+)	91.4%	85.9%	85.4%
Bachelors Degree or Higher (25y+)	30.8%	15.7%	14.9%

Source: U.S. Census Bureau; City of Fairfield Development Services Department; City of Fairfield Annual Comprehensive Financial Report, U.S. Bureau of Labor Statistics, Ohio Department of Job & Family Services

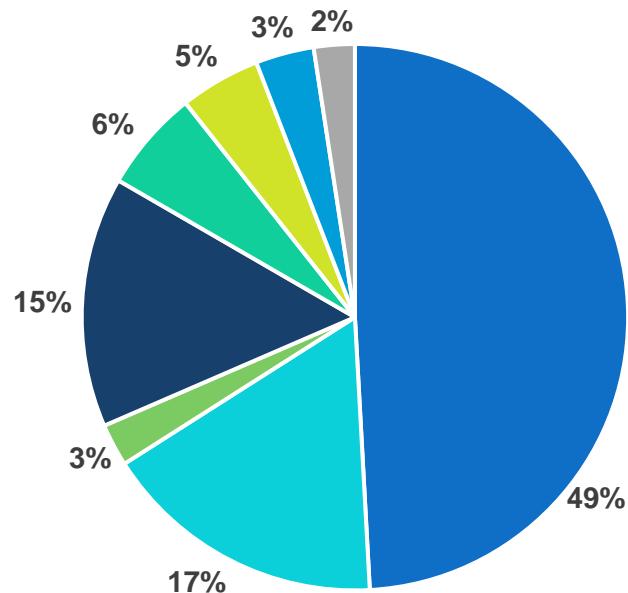
# Where the Money Comes From

## 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 2025. Income taxes make up 49% of governmental activities revenue. Maintaining a strong local tax base is critical for continued success.

2025

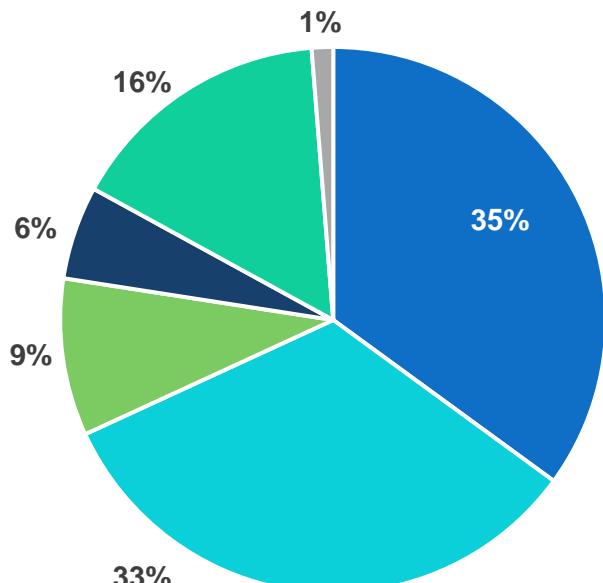
Income Tax	\$ 39,687,500	
Property Tax	\$ 13,616,000	
Transfers	\$ 2,031,650	
Reimbursement of Expense	\$ 11,991,000	
State Taxes	\$ 4,851,250	
Charges for Services	\$ 3,855,500	
Other Revenue	\$ 2,791,730	
Court Costs & Fines	\$ 1,955,750	
	<b>\$ 80,780,380</b>	



## 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.

2025

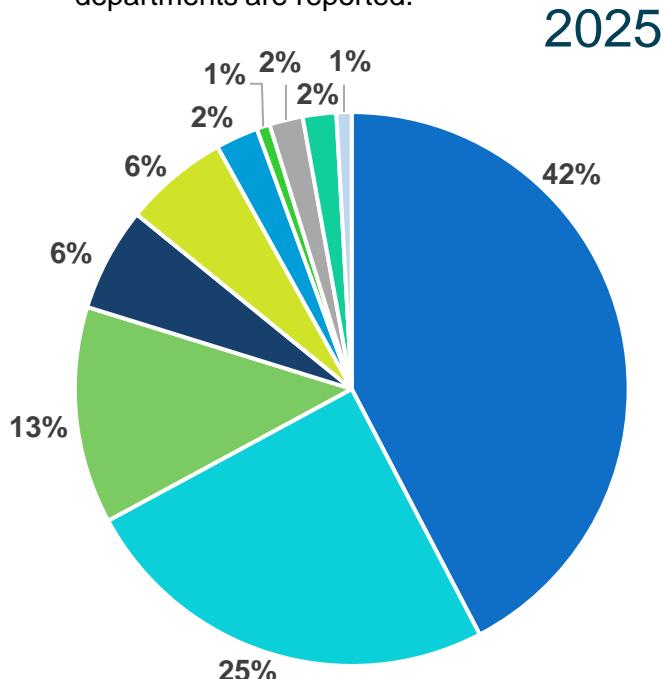


Sewer Utility Charges	\$ 11,252,000	
Water Utility Charges	\$ 10,631,000	
Solid Waste Charges	\$ 2,992,220	
Recreational Facilities Charges	\$ 1,774,000	
Transfers	\$ 5,061,375	
Other Revenue	\$ 407,500	
	<b>\$ 32,118,095</b>	

# 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.

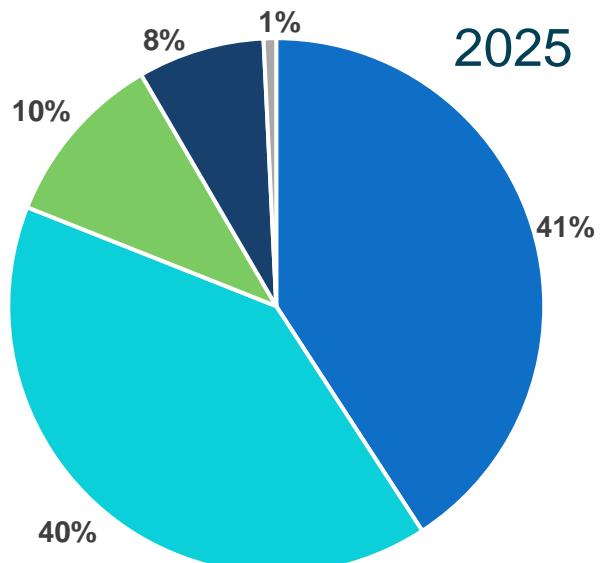


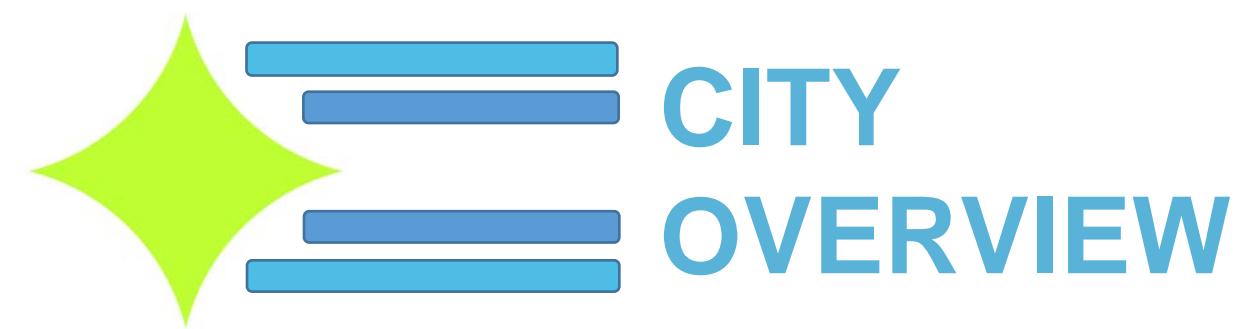
Expenditure Category	Amount (\$)
Public Safety	\$ 29,929,150
General Government	\$ 17,499,974
Internal Services	\$ 8,957,690
Transportation	\$ 4,291,645
Leisure Time Activities	\$ 4,302,665
Community Development & Public Health	\$ 1,757,917
Basic Utility Service	\$ 545,000
Transfers and Refunds	\$ 1,381,650
Debt Service	\$ 1,378,775
Capital Outlay	\$ 628,000
<b>Total</b>	<b>\$ 70,672,466</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.

Expenditure Category	Amount (\$)
Sewer Utility	\$ 11,548,939
Water Utility	\$ 11,368,569
Solid Waste	\$ 2,992,220
Recreational Facilities	\$ 2,162,595
Other	\$ 215,000
<b>Total</b>	<b>\$ 28,287,323</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.

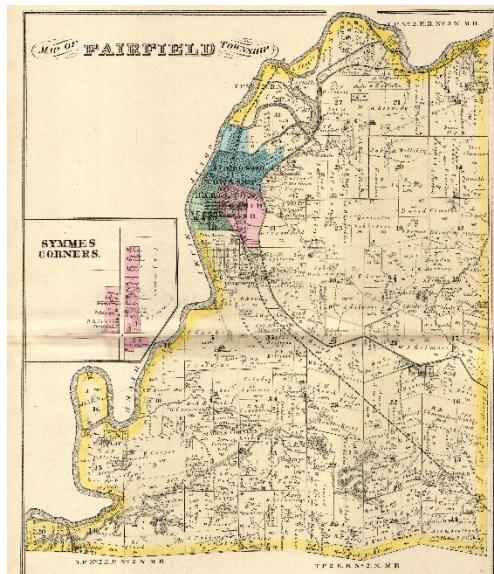
Streetcars began traveling the traction line, which ran along Pleasant Avenue, in 1898. Known to go as fast as 90 miles per hour, these cars were heavy, well-built, and large as a railroad passenger car. Some people walked a mile or more to gain transportation on this traction.

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 2025, 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.

# Community Events in 2024



896 BUSINESS VISITS GENERATED

40.7 AVERAGE VISITS PER BUSINESS

22 BAKERIES & RESTAURANTS



FAIRFIELD  
CITY OF OPPORTUNITY

67%

VISITORS FROM OUTSIDE FAIRFIELD

## PROGRAM PARTNER



APRIL 10 - MAY 15, 2024

54 GRAND PRIZE ELIGIBLE (8 VISITS)

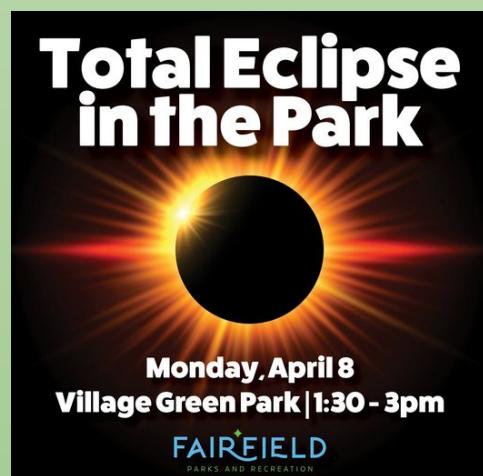
124 SPORK WINNERS (4 VISITS)



The City partnered with Travel Butler County and Jungle Jim's International Market to highlight nearly 2 dozen international restaurants in Fairfield. Held during National Food Month in April, participants took a culinary journey around the world. Anyone who checked in at 4 eateries earned a commemorative spork-shaped medal. Those who checked in at 8 eateries were entered into a drawing to earn one of 4 gift cards worth up to \$1000.



The Fairfield Farmers Market returned on Wednesdays from May 15-September 25, featuring local vendors that grow, bake, or make their own products. This year we added an afternoon of goat yoga!



Fairfield was lucky enough to be in the path of the 2024 solar eclipse. Village Green Park experienced just over one minute of totality, with approximately 1,000 people in attendance.

# Community Events in 2024



Through the tree recycling program, holiday trees are shredded to create mulch for use in the City's parks. This gives natural Christmas trees a new purpose after the holiday season has ended. This annual event takes place at Waterworks Park.



The third annual Discard Day provided residents with a convenient way to discard, recycle, donate, and properly dispose of unwanted items, all in one location on one day.



The 6<sup>th</sup> annual Parade of Lights featured a tree lighting ceremony, fireworks show, food trucks, holiday vendors, live music, a giving tree tag handout, and a parade of vehicles and floats from local businesses and organizations as well as City departments.

The City is gearing up to revitalize Marsh Park and its catch-and-release fishing lake. Kayak rentals are new this year, as well as a "Fridays By the Lake" concert series, but that's only the beginning. In addition to setting up an online forum for resident input into the future of Marsh Lake, the City hosted a planning workshop to meet with residents face-to-face and listen to their feedback regarding programming and development of the Park.



# Communications Links

<b>City Website</b>	<a href="#"><u>Main Page</u></a>
	<a href="#"><u>Council Info</u></a> – Schedule, meeting agenda, minutes, recorded sessions
	<a href="#"><u>Press Releases</u></a>
	<a href="#"><u>ACFR</u></a> – Annual Comprehensive Financial Reports going back to 2001
	<a href="#"><u>PAFR</u></a> – Popular Annual Financial Reports going back to 2018
	<a href="#"><u>Staff Directory</u></a>
	<a href="#"><u>Fairfield FYI</u></a> – Report a concern online or download the app
	<a href="#"><u>Fairfield Flyer</u></a> – Quarterly newsletter
	<a href="#"><u>Employment Opportunities</u></a>
	<a href="#"><u>Events Calendar</u></a>
	<a href="#"><u>File Income Taxes Online</u></a>
	<a href="#"><u>Pay Utility Bill Online</u></a>
	<a href="#"><u>CodeRED</u></a> – Emergency Notification System



<b>Social Media</b>	<a href="#"><u>Facebook – City Government</u></a>
	<a href="#"><u>Facebook – Police Department</u></a>
	<a href="#"><u>Facebook – Fire Department</u></a>
	<a href="#"><u>Instagram</u></a>

# City Manager Letter

## Budget in Brief 2025

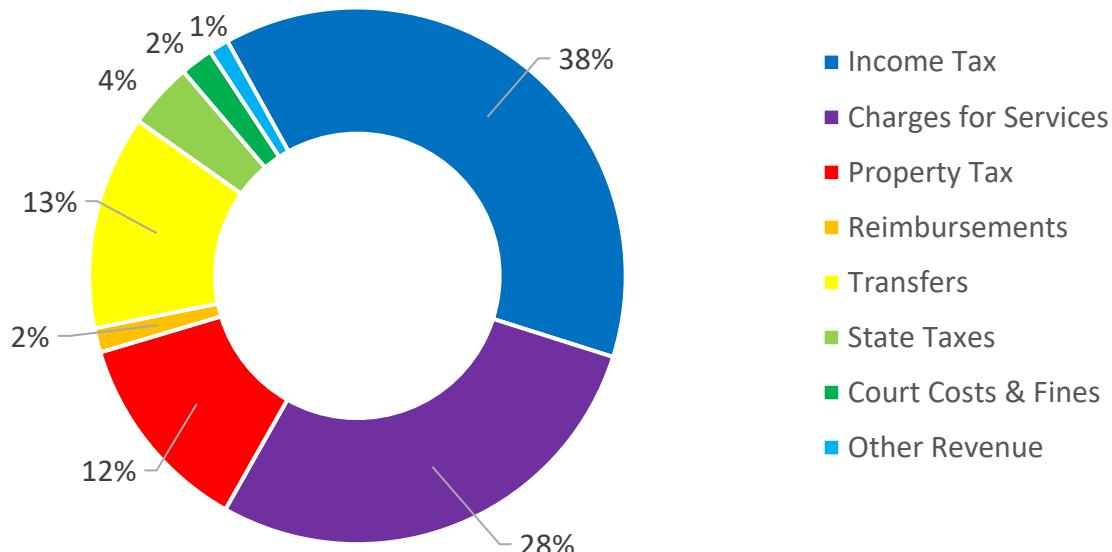
October 28, 2024

To Mayor and Members of City Council:

The 2025 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 2025 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 \$112,898,475. 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.

2025 Revenues by Category



The largest source of revenue, the 1.5% Income Tax, estimates to generate \$39,687,500 for 2025 with the allocation listed below. Revenues are projected based on 2024 actual collections.

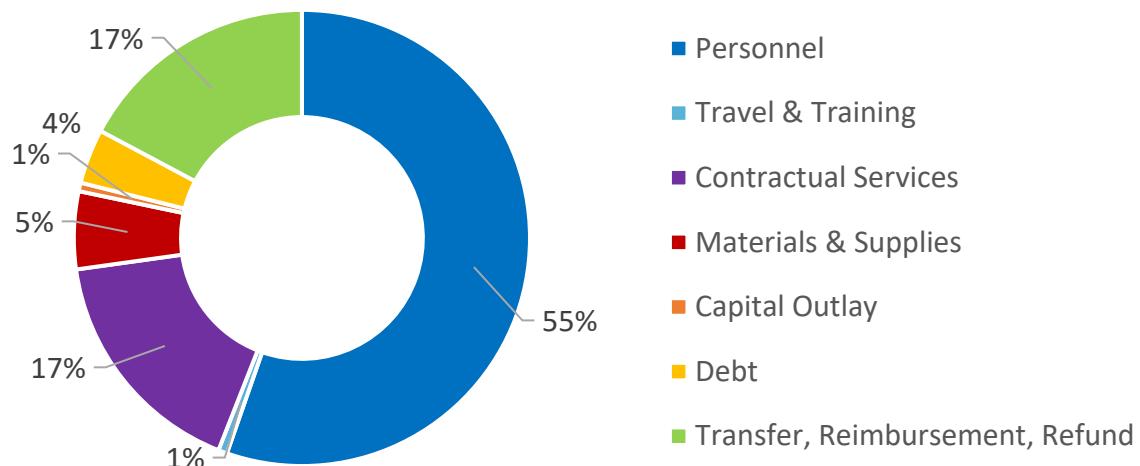
General Fund (1.2%)	\$ 31,750,000
Street Improvement Fund (.15%)	\$ 3,968,750
Capital Improvement Fund (.15%)	\$ 3,968,750
<b>Total</b>	<b>\$ 39,687,500</b>

# City Manager Letter

## Budget in Brief 2025

**Expenditures** – Overall 2025 expenditures from all uses total \$98,959,789. 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 2025. Note that relatively fixed costs such as wages, along with related expenses such as taxes and pension contributions, comprise 55%, or approximately \$54,757,592 of the City's total operating budget.

### 2025 Operating Expenditures by Type



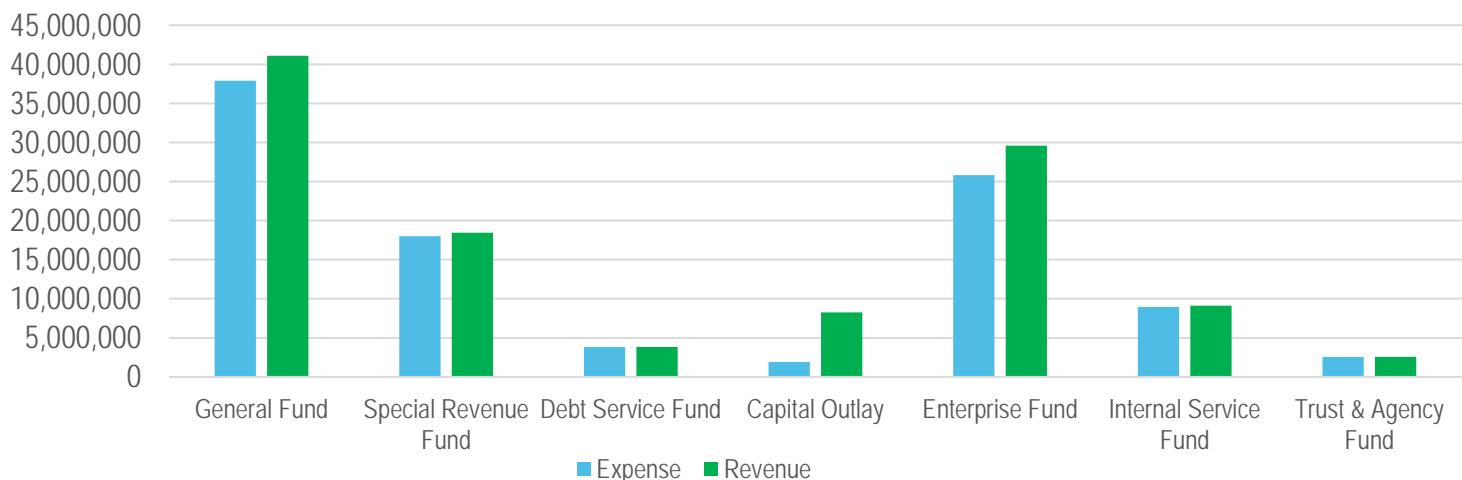
The seven major types of funds are charted and depicted graphically below. This graph compares 2025 estimated revenue with 2025 projected expenditures. Each fund type shown below is structurally balanced for 2025.

### 2025 Projected Expenditures vs. Estimated Revenue

	Expense	Revenue	Difference
<b>General Fund</b>	37,906,021	41,072,025	3,166,004
<b>Special Revenue Funds</b>	17,990,605	18,434,000	443,395
<b>Debt Service Funds</b>	3,839,150	3,849,255	10,105
<b>Capital Projects Funds</b>	1,894,150	8,262,500	6,368,350
<b>Enterprise Funds</b>	25,820,948	29,598,220	3,777,272
<b>Internal Service Funds</b>	8,957,690	9,130,500	172,810
<b>Trust &amp; Agency Fund</b>	2,551,225	2,551,975	750
	<b>\$98,959,789</b>	<b>\$112,898,475</b>	<b>\$13,938,686</b>

# City Manager Letter

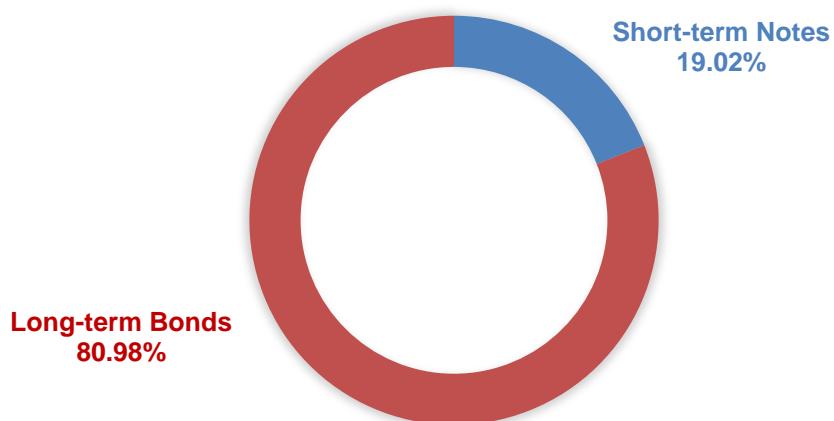
## Budget in Brief 2025



**Transfers** – General fund transfers to other funds, including the Street, Construction and Maintenance, Municipal Garage, and Recreational Facilities funds total \$1,400,000 for 2025.

**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 2025 Operating Budget will be \$30,676,087. The total debt payments in 2025 will be \$829,950 for interest and \$2,668,768 for principal.

### 2025 Debt Breakdown



# City Manager Letter

## Budget in Brief 2025

**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 2024 projected revenues by \$1,876,000. The General Fund balance is expected to be approximately \$30 million at the end of 2024. In conjunction with Council's goal of a 25% reserve, \$7.5 million of the General Fund balance is being budgeted as a reserved fund balance. This leaves an unreserved cash balance of \$22.5 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 2025 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](#). See page 24 of the document for details on how the visions, goals, and policies were formed.

For the 2024 budget, each department has prioritized their work based on specific Fairfield Forward goals and implementation strategies, which are detailed below. Further information can be found in the Departmental Overviews.



### Land Use and Zoning

Appearance and Visual Character

**Goal VC-1** Enhance the city's appearance and visual character through effective urban design improvements.

**Goal VC-2** Enhance the city's appearance and visual character through the reduction of improved off-street parking areas and supporting interior landscaping requirements.

# Fairfield Forward

## Budget Message

### Small Area Plans

#### Route 4 Corridor

**Goal R4-1** Promote the continued revitalization of this vital commercial 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 R4-3** Require that development and redevelopment along Route 4 meet the high standards of design expected by the community from a visual and quality perspective.

**Goal R4-4** Develop safe pedestrian routes, especially in locations where neighborhoods and schools connect to Route 4.

**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.

#### Town Center

**Goal TC-1** Ensure safe and efficient walkability and connectivity to and within the Town Center area.

**Goal TC-2** Require that development and redevelopment meet the high standards of design expected by the community from a visual and quality perspective in the entire Town Center.

**Goal TC-3** Any new housing should reflect compact housing type development.

**Goal TC-4** Encourage market stability and flexibility in the northeast quadrant of the Town Center area.

**Goal TC-5** Promote the continued revitalization of the aging commercial areas within the Town Center.

**Goal TC-6** Attract and retain a diverse economy of businesses to provide goods, services, and entertainment opportunities.

**Goal TC-7** Utilize the City of Hamilton's wellfield for passive open space opportunities without compromising groundwater production wells.

# Fairfield Forward

## Budget Message

### Small Area Plans

John Gray/Pleasant

- Goal JGP-1** Provide a comprehensive, safe, convenient, well-balanced, and financially feasible transportation system.
- Goal JGP-2** Undertake a comprehensive approach to the design of pedestrian, bicycle, and vehicular traffic flow through this area.
- Goal JGP-3** Require that new development and redevelopment meet the high standards of design expected by the community from a visual and quality perspective for this primary gateway into the City.
- Goal JGP-4** Encourage small-scale land uses that provide a wide variety of goods, services, and opportunities for all ages, with a focus on local businesses.
- Goal JGP-5** Establish strong buffering requirements between nonresidential uses and any existing residential neighborhoods to protect residential property values and their quality of life.
- Goal JGP-6** If residential uses are proposed, encourage housing in this area that includes patio homes and cottage homes as a transition between Pleasant Avenue and surrounding single-family detached residential neighborhoods.
- Goal JGP-7** Discourage automobile-related businesses (e.g. gas stations, car washes, auto repair, etc.) and self-service storage facilities from locating in this area.

South Gilmore/Mack

- Goal SGM-1** Encourage a mixed-use environment that includes non-retail alternatives such as high-tech businesses, medical, office space, and small-scale flex office-industrial space. Limited areas of support retail and services are also appropriate.
- Goal SGM-2** Require that new development and redevelopment meet the high standards of design expected by the community from a visual and quality perspective for this primary gateway into the City and encourage planned coordination as opposed to uncoordinated and piecemeal type development.
- 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 with an emphasis on the use of service streets that provide access to and from land uses off Mack and Gilmore Roads, where feasible.
- Goal SGM-5** Continue to ensure roadway efficiency as properties develop and redevelop in this area.

# Fairfield Forward

## Budget Message

### Housing

#### Housing and Neighborhood

**Goal HN-1** Protect and preserve existing residential neighborhoods.

**Goal HN-2** Encourage a range of housing choices and types that satisfy market demand and let residents continue to live in Fairfield across different life cycle stages for current and future residents.

**Goal HN-3** Strive toward a housing mix ratio of 70% single-family residential and 30% multi-family residential.

**Goal HN-4** Encourage housing and site development that supports sustainable development patterns by promoting the efficient use of environmentally responsible and sustainable building materials and technology.

**Goal HN-5** Identify viable land suitable for residential development given the limited amount of developable land left in the City.

**Strategy HN-1** Utilize available federal, state, and local programs to assist in improving or maintaining existing housing stock.

**Strategy HN-2** Revise or establish standards, codes, regulations, or design guidelines that address the quality of housing, continued stabilization of neighborhoods, maintenance and protection of neighborhoods, and community character, including neighborhood compatibility regulations for infill housing.

**Strategy HN-3** Consider adopting Leadership in Energy and Environmental Design (LEED) for Neighborhood Development (LEED-ND) standards for residential developments.

**Strategy HN-4** Develop an inventory of infill housing sites/undeveloped land remaining that is viable for single-family residential development.

**Strategy HN-5** Work with developers and real estate agents to determine and encourage the appropriate types of market rate housing for the City.



# Fairfield Forward

## Budget Message



### Transportation

#### Thoroughfare

**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.

**Goal T-4** Provide for the safe non-motorized routes to schools and other activity centers.

**Goal T-5** Develop a favorable environment for greater connectivity to public transit systems that provides additional transit options to all populations.

**Strategy T-1** 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.

**Strategy T-2** Develop a multi-modal transportation strategy for the City that establishes criteria and guidelines for citywide connectivity for sidewalks, trails, and complete streets. Require the construction of sidewalks or any non-sidewalk trails or paths identified on that plan by the developer.

**Strategy T-3** Establish an access management policy that develops a plan for service drives and the reduction of curb cuts on regional and primary thoroughfares.

**Strategy T-4** Work with the Fairfield City School District to identify student walking routes to school and to school related activities and prioritize the establishment of sidewalks and paths to reduce pedestrian/motor vehicle conflicts.

**Strategy T-5** Engage public transit agencies to provide expanded service to and within Fairfield.

**Strategy T-6** Revisit and reevaluate the City's sidewalk policy, that currently does not require the installation of sidewalks south of Nilles on Route 4 and in the industrial areas, based on need and location and determine if sidewalks are necessary along existing and future service drives.

**Strategy T-7** Implement multi-modal networks within major transportation projects when possible.

**Strategy T-8** Revise plans and ordinances as new transportation technology is developed and trends are established.

# Fairfield Forward

## Budget Message



## 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-3** Encourage investment and development in existing areas of the City through the promotion of mixed-uses, increased densities, infill development, and adaptive reuse of existing buildings that promote walkable developments, including residential and non-residential uses, that will create vibrant centers of activity.

**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-5** Encourage a land use pattern that promotes the fiscal stability of the City.

**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.

**Strategy ED-1** Proactively identify and promote available sites and opportunities for new development.

**Strategy ED-2** Prioritize key parcels for development and redevelopment opportunities.

**Strategy ED-3** Develop incentives and public assistance programs to facilitate development and redevelopment efforts in targeted areas where vacancies exist to prevent blighting conditions.

**Strategy ED-4** Require the private sector, as development and redevelopment occur, to provide the appropriate infrastructure upgrades to prevent deterioration of public facilities and services.

**Strategy ED-5** Continue to engage in active and frequent discussion with the City's major employers to identify and understand their needs regarding workforce, services, and quality of life assets needed for retention in the City.

**Strategy ED-6** Revise existing zoning regulations for areas close to centers of activity to permit higher densities, allow for a mixture of uses, and establish design guidelines for all major commercial areas in the City.

**Strategy ED-7** Investigate the formation of Joint Economic Development Districts with neighboring communities to coordinate redevelopment and development efforts that benefit the City and the region.

**Strategy ED-8** Promote workforce development efforts to ensure a sustainable pipeline of employees for the commercial, office, and industrial workers in the City.

# Fairfield Forward

## Budget Message

### Public Services

#### 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.

##### Goal PS-3

Use public-private partnerships and community organizations to advance projects that have a positive community impact and enhance quality of life.

##### Strategy PS-1

Review all city codes and standards regarding public facilities and services to ensure they are adequate and representative of the desired future development for the City. This includes the application of green infrastructure and identifying requirements that require developers to assist financially for the cost of improvements to ensure that public services are not degraded because of new development.

##### Strategy PS-2

Establish a Transition Plan to ensure compliance with the Americans with Disabilities Act (ADA). Monitor the implementation of the Transition Plan and update periodically as needed.

##### Strategy PS-3

Conduct periodic water and sewer rate studies to ensure that the maintenance of adequate system capacities for future developments is achievable.



# Fairfield Forward

## Budget Message

### Public Services

#### 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.

**Goal PRO-2** Protect existing natural areas, environmentally sensitive lands, and watersheds.

**Strategy PRO-1** Update the Parks and Recreation Department's 5-year Strategic Plan (2016) to align it with the Comprehensive Parks and Recreation Master Plan (2014).

**Strategy PRO-2** Revisit and update the City's 10-year Comprehensive Parks and Recreation Master Plan (2014) to ensure that the needs and recommendations continue to be valid; that natural and environmentally sensitive lands are protected; and that trails and paths that provide recreation and connectivity are adequately planned.

**Strategy PRO-3** Establish requirements for new residential, commercial, or mixed-use development to dedicate land for useable public open spaces, pocket parks, or gathering spaces.

**Strategy PRO-4** 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



## Sustainability

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

**Strategy S-1** Develop a green initiative and sustainability plan to reduce the impact of the built environment.

**Strategy S-2** Revise the zoning code, as applicable, to allow alternative energy technology and to reduce dependency on fossil fuels.

**Strategy S-3** Revise the zoning code, as applicable, to require landscaping and trees on private property as part of development/redevelopment approval.

**Strategy S-4** Work with the Ohio Department of Natural Resources and the Arbor Day Foundation to establish standards and guidelines for tree planting in the City.

**Strategy S-5** Seek to achieve Greenroads certification status for eligible transportation projects. For all other projects, use Greenroads methodology as much as practical for producing sustainable and maintainable improvements.

In 2024, the City of Fairfield adopted a plan to ensure that Fairfield is maximizing its resources in a way that provides efficiency in city operations now and in the future. The plan, 'Fairfield Sustains', will serve as a comprehensive roadmap for addressing environmental, economic, and livability considerations in the city, and will be a catalyst for quality of life improvements for all residents. Among other things, the plan looks at energy usage in the community, open space preservation, resource protection, and economic sustainability initiatives.

The detailed plan is available on our website: [Fairfield Sustains](#)



# 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 2024, in the [2024 Piqua Water and Sewer Rate Survey](#), the City of Fairfield ranked 17<sup>th</sup> lowest out of 66 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%). Even with these competitive fee structures in Utilities and Income Tax, the City has maintained a high level of services to our community.

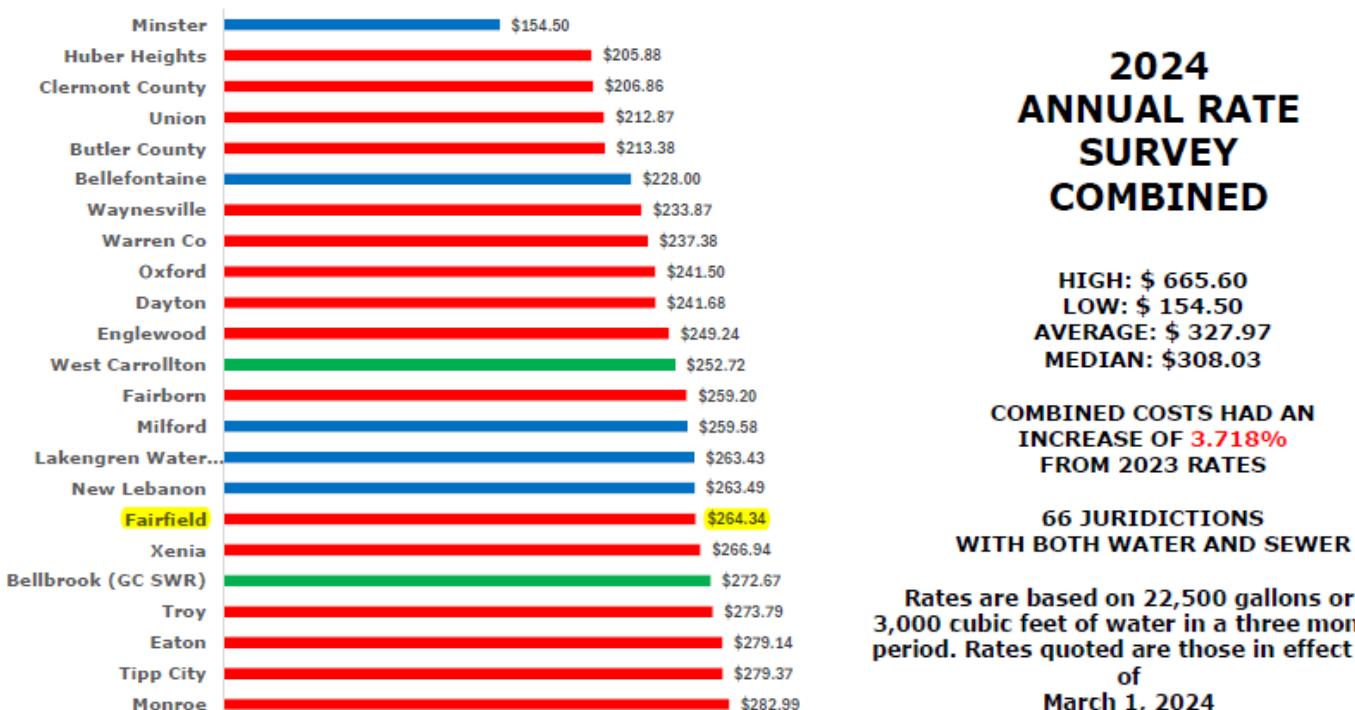


Image is truncated to show the 23 lowest water and sewer combined rates.

# Fairfield Forward

## Budget Message

### Long Range Financial Plans

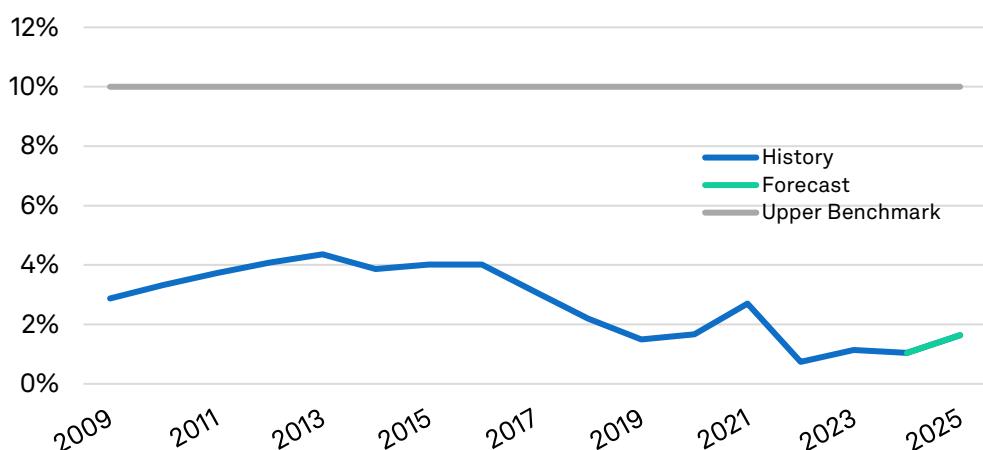
**Capital Improvement Planning-** Each year the City creates a five-year Capital Improvement Program. This program enables the City to adequately plan for needed improvements and balance all costs. This plan is utilized and referenced throughout the Annual Operating Budget process, but also enables the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

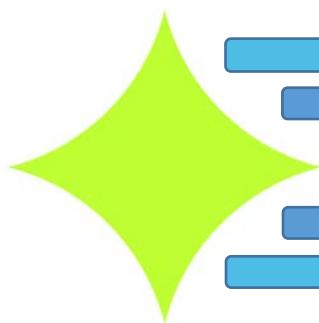
**Maintain Assets at a High Level –** Maintaining core infrastructure and amenities in a good state of repair is critical to the City's long-term financial health and resilience, and helps to ensure that asset management obligations are not deferred and infrastructure deficits do not accumulate to unacceptable 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

8th: Council Adopts Tax Budget  
20th: Tax Budget Submitted to County

## September

1st: City Receives Certification of Estimated Resources  
16th – 30th: Departmental Budget Meetings

## October

28th: Council and Public Budget Hearing

## November

11<sup>th</sup> & 25th: Council and Public Budget Hearing

## December

9th: 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 custodial 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/>

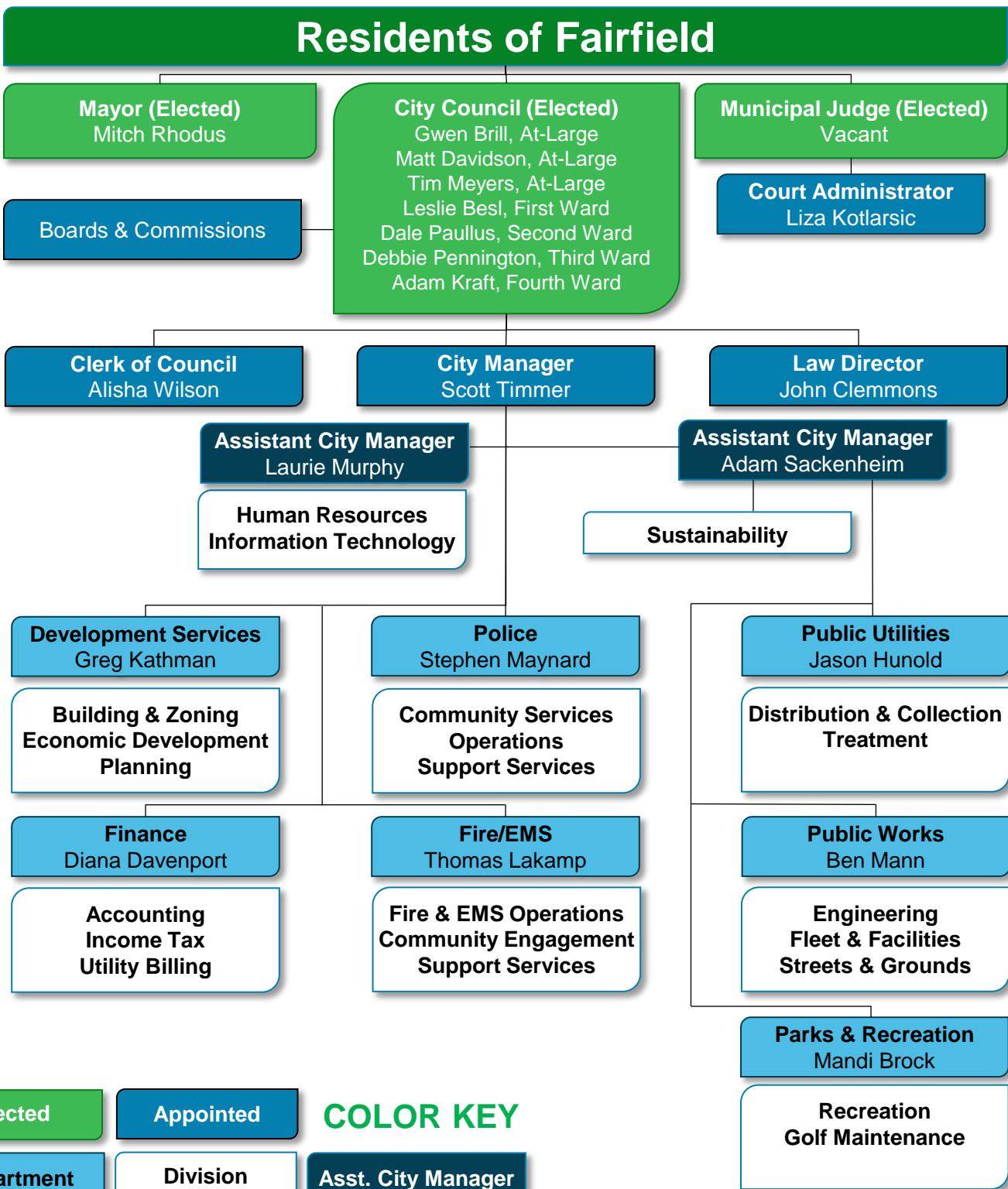
The City has adopted an annual budget calendar. This calendar has established timeframes for preparing, reviewing, and adopting the annual operating budget. The calendar is a planning tool that provides consistency from year-to-year and ensures the budget documents are adopted in a timely manner.

