

2023

City of Fairfield

BUTLER COUNTY OHIO



Annual Operating Budget

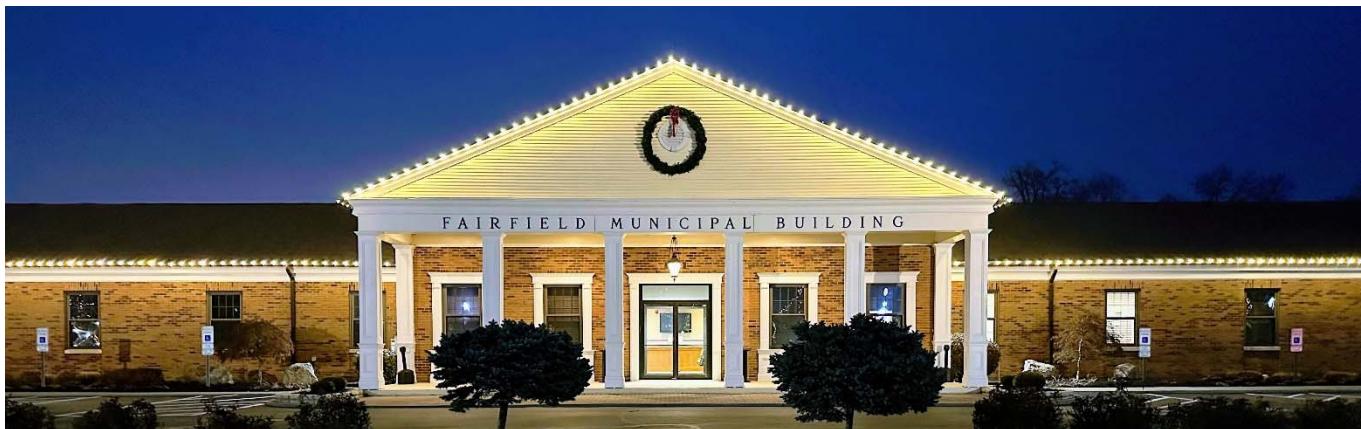


Table of Contents

Introductory Section

Public Officials.....	2
Fairfield at a Glance.....	3
Where the Money Comes From.....	4
Where the Money Goes.....	5

City Overview

History of Fairfield.....	7
City Manager Letter.....	9
Fairfield Forward.....	13

Budget Overview

Budget Process.....	18
City Service Delivery Chart.....	20
Staffing.....	21
Financial Policies and Procedure.....	23
Expenditure Trends.....	25
Revenue Trends.....	26
Capital Improvement.....	31
Debt.....	35

Fund Overview

Fund Structure.....	38
General Fund.....	41
Special Revenue Funds.....	42
Capital Project Funds.....	50
Debt Service Funds.....	55
Enterprise Funds.....	57
Internal Service Funds.....	61
Agency Fund.....	64
Projected Fund Balance.....	65
Changes in Fund Balance.....	67

Departmental Overviews

Mayor and City Council.....	71
Clerk of Council.....	72
Law.....	72
Municipal Court.....	73
Office of the City Manager.....	75
Parks and Recreation.....	77
Police.....	80
Fire/EMS.....	84
Finance.....	86
Development Services.....	88

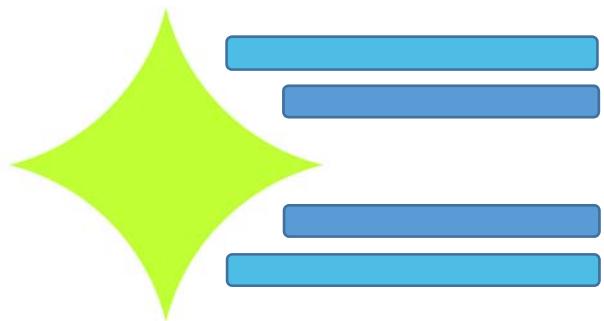
Table of Contents

Departmental Overviews

Public Works.....	90
Public Utilities.....	93

Operating Budget Summaries

General Fund.....	97
Street Construction, Maint. & Repair.....	102
State Highway	102
Fire Levy	103
County Motor Vehicle.....	103
Tax Recreation	103
Law Enforcement	104
Municipal Motor Vehicle.....	104
Law Enforcement & Edu.....	104
Drug & Alcohol Treatment.....	105
Local Law Enforce Block	105
Probation Services	106
Court Computer	106
Special Projects	106
Mediation Services	107
Tax Increment Equivalent	107
Indigent Driver Interlock	107
Local Coronavirus Relief	108
General Bond Retirement	108
Street Improvement	108
Capital Improvement	109
Water Expansion	109
Sewer Expansion	109
Flood Protection	110
State Issue I	110
Downtown Development	110
Park Development	111
Special Assessment.....	111
Water Revenue	111
Water Bond & Interest	113
Water Bond Redemption	113
Water Replacement & Imp.	113
Water Surplus	114
Water Guaranteed Trust	114
Sewer Revenue	115
Sewer Bond & Interest	116
Sewer Bond Redemption	117
Sewer Replacement & Imp.	117
Sewer Surplus	117
Solid Waste Management.....	118
Recreational Facilities.....	118
Recreation Activity.....	119
Employee Benefits	119
Municipal Garage Services.....	120
Compensated Leave	120
West Chester JEDD	120



INTRODUCTORY SECTION

Public Officials



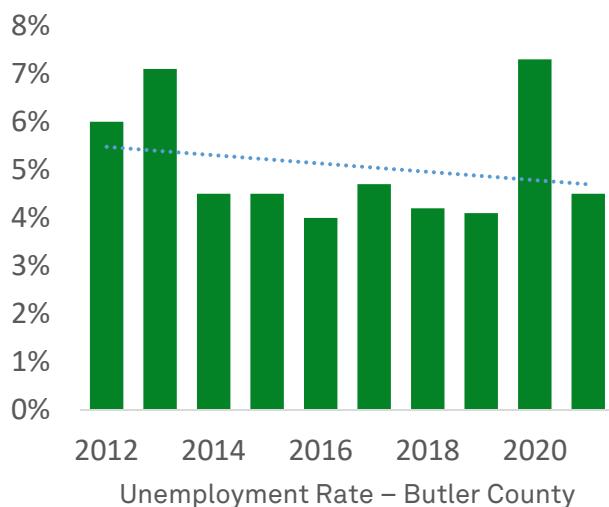
Seated, left to right: **Terry Senger** (3rd Ward), **Tim Meyers** (At-Large), **Mitch Rhodus** (Mayor), **Adam Kraft** (4th Ward)

Standing, left to right: **Dale Paullus** (2nd Ward), **Leslie Besl** (1st Ward), **Gwen Brill** (At-large), **Matt Davidson** (At-Large)

Appointed Officials

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

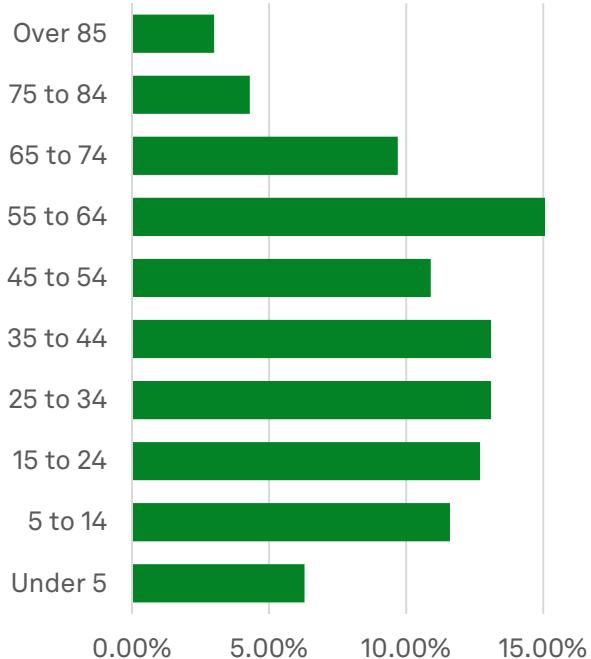
Fairfield at a Glance



Income Level	Percentage
Less than \$10k	3.9
\$10,000 to \$14,999	2.9
\$15,000 to \$24,999	8.6
\$25,000 to \$49,999	23.4
\$50,000 to \$74,999	18.6
\$75,000 to \$99,999	13.0
\$100,000 to \$149,999	17.3
\$150,000 to \$199,999	6.4
\$200,000 or more	5.9

Fairfield's Top Ten Employers	
Company	Employees
Cincinnati Financial Corporation	
3,300	
Mercy Health	1,400
Koch Foods	1,350
Fairfield City School District	
1,000	
Pacific Manufacturing	950
Express Scripts	750
Martin Bower	450
Takumi Stamping	425
Veritiv Corporation	400
Quality Gold	350

Population Age Distribution



Local City Comparison	Fairfield	Hamilton	Middletown
Population	44,562	62,947	50,998
Total Households	18,342	24,457	19,203
High School Graduate (25y+)	92.1%	87.0%	84.8%
Bachelors Degree or Higher (25y+)	30.6%	16.7%	14.3%

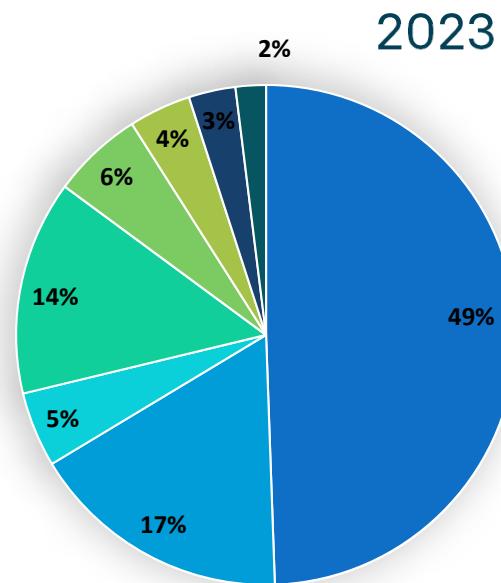
Source: U.S. Census Bureau (2021); City of Fairfield Development Services Department; City of Fairfield Annual Comprehensive Financial Report, US Bureau of Labor Statistics

Where the Money Comes From

Revenues – Governmental Activities

The funding the City receives in order to provide services to its residents and business community comes from a variety of sources. The charts below summarize the governmental activities estimated revenue by type for 2022. Income taxes make up **50%** of governmental activities revenue. Maintaining a strong local tax base is critical for continued success.

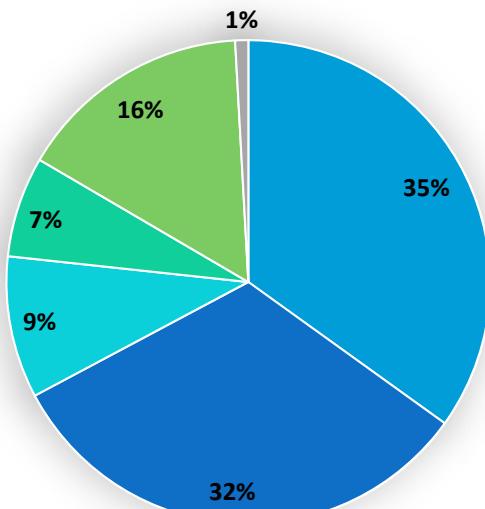
Income Tax	\$ 37,000,000
Property Tax	\$ 12,675,025
Transfers	\$ 3,634,280
Reimbursement of Expense	\$ 10,388,857
State Taxes	\$ 4,397,550
Charges for Services	\$ 3,009,850
Other Revenue	\$ 2,270,275
Court Costs & Fines	\$ 1,463,500
	\$ 74,839,337



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.

2023

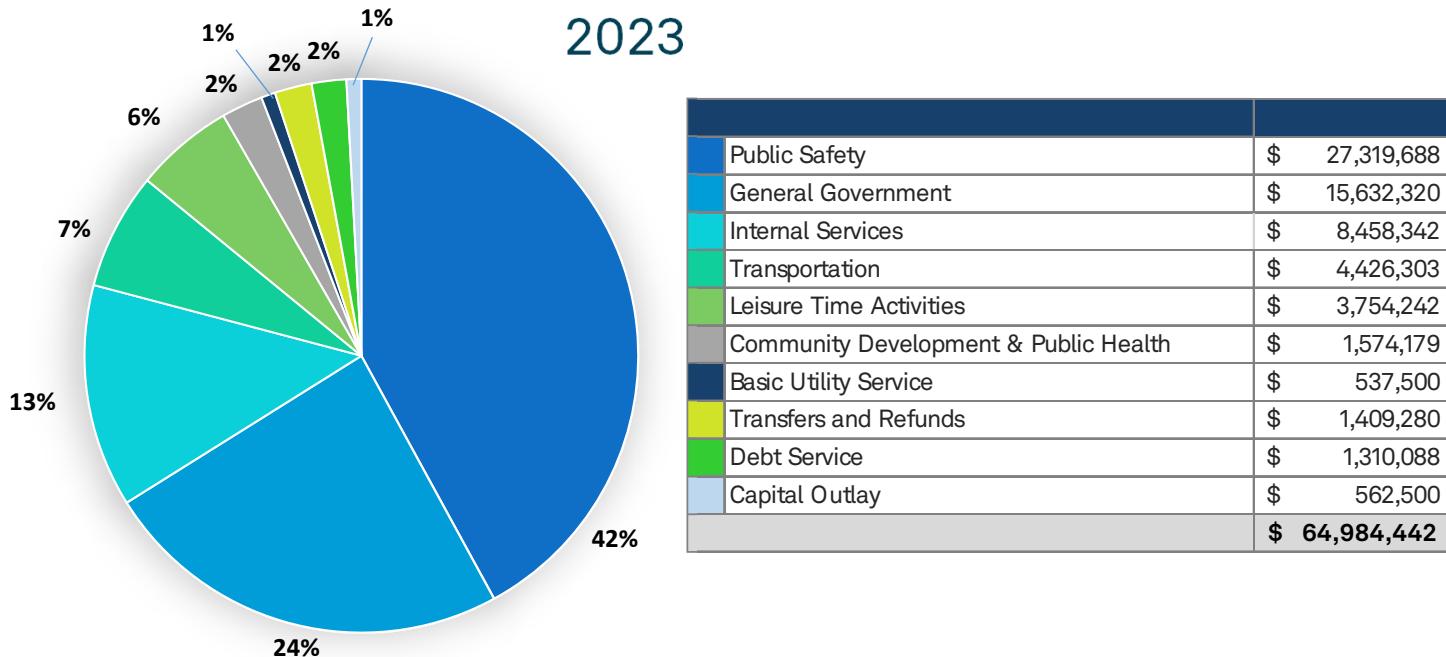


Sewer Utility Charges	\$ 9,346,980
Water Utility Charges	\$ 8,642,879
Solid Waste Charges	\$ 2,541,150
Recreation Facilities Charges	\$ 1,797,500
Transfers	\$ 4,202,998
Other Revenue	\$ 233,118
	\$ 26,764,625

Where the Money Goes

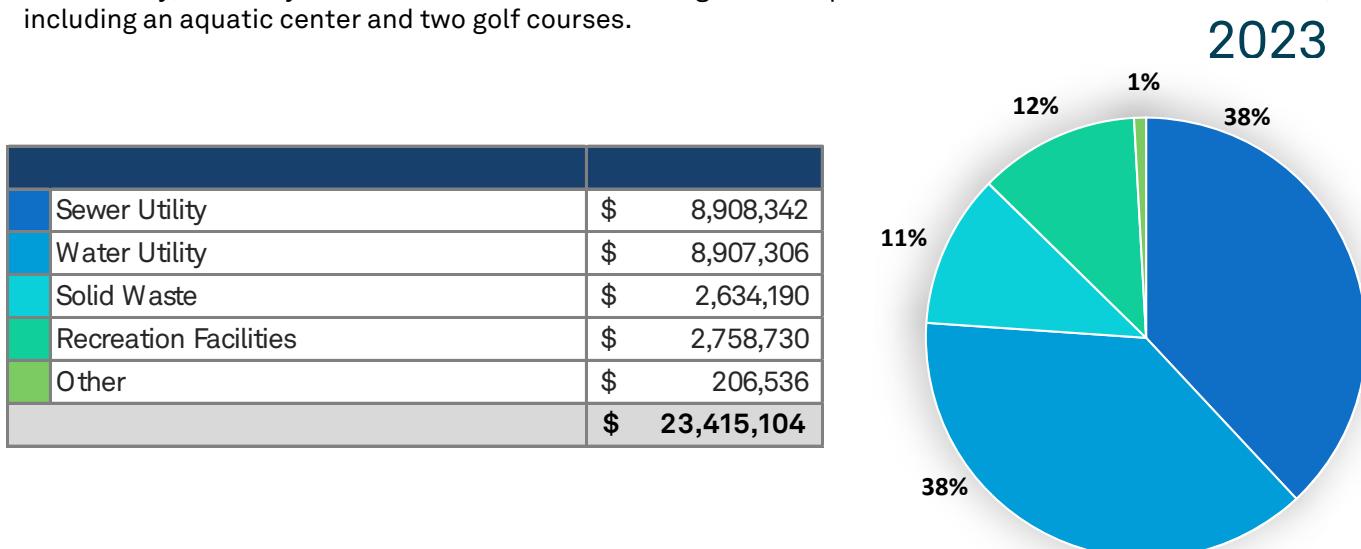
Expenses – Governmental Activities

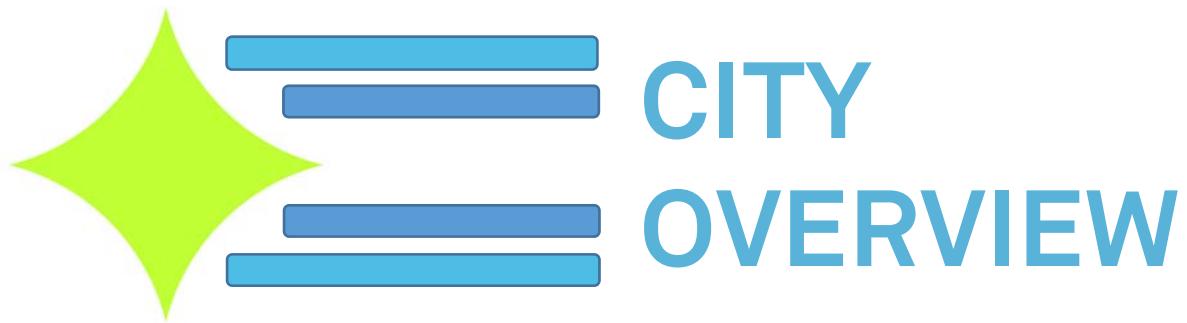
The City's governmental activities account for most of the basic services provided by the City's various departments. The City's expenses are reported at the function level, which describes the primary purpose of the expenses. Within each function, the expenses of one or more City departments are reported.



