

2022 City of Fairfield

BUTLER COUNTY OHIO



Annual Operating Budget



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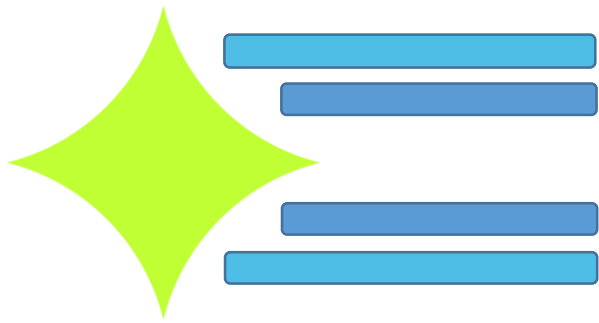
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INTRODUCTORY SECTION

Public Officials



Seated, left to right: **Leslie Besl** (1st Ward), **Tim Abbott** (4th Ward), **Mitch Rhodus** (Mayor), **Gwen Brill** (At-Large)
Standing, left to right: **Terry Senger** (3rd Ward), **Dale Paullus** (2nd Ward), **Tim Meyers** (At-large), **Matt Davidson** (At-Large)

Appointed Officials

City Manager

Assistant City Manager

Director of Finance

Director of Law

Director of Public Works

Director of Parks and Recreation

Director of Public Utilities

Director of Development Services

Chief of Police

Chief of Fire

Clerk of Council

Scott Timmer

Vacant

Jacob Burton

John Clemmons

Ben Mann

Tiphannie Howard

Adam Sackenheim

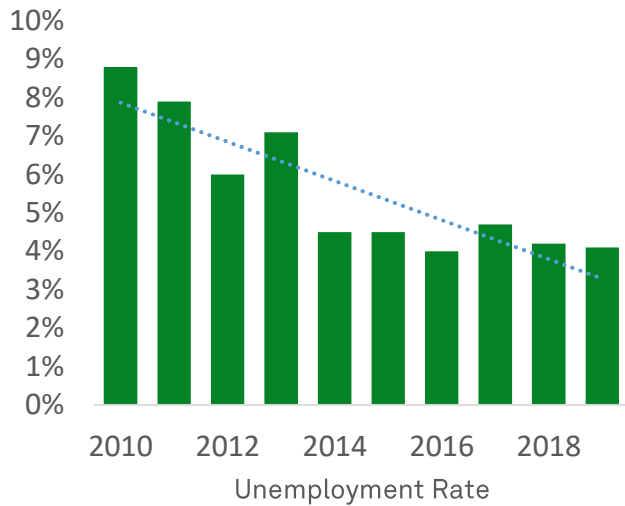
Greg Kathman

Steve Maynard

Donald Bennett

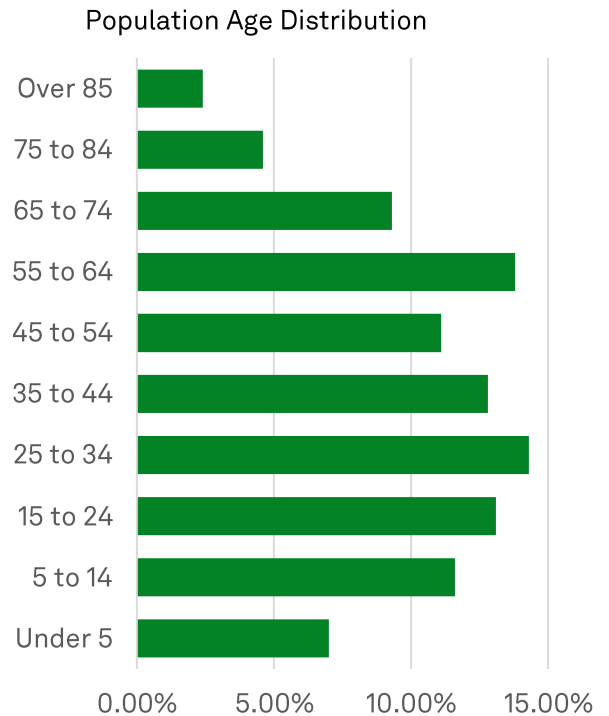
Alisha Wilson

Fairfield at a Glance



Household Income Level	Percentage
Less than \$10k	4.4%
\$10,000 to \$14,999	3.6%
\$15,000 to \$24,999	8.0%
\$25,000 to \$49,999	23.5%
\$50,000 to \$74,999	21.6%
\$75,000 to \$99,999	14.2%
\$100,000 to \$149,999	16.4%
\$150,000 to \$199,999	4.3%
\$200,000 or more	4.0%

Fairfield's Top Ten Employers	
Company	Employees
Cincinnati Financial Corporation	3,300
Mercy Health	1,400
Koch Foods	1,250
Fairfield City School District	1,000
Pacific Manufacturing	800
Express Scripts	750
Veritiv Corporation	480
Martin Brower	450
Takumi Stamping	425
Quality Gold	350



Local City Comparison	Fairfield	Hamilton	Middletown
Population	44,907	63,399	50,987
Total Households	16,946	24,731	19,752
High School Graduate (25y+)	90.3%	86.7%	84.6%
Bachelors Degree or Higher (25y+)	28.7%	16.2%	15.8%

Source: U.S. Census Bureau(2019) ; City of Fairfield Development Services Department; City of Fairfield Comprehensive Annual Financial Report

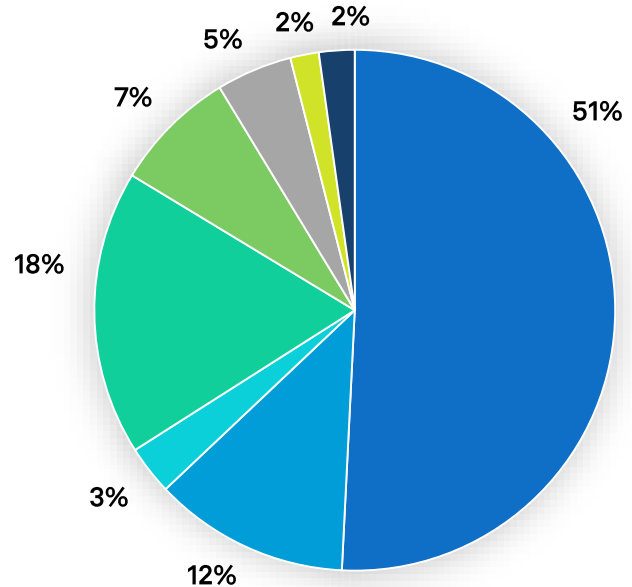
Where the Money Comes From

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 2022. Income taxes make up **50%** of governmental activities revenue. Maintaining a strong local tax base is critical for continued success.

2022

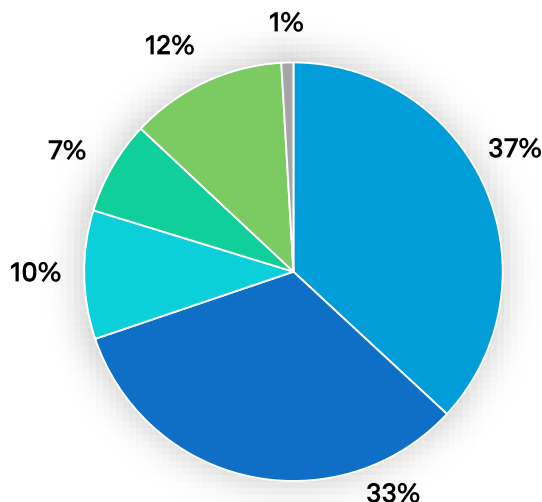
Income Tax	\$ 32,500,000
Property Tax	\$ 7,775,025
Transfers	\$ 1,945,971
Reimbursement of Expense	\$ 11,314,791
State Taxes	\$ 4,897,550
Charges for Services	\$ 3,009,850
Other Revenue	\$ 1,131,500
Court Costs & Fines	\$ 1,413,500
	\$ 63,988,187



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.

2022

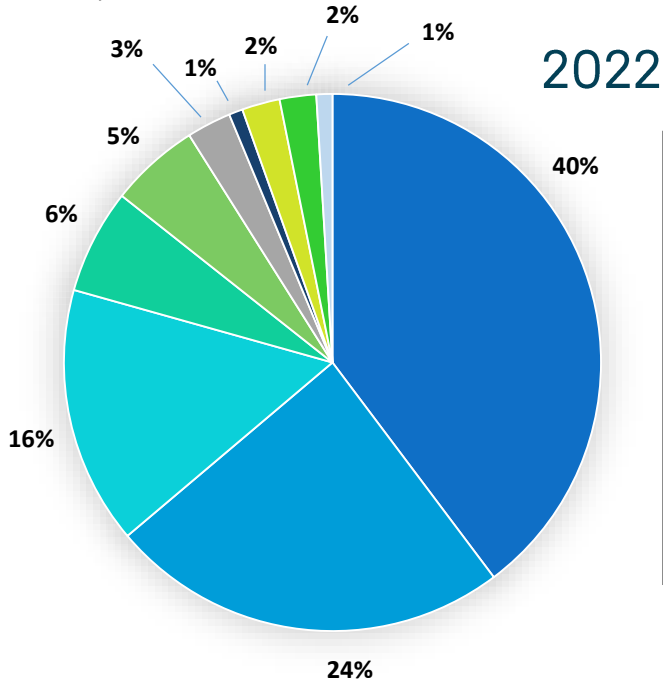


Sewer Utility Charges	\$ 9,227,500
Water Utility Charges	\$ 8,230,500
Solid Waste Charges	\$ 2,484,710
Recreation Facilities Charges	\$ 1,812,500
Transfers	\$ 3,023,600
Other Revenue	\$ 231,750
	\$ 25,010,560

Where the Money Goes

Expenses – Governmental Activities

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

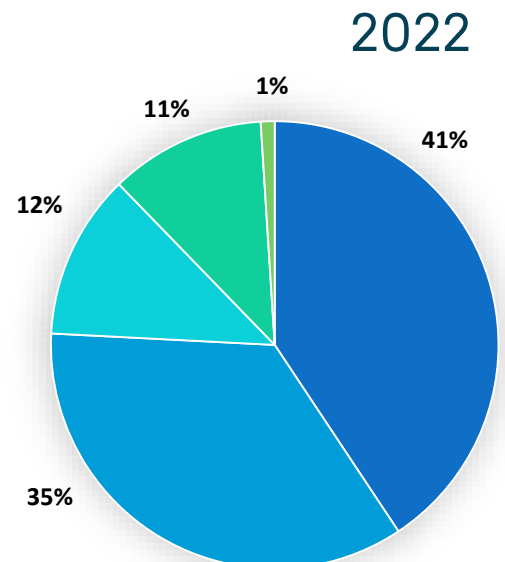


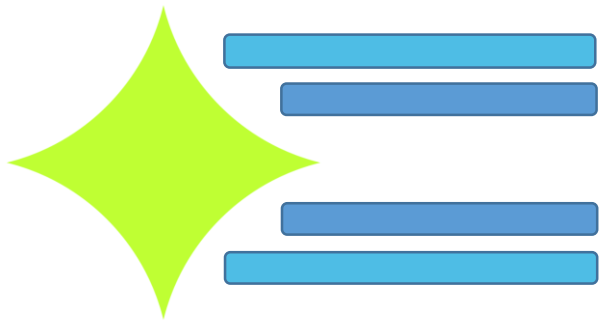
Public Safety	\$ 24,262,636
General Government	\$ 14,704,297
Internal Services	\$ 9,478,732
Transportation	\$ 3,847,385
Leisure Time Activities	\$ 3,293,293
Community Development & Public Health	\$ 1,631,452
Basic Utility Service	\$ 507,500
Transfers and Refunds	\$ 1,395,971
Debt Service	\$ 1,341,150
Capital Outlay	\$ 587,500
	\$ 61,049,916

Expenses – Proprietary Funds

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

Sewer Utility	\$ 8,387,454
Water Utility	\$ 7,247,095
Solid Waste	\$ 2,460,580
Recreation Facilities	\$ 2,320,338
Other	\$ 206,536
	\$ 20,622,003





CITY OVERVIEW

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.

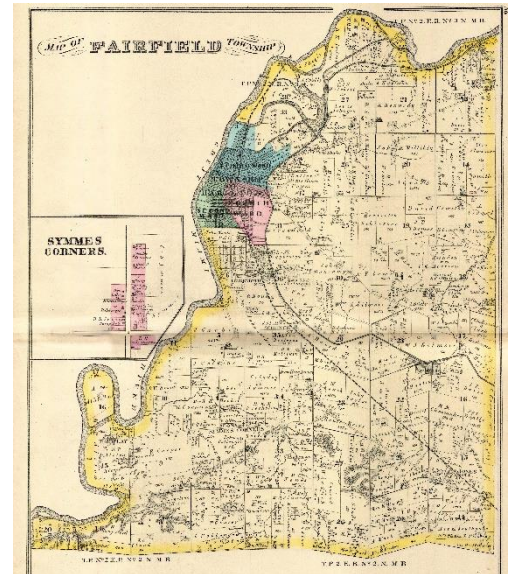
Streetcars began traveling the traction line, which ran along Pleasant Avenue, in 1898. Known to go as fast as 90 miles per hour, these cars were heavy and well-built, large as a railroad passenger car. Some people walked a mile or more to gain transportation on this traction.

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, of their school system, and the loss of 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 criss-crossed former farmland. In addition to city-based services, exploding population growth yielded a post office, a new high school, 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.

[In 2020, Fairfield is strategically positioned to build on its strong foundation, sustain its neighborhoods and business community, and offer quality of life facilities, services, and programs.](#)

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



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

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

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

City Projects

Public Safety Vehicles

The City recently purchased a new fire truck, replacing a model from 1998. Engine 33 is an E-One Custom Emax Pumper Truck the City purchased for a cost of \$617,000.

The apparatus is equipped with an Allison transmission. The unit has a 1,500-gallon-per-minute (GPM) pump and is equipped with an automatic pressure control device and a Trident Air Primer. The unit also has a Class A 20-gallon foam tank that accurately delivers from 0.1% to 10.0% of foam concentrate directly into the hose water stream. This FoamLogix system is controlled by a series of buttons on the Digital Display Control module located on the pump operator panel.

The apparatus carries a variety of firefighting and rescue equipment, various hoses, a 200-foot cord reel, and a booster tank with a 510 gallon capacity.



The City also recently purchased a 2021 Medium Duty Horton Emergency Vehicle, Model 623, with a full body length of 173" for \$298,000 which replaced a 2010 model.

This ambulance is equipped with a 260 horsepower Cummins engine, RUN automatic tire chains for inclement weather, and liquid spring suspension for optimal patient comfort. Additional features include but are not limited to: an onboard UV disinfection system, an electric operated oxygen bottle mount with remote control bottle loader, interior/exterior LED lighting, a patient area that is sound-proofed with an acoustic enhancing package, electronic patient privacy windows in rear doors, inline mounting/charging system for Ferno cot, and electronic chevron lighting on the rear of the vehicle.

City Manager Letter

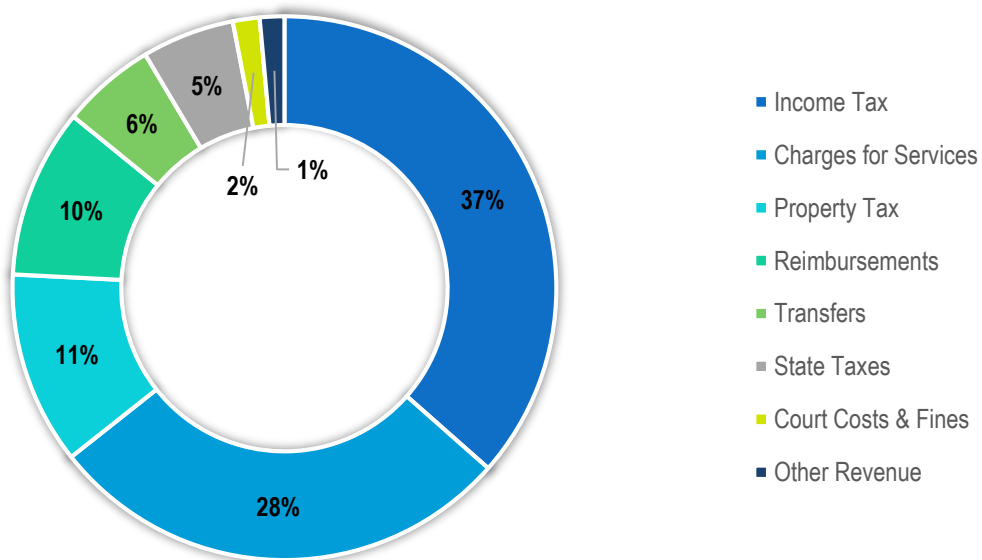
Budget in Brief 2022

To Mayor ,Members of the City Council, and Fairfield City Residents:

The 2022 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 2022 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 \$88,998,747. 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.

2022 Revenues by Category



The largest source of revenue, the 1.5% Income Tax, estimates to generate \$32,500,000 for 2022 with the allocation listed below. Revenues are projected based on 2021 actual collections.

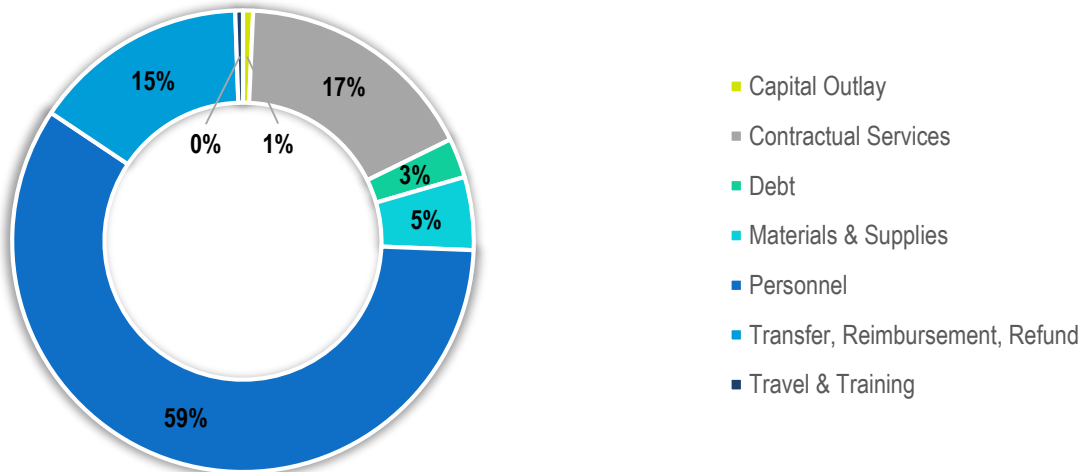
General Fund (1.2%)	\$ 26,000,000
Street Improvement Fund (.15%)	\$ 3,250,000
Capital Improvement Fund (.15%)	\$ 3,250,000
Total	\$ 32,500,000

City Manager Letter

Budget in Brief 2022

Expenditures – Overall 2022 expenditures from all uses total \$81,671,919. This is up 9.81% from the 2021 Original Budget passed on December 7, 2020. Note that relatively fixed costs such as wages, along with related expenses such as taxes and pension contributions, comprise 59%, or approximately \$47,981,743, of the City's total operating budget. This amount is up from 2021 original budgeted amount of \$42,451,556.