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	7/22/2024	8/16/2024
Revenue Projections	7/22/2024	8/16/2024
Finance Review	8/19/2024	9/13/2024
Departmental Meetings	9/16/2024	9/30/2024
Finance Final Budget	10/1/2024	12/9/2024
Finance Department Finalizes Budget	10/1/2024	10/18/2024
Budget Binders Delivered	10/18/2024	10/18/2024
Council Review	10/18/2024	10/28/2024
Council Manager Briefing 1	10/28/2024	10/28/2024
Council Manager Briefing 2	11/11/2024	11/11/2024
Council Manager Briefing 3	11/25/2024	11/25/2024
Budget to Council for Approval	11/25/2024	12/9/2024

# 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 2022, 2023, 2024, and the budgeted full-time positions in 2025. The Municipal Court is not filling a vacant probation officer position. The Finance Department will be filling a vacancy in the Accounting division, and the Building Division will fill a vacant electrical inspector position. Other changes are discussed in detail in subsequent pages.

	2022 Actual	2023 Actual	2024 Actual	2025 Budgeted	2024 to 2025 Difference
<b>General Government</b>					
City Administration	11	10	12	13	1
City Council	1	1	1	1	-
Engineering	6	6	6	6	-
Facility	2	2	2	3	1
Municipal Court	18	19	18	17	(1)
Finance	14	16	17	18	1
<b>Public Safety</b>					
Police	87	85	85	85	-
Fire	57	62	62	71	9
<b>Leisure Time Activities</b>					
Parks and Recreation	19	22	21	13	(8)
<b>Community Development</b>					
Planning and Zoning	3	3	4	4	-
Building and Inspection	8	8	7	8	1
Economic Development	1	1	1	1	-
<b>Basic Utility Service</b>					
Water	20	20	20	20	-
Wastewater	19	22	21	21	-
<b>Street</b>					
Transportation/Streets & Grounds*	27	26	27	34	7
<b>Total Positions</b>	<b>293</b>	<b>305</b>	<b>304</b>	<b>315</b>	<b>11</b>

\*Transportation and Street prior to 2024

# 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.

Beginning January 1, 2025, a new work schedule for firefighters will take effect. The current union contract requires 108 hours bi-weekly for all firefighters through December 31, 2024, including 2 hours of overtime. Starting January 1, this number is reduced to 104 hours, with no contractually obligated overtime. To accommodate this new schedule, 9 new full-time firefighters will be hired.

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.



# Staffing

## City Manager's Office

Late 2024 saw a restructuring of the City Manager's office. Through September 2024, The City had one Assistant City Manager. In October, a second Assistant City Manager position was added to enhance the City's operational efficiency. The existing Assistant City Manager has been designated Chief People Officer and is responsible for overseeing all aspects of human resources and talent management, directly supervising the Human Resources and Information Technology divisions and liaising with the Civil Service Commission. Her primary areas of focus include personnel, labor management, risk management, compensation and benefits, employee development, and City policy. The new Assistant City Manager has been designated Chief Operating Officer. He is responsible for ensuring efficient and effective government operations and directly supervises Public Utilities, Public Works, Parks and Recreation, and the newly established Sustainability division. His primary areas of focus include infrastructure projects, project management, capital improvement programs, sustainability, and performance management. The transition to the new structure was eased by the internal promotion of our Public Utilities Director to the new position.

Key benefits of this addition include:

- **Enhanced Leadership and Oversight** – The second Assistant City Manager will provide additional leadership and oversight, ensuring that City departments are operating effectively and efficiently. This will help to streamline processes, improve communication, and ensure that City goals are being met.
- **Increase Capacity** – The additional position will increase the capacity of the City's executive team, allowing for greater focus on strategic planning, policy development, and community engagement. This will help the City to adapt to changing conditions and respond to emerging challenges.
- **Improved Succession Planning** – The addition of a second Assistant City Manager will strengthen the City's succession planning efforts, ensuring there are qualified individuals in place to take on leadership roles in the future.
- **Improved Service Delivery** – By providing additional leadership and oversight, the second Assistant City Manager can help to improve the quality and efficiency of City services. This will benefit residents and businesses alike and enhance the City's reputation as a desirable place to work and live.

The addition of a second Assistant City Manager is a strategic investment in the future of Fairfield. By enhancing leadership, increasing capacity, and improving service delivery, this move will help the City achieve its goals and create a more prosperous and sustainable community.

# Staffing

## City Manager's Office

Additionally, with the establishment of the Sustainability program and the adoption of [Fairfield Sustains](#), a new position was created: Sustainability Program Manager. This position has minimal impact on the personnel budget, as the City Manager's office eliminated the vacated Neighborhood Development Manager position. Key areas of focus for this new position are:

- **Efficiency in Municipal Operations**
  - **Sustainable Practices** – Implement sustainable practices in all municipal operations, including procurement, waste management, and energy use.
  - **Technology** – Utilize technology to improve efficiency and reduce environmental impact.
  - **Data-Driven Decision Making** – Use data to inform decision-making and optimize resource allocation.
- **Smart Resource Utilization**
  - **Water Conservation** – Promote water conservation measures and reduce water waste.
  - **Waste Reduction** – Implement waste reduction and recycling programs to minimize resource consumption.
  - **Renewable Energy** – Encourage the adoption of renewable energy sources to reduce reliance on fossil fuels.
- **Improved Public Health and Community Wellness**
  - **Green Spaces** – Expand access to green spaces and parks to improve physical and mental health.
  - **Air and Water Quality** – Improve air and water quality to reduce health risks.
  - **Climate Resilience** – Enhance community resilience to climate change-related impacts such as extreme weather events.
- **Improved Economic Vitality**
  - **Green Jobs** – Promote the creation of green jobs and support local businesses in adopting sustainable practices.
  - **Sustainable Development** – Encourage sustainable economic development that balances environmental protection with economic growth.
  - **Resource Efficiency** – Promote resource efficiency and waste reduction to reduce costs and environmental impact.
- **Reduced Greenhouse Gas Emissions**
  - **Mobility and Transportation** – Promote sustainable transportation options, such as public transit, biking, walking, and electric vehicles.
  - **Buildings and Energy** – Improve energy efficiency in City buildings and infrastructure and encourage renewable energy adoption.
  - **Resource Conservation** – Reduce waste and promote recycling to minimize emissions associated with waste disposal.
  - **Nature and Green Community** – Protect natural habitats and green spaces, which play a crucial role in carbon sequestration.
  - **Business and Community Resilience** – Support businesses in adopting sustainable practices and reducing their carbon footprint.

By aligning the Sustainability Program Manager's role with these five primary focuses, the City can ensure that its sustainability efforts are comprehensive, efficient, effective, and aligned with the community's overall well-being.

# Staffing

## Parks Maintenance Division Reassignment

In November 2024, the Parks Maintenance Division, previously within the Parks & Recreation Department, was merged with the Street Division. This newly combined division is named the Streets & Grounds Division and operates under the Public Works Department. This realignment was a strategic move that offers several significant benefits:

- **Improved Efficiency and Resource Allocation** – By combining the expertise and resources of both divisions, the City can streamline operations, reduce redundancies, and allocate resources more effectively.
- **Enhanced Service Delivery** – The combined division will be better equipped to provide comprehensive maintenance and upkeep of public spaces, including parks, streets, and grounds. This will result in an improved quality of life for residents and visitors.
- **Increased Morale and Job Satisfaction** – Public Works has a reputation for its positive work culture and high morale. By joining this division, Parks Maintenance staff will benefit from improved facilities, access to better equipment, and opportunities for professional development.
- **Cost Savings** – There is an immediate savings of approximately \$125,000 in personnel costs due to the elimination of a recently vacated Parks & Recreation Superintendent position. The reassignment could potentially lead to more cost savings through economies of scale, reduced overhead, and improved efficiency.

### Specific Considerations for the Reassignment:

- **Equipment and Facilities** – Ensure that Parks Maintenance staff have access to the necessary equipment and facilities to perform their duties effectively within the Public Works Department.
- **Training & Skill Development** – Provide opportunities for Parks Maintenance staff to acquire new skills or enhance existing ones to align with the requirements of their roles.
- **Integration & Collaboration** – Foster a collaborative and inclusive work environment that encourages effective communication and teamwork between staff.

To account for these changes in the budget, the General Fund Parks Maintenance accounts within the Parks Department were retired. New General Fund Streets & Grounds accounts were created to account for the new personnel. Other operating expenses were absorbed by the existing Street Fund operating accounts.

Prior to the realignment, there were 21 maintenance workers assigned to Public Works. Twenty of these employees were assigned to the Street Division, and one was assigned to Facilities Maintenance. There were 8 maintenance workers in the Parks Maintenance Division. One of these employees will be joining the Facilities Maintenance Division, and the other 7 will join the 20 Street Division employees in the re-named Streets & Grounds Division. The crews will be integrated so that each working crew has employees from both previous divisions.

# Staffing

## Parks Maintenance Division Reassignment

### Centers of Excellence Concepts

The reassignment of Parks Maintenance to Public Works presents an opportunity to create a Center of Excellence (COE) focused on the overall maintenance and upkeep of public spaces. This COE would serve as a specialized unit within the City government, dedicated to providing expertise, leadership and best practices in the area.

#### Key benefits of establishing a COE include:

- **Specialized Expertise** – The COE would bring together a team of experts with deep knowledge and experience in parks maintenance, street maintenance, and groundskeeping. This concentrated expertise would enable the COE to develop innovative solutions and provide high-quality services.
- **Best Practices** – The COE would identify, develop, and disseminate best practices in public space maintenance. This would help to improve efficiency, reduce costs, and enhance the quality of services provided.
- **Innovation and Continuous Improvement** – The COE would foster a culture of innovation and continuous improvement, seeking new ways to enhance the maintenance and upkeep of public spaces.
- **Collaboration and Knowledge Sharing** – The COE would promote collaboration and knowledge sharing among its members and with other departments within the City government. This would help to build a strong network of expertise and support.

By establishing a COE focused on public space maintenance, Fairfield can position itself as a leader in this area, providing exceptional services to its residents and visitors while promoting a sustainable and livable community.



# 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 Custodial 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 exceeding 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

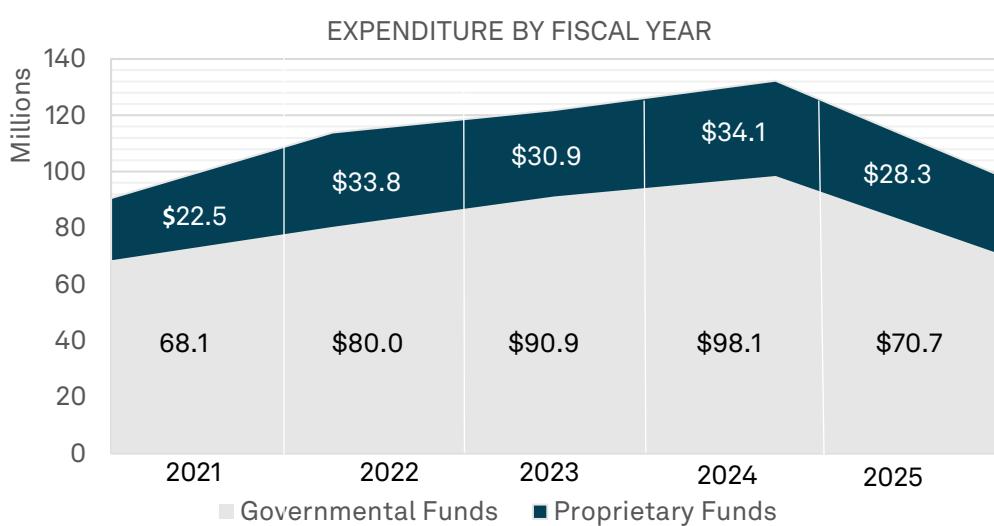
- The City will invest its public funds in a manner that provides maximum safety and preservation of principal, while meeting all liquidity and operating demands, at reasonable market interest rates available.
- Funds will be invested in accordance with Ohio Revised Code and the City's formal investment 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.

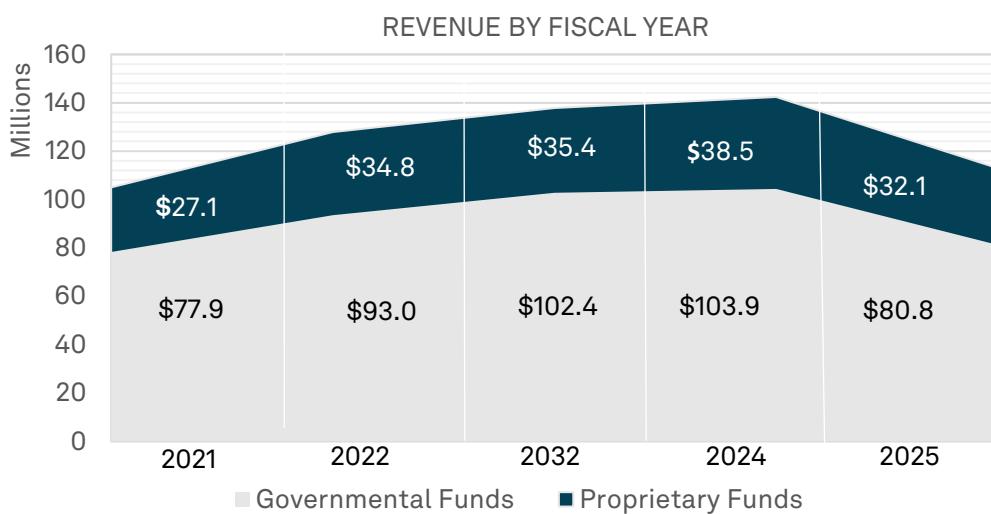
# Expenditure Trends

	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Adopted
<b>Governmental</b>					
Salaries and Benefits	38,937,495	39,466,319	41,016,279	42,366,056	47,830,577
Travel and Training	167,823	228,525	416,328	390,788	582,600
Contractual Services	6,635,084	8,096,134	8,707,133	9,480,880	9,389,212
Materials and Supplies	2,034,654	2,355,678	2,324,053	2,520,786	3,133,602
Capital Outlay	7,035,385	9,883,782	17,257,473	19,006,921	320,500
Principal and Interest	2,967,404	1,336,922	1,377,973	1,376,602	1,377,775
Transfers, Reim. & Refunds	9,867,714	18,282,909	19,218,424	22,480,947	7,473,200
Basic Utility Service	491,036	388,016	530,100	498,097	545,000
Public Health	20,595	20,370	20,134	19,234	20,000
<b>Total</b>	<b>68,157,189</b>	<b>80,058,654</b>	<b>90,867,897</b>	<b>98,140,310</b>	<b>70,672,466</b>
<b>Proprietary</b>					
Salaries and Benefits	6,188,690	6,115,289	6,505,223	6,907,958	6,927,015
Travel and Training	15,271	18,860	28,828	27,652	40,400
Contractual Services	5,283,598	5,743,373	5,950,389	6,336,559	6,699,583
Materials and Supplies	1,455,570	1,595,363	1,852,203	2,027,726	2,313,350
Capital Outlay	3,419,383	13,564,707	8,075,016	9,681,683	275,500
Principal and Interest	823,119	34,903	1,864,366	1,920,652	2,461,375
Transfers, Reim. & Refunds	5,287,011	6,757,574	6,645,682	7,250,956	9,570,100
<b>Total</b>	<b>22,472,642</b>	<b>33,830,070</b>	<b>30,921,707</b>	<b>34,153,187</b>	<b>28,287,323</b>
<b>Total Expenditures</b>	<b>90,629,831</b>	<b>113,888,724</b>	<b>121,789,604</b>	<b>132,293,497</b>	<b>98,959,789</b>



# Revenue Trends

	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Adopted
<b>Governmental</b>					
Income Tax	36,506,683	40,719,784	41,908,351	42,106,751	39,687,500
Property Tax	7,935,346	8,200,512	12,876,901	13,334,086	13,616,000
State Taxes	5,485,481	5,201,107	5,248,458	5,390,378	4,851,250
Charges for Services	2,916,563	3,239,578	3,546,820	4,071,684	3,855,500
Interest Income	243,103	598,174	2,913,893	3,697,145	820,000
Grants	1,524,000	2,950,943	5,766,847	4,694,504	350,000
Debt Proceeds	0	0	0	0	0
Court Costs & Fines	1,807,496	2,114,324	2,012,651	1,895,376	1,955,750
Reimb. of Expense	11,148,287	11,799,686	11,364,101	11,785,628	11,991,000
Transfers	6,615,549	13,854,831	11,228,932	12,529,424	2,031,650
Other Revenue	3,686,475	4,360,207	5,515,405	4,419,299	1,621,730
<b>Total</b>	<b>77,868,983</b>	<b>93,039,146</b>	<b>102,382,359</b>	<b>103,924,275</b>	<b>80,780,380</b>
<b>Proprietary</b>					
Charges for Services	22,232,806	21,963,898	24,280,242	26,967,312	26,649,220
Debt Proceeds	1,001,085	2,313	1,264,127	1,506,470	0
Interest Income	44,649	164,662	569,657	809,248	139,500
Reimb. of Expenses	43,163	73,953	50,871	47,651	54,000
Transfers	2,918,919	4,584,903	4,464,366	4,076,555	5,061,375
Other Revenue	859,734	8,014,903	4,798,717	5,070,507	214,000
<b>Total</b>	<b>27,100,356</b>	<b>34,804,631</b>	<b>35,427,981</b>	<b>38,477,742</b>	<b>32,118,095</b>
<b>Total Revenue</b>	<b>104,969,340</b>	<b>127,843,777</b>	<b>137,810,340</b>	<b>142,402,017</b>	<b>112,898,475</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.

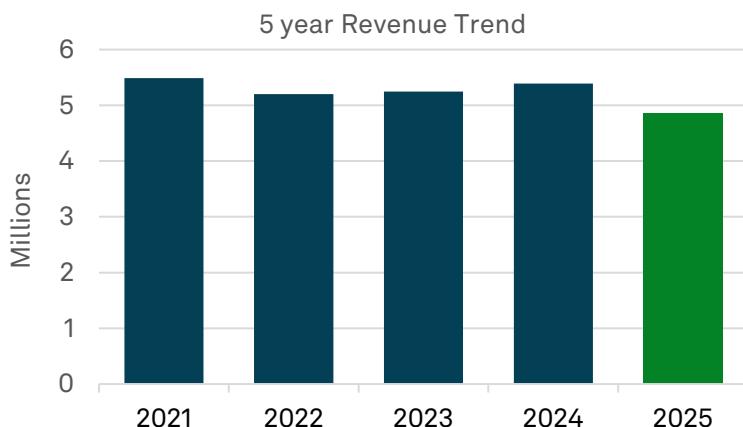
The chart on the previous page details the actual revenues for 2021, 2022, 2023, and 2024, as well as the projected revenues for 2025. City revenue trends are increasing and are projected to remain stable in the 2025 year.

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 2025 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 2025.

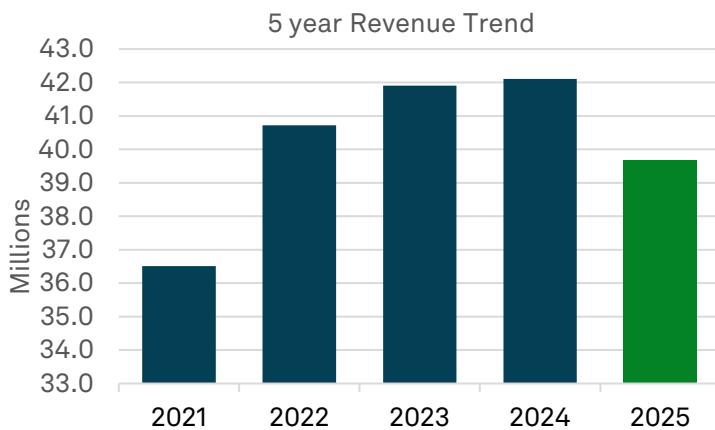
The City receives a portion of the motor vehicle registration fees charged for vehicles registered in one of our taxing districts. The City may also receive funds from this tax for needed street and signal maintenance.

# Revenue Trends

## Income Tax

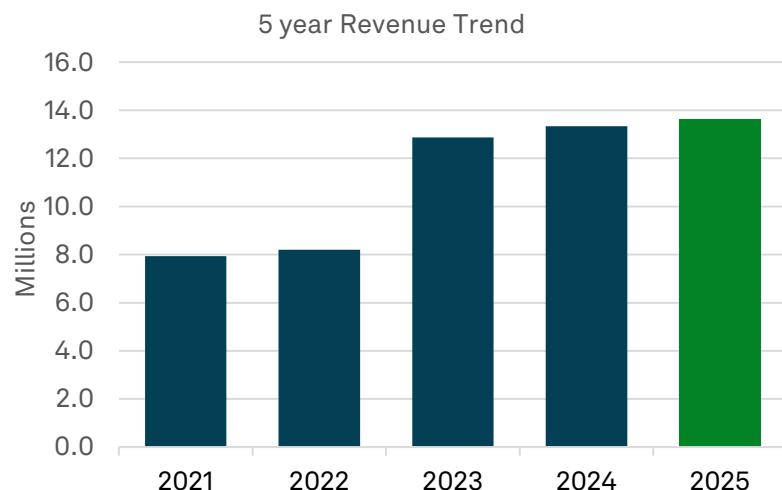
Income taxes represent the largest source of revenue for the City. Income tax collections are comprised of three sources: taxes withheld from employees working in the City, taxes from individual residents, and taxes on net profits of businesses operating in the City. Revenue from taxes withheld from 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 2025 income tax revenue of \$39,687,500. 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.

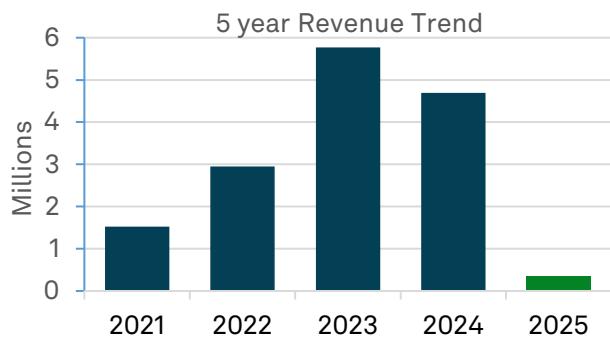


In 2022, Fairfield Residents voted in favor of a 9.25 mill Fire/EMS levy, replacing 2 previous levies that totaled 7.15 mills. This levy provides much needed support to the City's Fire Department. The levy enables the City's Fire Department staff to manage the City's growing number of EMS calls with 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 2024, the City received \$1.1 million from FEMA for Assistance to Firefighters and Staffing for Adequate Fire and Emergency Response, as well as \$950,000 from the Ohio Public Works Commission for various road improvements.

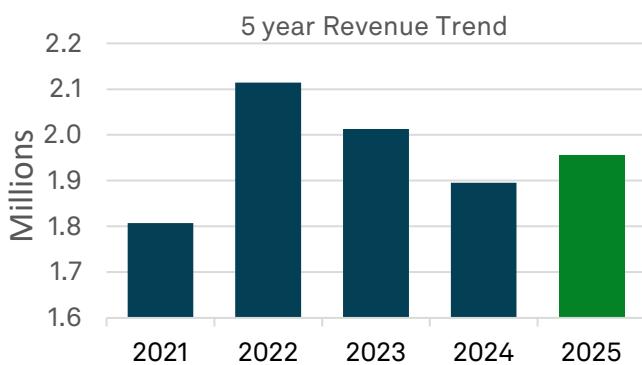
The City typically does not budget for Grants that have not yet been awarded. This is due to the fact that when the annual budget is completed, the City cannot definitively project that the City will receive any funds in the following year.

## 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.

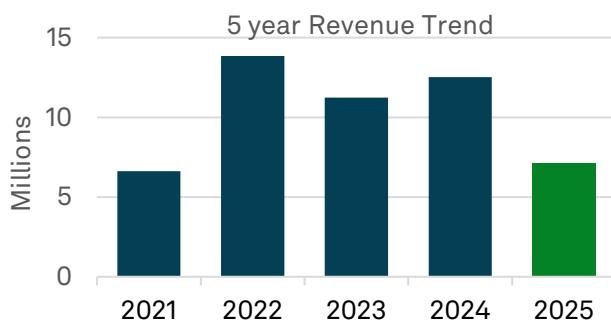
The Court's revenues are dependent upon the number and type of cases that arise in the Court.

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

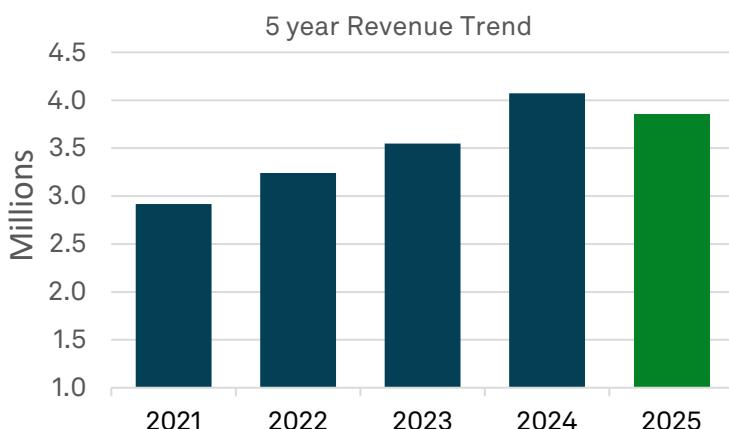
## Charges for Services

### 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.

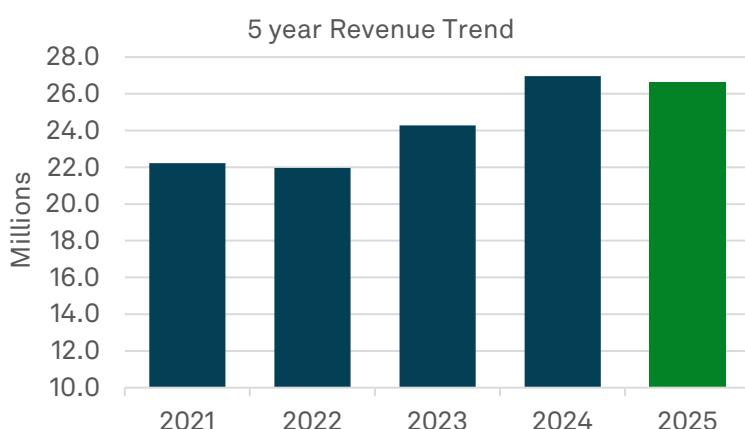


## Charges for Services

### 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 an 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 17th 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.

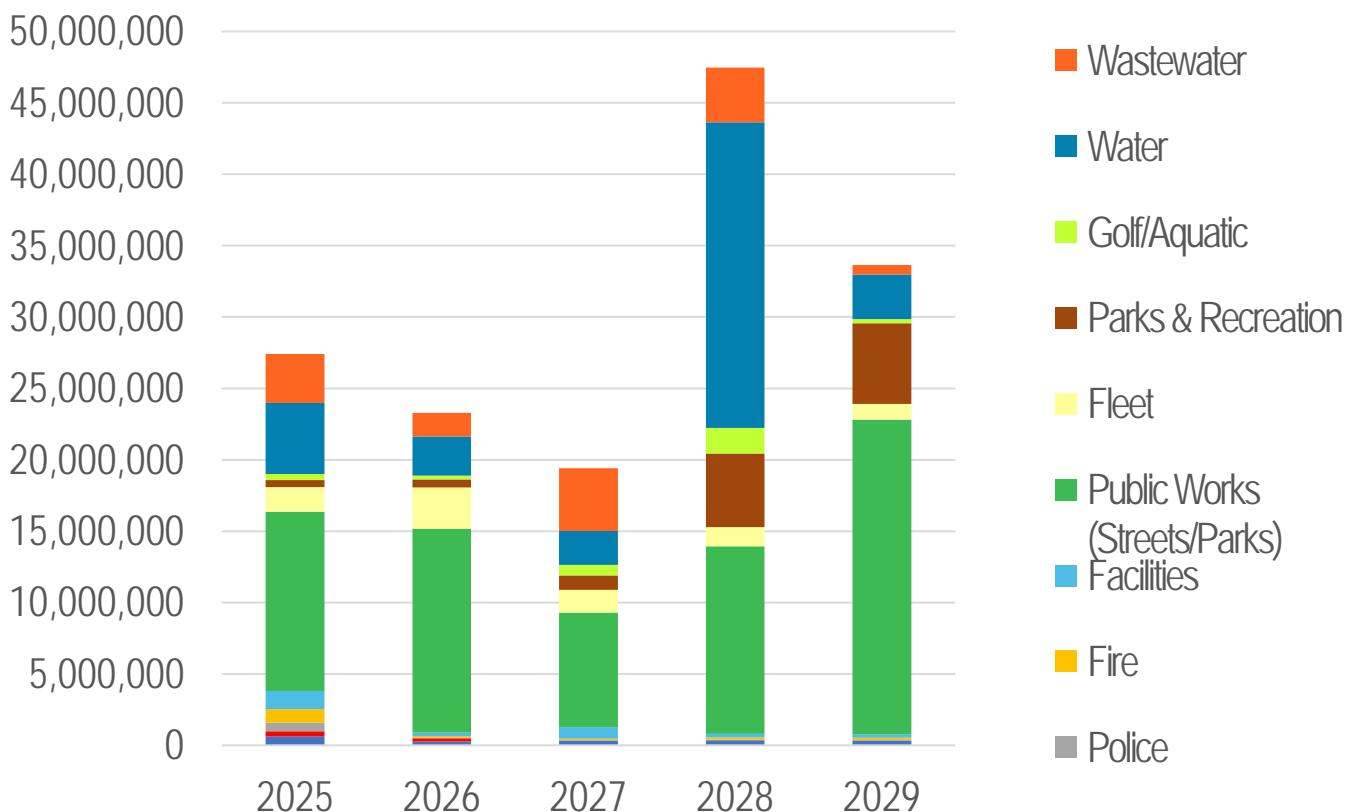
Daily golf fees, cart rentals, concession sales, and daily swimming fees are the main sources of revenue from the City golf courses and City aquatic center. Revenue generated at the Aquatic Center and Golf Courses is solely dependent upon the popularity of the aquatic center and golf courses.

# 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 2025-2029 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

## Priority and Need

Capital Improvement Projects are categorized according to the following types of needs:

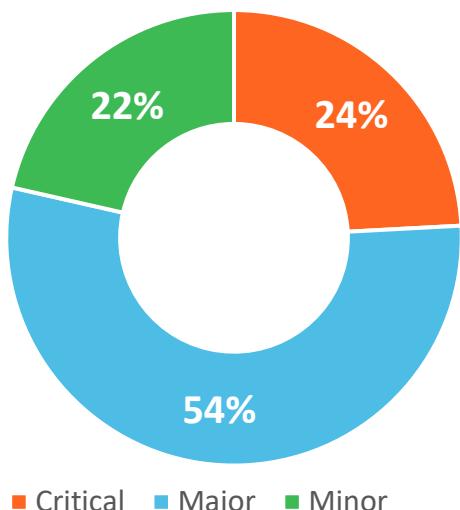
- **Mandated** – Legal, public health, safety, or welfare. These projects are required, often due to Federal or State legislation.
- **Service Level** – Maintain or improve current levels of service or improve efficiency or convenience.
- **Development Driven** – Economic growth, public/private partnership, or quality of life.

Additionally, projects are prioritized using the following priority levels:

- **Critical** – Essential; results in an emergency without it.
- **Major** – Serious; needs attention or is large in scope.
- **Minor** – Not serious; lesser in importance.

Below is a breakdown by year of the different priority levels:

Year	Critical	Major	Minor	Total
2025	6,459,000	15,146,838	5,809,350	<b>27,415,188</b>
2026	5,025,000	14,605,905	3,663,500	<b>23,294,405</b>
2027	4,580,000	7,832,000	6,996,500	<b>19,408,500</b>
2028	10,305,000	28,875,000	8,298,350	<b>47,478,350</b>
2029	10,155,000	15,815,000	7,677,000	<b>33,647,000</b>
	<b>36,524,000</b>	<b>82,274,743</b>	<b>32,444,700</b>	<b>151,243,443</b>

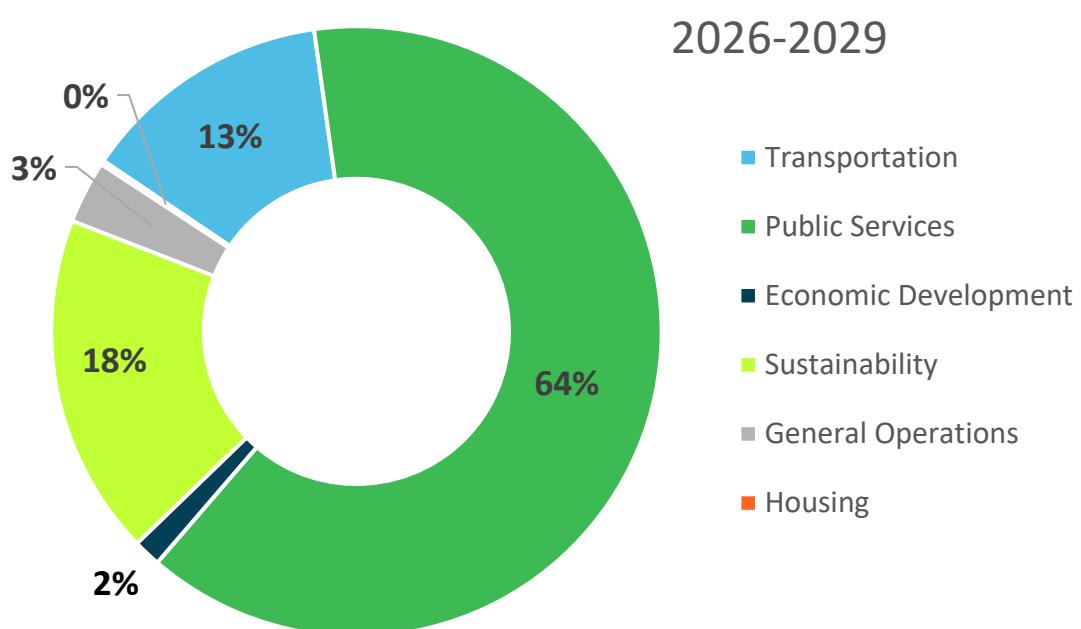
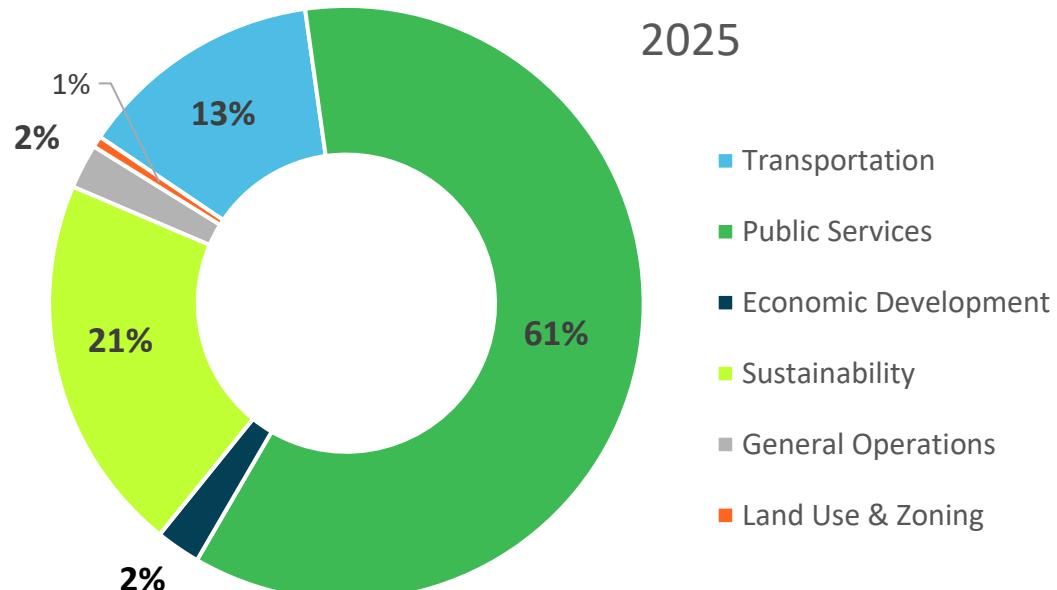


The majority of our budgeted projects are considered “Major.” Ideally, capital improvement will be done on “Major” projects before they can reach “Critical” status. In this way, we can keep costs down by having fewer essential projects that are considered an emergency.

# Capital Improvement

## Goal Alignment

Each Capital Improvement project aligns with one of the City's strategic goal areas as outlined in the Fairfield Forward plan. Significant emphasis is placed on projects that align with our Public Services goals and our Transportation goals, as these are the areas that affect our population the most, as well as our Sustainability goals to align with Fairfield Sustains. Below is a breakdown of projects by goal alignment for 2025, as well as 2026-2029.



# 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 2025 totals \$27,365,188. 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. These are subject to change, as City Council will not approve the 2025-2029 Capital Improvement Plan until March 10, 2025.

Funding Source	2025 Qty	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	Amount
General Fund	5	805,000	305,000	295,000	280,000	305,000	1,990,000
County Motor Vehicle	2	206,000	250,000	200,000	210,000	-	866,000
Law Enforcement	2	56,000	6,000	6,000	7,500	7,500	83,000
North Town Center TIF	1	50,000	-	-	-	420,000	470,000
Northeast Area TIF	1	304,968	100,000	-	120,000	400,000	924,968
Street Improvement	15	6,789,650	3,953,000	4,820,000	5,505,000	5,435,000	26,502,650
Capital Improvement	49	6,141,870	4,511,000	5,156,000	4,762,500	3,362,500	23,933,870
Water Expansion	1	20,000	20,000	20,000	20,000	20,000	100,000
Sewer Expansion	-	-	-	-	-	-	-
State Issue I	-	-	820,000	850,000	1,000,000	950,000	3,620,000
Park Development	3	870,000	700,000	250,000	5,000,000	-	6,820,000
TED	3	1,975,000	150,000	-	-	-	2,125,000
Active Transportation	5	430,000	2,144,981	210,000	130,000	10,000	2,924,981
Sustainability	4	162,500	82,500	7,500	8,000	8,000	268,500
Water R&I	12	2,131,400	1,215,000	1,778,000	1,728,000	2,135,000	8,987,400
Water Surplus	15	707,500	1,704,500	674,500	2,399,500	962,500	6,448,500
Sewer R&I	3	179,000	179,000	129,000	529,000	129,000	1,145,000
Sewer Surplus	21	3,394,000	1,547,500	4,532,500	3,402,500	562,500	13,439,000
Recreational Facilities	2	165,000	180,000	-	1,500,000	-	1,845,000
<b>Outside Funding</b>							
CDBG Funding	2	253,700	127,000	130,000	126,350	130,000	767,050
County Funding	1	125,000	200,000	-	-	-	325,000
Debt	1	728,600	-	-	20,000,000	10,500,000	31,228,600
Developer Funding	1	100,000	-	-	-	-	100,000
Federal Funding	2	660,000	2,488,290	-	-	-	3,148,290
Local Funding	-	-	-	-	150,000	110,000	260,000
Other Funding Sources	-	-	-	-	-	-	-
State Funding	5	1,160,000	2,610,634	350,000	600,000	8,200,000	12,920,634
<b>Total</b>	<b>156</b>	<b>\$ 27,415,188</b>	<b>\$ 23,294,405</b>	<b>\$ 19,408,500</b>	<b>\$ 47,478,350</b>	<b>\$ 33,647,000</b>	<b>\$ 151,243,443</b>

# Capital Improvement

## Significant Nonrecurring Capital Expenditures

### Improve Wastewater Treatment Plant Aeration System

#### Project Description

Replace 50-year-old equipment that provides dissolved oxygen into wastewater, promoting the proper aquatic environment for microbiological populations to flourish, allowing them to digest and break down the waste, resulting in clean water. Install new 30" diameter overhead air header piping network and new electrical and power distribution equipment.

Priority	Critical
Need	Improve current service level
Goal Alignment	Public Services

This is the largest capital initiative for the wastewater division in over 25 years. It will significantly improve our ability to comply with future environmental regulations.

#### Cost & Funding

Building Crafts, Inc was awarded this project with a bid of \$6,175,300. Engineering and other consulting costs will bring the total cost to \$7.1 million. This project is debt-funded.

#### Timeline

Early engineering work began in 2020. Formal bidding for the construction occurred in April 2023, with construction commencing in late 2023. As of the end of 2024, \$5.3 million has been expended. This project is ongoing.