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.





History of Fairfield

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

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

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

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

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

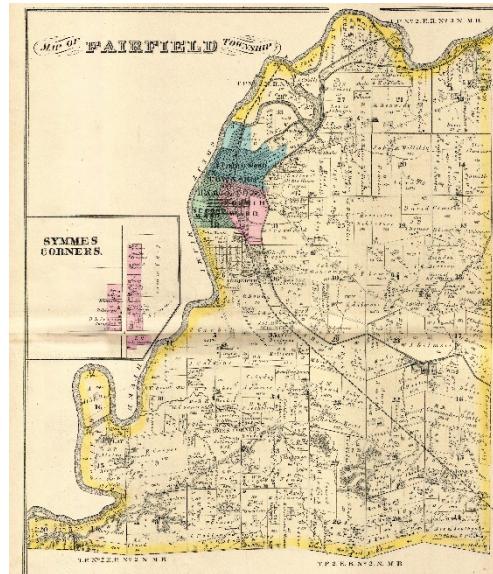
Streetcars began traveling the traction line, which ran along Pleasant Avenue, in 1898. Known to go as fast as 90 miles per hour, these cars were heavy, well-built, and large as a railroad passenger car. Some people walked a mile or more to gain transportation on this traction.

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

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

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

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



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

Fairfield became a City on October 20, 1955.

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

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

History of Fairfield

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

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

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

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

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



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

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

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



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

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

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

City Manager Letter

Budget in Brief 2023

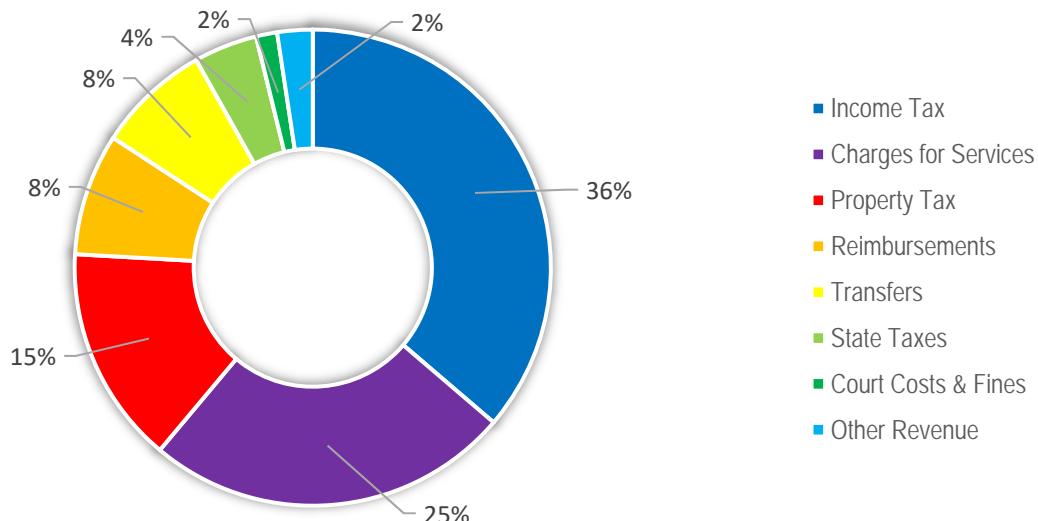
October 24, 2022

To Mayor and Members of City Council:

The 2023 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 2023 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 \$102,030,744. 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.

2023 Revenues by Category



The largest source of revenue, the 1.5% Income Tax, estimates to generate \$37,000,000 for 2023 with the allocation listed below. Revenues are projected based on 2022 actual collections.

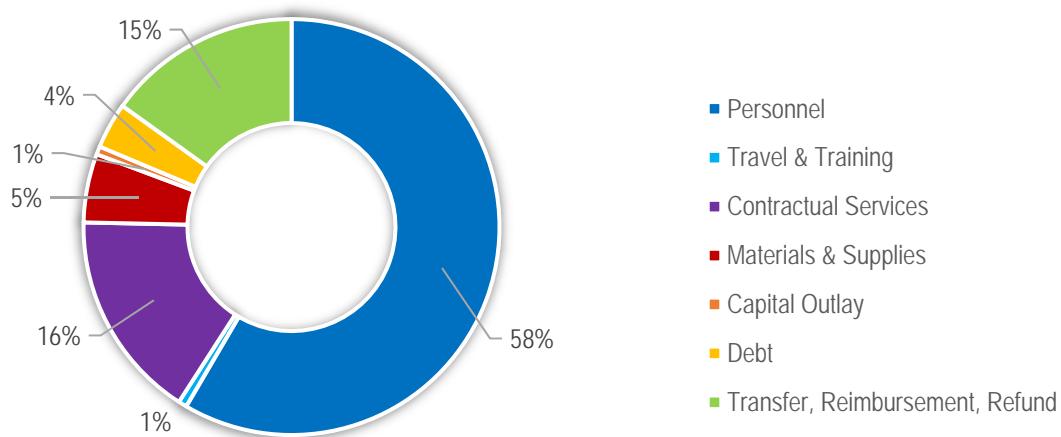
General Fund (1.2%)	\$ 29,600,000
Street Improvement Fund (.15%)	\$ 3,700,000
<u>Capital Improvement Fund (.15%)</u>	<u>\$ 3,700,000</u>
Total	\$ 37,000,000

City Manager Letter

Budget in Brief 2023

Expenditures – Overall 2023 expenditures from all uses total \$87,464,426. Historically the City has spent an average of 95% of its budgeted operating funds which, in the past, has allowed for the remaining 5% of unspent funds to be added back to next year's respective fund balances. With tighter up-front expenditures being budgeted this year, and in years past, it is unlikely that the same percentages of balances will add back to their respective funds at the end of 2023. **Therefore, this budget does not include any wage increases beyond the required step or license increases** agreed to in the prior contracts. Note that relatively fixed costs such as wages, along with related expenses such as taxes and pension contributions, comprise 58%, or approximately \$51,665,457, of the City's total operating budget.

2023 Operating Expenditures by Type



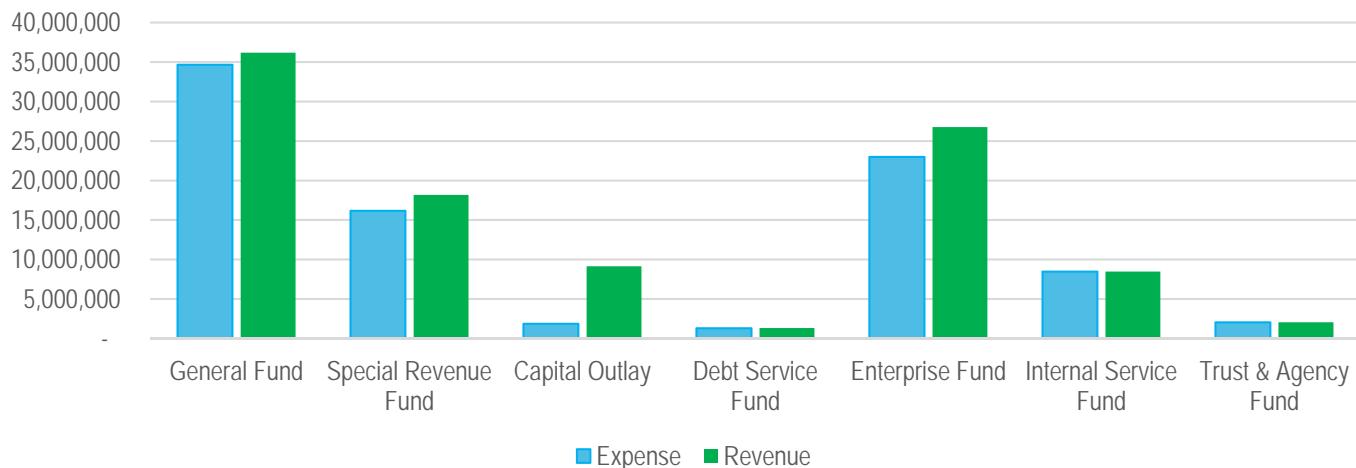
The seven major types of funds are charted and depicted graphically below. This graph compares 2023 estimated revenue with 2023 projected expenditures. Each fund type shown below is structurally balanced for 2023

2023 Estimated Revenue vs. Projected Expenditures

	Revenue	Expense	Difference
General Fund	\$36,170,213	\$34,645,662	\$1,524,551
Special Revenue Funds	\$18,165,725	\$16,155,349	\$2,010,376
Debt Service Funds	\$1,309,280	\$1,309,088	\$192
Capital Projects Funds	\$9,133,500	\$1,867,780	\$7,265,720
Enterprise Funds	\$26,745,625	\$22,987,604	\$3,758,021
Internal Service Funds	\$8,465,800	\$8,458,342	\$7,458
Trust & Agency Fund	\$2,040,601	\$2,040,601	-
	\$102,030,744	\$87,464,426	\$14,566,318

City Manager Letter

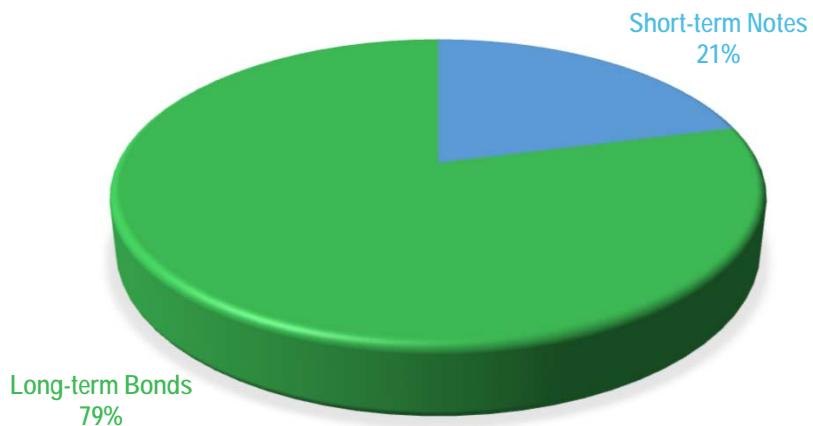
Budget in Brief 2023



Transfers – General fund transfers to other funds, including the Street, Construction and Maintenance, Municipal Garage, and Recreational Facilities funds total \$1,350,000 for 2023.

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 2023 Operating Budget will be \$26,632,968. The total debt payments in 2023 will be \$334,216 for interest and \$2,588,155 for principal.

2023 Debt Breakdown



City Manager Letter

Budget in Brief 2023

Fund Balance – The General Fund balance has been the subject of much discussion over the past several years as local government funds and estate taxes have either decreased or been eliminated. The General Fund's main source of revenue, the local income tax, has now stabilized and is being projected to increase over 2022 projected revenues by \$4,500,000. The General Fund balance is expected to be approximately \$28 million at the end of 2022. In conjunction with Council's goal of a 25% reserve, \$8.66 million of the General Fund balance is being budgeted as a reserved fund balance. This leaves an unreserved cash balance of \$19.34 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 2023 Operating Budget demonstrates the overall financial strength of the City of Fairfield's financial position, especially in the General Fund. This strength is attributable to the vibrant and diverse economic base that continues to be Fairfield's hallmark, along with the City's consistent stewardship of managing expenditures, particularly during challenging economic times.

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

Sincerely,



Scott W. Timmer
City Manager



Kristina Cooper
Acting 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 2023 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 2022 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-balanced, and fiscally responsible transportation infrastructure for the city that recognizes the need to move high volumes of traffic while also providing access to the businesses located in the corridor.
Goal 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.

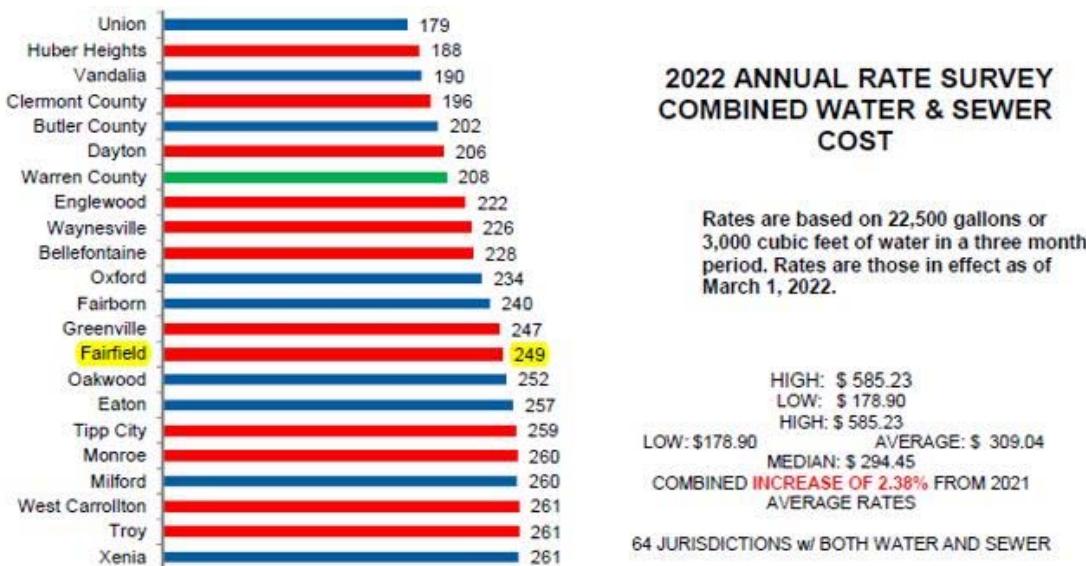
Long Range Financial Plans

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 2023, in the 2022 Piqua Water and Sewer Rate Survey, the City of Fairfield ranked 14th lowest out of 64 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.