2022 Operating Expenditures by Type



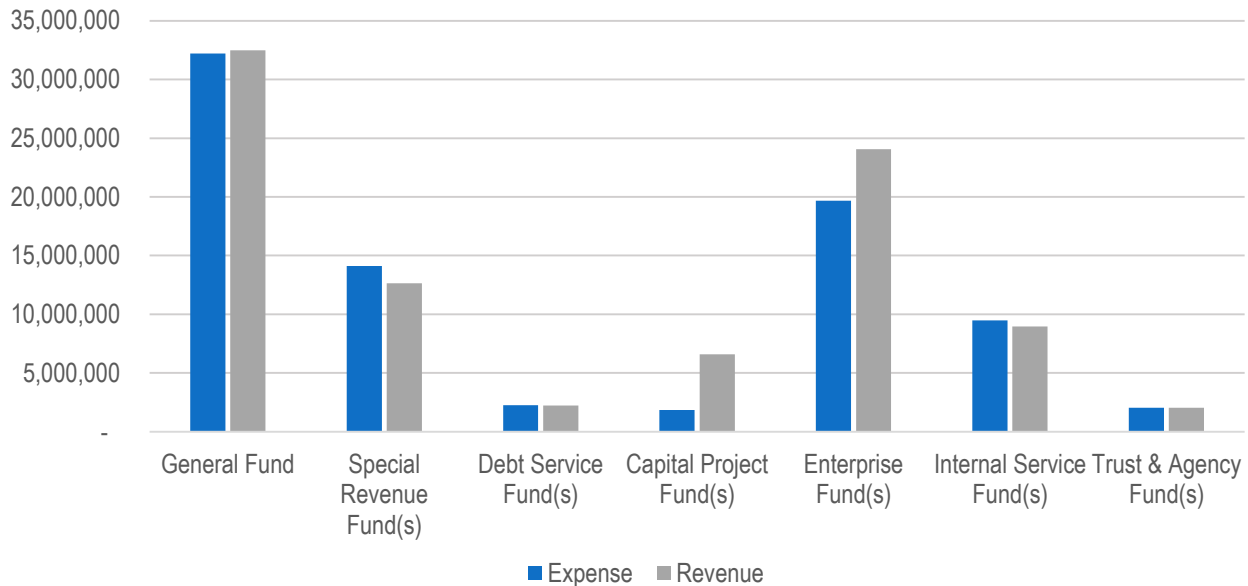
The seven major types of funds are charted and depicted graphically below. This graph compares 2022 estimated revenue with 2022 projected expenditures. All fund types with the exception of Internal Service Funds are structurally balanced for 2022. Internal Service Funds are not structurally balanced due to the upfront cost of membership to the Butler Health Plan. The upfront cost will be made from the Employee Health Benefits Trust Fund.

2022 Estimated Revenue vs. Projected Expenditures

	Expense	Revenue	Difference
General Fund	\$32,237,375	\$32,487,675	\$250,300
Special Revenue Fund	\$14,114,897	\$12,629,950	(\$1,484,947)
Debt Service Fund	\$2,270,850	\$2,226,071	(\$44,779)
Capital Projects Fund	\$1,854,471	\$6,600,600	\$4,746,129
Enterprise Fund	\$19,686,303	\$24,065,860	\$4,379,557
Internal Service Fund	\$9,478,732	\$8,958,500	(\$520,232)
Trust & Agency Fund	\$2,029,291	\$2,030,091	\$800
	\$81,671,919	\$88,998,747	\$7,326,828

City Manager Letter

Budget in Brief 2022



Transfers – General fund transfers to other funds, including the Street, Construction and Maintenance, Municipal Garage, and Recreational Facilities funds total \$1,300,000 for 2022.

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 2022 Operating Budget will be \$13,488,999. This is a 13.9% decrease from the net outstanding debt for 2021 of \$15,661,863. This decrease is due to the annual scheduled debt payments, and the early payoff of “Various Purpose 2012 – CAC 2003” bonds scheduled to take place in November 2021. The total debt payments in 2022 will be \$227,697 for interest and \$1,597,650 for principal.

2022 Debt Breakdown



City Manager Letter

Budget in Brief 2022

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 is the local income tax. The General fund balance is expected to be approximately \$24 million at the end of 2021. In conjunction with Council’s goal of a 25% reserve, \$8.12 million of the General fund balance is being budgeted as a reserved fund balance. This leaves an unreserved cash balance of \$15.88 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 2022 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,



Don Bennett
Acting City Manager



Jake Burton
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. Each topic area details organization-wide strategic goals and implementation strategies that address long-term concerns and issues.

For the 2022 Budget, the City's departments have prioritized their work based on these goals and implementation strategies identified within the Fairfield Forward Comprehensive Plan. Below are some of the topic areas, their associated goals and implementation strategies the City focused on in 2021 and plan to focus on in the upcoming budget year.

Small Area Plans

Route 4 Corridor

Goal 1:

Enhance the City's appearance and visual character through effective urban design improvements.

Goal 2:

Provide comprehensive, safe, convenient, well balances 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 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.

Fairfield Forward

Budget Message

Small Area Plans

Route 4 Corridor

Goal 4:

Develop safe pedestrian routes, especially in locations where neighborhoods and schools connect to route 4.

Goal 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.

Implementation Strategies

- ☑ Revisit the 1999 route 4 Plan to determine current applicability and revise, as necessary.
- ☑ Revisit the Route 4 Service Drive Plan and the draft 2003 Route 4 Corridor Design Plan to determine current applicability, functionality and update the documents as necessary to ensure safe and efficient traffic movement.
- ☑ Enter into dialogue with business owners to discuss the benefits of curb cut consolidation and access management to improve traffic flow and safety.
- ☑ Revise the zoning code to modify the required number of off-street parking spaces to prevent over parking and excessive expanses of paved areas.
- ☑ Revise the zoning code to provide comprehensive standards for enhanced landscaping and screening for off-street parking lots.
- ☑ Proactively identify and promote available sites for development and redevelopment.
- ☑ Establish a landbank program to purchase available properties that are blighted, underutilized or are in key locations as a catalyst for growth.
- ☑ Revise or establish standards, codes, regulations or design guidelines for architectural design and signage specific to the Route 4 Corridor.
- ☑ Reevaluate the city's sidewalk policy for Route 4, south of Nilles Road, and revise the policy and related regulations to reflect such changes.
- ☑ Collaborate with the City of Hamilton and CSX Railroad to repaint the railroad overpass to improve the visual aesthetics at the northern end of the corridor.

Public Services

Goal 1:

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

Implementation Strategies

- ☑ 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

Intergovernmental Coordination

Goal 1:

Coordinate this comprehensive plan with the plans of adjacent communities, Butler County, Fairfield City School District, and the Ohio-Kentucky-Indiana Regional Council of Governments (OKI) as well as collaborate with regional agencies and non-profit organizations to further achieve shared goals.

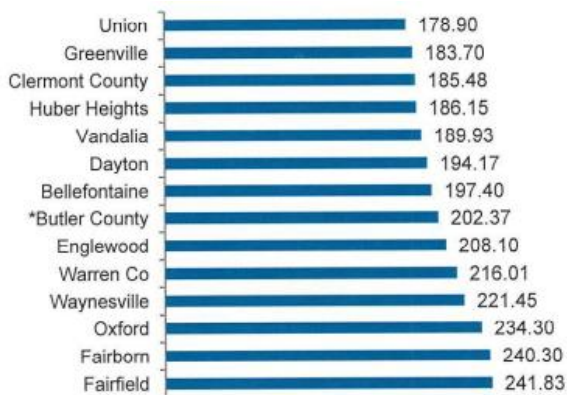
Long Range Financial Plans

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 2022, in the 2021 Oakwood Water and Sewer Rate Survey, the City of Fairfield ranked 14th lowest out of 63 ranked communities for combined water and sewer cost. If you would like to view the City's Utility Rates please visit our website at <https://www.fairfield-city.org/241/Utility-Rates>. The City of Fairfield also has an income tax rate of 1.5%. This income rate is lower than that of many surrounding communities such as the City of Hamilton (2%) and the City of Middletown (2%). In spite of competitive fees structures in Utilities as well as Income Tax, the City has maintained a high level of services to our community.



YEAR 2021 ANNUAL SURVEY COMBINED WATER & SEWER COST

Rates are based on 22,500 gallons or 3,000 cubic feet of water in a three month period. Rates quoted are those in effect as of March 1, 2021.

Prepared by the city of Oakwood
Finance Department

HIGH: \$ 585.23
LOW: \$ 178.90

Fairfield Forward

Budget Message

Long Range Financial Plans

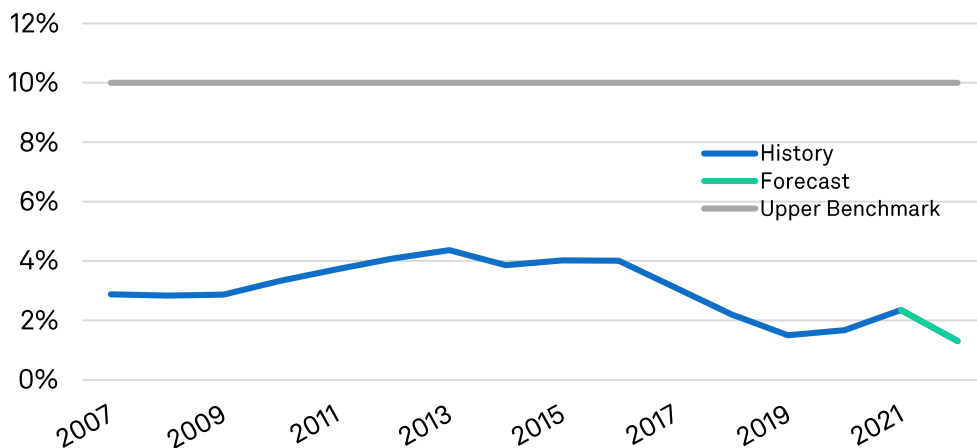
Capital Improvement Planning- Each year the City creates a five-year Capital Improvement Program. This program enables the City to adequately plan for needed improvements and balance all costs. This plan is utilized and referenced throughout the Annual Operating Budget process, but also enables the City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

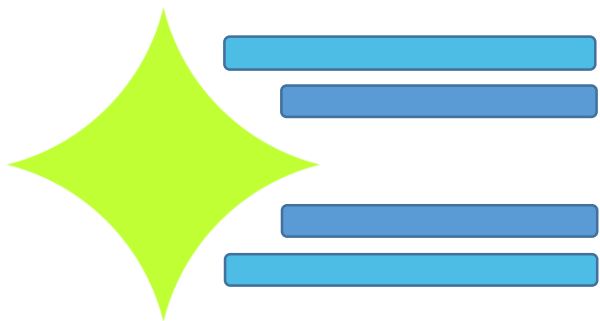
Maintain Assets at a High Level – Maintaining core infrastructure and amenities in a good state of repair is critical to the City’s long-term financial health and resilience, and helps to ensure that asset management obligations are not deferred and infrastructure deficits do not accumulate to unacceptable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

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

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

Annual Debt Servicing as Percent of Operating Expenditures





BUDGET OVERVIEW

Budget Process

July

15th: Council Adopts Tax Budget

20th: Tax Budget Submitted to County

September

1st: City Receives Certification of Estimated Resources

1st – 31st: Departmental Budget Meetings

October

25th: Council and Public Budget Hearing

November

8th: Council and Public Budget Hearing

22nd: Council and Public Budget Hearing

December

6th: Council Adopts Budget

January

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

Tax Budget

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

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

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

Basis of Budgeting

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

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

The City converts its cash-basis financial records in accordance with the guidance of the Government 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/>

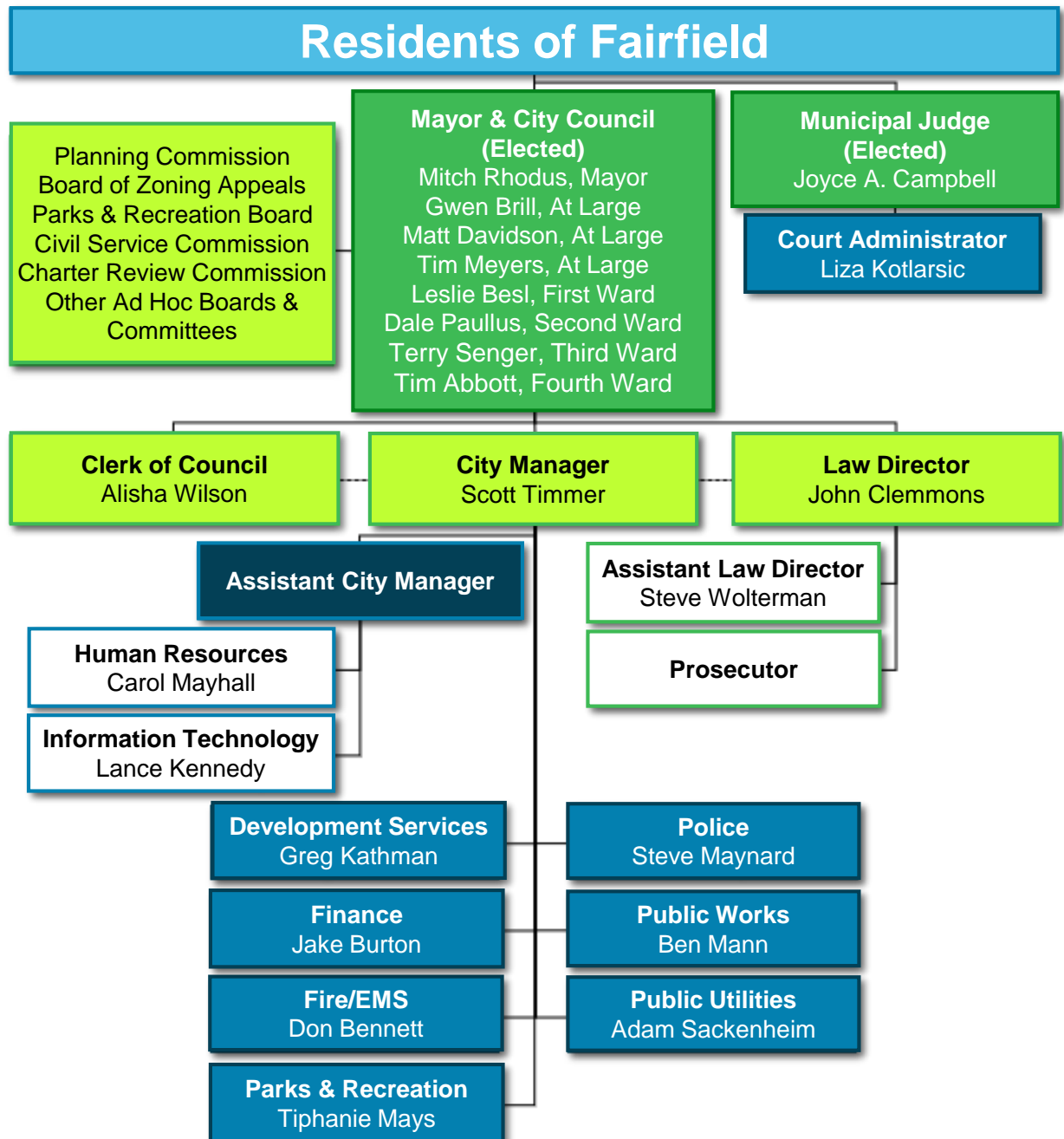
The City has adopted an annual budget calendar. This calendar has established timeframes for preparing, reviewing, and adopting the annual operating budget. The calendar is a planning tool that provides consistency from year-to-year and ensures the budget documents are adopted in a timely manner.

As shown below, every year at the end of July, 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 approval.

Activity/Task	Start Date	Finish Date
Departmental Input	8/3/2021	8/23/2021
Revenue Projections	8/24/2021	9/26/2021
Finance Review	8/24/2021	9/26/2021
Departmental Meetings	9/27/2021	10/5/2021
Finance Final Budget	10/5/2021	12/6/2021
Finance Department Finalizes Budget	10/5/2021	10/19/2021
Budget Binders Delivered	10/20/2021	10/20/2021
Council Review	10/20/2021	10/25/2021
Council Manager Briefing 1	10/25/2021	10/25/2021
Council Manager Briefing 2	11/8/2021	11/8/2021
Council Manager Briefing 3	11/22/2021	11/22/2021
Budget to Council for Approval	12/6/2021	12/6/2021

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 2019, 2020, 2021 and the budgeted full time positions in 2022.

Total Personnel by Function		2019 Actual	2020 Actual	2021 Actual	2022 Budgeted	2021 to 2022 Difference
	General Government					
	City Administration	11	9	10	10	-
	City Council	1	1	1	1	-
	Engineering	6	6	6	6	-
	Facility	2	1	2	2	-
	Municipal Court	20	19	19	19	-
	Finance	17	15	17	17	-
	Public Safety					
	Police	79	81	81	90	9
	Fire	34	34	34	43	9
	Leisure Time Activities					
	Parks and Recreation	19	20	22	22	-
	Community Development					
	Planning and Zoning	4	3	3	3	-
	Building and Inspection	9	8	8	8	-
	Economic Development	1	1	2	2	-
	Basic Utility Service					
	Water	21	20	20	20	-
	Wastewater	21	20	21	21	-
	Street					
	Transportation and Street	29	27	27	27	-
	Total Positions	274	265	273	291	18

Staffing

In 2022 Fairfield City Council approved nine additional positions within the Police Department. These positions included two Patrol Officers, one Account Clerk, and six dispatchers. Council also approved six additional fire fighter positions within the Fire Department. The Fire Department also had three internal promotions from firefighter to Lieutenant. The City of Fairfield is dedicated to protect and serve our residents, and the addition of these new positions will ensure that service for the City's foreseeable future. The eighteen new positions will increase the efficiency of internal operations within the Department, as well as ensure a proper work life balance for all employees within the Fire Department and Police Department.

Police

The addition of the Police employees will bring the Police Department back to full staffing prior to the changes made due to the Pandemic. The most significant improvement within the police department is the establishment of a full-time dispatch center. Currently, the dispatch center has a minimum of two dispatchers per shift focusing on police, fire, and emergency medical runs. The Chief of Police is now requesting a third dispatcher at minimum, as police and fire calls have been increasing for the past several years. Besides answering calls, dispatchers complete required administrative work, such as entries for missing persons and warrants, training new dispatchers (a five-month process), entering information into the Law Enforcement Automated Data System (LEADS), and validating the thousands of warrants on file.