Aeration system improvements will impact the outlined areas above

# Capital Improvement

## Significant Nonrecurring Capital Expenditures

### South Gilmore Widening – Resor to Mack

#### Project Description

Widen South Gilmore Road between Resor Road and Mack Road to accommodate a second southbound lane and eliminate the southbound merge approaching Resor. The project will include signal improvements at Resor Road, pedestrian facilities, new pavement, a median island, and fencing.

Priority	Major
Need	Improve current service level
Goal Alignment	Transportation

This project mainly aligns with Transportation Goals T-1 and T-3, while new sidewalks from Flaig to Planet and from Mack to Resor align with goal T-2, to attain greater pedestrian mobility.

#### Cost & Funding

John R. Jurgensen Company was awarded this project with a bid of \$4,507,983. Engineering and right of way acquisition expenses will bring the total cost to \$5,423,089. Approximately \$2.7 million will be funded by federal grants. The remaining funding will come from the Street Improvement Fund.

#### Timeline

Federal funding was approved in 2020. Design and engineering work began in 2021. Formal bidding for construction occurred in February 2024, with construction commencing in August. The project is ongoing, with an expected completion date of June 2025.



# Capital Improvement

## Significant Nonrecurring Capital Expenditures

### South Gilmore Widening – Old Gilmore to Resor

#### Project Description

Widen South Gilmore Road between Resor Road and Old Gilmore Road from four to five lanes and allow for a sidewalk on the west side of the road. This project also includes a center median near the Resor intersection to lower speeds and decrease the volume of red light running.

Priority	Major
Need	Improve current service level
Goal Alignment	Transportation

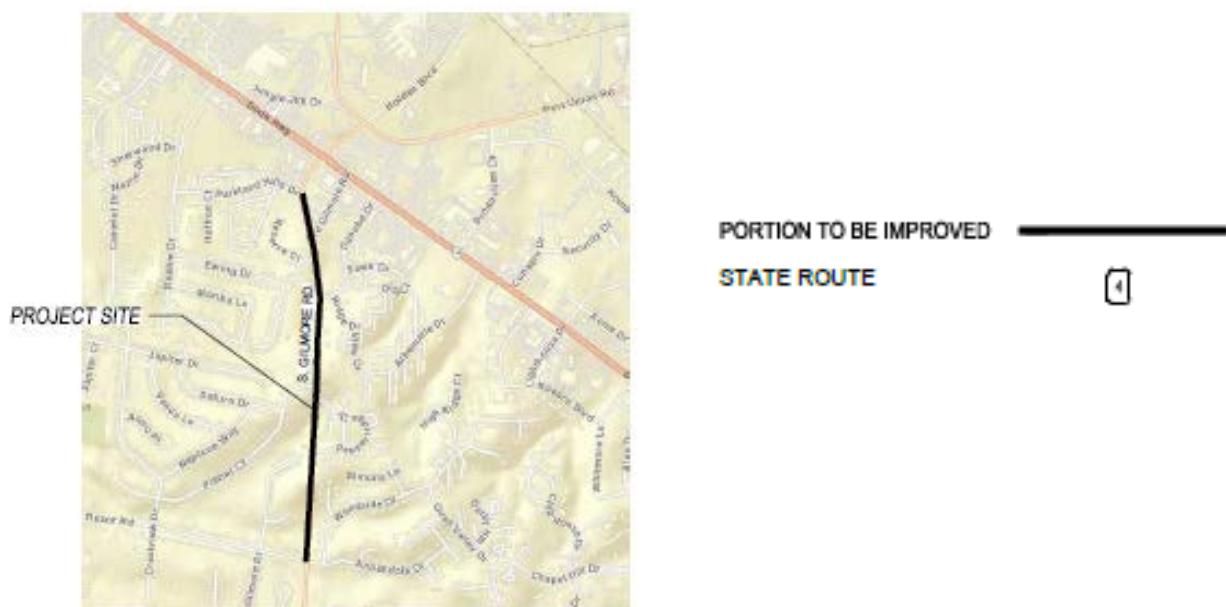
This project is the second phase in increasing the efficiency and safety of South Gilmore Road, a major roadway connecting the busy Route 4 corridor to I-275. This follows the completion of the South Gilmore improvements from Resor Road to Mack Road.

#### Cost & Funding

This project will be paid for using Street Improvement Funds. Engineering expenditures were \$180,000. The engineer's estimate for construction is \$2.3 million.

#### Timeline

Engineering for this project began in late 2022 and was completed in 2024. Formal bidding for construction was held in February 2025 and is pending award.



# Capital Improvement

## Significant Nonrecurring Capital Expenditures

### Tylersville & Seward Intersection Improvements

#### Project Description

Install a roundabout at the intersection of Tylersville Road and Seward Road to increase capacity and efficiency, while also calming traffic and improving safety for the residents in the adjacent subdivision. Increased capacity is necessary due to a planned industrial park development that will result in increased car and truck traffic.

Priority	Major
Need	Improve current service level
Goal Alignment	Transportation

The above-mentioned industrial park development is part of a Joint Economic Development District between the City and Fairfield Township. Tax revenues from the JEDD will be split between the two entities.

#### Cost & Funding

Rack & Ballauer was awarded this project with a bid of \$1,539,000. Total costs will be approximately \$1.67 million. Outside funding totaling \$500,000 was secured, including ODOT Transportation Improvement District Grants and a contribution from Fairfield Township. The industrial park developer paid for the engineering and design.

#### Timeline

Formal bidding for the project occurred in July 2024, with construction commencing in August. Construction was completed by the end of the year, with spending to continue into 2025. \$1.3 million has been expended as of the end of 2024.



# Capital Improvement

## Significant Nonrecurring Capital Expenditures

### Harbin Park Redevelopment

#### Project Description

A multi-phase plan to make significant improvements to the 176-acre park. Updates include a new overlook pavilion, shelters, restrooms, perimeter loop trail, pickleball courts, playground, splashpad, disc golf course, detention pond, and parking.

Priority	Major
Need	Improve current service level
Goal Alignment	Public Services

This project heavily focuses on our Public Services goals. In order to make sure we are meeting the public's needs, a 2016 concept master plan was created with public input prior to the start of any construction.

#### Cost & Funding

The total cost of these improvements will be \$7.6 million, including: \$430,000 for the loop trail, \$200,000 for the overlook pavilion, \$300,000 for restrooms, and \$4 million for the new playground and splash pad. This project is mostly being funded from the Parks Development Fund. The City also received \$950,000 in state grants from the Ohio Department of Natural Resources. This project will result in increased operational costs, especially related to splash pad maintenance and utilities.

#### Timeline

A master plan was created in 2016. Demolition of existing structures occurred in 2017. New construction began in 2021 and has been completed in phases by several different vendors. In 2024, a new playground was constructed, and work began on a splash pad. 2025 will see the completion and opening of the splash pad, and work will begin on Lower Harbin, including restrooms and shelters. As of the end of 2024, \$5.7 million has been expended. 2025 expenditures are estimated at \$1.9 million.



# Capital Improvement

## Significant Nonrecurring Capital Expenditures

### Marsh Park Redevelopment

#### Project Description

A plan to make significant improvements to the 146-acre park that is home to a 60-acre lake and over 4,000 feet of accessible shoreline. Planned updates include an expansion of the accessible park area and new walking trails that circumnavigate the entire lake. These trails will connect to the Great Miami River Trail.

Priority	Minor
Need	Improve current service level
Goal Alignment	Public Services

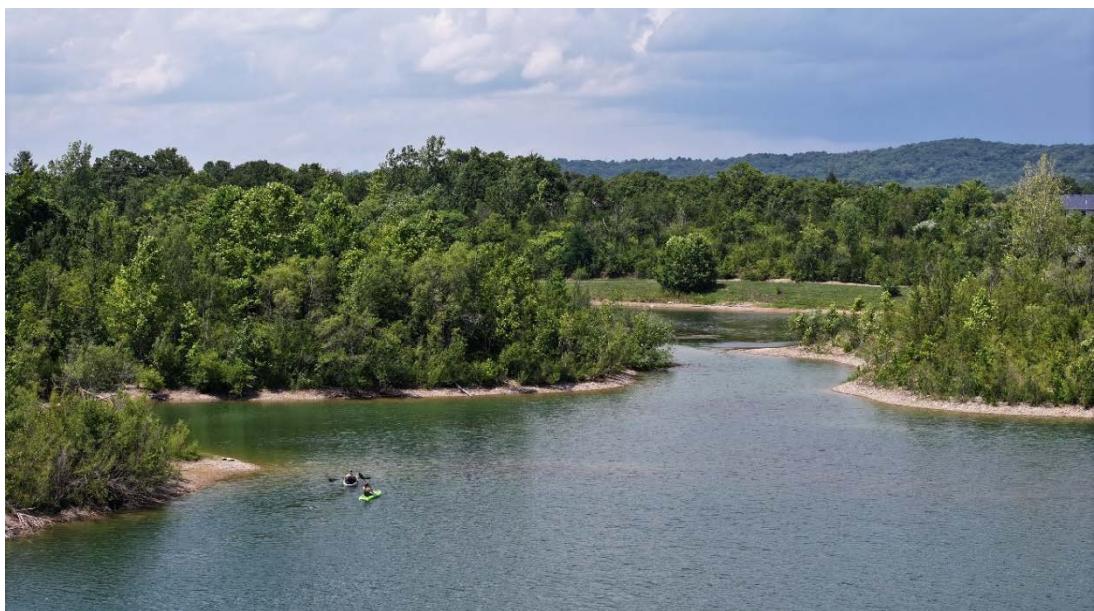
Community respondents most desire: paved/multi-use trails, fishing piers, unpaved primitive trails, seating areas, and restrooms.

#### Cost & Funding

The scope of the redevelopment will be adjusted based on fund availability and outside funding sources. To date, \$248,000 has been spent on design and engineering. \$300,000 was awarded by the Ohio Legislature for trail building, approximately 50% of expected trail costs. Potential operational costs due to the redevelopment include increased staffing, utilities, and maintenance.

#### Timeline

Preliminary design work began in 2015 but was placed on hold as the City focused on the Harbin Park renovations. In 2024, a design firm was hired to survey the community and gather information on what updates would most benefit the City and its residents, resulting in the Marsh Park Master Plan. Trail engineering will begin in 2025 at an expected cost of \$140,000. Trail work is expected to begin in 2026.



# Capital Improvement

## Significant Nonrecurring Capital Expenditures

### Wastewater Treatment Plant Solar Array

#### Project Description

Design and construct a ground-mounted, behind-the-meter solar photovoltaic (PV) system at the Wastewater Treatment Plant. This project will reduce electricity bills, reduce emissions, and showcase renewable energy to Fairfield residents and the broader community. Nine acres of land located east of the Wastewater Treatment Plant have been approved to develop solar PV.

Priority	Major
Need	Improve efficiency
Goal Alignment	Sustainability

This will be the City's first large-scale project to align with Fairfield Sustains and our Fairfield Forward Sustainability goal.

#### Cost & Funding

Initial estimates for the project have a cost of \$2,500,000. Funding will come from the City's Sewer Surplus fund. This project is projected to save the City between \$2.5 and \$3.5 million over the life of the system.

#### Timeline

A request for qualifications was posted on February 21, 2025. After reviewing qualifications, a request for proposals will be released to a list of qualified firms. A vendor will be selected in June, to begin construction in November. We hope to have the system in operation by March 2026.



# 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	1,474,774,460
Public Utility	66,473,040
<b>Total Valuation</b>	<b>\$ 1,541,247,500</b>
Total Valuation	1,541,247,500
Allowable %	x 10.5%
<b>Total Allowable Indebtedness</b>	<b>\$ 161,830,988</b>
Total Allowable Indebtedness	161,830,988
Total City Debt	30,676,087
<b>Total Unused Indebtedness</b>	<b>\$ 131,154,901</b>

As shown, per Ohio Revised Code, the City of Fairfield has a allowable level of indebtedness of \$161,830,988. Currently the City utilizes a small portion, only \$30,676,087 of this total.

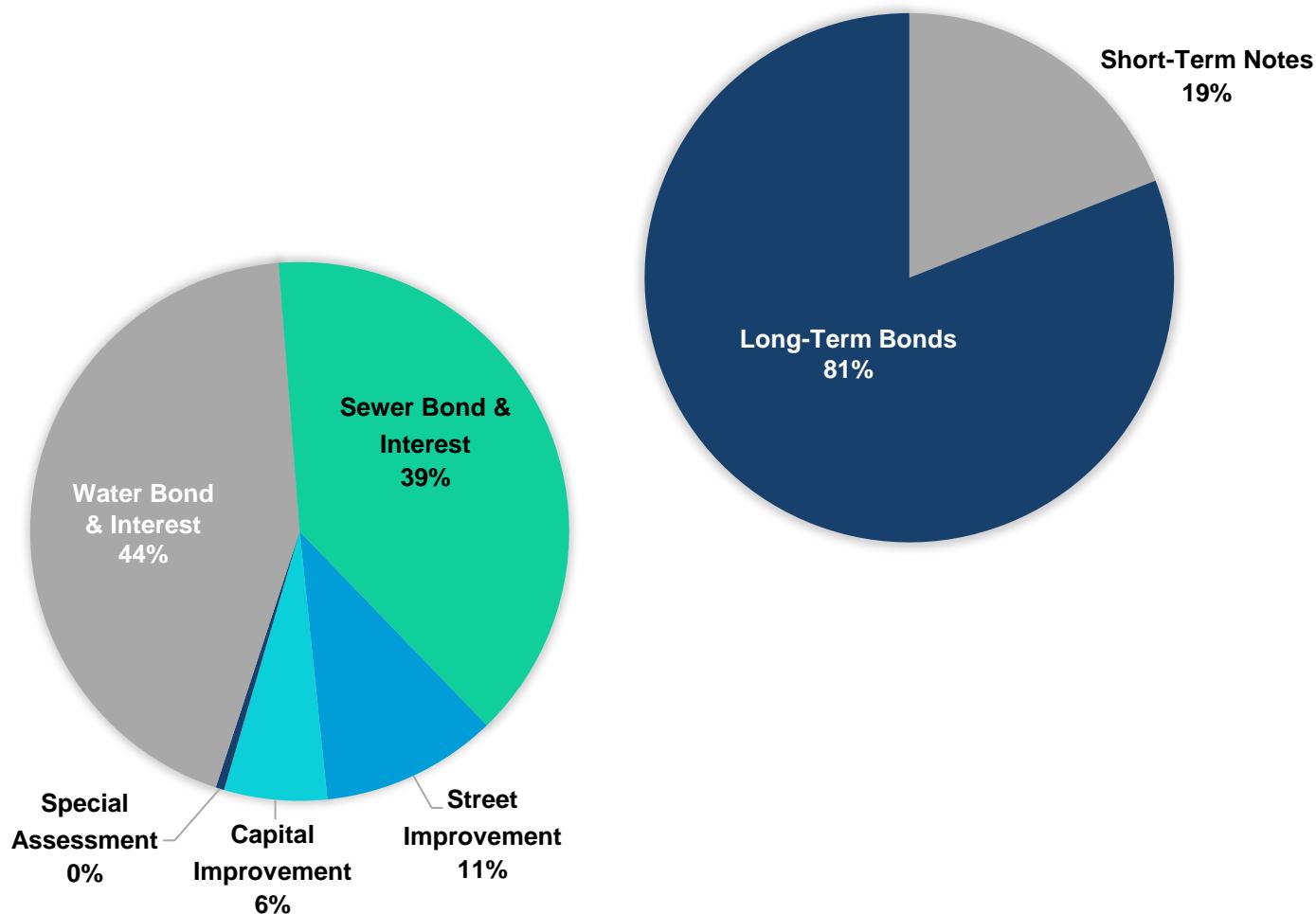
It is City policy and procedure to utilize debt judiciously and only for long-term capital requirements. Conservatively issuing debt enables the City to save on the interest of large purchases, as well as have the bandwidth to finance capital improvement or capital equipment if an emergency need should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

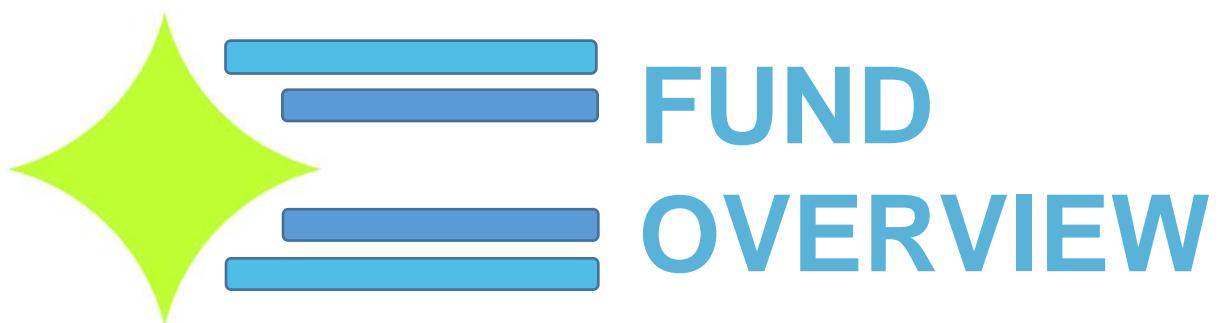
	Fund	Rate	Balance	Principal to be Paid	Interest to be Paid	Total to be Paid
<b>Short-Term Debt</b>						
Various Purpose LTGO BAN - Sewer (2017)	621	4.375%	510,000	170,000	22,313	192,313
Various Purpose LTGO BAN - Water (2017)	602	4.375%	990,000	330,000	43,313	373,313
Various Purpose LTGO BAN - Water (2019)	602	4.375%	1,000,000	200,000	43,750	243,750
Various Purpose LTGO BAN - Water (2021)	602	4.375%	700,000	100,000	30,625	130,625
Various Purpose LTGO BAN - Water (2023)	602	4.375%	1,134,000	126,000	49,613	175,613
Various Purpose LTGO BAN - Water (2023)	602	4.375%	1,500,000	150,000	65,625	215,625
<b>Total</b>			<b>5,834,000</b>	<b>1,076,000</b>	<b>255,239</b>	<b>1,331,239</b>
<b>Long-Term Debt</b>						
OWDA WWTP Multipurpose Facility-9261	621	0.430%	2,192,302	117,400	9,301	126,701.00
OWDA Smart Meters - 9870	602	3.050%	2,797,500	162,920	84,100	247,020.00
OWDA Smart Meters - 9870	621	3.050%	2,797,500	162,920	84,100	247,020.00
OWDA Water Tower - 9871	602	3.170%	5,286,601	151,681	163,452	315,133.00
OWDA WWTP Aeration System Improvements	621	3.640%	6,472,575	85,000	120,000	205,000.00
2020 Sidewalk Assessment	501	1.480%	17,589	17,589	230	17,819
2021 Sidewalk Assessment	501	1.480%	16,811	8,351	220	8,571
2022 Sidewalk Assessment	501	1.300%	23,792	7,698	715	8,413
2023 Sidewalk Assessment	501	3.000%	38,237	9,209	960	10,169
2024 Sidewalk Assessment	501	2.500%	59,180	-	-	-
Roadway Imp. Bonds - Series 2020	301	1.320%	3,245,000	520,000	42,834	562,834
Various Purpose 2017 Refunding - 2009 Justice/Golf	301	4.000%	1,895,000	350,000	68,800	418,800
<b>Total</b>			<b>24,842,087</b>	<b>1,592,768</b>	<b>574,712</b>	<b>2,167,480</b>
<b>Total Debt</b>			<b>30,676,087</b>	<b>2,668,768</b>	<b>829,951</b>	<b>3,498,719</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	3,245,000	520,000	42,834	562,834
Capital Improvement	402	1,895,000	350,000	68,800	418,800
Bond Retirement Fund	301	5,140,000	870,000	111,634	981,634
Special Assessment	501	155,609	42,847	2,125	44,972
Water Bond and Interest	602	13,408,101	1,220,601	480,477	1,701,078
Sewer Bond and Interest	621	11,972,377	535,320	235,714	771,034
Total		30,676,087	2,668,768	829,950	3,498,718





# 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, 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 and Recreational Facilities including Golf and Aquatic Center operations. These funds are aggregated in the City's financial statements.

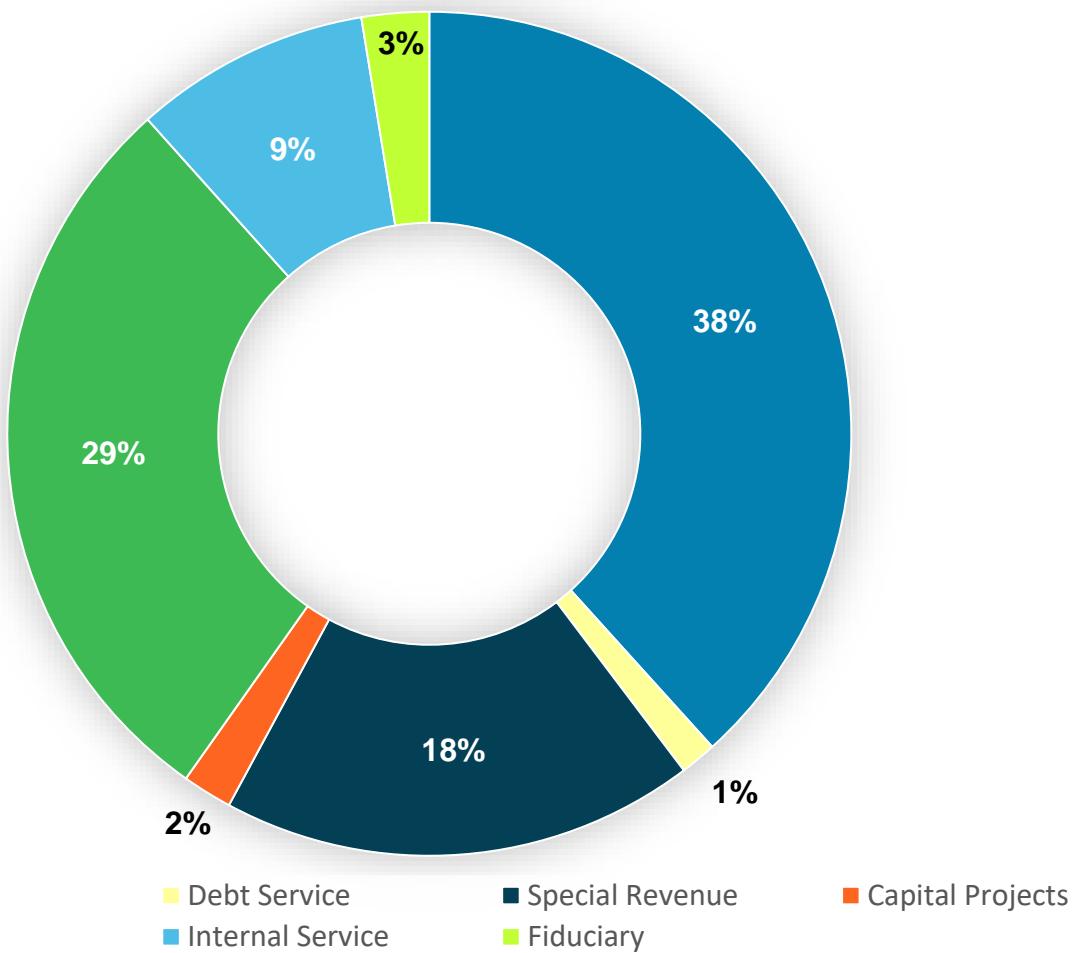
# Fund Structure

**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: custodial funds, pension trust funds, investment trust funds, and private-purpose trust funds. The City's fiduciary 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

The following table is provided as a guide to understand the use of the most utilized funds by 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.

Department	Fund Type			
	General Fund	Special Revenue Fund	Enterprise Fund	Internal Services Fund
Division				
City Council				
Mayor & Council	✓			
Legal Services				
Law Director	✓			
City Manager				
Administration	✓			
Human Resources	✓			
Information Technology	✓			
Sustainability	✓			
Developmental Services				
Planning & Economic Development	✓			
Building & Zoning	✓			
Finance				
Accounting & Payroll	✓			
Income Tax	✓			
Utility Billing				Water; Sewer
Fire				
Fire			Fire Levy	
Municipal Court				
Municipal Court	✓		Drug & Alcohol Treatment; Probation Services; Court Computer; Special Projects; Mediation Services; Indigent Driver Interlock	
Parks & Recreation				
Administration	✓			
Community Arts Center	✓			
Marsh Park	✓			
Aquatic Center				Recreational Facilities
Golf Operations & Maintenance				Recreational Facilities
Police				
Police	✓		Law Enforcement	
Public Works				
Admin & Construction Services	✓			
Municipal Building	✓			
Streets & Grounds	✓		Street Construction; State Highway; Municipal Motor Vehicle	
Fleet Management				Municipal Garage
Public Utilities				
Water			Water	
Sewer			Sewer	

# 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.

This is a major fund in the City's audited financial statements.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Change from 2024 to 2025
<b>Revenues</b>						
Taxes Revenue	30,974,071	34,554,962	35,608,237	36,167,814	34,321,000	(1,846,814)
Fines, Licenses & Permits	1,819,987	2,422,622	2,104,255	1,864,276	1,834,750	(29,526)
Charges for Services	1,793,562	1,895,574	2,048,555	2,131,290	2,389,025	257,735
Investment Earnings	92,296	264,940	1,423,040	1,611,006	500,000	(1,111,006)
Intergovernmental Revenue	1,481,506	2,332,806	2,007,472	1,871,102	1,357,250	(513,852)
Special Assessments	71,754	67,475	68,417	70,344	60,000	(10,344)
Other Revenues	665,732	636,611	745,838	701,197	610,000	(91,197)
Issuance of Debt	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
<b>Total Revenues</b>	<b>36,898,908</b>	<b>42,174,989</b>	<b>44,005,815</b>	<b>44,417,028</b>	<b>41,072,025</b>	<b>(3,345,003)</b>
<b>Expenditures</b>						
Salaries and Benefits	19,488,590	19,863,334	21,059,781	21,961,843	25,680,222	3,718,379
Other Expenditures	5,809,164	7,037,980	7,861,238	7,616,207	8,598,999	982,792
Capital Improvements	29,587	85,198	45,615	202,752	80,500	(122,252)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	6,162,515	14,774,321	12,566,794	14,075,378	3,546,300	(10,529,078)
<b>Total Expenditures</b>	<b>31,489,856</b>	<b>41,760,834</b>	<b>41,533,428</b>	<b>43,856,180</b>	<b>37,906,021</b>	<b>(5,950,159)</b>
Net Change in Fund Balance	5,409,052	414,156	2,472,386	560,848	3,166,004	
Cash Beginning Balance	22,498,879	27,907,931	28,322,087	30,794,473	31,355,321	
Cash Ending Balance	27,907,931	28,322,087	30,794,473	31,355,321	34,521,325	

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.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Change from 2024 to 2025
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	7,461	17,208	67,921	120,210	50,000	(70,210)
Intergovernmental Revenue	2,845,217	2,748,216	2,835,077	2,839,481	2,915,000	75,519
Special Assessments	-	-	-	-	-	-
Other Revenues	13,151	25,548	14,828	16,007	17,500	1,493
Transfers	750,000	-	-	-	750,000	750,000
<b>Total Revenues</b>	<b>3,615,829</b>	<b>2,790,971</b>	<b>2,917,825</b>	<b>2,975,699</b>	<b>3,732,500</b>	<b>6,801</b>
<b>Expenditures</b>						
Salaries and Benefits	1,622,122	1,598,720	1,592,381	1,703,226	1,386,465	(316,761)
Other Expenditures	1,228,380	1,264,386	1,199,375	1,098,536	2,329,160	1,230,624
Capital Improvements	25,323	18,440	64,745	30,755	15,000	(15,755)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,875,825</b>	<b>2,881,545</b>	<b>2,856,500</b>	<b>2,832,517</b>	<b>3,730,625</b>	<b>898,108</b>
Net Change in Fund Balance	740,004	(90,574)	61,325	143,182	1,875	
Cash Beginning Balance	3,028,830	3,768,834	3,678,260	3,739,585	3,882,767	
Cash Ending Balance	3,768,834	3,678,260	3,739,585	3,882,767	3,884,642	

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.

This is a major fund in the City's audited financial statements.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Change from 2024 to 2025
<b>Revenues</b>						
Taxes Revenue	6,323,983	6,501,491	11,153,287	11,243,741	11,400,000	156,259
Fines, Licenses & Permits	5,450	5,600	5,625	5,300	7,000	1,700
Charges for Services	1,129,540	1,353,678	1,552,097	1,918,030	1,400,000	(518,030)
Investment Earnings	14,922	31,281	113,497	257,957	25,000	(232,957)
Intergovernmental Revenue	540,040	411,308	991,110	1,814,101	354,000	(1,460,101)
Special Assessments	-	-	-	-	-	-
Other Revenues	12,809	1,072	11,142	1,991	-	(1,991)
Transfers	-	-	-	-	-	-
<b>Total Revenues</b>	<b>8,026,744</b>	<b>8,304,430</b>	<b>13,826,756</b>	<b>15,241,121</b>	<b>13,186,000</b>	<b>(2,055,121)</b>
<b>Expenditures</b>						
Salaries and Benefits	8,298,561	8,540,496	9,905,215	10,556,955	11,329,510	772,555
Other Expenditures	929,478	1,069,758	1,196,083	1,252,352	1,478,980	226,628
Capital Improvements	420	6,362	-	34,770	-	(34,770)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	732	415	4,163	5,398	5,000	(398)
<b>Total Expenditures</b>	<b>9,229,191</b>	<b>9,617,032</b>	<b>11,105,461</b>	<b>11,849,475</b>	<b>12,813,490</b>	<b>964,015</b>
Net Change in Fund Balance	(1,202,447)	(1,312,602)	2,721,295	3,391,646	372,510	
Cash Beginning Balance	4,707,306	3,504,859	2,192,258	4,913,553	8,305,199	
Cash Ending Balance	3,504,859	2,192,258	4,913,553	8,305,199	8,677,709	

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

# Special Revenue Fund

## Northeast Area TIF

To account for all revenues and expenditures generated by the Northeast Area TIF (Tax Increment Financing) District.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Change from 2024 to 2025
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	90	6,473	-	(6,473)
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	54,895	162,640	1,434,749	200,000	(1,234,749)
Other Revenues	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>54,895</b>	<b>162,730</b>	<b>1,441,222</b>	<b>200,000</b>	<b>(1,241,222)</b>
<b>Expenditures</b>						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
Capital Improvements	-	-	-	5,072	-	(5,072)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	147,637	647,905	-	(647,905)
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>147,637</b>	<b>652,977</b>	<b>-</b>	<b>(652,977)</b>
Net Change in Fund Balance	-	54,895	15,093	788,245	200,000	
Cash Beginning Balance	-	-	54,895	69,988	858,233	
Cash Ending Balance	-	54,895	69,988	858,233	1,058,233	

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.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Change from 2024 to 2025
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	13,394	202,708	67,341	-	(67,341)
Intergovernmental Revenue	2,228,998	2,246,795	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,228,998</b>	<b>2,260,189</b>	<b>202,708</b>	<b>67,341</b>	-	<b>(67,341)</b>
<b>Expenditures</b>						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	-	51,535	109,793	97,122	-	(97,122)
Capital Improvements	-	55,791	1,415,670	2,361,328	-	(2,361,328)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>107,326</b>	<b>1,525,462</b>	<b>2,458,450</b>	-	<b>(2,458,450)</b>
Net Change in Fund Balance	2,228,998	2,152,863	(1,322,755)	(2,391,109)	-	-
Cash Beginning Balance	-	2,228,998	4,381,861	3,059,107	667,998	
Cash Ending Balance	2,228,998	4,381,861	3,059,107	667,998	667,998	

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.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Change from 2024 to 2025
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	-		3,000,000	1,000,000	-	(1,000,000)
Transfers	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	<b>3,000,000</b>	<b>1,000,000</b>	-	<b>(1,000,000)</b>
<b>Expenditures</b>						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	-	-	-	150,600	-	(150,600)
Capital Improvements	-	-	-	380,665	-	(380,665)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	600,000	2,300,000	-	(2,300,000)
<b>Total Expenditures</b>	-	-	<b>600,000</b>	<b>2,831,265</b>	-	<b>(2,831,265)</b>
Net Change in Fund Balance	-	-	2,400,000	(1,831,265)	-	-
<b>Cash Beginning Balance</b>	-	-	-	2,400,000	568,735	568,735
<b>Cash Ending Balance</b>	-	-	2,400,000	568,735	568,735	568,735

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 2021, 2022, 2023, 2024, and 2025 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.

## 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 2021, 2022, 2023, 2024, and 2025 is included below.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Change from 2024 to 2025
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	600,515	744,010	738,961	633,732	655,500	21,768
Charges for Services	-	-	-	-	-	-
Investment Earnings	4,860	40,175	25,578	26,938	5,000	(21,938)
Intergovernmental Revenue	880,726	780,175	750,203	982,969	575,000	(407,969)
Special Assessments	73,052	61,862	119,855	146,079	80,000	(66,079)
Other Revenues	-	25,009	112,186	231,797		(231,797)
Transfers	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,559,153</b>	<b>1,651,231</b>	<b>1,746,783</b>	<b>2,021,516</b>	<b>1,315,500</b>	<b>(706,016)</b>
<b>Expenditures</b>						
Salaries and Benefits	890,543	889,312	962,257	996,902	1,039,990	43,088
Other Expenditures	165,263	173,687	145,321	179,629	380,500	200,871
Capital Improvements	270,698	471,617	327,248	261,436	25,000	(236,436)
Debt Service	-	-	-	-	1,000	1,000
Transfers, Reimbursements & Refunds	267	2,130	1,565	793	-	(793)
<b>Total Expenditures</b>	<b>1,326,771</b>	<b>1,536,747</b>	<b>1,436,391</b>	<b>1,438,761</b>	<b>1,446,490</b>	<b>7,729</b>
Net Change in Fund Balance	232,382	114,485	310,391	582,755	(130,990)	
Cash Beginning Balance	6,773,003	7,005,385	7,119,869	7,430,261	8,013,016	
Cash Ending Balance	7,005,385	7,119,869	7,430,261	8,013,016	7,882,026	

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.

This is a major fund in the City's audited financial statements.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Change from 2024 to 2025
<b>Revenues</b>						
Taxes Revenue	3,650,668	4,071,978	4,190,835	4,210,675	3,968,750	(241,925)
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	26,099	66,504	271,002	439,504	50,000	(389,504)
Intergovernmental Revenue	949,227	1,153,359	3,820,129	2,312,629	-	(2,312,629)
Special Assessments	-	-	1,357,326	-	-	-
Other Revenues	-	15,538	417,859	456,917	45,000	(411,917)
Transfers	1,074,689	1,216,930	-	1,398,596	-	(1,398,596)
<b>Total Revenues</b>	<b>5,700,683</b>	<b>6,524,309</b>	<b>10,057,151</b>	<b>8,818,321</b>	<b>4,063,750</b>	<b>(4,754,571)</b>
<b>Expenditures</b>						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	154,970	141,045	534,541	1,194,722	232,500	(962,222)
Capital Improvements	2,670,911	5,175,077	8,474,165	7,543,313	50,000	(7,493,313)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	648,377	708,153	750,401	760,666	762,850	2,184
<b>Total Expenditures</b>	<b>3,474,258</b>	<b>6,024,275</b>	<b>9,759,106</b>	<b>9,498,701</b>	<b>1,045,350</b>	<b>(8,453,351)</b>
Net Change in Fund Balance	2,226,425	500,034	298,045	(680,380)	3,018,400	
Cash Beginning Balance	8,996,746	11,223,171	11,723,205	12,021,249	11,340,869	
Cash Ending Balance	11,223,171	11,723,205	12,021,249	11,340,869	14,359,269	

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.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Change from 2024 to 2025
<b>Revenues</b>						
Taxes Revenue	3,650,668	4,071,978	4,190,835	4,210,675	3,968,750	(241,925)
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	4,512	24,802	151,758	237,944	75,000	(162,944)
Intergovernmental Revenue	179,871	40,187	340,129	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	82,346	117,610	144,398	201,450	-	(201,450)
Transfers	1,074,689	1,216,930	1,357,326	1,398,596	-	(1,398,596)
<b>Total Revenues</b>	<b>4,992,086</b>	<b>5,471,507</b>	<b>6,184,445</b>	<b>6,048,665</b>	<b>4,043,750</b>	<b>(2,004,915)</b>
<b>Expenditures</b>						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	113,905	198,646	305,772	338,937	65,000	(273,937)
Capital Improvements	3,462,298	3,038,803	5,944,163	4,810,333	140,000	(4,670,333)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	1,152,156	567,932	616,821	623,634	618,800	(4,834)
<b>Total Expenditures</b>	<b>4,728,359</b>	<b>3,805,381</b>	<b>6,866,756</b>	<b>5,772,904</b>	<b>823,800</b>	<b>(4,949,104)</b>
Net Change in Fund Balance	263,727	1,666,127	(682,311)	275,761	3,219,950	
Cash Beginning Balance	5,055,456	5,319,183	6,985,310	6,302,998	6,578,759	
Cash Ending Balance	5,319,183	6,985,310	6,302,998	6,578,759	9,798,709	

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 2025 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 implementation of the Fairfield Connects Plan.

## Sustainability Fund

### Fund Description

This fund accounts for revenues and expenditures generated by the implementation of the Fairfield Sustains Plan.

# Capital Project Fund

A table detailing the aggregate revenues, expenditures, and fund balance of Capital Projects Funds with adopted 2025 expenditures of less than \$500,000 is included below.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Change from 2024 to 2025
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	38,623	575,361	814,128	100,000	(714,128)
Intergovernmental Revenue	132,894	686,000	271,186	264,600	-	(264,600)
Special Assessments	-	-	-	-	-	-
Other Revenues	15,473	86,178	41,178	38,678	-	(38,678)
Transfers	813,000	10,125,000	7,000,000	8,500,000	-	(8,500,000)
<b>Total Revenues</b>	<b>961,367</b>	<b>10,935,801</b>	<b>7,887,725</b>	<b>9,617,406</b>	<b>100,000</b>	<b>(9,517,406)</b>
<b>Expenditures</b>						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	37,864	32,506	127,510	479,865	-	(479,865)
Capital Improvements	576,147	1,032,493	984,241	3,368,399	10,000	(3,358,399)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	2,004,999	584,628	-	(584,628)
<b>Total Expenditures</b>	<b>614,011</b>	<b>1,064,999</b>	<b>3,116,751</b>	<b>4,432,892</b>	<b>10,000</b>	<b>(4,422,892)</b>
Net Change in Fund Balance	347,356	9,870,802	4,770,974	5,184,514	90,000	
Cash Beginning Balance	331,264	678,620	10,549,422	15,320,396	20,504,909	
Cash Ending Balance	678,620	10,549,422	15,320,396	20,504,909	20,594,909	

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.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Change from 2024 to 2025
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Transfers	2,603,171	995,971	1,009,280	992,232	981,650	(10,582)
<b>Total Revenues</b>	<b>2,603,171</b>	<b>995,971</b>	<b>1,009,280</b>	<b>992,232</b>	<b>981,650</b>	<b>(10,582)</b>
<b>Expenditures</b>						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	2,603,651	995,971	1,009,280	992,232	981,650	(10,582)
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,603,651</b>	<b>995,971</b>	<b>1,009,280</b>	<b>992,232</b>	<b>981,650</b>	<b>(10,582)</b>
Net Change in Fund Balance	(480)	-	-	-	-	-
Cash Beginning Balance	4,762	4,282	4,282	4,282	4,282	4,282
Cash Ending Balance	4,282	4,282	4,282	4,282	4,282	4,282

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.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Change from 2024 to 2025
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	83,988	77,789	79,417	94,372	10,000	(84,372)
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	281,702	280,577	308,600	322,258	392,730	70,472
Other Revenues	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
<b>Total Revenues</b>	<b>365,690</b>	<b>358,366</b>	<b>388,017</b>	<b>416,631</b>	<b>402,730</b>	<b>(13,901)</b>
<b>Expenditures</b>						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	1,000	984	1,000	959	1,000	41
Capital Improvements	-	-	-	-	-	-
Debt Service	363,753	340,951	368,693	384,370	395,125	10,755
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>364,753</b>	<b>341,935</b>	<b>369,693</b>	<b>385,329</b>	<b>396,125</b>	<b>10,796</b>
Net Change in Fund Balance	937	16,431	18,323	31,302	6,605	
Cash Beginning Balance	1,821,333	1,822,270	1,838,701	1,857,024	1,888,326	
Cash Ending Balance	1,822,270	1,838,701	1,857,024	1,888,326	1,894,931	

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.

This is a major fund in the City's audited financial statements.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Change from 2024 to 2025
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	52,186	130,831	42,430	24,981	20,000	(4,981)
Charges for Services	8,430,873	8,556,914	9,625,932	10,767,002	10,631,000	(136,002)
Investment Earnings	24,052	61,751	199,652	343,740	56,000	(287,740)
Intergovernmental Revenue	-	3,936,317	3,515,114	570,532	-	(570,532)
Special Assessments	3,068	1,107	1,295	-	-	-
Other Revenues	164,300	179,226	187,537	189,605	174,000	(15,605)
Issuance of Short term Notes	-	-	-	-	-	-
Debt Proceeds	1,000,841	1,892	1,263,375	1,506,470	-	(1,506,470)
Transfers	1,372,218	2,728,545	2,372,592	2,098,973	2,941,000	842,027
<b>Total Revenues</b>	<b>11,047,538</b>	<b>15,596,584</b>	<b>17,207,929</b>	<b>15,501,303</b>	<b>13,822,000</b>	<b>(1,679,303)</b>
<b>Expenditures</b>						
Salaries and Benefits	2,558,128	2,527,985	2,600,835	2,861,198	2,887,165	25,967
Other Expenditures	2,090,456	2,308,590	2,232,261	2,547,032	2,994,879	447,847
Capital Improvements	1,671,011	8,424,465	4,598,244	3,223,941	24,500	(3,199,441)
Debt Service	622,218	28,545	1,372,592	1,348,973	1,691,000	342,027
Transfers, Reimbursements & Refunds	1,783,615	3,172,425	2,808,958	2,592,850	3,786,025	1,193,175
<b>Total Expenditures</b>	<b>8,725,428</b>	<b>16,462,010</b>	<b>13,612,890</b>	<b>12,573,994</b>	<b>11,383,569</b>	<b>(1,190,425)</b>
Net Change in Fund Balance	2,322,110	(865,426)	3,595,039	2,927,310	2,438,431	
Cash Beginning Balance	8,525,954	10,848,064	9,982,638	13,577,676	16,504,986	
Cash Ending Balance	10,848,064	9,982,638	13,577,676	16,504,986	18,943,417	

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.