Fairfield Forward

Budget Message

Long Range Financial Plans

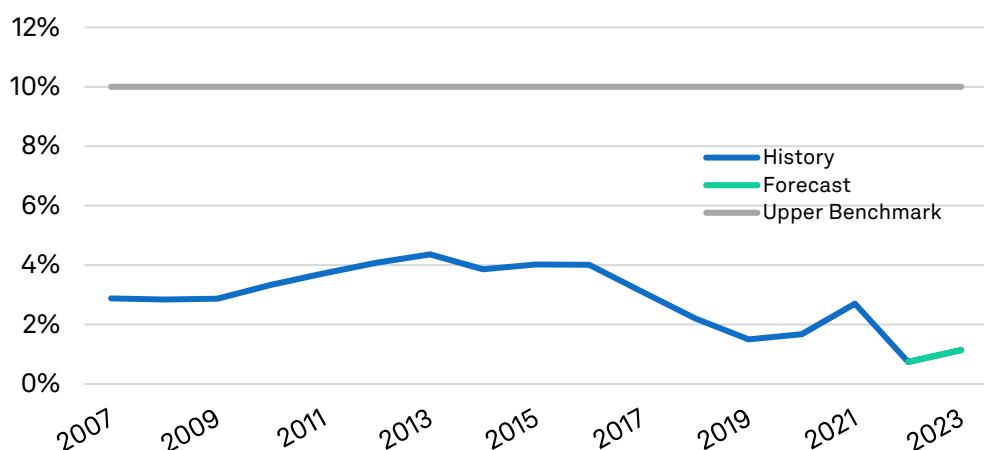
Capital Improvement Planning- Each year the City creates a five-year Capital Improvement Program. This program enables the City to adequately plan for needed improvements and balance all costs. This plan is utilized and referenced throughout the Annual Operating Budget process, but also enables the City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

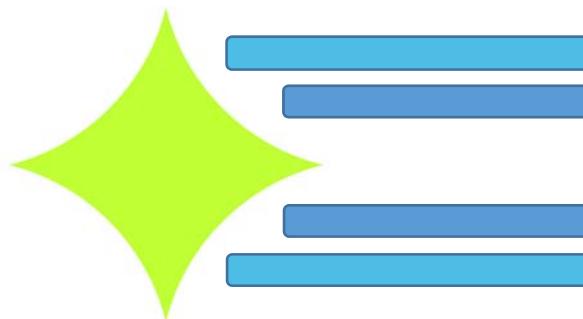
Maintain Assets at a High Level – Maintaining core infrastructure and amenities in a good state of repair is critical to the City’s long-term financial health and resilience, and helps to ensure that asset management obligations are not deferred and infrastructure deficits do not accumulate to unacceptable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

24th: Council and Public Budget Hearing

November

14th: Council and Public Budget Hearing

December

5th: Council Adopts Budget

January

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

Tax Budget

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

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

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

Basis of Budgeting

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

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

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

Budget Process

Amending Appropriations

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

Budget Timeline

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

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

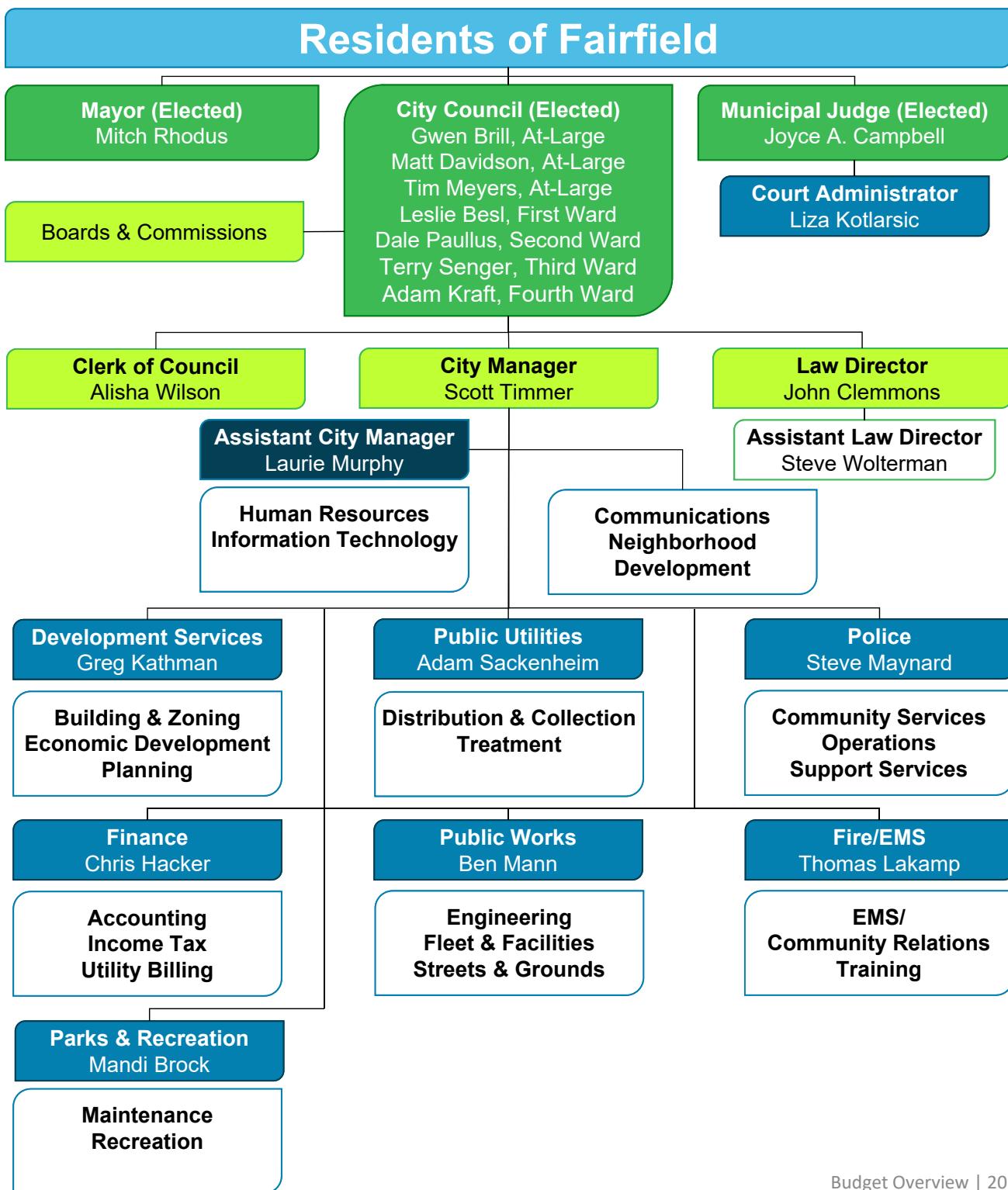
The City has adopted an annual budget calendar. This calendar has established timeframes for preparing, reviewing, and adopting the annual operating budget. The calendar is a planning tool that provides consistency from year-to-year and ensures the budget documents are adopted in a timely manner.

As shown below, every year 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	7/25/2022	8/11/2022
Revenue Projections	7/25/2022	8/12/2022
Finance Review	8/14/2022	9/1/2022
Departmental Meetings	9/5/2022	9/22/2022
Finance Final Budget	9/25/2022	12/5/2022
Finance Department Finalizes Budget	9/25/2022	10/13/2022
Budget Binders Delivered	10/16/2022	10/16/2022
Council Review	10/16/2022	10/23/2022
Council Manager Briefing 1	10/23/2022	10/23/2022
Council Manager Briefing 2	11/14/2022	11/14/2022
Budget to Council for Approval	12/5/2022	12/5/2022

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 2020, 2021, 2022, and the budgeted full time positions in 2023.

Total Personnel by Function

	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2022 to 2023 Difference
General Government					
City Administration	9	10	11	11	-
City Council	1	1	1	1	-
Engineering	6	6	5	6	1
Facility	1	2	2	2	-
Municipal Court	19	19	19	19	-
Finance	15	17	17	17	-
Public Safety					
Police	81	81	84	84	-
Fire	34	34	46	61	15
Leisure Time Activities					
Parks and Recreation	20	22	22	22	-
Community Development					
Planning and Zoning	3	3	3	3	-
Building and Inspection	8	8	8	8	-
Economic Development	1	2	1	1	-
Basic Utility Service					
Water	20	20	20	20	-
Wastewater	20	21	20	20	-
Street					
Transportation and Street	27	27	27	27	-
Total Positions	265	273	286	302	16

Staffing

Fire

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

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



Policies and Procedures

Operating Budget

- The City defines a balanced budget as one in which current year revenues are equal to or exceed current year expenditures.
- The City will develop its annual budget in a manner that encourages early involvement with the public and City Council.
- 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 more than \$15,000 but less than \$25,000 require two formal written quotes. Purchases more than \$25,000 but less than \$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

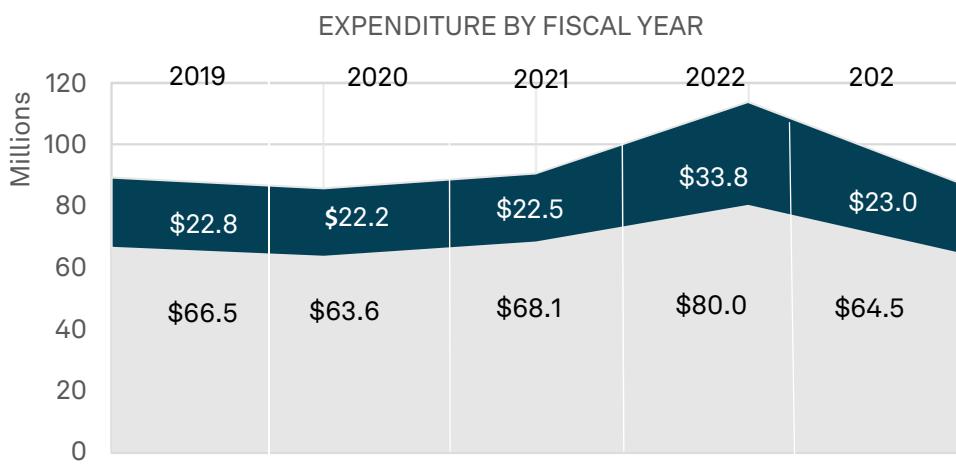
- The City will invest its public funds in a manner that provides maximum safety and preservation of principal, while meeting all liquidity and operating demands, at reasonable market interest rates available.
- Funds will be invested in accordance with Ohio Revised Code and the City's formal investment 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 Annual Comprehensive Financial Report.
- The City will compile an Annual Comprehensive Financial Report which will be submitted to the Government Finance Officers Association Certificate of Excellence in Financial Reporting Program. Financial systems shall be maintained to monitor revenues, expenditures, and program performance on an on-going basis.
- Real-time financial data will be available for review by departments. Department heads are responsible for managing their budgets within the total appropriations for their departments.

Expenditure Trends

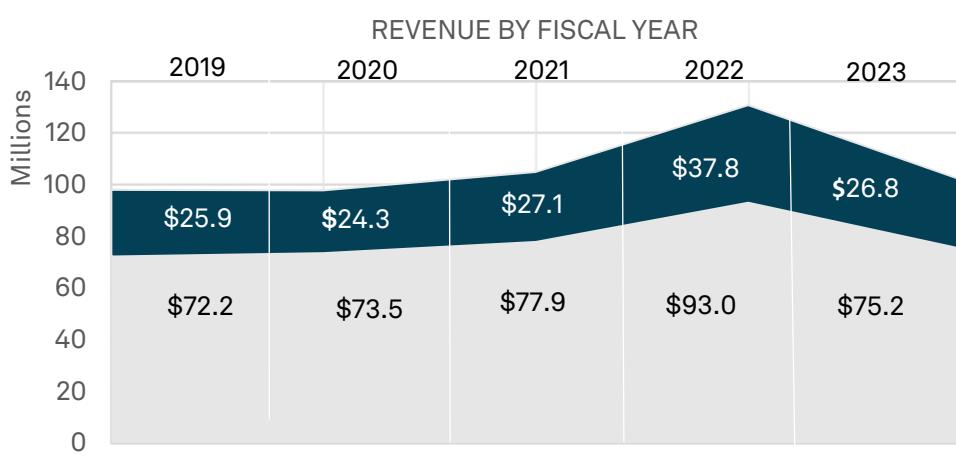
	2019	2020	2021	2022	2023
	Actual	Actual	Actual	Actual	Adopted
Governmental					
Salaries and Benefits	34,635,090	34,525,846	38,937,495	39,466,319	44,237,055
Travel and Training	250,973	128,989	167,823	228,525	540,000
Contractual Services	6,839,639	6,372,013	6,635,084	8,096,134	7,760,296
Materials and Supplies	1,800,582	1,619,087	2,034,654	2,355,678	2,871,504
Capital Outlay	10,052,782	5,770,975	7,035,385	9,883,782	284,000
Principal and Interest	2,128,123	2,065,030	2,967,404	1,336,922	1,307,988
Transfers, Reim. & Refunds	10,251,707	12,574,118	9,867,714	18,282,909	6,911,479
Basic Utility Service	471,932	484,807	491,036	388,016	537,500
Public Health	20,791	20,408	20,595	20,370	22,000
Total	66,451,619	63,561,273	68,157,189	80,058,654	64,471,822
Proprietary					
Salaries and Benefits	6,166,319	5,786,660	6,188,690	6,115,289	6,493,282
Travel and Training	24,361	14,499	15,271	18,860	38,051
Contractual Services	5,049,444	4,935,548	5,283,598	5,743,373	6,052,010
Materials and Supplies	1,404,703	1,297,003	1,455,570	1,595,363	1,850,635
Capital Outlay	4,377,376	3,552,399	3,419,383	13,564,707	265,986
Principal and Interest	668,395	887,400	823,119	34,903	1,852,998
Transfers, Reim. & Refunds	5,162,441	5,754,118	5,287,011	6,757,574	6,439,642
Total	22,853,039	22,227,627	22,472,642	33,830,070	22,992,604
Total Expenditures	89,304,658	85,788,900	90,629,831	113,888,724	87,464,426



■ Governmental Funds ■ Proprietary Funds

Revenue Trends

	2019	2020	2021	2022	2023
	Actual	Actual	Actual	Actual	Adopted
Governmental					
Income Tax	32,271,052	32,873,547	36,506,683	40,719,784	37,000,000
Property Tax	7,525,241	7,544,062	7,935,346	8,200,512	12,675,025
State Taxes	4,652,772	5,654,314	5,485,481	5,201,107	4,397,550
Charges for Services	3,110,380	2,763,432	2,916,563	3,239,578	3,009,850
Interest Income	889,313	482,307	243,103	598,174	161,350
Grants	5,828,193	3,862,742	1,524,000	2,950,943	1,161,675
Debt Proceeds	-	2,855	0	0	0
Court Costs & Fines	1,913,418	1,510,830	1,807,496	2,114,324	1,463,500
Reimb. of Expense	9,331,091	9,367,257	11,148,287	11,799,686	10,808,639
Transfers	5,438,617	8,229,769	6,615,549	13,854,831	3,634,280
Other Revenue	1,240,100	1,194,060	3,686,475	4,360,207	954,250
Total	72,200,177	73,485,175	77,868,983	93,039,146	75,266,119
Proprietary					
Charges for Services	19,613,280	20,267,664	22,232,806	21,963,898	22,328,509
Debt Proceeds	2,045,882	13,346	1,001,085	2,313	0
Interest Income	235,784	111,145	44,649	164,662	41,300
Reimb. of Expenses	57,465	45,924	43,163	73,953	65,350
Transfers	3,612,188	3,729,000	2,918,919	7,584,903	4,202,998
Other Revenue	297,447	191,473	859,734	8,014,903	126,468
Total	25,862,046	24,358,552	27,100,356	37,804,631	26,764,625
Total Revenue	98,062,223	97,843,727	104,969,340	130,843,777	102,030,744



■ Governmental Funds ■ Proprietary Funds

Budget Overview | 26

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.

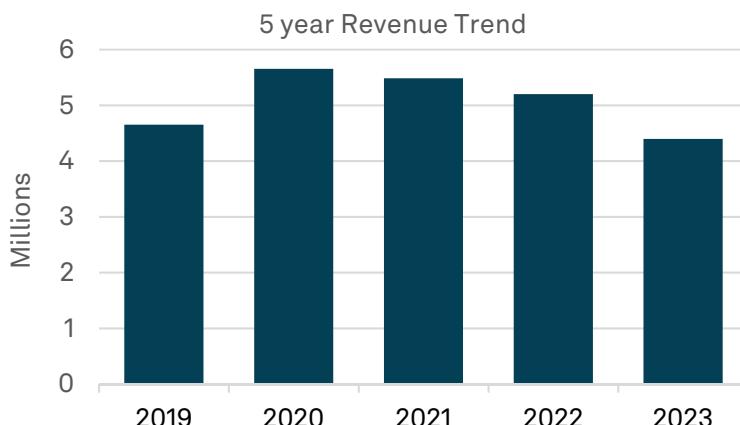
The chart on the previous page details the actual revenues for 2019, 2020, 2021, and 2022, as well as the projected revenues for 2023. City revenue trends are increasing and are projected to remain stable in the 2022 year.

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 2023 year.