Fire

The addition of the firefighters will begin the Fire Department's transition away from relying heavily on part-time employees to having the majority of firefighters as full-time employees. Between January 2019 and the end of April 2021, the department lost fifty-two part-time firefighters. Of those, forty were hired as full-time firefighters elsewhere and twelve went into private sector jobs. About forty-seven percent of the fire department's daily staffing is made up of part-time firefighters, which is one of the highest in the area. In addition to part-time firefighters being scarce in the field, the City Fire Department is also in need of additional employees, as the City's Fire and EMS calls have increased dramatically over the years. Currently, career firefighters have 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 will begin to relieve the Departments staff of excessive hours and burn out.



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.
- ✓ Five-year revenue and expenditure forecasts will be prepared annually to spot developing trends and provide early warnings of future financial challenges.
- ✓ The City maintains a system of budgetary control to ensure adherence to the approved budget. All funds except Agency Funds are legally required to be budgeted.
- ✓ The City establishes encumbrances by which purchase orders, contracts, and other commitments are recorded to set aside a portion of the applicable appropriation. An encumbrance reserves the available spending authority as a commitment for future expenditures.
- ✓ All appropriations that have not been expended or encumbered shall lapse at the end of the fiscal year. Prior year encumbrances and associated budget authority will be rolled forward.

Capital Assets

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

Capital Improvement Program

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

Debt Management

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

Policies and Procedures

Revenue

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

Purchasing and Competitive Bidding

- ☑ Purchasing will be accomplished in accordance with all applicable federal, state, and local requirements.
- ☑ The values of impartiality, economy, competitiveness, and fairness will be applied consistently in all purchasing decisions. Purchases under \$15,000 require one informal phone quote. Purchases of \$15,000 but under \$25,000 require two formal written quotes. Purchases of \$25,000 but under \$50,000 require three formal written quotes. Purchases exceeding \$50,000 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

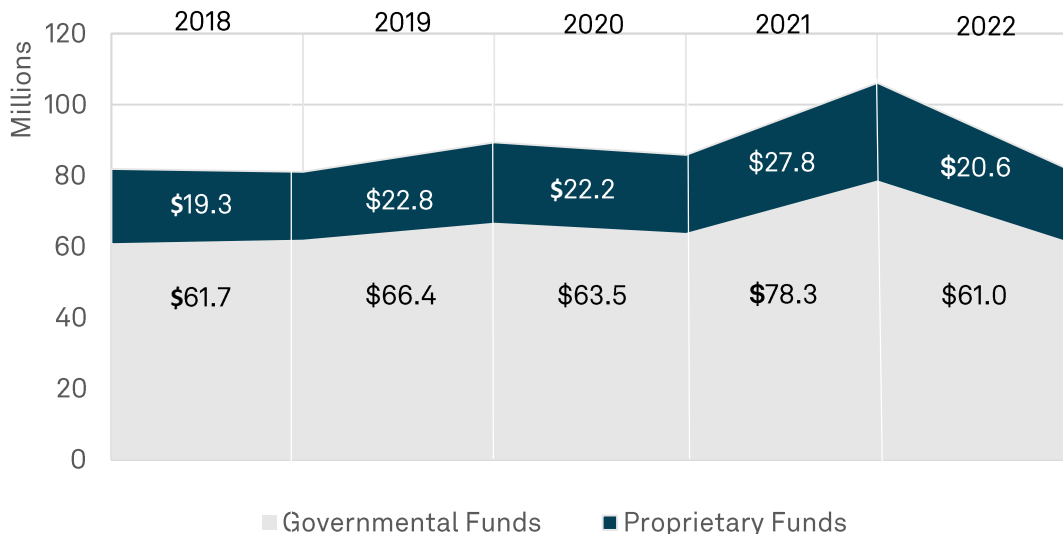
- ☑ The City will invest its public funds in a manner that provides maximum safety and preservation of principal, while meeting all liquidity and operating demands, at reasonable market interest rates available.
- ☑ Funds will be invested in accordance with Ohio Revised Code and the City's formal investment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

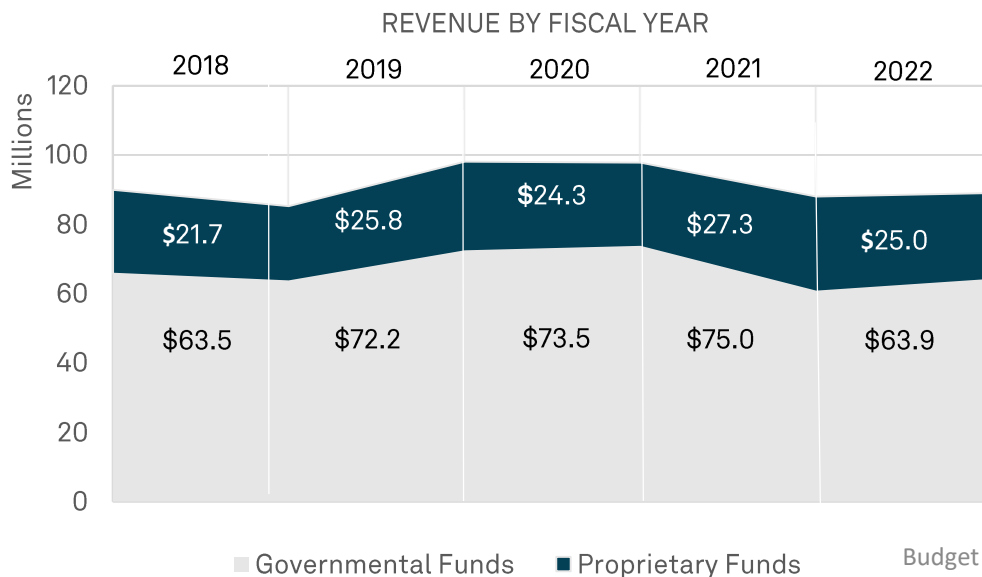
Expenditure Trends

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Adopted
Governmental					
Salaries and Benefits	33,536,514	34,635,090	34,525,846	40,595,909	41,409,476
Travel and Training	246,916	250,973	128,989	345,128	402,350
Contractual Services	5,671,076	6,839,639	6,372,013	8,678,580	7,726,530
Materials and Supplies	1,840,878	1,800,582	1,619,087	2,631,570	2,502,150
Capital Outlay	9,674,757	10,052,782	5,770,975	11,880,143	309,000
Principal and Interest	2,427,569	2,128,123	2,065,030	2,968,406	1,339,050
Transfers, Reim. & Refunds	7,826,210	10,251,707	12,574,118	10,667,581	6,831,860
Basic Utility Service	473,293	471,932	484,807	537,500	507,500
Public Health	20,582	20,791	20,408	22,000	22,000
Total	61,717,795	66,451,619	63,561,273	78,326,817	61,049,916
Proprietary					
Salaries and Benefits	5,961,669	6,166,319	5,786,660	6,502,672	6,572,267
Travel and Training	25,555	24,361	14,499	31,938	36,551
Contractual Services	4,737,782	5,049,444	4,935,548	6,270,150	5,666,014
Materials and Supplies	1,304,976	1,404,703	1,297,003	1,826,582	1,674,185
Capital Outlay	2,649,791	4,377,376	3,552,399	7,015,000	265,986
Principal and Interest	771,679	668,395	887,400	823,475	922,900
Transfers, Reim. & Refunds	3,920,793	5,162,441	5,754,118	5,326,059	5,484,100
Total	19,372,245	22,853,039	22,227,627	27,795,876	20,622,003
Total Expenditures	81,090,040	89,304,658	85,788,900	106,122,693	81,671,919



Revenue Trends

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Adopted
Governmental					
Income Tax	31,113,620	32,271,052	32,873,547	35,450,000	32,500,000
Property Tax	7,453,581	7,525,241	7,544,062	7,865,025	7,775,025
State Taxes	4,404,413	4,652,772	5,654,314	5,124,735	4,897,550
Charges for Services	2,982,040	3,110,380	2,763,432	2,843,654	3,009,850
Interest Income	720,111	889,313	482,307	233,450	154,750
Grants	1,113,653	5,828,193	3,862,742	2,716,308	25,000
Debt Proceeds	-	-	2,855	-	-
Court Costs & Fines	1,627,925	1,913,418	1,510,830	1,413,500	1,413,500
Reimb. of Expense	8,702,894	9,331,091	9,367,257	11,736,577	11,314,791
Transfers	4,346,348	5,438,617	8,229,769	6,642,253	1,945,971
Other Revenue	1,121,656	1,240,100	1,194,060	1,000,848	951,750
Total	63,586,241	72,200,177	73,485,175	75,026,350	63,988,187
Proprietary					
Charges for Services	18,933,029	19,613,280	20,267,664	22,609,605	21,755,210
Debt Proceeds	6,761	2,045,882	13,346	1,000,000	-
Interest Income	181,502	235,784	111,145	55,500	39,900
Reimb. of Expenses	58,214	57,465	45,924	65,350	65,350
Transfers	2,280,329	3,612,188	3,729,000	2,919,250	3,023,600
Other Revenue	248,718	297,447	191,473	693,259	126,500
Total	21,708,553	25,862,046	24,358,552	27,342,964	25,010,560
Total Revenue	85,294,794	98,062,223	97,843,727	102,369,314	88,998,747



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.

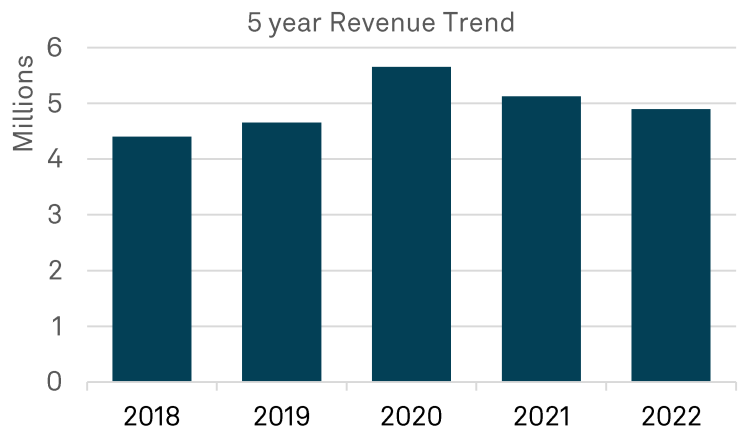
The chart on the previous page details the actual revenues for 2018, 2019, 2020, and 2021 as well as the projected revenues for 2022. City revenue trends are increasing and are projected to remain stable in the 2022 year.

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 2022 year.



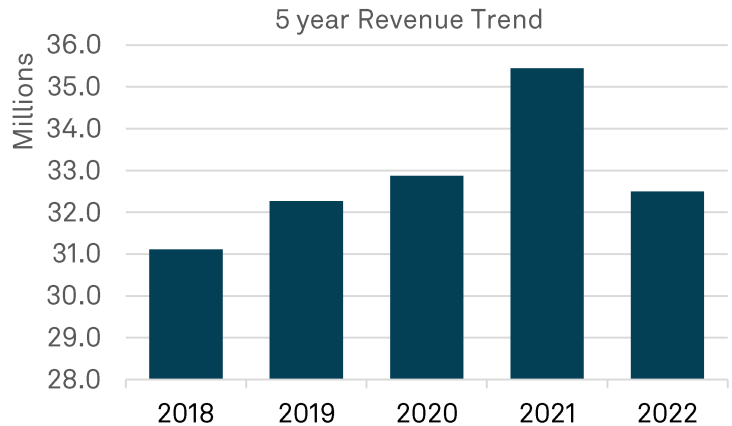
The Gas Tax and the Motor Vehicle License Tax revenues can only be used for the repair and maintenance of streets and state highways. The gas taxes received by the City are based on the number of vehicles registered in the taxing districts and the amount of State-assessed gas taxes collected. Similar to the City's local government revenue, gas tax revenue streams have increased in the past years and are projected to remain stable in 2022.

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. In 2020, the City was awarded \$398,640 for a city-wide traffic signal system and video detection upgrades. This accounts for the large increase in that year. As the traffic signal project is ongoing, the City is projecting to receive additional funds in 2022.

Revenue Trends

Income Tax

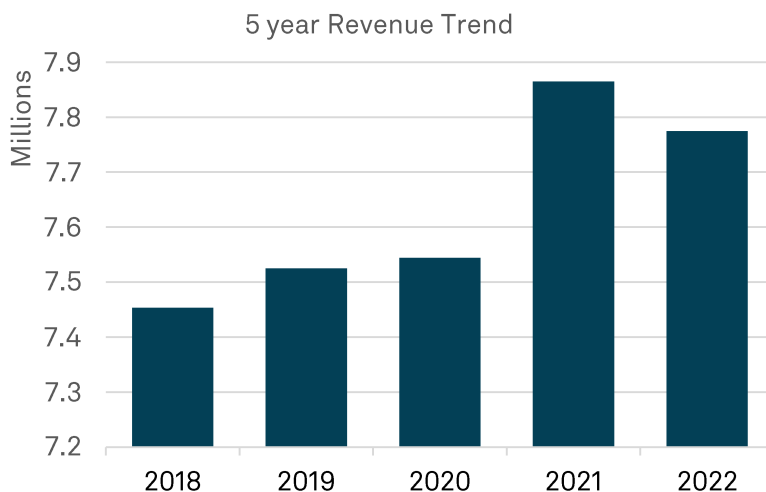
Income taxes represent the largest source of revenue for the City. Income tax collections are comprised of three sources: taxes withheld from employees working in the City, taxes from individual residents, and taxes on net profits of businesses operating in the City. Revenue from taxes withheld from 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 2022 income tax revenue of \$32,500,000. In 2017, the City income tax revenue hit the \$31 million mark and has remained at that point or above in the following years.

Property Tax

Property tax is based on the amount charged per \$1,000 worth of taxable property value, also known as 'millage.' The State of Ohio mandates that a maximum of 10 mills can be levied. 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 7.15. 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.

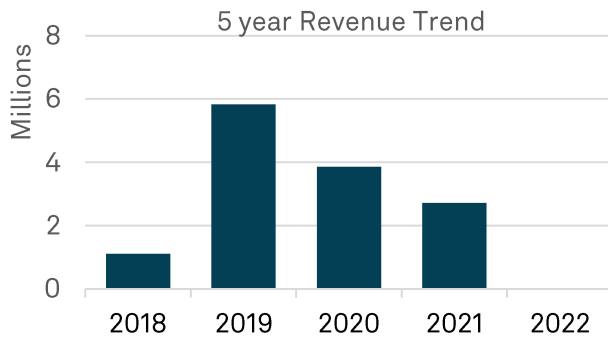


In 2016, Fairfield Residents voted in favor of a Fire/EMS levy for an annual 2.3 million dollars. This levy provides much needed support to the City's Fire Department. The levy enables the City's Fire Department staff to manage the City's growing number of EMS calls with a greater level of service.

In 2022 property tax projections increased by \$250,000 due to the Butler County's property tax reevaluation. The County is projecting the City of Fairfield property tax to increase by eighteen percent within the next six years.

Revenue Trends

Grants



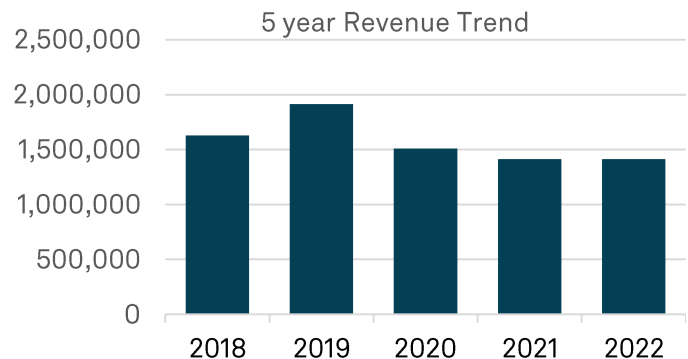
The City's grant revenue varies greatly from year to year depending upon the happenings within the City. At various times, the City has large Ohio Department of Transportation Projects, as well as multiple on going Highway Safety Projects, which lead to a large increase in grant revenues. In 2021 the City received over 2 million dollars from the American Rescue Plan Act.

The City typically does not budget for Grants. 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

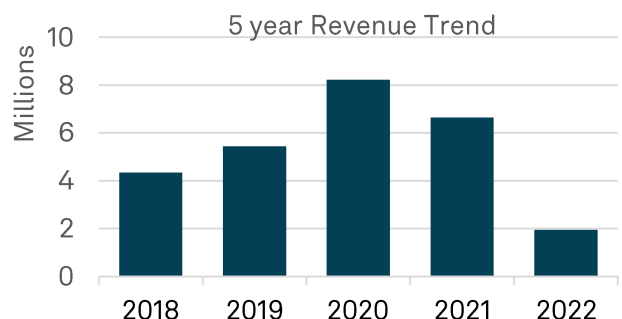
Court Services is the judicial branch of the City. The City of Fairfield Municipal Court is responsible for monitoring all court operations, including the collection of fines, preparing the court docket, and processing all parking, traffic and criminal citations. Probation programs are offered as a sentencing 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. The 2022 projection for court revenue is very conservative due to the efforts being made by the Judge to seek alternative methods of dealing with societal problems. At this time, the City utilizes known fee increases and a five-year weighted average to project future year revenues for the Court.



Transfers

Through out 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. This is due to the fact that when the annual budget is completed, the City cannot definitively project what transfers will be needed for day-to-day activities in the following year.