This is a major fund in the City's audited financial statements.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Change from 2024 to 2025
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	63,328	36,280	45,645	31,795	25,000	(6,795)
Charges for Services	9,584,131	9,223,673	10,038,541	11,307,012	11,252,000	(55,012)
Investment Earnings	20,320	101,264	353,979	425,757	77,500	(348,257)
Intergovernmental Revenue	566,759	3,728,001	969,982	4,203,155	-	(4,203,155)
Special Assessments	2,510	989	1,060	-	-	-
Other Revenues	15,794	37,290	32,641	48,919	4,000	(44,919)
Debt Proceeds	-	421	752	-	-	-
Transfers	1,196,701	1,506,357	1,741,775	1,571,679	1,770,375	198,696
<b>Total Revenues</b>	<b>11,449,543</b>	<b>14,634,275</b>	<b>13,184,375</b>	<b>17,588,317</b>	<b>13,128,875</b>	<b>(4,459,442)</b>
<b>Expenditures</b>						
Salaries and Benefits	2,816,383	2,766,461	2,984,390	3,060,952	3,161,905	100,953
Other Expenditures	1,237,552	1,646,051	1,686,554	1,735,716	1,792,784	57,068
Capital Improvements	1,863,943	4,995,519	3,465,927	5,784,743	250,000	(5,534,743)
Debt Service	-	6,357	491,775	571,679	770,375	198,696
Transfers, Reimbursements & Refunds	3,502,737	3,584,513	3,836,218	4,658,106	5,783,875	1,125,769
<b>Total Expenditures</b>	<b>9,420,615</b>	<b>12,998,903</b>	<b>12,464,864</b>	<b>15,811,195</b>	<b>11,758,939</b>	<b>(4,052,256)</b>
Net Change in Fund Balance	2,028,928	1,635,373	719,511	1,777,121	1,369,936	
Cash Beginning Balance	9,452,260	11,481,188	13,116,561	13,836,072	15,613,193	
Cash Ending Balance	11,481,188	13,116,561	13,836,072	15,613,193	16,983,129	

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.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Change from 2024 to 2025
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	2,500,106	2,503,675	2,696,962	2,820,039	2,992,220	172,181
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,500,106</b>	<b>2,503,675</b>	<b>2,696,962</b>	<b>2,820,039</b>	<b>2,992,220</b>	<b>172,181</b>
<b>Expenditures</b>						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	2,478,562	2,553,343	2,714,992	2,825,301	2,992,220	166,919
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,478,562</b>	<b>2,553,343</b>	<b>2,714,992</b>	<b>2,825,301</b>	<b>2,992,220</b>	<b>166,919</b>
Net Change in Fund Balance	21,544	(49,668)	(18,030)	(5,262)	-	-
Cash Beginning Balance	559,796	581,340	531,672	513,642	508,381	
Cash Ending Balance	581,340	531,672	513,642	508,381	508,381	

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

# Enterprise Fund

## Recreational Activity and Facilities Fund Descriptions

Prior to 2025, the City had 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 recreational activities such as classes at the Community Arts Center. Both funds are included below for 2021-2024.

Beginning in 2025, the Recreational Activities fund has been retired. Expenses and revenues previously accounted for in this fund are now accounted for in the General Fund. This table includes only the Recreational Facilities Fund for year 2025.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Change from 2024 to 2025
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	1,717,695	1,679,635	1,918,806	2,073,258	1,774,000	(299,258)
Investment Earnings	277	1,647	16,026	39,751	6,000	(33,751)
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	35,198	38,815	53,883	49,171	45,000	(4,171)
Transfers	350,000	350,000	350,000	405,903	350,000	(55,903)
<b>Total Revenues</b>	<b>2,103,170</b>	<b>2,070,097</b>	<b>2,338,715</b>	<b>2,568,083</b>	<b>2,175,000</b>	<b>(393,083)</b>
<b>Expenditures</b>						
Salaries and Benefits	814,179	820,843	919,999	985,808	877,945	(107,863)
Other Expenditures	961,751	1,030,218	1,284,231	1,330,825	1,283,450	(47,375)
Capital Improvements	81,130	144,723	10,845	673,000	1,000	(672,000)
Debt Service	4,200	-	-	-	-	-
Transfers, Reimbursements & Refunds	659	635	507	-	200	200
<b>Total Expenditures</b>	<b>1,861,919</b>	<b>1,996,420</b>	<b>2,215,581</b>	<b>2,989,633</b>	<b>2,162,595</b>	<b>(827,038)</b>
Net Change in Fund Balance	241,251	73,677	123,134	(421,550)	12,405	
Cash Beginning Balance	761,557	1,002,808	1,076,485	1,199,618	778,069	
Cash Ending Balance	1,002,808	1,076,485	1,199,618	778,069	790,474	

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.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Change from 2024 to 2025
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	7,954,516	8,186,510	6,970,186	5,995,324	7,650,000	1,654,676
Investment Earnings	8,164	16,681	2,876	10,224	5,000	(5,224)
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	4,770	3,200	3,380	4,520	-	(4,520)
Transfers	-	-	255,000	-	-	-
<b>Total Revenues</b>	<b>7,967,450</b>	<b>8,206,390</b>	<b>7,231,442</b>	<b>6,010,068</b>	<b>7,655,000</b>	<b>1,644,932</b>
<b>Expenditures</b>						
Salaries and Benefits	7,953,815	7,897,508	6,803,482	6,410,366	7,615,000	1,204,634
Other Expenditures	501,871	501,751	2,723	4,220	35,000	30,780
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>8,455,686</b>	<b>8,399,260</b>	<b>6,806,205</b>	<b>6,414,586</b>	<b>7,650,000</b>	<b>1,235,414</b>
Net Change in Fund Balance	(488,236)	(192,869)	425,237	(404,518)	5,000	
Cash Beginning Balance	3,716,134	3,227,898	3,035,029	3,460,265	3,055,747	
Cash Ending Balance	3,227,898	3,035,029	3,460,265	3,055,747	3,060,747	

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.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Change from 2024 to 2025
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	774	6,714	437	9,199	-	(9,199)
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
<b>Total Revenues</b>	<b>774</b>	<b>6,714</b>	<b>437</b>	<b>9,199</b>	-	<b>(9,199)</b>
<b>Expenditures</b>						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-
Net Change in Fund Balance	774	6,714	437	9,199	-	
Cash Beginning Balance	590,894	591,668	598,382	598,820	608,019	
Cash Ending Balance	591,668	598,382	598,820	608,019	608,019	

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.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Change from 2024 to 2025
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	750,962	855,907	871,578	961,873	1,175,000	213,127
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	1,884	20	379	2,393	500	(1,893)
Transfers	300,000	275,000	250,000	240,000	300,000	60,000
<b>Total Revenues</b>	<b>1,052,846</b>	<b>1,130,927</b>	<b>1,121,957</b>	<b>1,204,265</b>	<b>1,475,500</b>	<b>271,235</b>
<b>Expenditures</b>						
Salaries and Benefits	683,865	676,949	693,163	736,763	779,390	42,627
Other Expenditures	385,275	430,204	422,965	440,341	528,300	87,959
Capital Improvements	-		1,627	8,098	-	(8,098)
Debt Service	-		-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,069,140</b>	<b>1,107,152</b>	<b>1,117,756</b>	<b>1,185,202</b>	<b>1,307,690</b>	<b>122,488</b>
Net Change in Fund Balance	(16,294)	23,775	4,201	19,064	167,810	
Cash Beginning Balance	27,646	11,352	35,126	39,327	58,391	
Cash Ending Balance	11,352	35,126	39,327	58,391	226,201	

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

# Custodial 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.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Change from 2024 to 2025
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	29	63	209	1,845	-	(1,845)
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	1,895,255	2,147,391	2,638,991	3,625,214	2,536,975	(1,088,239)
Transfers	-	25,000	-	-	-	-
<b>Total Revenues</b>	<b>1,895,284</b>	<b>2,172,454</b>	<b>2,639,201</b>	<b>3,627,059</b>	<b>2,536,975</b>	<b>(1,090,084)</b>
<b>Expenditures</b>						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	6,552	5,633	4,807	5,999	6,975	977
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	1,903,667	2,229,959	2,526,044	3,482,544	2,530,000	(952,544)
<b>Total Expenditures</b>	<b>1,910,219</b>	<b>2,235,592</b>	<b>2,530,850</b>	<b>3,488,542</b>	<b>2,536,975</b>	<b>(951,567)</b>
Net Change in Fund Balance	(14,935)	(63,138)	108,350	138,517	-	-
Cash Beginning Balance	157,424	142,489	79,351	187,701	326,219	
Cash Ending Balance	142,489	79,351	187,701	326,219	326,219	

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

# Custodial 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. This fund was established in 2023.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Change from 2024 to 2025
<b>Revenues</b>						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	-	2	-	(2)
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	-	-	89	16,500	15,000	(1,500)
Transfers	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>89</b>	<b>16,502</b>	<b>15,000</b>	<b>(1,502)</b>
<b>Expenditures</b>						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	-	-	-	3,362	4,000	638
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	10,250	10,250
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,362</b>	<b>14,250</b>	<b>10,888</b>
Net Change in Fund Balance	-	-	89	13,140	750	
<b>Cash Beginning Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>89</b>	<b>13,229</b>	<b>13,229</b>
<b>Cash Ending Balance</b>	<b>-</b>	<b>-</b>	<b>89</b>	<b>13,229</b>	<b>13,979</b>	

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 2025 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 \$9,476,505 for the 2025 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	31,355,321	41,072,025	37,906,021	34,521,325
Street Construction, Maintenance & Repair	3,882,767	3,732,500	3,730,625	3,884,642
State Highway	438,275	225,000	225,000	438,275
Fire Levy	8,305,199	13,186,000	12,813,490	8,677,709
County Motor Vehicle	355,025	-	-	355,025
Tax Recreation	32,242	250	-	32,492
Law Enforcement	224,745	45,250	21,000	248,995
Municipal Motor Vehicle	383,097	350,000	351,020	382,077
Law Enforcement & Education	77,608	5,000	30,000	52,608
Drug & Alcohol Treatment	194,589	20,000	40,000	174,589
Local Law Enforcement Block	48,820	-	-	48,820
Probation Services	2,585,722	340,000	467,895	2,457,827
Court Computer	1,021,323	100,000	130,000	991,323
Special Projects	234,187	55,000	155,575	133,612
Mediation Services	962,422	50,000	5,000	1,007,422
Tax Increment Equivalent	484,799	75,000	1,000	558,799
Indigent Driver Interlock	593,274	45,000	20,000	618,274
Northeast Area TIF	858,233	200,000	-	1,058,233
South Town Center TIF	7,898	5,000	-	12,898
American Rescue Plan Act	667,998	-	-	667,998
OneOhio Opioid Settlement	368,992	-	-	368,992
Butler Co. American Rescue Plan Act	568,735	-	-	568,735
General Bond Retirement	4,282	981,650	981,650	4,282
Street Improvement	11,340,870	4,063,750	1,045,350	14,359,270
Capital Improvement	6,578,759	4,043,750	823,800	9,798,709
Water Expansion	460,500	25,000	5,000	480,500
Sewer Expansion	838,182	30,000	10,000	858,182
Flood Protection	10,191	-	-	10,191
State Issue I	46,591	-	10,000	36,591
Downtown Development	30,403	-	-	30,403
Park Development Fund	8,983,669	50,000	-	9,033,669
Transformative Economic Fund	5,744,761	50,000	-	5,794,761
Active Transportation Fund	4,683,931	-	-	4,683,931
Sustainability Fund	1,005,364	-	-	1,005,364
Special Assessment	1,888,326	402,730	396,125	1,894,931

Continued on next page

# Projected Fund Balance

Fund Name	Beginning Balance	Projected Revenues	Projected Expenditures	Projected Fund Balance
Water Revenue	10,452,376	9,855,000	9,607,569	10,699,807
Water Bond & Interest	646,719	1,692,000	1,691,000	647,719
Water Bond Redemption	453,940	-	-	453,940
Water Replacement & Improvement	3,698,296	950,000	10,000	4,638,296
Water Surplus	592,478	1,250,000	5,000	1,837,478
Water Guaranteed Trust	200,675	50,000	65,000	185,675
Sewer Revenue	11,680,135	10,826,000	10,748,564	11,757,571
Sewer Bond & Interest	660,507	772,875	770,375	663,007
Sewer Bond Redemption	2,957	-	-	2,957
Sewer Replacement & Improvement	370,782	500,000	210,000	660,782
Sewer Surplus	2,060,630	1,000,000	20,000	3,040,630
Solid Waste Management	508,380	2,992,220	2,992,220	508,380
Recreational Facilities	778,068	2,175,000	2,162,595	790,473
Recreation Activity	-	-	-	-
Employees Benefits	3,055,748	7,655,000	7,650,000	3,060,748
Municipal Garage Services	58,391	1,475,500	1,307,690	226,201
Compensated Leave	608,019	-	-	608,019
West Chester JEDD	326,218	2,536,975	2,536,975	326,218
Fairfield Twp JEDD	13,229	15,000	14,250	13,979
<b>Total</b>	<b>131,434,648</b>	<b>112,898,475</b>	<b>98,959,789</b>	<b>145,373,334</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 2022, 2023, 2024, and the adopted fund balance for 2025, as well as the percentage change from the 2024 to the 2025 fund balance total.

Fund Name	2022 Fund Balance	2023 Fund Balance	2024 Fund Balance	2025 Projected Fund Balance	2024 to 2025 % Change
General Fund	28,322,087	30,794,473	31,355,321	34,521,325	10%
Street Construction, Maintance & Repa	3,678,260	3,739,585	3,882,767	3,884,642	0%
State Highway	350,474	438,960	438,275	438,275	0%
Fire Levy	2,192,258	4,913,553	8,305,199	8,677,709	4%
County Motor Vehicle	189,905	180,076	355,025	355,025	0%
Tax Recreation	31,642	31,642	32,242	32,492	1%
Law Enforcement	207,358	251,616	224,745	248,995	11%
Municipal Motor Vehicle	383,554	409,712	383,097	382,077	0%
Law Enforcement & Education	68,965	73,333	77,608	52,608	-32%
Drug & Alcohol Treatment	160,310	185,518	194,589	174,589	-10%
Local Law Enforcement Block	48,820	48,820	48,820	48,820	0%
Probation Services	2,686,890	2,584,735	2,585,722	2,457,827	-5%
Court Computer	1,008,421	1,017,294	1,021,323	991,323	-3%
Special Projects	372,007	269,282	234,187	133,612	-43%
Mediation Services	851,482	903,632	962,422	1,007,422	5%
Tax Increment Equivalent	237,204	356,873	484,799	558,799	15%
Indigent Driver Interlock	497,636	540,744	593,274	618,274	4%
Northeast Area TIF	54,895	69,988	858,233	1,058,233	23%
South Town Center TIF	194	830	7,898	12,898	63%
American Rescue Plan Act	4,381,861	3,059,107	667,998	667,998	0%
OneOhio Opioid Settlement	25,009	137,195	368,992	368,992	0%
Butler Co. American Rescue Plan Act	-	2,400,000	568,735	568,735	0%
General Bond Retirement	4,282	4,282	4,282	4,282	0%
Street Improvement	11,723,206	12,021,251	11,340,870	14,359,270	27%
Capital Improvement	6,985,310	6,302,998	6,578,759	9,798,709	49%
Water Expansion	414,438	447,550	460,500	480,500	4%
Sewer Expansion	927,098	783,490	838,182	858,182	2%
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	38,964	30,403	30,403	0%
Park Development Fund	5,399,459	7,858,774	8,983,669	9,033,669	1%
Transformative Economic Fund	5,050,945	4,351,673	5,744,761	5,794,761	1%
Active Transportation Fund	-	3,014,203	4,683,931	4,683,931	0%
Sustainability Fund	-	-	1,005,364	1,005,364	0%
Special Assessment	1,838,700	1,857,023	1,888,326	1,894,931	0%
Water Revenue	6,869,600	8,304,343	10,452,376	10,699,807	2%
Water Bond & Interest	634,165	638,493	646,719	647,719	0%
Water Bond Redemption	453,940	453,940	453,940	453,940	0%

Continued on next page

# Projected Fund Balance

Fund Name	2022 Fund Balance	2023 Fund Balance	2024 Fund Balance	2025 Projected Fund Balance	2024 to 2025 % Change
Water Replacement & Improvement	105,073	2,366,387	3,698,296	4,638,296	25%
Water Surplus	1,310,144	1,169,312	592,478	1,837,478	210%
Water Guaranteed Trust	195,275	197,650	200,675	185,675	-7%
Sewer Revenue	8,293,512	9,761,256	11,680,135	11,757,571	1%
Sewer Bond & Interest	645,509	654,446	660,507	663,007	0%
Sewer Bond Redemption	2,957	2,957	2,957	2,957	0%
Sewer Replacement & Improvement	670,147	865,337	370,782	660,782	78%
Sewer Surplus	2,577,338	1,768,588	2,060,630	3,040,630	48%
Solid Waste Management	531,671	513,642	508,380	508,380	0%
Recreational Facilities	947,274	1,165,428	778,068	790,473	2%
Recreation Activity	129,211	34,190	-	-	0%
Employees Benefits	3,035,029	3,460,266	3,055,748	3,060,748	0%
Municipal Garage Services	35,127	39,328	58,391	226,201	287%
Compensated Leave	598,382	598,819	608,019	608,019	0%
West Chester JEDD	79,351	187,701	326,218	326,218	0%
Fairfield Twp JEDD	-	89	13,229	13,979	6%
<b>Total</b>	<b>105,305,393</b>	<b>121,326,129</b>	<b>131,434,648</b>	<b>145,373,334</b>	

# Changes in Fund Balance

## Law Enforcement

In 2025, the City of Fairfield is projecting \$42,250 in revenue and \$21,000 in expenditures. The fund balance is expected to increase due to no major projected expenditures.

## Law Enforcement & Education

Expenditures from this fund have been very low over the past five years. For 2025, the projected expenditures of \$30,000 will cause a fund balance decrease compared to the expected revenue of \$5,000.

## Special Projects

In 2025, the City of Fairfield is projecting \$55,000 in revenue and \$155,575 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 2025.

## Tax Increment Equivalent

In 2025, the City of Fairfield is projecting \$75,000 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 2025, the City of Fairfield is projecting \$200,000 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.

## South Town Center TIF

In 2025, the City of Fairfield is projecting \$5,000 in revenue and \$0 in expenditures. Because of the small starting fund balance of just \$7,898, this \$5,000 change represents a large percentage increase.

# Changes in Fund Balance

## 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 2025 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 2025 Operating Budget does not include supplemental appropriations mentioned above, which results in a projected fund balance increase.

## State Issue I

The State Issue I Fund is used to account for intergovernmental revenue that the City of Fairfield receives. In 2025, 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 2025 Operating Budget.

## Water Funds

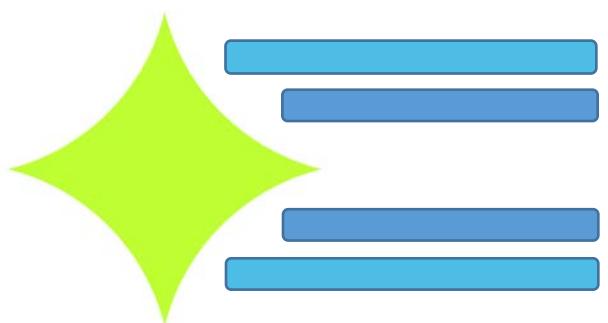
The City of Fairfield approves a five -year Capital Improvement Program that budgets for all capital expenditures. Expenditures approved in the Capital Improvement Program are passed by Council as supplemental appropriations throughout the year. The 2025 Operating Budget does not include supplemental 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.

## Municipal Garage Services

In 2025, the City of Fairfield is projecting \$1,475,500 in revenue and \$1,307,690 in expenditures. This results in a fund balance increase of \$167,810. Because the starting fund balance for the year is only \$58,391, the resulting fund balance increase is a large percentage despite being a relatively small dollar amount compared to the revenues and expenditures.



# 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

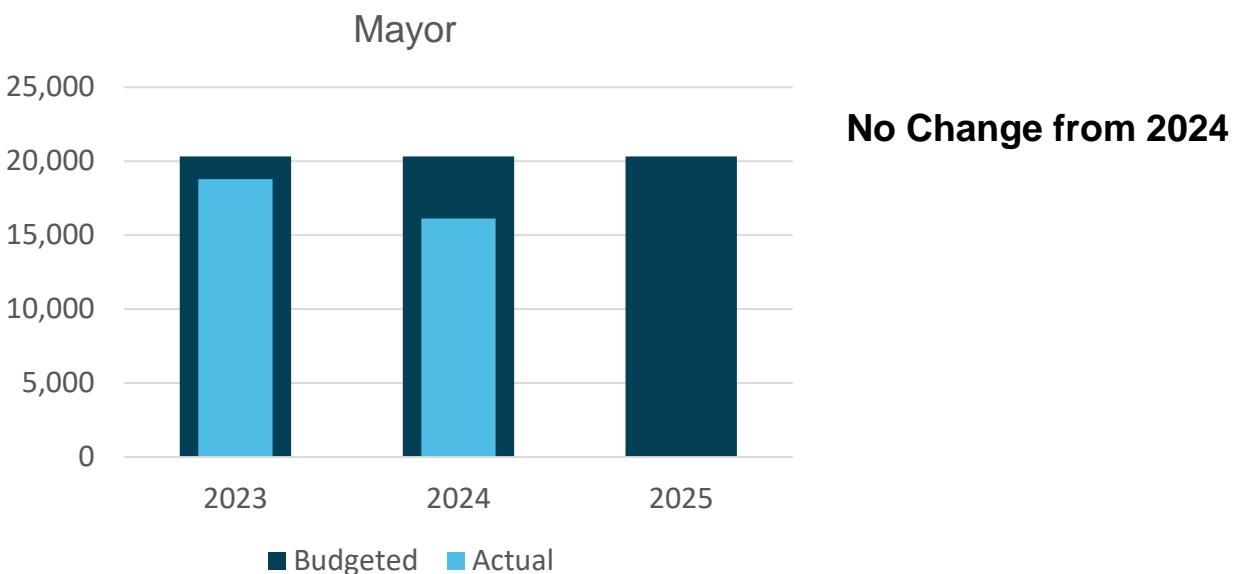
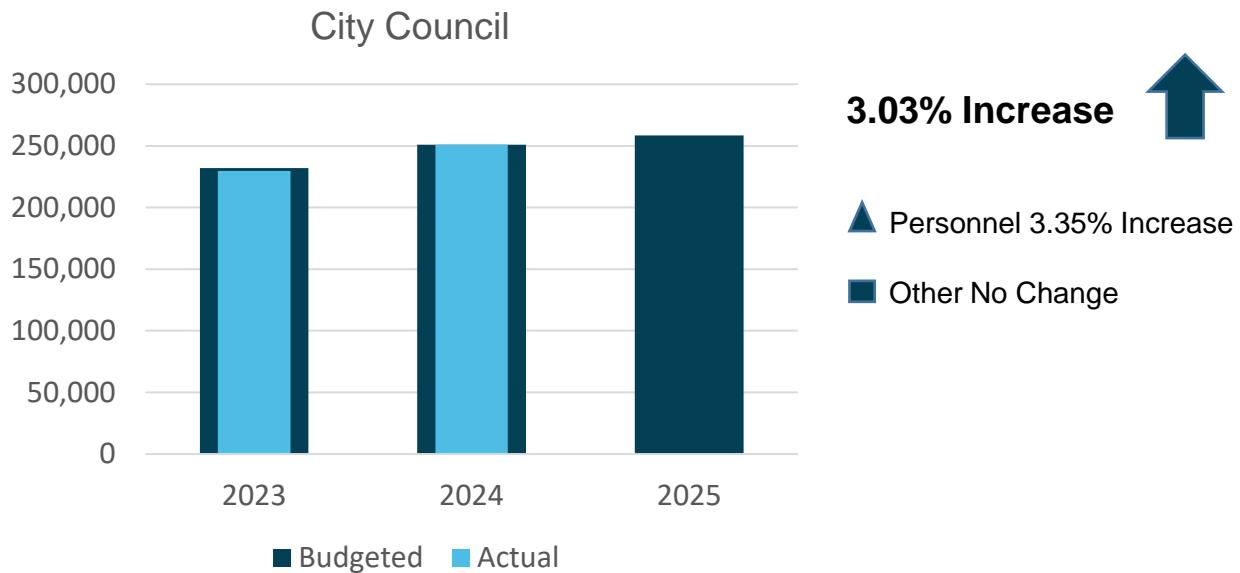
Per the City of Fairfield's Charter, City Council shall appoint, by a majority of its members, a person to serve as the Clerk of Council. The Clerk of Council shall serve at the pleasure of the Council and shall have powers, duties, and functions provided by the City Charter, by the Rules of Council, 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



# Law

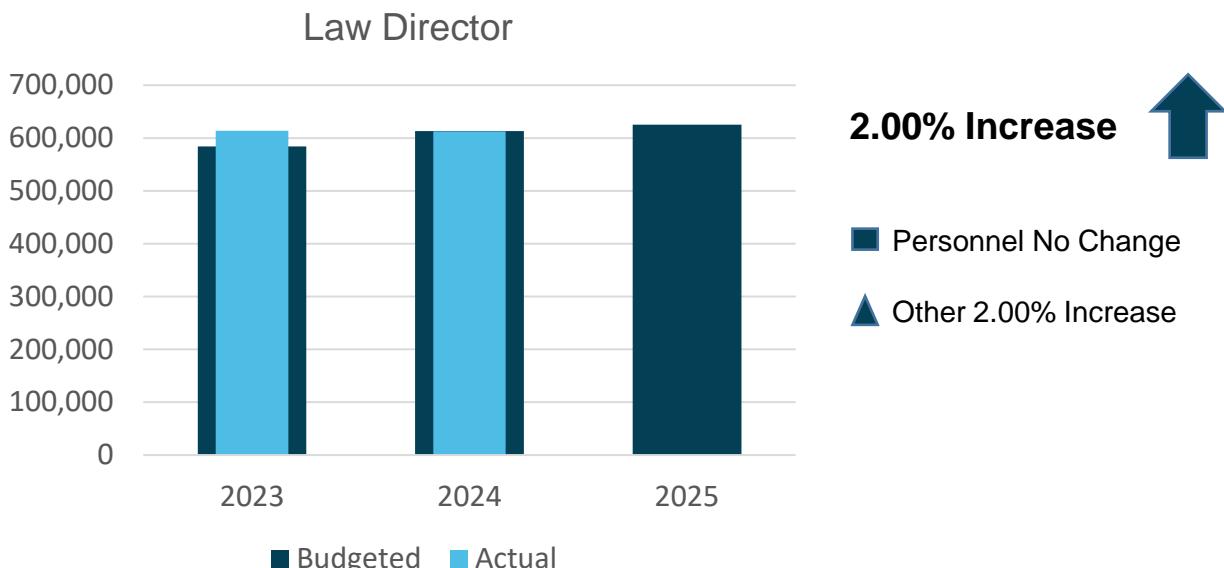
## Division Objective

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.

Criminal cases have declined steadily over the past several years, from 4,065 in 2018 to just 1,904 in 2024, a decrease of 53%. 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.

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>.



*Judge Joyce A. Campbell served the residents of Fairfield from 1999 until her retirement in October 2024. In November 2025, residents will elect a new judge. In the meantime, Judge Campbell is serving alongside several other judges in a visiting capacity until the Governor appoints a replacement to complete the current term.*

# 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.

Did you know?

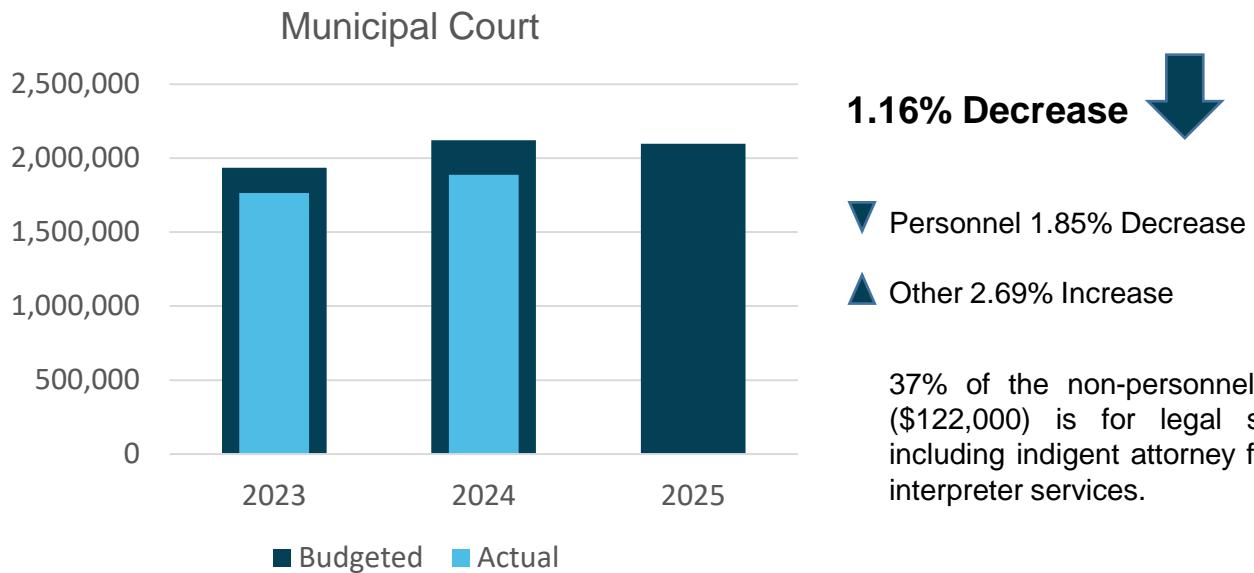
In 2024, the City of Fairfield's Municipal Court processed a total of 7,008 cases: 3,256 traffic, 1,904 criminal, 1,730 civil, and 118 other cases.

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.

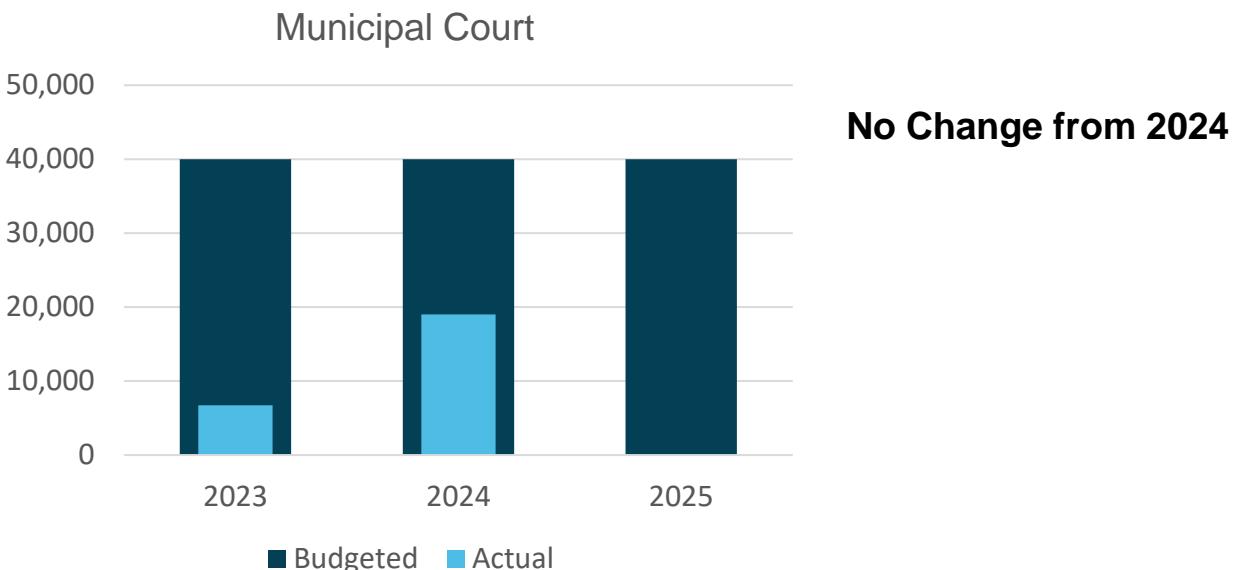


# Municipal Court

## Operating Budget – General Fund

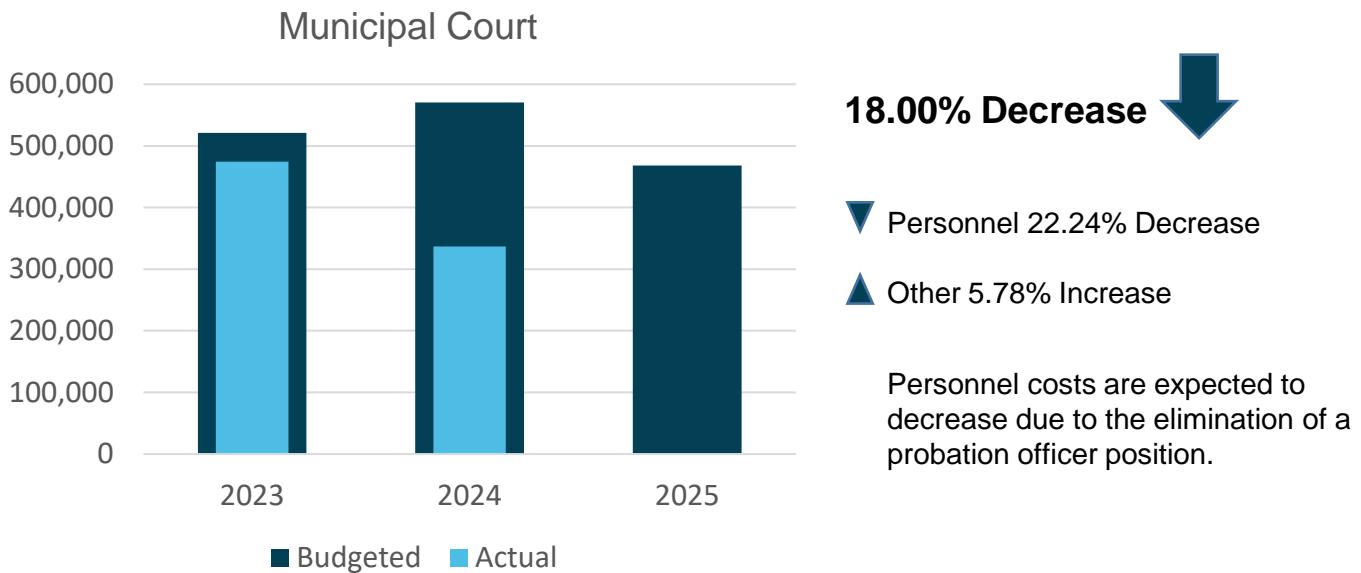


## Operating Budget – Drug & Alcohol Treatment Fund

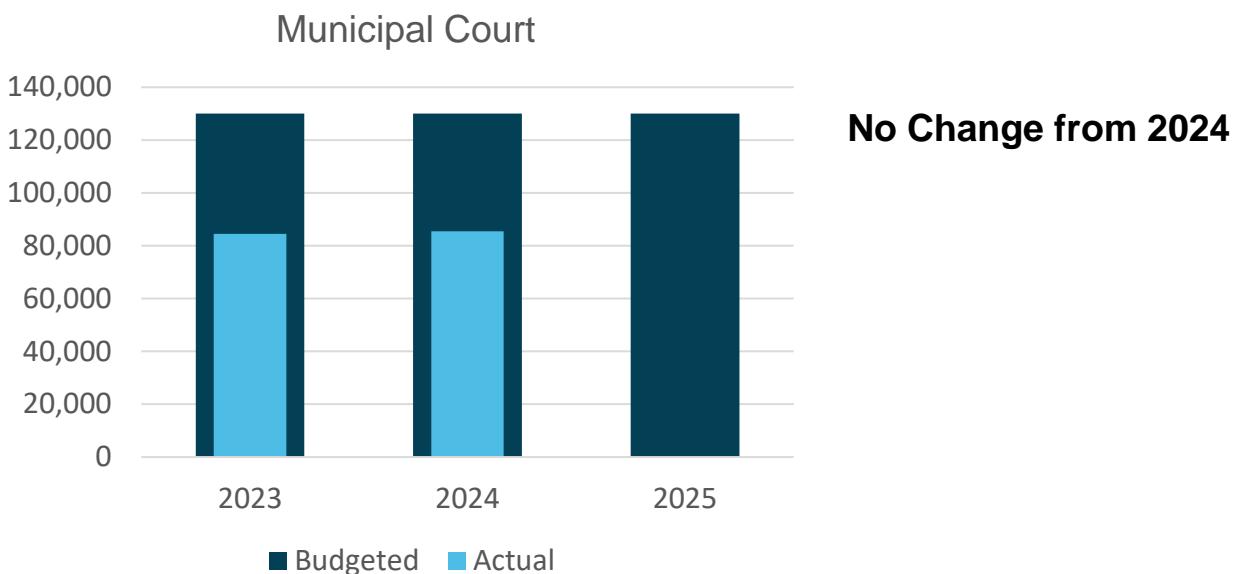


# Municipal Court

## Operating Budget – Probation Services Fund

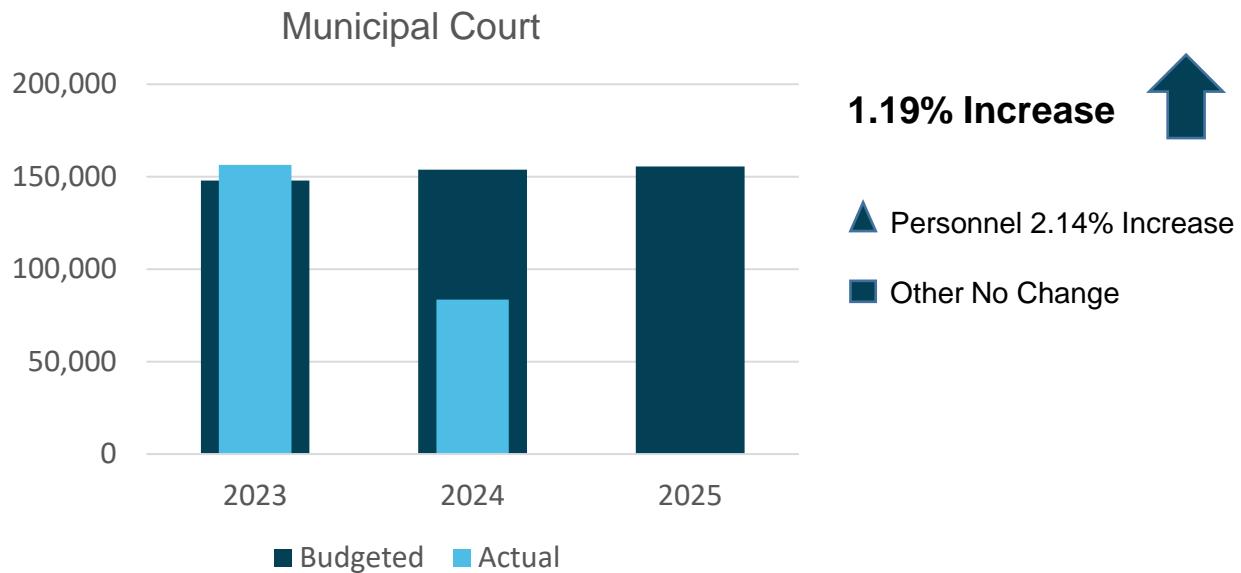


## Operating Budget – Court Computer Fund

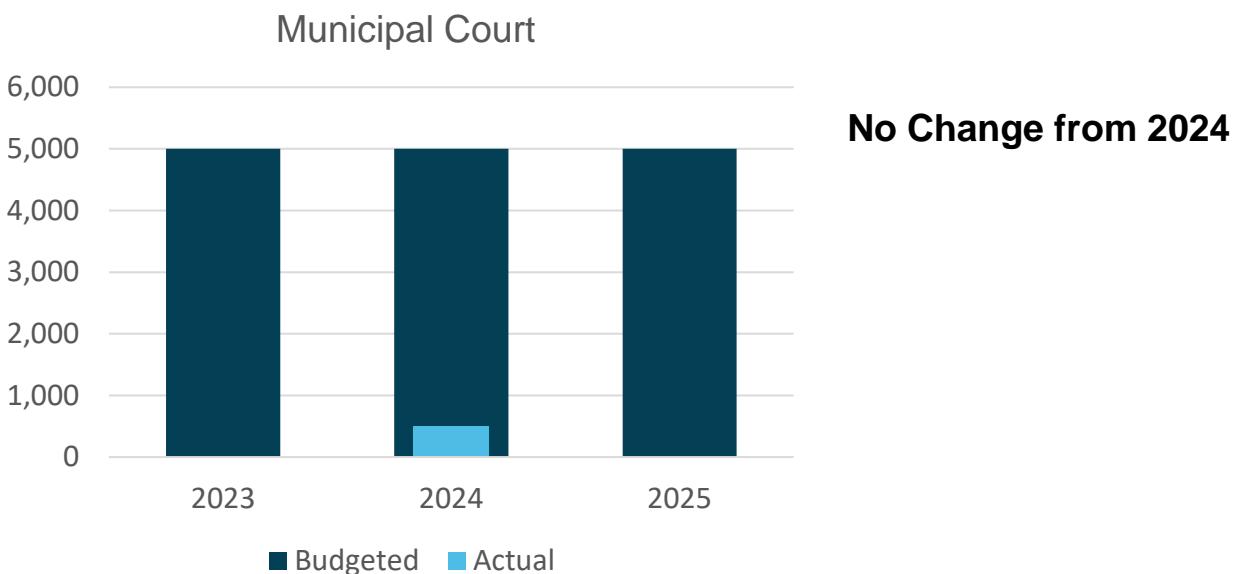


# Municipal Court

## Operating Budget – Special Projects Fund

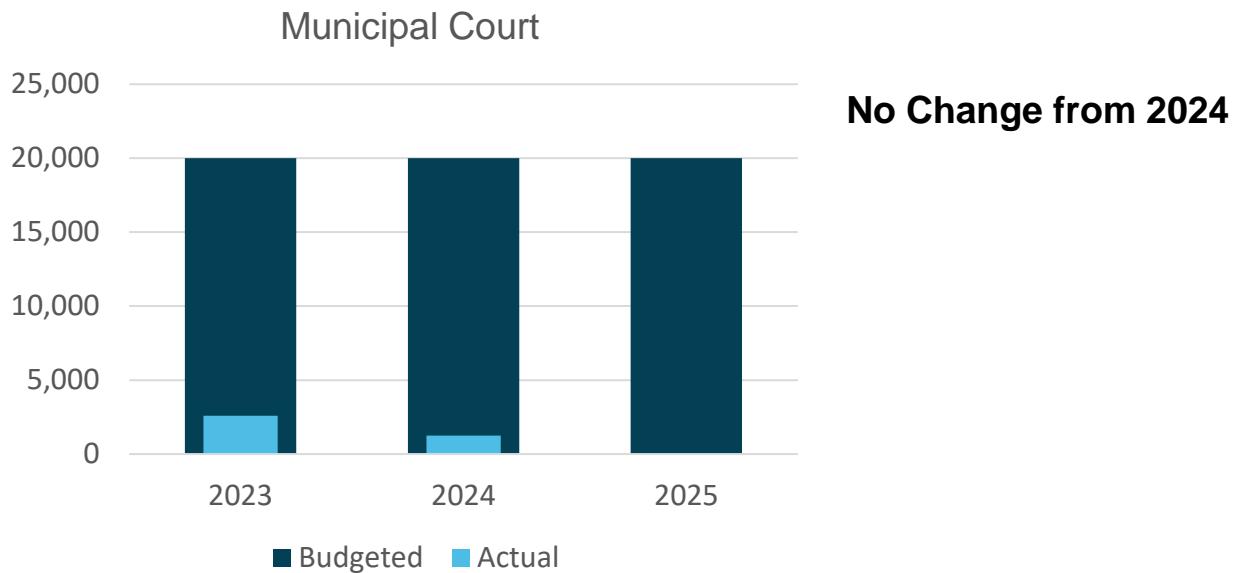


## Operating Budget – Mediation Services Fund



# Municipal Court

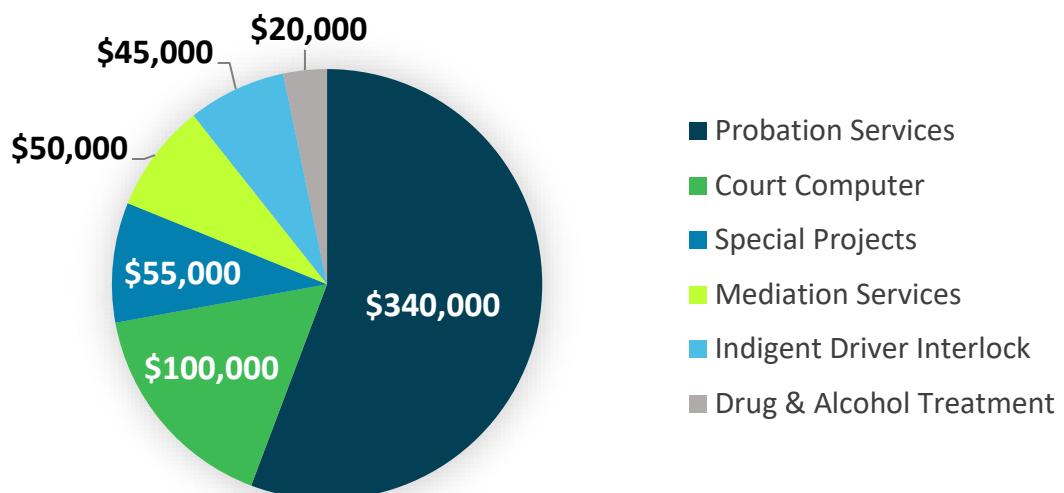
## Operating Budget – Indigent Driver Interlock Fund



## Special Revenue Funds

Approximately 28% of Municipal Court expenditures are paid out of various special revenue funds, while the remaining 72% 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 2025 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, \$151.2 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

A primary function of the City Manager's 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 X (formerly known as Twitter). 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 City Manager's Office works with the Parks Department to coordinate 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

## Sustainability

The Sustainability Division was established to realize the goals outlined in the City's 2024 Fairfield Sustains plan, which was developed to address environmental, economic, and livability considerations in the City. Key areas of focus for the division include efficiency in municipal operations, smart resource utilization – including water conservation, waste reduction, and renewable energy – improved public health and community wellness, improved economic vitality, and reduced greenhouse gas emissions. The City has made significant strides toward becoming a more sustainable community, with sustainability already embedded in many aspects of municipal operations and community planning. The Sustainability Division and Fairfield Sustains offers a renewed commitment to the continuation of these practices as a core aspect of Fairfield's future identity and ongoing approach to city planning. The City aims to lead by example through demonstration projects, efficient operations, and targeted community assistance programs.