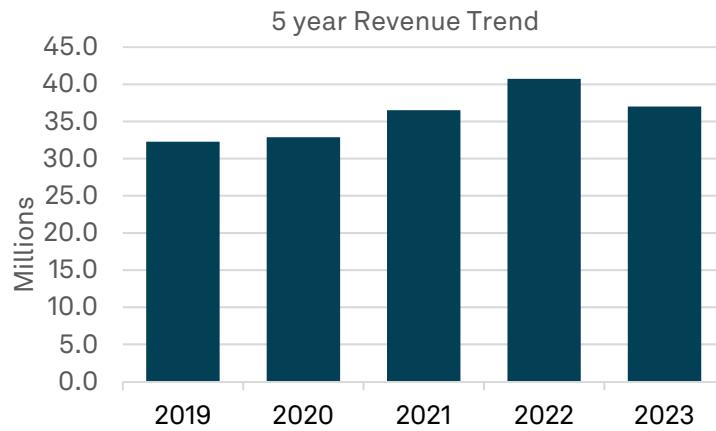
The Gas Tax and the Motor Vehicle License Tax revenues can only be used for the repair and maintenance of streets and state highways. The gas taxes received by the City are based on the number of vehicles registered in the taxing districts and the amount of State-assessed gas taxes collected. Similar to the City's local government revenue, gas tax revenue streams have increased in the past years and are projected to remain stable in 2023.

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.

Revenue Trends

Income Tax

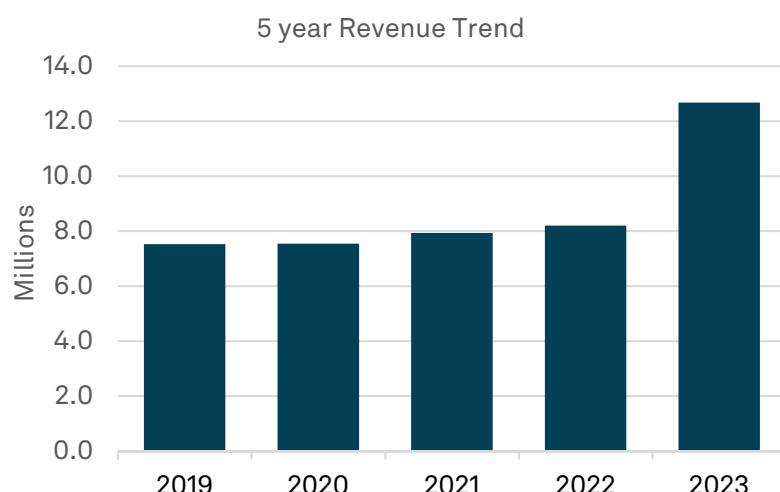
Income taxes represent the largest source of revenue for the City. Income tax collections are comprised of three sources: taxes withheld from employees working in the City, taxes from individual residents, and taxes on net profits of businesses operating in the City. Revenue from taxes withheld from 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 2023 income tax revenue of \$37,000,000. In 2017, the City income tax revenue hit the \$31 million mark and has remained at that point or above in the following years.

Property Tax

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



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

In 2023, property tax projections increased by \$4.5 million due in large part to the new Fire Levy.

Revenue Trends

Grants



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

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

Court

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

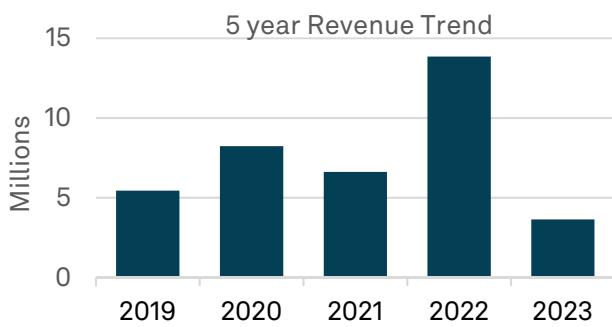
The Court's revenues are dependent upon the number and type of cases that arise in the Court.



Court costs, fines, and probation fees are the main source of Court revenue. Due to the volatile nature of court revenue, there is no definitive trend. The 2023 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 related to the Capital Improvement Program.



Revenue Trends

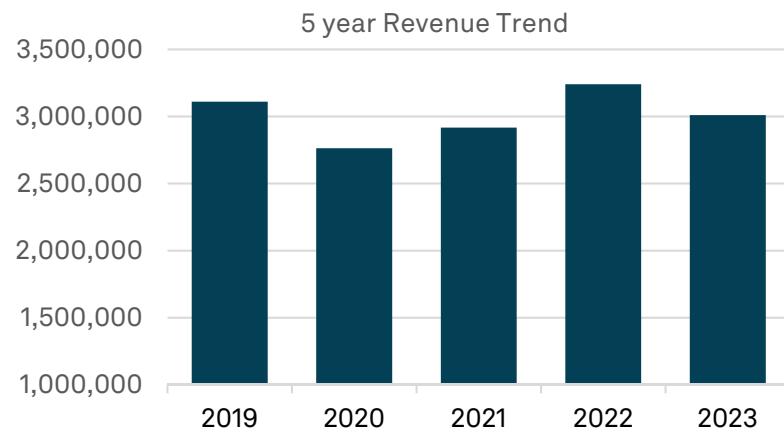
Charges for Services

Governmental

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

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

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

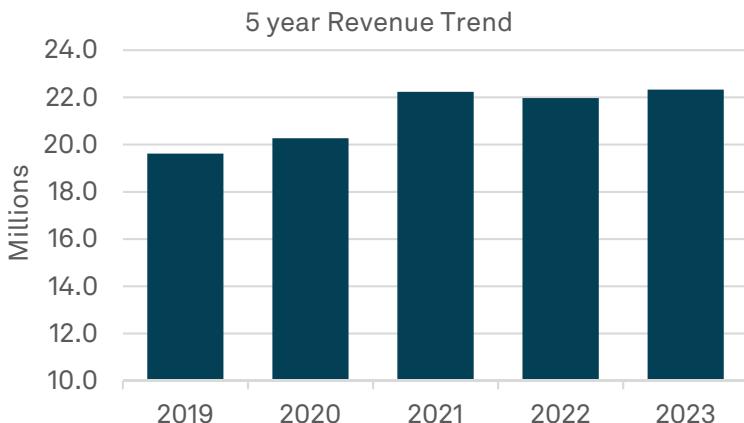


Charges for Services

Proprietary

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

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



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

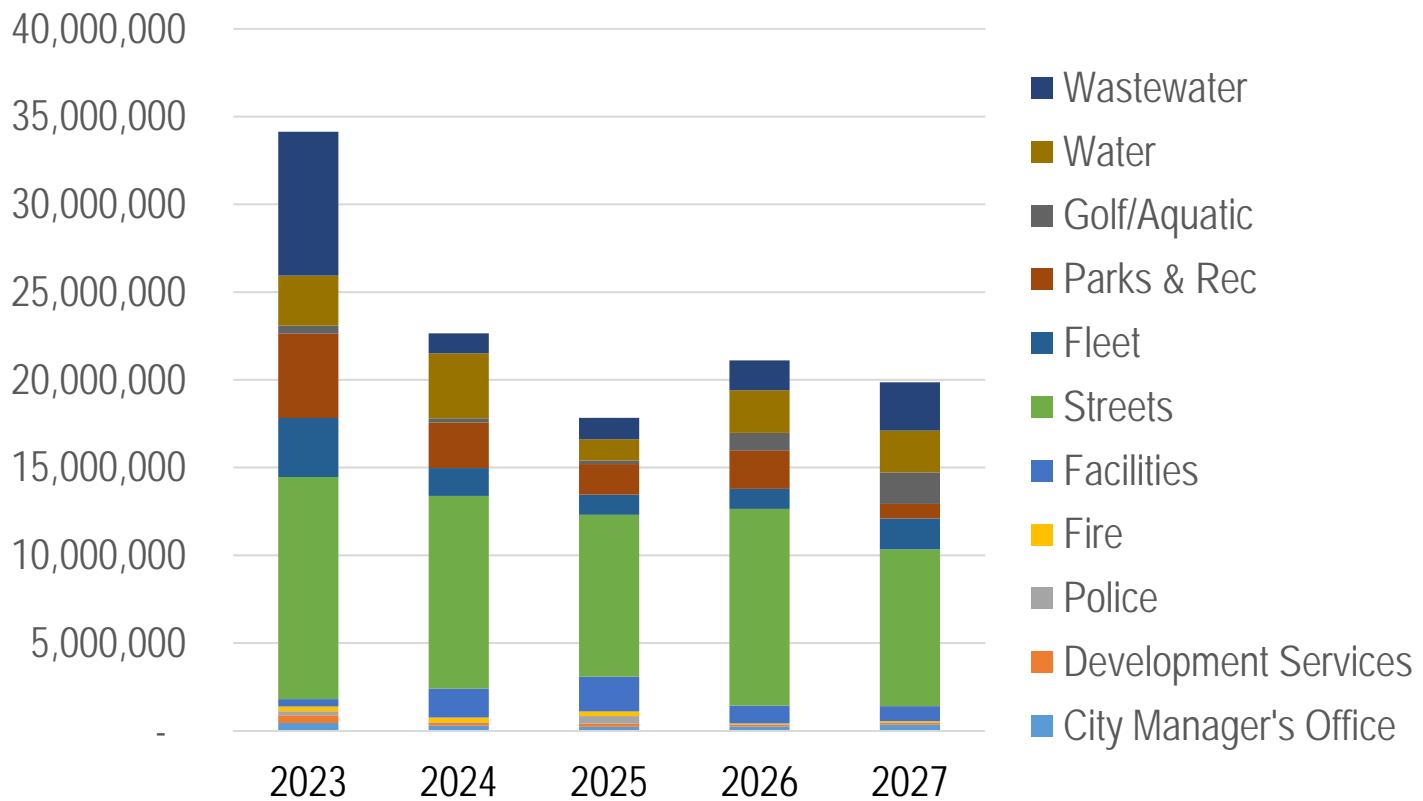
Daily golf fees, cart rentals, concession sales, and daily swimming fees are the main sources of revenue from the City golf courses and City aquatic center. Revenue generated at the Aquatic Center and Golf Courses is solely dependent upon the popularity of the aquatic center and golf courses.

Capital Improvement

The City of Fairfield prepares a Capital Improvement Program that provides City Council with a comprehensive plan of capital improvements/expenditures that are being considered by the City over the next five years. Cost estimates, financing methods, and recommended time schedules for the improvements are included in the program. A Capital Expenditure is defined as money spent by the City to acquire or maintain fixed assets, such as land, buildings, and equipment. For the 2023 year, the City of Fairfield has a capital expenditure threshold of \$5,000.

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

The Capital Improvement Program continues the City's strategic approach to capital investment. The City's Capital Improvement Program places a strong emphasis on the city's continuing commitment to upgrade and improve its infrastructure while staying within conservative financial parameters. In particular, projects such as storm sewer and planned roadway improvements emphasize the importance of addressing infrastructure needs and improvements as a means of continuing to attract quality development while sustaining an excellent quality of life. The chart below displays the projected cost of projects per division/department. Note that this chart represents the 2023-2027 Capital Improvement Program. The City of Fairfield passes the CIP in March of each year. Once passed the City annually transfers monies from the General Fund to the Capital Improvement Fund to finance nonrecurring capital projects.



Capital Improvement

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

The budget for 2023 totals \$34,136,645. 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	2023 Projects	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Amount
100 - General Fund	8	460,000	280,000	390,000	285,000	360,000	1,775,000
205 - County Motor Vehicle	2	180,000	405,000	205,000	250,000	250,000	1,290,000
211 - Law Enforcement	2	45,000	5,000	5,000	5,000	5,000	65,000
220 - North Town Center TIF	1	60,000	110,000	-	-	75,000	245,000
401 - Street Improvement	18	5,444,000	4,815,000	5,217,000	4,013,000	4,565,000	24,054,000
402 - Capital Improvement	55	6,779,345	5,610,770	7,351,800	5,086,800	4,742,500	29,571,215
407 - Water Expansion	2	70,000	20,000	20,000	20,000	20,000	150,000
408 - Sewer Expansion	1	225,000	-	-	-	-	225,000
410 - State Issue I	2	900,000	950,000	1,150,000	1,100,000	1,100,000	5,200,000
411 - Downtown Development	-	-	-	20,000	-	-	20,000
413 - Park Development	2	3,000,000	2,000,000	-	1,800,000	400,000	7,200,000
414 - TED	1	100,000	100,000	100,000	100,000	100,000	500,000
604 - Water R&I	10	340,000	1,153,000	605,000	1,923,000	973,000	4,994,000
605 - Water Surplus	20	1,478,500	789,500	671,500	643,500	1,410,000	4,993,000
623 - Sewer R&I	4	154,000	359,000	239,000	129,000	129,000	1,010,000
624 - Sewer Surplus	18	1,053,500	876,500	1,054,500	1,637,500	2,884,000	7,506,000
640 - Recreational Facilities	1	150,000	50,000	-	700,000	1,000,000	1,900,000
ARPA	5	2,190,000	-	-	-	-	2,190,000
CDBG Funding	2	331,300	130,300	127,000	127,000	130,000	845,600
Debt	2	8,260,000	1,800,000	-	-	-	10,060,000
Developer Funding	-	-	400,000	-	-	-	400,000
Federal Funding	1	216,000	2,736,806	-	1,750,000	-	4,702,806
Local Funding	1	368,000	-	-	-	110,000	478,000
Other Funding Sources	-	-	-	-	1,400,000	-	1,400,000
State Funding	2	2,332,000	-	670,000	135,000	1,600,000	4,737,000
Total	160	\$ 34,136,645	\$ 22,590,876	\$ 17,825,800	\$ 21,104,800	\$ 19,853,500	\$ 115,511,621

Upcoming 2023 Projects

Significant Nonrecurring Capital Expenditures

Wastewater Treatment Plant Aeration System

The Public Utilities Department plans to bid and award a significant Wastewater Treatment Plant improvement project in the first half of 2023.

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

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

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

The project will be debt-funded and will be the largest capital initiative completed by the City's Wastewater Division in over 25 years.



Aeration system improvements will impact the outlined areas above

Upcoming 2023 Projects

Significant Nonrecurring Capital Expenditures

Route 4 Paving

The City will coordinate with ODOT and the City of Springdale to pave 1.81 miles of Route 4, from I-275 South of the Crescentville Road intersection to Seward Road. The project work will include asphalt overlay, curb repair, base failure repair, new striping, new signage, new raised pavement markers, some median work, and maintenance of traffic. This project has an estimated cost of \$3.5 million. ODOT will fund 80% of paving and some miscellaneous items. The City is responsible for matching funds. The City will administer this project through ODOT's Local-Let Program.

Port Union Water Tower

Construction will continue in 2023 on a new 1.25 million gallon water storage tower on Port Union Road. The elevated "composite-style" storage tower will have a high-water level of 164.9 feet and stand at 170 feet all. This project will be completed by Landmark Structures. It has an estimated cost of \$5.2 million and will be debt-funded.



Harbin Park Renovations

Phase II of the Harbin Park Renovation will begin in 2023. This is a multi-phased plan that began in 2021 and is estimated to take four years to complete. Phase II will include a new playground, new shelters, improved sports courts, parking, additional trails, and the City's first public use splash pad for interactive water-based play. 2023 expenditures related to this project are projected to be \$3 million.

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	1,156,490,950
Public Utility	58,580,940
Total Valuation	\$ 1,215,071,890

Total Valuation	1,215,071,890
Allowable %	x 10.5%
Total Allowable Indebtedness	\$ 127,582,548

Total Allowable Indebtedness	127,051,130
Total City Debt	26,632,968
Total Unused Indebtedness	\$ 100,418,162

As shown, per Ohio Revised Code, the City of Fairfield has a allowable level of indebtedness of \$127,582,548. Currently the City utilizes a small portion, only \$26,632,968 of this total.