Revenue Trends

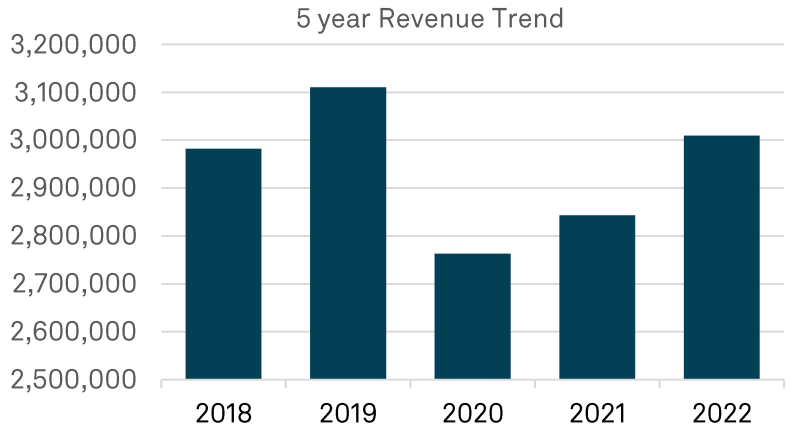
Charges for Services

Governmental

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

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



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

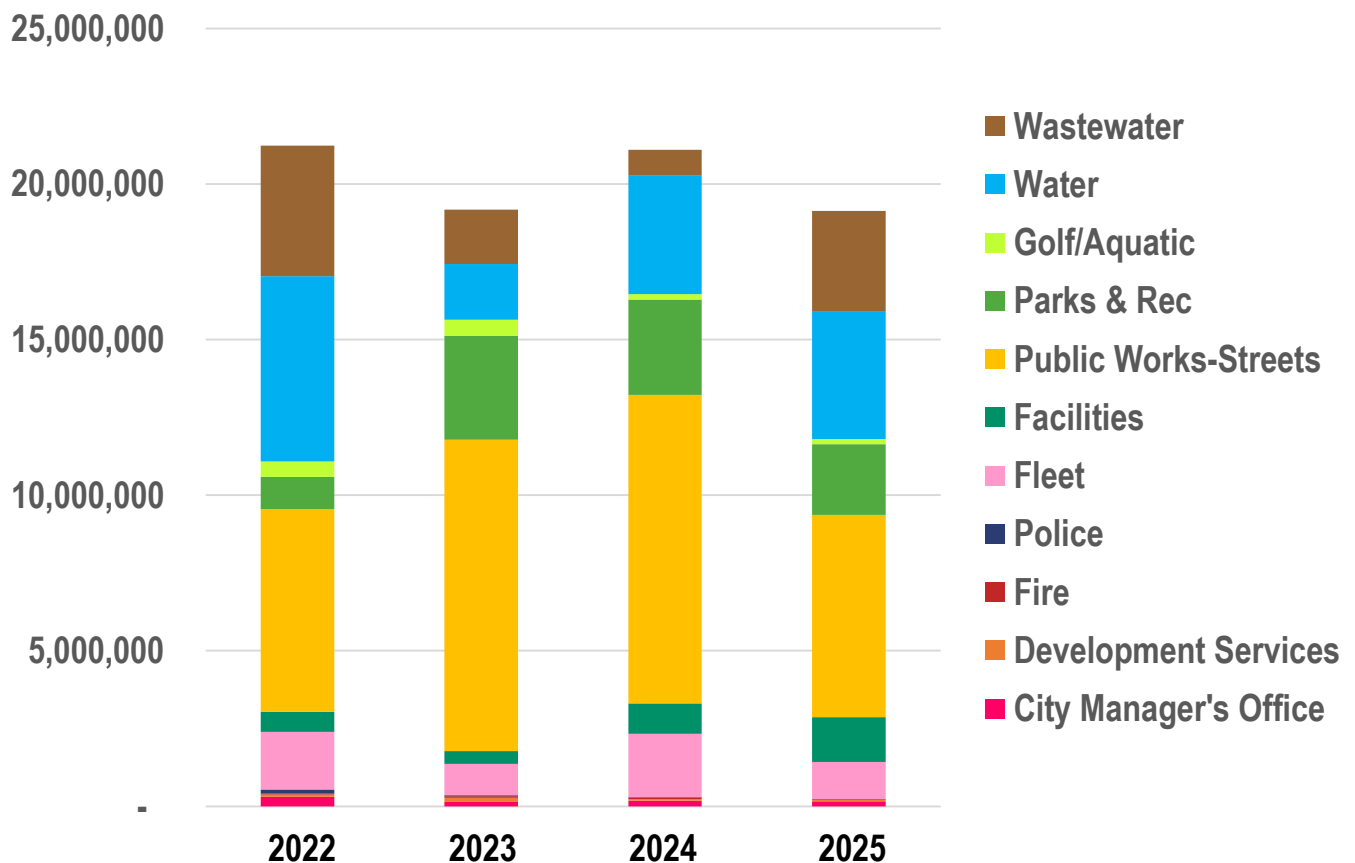
Daily golf fees, cart rentals, concession sales, and daily swimming fees are the main sources of revenue from the City golf courses and City aquatic center. As mentioned above, revenue generated at the Aquatic Center and Golf Courses is solely dependent upon the popularity of the aquatic center and golf 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 2022 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 2022-2025, of the 5 years passed in the 2021 Capital Improvement Program. It is important to note that all of the Capital Improvement data available in this publication is based on the 2021-2025 Capital Improvement Program, as the City of Fairfield passes the CIP in March of each year. Once passed the City annually transfers monies from the General Fund to the Capital Improvement Fund to finance nonrecurring capital projects.



Capital Improvement

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

The budget for 2022 totals \$21,236,026. Funding for the Capital Improvement Program comes from a variety of sources, including the General, Capital Improvement, Street Improvement, Downtown Development, Water and Sewer funds, as well as outside funding sources, such as grants or debt. The below chart is a summary of the projected projects and spending per funding source.

Funding Source	Projects	2022	2023	2024	2025	Amount
		Amount	Amount	Amount	Amount	
100 - General Fund	5	540,500	660,300	455,300	295,000	1,951,100
205 - County Motor Vehicle	3	45,000	105,000	205,000	230,000	585,000
206 - Tax Recreation	-	-	20,000	-	-	20,000
211 - Law Enforcement	1	5,000	5,000	5,000	5,000	20,000
401 - Street Improvement	11	2,948,500	3,660,500	3,782,500	3,815,000	14,206,500
402 - Capital Improvement	48	4,160,000	4,695,000	5,100,000	4,468,300	18,423,300
407 - Water Expansion	3	690,000	105,000	20,000	3,020,000	3,835,000
410 - State Issue I	1	20,000	125,000	-	-	145,000
411 - Downtown Development	1	785,000	750,000	700,000	700,000	2,935,000
413 - Park Development	-	-	15,000	15,000	15,000	45,000
604 - Water R&I	-	-	1,625,000	750,000	2,000,000	4,375,000
605 - Water Surplus	9	1,260,000	293,000	878,000	745,000	3,176,000
623 - Sewer R&I	15	688,000	481,000	461,000	411,500	2,041,500
624 - Sewer Surplus	6	209,000	224,000	279,000	199,000	911,000
640 - Recreational Facilities	16	2,350,000	1,440,000	627,500	3,094,500	7,512,000
CDBG Funding	4	500,000	10,000	20,000	20,000	550,000
County Funding	2	240,000	250,000	120,000	120,000	730,000
Debt	3	5,500,000	950,000	2,500,000	-	8,950,000
Federal Funding	-	-	180,000	2,941,806	-	3,121,806
Local Funding	-	-	110,000	110,000	-	220,000
State Funding	4	1,295,026	3,467,000	2,125,000	-	6,887,026
Total	132	\$ 21,236,026	\$ 19,170,800	\$ 21,095,106	\$ 19,138,300	\$ 80,640,232

Capital Improvement

Significant Nonrecurring Capital Expenditures

Automated Meter Reading Technologies

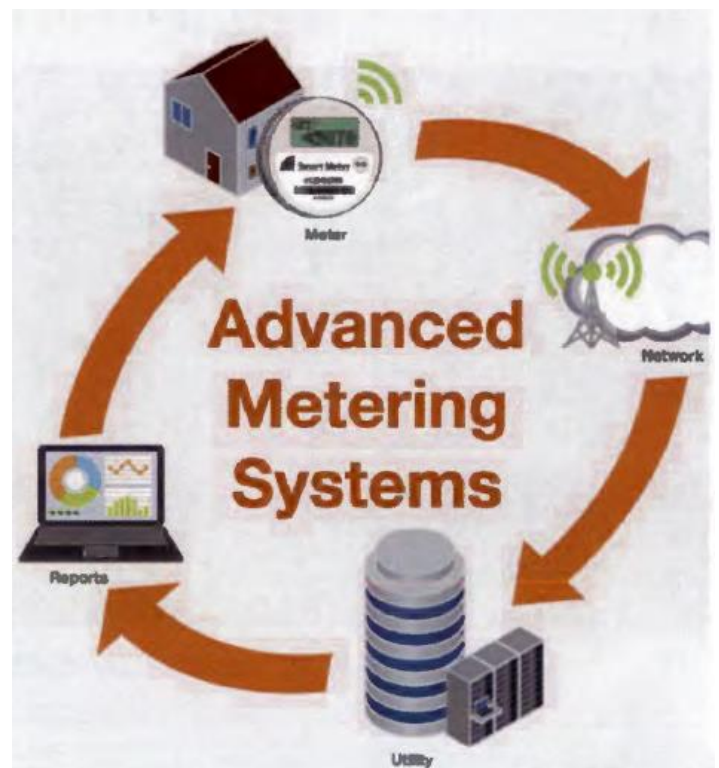
The Public Utilities Department plans to bid and award a turn-key project for the installation of smart meters and a new meter reading software system for the entire City beginning in the second quarter of 2022. The project is planned to commence in the fourth quarter of 2022, with a projected completion in the second quarter of 2023. The last City-wide meter replacement project occurred in 2002.

Successful completion of this project will heavily involve the participation of the Utility Billing & Collections Division of the Finance Department. Contractors will replace all City water meters, while management from the Public Utilities Department and the Finance Department will work closely with the contractor to ensure successful data transmission and software functionality.

There are currently approximately 13,700 water meters throughout the City, and 85% of these meters are located inside homes and businesses. The new system will include an advanced metering infrastructure (AMI), which provides 2-way communication between the water meters and the software. This 2-way communication will allow for real-time system data, including hourly meter readings. Access to real-time data will significantly improve customer service and workforce management by providing alerts for possible leaks, negative consumption, backflow, inactive meters, and meter tampering. Additionally, the components of the new smart meters will provide improved metering accuracy, which will result in increased revenue. The projected revenue increase is approximately 3.5%, or \$525,000 additional revenue per year.

The implementation of AMI technology will also provide a positive impact on several aspects of the Public Utilities workforce. Completion of the project will allow for the elimination of one Meter Reader position. (This position is currently vacant.) The remaining meter readers will be transitioned into the Water Operations and Maintenance and Distribution Divisions. The additional staff placed in these areas of the Public Utilities Department will then allow for the completion of many proactive system maintenance tasks, such as exercising valves, hydrant flushing, etc. Additionally, since the AMI system will provide real-time meter readings, the elimination of time-sensitive work orders (such as read in/out and re-reads) will significantly decrease.

The AMI meter reading system will be one of the most significant projects for Fairfield Public Utilities, as this project is a great advancement from walking meter reading routes to the utilization of sophisticated technology to obtain meter readings.



Upcoming 2021 Projects

Significant Nonrecurring Capital Expenditures

Distribution System Improvements

This improvement is scheduled as a part of the City's three-year water main replacement program. In 2022 the City of Fairfield plans to replace a portion of the water main on Route 4, just South of bypass 4. The City of Fairfield's Public Utilities Department is replacing this water main in order to maintain water service reliability and fire safety reliability. The Public Utilities Department also replaces certain water mains in order to minimize water main breaks and resulting road repairs. In future years, the Department plans to also replace the water mains on John Gray Road and Industry Drive.

Route 4 / Michael / Camelot Improvement

This project will be a safety improvement funded primarily by the Ohio Department of Transportation. This safety project will realign the intersection of Route 4 with Michael Lane and Camelot Drive so that the streets line up with each other. The design is to skew the road slightly to allow Michael Lane and Camelot Drive to line up with each other. The City has designed the project to minimize the impact to property owners as much as possible. Improvements will also include shifting the existing pavement, overlay, curb, sidewalk, and pavement markings, as well as relocating the traffic signals, and existing utilities.



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	1,154,428,940
Public Utility	55,581,820
Total Valuation	\$ 1,210,010,760

Total Valuation	1,210,010,760
Allowable %	x 10.5%
Total Allowable Indebtedness	\$ 127,051,130

Total Allowable Indebtedness	127,051,130
Total City Debt	13,488,999
Total Unused Indebtedness	\$ 113,562,131

As shown, per Ohio Revised Code, the City of Fairfield has a allowable level of indebtedness of \$127,051,130. Currently the City utilizes a small portion, only \$13,488,999, of this total.

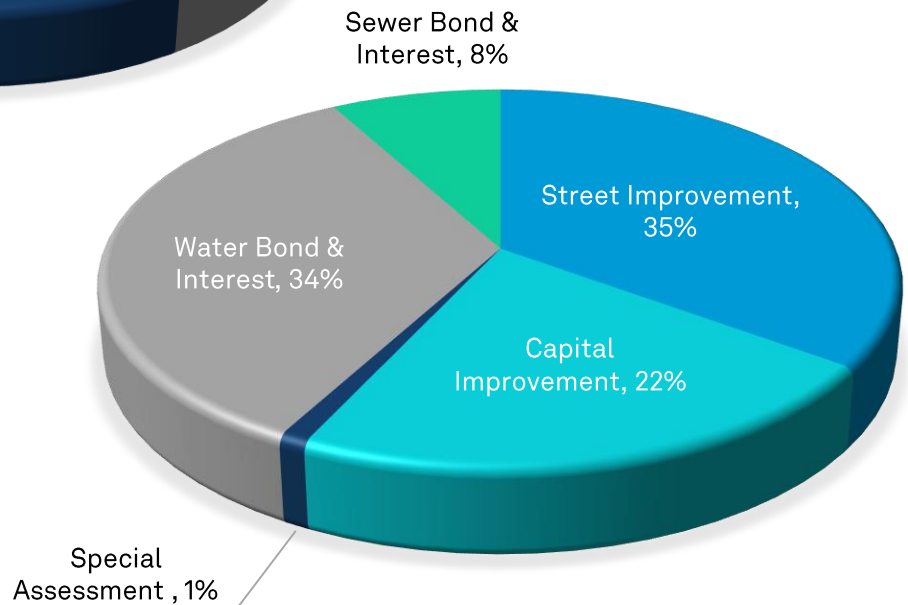
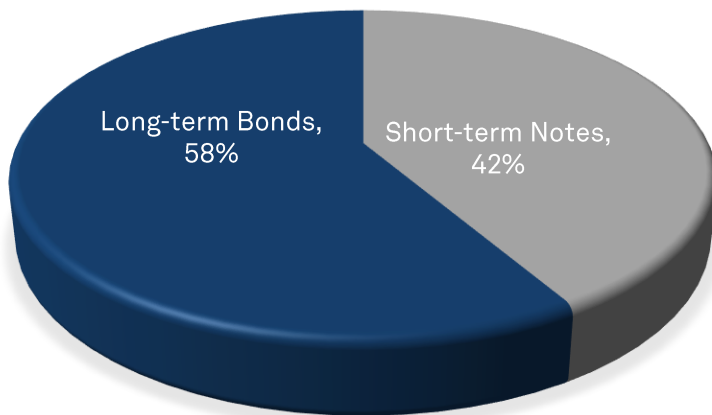
It is City policy and procedure to utilize debt judiciously and only for long-term capital requirements. Conservatively issuing debt enables the City to save on the interest of large purchases, as well as have the bandwidth to finance a capital improvement or capital equipment if an emergency need should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

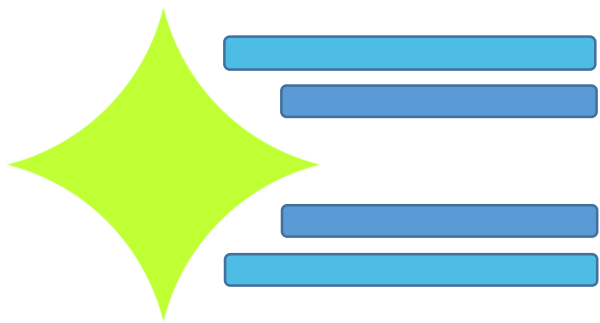
	Fund	Rate	Balance	Principal to be Paid	Interest to be Paid	Total to be Paid
Short-Term Debt						
Various Purpose LTGO BAN - Sewer (2017)	621	0.625%	1,020,000	170,000	15,300	185,300
Various Purpose LTGO BAN - Water (2017)	602	0.625%	1,980,000	330,000	29,700	359,700
Various Purpose LTGO BAN - Water (2019)	602	0.625%	1,600,000	200,000	24,000	224,000
Various Purpose LTGO BAN - Water (2021)	602	0.625%	1,000,000	-	-	-
Total			5,600,000	700,000	69,000	769,000
Long-Term Debt						
2017 Sidewalk Assessment	501	2.00%	8,717	8,717	79	8,796
2018 Sidewalk Assessment	501	3.00%	15,811	7,808	395	8,203
2019 Sidewalk Assessment	501	1.48%	49,241	16,173	729	16,902
2020 Sidewalk Assessment	501	1.48%	69,004	16,918	897	17,815
2021 Sidewalk Assessment	501	1.30%	41,226	8,034	626	8,660
Roadway Imp. Bonds - Series 2020	301	1.32%	4,780,000	505,000	63,096	568,096
Various Purpose 2017 Refunding - 2009 Justice/Golf	301	4.00%	2,925,000	335,000	92,875	427,875
Total			7,888,999	897,650	158,697	1,056,347
Total Debt			13,488,999	1,597,650	227,697	1,825,347

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 Number	Balance	Principal to be Paid	Interest to be Paid	Total to be Paid
Total P&I Payment Per Governmental Fund					
Street Improvement	401	4,780,000	505,000	63,096	568,096
Capital Improvement	402	2,925,000	335,000	92,875	427,875
Bond Retirement Fund	301	7,705,000	840,000	155,971	995,971
Special Assessment	501	183,999	57,650	2,726	60,376
Water Bond and Interest	602	4,580,000	530,000	53,700	583,700
Sewer Bond and Interest	621	1,020,000	170,000	15,300	185,300
Total		13,488,999	1,597,650	227,697	1,825,347





FUND OVERVIEW

Fund Structure

Fund Accounting

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

Governmental Funds

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

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 its residential and commercial users located within the City.