## 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.

The City Manager's Office is committed to achieving the following Fairfield Forward Goals:

- PS-1** Continue to provide comprehensive, efficient, high-quality, cost-effective public services and facilities.
- 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.
- S-1** Reduce the City's consumption of energy and fossil fuels.

## Priorities and Issues in 2025

The Office of the City Manager underwent restructuring in late 2024, with the addition of a second Assistant City Manager to oversee operations, infrastructure, and project management. The existing Assistant City Manager will continue to focus on personnel, labor management, employee development, and information technology.

With this restructuring comes the creation of the Sustainability division to oversee the implementation of the Fairfield Sustains plan. A new capital projects fund, the Sustainability Fund, was established to account for revenues and expenditures generated by the implementation, with one million dollars being transferred from the General Fund.

Additionally, the City is establishing a succession plan for the upcoming retirement of our Human Resources Manager after 24 years of dedicated service. The Human Resources Manager oversees the Human Resources Coordinator. In order to ensure continuous effective and efficient operations of the Human Resources division, a second Human Resources Coordinator was hired. This will allow for adequate training to occur prior to the departure of the Manager. In mid-2025, the division will revert to its prior configuration of one manager and one coordinator.

# Office of the City Manager

## 2024 Major Accomplishments

- Recruited and hired key positions including Assistant City Manager (Chief Operations Officer), Public Utilities Superintendent, Finance Director, Human Resources Coordinator, Development Specialist, and Help Desk Technician.
- Adopted the City's sustainability roadmap, Fairfield Sustains, a plan that ensures we are maximizing resources in a way that provides efficiency now and in the future.
- Successfully reached a 3-year agreement with collective bargaining unit International Union of Operating Engineers.
- Hosted 3rd 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.
- Oversaw the creation of the City's energy aggregation program. Fairfield voters approved aggregation via a ballot measure in November 2023, and the program began in April 2024. The City is a certified aggregator with the Public Utilities Commission of Ohio, which allows City officials to negotiate utility rates for the electric and natural gas use for residents and small businesses that use Duke Energy Ohio. The program is designed to stabilize energy prices and save money. It provides security against volatile energy markets. Per the ballot measure, residents can opt out of the program at any time without penalty.
- Awarded a \$444,000 grant from the Ohio Kentucky Indiana Regional Council of Governments (OKI) to fund the installation of electrical vehicle charging infrastructure in three key locations. The charging stations will be in addition to the one located at our Community Arts Center.



## Upcoming Service Initiatives

- Recruit and hire key positions including Sustainability Program Manager.
- Upgrade City computers to Windows 11.
- Upgrade physical security system for the Parks Department.
- Replacement of Cyber Security MDR (Managed Detection and Response) to better identify and respond to cyber threats.

# Office of the City Manager

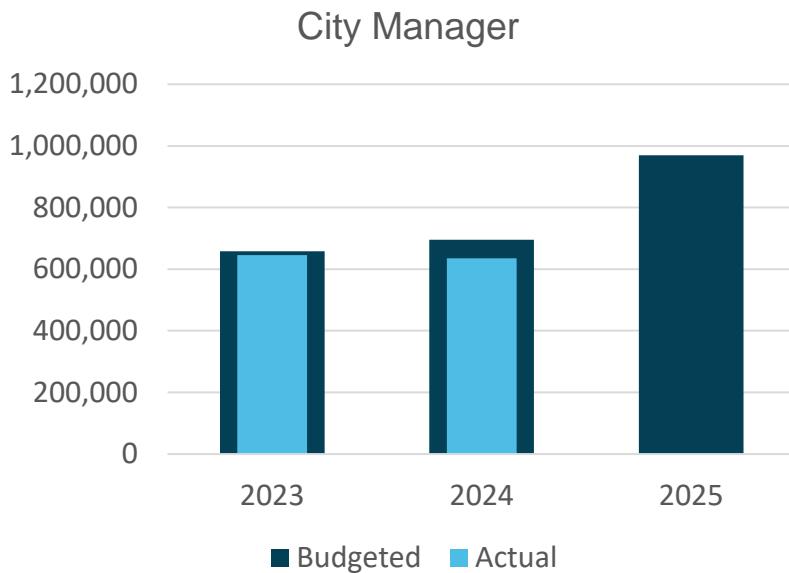
## Performance Measures

	Goal	2022 Actual	2023 Actual	2024 Actual	2025 Target
<b>Sustainability</b>					
Electric aggregation program participation	PS-1 S-1	Program began in 2024	-	81.73%	N/A
Electric aggregation program community cost savings	PS-1 S-1	Program began in 2024	-	\$2,914,665	Based on demand
Electric aggregation program rate as percentage of Duke Energy rate	PS-1 S-1	Program began in 2024	-	77.03%	N/A
Electric aggregation program renewable energy percentage	S-1	Program began in 2024	-	50%	N/A
<b>Information Technology</b>					
Average number of spam and malicious email attacks blocked per month	PS-1	-	-	55,000	N/A
Network Uptime	PS-1	-	-	99%	99%
<b>Human Resources</b>					
Work-related Injuries					
Total	PS-1	13	16	14	
Days away from work	PS-1	1,104	419	64	N/A
Days of job transfer or restriction <sup>1</sup>	PS-1	0	97	229	
Number of full-time hires	PS-1	50	39	27	N/A
Percent of terminations due to retirement	PS-1	32%	24%	39%	N/A

<sup>1</sup> In the past 2 years, we have been able to drastically reduce days away from work due to injury for our police officers and firefighters by negotiating temporary/light duty assignments to allow for lighter workloads that accommodate the injury.

# Office of the City Manager

## Operating Budget – General Fund

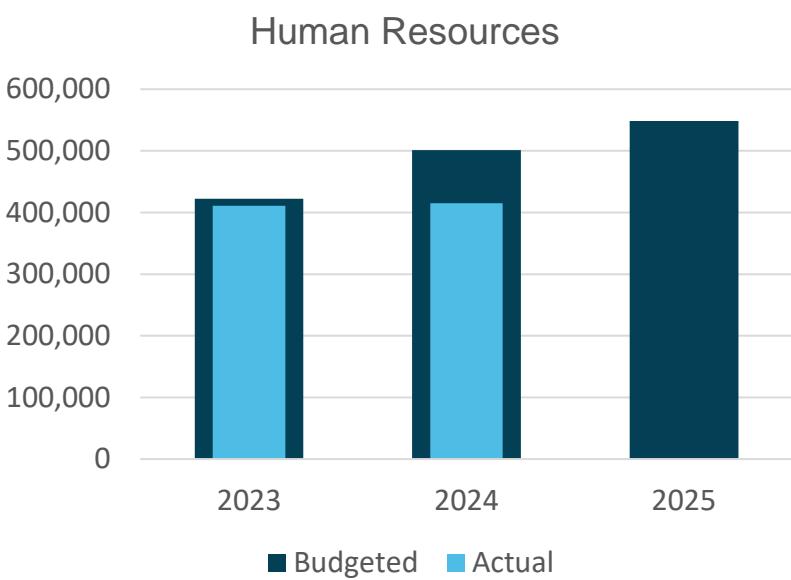


**39.43% Increase** 

- ▲ Personnel 40.54% Increase
- ▲ Other 21.28% Increase

Personnel expenditures will increase due to the addition of a second Assistant City Manager and the creation of the Sustainability Program Manager position.

Non-personnel costs will increase due to membership dues and training for the new staff members.



**9.49% Increase** 

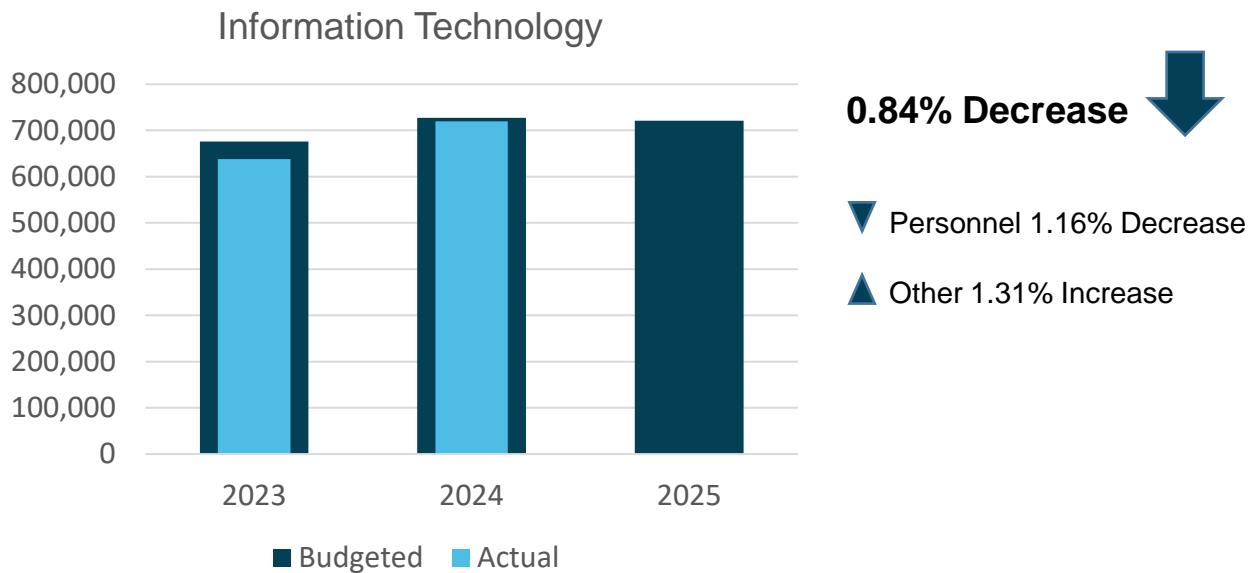
- ▲ Personnel 25.68% Increase
- ▼ Other 26.32% Decrease

Personnel expenditures are expected to increase due to the addition of a second HR Coordinator. This addition is temporary to allow for training to ensure a smooth transition when the HR Manager retires in the spring.

Non-personnel costs will decrease due to fewer planned professional services expenditures.

# Office of the City Manager

## Operating Budget – General Fund



# Parks and Recreation

The City of Fairfield maintains 28 public, accessible outdoor spaces, 4 preserves with no trails or amenities, and 7 facilities. These properties total 791 acres and include an 18-hole championship golf course, a 9-hole executive golf course, a Community Arts Center, an aquatic center, an 1817 farm and historical mansion, 72 acres of nature preserve, 16.8 miles of trails, two historical cemeteries, and 15 playgrounds. Our parks include the 6-acre Furfield Dog Park, 176-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.

## 2024 Statistics

2024	City of Fairfield	National Average
Acres of Park per 1,000 Population	12.3	10.6
Residents per Park	1,587	2,386
Operating Expenses per Capita	\$134.41	\$99.47
Operating Expenses per Acre	\$7,550	\$8,260
Revenue to Operating Expenses	48.75%	25.2%

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 staff provide your community with the highest level of service.

## Attendance

Park	2022	2023	2024
Waterworks Park	209,600	198,400	206,600
Harbin Park	128,300	166,100	170,700
Village Green	67,300	69,200	113,000
Grange Park	122,200	116,500	111,900
Furfield Dog Park	58,000	59,200	51,100

Visits to City of Fairfield Parks in 2024 totaled 858,600 up 5.5% from 814,100 in 2023. This table shows attendance numbers for the five most-visited parks in the City in 2024, representing 76% of park attendance.

# 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 Department is committed to achieving the following Fairfield Forward Goals:

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

**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.

**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.

**PRO-2** Protect existing natural areas, environmentally sensitive lands, and watersheds.

Additional Parks and Recreation Department **priorities** include:

- Develop and sustain quality assets and invest into revitalization of current assets.
- Improve organizational effectiveness.

# Parks and Recreation

## Priorities and Issues in 2025

2025 will bring a lot of changes to the Parks Department and its budget. In late 2024, the Parks Maintenance division merged with the Street division and now operates as part of the Public Works Department. This is reflected in the Parks Department budget with lower personnel costs and the retirement of the Parks Maintenance accounts. With this shift, the Department will devote more focus to recreational activities and facilities, including our two golf courses and aquatic center, as well as to major Park development projects, such as the ongoing renovation of Harbin Park and the planned improvements of Marsh Park in line with the Marsh Park Master Plan.

Additionally, the Recreation Activities enterprise fund has been eliminated for fiscal year 2025. Revenue generated by Community Arts Center classes and programs will now be deposited into the General Fund. Expenditures will also come out of the General Fund. To account for the increased General Fund expenditures, the Department has reactivated the previously retired Community Arts Center accounts.

The elimination of Parks Maintenance General Fund accounts and the Recreation Activities Fund, as well as the addition of the Community Arts Center General Fund accounts, has led to a top-to-bottom reassessment of the Parks budget, with many expenses in 2025 being made from different accounts compared to 2024 and prior years. You can see these changes represented visually in the bar charts further in this section.

The Parks Department will also be an integral part of the [Town Center Placemaking Strategy](#), which will begin implementation in 2025. Village Green Park is the focal point of Fairfield's Town Center and will be host to community and seasonal events and interactive placemaking measures. The Parks Department's increased use of the space over the past few years for concerts, movies, sports viewing parties, and the seasonal Farmers Market, have helped lay the groundwork for the future development of Town Center.

Renovations will continue at Harbin Park, including the opening of the park's splash pad at Upper Harbin and construction of seven replacement shelters, a natural play area, and renovated restroom at Lower Harbin.



# Parks and Recreation

## 2024 Major Accomplishments

- Phase 3 of Harbin Park renovations continued, including the opening of the newly constructed playground on November 16, 2024.
- The Marsh Park Master Plan was completed using community input for what residents want to see in the Park's redevelopment.
- A kayak rental program was established at Marsh Lake.
- Loop trails were completed at Good Neighbors Park (\$49,700) & Winton Hills Park (\$34,800) using monies from the American Rescue Plan Act (ARPA).
- ARPA funds were also used to construct a new shelter at Gilbert Farms Park (\$47,500) and new basketball courts at Lions Park (\$43,000).
- The cart paths at South Trace & North Trace golf courses were renovated (\$622,000).
- The playing courts at Waterworks Park were repaved and repurposed. We now have tennis, basketball, and pickleball courts (\$396,000).
- TagMarshal Golf Course Optimization systems were installed in our golf carts. This software allows for real-time line-of-sight of our golf courses, increased tee sheet capacity, and automated pace of play management.



## Upcoming Service Initiatives

- Complete construction on the splash pad at Harbin Park. This 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. In conjunction with the new playground, the total cost of the project is \$4 million.
- Continue Harbin Park renovations with Phase 4, including new shelters, a natural play area, and renovated restrooms.
- Renovate the restroom facilities at Waterworks Park, our most attended park.

# Parks and Recreation

## 2024 Events



Two of our biggest concerts of the summer were The Eagles Project (above, left), with 3,100 in attendance, and Come Together (above, right), a rooftop concert featuring a Beatles Tribute band, which drew 1,400 people.



2,000 people attended September's two-day Fairfield Auto Fest, which included a traditional car show and a British Car Day, with live music on both days.

Our Annual Halloween on the Green event attracted 2,400 people.



This year's Parade of Lights had 2,000 people attend.



# Parks & Recreation

## Performance Measures

	Goal	2022 Actual	2023 Actual	2024 Actual	2025 Target
Parks attendance	PS-1 PRO-1	778,900	814,100	858,600	900,000 ▲5%
Golf course rounds (18-hole round equivalents)	PS-1	30,000	30,530	32,871	34,185 ▲4%
Aquatic Center admissions	PS-1	25,263	22,850	25,469	26,742 ▲5%
Community Arts Center program attendance <sup>1</sup>	PS-1 PRO-1	Not available	46,613	51,878	54,000 ▲4%
Volunteer hours	PS-1	Not available	2,375	1,911	2,000 ▲4.5%
Revenue to Expense ratio (Cost recovery) <sup>2</sup>	PS-1	54.2%	53.5%	48.8%	50%
CAPRA Accreditation (Commission for Accreditation of Parks & Recreation Agencies) <sup>3</sup>	PS-1	✓ Maintained from 2021	✓ Maintained from 2021	✓ Maintained from 2021	Maintain

<sup>1</sup> Program attendance expressed in “unique visits.” For example, 200 participants attending a weekly fitness class for 6 weeks represents 1,200 visits.

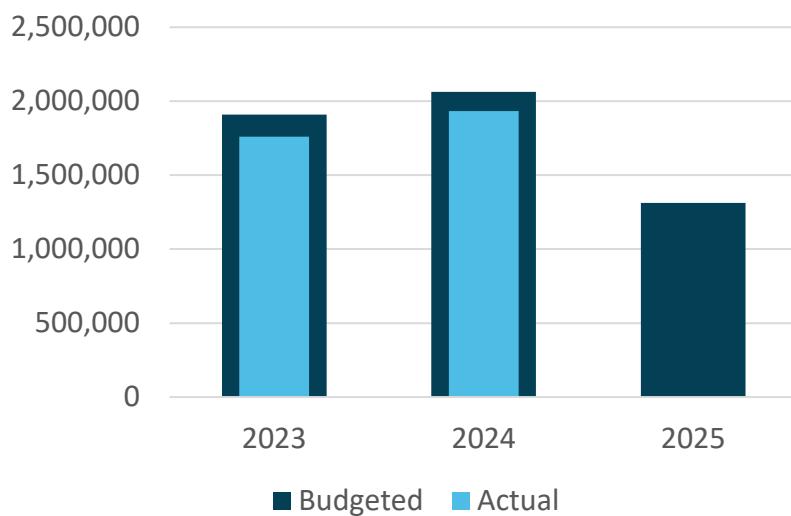
<sup>2</sup> 2022-2024 expenses include maintenance costs. Beginning in 2025, maintenance expenses will be accounted for as part of Public Works, not Parks & Recreation.

<sup>3</sup> Accreditation lasts for 5 years with annual re-accreditation. Our next accreditation visit is due in 2026.

# Parks & Recreation

## Operating Budget – General Fund

### Parks & Recreation Administration



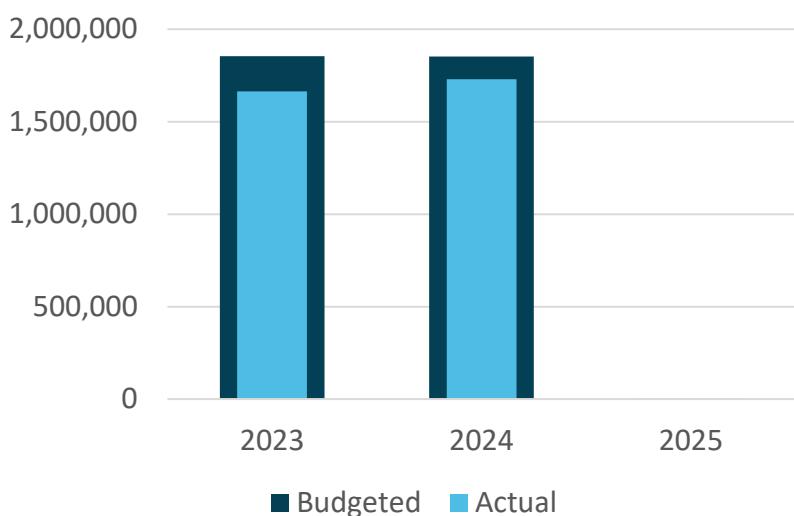
**36.35% Decrease** 

▼ Personnel 37.18% Decrease

▼ Other 34.93% Decrease

Many of the expenditures previously accounted for in the Parks Admin accounts have moved to the newly re-activated Community Art Center accounts for 2025. This includes the personnel costs for the Production Manager, Theater Coordinator, and various part-time positions.

### Parks Maintenance



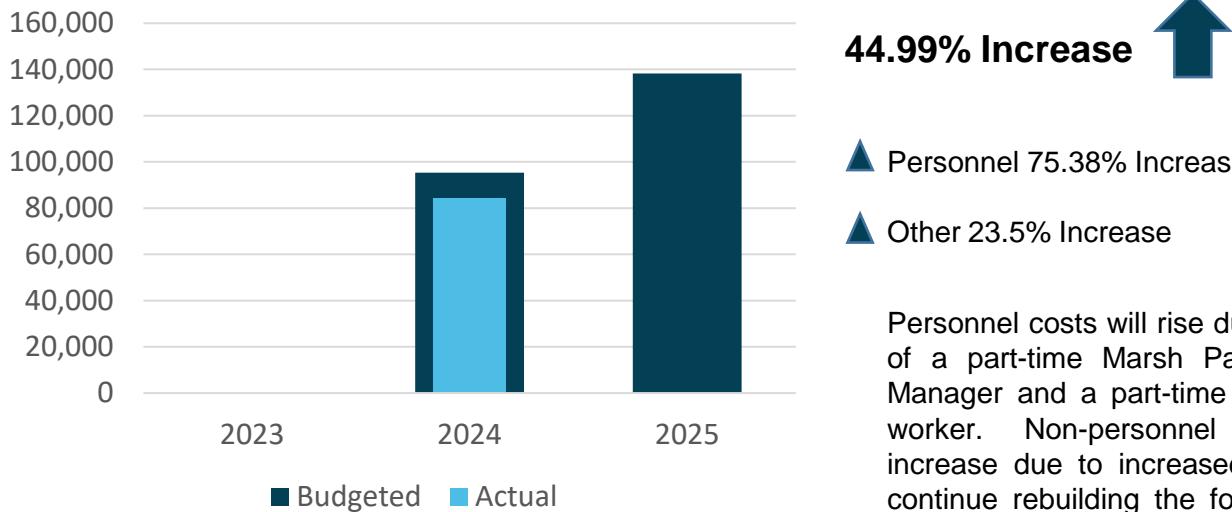
**Retired beginning in FY2025**

This account was removed from use in 2025, as the Parks Maintenance division is now part of the Streets & Grounds division in the Public Works Department. Historical data for 2023 & 2024 is included here.

# Parks & Recreation

## Operating Budget – General Fund

### Marsh Park Fishing Lake



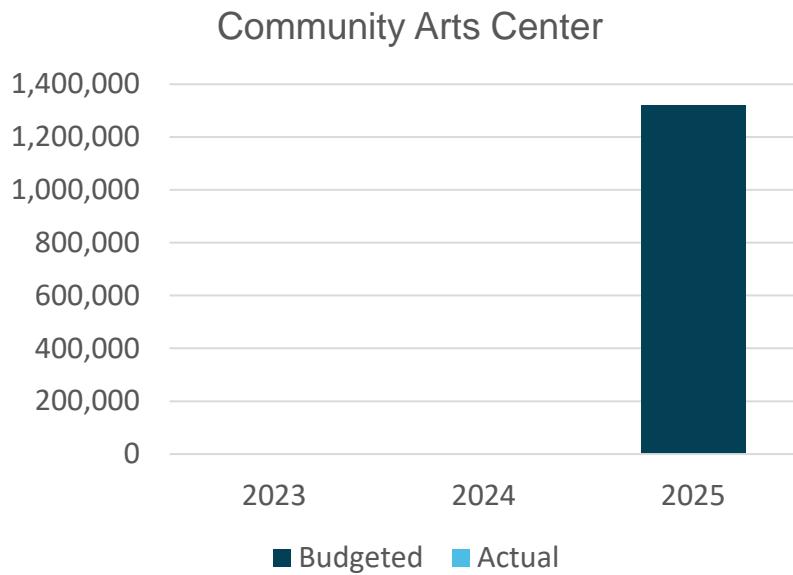
This account was not in use in 2023. 2023 expenditures were accounted for as part of Parks Administration.

Personnel costs will rise due to addition of a part-time Marsh Park Resource Manager and a part-time maintenance worker. Non-personnel costs will increase due to increased stocking to continue rebuilding the forage base in the lake, based on findings from a survey completed by Jones Lake Management in fall 2024.



# Parks & Recreation

## Operating Budget – General Fund



### New Account for 2025

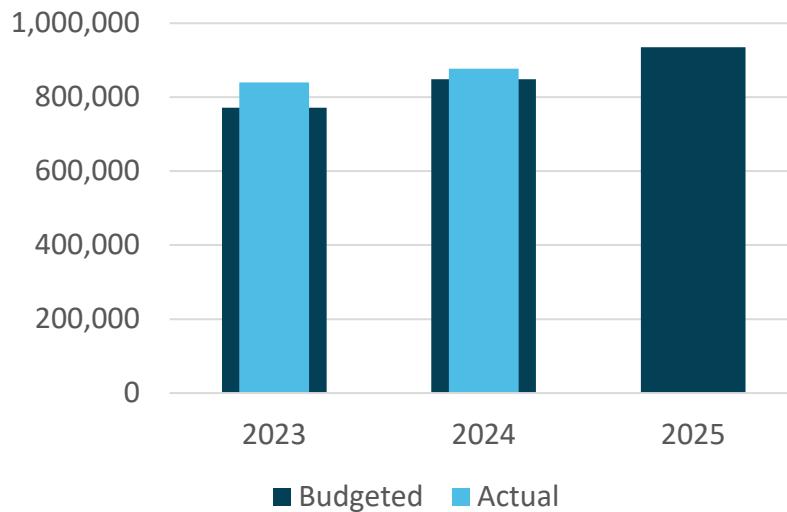
This account was removed from use in 2022, but has been reactivated for 2025. 2023 and 2024 expenditures were accounted for as part of Parks Administration.



# Parks & Recreation

## Operating Budget – Recreational Facilities Fund

### Golf Operations



**10.28% Increase** 

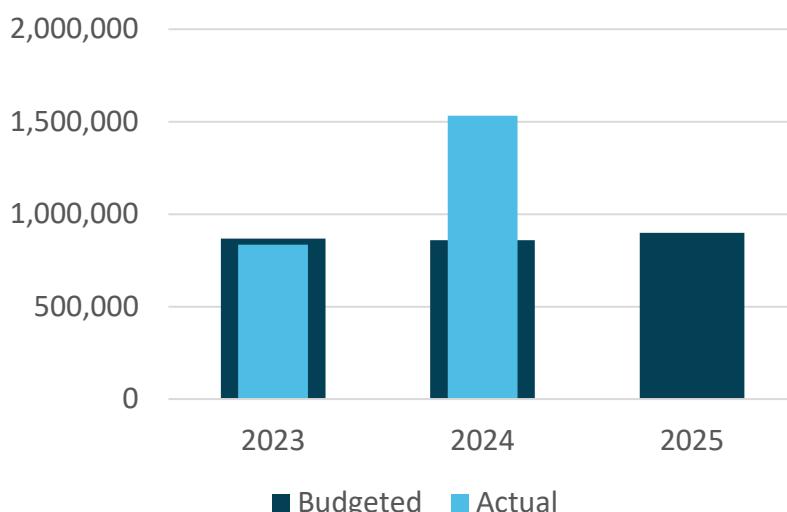
▲ Personnel 20.49% Increase

▲ Other 3.03% Increase

The personnel budget was increased to be brought in line with actual spending and to account for increased golf course use and a greater focus on customer service.

44% of the non-personnel budget (\$225,000) is for merchandise and concessions.

### Golf Maintenance



**4.74% Increase** 

▲ Personnel 18.21% Increase

▼ Other 6.14% Decrease

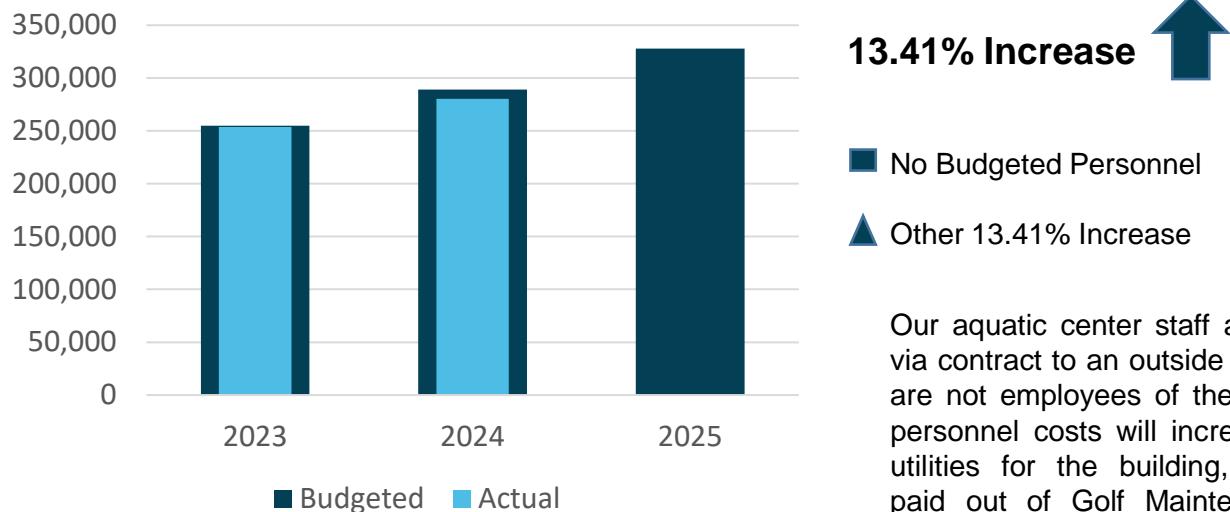
The personnel costs for the City's Golf Mechanic was previously split between this account and Parks Maintenance. With the elimination of the Parks Maintenance accounts, the Golf Mechanic will be entirely funded by the Golf Maintenance accounts, resulting in an increase to the personnel budget.

2024 Actual Expenditures exceeded Budgeted Expenditures due to a \$600,000 cart path renovation project. City Council approved a special appropriation in August 2024 to fund the project.

# Parks & Recreation

## Operating Budget – Recreational Facilities Fund

### Aquatic Center Operations



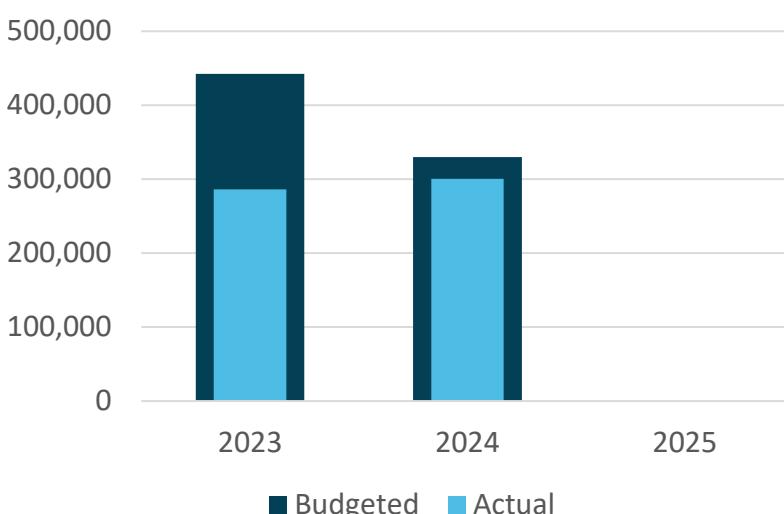
■ No Budgeted Personnel

▲ Other 13.41% Increase

Our aquatic center staff are paid for via contract to an outside vendor and are not employees of the City. Non-personnel costs will increase as the utilities for the building, previously paid out of Golf Maintenance, will now be paid out of Aquatic Center Operations.

## Operating Budget – Recreation Activity Fund

### Parks & Recreation Administration



**Retired beginning in FY2025**

This fund and its operating accounts were removed from use in 2025. Expenses are now accounted for in the General Fund using Community Arts Center accounts. Historical data for 2023 & 2024 is included here.

# 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 700 pounds of unused, expired, and unwanted medication was destroyed in 2024.



	2020	2021	2022	2023
Arrests	2,790	2,850	3,750	3,358
Calls for Service	36,150	32,902	33,614	30,259
Neighborhood Patrols	6,150	4,671	4,674	3,241
School Checks	714	431	695	400
Traffic Crashes	1,131	1,793	1,815	1,626
Vacation Home Checks	1,354	979	760	736
Business Checks	3,035	2,162	1,842	1,593

# 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.

The Police Department is committed to achieving the following Fairfield Forward Goals:

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



Fairfield Officers at Village Green for the 2024 Total Eclipse

## 2024 Major Accomplishments

- Four (4) dispatch radio consoles were replaced and upgraded to the newest equipment and software. This was a collaboration between BRICS, MobilComm, and the Police Department (\$131,215).
- Additional officers were trained and licensed to be Drone Pilots, bringing the total number of available Drone Pilots to twelve (12) officers.
- The Department, in conjunction with Fairfield City Schools and Envision Partnerships, implemented the MaPS (Mediation and Problem Solving) Program with the goal of assessing a juvenile's behavior and find effective solutions to potential underlying problem(s) causing the behavior, prior to the need for criminal intervention.
- Fifty (50) Patrol and SWAT rifles were purchased from Faxon Firearms to replace old equipment, utilizing asset forfeiture funds from illegal drug activity (\$34,250).

## Upcoming Service Initiatives

- Maintain fiscal responsibility through effective purchasing and maintenance of City equipment.
- Continued implementation the CALEA accreditation process for police and fire dispatch.
- Installation of an additional fifteen (15) FLOCK license plate reader cameras.
- Implementation of the CAD to CAD Unify interface to streamline dispatch services.
- Implementation of a security camera registry to allow community members to register available security cameras and create a digital "neighborhood watch" program to help reduce crime in the community. The registry will be confidential, free, and voluntary.

# Police

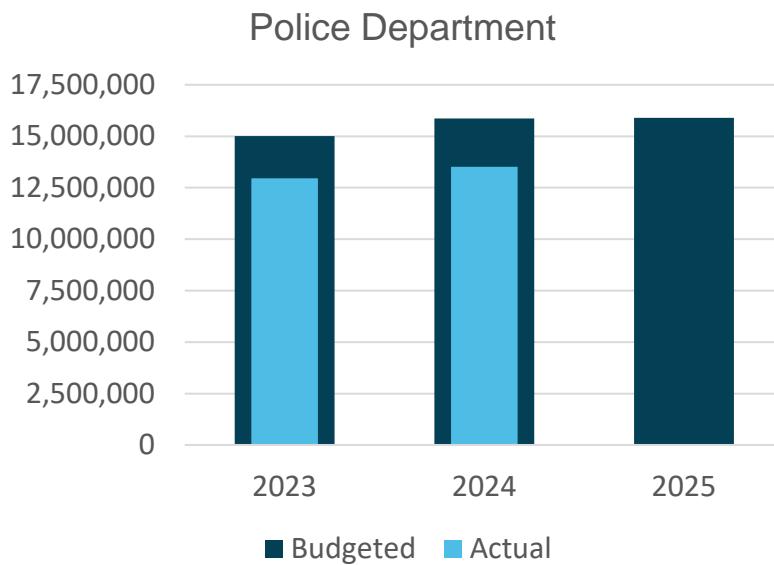
## Performance Measures

	Goal	2022 Actual	2023 Actual	2024 Actual	2025 Target
Violent Crimes	PS-1	50	45	49	N/A
Violent crime as a percentage of total crime	PS-1	4.8%	4.5%	4.6%	N/A
Property Crimes	PS-1	752	727	736	N/A
Arrests	PS-1	3,750	3,358	2,751	N/A
Training Hours	PS-1 PS-2	1,280	2,228	1,879	2,000



# Police

## Operating Budget – General Fund

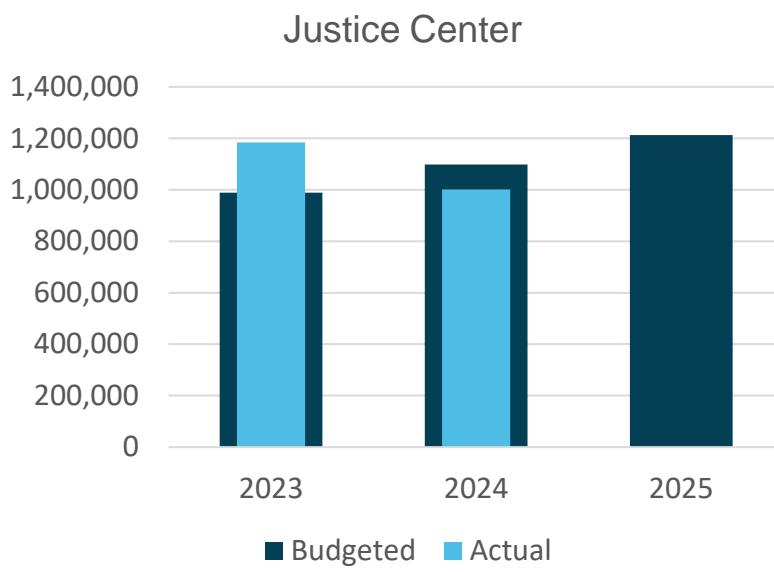


**0.23% Increase** 

▼ Personnel 1.23% Decrease

▲ Other 15.29% Increase

Needed system and fleet maintenance accounts for the large increase in non-personnel budgeted expenditures. System maintenance accounts for 41% (\$670,050) of budgeted non-personnel expenditure, while fleet maintenance accounts for 12% (\$188,000).