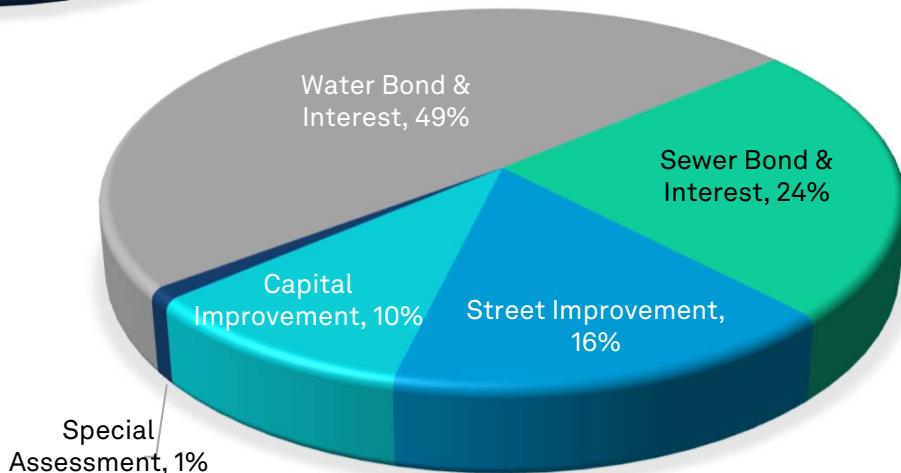
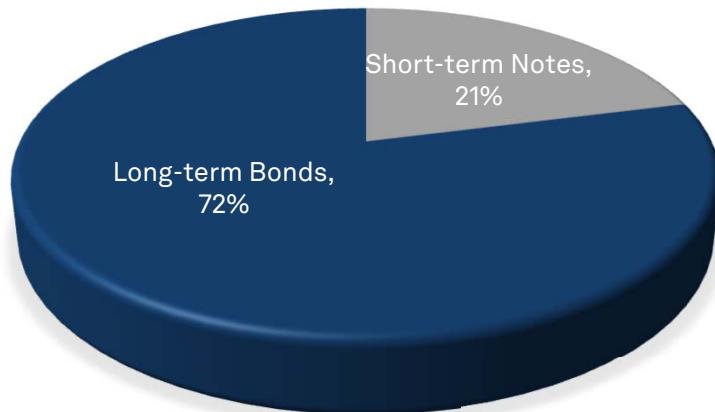
It is City policy and procedure to utilize debt judiciously and only for long-term capital requirements. Conservatively issuing debt enables the City to save on the interest of large purchases, as well as have the bandwidth to finance capital improvement or capital equipment if an emergency need should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

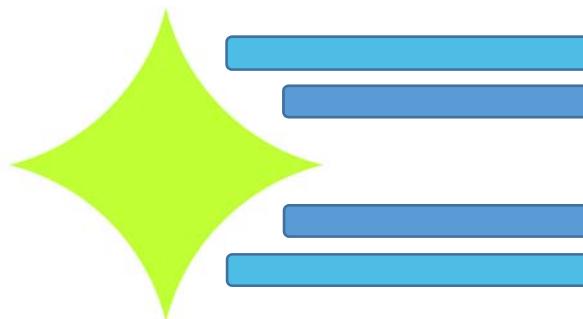
					Principal to be Paid	Interest to be Paid	Total to be Paid
	Fund	Rate	Balance				
Short-Term Debt							
Various Purpose LTGO BAN - Sewer (2017)	621	2.500%	1,020,000	340,000	12,750	352,750	
Various Purpose LTGO BAN - Water (2017)	602	2.500%	1,980,000	660,000	24,750	684,750	
Various Purpose LTGO BAN - Water (2019)	602	2.500%	1,600,000	400,000	21,000	421,000	
Various Purpose LTGO BAN - Water (2021)	605	2.500%	1,000,000	200,000	15,000	215,000	
	Total		5,600,000	1,600,000	73,500	1,673,500	
Long-Term Debt							
OWDA WWTP Multipurpose Facility-9261	621	0.430%	2,535,000	66,208	113,290	179,498.00	
OWDA Smart Meters - 9870	602	3.050%	2,960,325	0	0	0.00	
OWDA Smart Meters - 9870	621	3.050%	2,960,325	0	0	0.00	
OWDA Water Tower - 9871	602	3.170%	5,547,448	0	0	0.00	
2018 Sidewalk Assessment	501	3.000%	8,003	8,003	200	8,203	
2019 Sidewalk Assessment	501	1.480%	33,068	16,412	489	16,901	
2020 Sidewalk Assessment	501	1.480%	52,086	17,138	677	17,815	
2021 Sidewalk Assessment	501	1.300%	33,192	8,138	432	8,570	
2022 Sidewalk Assessment	501	3.000%	38,521	7,256	1,348	8,604	
Roadway Imp. Bonds - Series 2020	301	1.320%	4,275,000	515,000	56,430	571,430	
Various Purpose 2017 Refunding - 2009 Justice/Golf	301	4.000%	2,590,000	350,000	87,850	437,850	
	Total		21,032,968	988,155	260,716	1,248,871	
	Total Debt		26,632,968	2,588,155	334,216	2,922,371	

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	4,275,000	515,000	56,430	571,430
Capital Improvement	402	2,590,000	350,000	87,850	437,850
Bond Retirement Fund	301	6,865,000	865,000	144,280	1,009,280
Special Assessment	501	164,870	56,947	3,146	60,093
Water Bond and Interest	602	13,087,773	1,260,000	60,750	1,320,750
Sewer Bond and Interest	621	6,515,325	406,208	126,040	532,248
Total		26,632,968	2,588,155	334,216	2,922,371





FUND OVERVIEW

Fund Structure

Fund Accounting

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

Governmental Funds

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

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

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

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

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

Proprietary Funds

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

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

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

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

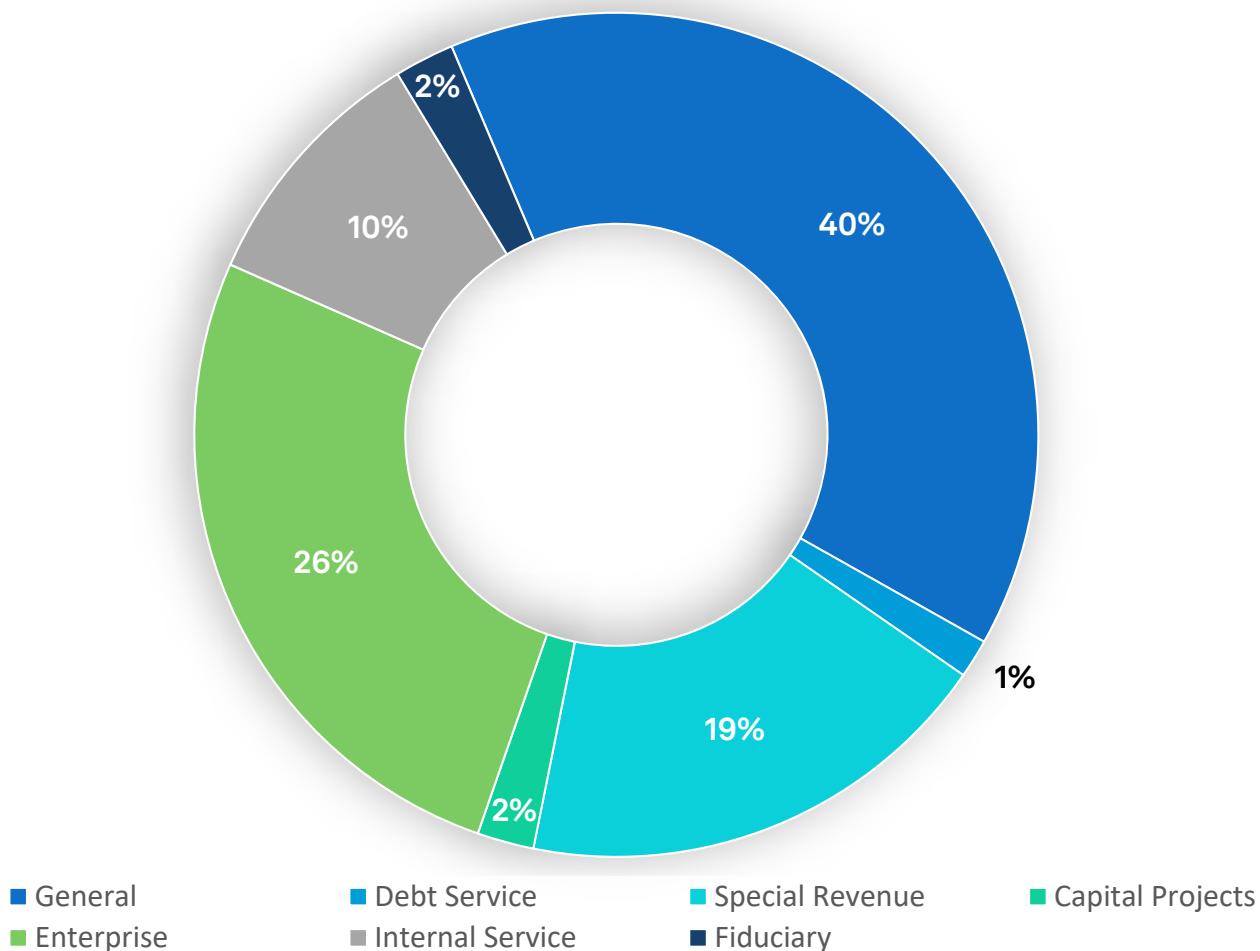
Fund Structure

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

General Fund

General Fund Description

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

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	Change from 2022 to 2023
Revenues						
Taxes Revenue	27,534,768	27,802,245	30,974,071	34,554,962	31,525,025	(3,029,937)
Fines, Licenses & Permits	1,511,014	1,408,855	611,256	2,422,622	1,206,250	(1,216,372)
Charges for Services	1,873,070	1,722,975	3,002,293	1,895,574	1,799,888	(95,686)
Investment Earnings	452,919	267,915	92,296	264,940	90,000	(174,940)
Intergovernmental Revenue	1,238,444	1,401,080	1,481,506	2,332,806	1,009,550	(1,323,256)
Special Assessments	58,556	71,188	71,754	67,475	40,000	(27,475)
Other Revenues	394,747	664,862	665,732	636,611	499,500	(137,111)
Issuance of Debt	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total Revenues	33,063,519	33,339,120	36,898,908	42,174,989	36,170,213	(6,004,776)
Expenditures						
Salaries and Benefits	19,316,781	17,672,756	19,488,590	19,863,334	23,366,488	3,503,154
Other Expenditures	6,084,705	5,366,274	5,809,164	7,037,980	7,740,974	702,994
Capital Improvements	166,663	260,776	29,587	85,198	70,500	(14,698)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	5,901,170	7,731,742	6,162,515	14,774,321	3,467,700	(11,306,621)
Total Expenditures	31,469,319	31,031,548	31,489,856	41,760,834	34,645,662	(7,115,172)
Net Change in Fund Balance	1,594,200	2,307,572	5,409,052	414,156	1,524,551	
Cash Beginning Balance	17,153,464	18,747,664	21,055,236	26,464,288	26,878,444	
Cash Ending Balance	18,747,664	21,055,236	26,464,288	26,878,444	28,402,995	

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	Change from 2022 to 2023
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	20,734	17,301	7,461	17,208	5,000	(12,208)
Intergovernmental Revenue	2,374,586	2,775,457	2,845,217	2,748,216	2,800,000	51,784
Special Assessments	-	-	-	-	-	-
Other Revenues	43,068	15,008	13,151	25,548	15,000	(10,548)
Transfers	1,400,000	720,000	750,000	-	750,000	750,000
Total Revenues	3,838,387	3,527,766	3,615,829	2,790,971	3,570,000	29,029
Expenditures						
Salaries and Benefits	1,767,120	1,713,222	1,622,122	1,598,720	1,766,760	168,040
Other Expenditures	1,080,024	914,565	1,228,380	1,264,386	1,665,035	400,649
Capital Improvements	6,637	21,173	25,323	18,440	15,000	(3,440)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
Total Expenditures	2,853,782	2,648,960	2,875,825	2,881,545	3,446,795	565,250
Net Change in Fund Balance	984,606	878,806	740,004	(90,574)	123,205	
Cash Beginning Balance	(34,787)	949,819	1,828,625	2,568,629	2,478,055	
Cash Ending Balance	949,819	1,828,625	2,568,629	2,478,055	2,601,260	

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

Special Revenue Fund

Fire Levy Fund Description

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

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	Change from 2022 to 2023
Revenues						
Taxes Revenue	6,088,930	6,167,227	6,323,983	6,501,491	11,150,000	4,648,509
Fines, Licenses & Permits	6,100	5,500	5,450	5,600	5,500	(100)
Charges for Services	1,128,387	1,027,526	1,129,540	1,353,678	1,100,000	(253,678)
Investment Earnings	49,832	46,480	14,922	31,281	10,000	(21,281)
Intergovernmental Revenue	972,351	797,609	540,040	411,308	1,139,675	728,367
Special Assessments	-	-	-	-	-	-
Other Revenues	7,370	5,462	12,809	1,072	2,000	928
Transfers	-	-	-	-	-	-
Total Revenues	8,252,970	8,049,804	8,026,744	8,304,430	13,407,175	5,102,745
Expenditures						
Salaries and Benefits	6,422,926	5,639,011	8,298,561	8,540,496	10,150,434	1,609,938
Other Expenditures	948,818	826,295	929,478	1,069,758	1,147,389	77,631
Capital Improvements	10,440	7,024	420	6,362	3,500	(2,862)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	1,145	3,107	732	415	500	85
Total Expenditures	7,383,329	6,475,437	9,229,191	9,617,032	11,301,823	1,684,791
Net Change in Fund Balance	869,641	1,574,367	(1,202,447)	(1,312,602)	2,105,352	
Cash Beginning Balance	825,142	1,694,783	3,269,150	2,066,703	754,101	
Cash Ending Balance	1,694,783	3,269,150	2,066,703	754,101	2,859,453	

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	Change from 2022 to 2023
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	2,057,408	474,089	225,000	210,000	100,000	(110,000)
Special Assessments		-	-	-	-	-
Other Revenues	775	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total Revenues	2,058,183	474,089	225,000	210,000	100,000	(110,000)
Expenditures						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	53,937	7,689	-	-	-	-
Capital Improvements	1,574,363	7,987	186,625	215,248	-	(215,248)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
Total Expenditures	1,628,299	15,676	186,625	215,248	-	(215,248)
Net Change in Fund Balance	429,884	458,413	38,375	(5,248)	100,000	
Cash Beginning Balance	(483,400)	(53,516)	404,897	443,272	438,024	
Cash Ending Balance	(53,516)	404,897	443,272	438,024	538,024	

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	Change from 2022 to 2023
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	-	-	-
Capital Improvements	-	5,974	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	596,518	-	-	-	-
Total Expenditures	-	3,016,039	1,588	-	-	-
Net Change in Fund Balance	-	1,588	(1,588)	-	-	-
Cash Beginning Balance	205,509	205,509	207,097	205,509	205,509	
Cash Ending Balance	205,509	207,097	205,509	205,509	205,509	

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	Change from 2022 to 2023
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	-	13,394	-	(13,394)
Intergovernmental Revenue	-	-	2,228,998	2,246,795	-	(2,246,795)
Special Assessments	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total Revenues	-	-	2,228,998	2,260,189	-	(2,260,189)
Expenditures						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	-	-	-	51,535	-	(51,535)
Capital Improvements	-	-	-	55,791	-	(55,791)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
Total Expenditures	-	-	-	107,326	-	(107,326)
Net Change in Fund Balance	-	-	2,228,998	2,152,863	-	
Cash Beginning Balance	846,004	846,004	846,004	3,075,002	5,227,865	
Cash Ending Balance	846,004	846,004	3,075,002	5,227,865	5,227,865	

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 2019, 2020, 2021, 2022, and 2023 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.

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.

Special Revenue Fund

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.