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

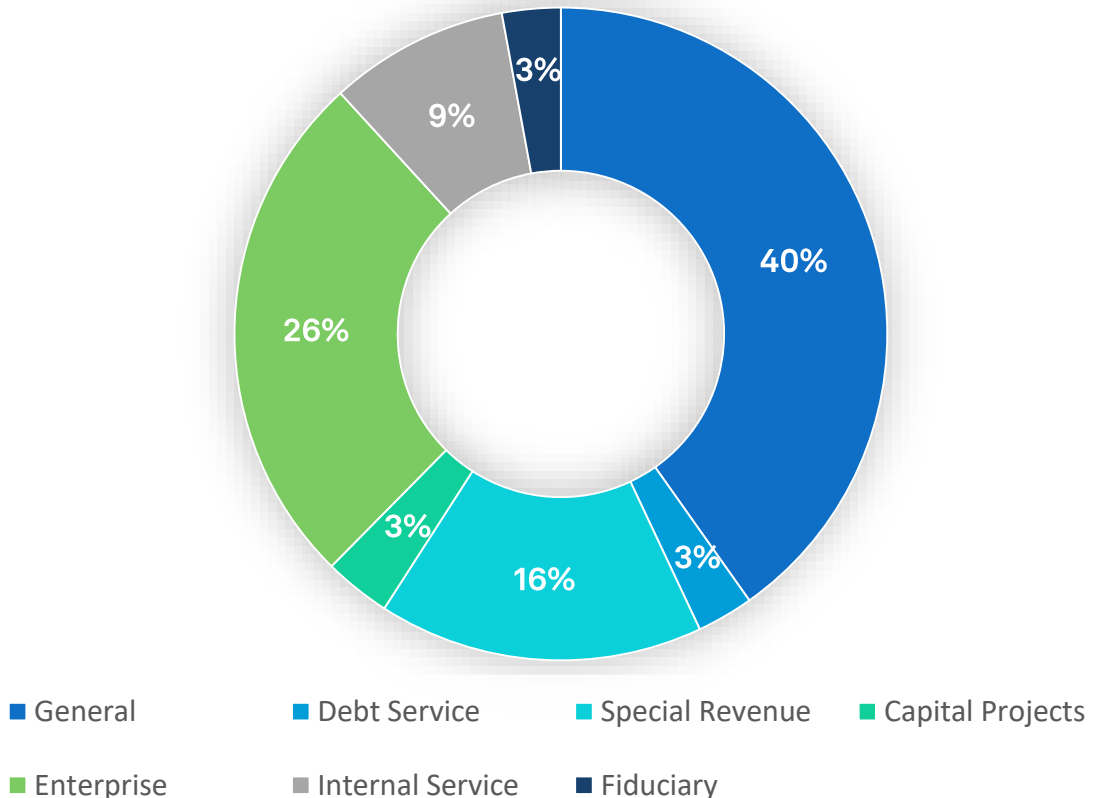
Fund Structure

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

Fiduciary Funds

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

Projected Expenditures Per Fund Type



Fund Structure

City Departmental Use of Funds

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

GENERAL FUND	
City Council Mayor Legal Services	
City Manager's Office Human Resources Information Technology	
Finance Accounting Payroll Income Tax	
Public Works Construction Services Municipal Building Municipal Court	
Developmental Services Planning & Economic Development Building and Zoning	
Parks and Recreation Maintenance Marsh Park Community Arts Center	
Police	

SPECIAL REVENUE FUNDS			
Law Enforcement	Street & State Highway Municipal Motor Vehicle	Drug & Alcohol Treatment Probation Services Court Computer Special Projects Mediation Services Indigent Driver Interlock	Fire Levy
Police	Public Works Streets & Transportation	Public Works Municipal Court	Fire

PROPRIETARY FUNDS		
Water	Sewer	Recreational Facilities
Finance Utility Billing	Finance Utility Billing	Parks and Recreation Aquatic Center Golf
Public Utilities Water	Public Utilities Sewer	

INTERNAL SERVICES	FIDUCIARY FUND
Municipal Garage	West Chester JEDD
Public Works Fleet Management	Finance Income Tax

General Fund

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.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Adopted	Change from 2021 to 2022
Revenues						
Taxes Revenue	26,450,152	27,534,768	27,802,245	30,965,025	27,875,025	(3,090,000)
Fines, Licenses & Permits	1,435,462	1,511,014	1,408,855	1,181,250	1,206,250	25,000
Charges for Services	1,736,037	1,873,070	1,722,975	1,591,154	1,767,350	176,196
Investment Earnings	336,494	452,919	267,915	150,000	90,000	(60,000)
Intergovernmental Revenue	1,116,012	1,238,444	1,401,080	1,041,735	1,009,550	(32,185)
Special Assessments	56,636	58,556	71,188	27,000	40,000	13,000
Other Revenues	321,344	394,747	664,862	479,500	499,500	20,000
Issuance of Debt	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total Revenues	31,452,137	33,063,519	33,339,120	35,435,664	32,487,675	(2,947,989)
Expenditures						
Salaries and Benefits	18,806,340	19,316,781	17,672,756	20,542,039	21,738,272	1,196,233
Other Expenditures	5,440,779	6,084,705	5,366,274	7,535,453	7,001,403	(534,050)
Capital Improvements	67,106	166,663	260,776	75,149	85,000	9,851
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	3,485,273	5,901,170	7,731,742	6,410,928	3,412,700	(2,998,228)
Total Expenditures	27,799,498	31,469,319	31,031,548	34,563,569	32,237,375	(2,326,194)
Net Change in Fund Balance	3,652,639	1,594,200	2,307,572	872,095	250,300	
Cash Beginning Balance	13,500,825	17,153,464	18,747,664	21,055,236	21,927,331	
Cash Ending Balance	17,153,464	18,747,664	21,055,236	21,927,331	22,177,631	

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 2.3 million dollar levy passed in 2016. The levy combined the Fire and EMS services into one levy.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Adopted	Change from 2021 to 2022
Revenues						
Taxes Revenue	6,019,238	6,088,930	6,167,227	6,300,000	6,300,000	-
Fines, Licenses & Permits	5,725	6,100	5,500	5,500	5,500	-
Charges for Services	1,121,059	1,128,387	1,027,526	1,100,000	1,100,000	-
Investment Earnings	10,090	49,832	46,480	10,000	10,000	-
Intergovernmental Revenue	713,848	972,351	797,609	600,000	528,000	(72,000)
Special Assessments	-	-	-	-	-	-
Other Revenues	1,162	7,370	5,462	3,000	3,000	-
Transfers	-	-	-	-	-	-
Total Revenues	7,871,122	8,252,970	8,049,804	8,018,500	7,946,500	(72,000)
Expenditures						
Salaries and Benefits	6,145,120	6,422,926	5,639,011	8,589,279	8,426,528	(162,751)
Other Expenditures	871,994	948,818	826,295	992,645	987,950	(4,695)
Capital Improvements	46,666	10,440	7,024	440	13,000	12,560
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	1,145	3,107	740	500	(240)
Total Expenditures	7,063,780	7,383,329	6,475,437	9,583,104	9,427,978	(155,126)
Net Change in Fund Balance	807,342	869,641	1,574,367	(1,564,604)	(1,481,478)	
Cash Beginning Balance	17,800	825,142	1,694,783	3,269,150	1,704,546	
Cash Ending Balance	825,142	1,694,783	3,269,150	1,704,546	223,067	

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.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Adopted	Change from 2021 to 2022
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	6,278	20,734	17,301	5,000	5,000	-
Intergovernmental Revenue	2,003,548	2,374,586	2,775,457	2,775,000	2,775,000	-
Special Assessments	-	-	-	-	-	-
Other Revenues	22,324	43,068	15,008	25,000	15,000	(10,000)
Transfers	-	1,400,000	720,000	750,000	750,000	-
Total Revenues	2,032,150	3,838,387	3,527,766	3,555,000	3,545,000	(10,000)
Expenditures						
Salaries and Benefits	1,802,678	1,767,120	1,713,222	1,764,714	1,824,497	59,783
Other Expenditures	1,094,152	1,080,024	914,565	1,549,743	1,541,000	(8,743)
Capital Improvements	16,111	6,637	21,173	44,142	15,000	(29,142)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
Total Expenditures	2,912,941	2,853,782	2,648,960	3,358,599	3,380,497	21,898
Net Change in Fund Balance	(880,791)	984,606	878,806	196,401	164,503	
Cash Beginning Balance	846,004	(34,787)	949,819	1,828,625	2,025,026	
Cash Ending Balance	(34,787)	949,819	1,828,625	2,025,026	2,189,529	

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

Special Revenue Fund

County Motor Vehicle 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.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Adopted	Change from 2021 to 2022
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	412,689	2,057,408	474,089	225,000	100,000	(125,000)
Special Assessments	-	-	-	-	-	-
Other Revenues	-	775	-	-	-	-
Transfers	-	-	-	-	-	-
Total Revenues	412,689	2,058,183	474,089	225,000	100,000	(125,000)
Expenditures						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	3,160	53,937	7,689	-	-	-
Capital Improvements	1,098,438	1,574,363	7,987	197,754	-	(197,754)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
Total Expenditures	1,101,598	1,628,299	15,676	197,754	-	(197,754)
Net Change in Fund Balance	(688,909)	429,884	458,413	27,246	100,000	
Cash Beginning Balance	205,509	(483,400)	(53,516)	404,897	432,143	
Cash Ending Balance	(483,400)	(53,516)	404,897	432,143	532,143	

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

Special Revenue Fund

Coronavirus Relief Fund Description

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

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Adopted	Change from 2021 to 2022
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	-	-	3,017,627	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total Revenues	-	-	3,017,627	-	-	-
Expenditures						
Salaries and Benefits	-	-	2,250,876	-	-	-
Other Expenditures	-	-	162,671	1,588	-	(1,588)
Capital Improvements	-	-	5,974	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	596,518	3,000	-	(3,000)
Total Expenditures	-	-	3,016,039	4,588	-	(4,588)
Net Change in Fund Balance	-	-	1,588	(4,588)	-	-
Cash Beginning Balance	205,509	205,509	205,509	207,097	202,509	
Cash Ending Balance	205,509	205,509	207,097	202,509	202,509	

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.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Adopted	Change from 2021 to 2022
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	2,228,997	-	(2,228,997)
Special Assessments	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total Revenues	-	-	-	2,228,997	-	(2,228,997)
Expenditures						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Net Change in Fund Balance	-	-	-	2,228,997	-	-
Cash Beginning Balance	846,004	846,004	846,004	846,004	3,075,001	
Cash Ending Balance	846,004	846,004	846,004	3,075,001	3,075,001	

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 2018, 2019, 2020, 2021, and 2022 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.

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.

Law Enforcement and 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.

Special Revenue Fund

Drug and 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.

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.

Special Revenue Fund

Tax Increment Equivalent

Fund Description

To account for the recording of revenues and expenditures related to the tax increment financing project with the Cincinnati Mills Mall.

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.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Adopted	Change from 2021 to 2022
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	651,969	786,667	485,176	518,000	518,000	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	68,734	78,404	24,709	18,950	5,450	(13,500)
Intergovernmental Revenue	519,077	564,020	570,250	630,000	485,000	(145,000)
Special Assessments	69,773	30,657	61,963	70,000	30,000	(40,000)
Other Revenues	14	42	21	-	-	-
Transfers	-	-	-	-	-	-
Total Revenues	1,309,567	1,459,789	1,142,119	1,236,950	1,038,450	(198,500)
Expenditures						
Salaries and Benefits	881,139	882,234	908,356	914,523	914,922	399
Other Expenditures	130,303	125,722	155,309	312,404	369,500	57,096
Capital Improvements	16,651	23,818	155,010	148,485	21,000	(127,485)
Debt Service	-	-	-	1,000	1,000	-
Transfers, Reimbursements & Refunds	3,037	2,557	131	267	-	(267)
Total Expenditures	1,031,130	1,034,331	1,218,806	1,376,679	1,306,422	(70,257)
Net Change in Fund Balance	278,437	425,458	(76,687)	(139,729)	(267,972)	
Cash Beginning Balance	5,801,111	6,079,548	6,505,006	6,428,319	6,288,590	
Cash Ending Balance	6,079,548	6,505,006	6,428,319	6,288,590	6,020,618	

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 three-tenths of the City's income tax.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Adopted	Change from 2021 to 2022
Revenues						
Taxes Revenue	3,111,302	3,367,540	3,420,886	3,125,000	3,250,000	125,000
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	151,532	121,259	41,935	25,000	25,000	-
Intergovernmental Revenue	153,024	1,972,461	391,553	340,311	25,000	(315,311)
Special Assessments	-	-	-	-	-	-
Other Revenues	-	-	65,959	-	-	-
Transfers	998,750	1,016,302	2,028,766	1,074,689	-	(1,074,689)
Total Revenues	4,414,608	6,477,562	5,949,099	4,565,000	3,300,000	(1,265,000)
Expenditures						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	157,867	492,842	179,068	294,342	195,000	(99,342)
Capital Improvements	5,279,350	3,367,143	3,033,930	4,206,404	50,000	(4,156,404)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	833,232	897,995	738,823	694,696	768,096	73,400
Total Expenditures	6,270,449	4,757,980	3,951,821	5,195,442	1,013,096	(4,182,346)
Net Change in Fund Balance	(1,855,841)	1,719,583	1,997,278	(630,442)	2,286,904	
Cash Beginning Balance	4,577,608	2,721,767	4,441,349	6,438,627	5,808,185	
Cash Ending Balance	2,721,767	4,441,349	6,438,627	5,808,185	8,095,089	

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 two-tenths of the City's income tax.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Adopted	Change from 2021 to 2022
Revenues						
Taxes Revenue	3,111,302	3,227,105	3,287,355	3,125,000	3,250,000	125,000
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	27,969	52,900	12,733	7,500	5,000	(2,500)
Intergovernmental Revenue	133,195	59,803	156,000	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	68,910	202,558	30,277	1,000	1,000	-
Transfers	998,750	1,016,302	3,528,766	1,074,689	-	(1,074,689)
Total Revenues	4,340,126	4,558,668	7,015,131	4,208,189	3,256,000	(952,189)
Expenditures						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	66,198	58,454	110,875	269,030	73,500	(195,530)
Capital Improvements	2,415,068	4,104,537	2,271,177	5,445,833	115,000	(5,330,833)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	1,440,409	1,189,632	1,139,986	1,198,475	627,875	(570,600)
Total Expenditures	3,921,674	5,352,623	3,522,038	6,913,338	816,375	(6,096,963)
Net Change in Fund Balance	418,452	(793,955)	3,493,093	(2,705,149)	2,439,625	
Cash Beginning Balance	1,608,957	2,027,409	1,233,454	4,726,547	2,021,398	
Cash Ending Balance	2,027,409	1,233,454	4,726,547	2,021,398	4,461,023	

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

Capital Projects Fund

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.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Adopted	Change from 2021 to 2022
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	612,720	1,321,257	21,324	25,000	25,000	-
Special Assessments	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total Revenues	612,720	1,321,257	21,324	25,000	25,000	-
Expenditures						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
Capital Improvements	490,292	797,773	7,925	142,894	10,000	(132,894)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
Total Expenditures	490,292	797,773	7,925	142,894	10,000	(132,894)
Net Change in Fund Balance	122,428	523,484	13,399	(117,894)	15,000	
Cash Beginning Balance	(239,169)	(116,741)	406,743	420,142	302,248	
Cash Ending Balance	(116,741)	406,743	420,142	302,248	317,248	

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 2020 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 also included.

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.

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.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Adopted	Change from 2021 to 2022
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	-	-	299	10,500	-	(10,500)
Transfers	-	-	-	813,000	-	(813,000)
Total Revenues	-	-	299	823,500	-	(823,500)
Expenditures						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	107,073	83,304	8,400	66,980	-	(66,980)
Capital Improvements	243,845	-	-	1,619,042	-	(1,619,042)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
Total Expenditures	350,918	83,304	8,400	1,686,022	-	(1,686,022)
Net Change in Fund Balance	(350,918)	(83,304)	(8,101)	(862,522)	-	-
Cash Beginning Balance	144,724	(206,194)	(289,498)	(297,599)	(1,160,121)	
Cash Ending Balance	(206,194)	(289,498)	(297,599)	(1,160,121)	(1,160,121)	

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.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Adopted	Change from 2021 to 2022
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	-	-	2,856	-	-	-
Transfers	2,148,848	1,806,013	1,752,237	2,629,875	995,971	(1,633,904)
Total Revenues	2,148,848	1,806,013	1,755,093	2,629,875	995,971	(1,633,904)
Expenditures						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	5,941	1,000	1,000	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	2,149,498	1,806,663	1,752,887	2,603,651	995,971	(1,607,680)
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
Total Expenditures	2,155,439	1,807,663	1,753,887	2,603,651	995,971	(1,607,680)
Net Change in Fund Balance	(6,591)	(1,650)	1,206	26,224	-	
Cash Beginning Balance	26,161	19,570	17,920	19,126	45,350	
Cash Ending Balance	19,570	17,920	19,126	45,350	45,350	

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.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Adopted	Change from 2021 to 2022
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	67,554	78,676	51,745	5,000	5,000	-
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	230,653	270,762	269,215	346,598	300,000	(46,598)
Other Revenues	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total Revenues	298,208	349,438	320,960	351,598	305,000	(46,598)
Expenditures						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	250	2,916	1,000	2,100	2,100	-
Capital Improvements	-	-	-	-	-	-
Debt Service	278,071	321,461	312,143	363,755	342,079	(21,676)
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
Total Expenditures	278,321	324,377	313,143	365,855	344,179	(21,676)
Net Change in Fund Balance	19,886	25,061	7,817	(14,257)	(39,179)	
Cash Beginning Balance	1,670,017	1,689,903	1,714,964	1,722,781	1,708,524	
Cash Ending Balance	1,689,903	1,714,964	1,722,781	1,708,524	1,669,345	

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.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Adopted	Change from 2021 to 2022
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	30,856	9,528	19,780	8,000	8,000	-
Charges for Services	6,797,047	7,233,388	7,712,778	8,455,500	8,230,500	(225,000)
Investment Earnings	87,492	117,008	54,699	34,500	26,000	(8,500)
Intergovernmental Revenue	-	64,868	-	-	-	-
Special Assessments	-	-	430	-	-	-
Other Revenues	178,985	250,322	152,920	141,250	141,250	-
Issuance of Short term Notes	-	2,000,000	-	-	-	-
Debt Proceeds	-	-	-	1,000,000	-	(1,000,000)
Transfers	1,349,363	1,434,792	1,918,427	1,372,475	1,333,700	(38,775)
Total Revenues	8,443,743	11,109,906	9,859,034	11,011,725	9,739,450	(1,272,275)
Expenditures						
Salaries and Benefits	2,421,571	2,442,423	2,459,158	2,640,067	2,575,571	(64,496)
Other Expenditures	1,792,897	1,988,948	1,900,266	2,667,631	2,297,173	(370,458)
Capital Improvements	1,319,134	3,290,662	2,332,232	2,238,922	24,450	(2,214,472)
Debt Service	349,363	434,792	668,427	622,475	583,700	(38,775)
Transfers, Reimbursements & Refunds	1,691,022	1,773,918	2,302,142	1,797,841	1,781,200	(16,641)
Total Expenditures	7,573,987	9,930,742	9,662,225	9,966,936	7,262,094	(2,704,842)
Net Change in Fund Balance	869,756	1,179,164	196,809	1,044,789	2,477,356	
Cash Beginning Balance	5,792,000	6,661,756	7,840,920	8,037,729	9,082,518	

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.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Adopted	Change from 2021 to 2022
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	53,569	20,358	38,392	10,000	10,000	-
Charges for Services	8,186,192	8,304,270	8,833,843	9,752,500	9,227,500	(525,000)
Investment Earnings	91,106	113,135	54,668	19,000	13,600	(5,400)
Intergovernmental Revenue	-	-	-	566,759	-	(566,759)
Special Assessments	-	-	352	-	-	-
Other Revenues	18,480	21,555	8,002	2,600	2,600	-
Issuance of Short term Notes	-	-	-	-	-	-
Transfers	705,967	1,777,396	1,460,573	1,196,775	1,339,900	143,125
Total Revenues	9,055,314	10,236,714	10,395,830	11,547,634	10,593,600	(954,034)
Expenditures						
Salaries and Benefits	2,568,786	2,647,896	2,637,126	2,832,954	2,833,457	503
Other Expenditures	1,185,830	1,308,996	1,530,441	1,690,311	1,477,397	(212,914)
Capital Improvements	1,136,822	995,685	1,220,168	4,574,960	241,536	(4,333,424)
Debt Service	405,967	221,153	210,573	196,800	339,200	142,400
Transfers, Reimbursements & Refunds	2,227,105	3,387,501	3,451,501	3,514,500	3,697,400	182,900
Total Expenditures	7,524,510	8,561,232	9,049,809	12,809,525	8,588,990	(4,220,535)
Net Change in Fund Balance	1,530,804	1,675,482	1,346,021	(1,261,891)	2,004,610	
Cash Beginning Balance	3,384,500	4,915,304	6,590,786	7,936,807	6,674,916	
Cash Ending Balance	4,915,304	6,590,786	7,936,807	6,674,916	8,679,526	