**10.47% Increase** 

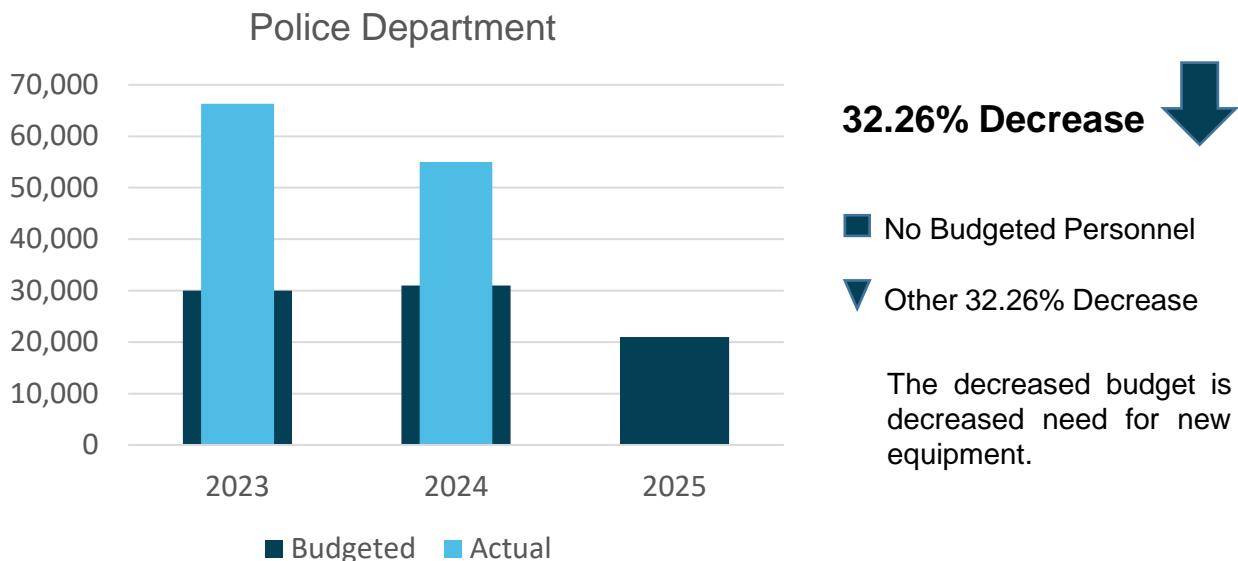
■ No Budgeted Personnel

▲ Other 10.47% Increase

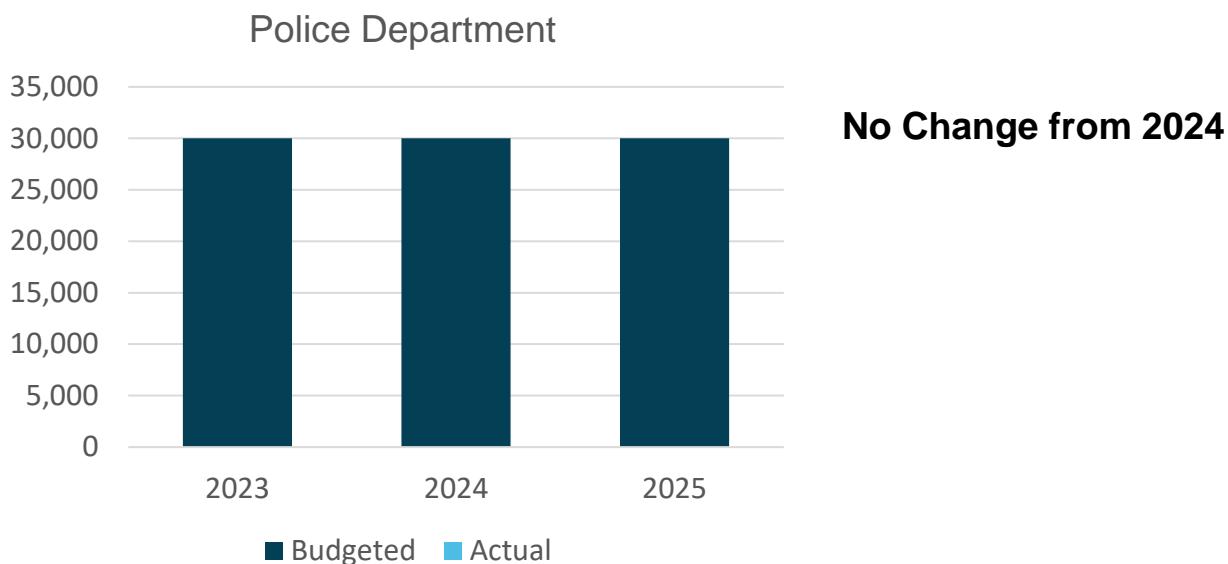
Non-personnel expenditures are expected to increase due to the increased cost of housing prisoners. Sustenance of prisoners accounts for 74% of budgeted non-personnel expenditures (\$900,000).

# 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 career 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 9,000 inspections and emergency calls annually.

The Fire Department is responsible for the fire and emergency medical needs for businesses and residences throughout the city in addition to fire prevention, education, and fire investigation responsibilities. The department is staffed 24 hours a day by more than 60 full-time firefighters, emergency medical technicians, and paramedics located in three fire houses. The department employs state of the art fire and advanced life support units 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
2022	6,331	1,142	1,400	8,873
2023	6,452	1,238	1,263	8,953
2024	6,723	1,250	1,284	9,257



# Fire/EMS

## Departmental Goals and Objectives

**Vision Statement:** Advancing the Standard of Excellence.

The vision statement acknowledges the excellent service the Fairfield Fire Department has provided to the City as a standard expectation. However, the statement recognizes that the department will not become complacent with the service provided and will always be striving to improve the quality and efficiency of the service to the citizens of the City.

**Mission Statement:** The Fairfield Fire Department will exceed expectations through **SERVICE**.

The mission statement acknowledges the expectations of the community and provides a guide to exceed those expectations through our core values forming the acronym of SERVICE.



The Fire Department is committed to achieving the following Fairfield Forward Goals:

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

In 2024, the Department unveiled a new Strategic Plan, [available on our website](#), showing how they will advance the standard of excellence and exceed expectations through SERVICE:

<b><u>Selflessness</u></b>	“Others First”	Prioritizing the needs of others above oneself.
<b><u>Education</u></b>	“Confidence Through Competence”	Continually enhancing and developing the knowledge, skills, and abilities of our personnel.
<b><u>Responsiveness</u></b>	“Answering the Call”	Empowering a team of professionals to foster a culture that adapts to change.
<b><u>Value Oriented</u></b>	“The What Before the Why”	Compassion, respect, empathy, humility, and integrity.
<b><u>Involvement</u></b>	“Taking Action”	Collectively engaging in processes to intentionally impact and inspire.
<b><u>Community Focus</u></b>	“Better Together”	Investing in the community. Seize every opportunity to be an active presence in the community.
<b><u>Equality</u></b>	“Consistently Unbiased”	Treat others the way you want to be treated utilizing established core values.

# Fire/EMS

## Departmental Goals and Objectives

The new strategic plan evaluates the Department's strengths and weaknesses, opportunities and threats and develops departmental goals for each division. Below is a sampling of the new stated goals for the Department:

### Operations Division:

- Evaluate emergency response as it relates to proper staffing, turnout times, and response times
- Review and revise Operational Standard Operating Guidelines
- Evaluate dispatch capabilities
- Continue to maintain high-quality EMS and evaluate potential service delivery improvements

### Training/HR/Grant Procurement Division:

- Develop monthly scenario-based training programs
- Host an annual regional Leadership/Fire Tactics/Command course
- Establish professional development requirements for each rank within the department
- Establish a physical and mental health and wellness program

### Community Risk Reduction/Fleet & Facilities Division:

- Develop a Community Risk Reduction Plan
- Reduce the occurrence of cooking fires
- Evaluate Community Engagement programs for effectiveness and relevant content
- Reduce out-of-service time for frontline fire apparatus and medic units

For the second year in a row, the Fire Department was recognized by the American Heart Association for applying the most up-to-date evidence-based treatment guidelines to improve patient care and outcomes.

Mission: Lifeline EMS is a national initiative to advance the system of care for patients with high-risk, time-sensitive disease states, such as severe heart attacks and strokes.



## Priorities and Issues in 2025

The Fire Department transitioned in 2022 from a blend of full-time and part-time firefighters to a strictly full-time force. This necessitated the hiring of 15 new full-time firefighters, which was made possible by the passage of a new fire levy as well as funding from federal grants. Prior to this transition, there was a lot of turnover, with part-time firefighters only staying for an average 10 months. With employees staying longer, the Department is able to focus on higher-level training to provide residents and businesses with a much more experienced first responder team.

Effective April 1, 2023, International Association of Firefighters (IAFF) Local 4010 signed a new contract. This included a provision changing the firefighter work schedule starting on January 1, 2025, reducing hours worked from 108 hours bi-weekly to 104, and reducing overtime by assigning 9 annual unpaid Kelly Days per employee. In order to accommodate this new schedule, the City will be hiring 9 new full-time firefighters. Part of the cost of adding personnel will be mitigated by the reduced overtime pay.

# Fire/EMS

## 2024 Major Accomplishments

- Developed and implemented a new Five-Year Strategic Plan to serve as a roadmap to guide the Department as we navigate the changing dynamics of the fire service and our community.
- Received Mission: Lifeline EMS Recognition Award from the American Heart Association.
- Hiring of 3 new full-time firefighter/paramedics.
- Created a new promotional position within the Department, the Fire Apparatus Operator, to provide our firefighters with a consistent and accountable person in the driver's seat of our fire apparatus. The FAO is responsible for all things fire-truck related, including preventative checks, minor maintenance functions, and tool and equipment operation. The main function is to get our crews to the scene of emergency incidents in a timely and safe manner and to operate the pumps and ladders. The experience level and knowledge of these individuals will be relied on far and above these normal routine duties. 9 firefighters received the promotion to Fire Apparatus Operator, with a combined 170 years of service.
- Also created the position of Fire Captain to look after the overall fire house operations and administration. Each House Captain coordinates operations, training, supplies, repairs, and updates. Our 3 new Fire Captains have a combined 37 years of service with the City.
- Received funding from FEMA and Ohio ARPA (American Rescue Plan Act) that allowed for increased staffing. 2024 reimbursements totaled \$1.57 million. The FEMA grant will continue into 2026.
- Purchase of new LifePak cardiac monitor/defibrillators to replace aging equipment that is no longer eligible to be covered under maintenance agreements. This equipment is critical to providing advanced life support to the community and must function properly on every response. The cost of the new equipment was \$350,000.
- Added winch capability to one of our fire engines, enabling it to extricate trapped victims and remove large objects from potential exposures when on fire. The recent increase in Electric Vehicle fires nationally has necessitated fire departments to develop capability to move these vehicles away from other combustibles, as they are extremely difficult to extinguish.
- Placed into service a new ladder truck with a 100' ladder, designed to provide more options when responding to industrial and warehousing areas. This new truck cost \$1.42 million and was purchased using money from the American Rescue Plan Act.

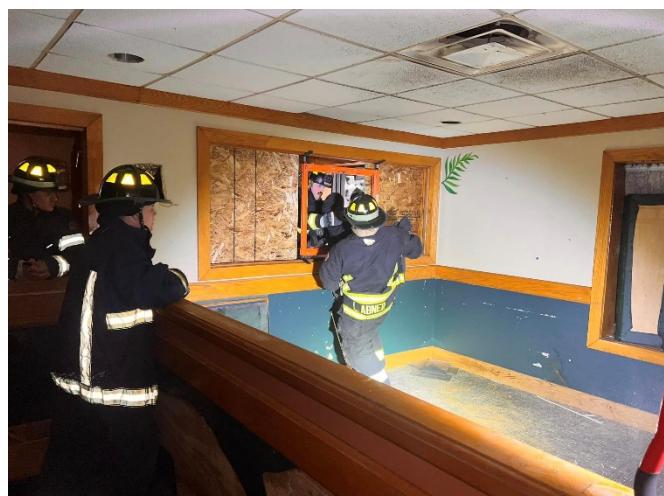
## Upcoming Service Initiatives

- 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.
- Implement the new Department Strategic Plan.
- 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 and switch to a new work schedule with reduced overtime hours.
- Purchase Alternative Support Apparatus (\$75,000), which will provide access to areas of the City that traditional medic units cannot access.
- Replace two ambulances (\$1,240,000) and one pumper truck (\$940,410).

# Fire/EMS

## Performance Measures

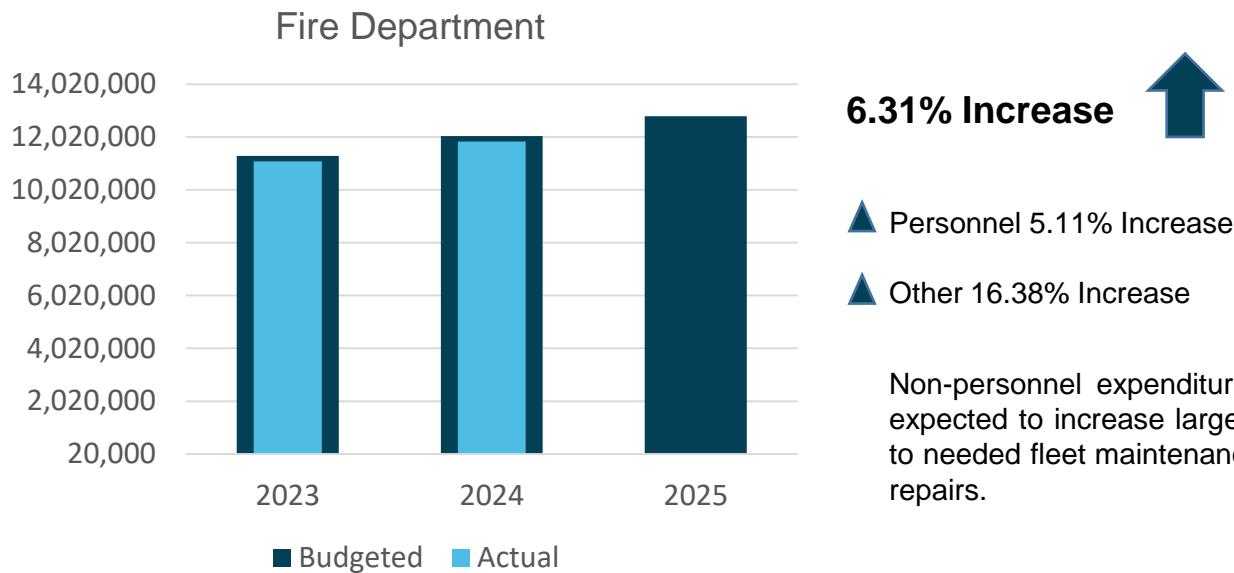
	Goal	2022 Actual	2023 Actual	2024 Actual	2025 Target
Permit Fee Collection Rate	PS-1	94.1%	94.5%	89.9%	90%
Grant Monies Requested	PS-1 PS-2	\$3,410,000	\$646,000	\$4,421,000	274,000
Grant Monies Received		\$3,410,000	\$526,000	\$283,200	N/A
Training Hours	PS-1	17,869	17,011	14,985	N/A
Community Engagement Contacts	PS-1	6,712	15,101	16,982	17,300



A restaurant slated for demolition provided our firefighters with a temporary training site, allowing for training on roof operations including vertical ventilation and victim rescue and removal.

# Fire/EMS

## Operating Budget – Fire Levy Fund



The new E-ONE Typhoon HR100 Ladder Truck that joined our fleet in 2024. Photo courtesy of Vogelpohl Fire Equipment.

# 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.

## 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.

The Finance Department is committed to achieving the following Fairfield Forward Goals:

- PS-1** Continue to provide comprehensive, efficient, high-quality, cost-effective public services and facilities.
- 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.
- S-1** Reduce the City's consumption of energy and fossil fuels.

Some of the ways we work to achieve these goals include:

- Provide online payment options 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
- Offer online income tax filing.
- Streamline Income Tax and Utility Billing Lockbox payments
- Provide vendors with timely and accurate payments



# Finance

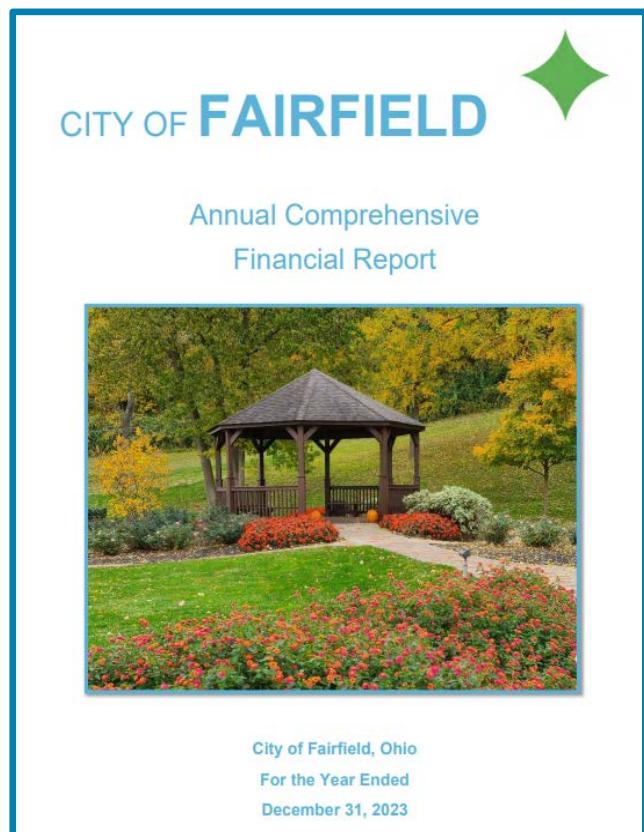
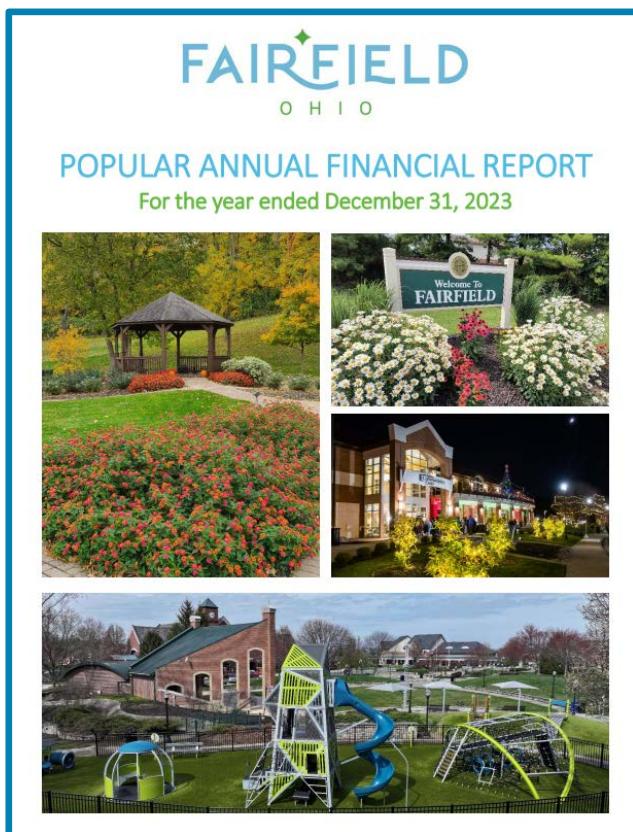
## Goals for 2025

- Achieve the Triple Crown awards for the Annual Comprehensive Financial Report, the Popular Annual Financial Report, and the Budget Book.
- Implement payment to vendors via ACH.
- Encourage more residents to utilize online income tax return filing. Online filing has increased 47% in just 2 years. For 2025 we would like to see an increase of 14% to 3,500 online returns. Online filing saves time and reduces paper usage and waste.
- Implement paperless bid processing for formal bidding of projects.

## 2024 Accomplishments

- Collected \$141,117 for sidewalk repair work, a collection rate of 73.2%. The remaining balance will be certified to the County Auditor for assessment to property taxes.
- Received the Distinguished Budget Presentation Award for our 2024 Budget Document.
- Received the Award for Outstanding Achievement in Popular Annual Financial Reporting for our 2022 PAFR.
- Received the Certificate of Achievement for Excellence in Financial Reporting for our 2022 Annual Comprehensive Financial Report.

Click the images below to view our 2023 Popular Annual Financial Report and Annual Comprehensive Financial Report.



# Finance

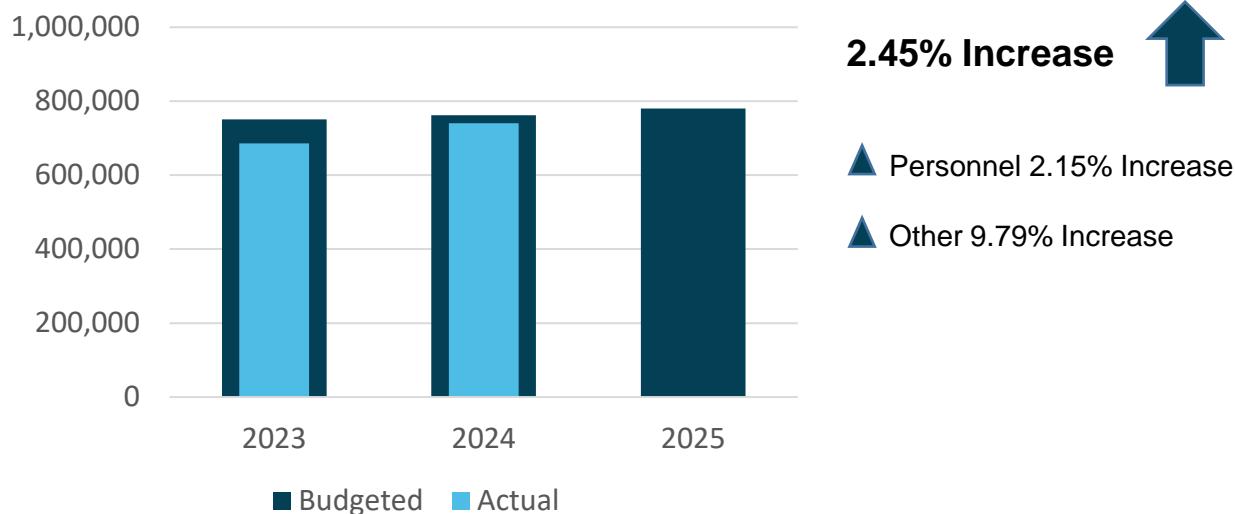
## Performance Measures

	Goal	2022 Actual	2023 Actual	2024 Actual	2025 Target
Bond rating	PS-1	Aa1	Aa1	Aa1	Aa1
Achieve Triple Crown awards: Annual Comprehensive Financial Report, Popular Annual Financial Report, Distinguished Budget Award	PS-1	✓ ACFR ✓ PAFR ✓ Budget	✓ ACFR ❑ PAFR (Submitted) ✓ Budget	❑ ACFR (In process) ❑ PAFR (In process) ✓ Budget	▪ ACFR ▪ PAFR ▪ Budget
Online income tax return filings	PS-2 S-1	2,087	2,463 ▲ 12.2%	3,074 ▲ 24.8%	3,500
Business returns processed	PS-1	2,270	2,694	1,106	1,500
Withholding reconciliations processed	PS-1	983	1,387	1,189	1,500
Sidewalk repair invoice collection rate	T-2	65.9%	69.7%	73.2%	70%
Utility Billing revenue collected via web, mobile, or automatic payments	PS-2 S-1	47.8%	52.5%	53.3%	55%

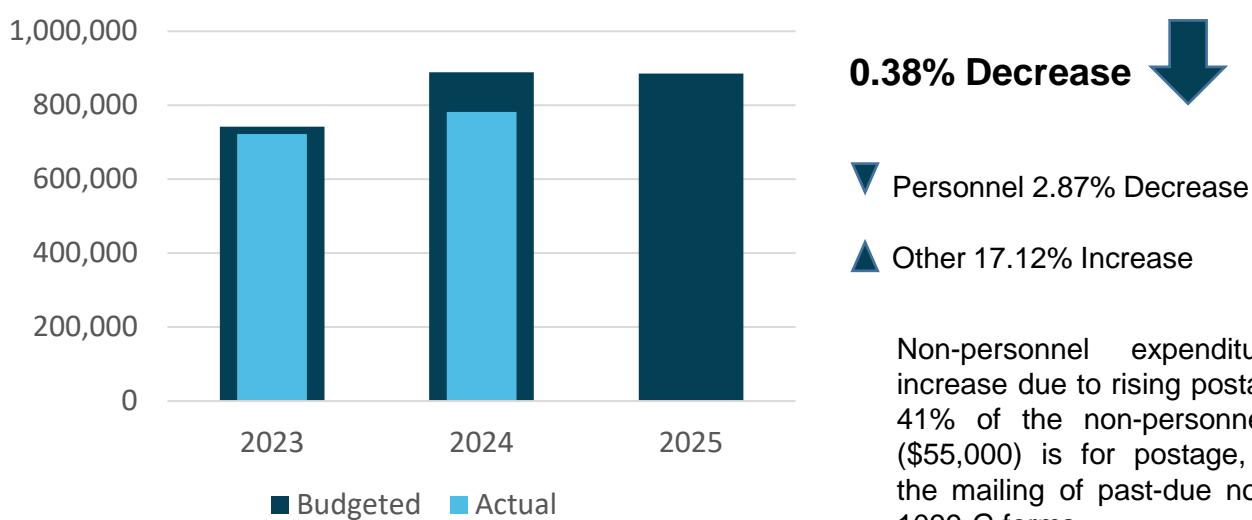
# Finance

## Operating Budget – General Fund

### Finance Administration & Accounting



### Income Tax

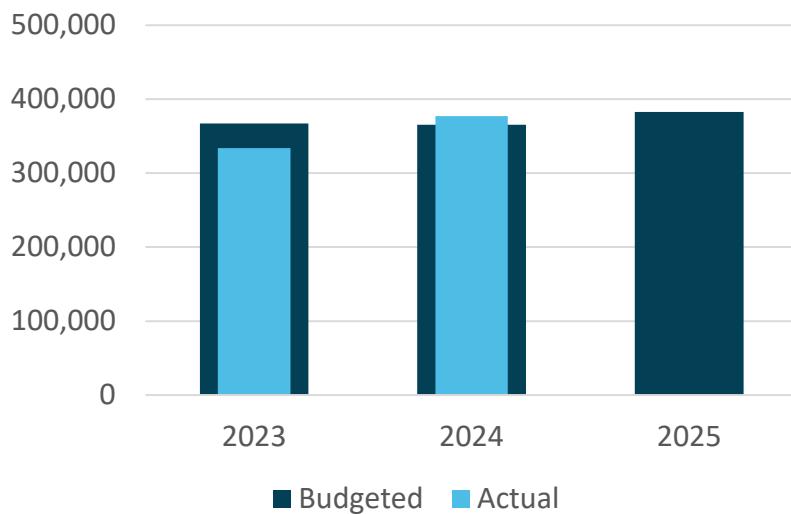


Non-personnel expenditures will increase due to rising postage costs. 41% of the non-personnel budget (\$55,000) is for postage, including the mailing of past-due notices and 1099-G forms.

# Finance

## Operating Budget – Water Enterprise Fund

### Utility Billing & Collections



**4.69% Increase**

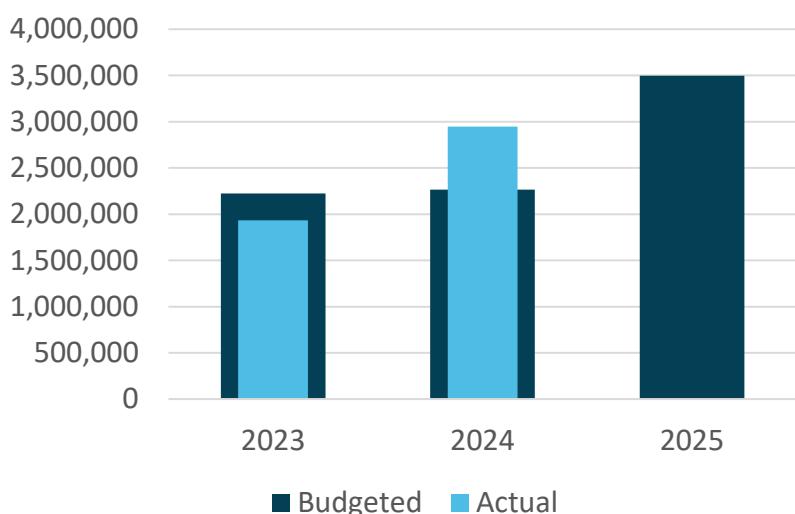
▲ Personnel 1.96% Increase

▲ Other 7.86% Increase

41% of the non-personnel budget (\$75,000) is for bank charges, including our online payment processing. 53% of revenue collected for utility bills in 2024 was from our online system, which reduces processing time and allows our representatives to assist customers with other needs.

## Operating Budget – Sewer Enterprise Fund

### Utility Billing & Collections



**54.20% Increase**

▲ Personnel 1.97% Increase

▲ Other 58.19% Increase

95% of the non-personnel budget (\$3,175,000) 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. The large increase in the 2025 budget is due to the expansion of Koch Foods, the City's largest user of water, which is also on Butler County sewer.

# 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 2024, the Development Services Department was responsible for reviewing and issuing permits for more than \$99.97 million in new building investment, including new industrial projects, Town Center development, and Route 4 redevelopment.

## New Developments



Hit Promotional Products has committed to occupy a new 800,000 square foot building on the corner of Tylersville & Seward Roads. Hit Promotional will retain 237 jobs from its existing Fairfield operation and will create 100 new jobs within three years of completing this expansion, with payroll expected to equal nearly \$25 million annually.



A ribbon cutting was held in early 2024 for the new Freddy's Frozen Custard & Steakburgers location off South Gilmore Road on Meijer Drive. The total project investment for the newly-constructed restaurant exceeded \$1 million.



Pacific Manufacturing has announced plans for its tenth major expansion project since beginning operations in the City of Fairfield in 1990. The manufacturer is investing more than \$70 million to construct a fifth building to its existing 950,000 square foot campus. This expansion will result in the creation of 96 new jobs and \$44.7 million in payroll. Pacific will construct a bridge over a small creek to connect the new building to its campus.

# 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.

Development Services is committed to achieving Fairfield Forward goals focused on Public Service, Economic Development, and Housing. Here are a few of the goals the Department aims to achieve:

- PS-1** Continue to provide comprehensive, efficient, high-quality, cost-effective public services and facilities.
- PS-3** Use public-private partnerships and community organizations to advance projects that have a positive community impact and enhance quality of life.
- 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.
- ED-2** Promote the revitalization of aging and deteriorating commercial areas.
- ED-3** Encourage investment and development in existing areas of the City through the promotion of mixed-uses, increased densities, infill development, and adaptive reuse of existing buildings that promote walkable developments, including residential and non-residential uses, that will create vibrant centers of activity.
- ED-4** Require that the development meets the high standards of design expected by the community from a visual and quality perspective.
- ED-6** Work with surrounding jurisdictions, including Butler County and the City of Hamilton, to attract businesses that are compatible and complement Fairfield businesses.
- HN-1** Protect and preserve existing residential neighborhoods.
- HN-2** Encourage a range of housing choices and types that satisfy market demand and let residents continue to live in Fairfield across difference life cycle stages for current and future residents.
- HN-3** Strive toward a housing mix ratio of 70% single-family residential and 30% multi-family residential.
- HN-4** Encourage housing and site development that supports sustainable development patterns by promoting the efficient use of environmentally responsible and sustainable building materials and technology.
- HN-5** Identify viable land suitable for residential development given the limited amount of developable land left in the City.

# Development Services

## Departmental Goals and Objectives

Additionally, the Department is instrumental in the City's realization of Fairfield Forward goals for Small Area Plans, specifically for the Route 4 Corridor and the Town Center.

### Town Center

In 2024, Development Services, in conjunction with the Parks Department, Public Works Department, and City Manager's Office, commissioned a Town Center Placemaking Strategy. Fairfield Town Center, located around the Pleasant Avenue and Nilles Road intersection, serves as a central commerce and gathering point for the community. The area includes the City's Municipal Building, Justice Center, and Community Arts Center, as well as Village Green Park. The placemaking strategy provides recommendations for enhancing the built environment to create an inviting and vibrant town center area. The plan can be viewed in full [on our website here](#).

The new Placemaking Strategy is a phased fifteen-year plan. Early phases include signage and temporary public art interventions, tactical placemaking, and community programming including pop-up events. Later phases will include larger-scale private infill development, business attraction, and more mixed-use buildings with people living and working in the Town Center.

The relevant Fairfield Forward goals for the Town Center redevelopment are:

- TC-2** Require that development and redevelopment meet the high standards of design expected by the community from a visual and quality perspective in the entire Town Center.
- TC-3** Any new housing should reflect compact housing type development.
- TC-5** Promote the continued revitalization of the aging commercial areas within the Town Center.
- TC-6** Attract and retain a diverse economy of businesses to provide goods, services, and entertainment opportunities.



### Spotlight On:

#### 2024 Industrial Growth

Fairfield's economic growth over the next 12-18 months will be fueled in large part by five industrial business expansions that began construction or were announced in 2024.

# Development Services

## Departmental Goals and Objectives

### Route 4

The City of Fairfield continues to prioritize the revitalization of Route 4, a key commercial corridor extending more than five miles across the City. Recent and planned demolitions of several vacant and antiquated properties are milestone steps towards redevelopment within the corridor. The Fairfield Forward goals relevant to this initiative are:

- R4-1** Promote the continued revitalization of this vital commercial corridor.
- R4-3** Require that development and redevelopment along Route 4 meet the high standards of design expected by the community from a visual and quality perspective.
- 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.

On the north end of Route 4, the former Pearl's Diner building was demolished in 2024 after sitting vacant since the restaurant closed in 2018. The City also anticipates removing the foundations, swimming pool, signage, and other remnants of the adjacent Budget Inn property. Much of the hotel building was demolished in 2020 following a fire, yet building remnants remain and create an obstacle to redevelopment. Demolition of the properties is funded through a \$300,000 grant from the Ohio Building Demolition and Site Revitalization Program obtained with assistance from the Butler County Land Bank.

Near the intersection of Route 4 and Mack Road, the former PNC Bank branch and adjacent car wash/detailing business have also been demolished to make way for a new Wawa gas station and convenience store. The buildings had been vacant for several years and were in a deteriorated state.

On the opposite side of Mack Road, the former Mango's Tropical Oasis building is also planned for demolition. The vacant building was condemned following a fire in 2020, just months after a large section of the retaining wall on the property collapsed. Demolition of the building and remaining retaining wall is anticipated to start later this year, also thanks to state demolition grant funding.

In addition to the projects detailed above, several private development projects are also improving the visual appearance and economic health of the Route 4 corridor; these include:

- Jeff Wyler Hyundai is wrapping up a \$2.6 million expansion which transformed the exterior of its showroom building and included demolition of an older sales building.
- Gordon Food Service (GFS) is completing a comprehensive interior and exterior renovation, estimated at \$1.4 million.
- Honda of Fairfield is undertaking a modernization and rebranding of its exterior, estimated at \$1.1 million.
- Mercy Health is planning to open an urgent care location within a new building under construction at the Jungle Jim's complex.

# Development Services

## 2024 Major Accomplishments

- \$99.97 million in private building investment
- 1,842 building permits issued.
- 6,006 property maintenance inspections.
- Approximately 1,500 businesses located in Fairfield, including a healthy and sustainable mix of office, industrial, and retail/service.
- Completed a multi-year project to comprehensively update and modernize the City's Planning and Zoning Code.
- Coordinated more than \$3.5 million in real estate purchases on Route 4 corridor utilizing Federal American Rescue Plan Act funds provided by the Butler County Commissioners.
- Completed a \$100,000 project to digitize paper building permit records and plans, reducing file storage costs and providing faster services to residents and businesses.

## 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. The \$60 million project is led by NorthPoint Development and includes two buildings totaling 624,000 square feet at the 83-acre site. Construction is largely complete and leasing is underway for the project.

**Bank of America** – Construction is anticipated in 2025 on a new Bank of America branch on Nilles Road in Fairfield's Town Center area. Land acquisition, demolition of the existing office building, and construction of the new building is expected to exceed \$1 million.

**Jeff Wyler Hyundai** – A major renovation and expansion of the Jeff Wyler Hyundai automotive dealership is wrapping up, representing a \$2.6 million investment. This project follows a \$1.1 million investment at Performance Honda, also within the Route 4 corridor.

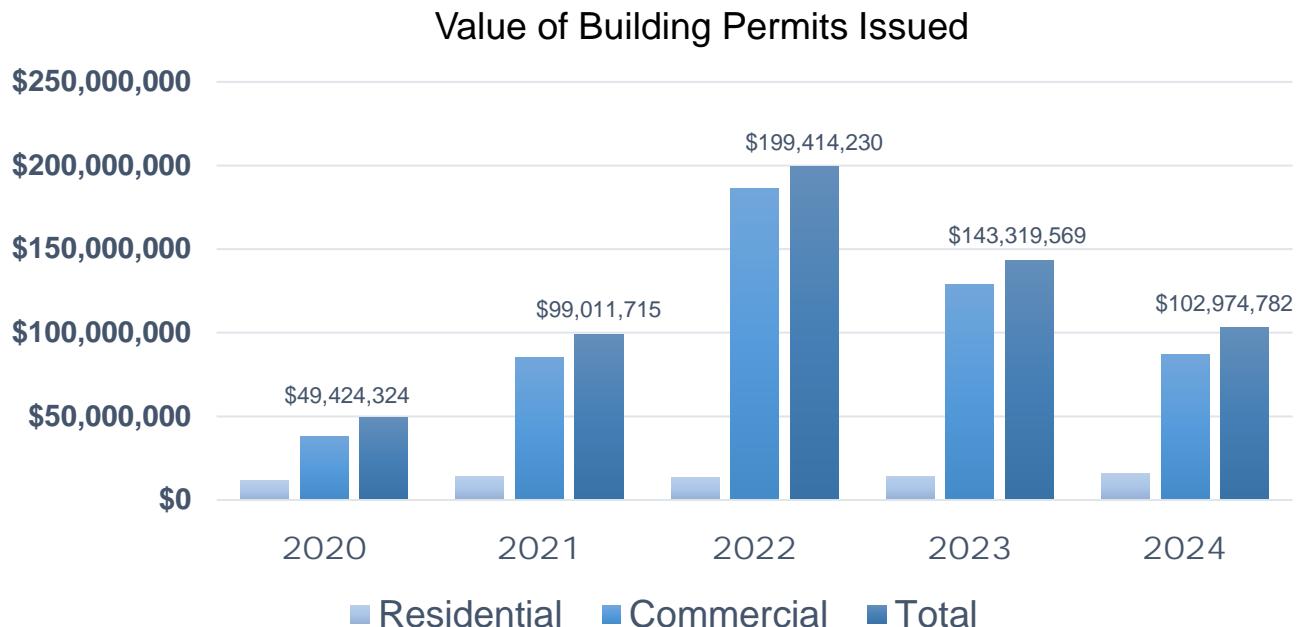
**Wawa Locations** – Wawa, a popular East Coast gas station and convenience food chain, is expanding into the Cincinnati region and currently has identified three sites within Fairfield for Wawa locations. Construction began in 2024 on the first location at the corner of Tylersville Road and Bypass 4. Construction of two additional locations along Route 4 at Symmes and Mack Roads are progressing.

**Schneider Electric** – Located in Fairfield since 2018, Schneider Electric has announced plans to double the company's footprint in the City, expanding to nearly 450,000 square feet. The company will invest \$25 million to retool the facility. More than 150 employees will be retained, and an additional 100 new employees will be hired within three years of project completion.

**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 2024, Ryan Homes received approval to construct homes on the remaining lots. An estimated 10-15 new homes are anticipated in 2025, each with a value exceeding \$400,000.

# Development Services

## Estimated Value of Improvements

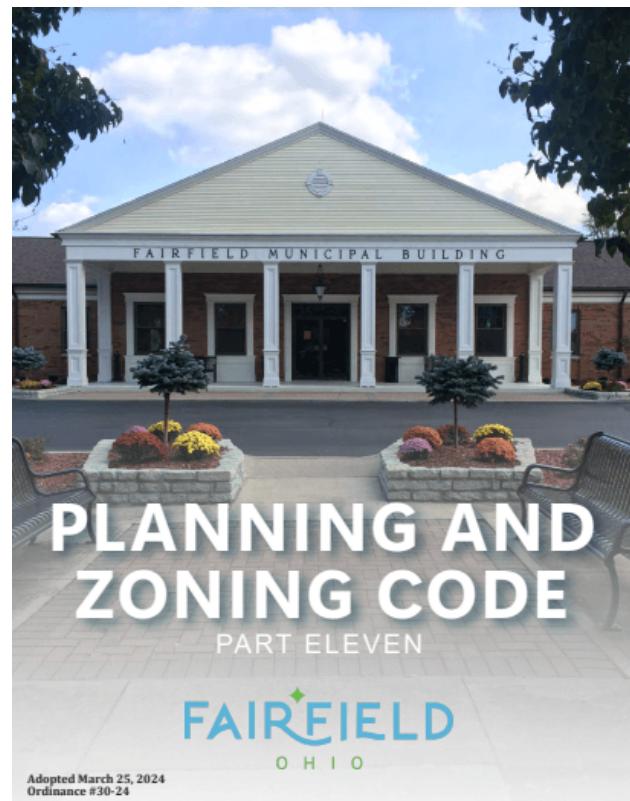


## New Planning & Zoning Code

In 2024, after a comprehensive two-year update process, Fairfield City Council approved a revamped Planning & Zoning Code. This code is the City's primary tool to guide the physical development and redevelopment of Fairfield, setting standards for how land is used and how buildings and sites are designed.