Tax Increment Equivalent

Fund Description

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

Indigent Driver Interlock

Fund Description

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

Special Revenue Fund

Indigent Driver Interlock

Fund Description

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

Northeast Area TIF

Fund Description

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

South Town Center TIF

Fund Description

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

OneOhio Opioid Settlement

Fund Description

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

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	Change from 2022 to 2023
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	786,667	485,176	600,515	729,264	568,000	(161,264)
Charges for Services	-	-	-	-	-	-
Investment Earnings	78,404	24,709	4,860	38,437	5,350	(33,087)
Intergovernmental Revenue	564,020	570,250	655,816	595,184	485,000	(110,184)
Special Assessments	30,657	61,963	73,052	116,757	30,000	(86,757)
Other Revenues	42	21	-	-	-	-
Transfers	-	-	-	-	-	-
Total Revenues	1,459,789	1,142,119	1,334,243	1,479,642	1,088,350	(391,292)
Expenditures						
Salaries and Benefits	882,234	908,356	890,543	889,312	996,231	106,919
Other Expenditures	125,722	155,309	165,263	221,864	389,500	167,636
Capital Improvements	23,818	155,010	84,073	208,193	20,000	(188,193)
Debt Service	-	-	-	-	1,000	1,000
Transfers, Reimbursements & Refunds	2,557	131	267	2,130	-	(2,130)
Total Expenditures	1,034,331	1,218,806	1,140,146	1,321,499	1,406,731	85,232
Net Change in Fund Balance	425,458	(76,687)	194,097	158,143	(318,381)	
Cash Beginning Balance	6,079,548	6,505,006	6,428,319	6,622,416	6,780,559	
Cash Ending Balance	6,505,006	6,428,319	6,622,416	6,780,559	6,462,178	

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

Capital Projects Fund

Street Improvement Fund Description

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

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	Change from 2022 to 2023
Revenues						
Taxes Revenue	3,367,540	3,420,886	3,650,668	4,071,978	3,700,000	(371,978)
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	121,259	41,935	26,099	66,504	25,000	(41,504)
Intergovernmental Revenue	1,972,461	391,553	949,227	1,153,359	25,000	(1,128,359)
Special Assessments	-	-	-	-	-	-
Other Revenues	-	65,959	-	15,538	-	(15,538)
Transfers	1,016,302	2,028,766	1,074,689	1,216,930	-	(1,216,930)
Total Revenues	6,477,562	5,949,099	5,700,683	6,524,309	3,750,000	(2,774,309)
Expenditures						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	492,842	179,068	154,970	141,045	195,000	53,955
Capital Improvements	3,367,143	3,033,930	2,670,911	5,175,077	50,000	(5,125,077)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	897,995	738,823	648,377	708,153	771,430	63,277
Total Expenditures	4,757,980	3,951,821	3,474,258	6,024,275	1,016,430	(5,007,845)
Net Change in Fund Balance	1,719,583	1,997,278	2,226,425	500,034	2,733,570	
Cash Beginning Balance	2,721,767	4,441,349	6,438,627	8,665,052	9,165,086	
Cash Ending Balance	4,441,349	6,438,627	8,665,052	9,165,086	11,898,656	

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

Capital Projects Fund

Capital Improvement Fund Description

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

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	Change from 2022 to 2023
Revenues						
Taxes Revenue	3,227,105	3,287,355	3,650,668	4,071,978	3,700,000	(371,978)
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	52,900	12,733	4,512	24,802	5,000	(19,802)
Intergovernmental Revenue	59,803	156,000	179,871	579,187	-	(579,187)
Special Assessments	-	-	-	-	-	-
Other Revenues	202,558	30,277	82,346	117,610	9,500	(108,110)
Transfers	1,016,302	3,528,766	1,074,689	1,216,930	-	(1,216,930)
Total Revenues	4,558,668	7,015,131	4,992,086	6,010,507	3,714,500	(2,296,007)
Expenditures						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	58,454	110,875	113,905	198,646	73,500	(125,146)
Capital Improvements	4,104,537	2,271,177	3,462,298	3,038,803	115,000	(2,923,803)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	1,189,632	1,139,986	1,152,156	567,932	637,850	69,918
Total Expenditures	5,352,623	3,522,038	4,728,359	3,805,381	826,350	(2,979,031)
Net Change in Fund Balance	(793,955)	3,493,093	263,727	2,205,127	2,888,150	
Cash Beginning Balance	2,027,409	1,233,454	4,726,547	4,990,274	7,195,401	
Cash Ending Balance	1,233,454	4,726,547	4,990,274	7,195,401	10,083,551	

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	Change from 2022 to 2023
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	1,321,257	21,324	132,894	-	25,000	25,000
Special Assessments	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total Revenues	1,321,257	21,324	132,894	-	25,000	25,000
Expenditures						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
Capital Improvements	797,773	7,925	132,894	-	10,000	10,000
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
Total Expenditures	797,773	7,925	132,894	-	10,000	10,000
Net Change in Fund Balance	523,484	13,399	-	-	15,000	
Cash Beginning Balance	(116,741)	406,743	420,142	420,142	420,142	
Cash Ending Balance	406,743	420,142	420,142	420,142	435,142	

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 2023 expenditures of less than \$500,000 fund descriptions are listed below. A table detailing the aggregate revenues, expenditures, and fund balance of below described funds is included on the following page.

Flood Protection

Fund Description

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

Downtown Development

Fund Description

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

Park Development Fund

Fund Description

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

Transformative Economic Fund

Fund Description

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

Capital Project Fund

A table detailing the aggregate revenues, expenditures, and fund balance of Capital Projects Funds with adopted 2023 expenditures of less than \$500,000 is included below.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	Change from 2022 to 2023
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	-	38,623	-	(38,623)
Intergovernmental Revenue	-	-	-	147,000	-	(147,000)
Special Assessments	-	-	-	-	-	-
Other Revenues	-	299	15,473	86,178	-	(86,178)
Transfers	-	-	813,000	10,125,000	1,625,000	(8,500,000)
Total Revenues	-	299	828,473	10,396,801	1,625,000	(8,771,801)
Expenditures						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	83,304	8,400	37,864	32,506	-	(32,506)
Capital Improvements	-	-	443,253	1,032,493	-	(1,032,493)
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
Total Expenditures	83,304	8,400	481,117	1,064,999	-	(1,064,999)
Net Change in Fund Balance	(83,304)	(8,101)	347,356	9,331,802	1,625,000	
Cash Beginning Balance	(206,194)	(289,498)	(297,599)	49,757	9,381,559	
Cash Ending Balance	(289,498)	(297,599)	49,757	9,381,559	11,006,559	

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	Change from 2022 to 2023
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	-	2,856	-	-	-	-
Transfers	1,806,013	1,752,237	2,603,171	995,971	1,009,280	13,309
Total Revenues	1,806,013	1,755,093	2,603,171	995,971	1,009,280	13,309
Expenditures						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	1,000	1,000	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	1,806,663	1,752,887	2,603,651	995,971	1,009,280	13,309
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
Total Expenditures	1,807,663	1,753,887	2,603,651	995,971	1,009,280	13,309
Net Change in Fund Balance	(1,650)	1,206	(480)	-	-	-
Cash Beginning Balance	19,570	17,920	19,126	18,646	18,646	
Cash Ending Balance	17,920	19,126	18,646	18,646	18,646	

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	Change from 2022 to 2023
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	78,676	51,745	83,988	77,789	5,000	(72,789)
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	270,762	269,215	281,702	280,577	295,000	14,423
Other Revenues	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total Revenues	349,438	320,960	365,690	358,366	300,000	(58,366)
Expenditures						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	2,916	1,000	1,000	984	2,100	1,116
Capital Improvements	-	-	-	-	-	-
Debt Service	321,461	312,143	363,753	340,951	297,708	(43,243)
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
Total Expenditures	324,377	313,143	364,753	341,935	299,808	(42,127)
Net Change in Fund Balance	25,061	7,817	937	16,431	192	
Cash Beginning Balance	1,689,903	1,714,964	1,722,781	1,723,718	1,740,149	
Cash Ending Balance	1,714,964	1,722,781	1,723,718	1,740,149	1,740,341	

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	Change from 2022 to 2023
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	9,528	19,780	52,186	130,831	8,000	(122,831)
Charges for Services	7,233,388	7,712,778	8,430,873	8,556,914	8,642,879	85,965
Investment Earnings	117,008	54,699	24,052	61,751	26,500	(35,251)
Intergovernmental Revenue	64,868	-	-	4,387,768	-	(4,387,768)
Special Assessments	-	430	3,068	1,107	-	(1,107)
Other Revenues	250,322	152,920	164,300	179,226	143,218	(36,008)
Issuance of Short term Notes	2,000,000	-	-	-	-	-
Debt Proceeds	-	-	1,000,841	1,892	-	(1,892)
Transfers	1,434,792	1,918,427	1,372,218	2,728,545	2,070,750	(657,795)
Total Revenues	11,109,906	9,859,034	11,047,538	16,048,035	10,891,347	(5,156,688)
Expenditures						
Salaries and Benefits	2,442,423	2,459,158	2,558,128	2,527,985	2,607,300	79,315
Other Expenditures	1,988,948	1,900,266	2,090,456	2,308,590	2,425,412	116,822
Capital Improvements	3,290,662	2,332,232	1,671,011	8,424,465	24,450	(8,400,015)
Debt Service	434,792	668,427	622,218	28,545	1,320,750	1,292,205
Transfers, Reimbursements & Refunds	1,773,918	2,302,142	1,783,615	3,172,425	2,544,394	(628,031)
Total Expenditures	9,930,742	9,662,225	8,725,428	16,462,010	8,922,306	(7,539,704)
Net Change in Fund Balance	1,179,164	196,809	2,322,110	(413,975)	1,969,041	
Cash Beginning Balance	6,661,756	7,840,920	8,037,729	10,359,839	9,945,864	

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	Change from 2022 to 2023
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	20,358	38,392	63,328	36,280	8,000	(28,280)
Charges for Services	8,304,270	8,833,843	9,584,131	9,223,673	9,346,980	123,307
Investment Earnings	113,135	54,668	20,320	101,264	14,500	(86,764)
Intergovernmental Revenue	-	-	566,759	3,276,550	-	(3,276,550)
Special Assessments	-	352	2,510	989	-	(989)
Other Revenues	21,555	8,002	15,794	37,290	2,600	(34,690)
Debt Proceeds	-	-	-	421	-	(421)
Transfers	1,777,396	1,460,573	1,196,701	1,506,357	1,782,248	275,891
Total Revenues	10,236,714	10,395,830	11,449,543	14,182,824	11,154,328	(3,028,496)
Expenditures						
Salaries and Benefits	2,647,896	2,637,126	2,816,383	2,766,461	2,890,179	123,718
Other Expenditures	1,308,996	1,530,441	1,237,552	1,646,051	1,556,167	(89,884)
Capital Improvements	995,685	1,220,168	1,863,943	4,995,519	241,536	(4,753,983)
Debt Service	221,153	210,573	-	6,357	532,248	525,891
Transfers, Reimbursements & Refunds	3,387,501	3,451,501	3,502,737	3,584,513	3,889,748	305,235
Total Expenditures	8,561,232	9,049,809	9,420,615	12,998,903	9,109,878	(3,889,025)
Net Change in Fund Balance	1,675,482	1,346,021	2,028,928	1,183,921	2,044,450	
Cash Beginning Balance	4,915,304	6,590,786	7,936,807	9,965,735	11,149,657	
Cash Ending Balance	6,590,786	7,936,807	9,965,735	11,149,657	13,194,107	

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	Change from 2022 to 2023
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	2,369,816	2,435,622	2,500,106	2,503,675	2,541,150	37,475
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Transfers	100,000	-	-	-	-	-
Total Revenues	2,469,816	2,435,622	2,500,106	2,503,675	2,541,150	37,475
Expenditures						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	2,374,205	2,227,057	2,478,562	2,553,343	2,634,190	80,847
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
Total Expenditures	2,374,205	2,227,057	2,478,562	2,553,343	2,634,190	80,847
Net Change in Fund Balance	95,612	208,565	21,544	(49,668)	(93,040)	
Cash Beginning Balance	285,408	381,020	589,585	611,129	561,461	
Cash Ending Balance	381,020	589,585	611,129	561,461	468,421	

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	Change from 2022 to 2023
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	1,705,806	1,285,421	1,717,695	1,679,635	1,797,500	117,865
Investment Earnings	5,641	1,778	277	1,647	300	(1,347)
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	34,164	30,867	35,198	38,815	30,000	(8,815)
Transfers	300,000	350,000	350,000	350,000	350,000	-
Total Revenues	2,045,610	1,668,066	2,103,170	2,070,097	2,177,800	107,703
Expenditures						
Salaries and Benefits	1,076,000	690,375	814,179	820,843	995,804	174,961
Other Expenditures	843,545	631,189	961,751	1,030,218	1,334,927	304,709
Capital Improvements	91,028	-	81,130	144,723	-	(144,723)
Debt Service	12,450	8,400	4,200	-	-	-
Transfers, Reimbursements & Refunds	1,022	474	659	635	5,500	4,865
Total Expenditures	2,024,045	1,330,438	1,861,919	1,996,420	2,336,231	339,811
Net Change in Fund Balance	21,565	337,628	241,251	73,677	(158,431)	
Cash Beginning Balance	437,579	459,144	796,772	1,038,023	1,111,700	
Cash Ending Balance	459,144	796,772	1,038,023	1,111,700	953,269	

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	Change from 2022 to 2023
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	758,923	717,931	750,962	855,907	950,000	94,093
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	2,133	169	1,884	20	-	(20)
Transfers	200,000	200,000	300,000	275,000	250,000	(25,000)
Total Revenues	961,057	918,100	1,052,846	1,130,927	1,200,000	69,073
Expenditures						
Salaries and Benefits	623,331	644,030	683,865	676,949	722,142	45,193
Other Expenditures	402,164	342,013	385,275	430,204	466,200	35,996
Capital Improvements	1,408	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
Total Expenditures	1,026,903	986,043	1,069,140	1,107,152	1,188,342	81,190
Net Change in Fund Balance	(65,846)	(67,943)	(16,294)	23,775	11,658	
Cash Beginning Balance	229,072	163,225	95,282	78,988	102,763	
Cash Ending Balance	163,225	95,282	78,988	102,763	114,421	

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	Change from 2022 to 2023
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	12,409	3,911	774	6,714	800	(5,914)
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total Revenues	12,409	3,911	774	6,714	800	(5,914)
Expenditures						
Salaries and Benefits	-	111,502	-	-	-	-
Other Expenditures	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
Total Expenditures	-	111,502	-	-	-	-
Net Change in Fund Balance	12,409	(107,591)	774	6,714	800	
Cash Beginning Balance	679,681	692,090	584,499	585,273	591,987	
Cash Ending Balance	692,090	584,499	585,273	591,987	592,787	

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	Change from 2022 to 2023
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	758,923	717,931	750,962	855,907	950,000	94,093
Investment Earnings	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	2,133	169	1,884	20	-	(20)
Transfers	200,000	200,000	300,000	275,000	250,000	(25,000)
Total Revenues	961,057	918,100	1,052,846	1,130,927	1,200,000	69,073
Expenditures						
Salaries and Benefits	623,331	644,030	683,865	676,949	722,142	45,193
Other Expenditures	402,164	342,013	385,275	430,204	466,200	35,996
Capital Improvements	1,408	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	-	-	-	-	-	-
Total Expenditures	1,026,903	986,043	1,069,140	1,107,152	1,188,342	81,190
Net Change in Fund Balance	(65,846)	(67,943)	(16,294)	23,775	11,658	
Cash Beginning Balance	229,072	163,225	95,282	78,988	102,763	
Cash Ending Balance	163,225	95,282	78,988	102,763	114,421	

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	Change from 2022 to 2023
Revenues						
Taxes Revenue	-	-	-	-	-	-
Fines, Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	29	63	-	(63)
Intergovernmental Revenue	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Other Revenues	2,323,664	2,341,631	1,895,255	2,147,391	2,040,601	(106,790)
Transfers	-	-	-	25,000	-	(25,000)
Total Revenues	2,323,664	2,341,631	1,895,284	2,172,454	2,040,601	(131,853)
Expenditures						
Salaries and Benefits	-	-	-	-	-	-
Other Expenditures	6,149	6,307	6,552	5,633	6,602	969
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers, Reimbursements & Refunds	2,259,208	2,363,810	1,903,667	2,229,959	2,033,999	(195,960)
Total Expenditures	2,265,357	2,370,117	1,910,219	2,235,592	2,040,601	(194,991)
Net Change in Fund Balance	58,307	(28,486)	(14,935)	(63,138)	-	-
Cash Beginning Balance	142,685	200,992	172,506	157,571	94,433	
Cash Ending Balance	200,992	172,506	157,571	94,433	94,433	

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 2023 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 \$8,661,416 for the 2023 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	28,322,087	36,170,213	34,645,662	29,846,638
Street Construction, Maintenance & Repair	3,678,260	3,570,000	3,446,795	3,801,465
State Highway	350,474	155,000	152,175	353,299
Fire Levy	2,192,258	13,407,175	11,301,823	4,297,610
County Motor Vehicle	189,905	100,000	-	289,905
Tax Recreation	31,642	1,200	-	32,842
Law Enforcement	207,358	30,000	30,000	207,358
Municipal Motor Vehicle	383,554	330,000	329,713	383,841
Law Enforcement & Education	68,965	30,000	30,000	68,965
Drug & Alcohol Treatment	160,310	12,200	40,000	132,510
Local Law Enforcement Block	48,820	-	-	48,820
Probation Services	2,686,890	304,000	520,924	2,469,966
Court Computer	1,008,421	85,600	130,000	964,021
Special Projects	372,007	50,350	147,919	274,438
Mediation Services	851,482	35,200	5,000	881,682
Tax Increment Equivalent	237,204	30,000	1,000	266,204
Indigent Driver Interlock	497,636	25,000	20,000	502,636
Northeast Areaa TIF	54,895	-	-	54,895
South Town Center TIF	194	-	-	194
Local Coronavirus Relief Fund	-	-	-	-
American Rescue Plan Act	4,381,861	-	-	4,381,861
OneOhio Opioid Settlement	25,009	-	-	25,009
General Bond Retirement	4,282	1,009,280	1,009,280	4,282
Street Improvement	11,723,206	3,750,000	1,016,430	14,456,776
Capital Improvement	6,985,310	3,714,500	826,350	9,873,460
Water Expansion	414,438	9,000	5,000	418,438
Sewer Expansion	927,098	10,000	10,000	927,098
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	5,399,459	1,625,000	-	7,024,459
Transformative Economic Fund	5,050,945	-	-	5,050,945
Special Assessment	1,838,700	300,000	299,808	1,838,892
Water Revenue	6,869,600	7,902,865	7,516,556	7,255,909
Water Bond & Interest	634,165	1,321,250	1,320,750	634,665
Water Bond Redemption	453,940	-	-	453,940
Water Replacement & Improvement	105,073	843,232	10,000	938,305
Water Surplus	1,310,144	750,000	5,000	2,055,144
Water Guaranteed Trust	195,275	65,000	65,000	195,275
Sewer Revenue	8,293,512	8,903,736	8,346,094	8,851,154
Sewer Bond & Interest	645,509	533,248	532,248	646,509
Sewer Bond Redemption	2,957	-	-	2,957
Sewer Replacement & Improvement	670,147	457,344	201,536	925,955
Sewer Surplus	2,577,338	1,250,000	20,000	3,807,338
Solid Waste Management	531,671	2,541,150	2,634,190	438,631
Recreational Facilities	947,274	1,767,500	1,893,731	821,043
Recreation Activity	129,211	410,300	442,499	97,012
Employees Benefits	3,035,029	7,265,000	7,270,000	3,030,029
Municipal Garage Services	35,127	1,200,000	1,188,342	46,785
Compensated Leave	598,382	800	-	599,182
West Chester Jedd	79,351	2,040,601	2,040,601	79,351
Total	105,305,393	102,030,744	87,464,426	119,871,711

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 2020, 2021, 2022, and the adopted fund balance for 2023, as well as the percentage change from the 2022 to the 2023 fund balance total.