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.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Adopted	Change from 2021 to 2022
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	2,331,703	2,369,816	2,435,622	2,500,105	2,484,710	(15,395)
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Transfers	-	100,000	-	-	-	-
Total Revenues	2,331,703	2,469,816	2,435,622	2,500,105	2,484,710	(15,395)
Expenditures						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	2,325,318	2,374,205	2,227,057	2,701,223	2,460,580	(240,643)
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
Total Expenditures	2,325,318	2,374,205	2,227,057	2,701,223	2,460,580	(240,643)
Net Change in Fund Balance	6,385	95,612	208,565	(201,118)	24,130	
Cash Beginning Balance	279,023	285,408	381,020	589,585	388,467	
Cash Ending Balance	285,408	381,020	589,585	388,467	412,597	

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

Enterprise Fund

Rec. Activity, Golf & Comm. Center Fund Descriptions

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

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Adopted	Change from 2021 to 2022
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	1,618,087	1,705,806	1,285,421	1,901,500	1,812,500	(89,000)
Investment Earnings	2,904	5,641	1,778	2,000	300	(1,700)
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	31,803	34,164	30,867	30,000	30,000	-
Transfers	225,000	300,000	350,000	350,000	350,000	-
Total Revenues	1,877,794	2,045,610	1,668,066	2,283,500	2,192,800	(90,700)
Expenditures						
Salaries and Benefits	971,312	1,076,000	690,375	1,029,650	1,163,238	133,588
Other Expenditures	765,811	843,545	631,189	1,245,546	1,151,600	(93,946)
Capital Improvements	193,834	91,028	-	210,835	-	(210,835)
Debt Service	16,350	12,450	8,400	4,200	-	(4,200)
Transfers, Reimbursements & Refunds	2,667	1,022	474	4,000	5,500	1,500
Total Expenditures	1,949,974	2,024,045	1,330,438	2,494,231	2,320,338	(173,893)
Net Change in Fund Balance	(72,180)	21,565	337,628	(210,731)	(127,538)	
Cash Beginning Balance	509,759	437,579	459,144	796,772	586,041	
Cash Ending Balance	437,579	459,144	796,772	586,041	458,503	

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.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Adopted	Change from 2021 to 2022
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	5,638,623	5,695,063	5,592,684	8,135,000	7,800,000	(335,000)
Investment Earnings	40,810	22,163	15,573	10,000	8,500	(1,500)
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	-	34	845	-	-	-
Transfers	-	-	-	-	-	-
Total Revenues	5,679,433	5,717,260	5,609,102	8,145,000	7,808,500	(336,500)
Expenditures						
Salaries and Benefits	5,311,709	5,622,698	5,586,092	8,100,695	7,800,000	(300,695)
Other Expenditures	4,882	6,697	501,938	538,075	538,075	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
Total Expenditures	5,316,591	5,629,395	6,088,030	8,638,770	8,338,075	(300,695)
Net Change in Fund Balance	362,842	87,866	(478,928)	(493,770)	(529,575)	
Cash Beginning Balance	2,235,567	2,598,409	2,686,275	2,207,347	1,713,577	
Cash Ending Balance	2,598,409	2,686,275	2,207,347	1,713,577	1,184,002	

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.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Adopted	Change from 2021 to 2022
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	10,649	12,409	3,911	2,000	800	(1,200)
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total Revenues	10,649	12,409	3,911	2,000	800	(1,200)
Expenditures						
Salaries and Benefits	-	-	111,502	-	-	-
Other Expenditures	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
Total Expenditures	-	-	111,502	-	-	-
Net Change in Fund Balance	10,649	12,409	(107,591)	2,000	800	
Cash Beginning Balance	669,032	679,681	692,090	584,499	586,499	
Cash Ending Balance	679,681	692,090	584,499	586,499	587,299	

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.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Adopted	Change from 2021 to 2022
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	749,944	758,923	717,931	910,000	950,000	40,000
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	21	2,133	169	-	-	-
Transfers	200,000	200,000	200,000	300,000	200,000	(100,000)
Total Revenues	949,965	961,057	918,100	1,210,000	1,150,000	(60,000)
Expenditures						
Salaries and Benefits	589,528	623,331	644,030	684,659	705,257	20,598
Other Expenditures	362,541	402,164	342,013	469,776	435,400	(34,376)
Capital Improvements	1,230	1,408	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
Total Expenditures	953,299	1,026,903	986,043	1,154,435	1,140,657	(13,778)
Net Change in Fund Balance	(3,334)	(65,846)	(67,943)	55,565	9,343	
Cash Beginning Balance	232,406	229,072	163,225	95,282	150,847	
Cash Ending Balance	229,072	163,225	95,282	150,847	160,190	

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

Agency Fund

Joint Economic Dev. District 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.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Adopted	Change from 2021 to 2022
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	2,054,017	2,323,664	2,341,631	2,366,077	2,029,291	(336,786)
Transfers	-	-	-	-	-	-
Total Revenues	2,054,017	2,323,664	2,341,631	2,366,077	2,029,291	(336,786)
Expenditures						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	6,060	6,149	6,307	6,602	6,602	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	2,064,259	2,259,208	2,363,810	2,359,475	2,022,689	(336,786)
Total Expenditures	2,070,319	2,265,357	2,370,117	2,366,077	2,029,291	(336,786)
Net Change in Fund Balance	(16,302)	58,307	(28,486)	-	-	
Cash Beginning Balance	158,987	142,685	200,992	172,506	172,506	
Cash Ending Balance	142,685	200,992	172,506	172,506	172,506	

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 2022 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 \$8,059,594 for the 2022 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	27,906,868	32,487,675	32,237,376	28,157,167
Street Construction, Maintenance & Repair	3,768,834	3,545,000	3,380,497	3,933,337
State Highway	272,511	155,000	152,175	275,336
Fire Levy	3,504,860	7,946,500	9,427,978	2,023,382
County Motor Vehicle	195,152	100,000	-	295,152
Tax Recreation	30,928	1,100	-	32,028
Law Enforcement	211,409	5,000	27,000	189,409
Municipal Motor Vehicle	364,077	330,000	329,713	364,364
Law Enforcement & Education	63,416	5,000	30,000	38,416
Drug & Alcohol Treatment	149,037	12,200	40,000	121,237
Local Law Enforcement Block	48,820	-	-	48,820
Probation Services	2,673,665	304,000	453,757	2,523,908
Court Computer	996,718	85,600	110,000	972,318
Special Projects	397,521	50,350	142,777	305,094
Mediation Services	799,993	35,200	5,000	830,193
Tax Increment Equivalent	359,336	30,000	1,000	388,336
Indigent Driver Interlock	442,802	25,000	15,000	452,802
Local Coronavirus Relief Fund	-	-	-	-
American Rescue Plan Act	2,228,998	-	-	2,228,998
General Bond Retirement	4,282	995,971	995,971	4,282
Street Improvement	11,223,172	3,300,000	1,013,096	13,510,076
Capital Improvement	5,319,183	3,256,000	816,375	7,758,808
Water Expansion	289,855	8,500	5,000	293,355
Sewer Expansion	880,625	11,100	10,000	881,725
Flood Protection	10,191	-	-	10,191
State Issue I	46,591	25,000	10,000	61,591
Downtown Development	42,236	-	-	42,236
Park Development Fund	579,603	-	-	579,603
Special Assessment	1,822,269	305,000	344,179	1,783,090
Water Revenue	6,994,759	7,528,750	6,589,894	7,933,615
Water Bond & Interest	631,502	584,200	587,200	628,502
Water Bond Redemption	453,940	-	-	453,940
Water Replacement & Improvement	1,521,634	803,000	10,000	2,314,634
Water Surplus	1,012,366	750,000	5,000	1,757,366
Water Guaranteed Trust	(55,994)	65,000	65,000	(55,994)
Sewer Revenue	7,239,930	8,790,100	8,013,954	8,016,076
Sewer Bond & Interest	641,330	340,900	343,500	638,730
Sewer Bond Redemption	2,957	-	-	2,957
Sewer Replacement & Improvement	632,978	451,500	201,536	882,942
Sewer Surplus	2,083,370	1,000,000	20,000	3,063,370
Solid Waste Management	581,340	2,484,710	2,460,580	605,470
Recreational Facilities	784,355	1,782,500	1,865,758	701,097
Recreation Activity	218,453	410,300	454,580	174,173
Employees Benefits	3,227,898	7,808,500	8,338,075	2,698,323
Municipal Garage Services	11,352	1,150,000	1,140,657	20,695
Compensated Leave	591,668	800	-	592,468
West Chester Jedd	142,488	2,029,291	2,029,291	142,488
Total	91,349,278	88,998,747	81,671,919	98,676,106

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 2019, 2020, 2021 and the adopted fund balance for 2022, as well as the percentage change from the 2021 to the 2022 fund balance total.

Fund Name	2019 Fund Balance	2020 Fund Balance	2021 Fund Balance	2022 Projected Fund Balance	2021 to 2022 % Change
General Fund	19,571,403.00	22,017,019.00	27,906,868.00	28,157,167.00	1%
Street Construction, Maintenance & Repair	1,809,031.00	2,915,634.00	3,768,834.00	3,933,337.00	4%
State Highway	130,394.00	193,607.00	272,511.00	275,336.00	1%
Fire Levy	3,084,156.00	4,682,962.00	3,504,860.00	2,023,382.00	-42%
County Motor Vehicle	(315,045.00)	134,023.00	195,152.00	295,152.00	51%
Tax Recreation	107,540.00	29,100.00	30,928.00	32,028.00	4%
Law Enforcement	247,970.00	181,195.00	211,409.00	189,409.00	-10%
Municipal Motor Vehicle	319,533.00	328,917.00	364,077.00	364,364.00	0%
Law Enforcement & Education	52,862.00	58,153.00	63,416.00	38,416.00	-39%
Drug & Alcohol Treatment	151,744.00	157,103.00	149,037.00	121,237.00	-19%
Local Law Enforcement Block	46,820.00	48,820.00	48,820.00	48,820.00	0%
Probation Services	2,880,379.00	2,754,639.00	2,673,665.00	2,523,908.00	-6%
Court Computer	988,236.00	938,752.00	996,718.00	972,318.00	-2%
Special Projects	451,365.00	420,214.00	397,521.00	305,094.00	-23%
Mediation Services	723,529.00	761,760.00	799,993.00	830,193.00	4%
Tax Increment Equivalent	224,320.00	286,284.00	359,336.00	388,336.00	8%
Indigent Driver Interlock	352,628.00	391,183.00	442,802.00	452,802.00	2%
Local Coronavirus Relief Fund	-	-	-	-	0%
American Rescue Plan Act	-	-	2,228,998.00	2,228,998.00	0%
General Bond Retirement	3,556.00	4,762.00	4,282.00	4,282.00	0%
Street Improvement	6,688,524.00	8,700,736.00	11,223,172.00	13,510,076.00	20%
Capital Improvement	295,260.00	3,262,869.00	5,319,183.00	7,758,808.00	46%
Water Expansion	320,759.00	341,872.00	289,855.00	293,355.00	1%
Sewer Expansion	782,580.00	825,950.00	880,625.00	881,725.00	0%
Flood Protection	4,918.00	5,217.00	10,191.00	10,191.00	0%
State Issue I	25,267.00	(94,939.00)	46,591.00	61,591.00	32%
Downtown Development	52,361.00	32,366.00	42,236.00	42,236.00	0%
Park Development Fund	199,055.00	199,055.00	579,603.00	579,603.00	0%
Special Assessment	1,813,516.00	1,821,333.00	1,822,269.27	1,783,090.27	-2%
Water Revenue	4,715,920.00	5,209,380.00	6,994,759.00	7,933,615.00	13%
Water Bond & Interest	629,378.00	631,112.00	631,502.00	628,502.00	0%
Water Bond Redemption	453,940.00	453,940.00	453,940.00	453,940.00	0%
Water Replacement & Improvement	668,044.00	800,157.00	1,521,634.00	2,314,634.00	52%
Water Surplus	275,953.00	510,845.00	1,012,366.00	1,757,366.00	74%
Water Guaranteed Trust	62,200.00	8,726.00	(55,994.00)	(55,994.00)	0%
Sewer Revenue	4,351,635.00	5,418,964.00	7,239,930.00	8,016,076.00	11%
Sewer Bond & Interest	639,482.00	641,505.00	641,330.00	638,730.00	0%
Sewer Bond Redemption	2,957.00	2,956.00	2,957.00	2,957.00	0%
Sewer Replacement & Improvement	538,093.00	622,474.00	632,978.00	882,942.00	39%
Sewer Surplus	847,717.00	1,215,529.00	2,083,370.00	3,063,370.00	47%
Solid Waste Management	351,231.00	355,913.00	581,340.00	605,470.00	4%
Recreational Facilities	131,421.00	496,776.00	784,355.00	701,097.00	-11%
Recreation Activity	288,647.00	211,956.00	218,453.00	174,173.00	-20%
Employees Benefits	4,193,712.00	3,715,439.00	3,227,898.00	2,698,323.00	-16%
Municipal Garage Services	79,596.00	(22,606.00)	11,352.10	20,695.10	82%
Compensated Leave	698,485.00	590,894.00	591,668.00	592,468.00	0%
West Chester Jedd	185,910.00	157,423.00	142,488.00	142,488.00	0%
Total	60,126,982.00	72,419,969.00	91,349,278.37	98,676,106.37	

Changes in Fund Balance

Fire Levy

In 2021, due to a sizable increase of EMS calls and a decrease in availability of part-time firefighter/paramedics, Fairfield City Council approved the addition of six new firefighter/paramedic positions. The Department also had three promotions within the Department. The additional personnel led to a increase in employee costs for the City. These staffing increases are discussed in more detail on page 23 of this document.

County Motor Vehicle

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 2022 Operating Budget does not include the supplemental appropriations mentioned above.

Law Enforcement

The Law Enforcement Fund is used to account for monies received from the proceeds of the seizure of assets. The revenues in the Law Enforcement Fund are dependent upon items seized during an arrest. Due to the nature of this fund, the fund balance may vary greatly from year to year.

Law Enforcement and Education

In 2022 the City of Fairfield is projecting \$5,000 in revenue and \$30,000 in expenditures in the Law Enforcement and Education Fund. The expenditures will be for needed training and non-capital equipment. Due to the purchase of non capital expenditures in 2022, this fund balance is projected to decrease in 2022.

Drug & Alcohol Treatment

In 2022 the City of Fairfield is projecting \$12,200 in revenue and \$40,000 in expenditures in the Drug & Alcohol Treatment Fund. The expenditures will be for needed professional services for drug and alcohol addiction assessments or treatment programs. The fund balance is projected to decrease in 2022.

Changes in Fund Balance

Special Projects

In 2022 the City of Fairfield is projecting \$50,350 in revenue and \$142,777 in expenditures in Special Projects Fund. The expenditures will be for needed professional services for special dockets, OVI and Tac Court, and transitional living. The fund balance is projected to decrease in 2022.

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 2022 Operating Budget does not include supplemental appropriations mentioned above.

The Street Improvement Fund receives various transfers throughout the year, such as a transfer for .15% of income tax revenues. The City cannot definitively project if any transfers will be possible; therefore, the Finance Department did not project transfers for this fund in the 2022 Operating Budget.

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. This, in conjunction with over four million dollars of Capital Improvement expenditures in 2022, is an important factor in the change in the projected fund balance.

Similarly to the Street Improvement fund, the Capital Improvement Fund also receives various transfers through out the year, such as a transfer for .15% of income tax revenues. The City cannot definitively project if any transfers will be possible; therefore, the Finance Department did not project transfers for this fund in the 2020 Operating Budget.

State Issue I

The State Issue I Fund is used to account for intergovernmental revenue that the City of Fairfield receives. In 2022 The City projected only \$25,000 in revenues and \$10,000 in expenditures. The City cannot definitively project that the City will receive any grant funds in the following year; therefore, the Finance Department did not project grant revenue for this fund in the 2022 Operating Budget.

Changes in Fund Balance

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 2022 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 2022 Operating Budget does not include the supplemental appropriations mentioned above.

Recreation Funds

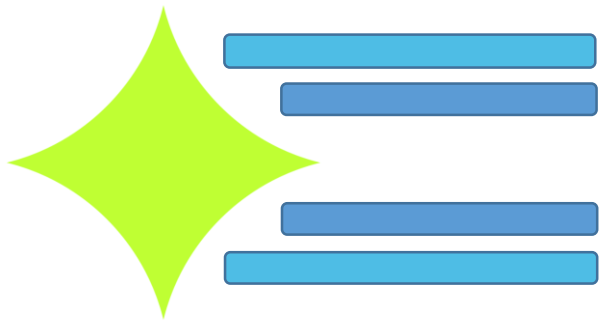
The Recreation Funds are used to account for the revenues gained from customers for recreational activities. Revenue generated for this fund is solely dependent upon the popularity of the service provided. Due to the nature of this fund, fluctuations in revenues are expected.

Employee Benefits

In 2022 the City of Fairfield is projecting \$7,808,500 in revenue and \$8,338,075 in expenditures in the Employee Benefits Fund. The expenditures will be to cover the cost of the employer share of the City's employees health care costs. The fund balance is projected to decrease in 2022.

Municipal Garage

The Municipal Garage Fund is an Internal Services Fund and is used to account for work performed on the City vehicles. In 2020 and 2021, there were more fleet expenditures than revenues in the fund. In 2022, charges for services are projected to increase from prior year actuals to conservatively cover possible upcoming services needed.



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.



Seated, left to right: **Leslie Besl** (1st Ward), **Tim Abbott** (4th Ward), **Mitch Rhodus** (Mayor), **Gwen Brill** (At-Large)

Standing, left to right: **Terry Senger** (3rd Ward), **Dale Paullus** (2nd Ward), **Tim Meyers** (At-large), **Matt Davidson** (At-Large)

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 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

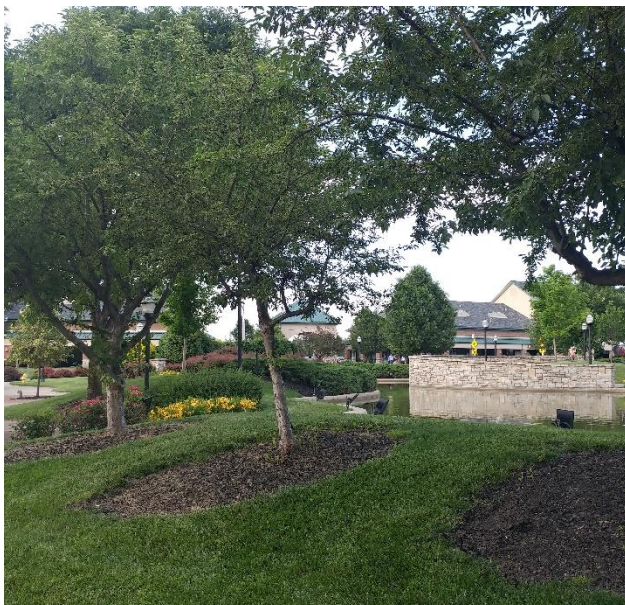
The Clerk of Council's objective is to support the Mayor and City Council members in their positions, while consistently providing excellent service to City of Fairfield residents.