Improvements to the code include basic organizational changes, such as the addition of graphics and diagrams to illustrate concepts and the creation of a use table that makes it easier to identify the zoning districts where a specific land use is permitted. The revamp also incorporates direction from the Fairfield Forward Plan, including enhanced standards for building design, landscaping, signage, and other design elements throughout many of the commercial areas of Fairfield. Over time, these enhanced standards will result in improved community aesthetics and help improve the look and image of Fairfield.

Throughout the update process, an Advisory Committee provided feedback to City staff and project consultants. Special input sessions were also held with small and large business representatives, as well as commercial sign installers.



# Development Services

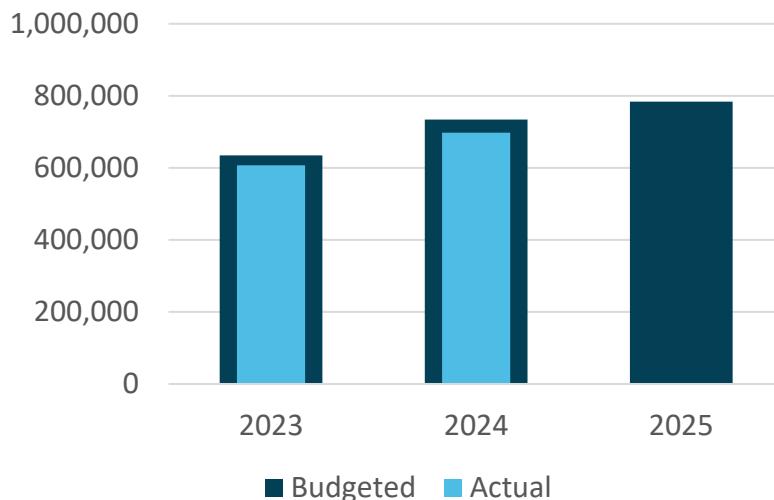
## Performance Measures

	Goal	2022 Actual	2023 Actual	2024 Actual	2025 Target
<b>Building &amp; Zoning</b>					
Commercial building permits:					
Number	ED-3	615	549	590	
Value	ED-4	\$186,006,906	\$129,068,985	\$86,954,431	N/A
Residential building permits:					
Number	HN-1	1,342	1,341	1,252	
Value	HN-5	\$13,407,324	\$14,250,584	\$16,020,351	N/A
Property maintenance inspections	PS-1				
Property maintenance cases closed without court intervention	HN-1	6,154	6,912	6,006	>5,000
Planning & Development					
Planning commission applications:					
Number	ED-3	27	24	45	-
% closed within 45 days	ED-4	100%	100%	100%	100%
Average community impression score on Chamber Business Survey (1 to 5; 5 is highest)	PS-1	4.6	4.4	4.5	>4
Incentive agreements:					
Number	PS-1	17	20	18	-
% in compliance	PS-2	100%	100%	100%	100%
Jobs committed by agreements	ED-1	5,301	5,301	5,371	N/A
Jobs achieved by agreements	ED-1	6,247	6,170	6,173	N/A

# Development Services

## Operating Budget – General Fund

### Planning & Economic Development



**18.11% Increase** 

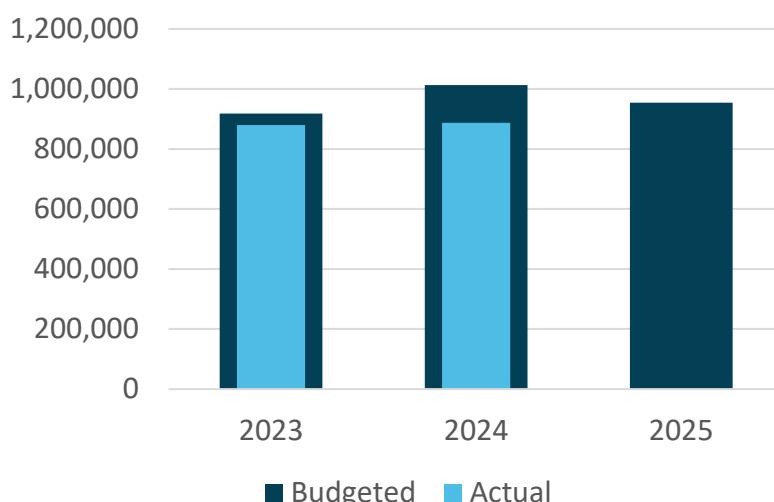
▲ Personnel 16.95% Increase

▲ Other 29.51% Increase

The increased personnel budget is due to the addition of a Development Specialist to the Department.

Non-personnel expenditures will increase due to engineering services for special projects, as well as the purchase of new laptops to replace obsolete devices.

### Building & Zoning



**5.81% Decrease** 

▼ Personnel 6.75% Decrease

▲ Other 2.41% Increase

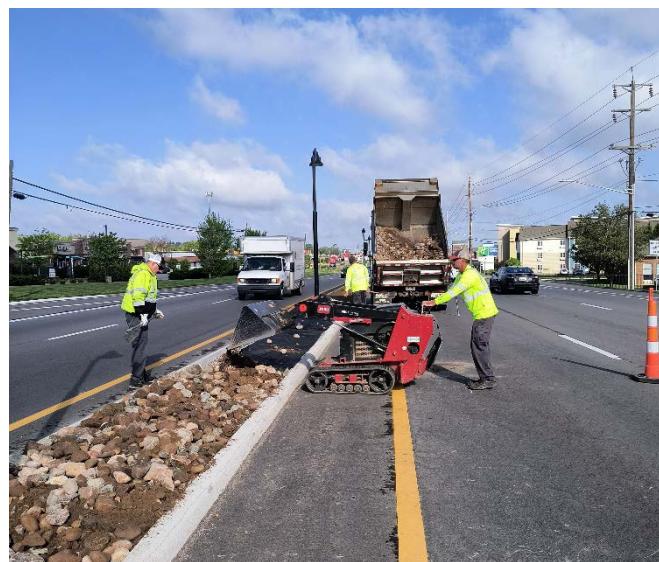
# Public Works

The City of Fairfield Public Works Department is accredited by the American Public Works Association (APWA). The Department is comprised of three primary divisions (Streets & Grounds, Fleet/Facilities, and Construction Services/Engineering). The Streets & Grounds 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. They also oversee all maintenance of the City's parks. 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:

- 410 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 3,000 Street Lights
- 116 Miles of Storm Sewer
- More than 6,100 Catch Basins
- More than 1,000 Drywells
- 60 Signalized Intersections



	2021	2022	2023	2024
Cubic Yards of Brush Picked Up	6,199	7,075	6,866	6,808
Cubic Yards of Leaves Picked Up	4,797	5,156	5,740	4,364
Lane Miles of Roads Resurfaced or Reconstructed	23.5	23.9	31.1	20.8
Linear Feet of Curb Replaced (2021-2023) / Installed (2024)	13,580	36,983	10,891	37,680
Gallons of Liquid Calcium for Snow Removal	16,248	17,701	3,096	5,112
Tons of Salt for Snow Removal	3,838	3,858	882	1,576

# Public Works

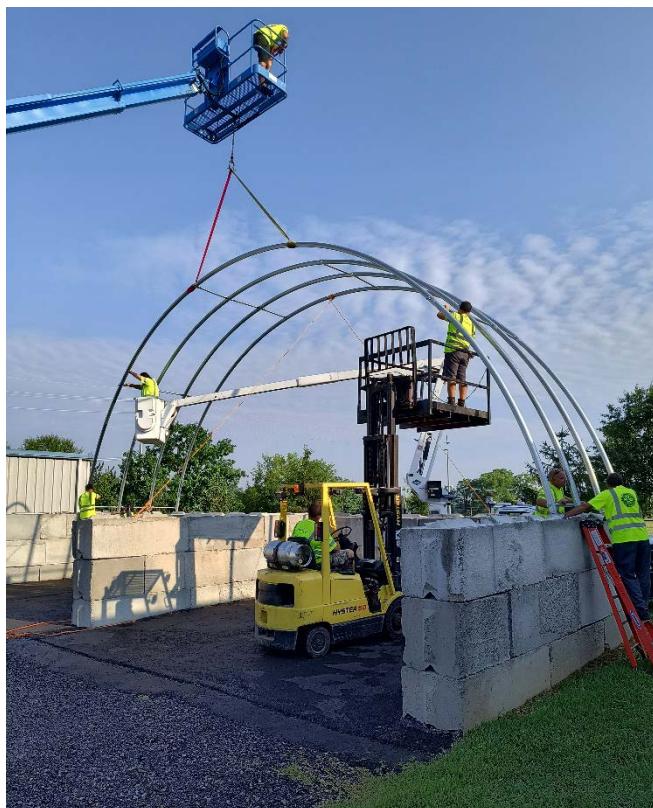
## Departmental Goals and Objectives

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:

- Preserving our City's heritage and promoting civic pride.
- An engaging community promoting cultural, spiritual, and economic opportunity for all citizens within a safe, nurturing environment.
- Promoting and encouraging diversity, involved citizens, quality education, and the superior performance of its civil servants.
- A community of open communication, with effective representatives, leaders, and citizens who together proactively address the needs and concerns of the community.
- Fostering regional governmental partnerships and nurturing relationships with neighboring communities.
- Encouraging active economic development to retain, expand, and develop businesses which reflect community values, promote fiscal stability, and contribute to a vibrant economic environment.



# Public Works

## Departmental Goals and Objectives

The Public Works Department is committed to achieving the following Fairfield Forward goals:

- T-1** Provide a comprehensive, safe, convenient, well-balanced, and financially feasible transportation system.
- T-2** Attain a greater pedestrian and bicycle mobility and day-to-day and commuter activity.
- T-3** Increase roadway efficiency.
- T-4** Provide for the safe non-motorized routes to schools and other activity centers.
- T-5** Develop a favorable environment for greater connectivity to public transit systems that provides additional transit options to all populations.
- PS-1** Continue to provide comprehensive, efficient, high-quality, cost-effective public services and facilities.

Additionally, recent and upcoming capital improvement projects at the South Gilmore/Mack intersection, John Gray/Pleasant intersection, and Route 4 corridor work toward achieving the below Small Area Plan goals detailed in Fairfield Forward:

- 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.
- R4-4** Develop safe pedestrian routes, especially in locations where neighborhoods and schools connect to Route 4.
- JGP-1** Provide a comprehensive, safe, convenient, well-balanced, and financially feasible transportation system.
- JGP-2** Undertake a comprehensive approach to the design of pedestrian, bicycle, and vehicular traffic flow through this area.
- SGM-3** Ensure walkability and connectivity to and within this area to allow residents and the local workforce an alternative mode of travel.
- SGM-4** Undertake a comprehensive approach to the design of pedestrian, bicycle, and vehicular traffic flow through this area with an emphasis on the use of service streets that provide access to and from land uses off Mack and Gilmore Roads, where feasible.
- SGM-5** Continue to ensure roadway efficiency as properties develop and redevelop in this area.

# Public Works

## Departmental Goals and Objectives

The Public Works strategic plan further outlines the Department's goals and objectives:

**Mission Statement:** The Public Works Department will provide opportunities for all to experience an exceptional quality of life in Fairfield through excellence in professional services and efficient management of infrastructure for the public and the City organization.

### Goals:

- Provide quality services to our residents, including leaf pickup, snow removal, limb and brush pickup, and roadside mowing.
  - Evaluate the programs to increase efficiency and lower costs.
- Provide a safe, efficient, and cost-effective fleet of vehicles and equipment through purchasing decisions, preventative maintenance, repairs, and managing fuel operations.
  - Maintain a crew of mechanics dedicated to performing repairs and maintenance.
  - Maintain records of all maintenance and repairs.
  - Prepare a replacement schedule due to age, condition, and changing needs.
- Enhance the function of streams and drainage areas through proper engineering and maintenance and improve water quality by implementing the Stormwater Management Plan.
  - Perform outfall, bridge, and culvert inspections that follow ODOT's recommended guidelines.
  - Maintain a crew dedicated to performing stormwater infrastructure maintenance.
- Provide and maintain a quality traffic control system for the travelling public, focusing on the maintenance and improvement of the centralized traffic signal system, pavement markings, and signage.
  - Maintain a crew dedicated to performing sign repairs and maintenance.
  - Maintenance of LED vehicular traffic signals, illuminated signs, and pedestrian signals
  - Continue program to repaint pavement markings with thermoplastic markings as a more effective and higher visibility option on newly paved streets.
- Provide and maintain safe, efficient, and attractive public thoroughfares for vehicular, cycling, and pedestrian travel.
  - Maintain a crew dedicated to performing repairs and maintenance to roadway related items.
  - Have road crews perform asphalt repairs, catch basin repairs, and other efforts aimed at maintaining the public right of way.
  - Work with consultants to procure state and federal funding for safety and capacity improvement projects.
- Focus on providing safe, efficient, and cost-effective City-owned facilities.
  - Maintain a crew dedicated to performing building repairs and maintenance.
  - Analyze the energy consumption of all City buildings and make changes to equipment operation to maximize energy efficiency.
  - Evaluate the condition of all facilities and maintain a replacement schedule due to age and condition for roofs, flooring, HVAC, etc.

# Public Works

## 2024 Major Accomplishments

- Completion of the 2024 Annual Sidewalk Program.
- Completion of the 2024 Annual Concrete Curb and Pavement Resurfacing Program.
- Achieved Re-accreditation from the American Public Works Association.
- Established a Residential Tree Program to promote sustainability. The City will cover 50% of the cost of a new tree for approved applicants. The inaugural season saw 79 new trees planted.
- Completion of the Seward and Tylersville Roundabout Project (\$1.7 million, with approximately \$1 million from outside funding sources).
- Completion of the Ross Road Sidewalk Project - Cherryhill to Cheryl (\$307,125, 81% funded by Butler County American Rescue Plan Act funds).
- Completion the Route 4 Sidewalk Project - Camelot to Nilles (\$239,464, 54% funded by a Community Development Block Grant).



## Upcoming Service Initiatives

- Completion of the 2025 Annual Sidewalk Program.
- Completion of the 2025 Annual Concrete Curb and Pavement Resurfacing Program.
- Route 4 ARPA Sidewalk Project.
- Continue the Preliminary Engineering for the Symmes Road Rail Crossing Elimination Project (FRA Funding).
- Completion of the South Gilmore/Resor to Mack Project (OKI Funding) and South Gilmore/Route 4 to Resor Project.

# Public Works

## Priorities and Issues in 2025

In late 2024, the Public Works Department absorbed the Parks Maintenance Division. The Streets Division and Parks Maintenance Division were combined to form the new Streets & Grounds Division. Most of the former Parks Maintenance employees joined this new Division, with one employee being added to the existing Facilities Maintenance Division.

Public Works worked with Parks and Recreation to adjust the Public Works budget to account for these new expenditures. Previously, personnel costs for the Parks Maintenance Division came out of the General Fund, while Street Division employee personnel costs were split between the Street Fund, the State Highway Improvement Fund, and the Municipal Motor Vehicle Fund. The Streets & Grounds Division personnel costs will now be split between all four of these funds. Additionally, while Street Division non-personnel expenditures used the Street Fund, and Parks Maintenance non-personnel expenditures were from the General Fund, the Streets & Grounds non-personnel costs will be solely from the Street Fund. This structure will keep Street Fund spending in line with prior years. The year-over-year changes are shown graphically later in this section.

## Accreditation

The Fairfield Public Works Department is accredited by the American Public Works Association (APWA). The standards established by APWA assure the community that its Public Works Department meets specific criteria established by a national governing body overseen by public works officials.



### Program Purpose

The purpose of the accreditation program is to provide a means of formally verifying and recognizing public works agencies for compliance with the recommended management practices set forth. It is a voluntary, self-motivated approach to objectively evaluate, verify, and recognize compliance with the recommended management practices. Accreditation symbolizes excellence and a commitment of continual improvement. Fairfield can take pride in its Public Works Department, knowing that it represents the very best in public works.

### Program Objectives

Accreditation is not an award to be framed and forgotten. It requires continuous improvement and service to the community. APWA has established standard practices with recommended guidance in specific areas related to public works. The objectives of the accreditation program are to:

- Create impetus for organization self improvement and stimulate general raising of standards
- Offer a voluntary evaluation and education program rather than government regulated activity
- Recognize good performance and provide motivation to maintain and improve performance
- Improve public works performance and the provision of services
- Increase professionalism
- Instill pride among agency staff, elected officials and the local community

# Public Works

## Accreditation

### Accreditation Process

The Fairfield Public Works Department was initially accredited in July 2004 after submitting to an on-site inspection by evaluators who 4 four days on-site conducting a thorough review of the agency's compliance of processes, documentation, and practices. Following the initial accreditation biennially report is submitted to APWA with changes or improvements in operations.

Re-accreditation occurs every four years when the agency must once again submit to an on-site inspection by evaluators. The Public Works Department was re-accredited in 2008, 2011, 2016, 2020, and 2024. The accreditation process is continuing as new service levels and methods/processes evolve and standards are updated and added.

### APWA Award Video

Please visit our website by clicking the thumbnail image below to view a congratulatory video from APWA President Dominick A. Longobardi regarding the City's 2024 re-accreditation.



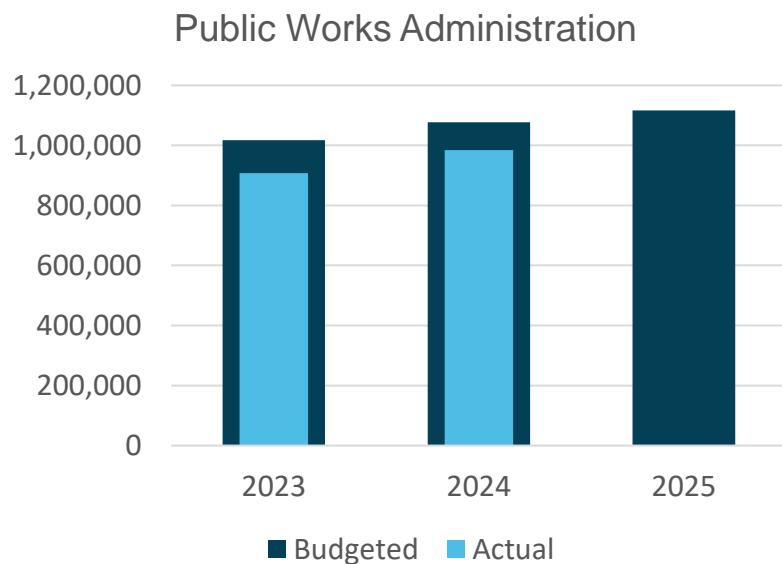
# Public Works

## Performance Measures

	Goal	2022 Actual	2023 Actual	2024 Actual	2025 Target
Trees planted (Residential Tree Program)	PS-1 S-1	Program began in 2024	Program began in 2024	79	100
Roads paved (lane miles): Number % of City total	T-1 T-3	23.77 5.8%	31.15 7.6%	23.74 5.8%	22.5
Traffic signs replaced: Number % of City total	T-1 T-3	304 8.9%	321 9.4%	264 7.7%	250
Street lights reported by inspection program: Number % of City total	T-1 T-3	74 2.4%	204 6.7%	90 3.0%	75
Properties needing sidewalk repair	T-2	526	588	408	350
Sidewalk repairs completed using cutting method (less expensive than replacement method)	T-2	395	446	323	248
Total cost savings from using cutting method *Savings are passed on to the property owner	PS-1	\$63,200	\$81,172	\$48,450	\$44,640
American Public Works Association Accreditation	PS-1	✓ Maintained from 2020	✓ Maintained from 2020	✓ Earned Re-accreditation	Maintain

# Public Works

## Operating Budget – General Fund



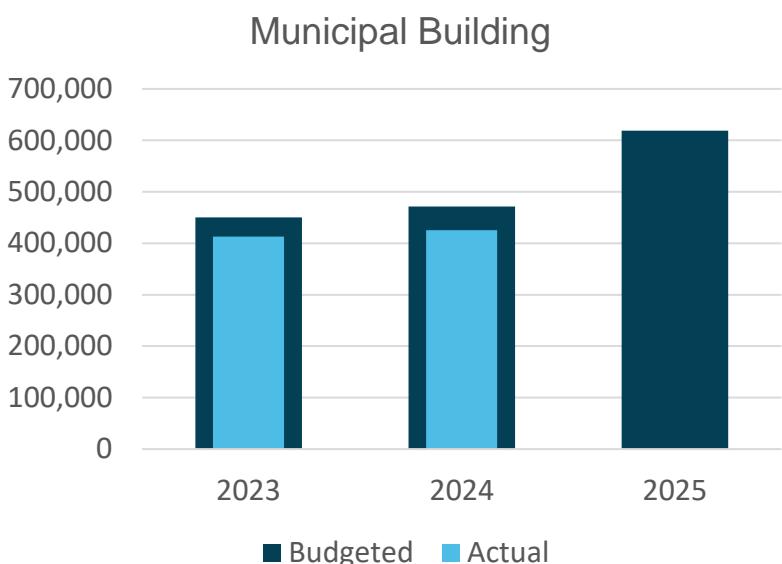
**3.60% Increase**



▲ Personnel 3.96% Increase

▲ Other 2.01% Increase

41% of the non-personnel budget (\$84,000) is for professional services, including engineering.



**31.25% Increase**



▲ Personnel 44.86% Increase

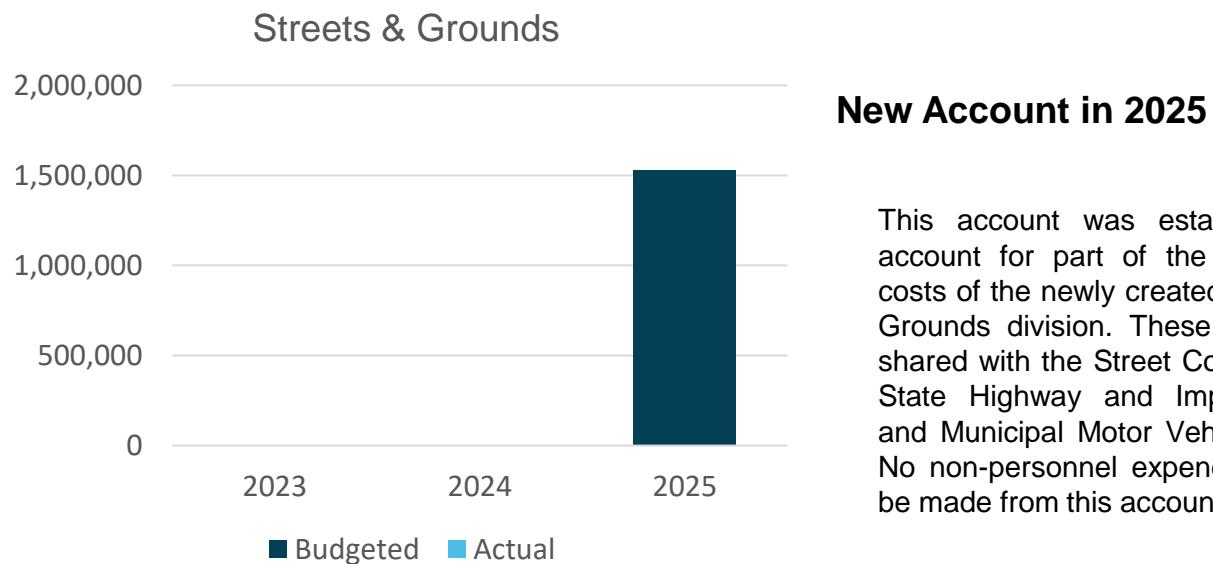
▲ Other 15.83% Increase

The increase in personnel costs is due to the addition of a laborer/maintenance worker.

The increase in non-personnel costs is due to rising utilities costs, including electric.

# Public Works

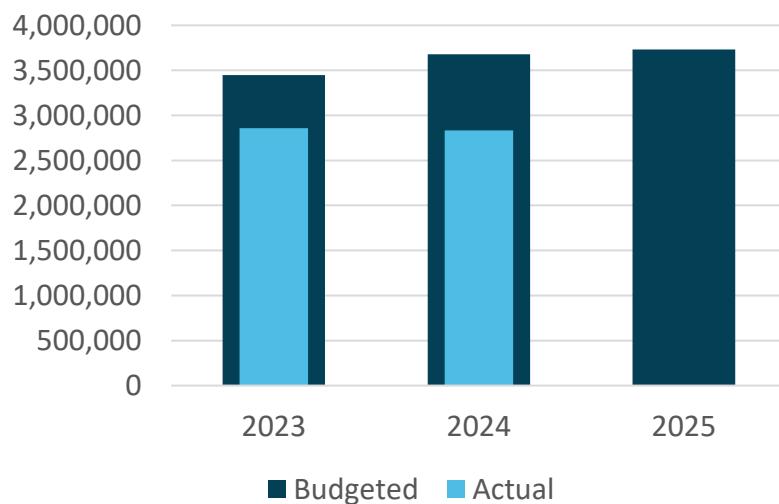
## Operating Budget – General Fund



# Public Works

## Operating Budget – Street Construction Fund

### Streets & Grounds



**1.43% Increase**



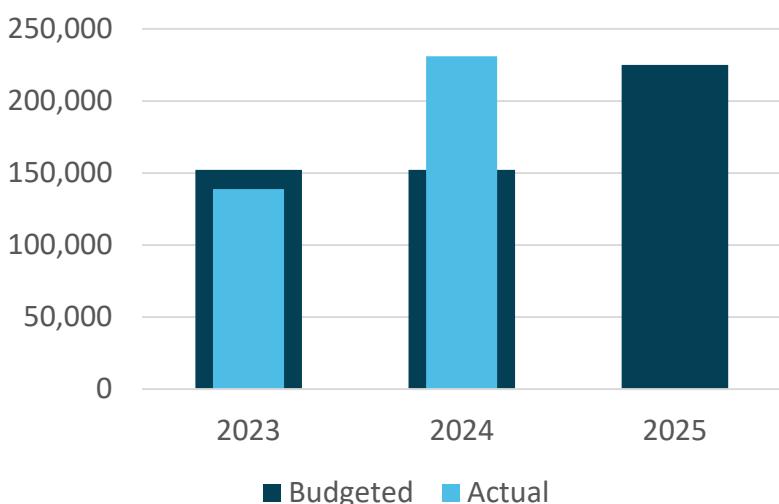
▼ Personnel 28.87% Decrease

▲ Other 35.59% Increase

Some of the personnel costs have been shifted to the new General Fund Streets & Grounds account. This was done to mitigate the non-personnel increases caused by the absorption of Parks Maintenance expenditures. This allows the Street Construction fund to stay at roughly the same level of spending.

## Operating Budget – State Highway Improvement Fund

### Streets & Grounds



**47.86% Increase**



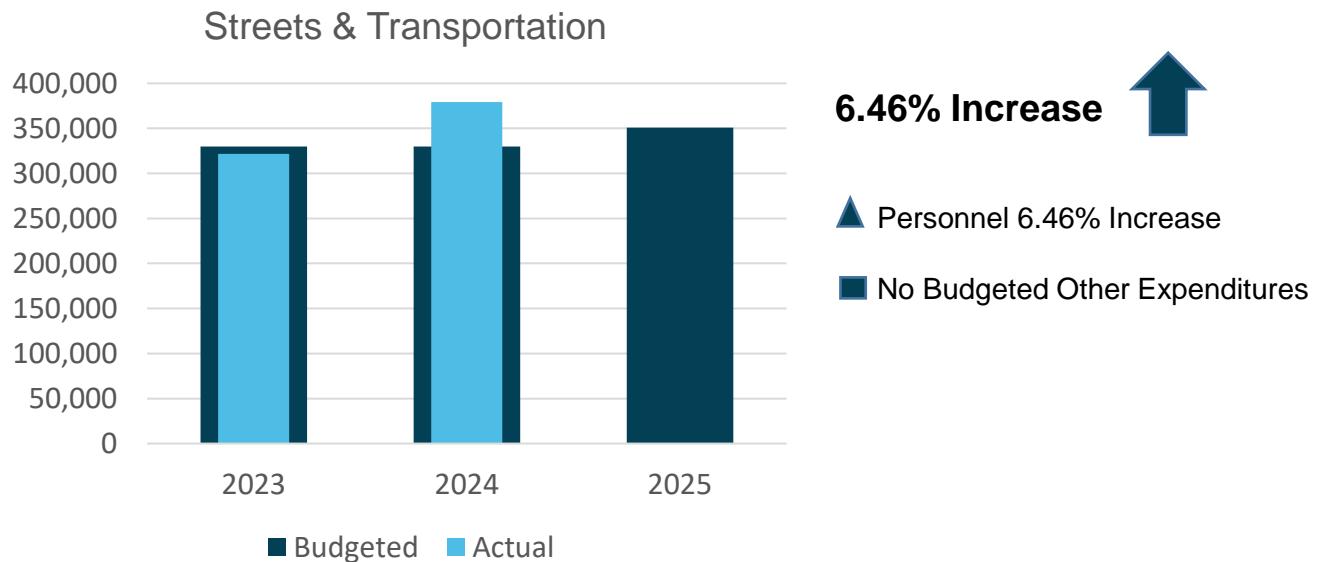
▲ Personnel 47.86% Increase

■ No Budgeted Other Expenditures

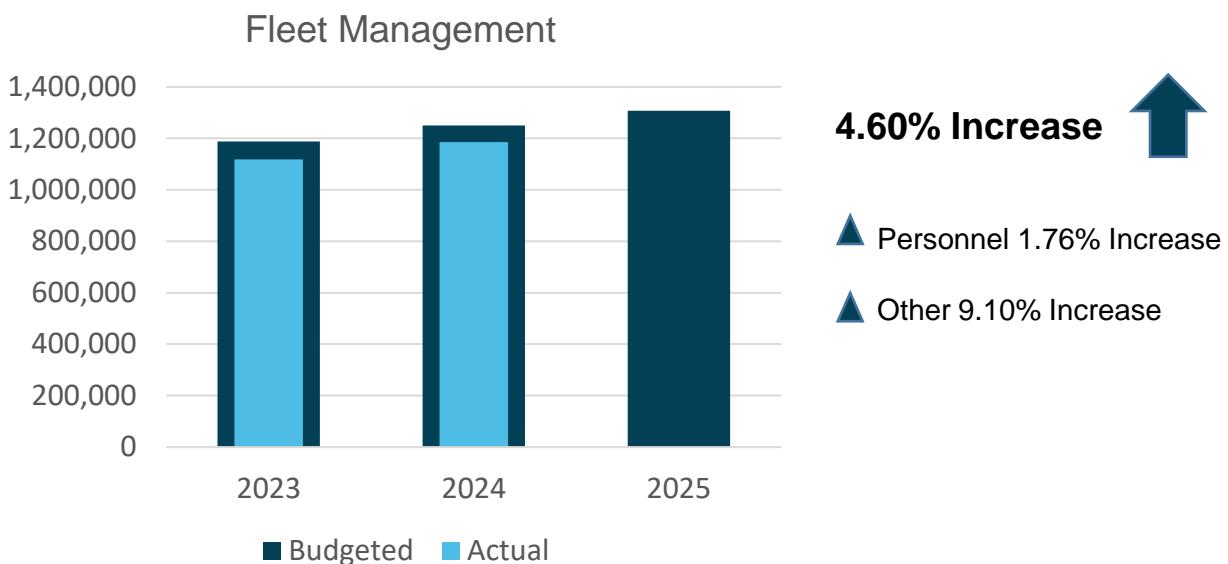
This account is for personnel costs only, and has been increased due to the reassignment of the Parks Maintenance division.

# Public Works

## Operating Budget – Municipal Motor Vehicle Fund



## Operating Budget – Municipal Garage Services Fund



# 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 2024, the City invested in new chemical feed systems to improve operational efficiencies, enhance water quality, and mitigate risk.

Did you know?

According to the 2024 Piqua Water and Sewer Rate Survey, the City of Fairfield is ranked the 17<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 started upgrading the aeration system 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.

The Public Utilities Department is committed to achieving the following Fairfield Forward Goals:

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

**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.

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

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. All ongoing, past, and future projects of the Public Utilities Department are completed based on this City-wide way of thought.



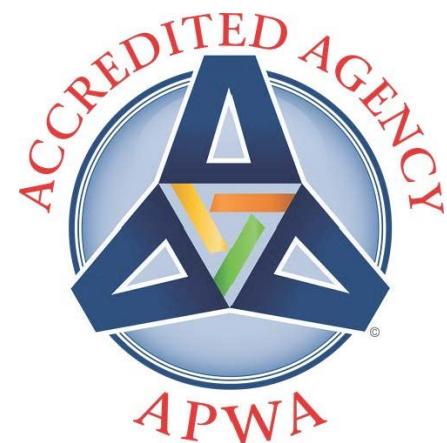
# Public Utilities

## 2024 Major Accomplishments

- Investment in new and existing critical water utility infrastructure, including:
  - Installation of a new raw water supply well (\$985,000).
  - Installation of new chemical feed systems for disinfection and fluoroise addition (\$2.1 million).
  - Replacement of ~1.25 miles of failing public water main on Gray Rd (\$1.17 million)
- 60 water main breaks repaired.
- Purchase of two new hybrid vehicles as part of the City's ongoing sustainability efforts. The \$70,000 cost was partially offset by the sale of two automobiles for \$8,600. The automobiles were replaced due to age and condition.
- Investment in new and existing critical wastewater infrastructure, including:
  - Replacement and upgrade of all wastewater plant aeration system equipment, blowers, controls, power supply, and instrumentation (\$6.17 million, ongoing)

## Accreditation

Residents of many communities can only assume that city operations are efficient, safe and cost-effective. Fairfield residents, however, can rest assured that all operations in the Public Utilities Department are meeting the highest of standards. The department earned accreditation from the highly respected American Public Works Association (APWA) in October of 2012. The Public Utilities department was the first Utility Department in the state of Ohio to receive the prestigious award. The Department was re-accredited in October of 2024 following a comprehensive audit of policies, procedures and practices performed by independent evaluators.



## Upcoming Service Initiatives

- Treatment and distribution of 2 billion gallons of drinking water.
- Collection, treatment, and safe release of 2 billion gallons of wastewater.
- Maintenance of 350 miles of water and sanitary sewer lines.
- Repair and lining of critical sanitary sewers.
- Completion of water and sewer rate study to develop utility rates for 2026 through 2030.
- Replacement of ~1 mile of failing public water main on Winton Road between Mack and John Gray – estimated at \$900,000.
- Design and construction of 2 MWdc ground-mount solar array to provide renewable energy to the City's wastewater treatment plant.

# Public Utilities

## Priorities and Issues in 2025

The Public Utilities Department underwent a leadership change at the end of 2024. The Public Utilities Director was appointed as the new Assistant City Manager. As Assistant City Manager, he will oversee several departments and their infrastructure and capital improvement projects, including Public Utilities. The Treatment Superintendent was then named the new Public Utilities Director, and a new Treatment Superintendent was hired. The Department anticipates a smooth transition to the new organizational structure as everyone adapts to their new roles.

Rising utility costs nationally, specifically for electric, required special consideration in the creation of the 2025 budget. The City sees significant cost savings by shopping for energy suppliers for all municipal accounts, the largest of which are the water plant, wastewater plant, and street lighting. However, the increased costs are still significant enough to necessitate budget increases in the Department utilities accounts by 24 to 27%.

## Water Quality

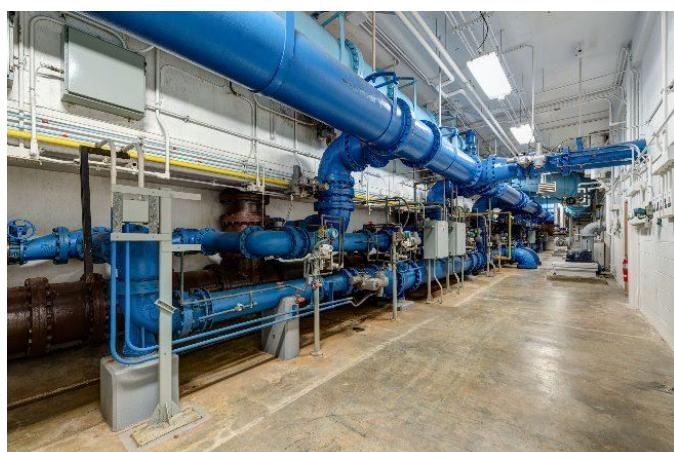
The City of Fairfield reports annually to the community on the content of the drinking water produced at its water treatment plant during the prior year. This is an extensive report on the level of chemicals found in the drinking water and whether the chemical amounts exceeded acceptable ranges set by the Environmental Protection Agency (EPA).

### Daily Averages

Listed below are some of the daily averages of different analyses during 2024:

- pH - 8.6 standard unit (s.u.)
- Alkalinity - 51 milligrams per liter
- Chlorine - 1.41 milligrams per liter
- Hardness - 131 milligrams per liter or 7.6 grains per gallon (gpg)
- Fluoride - 1.0 milligrams per liter

The Consumer Confidence Report, or CCR, is an annual report that the Ohio Environmental Protection Agency (OEPA) requires each community that produces water to provide to its customers. This report contains information on the quality of the water delivered by the system. The report also details as simply and accurately as possible any risk to exposure to contaminants which may have been detected in the water during the previous year. The CCR is provided to the community by July 1st annually. You can view the City's current and prior reports [on our website here](#).

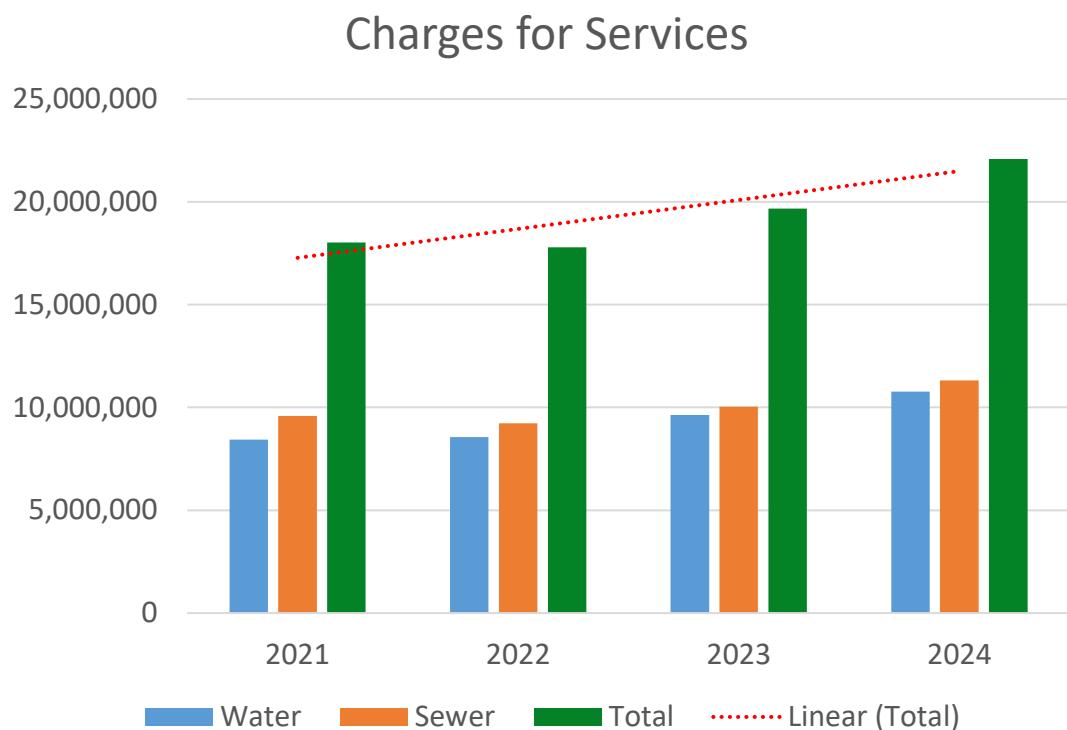


# Public Utilities

## Revenue from Charges for Services

The Public Utilities Department mostly operates using revenue from charging residents and businesses in Fairfield for water and sewer usage. Water and sewer charges are based on the amount of water used each month, measured by a meter at the residence or business. Rates are based on a combination of minimum charges (which are assessed according to meter size), plus charges for additional water and sewer used beyond the minimum. Most residential accounts are serviced by a 3/4 inch meter, which corresponds to the minimum monthly usage of 3,000 gallons per month. Utility rates increase annually according to a schedule developed based on periodic rate studies. Our next rate study is scheduled for 2025, to determine rates for 2026-2030. The City is currently ranked 17<sup>th</sup> lowest out of 66 area jurisdictions for combined water and sewer rates.

Below is a graph showing the revenue received for water and sewer charges for 2021-2024. Charges for services account for roughly 65% of revenue received for our various water and sewer funds.