Fund Name	2020 Fund Balance	2021 Fund Balance	2022 Fund Balance	2023 Projected Fund	2022 to 2023 % Change
General Fund	22,017,019	27,906,868	28,322,087	29,846,638	5%
Street Construction, Maintenance & Repair	2,915,634	3,768,834	3,678,260	3,801,465	3%
State Highway	193,607	272,511	350,474	353,299	1%
Fire Levy	4,682,962	3,504,860	2,192,258	4,297,610	96%
County Motor Vehicle	134,023	195,152	189,905	289,905	53%
Tax Recreation	29,100	30,928	31,642	32,842	4%
Law Enforcement	181,195	211,409	207,358	207,358	0%
Municipal Motor Vehicle	328,917	364,077	383,554	383,841	0%
Law Enforcement & Education	58,153	63,416	68,965	68,965	0%
Drug & Alcohol Treatment	157,103	149,037	160,310	132,510	-17%
Local Law Enforcement Block	48,820	48,820	48,820	48,820	0%
Probation Services	2,754,639	2,673,665	2,686,890	2,469,966	-8%
Court Computer	938,752	996,718	1,008,421	964,021	-4%
Special Projects	420,214	397,521	372,007	274,438	-26%
Mediation Services	761,760	799,993	851,482	881,682	4%
Tax Increment Equivalent	286,284	359,336	237,204	266,204	12%
Indigent Driver Interlock	391,183	442,802	497,636	502,636	1%
Northeast Area TIF	-	-	54,895	54,895	0%
South Town Center TIF	-	-	194	194	0%
Local Coronavirus Relief Fund	-	-	-	-	0%
American Rescue Plan Act	-	2,228,998	4,381,861	4,381,861	0%
OneOhio Opioid Settlement	-	-	25,009	25,009	0%
General Bond Retirement	4,762	4,282	4,282	4,282	0%
Street Improvement	8,700,736	11,223,172	11,723,206	14,456,776	23%
Capital Improvement	3,262,869	5,319,183	6,985,310	9,873,460	41%
Water Expansion	341,872	289,855	414,438	418,438	1%
Sewer Expansion	825,950	880,625	927,098	927,098	0%
Flood Protection	5,217	10,191	10,191	10,191	0%
State Issue I	(94,939)	46,591	46,591	61,591	32%
Downtown Development	32,366	42,236	42,236	42,236	0%
Park Development Fund	199,055	579,603	5,399,459	7,024,459	30%
Transformative Economic Fund	-	-	5,050,945	5,050,945	0%
Special Assessment	1,821,333	1,822,269	1,838,700	1,838,892	0%
Water Revenue	5,209,380	6,994,759	6,869,600	7,255,909	6%
Water Bond & Interest	631,112	631,502	634,165	634,665	0%
Water Bond Redemption	453,940	453,940	453,940	453,940	0%
Water Replacement & Improvement	800,157	1,521,634	105,073	938,305	793%
Water Surplus	510,845	1,012,366	1,310,144	2,055,144	57%
Water Guaranteed Trust	8,726	(55,994)	195,275	195,275	0%
Sewer Revenue	5,418,964	7,239,930	8,293,512	8,851,154	7%
Sewer Bond & Interest	641,505	641,330	645,509	646,509	0%
Sewer Bond Redemption	2,956	2,957	2,957	2,957	0%
Sewer Replacement & Improvement	622,474	632,978	670,147	925,955	38%
Sewer Surplus	1,215,529	2,083,370	2,577,338	3,807,338	48%
Solid Waste Management	355,913	581,340	531,671	438,631	-17%
Recreational Facilities	496,776	784,355	947,274	821,043	-13%
Recreation Activity	211,956	218,453	129,211	97,012	-25%
Employees Benefits	3,715,439	3,227,898	3,035,029	3,030,029	0%
Municipal Garage Services	(22,606)	11,352	35,127	46,785	33%
Compensated Leave	590,894	591,668	598,382	599,182	0%
West Chester Jedd	157,423	142,488	79,351	79,351	0%
Total	72,419,969.00	91,349,278.37	105,305,392.58	119,871,710.58	

Changes in Fund Balance

Fire Levy

In 2022, Fairfield residents voted in favor of a 9.2 mill Fire/EMS levy, replacing two previous levies that totaled 7.15 mills. This levy provides much needed support to the City's Fire Department and is anticipated to increase the amount collected in real estate taxes by \$4,850,000.

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 2023 Operating Budget does not include the supplemental appropriations mentioned above.

Drug & Alcohol Treatment

In 2023, 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 2023.

Special Projects

In 2023, the City of Fairfield is projecting \$50,350 in revenue and \$147,919 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 2023.

Tax Increment Equivalent

In 2023, the City of Fairfield is projecting \$30,000 in revenue and \$1,000 in expenditures. The revenue is related to the North Town Center Tax Increment Financing Project and is collected through property taxes. The fund balance is expected to increase due to no major projected expenditures.

Changes in Fund Balance

Street Improvement

The City of Fairfield approves a five-year Capital Improvement Program that budgets for all capital expenditures. Expenditures approved in the Capital Improvement Program are passed by Council as supplemental appropriations throughout the year. The 2023 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 2023 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. The projected revenue for this fund is \$3.7 million, compared to projected expenditures of \$800,000, which will result in a fund balance increase for 2023.

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 2023 Operating Budget.

State Issue I

The State Issue I Fund is used to account for intergovernmental revenue that the City of Fairfield receives. In 2023, 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 2023 Operating Budget.

Park Development Fund

In 2023, the City projected revenue of \$1,625,000. This fund accounts for the deposit and accumulation of funds acquired by grants and donations or other funds of the City, which may be lawfully transferred for the acquisition, construction, or improvement of public parks. The projected increase in fund balance is due to an anticipated transfer from the General Fund.

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 2023 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 2023 Operating Budget does not include the supplemental appropriations mentioned above.

Solid Waste Management

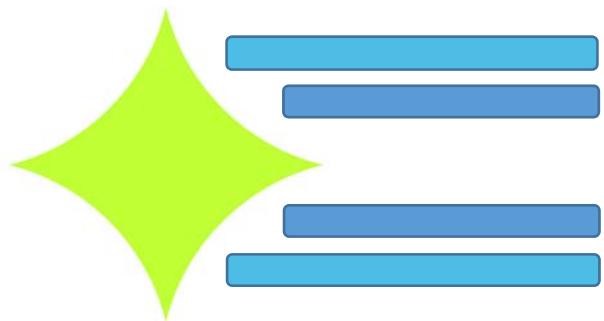
In 2023, the City of Fairfield is projecting \$2,541,150 in revenue and \$2,634,190 in expenditures in this fund. This fund is used for the operations of the City's trash and recycling contract. The source of this fund comes from service charges to customers, which are based on rates authorized by City Council. A fund decrease is expected in 2023 due to a timing difference between collections from customers and payments to the vendor.

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.

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 2023, 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.



Clerk of Council

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

Division Objective

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

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.

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 2022, the City of Fairfield's Municipal Court processed a total of 8,937 cases:
4,574 traffic, 2,834 criminal and 1,529 civil and small claims.



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

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

Municipal Court

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

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

Community Service Program

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

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



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

Communication

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

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

Human Resources

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

Information Technology

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

Office of the City Manager

Departmental Objective

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

2022 Major Accomplishments

- Recruited and hired key positions including City Manager, Assistant City Manager, Director of Finance, Fire Chief, Golf Operations Manager, Police Major, and Police Sergeant
- Installed hyper-converged server platform, which will result in decreased hardware costs and a reduction in cooling and power requirements
- Completed upgrade of City's antivirus system
- Established a Designated Outdoor Refreshment Area (DORA) in Village Green
- Oversaw city-wide Munis software upgrade
- Established a Geographic Information System (GIS) dashboard for Code Enforcement and Income Tax Delinquency
- Hosted 1st Annual Fairfield Discard Day, held in the parking lot of the Fairfield Aquatic Center; collected approximately 820 pounds of cardboard/paper, 4,600 pounds of electronics, 1,615 pounds of metal, and 12,300 pounds of trash
- Reestablished Employee Recognition Events to recognize City employees in all departments

Upcoming Service Initiatives

- Recruit and hire key positions including Parks Director, Recreation Superintendent, Income Tax Administrator, Parks & Recreation Manager, Deputy Fire Chief, Fire Captain, and Fire Lieutenant
- 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
- Migrate the City's phone system to a hosted solution that will provide a more flexible and up-to-date communications platform for City employees
- Upgrade the City's email platform
- Replace City firewalls



Parks and Recreation

The City of Fairfield 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 has 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:

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

Parks and Recreation

2022 Major Accomplishments

- Completed Phase I of the Harbin Park Renovations, which 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.
- Began planning stage of Phase 2 of the Harbin Park Renovations
- Assisted with the implementation of the Police Department kennel facility to hold and care for lost/found dogs

Upcoming Service Initiatives

- Begin Phase II of the Harbin Park Renovations, which 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.
- Install new playground at Village Green Park
- Replace tennis courts at Waterworks Park



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), (5) School Resource Officers, and animal control.

Did you know?

The City of Fairfield has a permanent drop box in the lobby of the Fairfield Police Department that is available 24 hours a day. This drop box offers residents a safe and convenient way to dispose of unused medications. Over 500 pounds of unused, expired, and unwanted medication was destroyed in 2022



	2018	2019	2020	2021
Arrests	3,738	3,667	2,790	2,850
Calls for Service	33,111	35,544	36,150	32,902
Neighborhood Patrols	2,2771	3,013	6,150	4,671
School Checks	1,002	685	714	431
Traffic Crashes	2,248	2,039	1,131	1,793
Vacation Home Checks	2,144	2,314	1,354	979
Business Checks	932	1,770	3,035	2,162

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.



Police Department Kennel Project



2022 Major Accomplishments

- Selected Central Square as the vendor for a new computer-aided dispatch and records management system with an anticipated rollout date of May 2023
- 5th National Night Out event and 32nd Citizen Police Academy
- Increased the number of officers to sixty-six full time sworn officers, which allowed for an additional School Resource Officer
- In a multi-departmental collaboration effort, organized the engineering, site preparation, structure order, installation, and delivery of the new Police Department kennel facility to hold and care for lost/found dogs
- Purchased and trained on the new Taser 7
- Completed the re-accreditation process for CALEA

Upcoming Service Initiatives

- Maintain fiscal responsibility through effective purchasing and maintenance of City equipment
- Implement Central Square. The switch to this program will also switch our crime reporting from Uniform Crime Reporting to National Incident-Based Reporting in compliance with federal guidelines
- Implement an electronic scheduling program and electronic time sheet system
- Maintain the highest level of service to the community through extensive training and educational opportunities

Police

5th Annual National Night Out

The Police Department hosted the 5th annual National Night Out Event at Fairfield Police Department Headquarters. The event was largely attended by community members and surrounding law enforcement agencies and community stakeholders. The event showcases the various aspects of the Police Department including: Honor Guard Presentations, K9 demonstrations, bike officers, and SWAT officers, along with guided tours of the Police Department



Police

Taser 7

The Police Department purchased and implemented training for the new Axon Taser 7, which is the newest, most effective Taser weapon to date. New rapid arc technology outperforms all previous Energy weapons. Spiral darts fly straighter and faster with nearly double the kinetic energy to compress loose and hanging clothing. The new device allows the user to easily toggle between cartridge bays by tilting the weapon resulting in greater confidence in the field



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 nearly 8,000 inspections and emergency calls annually.

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

	EMS Calls	Fire Calls	Inspection Requests	Total inspections and Calls
2020	5,248	963	553	6,764
2021	5,883	1,080	1,397	8,360
2022	6,331	1,142	1,400	8,873



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.



2022 Major Accomplishments

- Advocated for and achieved the passage of the 2022 9.25 mill Fire Levy
- Received funding from FEMA and Ohio ARPA (American Rescue Plan Act) that allowed for increased staffing
- 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

- 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.
- Continue training of newly expanded staff which includes eighteen full-time Firefighter/Paramedics that were hired in 2022
- Hire new Fire Lieutenant and Fire Captain to replace longstanding and dedicated members of the leadership team
- Replace one ambulance and one fire truck

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.

	2022	2021	2020	2019	2018
GFOA Certificate of Achievement for Excellence in Financial Reporting Program	In Process	1 Award	1 Award	1 Award	1 Award
GFOA Popular Annual Financial Reporting Award Program	In Process	1 Award	1 Award	1 Award	1 Award
Bond Rating	Aa1	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 an Annual Comprehensive Financial Report, a Popular Annual Financial Report, and a Budget Book Presentation
- Offer PayPal and Venmo payment options for Utility Billing Payments
- 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 Annual Comprehensive Financial Report, a Popular Annual Financial Report, and the Budget Book
- 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 2022, the Development Services Department was responsible for reviewing and issuing permits for more than \$199 million in new building investment, including new industrial projects, downtown development, and redevelopment.

New Developments



The first three buildings are complete at Fairfield Commerce Park, a new Class A Industrial Park on Seward Road. A fourth building is nearing completion, and a fifth building is planned.



Construction has wrapped up on a new Dairy Queen on Route 4, next to the recently constructed Panera Bread. Further north on Route 4, a new City Barbeque restaurant was also constructed.



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, the Planning Commission, and the Board of Zoning Appeals.

2022 Major Accomplishments

- More than \$199 million in private building investment.
- 1,960 building permits issued.
- 6,154 property maintenance inspections.
- Approximately 1,600 businesses located in Fairfield, including a healthy and sustainable mix of office, industrial, and retail/service.
- Commenced a two-year project to comprehensively update the City's Planning and Zoning Code

Upcoming Developments

Fairfield Logistics Center – The City has partnered with Fairfield Township and Neyer Development to bring a new industrial park to Seward Road. The property is located within the Township, but is served by City roads. A Joint Economic Development District will allow the City and Township to share income tax revenue from the site. The first phase includes 1.4 million square feet of industrial space to house an estimated 725 jobs

Freddy's Frozen Custard & Steakburgers – Plans have been approved for a new Freddy's Frozen Custard & Steakburgers restaurant that will be located on Meijer Drive. The restaurant will feature a drive-thru and outdoor seating. Freddy's is a rapidly growing fast-casual restaurant chain that serves steakburgers, hot dogs, chicken sandwiches, and frozen custard

Fairfield Crossing – Construction will be completed in 2023 on a new 150,000 square foot industrial building at the intersection of Bypass 4 and Port Union Road. The project occupies a prominent corner in the Fairfield Commerce Center industrial park. Prologis, a major real estate investment trust headquartered in San Francisco, is developing the new building

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

Emerald Lake Final Phase – Construction continues on homes in the Emerald Lake subdivision at Pleasant Avenue and Resor Road is underway. A total of 30 lots clustered around High Point Court are in active development. Emerald Lake is a 150-home Planned Unit Development subdivision 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:

- 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

- 2,582 Street Lights
- 116 Miles of Storm Sewer
- 6,115 Catch Basins
- 1,027 Drywells
- 61 Signalized Intersections



	2021	2020	2019	2018
Cubic Yards of Brush Picked Up	6,199	8,511	9,137	7,855
Cubic Yards of Leaves Picked Up	4,797	4,399	5,549	6,081
Lane Miles of Roads Resurfaced or Reconstructed	23.5	25.6	23.5	26.0
Linear Feet of Curb Replaced	13,580	17,672	14,200	16,197
Gallons of Liquid Calcium for Snow Removal	16,248	1,788	7,932	10,620
Tons of Salt for Snow Removal	3,838	3,746	3,815	3,479

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.