Law

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.

Division Objective

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.



Municipal Court

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

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



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

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

Did you
know?

In 2021 the City of Fairfield's Municipal Court processed a total of 4,408 cases: 3,521 traffic, 2,640 criminal and 1,247 civil and small claims.

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

Municipal Court

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

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

Community Service Program

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

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



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, \$81.7 million annual operating budget, \$99.4 million 5-year capital improvement program, 400+ lane miles of roadways, 38 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

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.

Communication

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

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

Office of the City Manager

Departmental Objective

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

2021 Major Accomplishments

- ☑ Recruited and hired key positions including Finance Director, Neighborhood Development Manager, six Police Officers and nine Full-Time Firefighter/Paramedics.
- ☑ HR began the process of converting to a paperless office with the major project of scanning all personnel files of current employees and keeping online records in the future.
- ☑ Due the national trend of shortage of applicants for open positions, the City raised the maximum age limit for Police Officers and Firefighter/Paramedics.
- ☑ The City's antivirus software system replacement has been completed on all workstation level devices. Servers are approximately 50% completed.
- ☑ Archive / redundant copies of the City's data backups are in full production on a high capacity NAS device. Cloud options are being tested and will be implemented in the near future.
- ☑ Servers for several critical internal software systems were replaced to allow expansion of those systems while not compromising performance or stability in the process.

Upcoming Service Initiatives

- ☑ Recruit and hire key positions including City Manager and Assistant City Manager.
- ☑ Continue the process of converting to a paperless office with the major project of scanning all personnel files of current employees and keeping online records in the future.
- ☑ The City's Tyler Technologies - Munis software is being upgraded in 2022. It is currently scheduled for an in-place upgrade on our existing servers, which will require a second project to migrate the system to new hardware for any further upgrades. To try to avoid a second upgrade/migration project, Finance and IT are working with Tyler Technologies' project group to fit in a total server migration project in 2022. The new server has been delivered and is being setup with the four necessary virtual servers in preparation of this upgrade.
- ☑ Complete the City's antivirus software system replacement on the remaining 50% of servers.



Parks and Recreation

The City of Fairfield (pop. 44,907 residents) maintains 41 parks and recreation amenities these facilities total 845 acres and include; 28 parks and open spaces, an 18-hole championship golf course, a 9-hole executive golf course, a Community Theater and Arts Center, a 7-acre dog park and trail head expansion, an aquatic center, an 1817 farm mansion, a 45-acre fishing and boating lake, 75 acres of nature preserve, 14 miles of bike/hike paths, and two historical cemeteries. 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.

Did you know?

The City of Fairfield Parks and Recreation Department is one of only SIX municipal recreation agencies, within the State of Ohio, that have earned accreditation from the Commission of Accreditation of Park and Recreation Agencies (CAPRA) and the National Recreation and Parks Association.

Accreditation

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

The National Recreation and Parks Association publishes an annual Agency Performance Report every February. This report is an annual benchmarking study that is provided yearly to the City of Fairfield. The study is a customized analysis comparing the City of Fairfield's Parks and Recreation Departmental practices to other municipalities with similar "genetics." The data generated from this report is valuable in many ways: it drives optimal decision making for the Department; provides insight into the Department's current overall health as an organization and; helps the Department with its for the future. The following are a snapshot of the results from the National Recreation and Parks Association's Agency Review for 2021:

	City of Fairfield's Parks and Recreation Department	Average Among State of Ohio Parks Departments
FTE's per 10,000 Population	6.5	8.5
Acres of Parks per 1,000 Residents	14.1	11.6
Number of Residents per Park	1,571	2,098
Number of Acres per Park	22.1	23.2
Operating Acres per Acre of Parkland	\$2,201	\$3,314
Ratio of Fee Programs to all Programs	75.5	87.5
Ratio of Building Attendance to Park Attendance	41.8	45.9
Number of Participants per Program	94	75

Parks and Recreation

Departmental Goals and Objectives

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

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

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



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

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

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

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

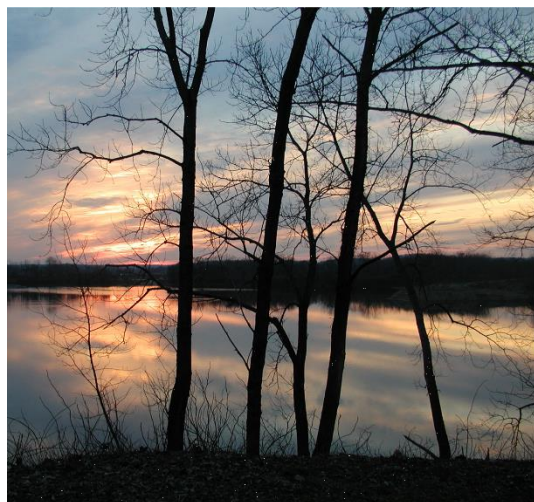
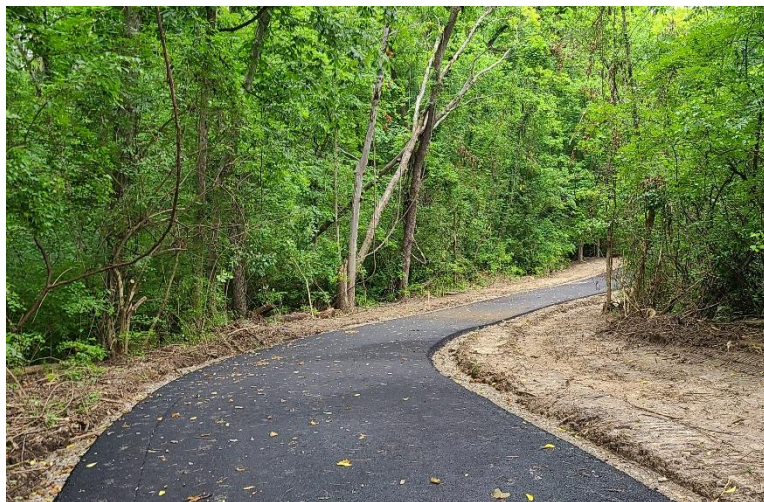
Parks and Recreation

2021 Major Accomplishments

- ☑ Began Phase I of the Harbin Park Renovations that included the installation of the Perimeter Loop Trail, eight (8) new Pickleball Courts, and the construction of a new year-round restroom and 100+ person Overlook Pavilion.
- ☑ Expanded Waterworks Park by acquiring land that will connect neighborhoods to the lake, dog park, and Great Miami River Trailhead.

Upcoming Service Initiatives

- ☑ Begin Phase II of the Harbin Park Renovations that will include a 2-Acre interactive play area featuring natural, traditional, and water-based play.
- ☑ Seek alternate funding for the Great Miami River Path Extension through Marsh Lake.



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, crime prevention education, Drug Abuse Resistance Education (D.A.R.E), Neighborhood Watch Program, 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.



	2017	2018	2019	2020
Arrests	3,795	3,738	3,667	2790
Calls for Service	34,660	33,111	35,544	36,150
Neighborhood Patrols	3,695	2,771	3,013	6150
School Checks	549	1,002	685	714
Traffic Crashes	2,194	2,248	2,039	1131
Vacation Home Checks	2,613	2,144	2,314	1354
Business Checks	1,150	932	1,770	3035

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.



2021 Major Accomplishments

- ✓ Remodeled and upgraded shelving and storage for the property/evidence room.
- ✓ Increased the number of officers to sixty-five full time sworn officers.
- ✓ Increased the number of dispatchers to sixteen full time dispatchers.
- ✓ National Night Out.
- ✓ Started the process of replacing our computer-aided dispatching and records management systems and we are currently working with a consultant to select the appropriate vendor.

Upcoming Service Initiatives

- ✓ Maintain the highest level of service to the community through extensive training and educational opportunities.
- ✓ Maintain fiscal responsibility through effective purchasing and maintenance of City equipment.

Police

Property/Evidence Remodel

In 2021 the property/evidence storage room for the police department was totally remodeled, and new more efficient storage systems were installed. The new system provides additional security for items such as drugs and firearms, as well as much needed additional space. During the remodel, an inventory of the over 4000 items being held in our property room was completed. All of the items were accounted for and remain safely secured.



New Property Room



Police

Dispatch Center Staffing

The Dispatch Center, operated within the Police Department, serves as Fairfield's 911 Public Safety Answering Point (PSAP), receiving all emergency and non-emergency police, fire, and medical calls in the city and dispatching appropriate public safety personnel. The Center is staffed 24/7 by a team of trained dispatchers under the direction of a foreman. Staffing levels have been unchanged for decades, while calls for service and responsibilities have increased. Approval was recently received to increase staffing levels to sixteen full time dispatchers, which will provide an additional dispatcher on each shift.



Fire/EMS

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

Did you know?

Based on a three year average, the City of Fairfield’s Fire Department has performed or responded to over 8,000 inspections and emergency calls.

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

	EMS Calls	Fire Calls	Inspection Requests	Total inspections and Calls
2021	5,583	996	1,427	6,579
2020	5,248	963	553	6,211
2019	5,883	1,080	1,397	6,963



Fire/EMS

Departmental Goals and Objectives

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

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



2020 Major Accomplishments

- ☑ Internally promoted four new Fire Lieutenants. These four employees completed a thirty day orientation program directed towards the operations of the Fire Department.
- ☑ The Department implemented two LUCAS devices used during a cardiac arrest. Since this implementation, the Fire Department has tracked the usage of these devices. On average the Department utilizes this device two times every month.
- ☑ The Fire Department has worked throughout the COVID-19 pandemic to ensure the safety of residents and to ensure that the City's standard of Public Safety did not suffer.
- ☑ Completion of various capital improvement projects to maintain the highest level of service to the community and to enhance the safety of personnel.

Upcoming Service Initiatives

- ☑ Maintain the highest level of service to the community through extensive training and educational opportunities.
- ☑ Maintain fiscal responsibility through effective purchasing and maintenance of apparatus and equipment.
- ☑ 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.
- ☑ Hire and train nine new full time firefighters.

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.

	2021	2020	2019	2018
Pursue GFOA Certificate of Achievement for Excellence in Financial Reporting Program	1 Award	1 Award	1 Award	1 Award
Pursue GFOA Popular Annual Financial Reporting Award Program	1 Award	1 Award	1 Award	No submission
Bond Rating	Aa1	Aa1	Aa1	Aa1



Finance

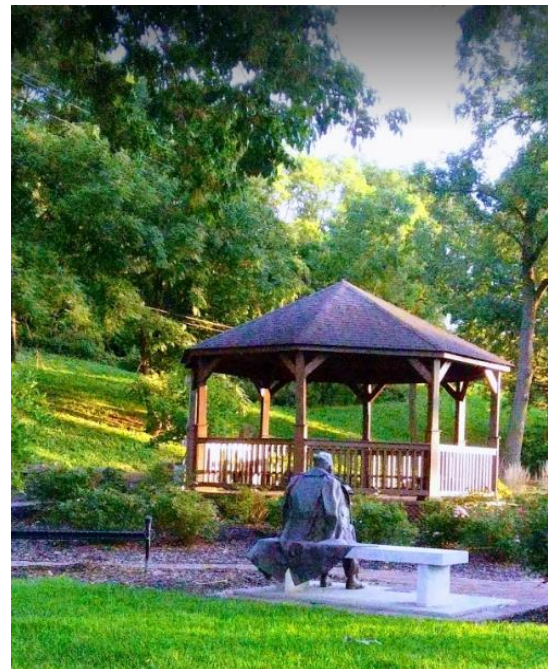
Departmental Goals and Objectives

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

- ☑ Provide online payments for Fire Permits, Sidewalk Billing and Damages.
- ☑ Provide the ability to sign up for, stop or transfer utilities.
- ☑ Publish a Comprehensive Annual Report, a Popular Annual Financial Report and a Budget Book Presentation.
- ☑ Now offer PayPal and Venmo payment options for Utility Billing Payments.
- ☑ Paid the 2003 Community Arts Center debt issuance off two years early, which totaled \$960,000.
- ☑ Provide constant services to Public Utilities and residents to implement the Automated Meter Reading Pilot Project correctly into Billing and the Utility Billing Procedures.
- ☑ Implement paperless Bank Reconciliations and Bidding Procedures.
- ☑ Streamline Income Tax and Utility Billing Lockbox payments.

Upcoming Service Initiatives

- ☑ Achieve the Triple Crown awards for the Comprehensive Annual Report, a Popular Annual Financial Report and the Budget Book.
- ☑ Upgrade Financial Software and coordinate City wide training.
- ☑ Continue paperless initiative.
- ☑ Continue to streamline processes and policies.
- ☑ Initiate paperless time cards for Full Time employees.
- ☑ Provide constant services to Public Utilities and residents to implement the Automated Meter Reading Pilot Project correctly into Billing and the Utility Billing Procedures.



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 2020, the Development Services Department was responsible for reviewing and issuing permits for more than \$40 million in new building investment, including new industrial projects, downtown development, and redevelopment.

New Developments



The first two buildings are complete at Fairfield Commerce Park, a new Class A Industrial Park under development at the former Liberty Mutual/ Ohio Casualty campus on Seward Road.



Construction has been completed at the new Panera Bread location on Route 4. Next door, a new Dairy Queen restaurant is under construction.



Koch Foods has announced plans to expand its existing campus on Port Union Road. The company will construct a second manufacturing building that could eventually accommodate five new production lines. Two new production lines are initially planned, resulting in 400 new jobs and \$14 million in additional payroll. Koch has been in Fairfield since 1999 and has grown to become the city's largest industrial employer.

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, Planning Commission, and the Board of Zoning Appeals.

2021 Major Accomplishments

- ☑ More than \$42 million in private building investment.
- ☑ 1,600 building permits issued.
- ☑ Nearly 5,000 property maintenance inspections.
- ☑ The City is home to more than 1,600 businesses, including a healthy and sustainable mix of office, industrial, and retail/service.
- ☑ The completion of a new active transportation and connectivity plan entitled "Fairfield Connects", to establish a guiding document to improve pedestrian and bicycle mobility over the next 25 years.

Upcoming Developments

ART Metals – An expansion is underway at ART Metals Group, adding 30,000 sq. ft. of additional manufacturing space. When complete, ART Metals plans to hire at least 10 new full-time positions to run the new machinery and sustain continued customer growth.

Pacific Manufacturing – A Tier 1 supplier to Toyota and Subaru, Pacific is investing more than \$20.4 million to construct and equip an addition and new standalone building that together will add approximately 122,000 square feet to its campus. The company will add at least 30 new full-time jobs with the expansion.

Hilco Vision – An industry-leading global eyewear and eye care solutions company will be the first tenant at Fairfield Commerce Park. Hilco Vision has signed a 12-year lease to the entirety of Building 1. Hilco expects to create 150 new jobs in the next year, with a goal of reaching 200 employees by 2024.

Mercy Health Internal Medicine – The former Planet Fitness building at 544 Patterson Drive will soon be transformed into Mercy Health's new Fairfield Internal Health location. The \$2.2 million project will create 30 exam rooms and a lab that will be open to both the community and patients of the practice.

Emerald Lake Final Phase – The final phase of the Emerald Lake subdivision at Pleasant Avenue and Resor Road is underway. Construction of High Point Court has been completed, opening up the last 30 lots in the 150-home subdivision. Emerald Lake is a Planned Unit Development with established design standards.

Public Works

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

Did you know?

The City of Fairfield's Public Works Department infrastructure consists of:

- | | |
|---|--|
| <ul style="list-style-type: none"> 408 Lane Miles of Roadway 252 Miles of Concrete Curb 190 Miles of Sidewalk 112 acres of mowed right of way 4,429 Ground Mounted Signs | <ul style="list-style-type: none"> 2,582 Street Lights 116 Miles of Storm Sewer 6,115 Catch Basins 1,027 Drywells 61 Signalized Intersections |
|---|--|



	2020	2019	2018	2017
Cubic Yards of Brush Picked Up	8,511	9,137	7,855	7,766
Cubic Yards of Leaves Picked Up	4,399	5,549	6,081	4,150
Lane Miles of Roads Resurfaced or Reconstructed	25.6	23.5	26.0	15.0
Linear Feet of Curb Replaced	17,672	14,200	16,197	24,094
Gallons of Liquid Calcium for Snow Removal	1,788	7,932	10,620	5,697
Tons of Salt for Snow Removal	852	3,815	3,479	1,851

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.

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

The Public Works Department upholds the Departmental values below:

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



Public Works

2021 Major Accomplishments

- ☑ Completion of the 2020 Annual Sidewalk Program.
- ☑ Completion of the 2020 Annual Concrete Curb and Pavement Resurfacing Program.
- ☑ Completion of the Muskopf Relief Storm Sewer Project.
- ☑ Completion of the engineering and right of way for the BUT-4-3.56 (Michael/Camelot/Route 4) Project.
- ☑ Completion of the 2020 Street Light LED Upgrade/Replacement Project.



Upcoming Service Initiatives

- ❑ Completion of the 2021 Annual Sidewalk Program.
- ❑ Completion of the 2021 Annual Concrete Curb and Pavement Resurfacing Program.
- ❑ Completion of the South Gilmore Road and Ramp Y Project.
- ❑ Completion of the BUT-4-3.56 (Michael/Camelot/Route 4) Intersection Improvement Project.
- ❑ Completion of the Starlight Estates Headwall Project.
- ❑ Completion of the Engineering for the BUT-4-0.00 (South Route 4) Paving Project.

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 5.7 million gallons. The plant has a design capacity of 9.1 million gallons per day. Due to anticipated increased industrial water demands, the City is considering installing a new raw water supply well and other treatment equipment to increase the water plant's design capacity.

Did you
know?

According to the 2019 Oakwood Water and Sewer Rate Survey the City of Fairfield is ranked the 14th 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 2021 the city started construction on a new multi-purpose facility at its wastewater treatment plant. The facility, once completed, will be immediately used to dewater sewage sludge in a more efficient and effective manner versus current operations. Also, the facility will be designed to allow for the easy installation of chemical storage tanks and pumping equipment in the future, to enable the city to comply with expected federal and state nutrient removal requirements.

In 2022 the city will upgrade the aeration systems at its wastewater treatment plant. Upgraded and high-efficiency equipment will allow the city to treat sewage more effectively versus current operations, and significantly reduce ammonia levels in plant discharges.