# Public Utilities

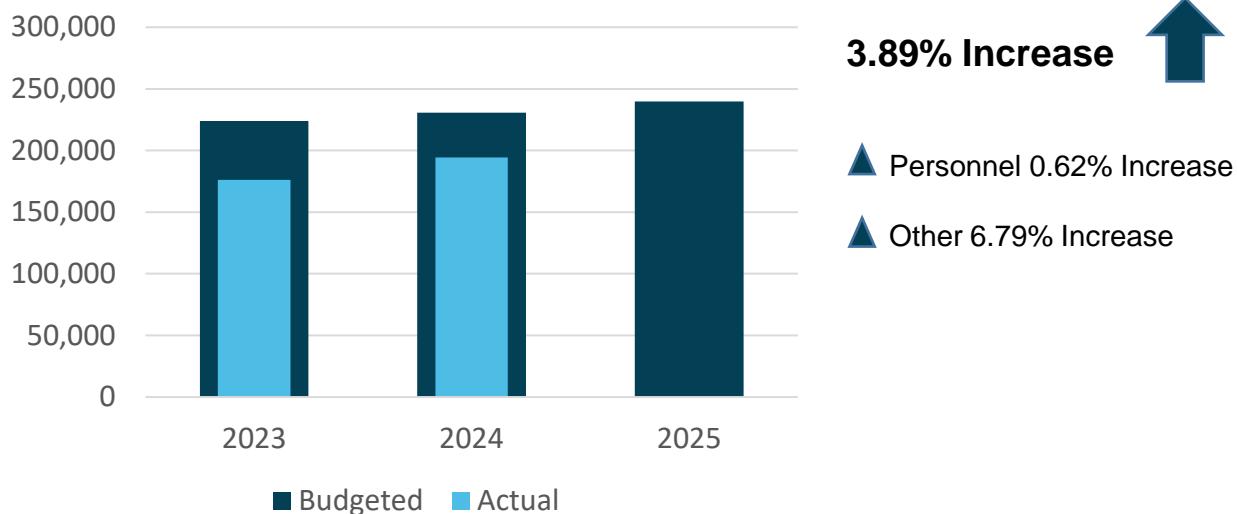
## Performance Measures

	Goal	2022 Actual	2023 Actual	2024 Actual	2025 Target
<b>Water</b>					
Water produced (in millions of gallons)	PS-1	2,072.2	2,132.8	2,131.7	N/A
Water billed (in millions of gallons)	PS-1	1,616.7	1,692.2	1,859.8	N/A
Non-revenue water – water produced but not billed (as a % of water produced)	PS-1 S-1	21.98%	20.66%	12.76%	12%
Water main breaks	PS-1	70	46	60	29 15 per 100 miles of main
Department electric expenditures	S-1	\$349,725	\$382,185	\$403,967	N/A
<b>Wastewater</b>					
Sewer system inspections (in linear feet)	PS-1	20,327	11,567	24,550	N/A
Sewer system cleaning activities (in linear feet)	PS-1	146,894	187,454	150,838	N/A
Mini-camera sewer lateral inspections	PS-1	69	61	96	N/A
Department electric expenditures	S-1	\$251,587	\$277,029	\$294,713	N/A

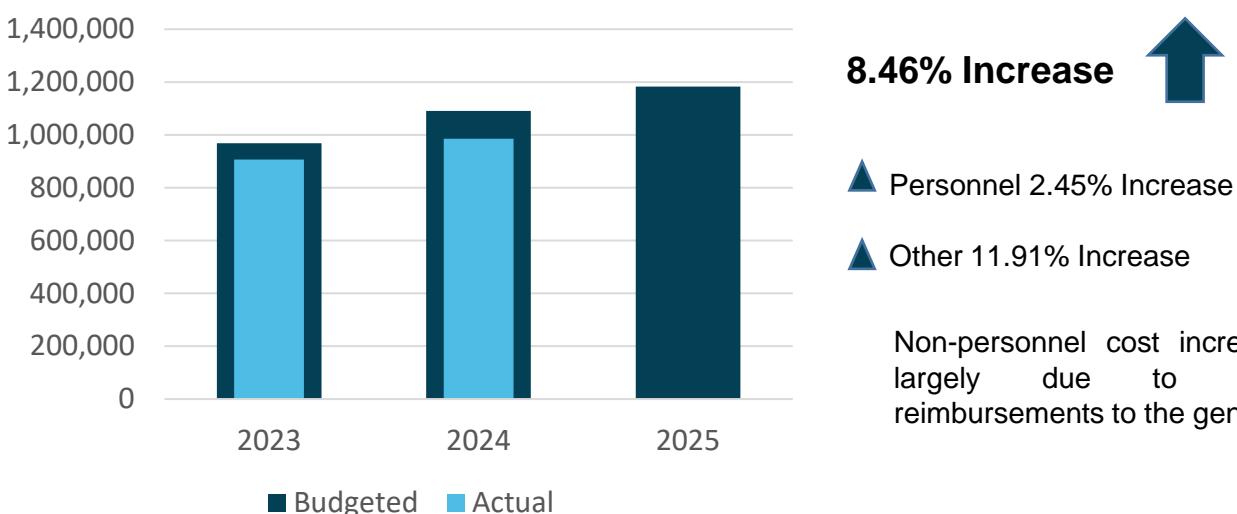
# Public Utilities

## Operating Budget – Water Enterprise Fund

### Public Utility Administration



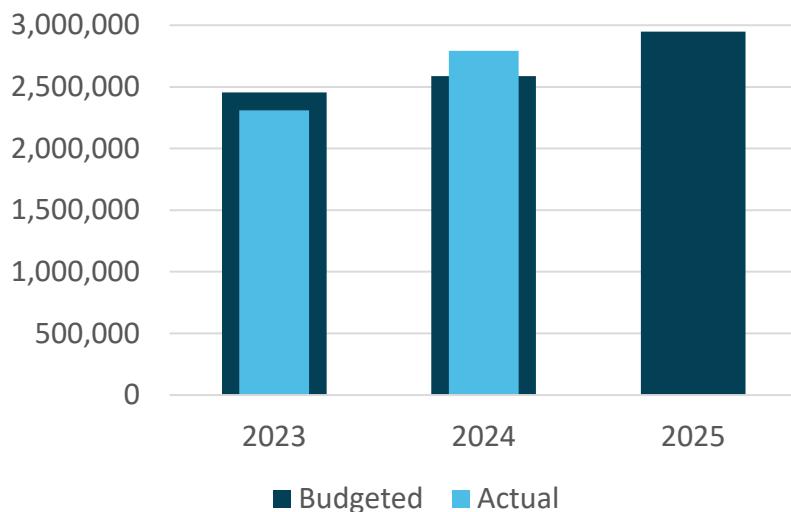
### Water Supervision



# Public Utilities

## Operating Budget – Water Enterprise Fund

### Water Pumping Treatment



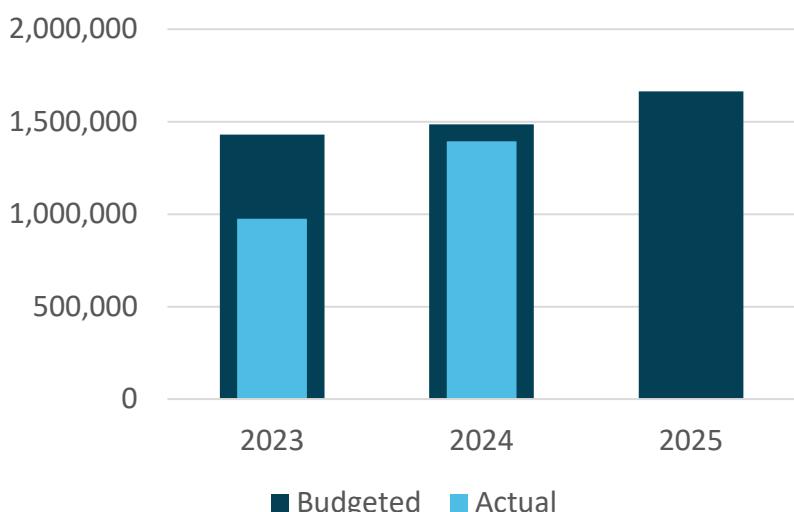
**13.91% Increase** 

▲ Personnel 5.82% Increase

▲ Other 20.20% Increase

Non-personnel costs are expected to increase due to rising costs of utilities and chemicals.

### Water Distribution



**12.04% Increase** 

▲ Personnel 3.05% Increase

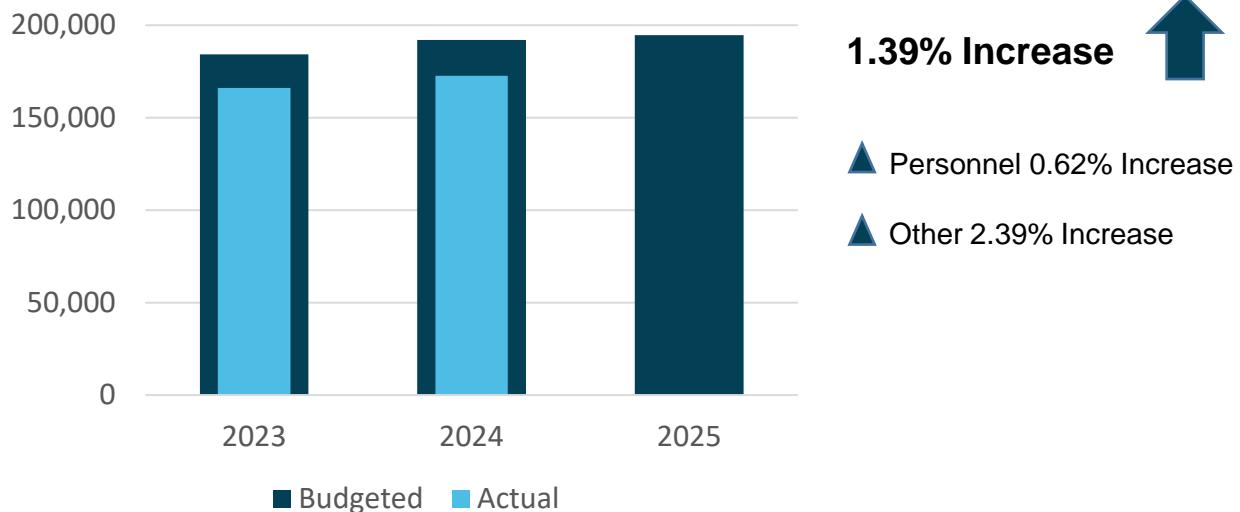
▲ Other 27.74% Increase

Non-personnel costs are expected to increase due to rising costs of utilities and some needed repairs.

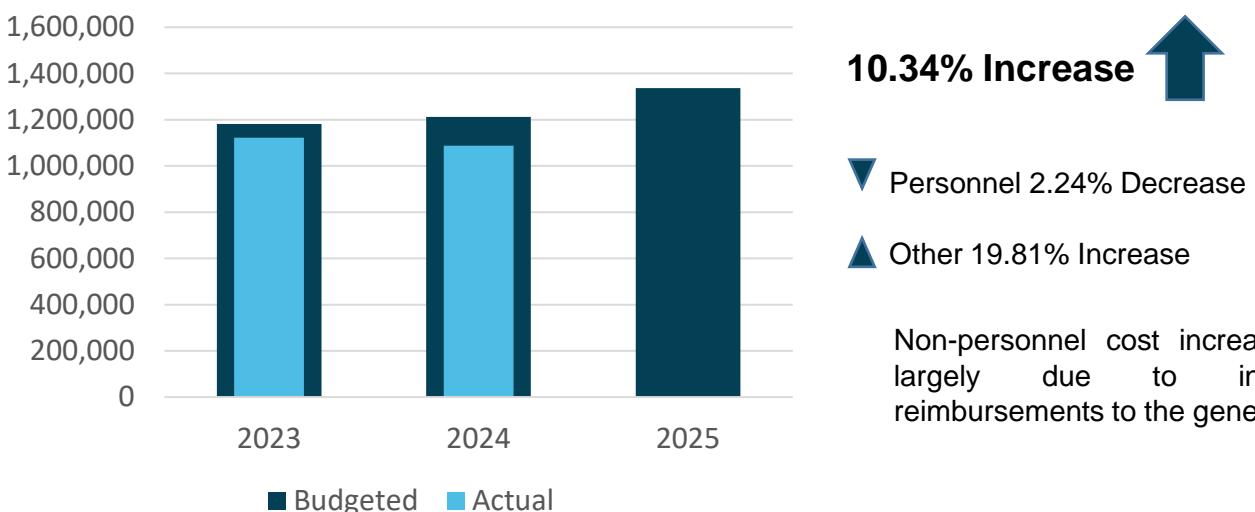
# Public Utilities

## Operating Budget – Sewer Enterprise Fund

### Public Utility Administration

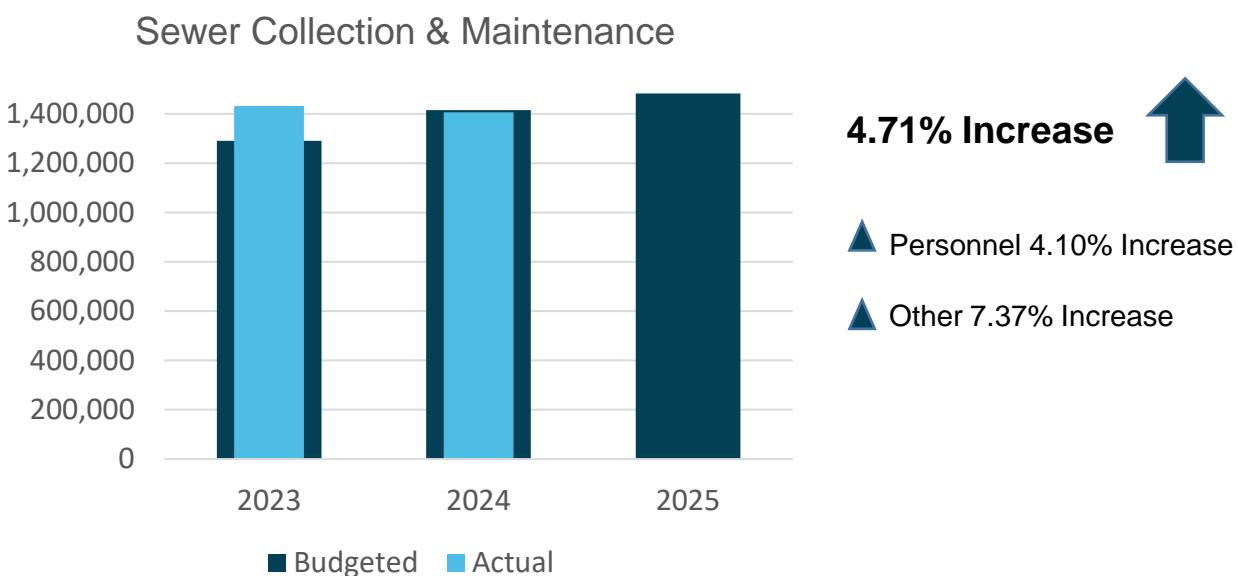
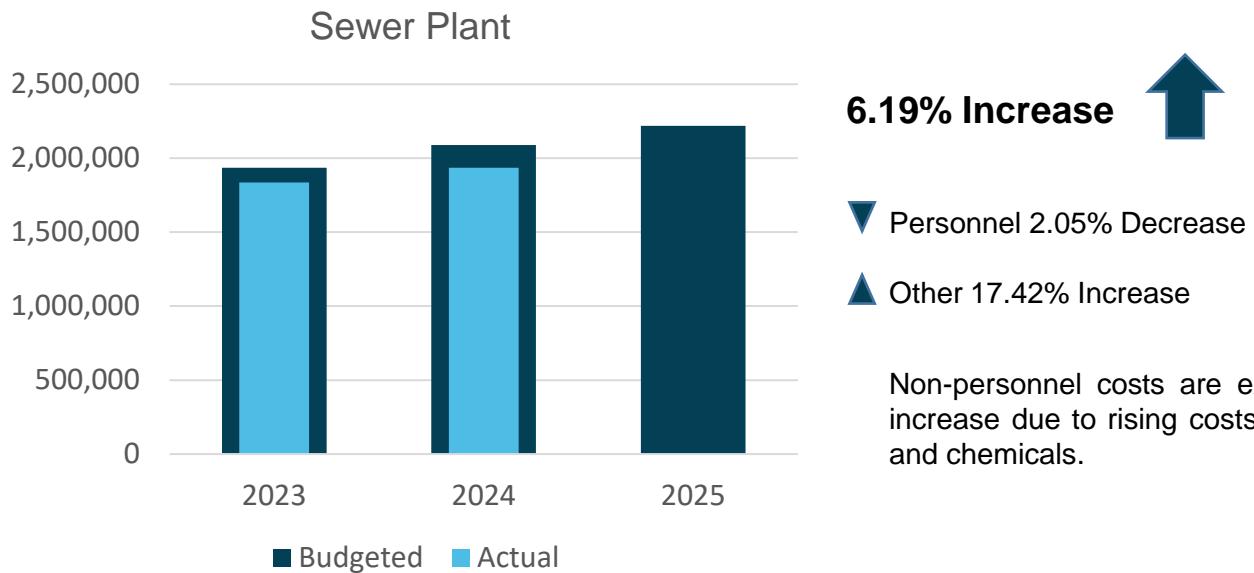


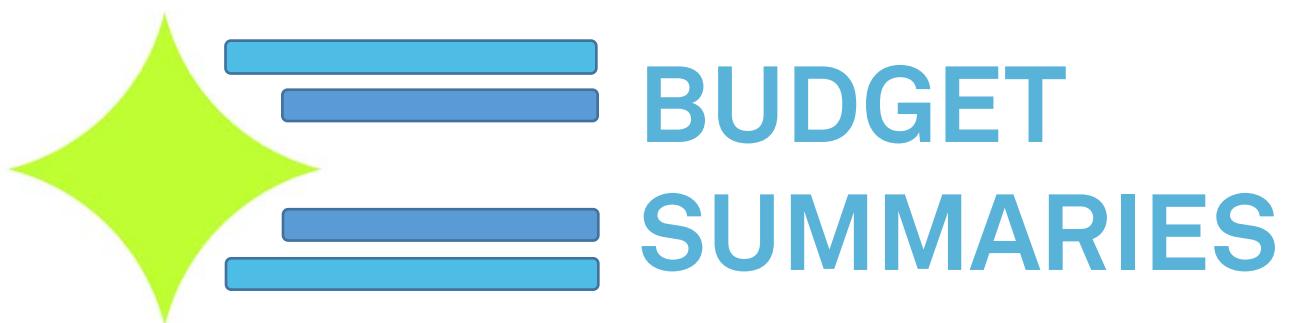
### Sewer Supervision



# Public Utilities

## Operating Budget – Sewer Enterprise Fund





# General Fund

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	572,495.21	517,670.09	279,024.95	-
<b>Operating Total:</b>	<b>572,495.21</b>	<b>517,670.09</b>	<b>279,024.95</b>	-

## City Council

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	205,499.86	207,001.77	229,174.27	234,080.00
Other Expenditures	15,440.59	22,540.83	21,716.52	24,380.00
<b>Operating Total:</b>	<b>220,940.45</b>	<b>229,542.60</b>	<b>250,890.79</b>	<b>258,460.00</b>

## Mayor

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	11,185.55	11,187.49	11,184.94	11,324.00
Other Expenditures	2,196.96	7,594.90	4,940.17	9,000.00
<b>Operating Total:</b>	<b>13,382.51</b>	<b>18,782.39</b>	<b>16,125.11</b>	<b>20,324.00</b>

## City Manager

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	417,039.67	611,775.53	615,580.73	920,855.00
Other Expenditures	31,238.83	33,859.69	19,895.04	48,450.00
<b>Operating Total:</b>	<b>448,278.50</b>	<b>645,635.22</b>	<b>635,475.77</b>	<b>969,305.00</b>

## General Services

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	39,488.53	49,412.52	52,750.41	47,865.00
Other Expenditures	16,702,894.08	14,865,565.53	16,205,343.46	6,060,500.00
<b>Operating Total:</b>	<b>16,742,382.61</b>	<b>14,914,978.05</b>	<b>16,258,093.87</b>	<b>6,108,365.00</b>

# General Fund

## Law Director

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	252.24	252.24	247.24	500.00
Other Expenditures	577,917.35	613,577.03	612,649.16	624,950.00
<b>Operating Total:</b>	<b>578,169.59</b>	<b>613,829.27</b>	<b>612,896.40</b>	<b>625,450.00</b>

## Human Resources

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	254,609.09	310,661.41	344,968.86	433,605.00
Other Expenditures	130,563.76	100,485.42	70,072.38	114,900.00
<b>Operating Total:</b>	<b>385,172.85</b>	<b>411,146.83</b>	<b>415,041.24</b>	<b>548,505.00</b>

## Information Technology

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	532,510.62	557,559.35	647,436.56	624,705.00
Other Expenditures	78,978.46	80,010.51	72,445.06	96,700.00
<b>Operating Total:</b>	<b>611,489.08</b>	<b>637,569.86</b>	<b>719,881.62</b>	<b>721,405.00</b>

## Finance Adm & Accounting

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	629,646.35	661,146.92	718,724.01	746,935.00
Other Expenditures	21,434.72	25,073.60	21,662.92	33,645.00
<b>Operating Total:</b>	<b>651,081.07</b>	<b>686,220.52</b>	<b>740,386.93</b>	<b>780,580.00</b>

## Income Tax

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	592,025.44	608,941.77	635,454.81	755,980.00
Other Expenditures	97,869.43	112,996.91	145,970.21	130,000.00
<b>Operating Total:</b>	<b>689,894.87</b>	<b>721,938.68</b>	<b>781,425.02</b>	<b>885,980.00</b>

# General Fund

## Police

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	11,586,863.77	12,074,686.37	12,235,499.11	14,282,010.00
Other Expenditures	860,350.08	876,839.75	1,280,936.10	1,619,650.00
<b>Operating Total:</b>	<b>12,447,213.85</b>	<b>12,951,526.12</b>	<b>13,516,435.21</b>	<b>15,901,660.00</b>

## Justice Center

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	922,312.13	1,183,569.32	1,001,873.48	1,213,000.00
<b>Operating Total:</b>	<b>922,312.13</b>	<b>1,183,569.32</b>	<b>1,001,873.48</b>	<b>1,213,000.00</b>

## Planning & Economic Development

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	579,386.19	563,192.22	637,186.28	704,815.00
Other Expenditures	53,068.23	44,174.57	60,215.50	79,000.00
<b>Operating Total:</b>	<b>632,454.42</b>	<b>607,366.79</b>	<b>697,401.78</b>	<b>783,815.00</b>

## Building & Zoning Inspection

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	742,521.60	798,150.95	808,041.58	847,402.00
Other Expenditures	94,289.93	81,676.68	78,528.66	106,700.00
<b>Operating Total:</b>	<b>836,811.53</b>	<b>879,827.63</b>	<b>886,570.24</b>	<b>954,102.00</b>

## Municipal Court

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	1,426,511.11	1,498,749.94	1,614,091.22	1,768,620.00
Other Expenditures	314,228.22	264,897.88	273,609.44	328,600.00
<b>Operating Total:</b>	<b>1,740,739.33</b>	<b>1,763,647.82</b>	<b>1,887,700.66</b>	<b>2,097,220.00</b>

# General Fund

## PW Adm & Construction Services

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	668,882.56	764,033.34	870,311.68	912,956.00
Other Expenditures	166,954.38	143,932.78	114,439.14	203,380.00
<b>Operating Total:</b>	<b>835,836.94</b>	<b>907,966.12</b>	<b>984,750.82</b>	<b>1,116,336.00</b>

## Construction Services

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	4,821.56	-	-
<b>Operating Total:</b>	<b>-</b>	<b>4,821.56</b>	<b>-</b>	<b>-</b>

## Municipal Building

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	219,237.37	250,719.82	255,683.58	362,695.00
Other Expenditures	170,807.13	162,242.29	169,530.52	256,154.00
<b>Operating Total:</b>	<b>390,044.50</b>	<b>412,962.11</b>	<b>425,214.10</b>	<b>618,849.00</b>

## Streets & Grounds

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	1,530,420.00
Other Expenditures	-	-	-	-
<b>Operating Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,530,420.00</b>

## Parks & Recreation Administration

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	1,041,999.57	1,050,796.64	1,203,804.41	820,370.00
Other Expenditures	454,098.31	709,479.77	728,840.54	493,065.00
<b>Operating Total:</b>	<b>1,496,097.88</b>	<b>1,760,276.41</b>	<b>1,932,644.95</b>	<b>1,313,435.00</b>

# General Fund

## Parks Maintenance Operations

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	915,674.55	1,041,512.39	1,045,681.41	-
Other Expenditures	562,844.57	622,638.55	684,594.27	-
<b>Operating Total:</b>	<b>1,478,519.12</b>	<b>1,664,150.94</b>	<b>1,730,275.68</b>	-

## Marsh Park Fishing Lake

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	36,021.93	69,275.00
Other Expenditures	-	-	48,049.32	68,975.00
<b>Operating Total:</b>	<b>-</b>	<b>-</b>	<b>84,071.25</b>	<b>138,250.00</b>

## Community Arts Center

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	605,810.00
Other Expenditures	67,517.20	-	-	714,750.00
<b>Operating Total:</b>	<b>67,517.20</b>	<b>-</b>	<b>-</b>	<b>1,320,560.00</b>

# Street Construction & Transportation

## Streets & Grounds

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	1,598,719.60	1,592,380.54	1,703,226.32	1,386,465.00
Other Expenditures	1,282,825.74	1,264,119.75	1,129,290.85	2,344,160.00
<b>Operating Total:</b>	<b>2,881,545.34</b>	<b>2,856,500.29</b>	<b>2,832,517.17</b>	<b>3,730,625.00</b>

# State Highway Improvement

## Streets & Grounds

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	144,865.43	138,847.64	230,913.21	225,000.00
Other Expenditures	-	-	-	-
<b>Operating Total:</b>	<b>144,865.43</b>	<b>138,847.64</b>	<b>230,913.21</b>	<b>225,000.00</b>

# Fire Levy

## Fire/EMS Operations

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	8,540,495.85	9,905,215.10	10,556,955.17	11,329,510.00
Other Expenditures	1,076,535.80	1,200,245.84	1,292,519.42	1,483,980.00
<b>Operating Total:</b>	<b>9,617,031.65</b>	<b>11,105,460.94</b>	<b>11,849,474.59</b>	<b>12,813,490.00</b>

# County Motor Vehicle

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	215,547.50	184,828.50	225,051.50	-
<b>Operating Total:</b>	<b>215,547.50</b>	<b>184,828.50</b>	<b>225,051.50</b>	<b>-</b>

# Tax Recreation

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
<b>Operating Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Law Enforcement

## Police

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	54,923.48	66,294.80	54,976.65	21,000.00
<b>Operating Total:</b>	<b>54,923.48</b>	<b>66,294.80</b>	<b>54,976.65</b>	<b>21,000.00</b>

# Municipal Motor Vehicle

## Streets & Grounds

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	327,869.47	321,709.58	379,356.88	351,020.00
Other Expenditures	-	-	-	-
<b>Operating Total:</b>	<b>327,869.47</b>	<b>321,709.58</b>	<b>379,356.88</b>	<b>351,020.00</b>

# Law Enforcement & Education

## Police

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	30,000.00
<b>Operating Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000.00</b>

# Drug & Alcohol Treatment

## Municipal Court

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	21,381.90	6,730.00	19,026.02	40,000.00
<b>Operating Total:</b>	<b>21,381.90</b>	<b>6,730.00</b>	<b>19,026.02</b>	<b>40,000.00</b>

# Local Law Enforcement Block

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
<b>Operating Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Police

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
<b>Operating Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Probation Services

## Municipal Court

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	341,611.51	422,850.41	303,023.45	376,395.00
Other Expenditures	57,656.30	51,715.79	33,846.51	91,500.00
<b>Operating Total:</b>	<b>399,267.81</b>	<b>474,566.20</b>	<b>336,869.96</b>	<b>467,895.00</b>

# Court Computer

## Municipal Court

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	96,903.04	84,454.94	85,440.40	130,000.00
<b>Operating Total:</b>	<b>96,903.04</b>	<b>84,454.94</b>	<b>85,440.40</b>	<b>130,000.00</b>

# Special Projects

## Municipal Court

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	74,965.80	78,849.72	83,608.87	87,575.00
Other Expenditures	14,594.64	77,519.90	-	68,000.00
<b>Operating Total:</b>	<b>89,560.44</b>	<b>156,369.62</b>	<b>83,608.87</b>	<b>155,575.00</b>

# Mediation Services

## Municipal Court

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	195.00	-	500.00	5,000.00
<b>Operating Total:</b>	<b>195.00</b>	<b>-</b>	<b>500.00</b>	<b>5,000.00</b>

# Tax Increment Equivalent

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	183,800.00	-	21,204.88	1,000.00
<b>Operating Total:</b>	<b>183,800.00</b>	<b>-</b>	<b>21,204.88</b>	<b>1,000.00</b>

# Indigent Driver Interlock

## Municipal Court

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	2,732.35	2,589.64	1,252.46	20,000.00
<b>Operating Total:</b>	<b>2,732.35</b>	<b>2,589.64</b>	<b>1,252.46</b>	<b>20,000.00</b>

# Northeast Area T.I.F.

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	147,637.00	652,977.37	-
<b>Operating Total:</b>	<b>-</b>	<b>147,637.00</b>	<b>652,977.37</b>	<b>-</b>

# South Town Center T.I.F.

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	559.75	-
<b>Operating Total:</b>	<b>-</b>	<b>-</b>	<b>559.75</b>	<b>-</b>

# American Rescue Plan Act

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	107,325.97	1,525,462.48	2,458,449.71	-
<b>Operating Total:</b>	<b>107,325.97</b>	<b>1,525,462.48</b>	<b>2,458,449.71</b>	-

# Butler County A.R.P.A.

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	600,000.00	2,831,264.75	-
<b>Operating Total:</b>	<b>-</b>	<b>600,000.00</b>	<b>2,831,264.75</b>	-

# General Bond Retirement

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	995,971.00	1,009,280.00	992,232.00	981,650.00
<b>Operating Total:</b>	<b>995,971.00</b>	<b>1,009,280.00</b>	<b>992,232.00</b>	<b>981,650.00</b>

# Street Improvement

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	6,024,274.80	9,759,106.00	9,498,701.44	1,045,350.00
<b>Operating Total:</b>	<b>6,024,274.80</b>	<b>9,759,106.00</b>	<b>9,498,701.44</b>	<b>1,045,350.00</b>

# Capital Improvement

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	3,805,380.61	6,866,756.38	5,772,904.26	823,800.00
<b>Operating Total:</b>	<b>3,805,380.61</b>	<b>6,866,756.38</b>	<b>5,772,904.26</b>	<b>823,800.00</b>

# Water Expansion

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	10,219.00	15,792.50	22,719.00	5,000.00
<b>Operating Total:</b>	<b>10,219.00</b>	<b>15,792.50</b>	<b>22,719.00</b>	<b>5,000.00</b>

# Sewer Expansion

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	209,153.00	-	10,000.00
<b>Operating Total:</b>	<b>-</b>	<b>209,153.00</b>	<b>-</b>	<b>10,000.00</b>

# Flood Protection

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
<b>Operating Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# State Issue I

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	271,186.23	-	10,000.00
<b>Operating Total:</b>	-	<b>271,186.23</b>	-	<b>10,000.00</b>

# Downtown Development

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	3,271.46	8,560.99	-
<b>Operating Total:</b>	-	<b>3,271.46</b>	<b>8,560.99</b>	-

# Parks Development Fund

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	1,064,999.34	837,294.17	3,553,843.40	-
<b>Operating Total:</b>	<b>1,064,999.34</b>	<b>837,294.17</b>	<b>3,553,843.40</b>	-

# Transformative Economic Fund

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	2,004,999.15	620,628.25	-
<b>Operating Total:</b>	-	<b>2,004,999.15</b>	<b>620,628.25</b>	-

# Active Transportation Fund

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	249,859.56	-
<b>Operating Total:</b>	-	-	<b>249,859.56</b>	-

# Sustainability Fund

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
<b>Operating Total:</b>	-	-	-	-

# Special Assessment

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	341,935.31	369,693.16	385,328.73	396,125.00
<b>Operating Total:</b>	<b>341,935.31</b>	<b>369,693.16</b>	<b>385,328.73</b>	<b>396,125.00</b>

# Water Revenue

## Debt Services

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	2,728,545.49	2,372,591.67	2,098,973.36	3,191,000.00
<b>Operating Total:</b>	<b>2,728,545.49</b>	<b>2,372,591.67</b>	<b>2,098,973.36</b>	<b>3,191,000.00</b>

# Water Revenue

## Utility Collection

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	194,272.20	165,402.29	193,837.09	200,635.00
Other Expenditures	174,784.59	168,656.24	183,457.50	182,100.00
<b>Operating Total:</b>	<b>369,056.79</b>	<b>334,058.53</b>	<b>377,294.59</b>	<b>382,735.00</b>

## Public Utility Administration

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	96,688.75	101,655.70	107,507.94	109,100.00
Other Expenditures	106,276.11	74,491.25	86,742.18	130,550.00
<b>Operating Total:</b>	<b>202,964.86</b>	<b>176,146.95</b>	<b>194,250.12</b>	<b>239,650.00</b>

## Water Supervision

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	276,338.19	349,022.44	336,749.53	406,935.00
Other Expenditures	572,407.70	557,771.63	649,204.00	776,354.00
<b>Operating Total:</b>	<b>848,745.89</b>	<b>906,794.07</b>	<b>985,953.53</b>	<b>1,183,289.00</b>

## Water Pumping Treatment

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	1,167,656.87	1,088,850.83	1,361,281.51	1,197,240.00
Other Expenditures	1,212,020.68	1,219,370.27	1,430,094.65	1,749,700.00
<b>Operating Total:</b>	<b>2,379,677.55</b>	<b>2,308,221.10</b>	<b>2,791,376.16</b>	<b>2,946,940.00</b>

## Water Distribution & Maintenance

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	793,028.52	895,903.47	861,821.89	973,255.00
Other Expenditures	453,128.44	78,415.52	531,870.26	690,700.00
<b>Operating Total:</b>	<b>1,246,156.96</b>	<b>974,318.99</b>	<b>1,393,692.15</b>	<b>1,663,955.00</b>

# Water Bond & Interest

## Water Debt Service

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	28,545.49	1,372,591.67	1,348,973.36	1,691,000.00
<b>Operating Total:</b>	<b>28,545.49</b>	<b>1,372,591.67</b>	<b>1,348,973.36</b>	<b>1,691,000.00</b>

# Water Bond Redemption

## Water Debt Service

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
<b>Operating Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Water Replacement & Improvement

## Debt Service

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
<b>Operating Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	7,900,151.19	3,519,465.35	1,964,019.11	10,000.00
<b>Operating Total:</b>	<b>7,900,151.19</b>	<b>3,519,465.35</b>	<b>1,964,019.11</b>	<b>10,000.00</b>

# Water Surplus

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	710,421.80	1,170,711.09	1,360,992.22	5,000.00
<b>Operating Total:</b>	<b>710,421.80</b>	<b>1,170,711.09</b>	<b>1,360,992.22</b>	<b>5,000.00</b>

# Water Guaranteed Trust

## Utility Collection

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	37,525.00	38,500.00	35,750.00	65,000.00
<b>Operating Total:</b>	<b>37,525.00</b>	<b>38,500.00</b>	<b>35,750.00</b>	<b>65,000.00</b>

# Sewer Revenue

## Debt Service

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	1,506,357.29	1,741,774.60	1,571,678.93	2,020,375.00
<b>Operating Total:</b>	<b>1,506,357.29</b>	<b>1,741,774.60</b>	<b>1,571,678.93</b>	<b>2,020,375.00</b>

## Utility Collection

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	158,699.83	134,470.35	148,925.32	164,155.00
Other Expenditures	1,768,265.27	1,798,625.62	2,798,675.29	3,330,900.00
<b>Operating Total:</b>	<b>1,926,965.10</b>	<b>1,933,095.97</b>	<b>2,947,600.61</b>	<b>3,495,055.00</b>

# Sewer Revenue

## Public Utility Administration

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	96,191.91	101,656.13	107,508.41	109,100.00
Other Expenditures	76,416.48	64,402.82	65,069.30	85,600.00
<b>Operating Total:</b>	<b>172,608.39</b>	<b>166,058.95</b>	<b>172,577.71</b>	<b>194,700.00</b>

## Sewer Supervision

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	521,762.73	509,742.27	448,911.54	508,625.00
Other Expenditures	633,675.60	612,794.30	638,017.81	828,620.00
<b>Operating Total:</b>	<b>1,155,438.33</b>	<b>1,122,536.57</b>	<b>1,086,929.35</b>	<b>1,337,245.00</b>

## Sewer Plant

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	908,784.35	1,015,440.77	1,168,374.34	1,180,900.00
Other Expenditures	793,104.39	819,670.73	766,666.39	1,037,964.00
<b>Operating Total:</b>	<b>1,701,888.74</b>	<b>1,835,111.50</b>	<b>1,935,040.73</b>	<b>2,218,864.00</b>

## Sewer Collections & Maintenance

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	1,081,022.66	1,223,080.00	1,187,232.14	1,199,125.00
Other Expenditures	223,456.67	208,942.76	219,038.38	283,200.00
<b>Operating Total:</b>	<b>1,304,479.33</b>	<b>1,432,022.76</b>	<b>1,406,270.52</b>	<b>1,482,325.00</b>

# Sewer Bond & Interest

## Debt Service

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	7,144.75	491,774.60	571,678.93	770,375.00
<b>Operating Total:</b>	<b>7,144.75</b>	<b>491,774.60</b>	<b>571,678.93</b>	<b>770,375.00</b>

# Sewer Bond Redemption

## Debt Service

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
<b>Operating Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Sewer Replacement & Improvement

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	4,200,472.39	1,362,423.42	5,306,225.07	210,000.00
<b>Operating Total:</b>	<b>4,200,472.39</b>	<b>1,362,423.42</b>	<b>5,306,225.07</b>	<b>210,000.00</b>

# Sewer Surplus

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	1,023,548.27	2,170,912.18	813,193.55	20,000.00
<b>Operating Total:</b>	<b>1,023,548.27</b>	<b>2,170,912.18</b>	<b>813,193.55</b>	<b>20,000.00</b>

# Solid Waste Management

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	2,553,343.15	2,714,992.00	2,825,300.60	2,992,220.00
<b>Operating Total:</b>	<b>2,553,343.15</b>	<b>2,714,992.00</b>	<b>2,825,300.60</b>	<b>2,992,220.00</b>

# Recreation Facilities

## Aquatic Center Debt

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
<b>Operating Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Aquatic Center Operations

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	171,541.21	253,588.71	280,349.16	327,750.00
<b>Operating Total:</b>	<b>171,541.21</b>	<b>253,588.71</b>	<b>280,349.16</b>	<b>327,750.00</b>

## Golf Operations

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	331,165.42	379,771.95	386,826.45	424,280.00
Other Expenditures	346,362.65	460,267.62	489,906.94	511,200.00
<b>Operating Total:</b>	<b>677,528.07</b>	<b>840,039.57</b>	<b>876,733.39</b>	<b>935,480.00</b>

## Golf Maintenance

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	344,258.50	384,591.27	436,040.62	453,665.00
Other Expenditures	539,353.46	451,042.74	1,096,008.00	445,700.00
<b>Operating Total:</b>	<b>883,611.96</b>	<b>835,634.01</b>	<b>1,532,048.62</b>	<b>899,365.00</b>

# Recreation Activity

## Parks & Recreation ADM

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	145,419.54	155,635.50	162,941.17	-
Other Expenditures	118,319.64	130,683.44	137,560.69	-
<b>Operating Total:</b>	<b>263,739.18</b>	<b>286,318.94</b>	<b>300,501.86</b>	-

# Employee Benefits

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	7,897,508.39	6,803,482.23	6,410,336.14	7,615,000.00
Other Expenditures	501,751.37	2,722.92	4,220.15	35,000.00
<b>Operating Total:</b>	<b>8,399,259.76</b>	<b>6,806,205.15</b>	<b>6,414,556.29</b>	<b>7,650,000.00</b>

# Municipal Garage Services

## Fleet Management

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	676,948.56	693,163.36	736,762.71	779,390.00
Other Expenditures	430,203.68	424,592.30	448,438.90	528,300.00
<b>Operating Total:</b>	<b>1,107,152.24</b>	<b>1,117,755.66</b>	<b>1,185,201.61</b>	<b>1,307,690.00</b>

# Compensated Leave

## Special Appropriation

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
<b>Operating Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# West Chester JEDD

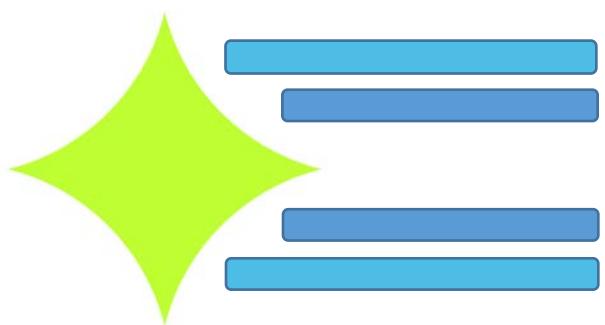
## Income Tax

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	2,235,591.82	2,530,850.47	3,488,542.06	2,536,975.00
<b>Operating Total:</b>	<b>2,235,591.82</b>	<b>2,530,850.47</b>	<b>3,488,542.06</b>	<b>2,536,975.00</b>

# Fairfield Township JEDD

## Income Tax

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	3,362.13	14,250.00
<b>Operating Total:</b>	<b>-</b>	<b>-</b>	<b>3,362.13</b>	<b>14,250.00</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>Adopted Budget</b>	The budget as approved by City Council prior to the start of the fiscal year.
<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>	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>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 custodial 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

<b>Levy</b>	A collection of taxes based on the value of property.
<b>Liability</b>	A financial obligation; what a business owes to other parties.
<b>Modified Accrual Basis</b>	A basis of accounting in which revenues are recorded when measurable and available, and expenditures are recorded on an accrual basis.
<b>Net Position</b>	An entity's assets and deferred outflows of resources less liabilities and deferred inflows of resources.
<b>Ohio Revised Code</b>	Codified law of the State of Ohio. Often abbreviated as ORC.
<b>Operating Budget</b>	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.