Departmental Goals and Objectives

The primary objectives of the Public Utilities Department are to:

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

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



Public Utilities

2021 Major Water Accomplishments

- ✓ \$2.4 million invested in water system infrastructure in 2021, including \$1 million for water main replacements.
- ✓ 60 water main breaks repaired.

2019 Major Sewer Accomplishments

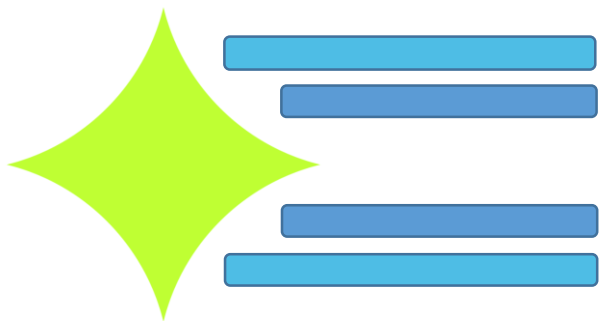
- ✓ \$4 million invested in sewer system infrastructure in 2021, including \$2.3 million for construction of a multi-purpose / sludge dewatering facility.
- ✓ 50 miles of sewer mains cleaned.
- ✓ 2 miles of sewer main video inspected.



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.

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.
- ✓ Implementation of City-wide smart metering project.
- ✓ Upgrade of chlorine disinfection and fluoride feed equipment at the Water Treatment Plant.
- ✓ Replacement of ~1 mile of public water main on Route 4 south of Bypass 4.
- ✓ Rehabilitation of 500,000 gallon Seward Road elevated water storage tank.
- ✓ Upgrade of aeration system equipment at the Wastewater Treatment Plant.
- ✓ Replacement of primary boiler at the Wastewater Treatment Plant.
- ✓ Repair and lining of critical sanitary sewers.



BUDGET SUMMARIES

General Fund

Special Appropriation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	135,184.82	214,884.92	196,958.00	-
Operating Total:	135,184.82	214,884.92	196,958.00	-

City Council

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	195,066.88	191,459.52	202,179.00	205,100.00
Other Expenditures	8,569.23	8,461.03	23,365.00	23,375.00
Operating Total:	203,636.11	199,920.55	225,544.00	228,475.00

Mayor

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	11,210.65	11,156.49	11,324.00	11,324.00
Other Expenditures	2,041.98	97.32	2,500.00	2,500.00
Operating Total:	13,252.63	11,253.81	13,824.00	13,824.00

City Manager

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	605,044.95	540,210.93	490,007.00	436,893.00
Other Expenditures	34,472.97	36,129.87	35,179.00	34,350.00
Operating Total:	639,517.92	576,340.80	525,186.00	471,243.00

General Fund

General Services

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	51,829.94	41,788.37	66,059.00	66,437.00
Other Expenditures	8,032,510.65	9,665,810.02	8,766,530.00	5,488,680.00
Operating Total:	8,084,340.59	9,707,598.39	8,832,589.00	5,555,117.00

Law Director

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	252.24	252.24	500.00	500.00
Other Expenditures	587,960.51	563,019.60	563,050.00	578,050.00
Operating Total:	588,212.75	563,271.84	563,550.00	578,550.00

Human Resources

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	246,882.43	235,755.61	260,373.00	258,359.00
Other Expenditures	75,847.79	53,042.92	97,262.00	154,480.00
Operating Total:	322,730.22	288,798.53	357,635.00	412,839.00

Information Technology

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	526,392.73	503,620.72	537,277.00	544,534.00
Other Expenditures	58,984.63	47,513.82	90,549.00	88,050.00
Operating Total:	585,377.36	551,134.54	627,826.00	632,584.00

General Fund

Finance Adm & Accounting

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	641,790.60	636,341.84	660,371.00	703,522.00
Other Expenditures	27,054.69	17,995.92	30,028.00	29,820.00
Operating Total:	668,845.29	654,337.76	690,399.00	733,342.00

Income Tax

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	651,750.21	509,907.11	636,452.00	626,264.00
Other Expenditures	43,487.42	57,523.99	88,532.00	93,000.00
Operating Total:	695,237.63	567,431.10	724,984.00	719,264.00

Police

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	10,620,057.90	9,322,685.25	11,751,378.00	12,919,818.00
Other Expenditures	831,516.35	681,355.96	953,650.00	954,600.00
Operating Total:	11,451,574.25	10,004,041.21	12,705,028.00	13,874,418.00

Justice Center

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	773,757.41	701,493.62	1,191,116.00	951,240.00
Operating Total:	773,757.41	701,493.62	1,191,116.00	951,240.00

General Fund

Planning & Economic Development

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	587,788.15	572,700.04	631,499.00	635,848.00
Other Expenditures	28,716.63	32,671.52	50,335.00	98,000.00
Operating Total:	616,504.78	605,371.56	681,834.00	733,848.00

Building & Zoning Inspection

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	751,055.10	816,039.91	782,751.00	793,471.00
Other Expenditures	56,223.36	53,177.73	78,726.00	89,133.00
Operating Total:	807,278.46	869,217.64	861,477.00	882,604.00

Municipal Court

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	1,540,977.77	1,598,794.25	1,552,925.00	1,479,019.00
Other Expenditures	206,636.37	226,695.51	300,706.00	310,700.00
Operating Total:	1,747,614.14	1,825,489.76	1,853,631.00	1,789,719.00

PW Adm & Construction Services

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	190,012.49	181,761.75	790,534.00	795,639.00
Other Expenditures	20,345.89	13,902.63	153,465.00	169,450.00
Operating Total:	210,358.38	195,664.38	943,999.00	965,089.00

General Fund

Construction Services

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	598,096.76	533,451.31	-	
Other Expenditures	122,624.74	77,683.22	11,587.00	
Operating Total:	720,721.50	611,134.53	11,587.00	-

Municipal Building

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	179,530.91	213,335.28	212,636.00	209,676.00
Other Expenditures	139,852.31	122,453.80	203,736.00	184,250.00
Operating Total:	319,383.22	335,789.08	416,372.00	393,926.00

Parks & Recreation Administration

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	782,594.00	739,405.30	821,721.00	1,088,643.00
Other Expenditures	126,092.47	90,104.79	148,208.00	624,675.00
Operating Total:	908,686.47	829,510.09	969,929.00	1,713,318.00

Parks Maintenance Operations

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	815,006.21	865,983.57	902,332.00	963,225.00
Other Expenditures	317,544.19	327,275.63	417,022.00	624,750.00
Operating Total:	1,132,550.40	1,193,259.20	1,319,354.00	1,587,975.00

General Fund

Marsh Park Fishing Lake

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	69,035.91	30,074.88	42,385.00	-
Other Expenditures	28,550.17	25,459.24	41,400.00	-
Operating Total:	97,586.08	55,534.12	83,785.00	-

Community Arts Center

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	252,404.74	128,031.64	189,336.00	-
Other Expenditures	494,563.97	342,038.94	577,627.00	-
Operating Total:	746,968.71	470,070.58	766,963.00	-

Street Const. & Transportation

Streets & Transportation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	1,767,120.49	1,713,222.34	1,764,714.00	1,824,497.00
Other Expenditures	1,086,661.16	935,737.78	1,593,885.00	1,556,000.00
Operating Total:	2,853,781.65	2,648,960.12	3,358,599.00	3,380,497.00

State Highway Improvement

Streets & Transportation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	148,865.94	151,824.10	152,175.00	152,175.00
Other Expenditures	-	-	-	-
Operating Total:	148,865.94	151,824.10	152,175.00	152,175.00

Fire Levy

Fire/EMS Operations

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	6,422,925.97	5,639,011.30	8,589,279.00	8,426,528.00
Other Expenditures	960,403.84	836,425.92	993,825.00	1,001,450.00
Operating Total:	7,383,329.81	6,475,437.22	9,583,104.00	9,427,978.00

County Motor Vehicle

Special Appropriation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	1,628,299.32	15,676.00	197,754.00	-
Operating Total:	1,628,299.32	15,676.00	197,754.00	-

Tax Recreation

Special Appropriation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	79,995.70	-	-
Operating Total:	-	79,995.70	-	-

Law Enforcement

Police

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	14,368.83	17,361.60	27,000.00	27,000.00
Operating Total:	14,368.83	17,361.60	27,000.00	27,000.00

Municipal Motor Vehicle

Streets & Transportation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	313,461.85	328,911.27	325,000.00	329,713.00
Other Expenditures	-	-	4,713.00	-
Operating Total:	313,461.85	328,911.27	329,713.00	329,713.00

Law Enforcement & Education

Police

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	2,872.00	-	30,000.00	30,000.00
Operating Total:	2,872.00	-	30,000.00	30,000.00

Drug & Alcohol Treatment

Municipal Court

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	11,068.25	5,329.00	26,910.00	40,000.00
Operating Total:	11,068.25	5,329.00	26,910.00	40,000.00

Local Law Enforcement Block

Special Appropriation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
Operating Total:	-	-	-	-

Police

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	10,945.62	-	5,000.00	-
Operating Total:	10,945.62	-	5,000.00	-

Probation Services

Municipal Court

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	354,801.25	360,616.62	360,098.00	358,257.00
Other Expenditures	33,909.13	35,727.47	74,000.00	95,500.00
Operating Total:	388,710.38	396,344.09	434,098.00	453,757.00

Court Computer

Municipal Court

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	70,431.88	159,285.14	175,656.00	110,000.00
Operating Total:	70,431.88	159,285.14	175,656.00	110,000.00

Special Projects

Municipal Court

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	65,105.31	67,003.61	72,537.00	74,777.00
Other Expenditures	8,500.76	11,648.00	40,500.00	68,000.00
Operating Total:	73,606.07	78,651.61	113,037.00	142,777.00

Mediation Services

Municipal Court

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	2,500.00	5,000.00
Operating Total:	-	-	2,500.00	5,000.00

Tax Increment Equivalent

Special Appropriation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	1,000.00	1,000.00
Operating Total:	-	-	1,000.00	1,000.00

Indigent Driver Interlock

Municipal Court

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	1,103.00	10,000.00	15,000.00
Operating Total:	-	1,103.00	10,000.00	15,000.00

Local Coronavirus Relief

Special Appropriation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	2,250,876.48	-	-
Other Expenditures	-	765,162.65	4,588.00	-
Operating Total:	-	3,016,039.13	4,588.00	-

General Bond Retirement

Special Appropriation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	1,807,662.50	1,753,886.96	2,603,651.00	995,971.00
Operating Total:	1,807,662.50	1,753,886.96	2,603,651.00	995,971.00

Street Improvement

Special Appropriation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	4,757,979.54	3,951,820.88	5,195,442.00	1,013,096.00
Operating Total:	4,757,979.54	3,951,820.88	5,195,442.00	1,013,096.00

Capital Improvement

Special Appropriation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	5,352,623.22	3,522,037.64	6,913,338.00	816,375.00
Operating Total:	5,352,623.22	3,522,037.64	6,913,338.00	816,375.00

Water Expansion

Special Appropriation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	77,884.97	4,319.00	156,081.00	5,000.00
Operating Total:	77,884.97	4,319.00	156,081.00	5,000.00

Sewer Expansion

Special Appropriation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	10,000.00	10,000.00
Operating Total:	-	-	10,000.00	10,000.00

Flood Protection

Special Appropriation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
Operating Total:	-	-	-	-

State Issue I

Special Appropriation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	797,772.85	7,925.00	142,894.00	10,000.00
Operating Total:	797,772.85	7,925.00	142,894.00	10,000.00

Downtown Development

Special Appropriation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	19,995.00	-
Operating Total:	-	-	19,995.00	-

Parks Development Fund

Special Appropriation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	83,303.50	8,400.00	1,666,027.00	-
Operating Total:	83,303.50	8,400.00	1,666,027.00	-

Special Assessment

Special Appropriation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	324,376.82	313,143.09	365,855.00	344,179.00
Operating Total:	324,376.82	313,143.09	365,855.00	344,179.00

Water Revenue

Debt Services

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	1,434,791.67	1,918,426.67	1,372,500.00	1,333,700.00
Operating Total:	1,434,791.67	1,918,426.67	1,372,500.00	1,333,700.00

Utility Collection

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	180,607.39	184,940.44	197,893.00	199,798.00
Other Expenditures	139,233.71	138,898.08	158,261.00	158,488.00
Operating Total:	319,841.10	323,838.52	356,154.00	358,286.00

Water Revenue

Public Utility Administration

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	92,348.02	93,062.60	97,659.00	97,201.00
Other Expenditures	83,498.75	77,716.19	141,923.00	114,250.00
Operating Total:	175,846.77	170,778.79	239,582.00	211,451.00

Water Supervision

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	330,346.29	343,128.46	364,772.00	330,672.00
Other Expenditures	422,967.85	456,982.10	525,075.00	564,495.00
Operating Total:	753,314.14	800,110.56	889,847.00	895,167.00

Water Pumping Treatment

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	984,411.97	1,001,352.54	1,059,448.00	1,037,804.00
Other Expenditures	1,157,215.02	1,101,471.83	1,334,855.00	1,355,300.00
Operating Total:	2,141,626.99	2,102,824.37	2,394,303.00	2,393,104.00

Water Distribution & Maintenance

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	854,709.38	836,674.47	920,295.00	910,096.00
Other Expenditures	413,786.75	338,065.81	550,927.00	488,090.00
Operating Total:	1,268,496.13	1,174,740.28	1,471,222.00	1,398,186.00

Water Bond & Interest

Water Debt Service

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	434,791.67	668,470.45	625,975.00	587,200.00
Operating Total:	434,791.67	668,470.45	625,975.00	587,200.00

Water Bond Redemption

Water Debt Service

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
Operating Total:	-	-	-	-

Water Replacement & Improvement

Debt Service

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	37,184.81	41,902.00	10,000.00	-
Operating Total:	37,184.81	41,902.00	10,000.00	-

Water Replacement & Improvement

Special Appropriation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	2,295,217.71	1,291,460.22	1,409,037.00	10,000.00
Operating Total:	2,295,217.71	1,291,460.22	1,409,037.00	10,000.00

Water Surplus

Special Appropriation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	933,196.82	1,119,229.19	987,236.00	5,000.00
Operating Total:	933,196.82	1,119,229.19	987,236.00	5,000.00

Water Guaranteed Trust

Utility Collection

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	58,550.00	46,125.00	65,000.00	65,000.00
Operating Total:	58,550.00	46,125.00	65,000.00	65,000.00

Sewer Revenue

Debt Service

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	1,777,395.83	1,460,573.33	1,197,000.00	1,339,900.00
Operating Total:	1,777,395.83	1,460,573.33	1,197,000.00	1,339,900.00

Utility Collection

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	148,512.96	150,334.13	158,638.00	163,471.00
Other Expenditures	1,356,285.43	1,727,241.51	2,037,193.00	2,052,313.00
Operating Total:	1,504,798.39	1,877,575.64	2,195,831.00	2,215,784.00

Public Utility Administration

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	91,587.48	92,138.10	93,659.00	97,202.00
Other Expenditures	14,583.90	29,303.36	61,156.00	76,600.00
Operating Total:	106,171.38	121,441.46	154,815.00	173,802.00

Sewer Supervision

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	441,459.11	480,188.22	527,375.00	501,056.00
Other Expenditures	529,502.58	534,958.82	610,325.00	634,470.00
Operating Total:	970,961.69	1,015,147.04	1,137,700.00	1,135,526.00

Sewer Revenue

Sewer Plant

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	1,000,763.48	954,506.08	1,024,298.00	1,055,311.00
Other Expenditures	712,687.75	750,452.80	844,057.00	828,964.00
Operating Total:	1,713,451.23	1,704,958.88	1,868,355.00	1,884,275.00

Sewer Collections & Maintenance

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	965,573.44	959,959.79	1,028,984.00	1,016,418.00
Other Expenditures	193,092.57	191,753.87	254,541.00	248,250.00
Operating Total:	1,158,666.01	1,151,713.66	1,283,525.00	1,264,668.00

Sewer Bond & Interest

Debt Service

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	221,953.43	211,394.89	201,100.00	343,500.00
Operating Total:	221,953.43	211,394.89	201,100.00	343,500.00

Sewer Bond Redemption

Debt Service

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
Operating Total:	-	-	-	-

Sewer Remplcement & Improvement

Special Appropriation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	280,227.50	448,393.63	3,523,145.00	201,536.00
Operating Total:	280,227.50	448,393.63	3,523,145.00	201,536.00

Sewer Surplus

Special Appropriation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	827,606.31	1,058,610.47	1,238,054.00	20,000.00
Operating Total:	827,606.31	1,058,610.47	1,238,054.00	20,000.00

Solid Waste Management

Special Appropriation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	2,374,204.91	2,227,056.61	2,701,223.00	2,460,580.00
Operating Total:	2,374,204.91	2,227,056.61	2,701,223.00	2,460,580.00

Recreation Facilities

Aquatic Center Debt

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	12,450.00	8,400.00	4,200.00	-
Operating Total:	12,450.00	8,400.00	4,200.00	-

Aquatic Center Operations

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	135,025.75	19,651.09	17,570.00	-
Other Expenditures	70,352.74	8,238.88	200,899.00	179,500.00
Operating Total:	205,378.49	27,889.97	218,469.00	179,500.00

Golf Pro Shop

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	396,662.27	261,563.59	373,865.00	425,640.00
Other Expenditures	306,546.25	248,728.99	380,055.00	446,550.00
Operating Total:	703,208.52	510,292.58	753,920.00	872,190.00

Recreation Facilities

Golf Maintenance

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	305,643.77	318,196.76	366,930.00	454,518.00
Other Expenditures	415,667.03	307,732.32	708,566.00	437,550.00
Operating Total:	721,310.80	625,929.08	1,075,496.00	892,068.00

Recreation Activity

Parks & Recreation ADM

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	238,667.87	90,963.80	271,285.00	283,080.00
Other Expenditures	143,028.93	66,962.72	170,861.00	93,500.00
Operating Total:	381,696.80	157,926.52	442,146.00	376,580.00

Employee Benefits

Special Appropriation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	7,800,000.00
Other Expenditures	5,629,394.77	6,088,029.73	8,638,770.00	538,075.00
Operating Total:	5,629,394.77	6,088,029.73	8,638,770.00	8,338,075.00

Municipal Garage Services

Fleet Management

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	623,330.62	644,030.16	684,659.00	705,257.00
Other Expenditures	403,572.27	342,012.38	469,776.00	435,400.00
Operating Total:	1,026,902.89	986,042.54	1,154,435.00	1,140,657.00

Compensated Leave

Special Appropriation

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	111,502.16	-	-
Other Expenditures	-	-	-	-
Operating Total:	-	111,502.16	-	-

West Chester JEDD

Income Tax

	2019 Actual	2020 Actual	2021 Final Budget	2022 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	2,265,357.06	2,370,116.93	2,366,077.00	2,029,291.00
Operating Total:	2,265,357.06	2,370,116.93	2,366,077.00	2,029,291.00