Public Works

2022 Major Accomplishments

- Completion of the 2021 Annual Sidewalk Program
- Completion of the 2021 Annual Concrete Curb and Pavement Resurfacing Program
- Completion of the South Gilmore/I-275 Westbound Ramp Project
- Completion of the engineering for the Route 4 South Paving Project
- Completion of the 2021 Street Light LED Upgrade/Replacement Project
- Completion of the Crestview Storm Sewer Project



Upcoming Service Initiatives

- Completion of the 2022 Annual Sidewalk Program
- Completion of the 2022 Annual Concrete Curb and Pavement Resurfacing Program
- Completion of the Holden/North Gilmore Sidewalk Project
- Completion of the BUT-4-3.56 (Michael/Camelot/Route 4) Intersection Improvement Project.
- Completion of the Engineering for the South Gilmore/Resor/Mack 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 planning to install a new raw water supply well and other treatment equipment to increase the water plant's design capacity.

Did you
know?

According to the 2022 Piqua 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 202, the City worked to construct 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 2023 and 2024, the City will upgrade the aeration systems at its wastewater treatment plant. Upgraded and high-efficiency equipment will allow the city to treat sewage more effectively versus current operations, and significantly reduce ammonia levels in plant discharges.

Departmental Goals and Objectives

The primary objectives of the Public Utilities Department are to:

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

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



Public Utilities

2022 Major Water Accomplishments

- Investment of \$12 million in new and existing infrastructure, including:
 - Installation of a City-wide smart water metering system, including 13,500 new meters
 - Commencement of construction on new 1,250,000 gallon elevated water storage tank on Port Union Road
 - Rehabilitation of 500,000 gallon elevated water storage tank on Seward Road
 - Replacement of ~1 mile of failing public water main on Route 4 south of Bypass 4
- 72 water main breaks repaired

2022 Major Sewer Accomplishments

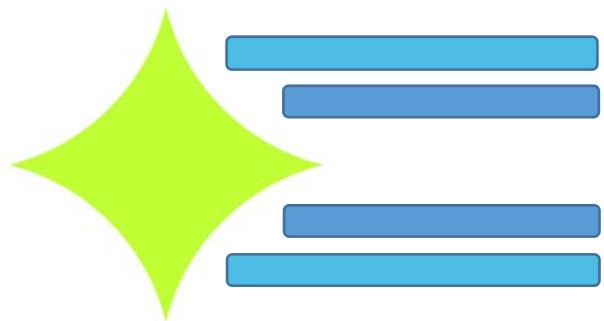
- Investment of \$5.5 million in new and existing infrastructure, including:
 - Installation of new public sewer line between Commerce Center Drive and Union Centre Boulevard
 - Construction of new multi-purpose/sludge dewatering facility at the Wastewater Treatment Plant
- 28 miles of sewer mains cleaned
- 4 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
- Installation of new raw water supply well
- Upgrade of chlorine disinfection and fluoride feed equipment at the Water Treatment Plant
- Upgrade of aeration system equipment at the Wastewater Treatment Plant
- Repair and lining of critical sanitary sewers.



BUDGET SUMMARIES

General Fund

Special Appropriation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	214,884.92	50,311.48	572,495.21	-
Operating Total:	214,884.92	50,311.48	572,495.21	-

City Council

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	191,459.52	201,656.82	205,499.86	207,706.00
Other Expenditures	8,461.03	11,098.00	15,440.59	24,375.00
Operating Total:	199,920.55	212,754.82	220,940.45	232,081.00

Mayor

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	11,156.49	11,188.96	11,185.55	11,324.00
Other Expenditures	97.32	564.50	2,196.96	9,000.00
Operating Total:	11,253.81	11,753.46	13,382.51	20,324.00

City Manager

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	540,210.93	486,435.84	417,039.67	619,059.00
Other Expenditures	36,129.87	13,098.76	31,238.83	38,450.00
Operating Total:	576,340.80	499,534.60	448,278.50	657,509.00

General Fund

General Services

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	41,788.37	43,141.81	39,488.53	67,437.00
Other Expenditures	9,665,810.02	7,968,240.92	16,702,894.08	5,785,070.00
Operating Total:	9,707,598.39	8,011,382.73	16,742,382.61	5,852,507.00

Law Director

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	252.24	252.24	252.24	500.00
Other Expenditures	563,019.60	562,943.64	577,917.35	583,600.00
Operating Total:	563,271.84	563,195.88	578,169.59	584,100.00

Human Resources

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	235,755.61	229,896.38	254,609.09	267,487.00
Other Expenditures	53,042.92	83,469.18	130,563.76	154,800.00
Operating Total:	288,798.53	313,365.56	385,172.85	422,287.00

Information Technology

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	503,620.72	534,856.20	532,510.62	589,753.00
Other Expenditures	47,513.82	62,362.75	78,978.46	86,050.00
Operating Total:	551,134.54	597,218.95	611,489.08	675,803.00

General Fund

Finance Adm & Accounting

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	636,341.84	642,635.66	629,646.35	715,827.00
Other Expenditures	17,995.92	18,871.62	21,434.72	35,245.00
Operating Total:	654,337.76	661,507.28	651,081.07	751,072.00

Income Tax

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	509,907.11	480,548.27	592,025.44	639,071.00
Other Expenditures	57,523.99	85,854.68	97,869.43	103,000.00
Operating Total:	567,431.10	566,402.95	689,894.87	742,071.00

Police

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	9,322,685.25	11,435,525.86	11,586,863.77	13,897,565.00
Other Expenditures	681,355.96	754,624.19	860,350.08	1,104,800.00
Operating Total:	10,004,041.21	12,190,150.05	12,447,213.85	15,002,365.00

Justice Center

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	701,493.62	963,116.69	922,312.13	989,000.00
Operating Total:	701,493.62	963,116.69	922,312.13	989,000.00

General Fund

Planning & Economic Development

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	572,700.04	585,689.88	579,386.19	573,202.00
Other Expenditures	32,671.52	39,654.20	53,068.23	61,000.00
Operating Total:	605,371.56	625,344.08	632,454.42	634,202.00

Building & Zoning Inspection

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	816,039.91	753,776.08	742,521.60	818,747.00
Other Expenditures	53,177.73	63,966.48	94,289.93	99,230.00
Operating Total:	869,217.64	817,742.56	836,811.53	917,977.00

Municipal Court

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	1,598,794.25	1,348,181.83	1,426,511.11	1,617,905.00
Other Expenditures	226,695.51	221,270.49	314,228.22	316,700.00
Operating Total:	1,825,489.76	1,569,452.32	1,740,739.33	1,934,605.00

PW Adm & Construction Services

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	181,761.75	658,577.60	668,882.56	824,824.00
Other Expenditures	13,902.63	73,277.80	166,954.38	192,100.00
Operating Total:	195,664.38	731,855.40	835,836.94	1,016,924.00

General Fund

Construction Services

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	533,451.31	-	-	-
Other Expenditures	77,683.22	6,735.02	-	-
Operating Total:	611,134.53	6,735.02	-	-

Municipal Building

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	213,335.28	208,405.80	219,237.37	237,439.00
Other Expenditures	122,453.80	166,505.02	170,807.13	213,154.00
Operating Total:	335,789.08	374,910.82	390,044.50	450,593.00

Parks & Recreation Administration

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	739,405.30	764,567.56	1,041,999.57	1,186,891.00
Other Expenditures	90,104.79	90,618.71	454,098.31	721,600.00
Operating Total:	829,510.09	855,186.27	1,496,097.88	1,908,491.00

Parks Maintenance Operations

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	865,983.57	893,163.46	915,674.55	1,091,751.00
Other Expenditures	327,275.63	349,118.67	562,844.57	762,000.00
Operating Total:	1,193,259.20	1,242,282.13	1,478,519.12	1,853,751.00

General Fund

Marsh Park Fishing Lake

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	30,074.88	41,580.68	-	-
Other Expenditures	25,459.24	29,030.47	-	-
Operating Total:	55,534.12	70,611.15	-	-

Community Arts Center

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	128,031.64	168,508.64	-	-
Other Expenditures	342,038.94	386,533.26	67,517.20	-
Operating Total:	470,070.58	555,041.90	67,517.20	-

Street Const. & Transportation

Streets & Transportation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	1,713,222.34	1,622,121.65	1,598,719.60	1,766,760.00
Other Expenditures	935,737.78	1,253,703.23	1,282,825.74	1,680,035.00
Operating Total:	2,648,960.12	2,875,824.88	2,881,545.34	3,446,795.00

State Highway Improvement

Streets & Transportation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	151,824.10	149,656.11	144,865.43	152,175.00
Other Expenditures	-	-	-	-
Operating Total:	151,824.10	149,656.11	144,865.43	152,175.00

Fire Levy

Fire/EMS Operations

	2020	2021	2022	2023 Adopted
	Actual	Actual	Actual	Budget
Personnel & Employee Benefits	5,639,011.30	8,298,561.45	8,540,495.85	10,150,434.00
Other Expenditures	836,425.92	930,629.11	1,076,535.80	1,151,389.00
Operating Total:	6,475,437.22	9,229,190.56	9,617,031.65	11,301,823.00

County Motor Vehicle

Special Appropriation

	2020	2021	2022	2023 Adopted
	Actual	Actual	Actual	Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	15,676.00	186,625.00	215,247.50	-
Operating Total:	15,676.00	186,625.00	215,247.50	-

Tax Recreation

Special Appropriation

	2020	2021	2022	2023 Adopted
	Actual	Actual	Actual	Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	79,995.70	-	-	-
Operating Total:	79,995.70	-	-	-

Law Enforcement

Police

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	17,361.60	73,193.65	54,923.48	30,000.00
Operating Total:	17,361.60	73,193.65	54,923.48	30,000.00

Municipal Motor Vehicle

Streets & Transportation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	328,911.27	322,401.01	327,869.47	329,713.00
Other Expenditures	-	-	-	-
Operating Total:	328,911.27	322,401.01	327,869.47	329,713.00

Law Enforcement & Education

Police

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	30,000.00
Operating Total:	-	-	-	30,000.00

Drug & Alcohol Treatment

Municipal Court

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	5,329.00	23,307.50	21,381.90	40,000.00
Operating Total:	5,329.00	23,307.50	21,381.90	40,000.00

Local Law Enforcement Block

Special Appropriation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
Operating Total:	-	-	-	-

Police

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
Operating Total:	-	-	-	-

Probation Services

Municipal Court

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	360,616.62	346,121.87	341,611.51	434,424.00
Other Expenditures	35,727.47	53,644.65	57,656.30	86,500.00
Operating Total:	396,344.09	399,766.52	399,267.81	520,924.00

Court Computer

Municipal Court

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	159,285.14	93,322.95	96,903.04	130,000.00
Operating Total:	159,285.14	93,322.95	96,903.04	130,000.00

Special Projects

Municipal Court

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	67,003.61	72,363.95	74,965.80	79,919.00
Other Expenditures	11,648.00	2,241.66	14,594.64	68,000.00
Operating Total:	78,651.61	74,605.61	89,560.44	147,919.00

Mediation Services

Municipal Court

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	598.80	195.00	5,000.00
Operating Total:	-	598.80	195.00	5,000.00

Tax Increment Equivalent

Special Appropriation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	183,800.00	1,000.00
Operating Total:	-	-	183,800.00	1,000.00

Indigent Driver Interlock

Municipal Court

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	1,103.00	3,294.00	2,732.35	20,000.00
Operating Total:	1,103.00	3,294.00	2,732.35	20,000.00

Local Coronavirus Relief

Special Appropriation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	2,250,876.48	-	-	-
Other Expenditures	765,162.65	1,587.65	-	-
Operating Total:	3,016,039.13	1,587.65	-	-

American Rescue Plan Act

Special Appropriation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	107,325.97	-
Operating Total:	-	-	107,325.97	-

General Bond Retirement

Special Appropriation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	1,753,886.96	2,603,651.00	995,971.00	1,009,280.00
Operating Total:	1,753,886.96	2,603,651.00	995,971.00	1,009,280.00

Street Improvement

Special Appropriation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	3,951,820.88	3,474,257.54	6,024,274.80	1,016,430.00
Operating Total:	3,951,820.88	3,474,257.54	6,024,274.80	1,016,430.00

Capital Improvement

Special Appropriation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	3,522,037.64	4,728,359.27	3,805,380.61	826,350.00
Operating Total:	3,522,037.64	4,728,359.27	3,805,380.61	826,350.00

Water Expansion

Special Appropriation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	4,319.00	109,124.25	10,219.00	5,000.00
Operating Total:	4,319.00	109,124.25	10,219.00	5,000.00

Sewer Expansion

Special Appropriation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	9,718.00	-	10,000.00
Operating Total:	-	9,718.00	-	10,000.00

Flood Protection

Special Appropriation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
Operating Total:	-	-	-	-

State Issue I

Special Appropriation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	7,925.00	132,893.50	-	10,000.00
Operating Total:	7,925.00	132,893.50	-	10,000.00

Downtown Development

Special Appropriation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	10,125.00	-	-
Operating Total:	-	10,125.00	-	-

Parks Development Fund

Special Appropriation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	8,400.00	470,992.13	1,064,999.34	-
Operating Total:	8,400.00	470,992.13	1,064,999.34	-

Special Assessment

Special Appropriation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	313,143.09	364,753.29	341,935.31	299,808.00
Operating Total:	313,143.09	364,753.29	341,935.31	299,808.00

Water Revenue

Debt Services

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	1,918,426.67	1,372,218.13	2,728,545.49	2,070,750.00
Operating Total:	1,918,426.67	1,372,218.13	2,728,545.49	2,070,750.00

Utility Collection

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	184,940.44	197,015.47	194,272.20	207,696.00
Other Expenditures	138,898.08	138,769.00	174,784.59	159,488.00
Operating Total:	323,838.52	335,784.47	369,056.79	367,184.00

Water Revenue

Public Utility Administration

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	93,062.60	96,833.42	96,688.75	101,669.00
Other Expenditures	77,716.19	75,878.64	106,276.11	122,250.00
Operating Total:	170,778.79	172,712.06	202,964.86	223,919.00

Water Supervision

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	343,128.46	355,981.21	276,338.19	344,952.00
Other Expenditures	456,982.10	494,194.92	572,407.70	623,878.00
Operating Total:	800,110.56	850,176.13	848,745.89	968,830.00

Water Pumping Treatment

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	1,001,352.54	1,029,575.87	1,167,656.87	1,047,150.00
Other Expenditures	1,101,471.83	1,155,060.57	1,212,020.68	1,408,700.00
Operating Total:	2,102,824.37	2,184,636.44	2,379,677.55	2,455,850.00

Water Distribution & Maintenance

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	836,674.47	878,721.93	793,028.52	905,833.00
Other Expenditures	338,065.81	480,445.20	453,128.44	524,190.00
Operating Total:	1,174,740.28	1,359,167.13	1,246,156.96	1,430,023.00

Water Bond & Interest

Water Debt Service

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	668,470.45	622,218.13	28,545.49	1,320,750.00
Operating Total:	668,470.45	622,218.13	28,545.49	1,320,750.00

Water Bond Redemption

Water Debt Service

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
Operating Total:	-	-	-	-

Water Replacement & Improvement

Debt Service

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	41,902.00	-	-	-
Operating Total:	41,902.00	-	-	-

Water Replacement & Improvement

Special Appropriation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	1,291,460.22	1,120,036.23	7,900,151.19	10,000.00
Operating Total:	1,291,460.22	1,120,036.23	7,900,151.19	10,000.00

Water Surplus

Special Appropriation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	1,119,229.19	546,360.36	710,421.80	5,000.00
Operating Total:	1,119,229.19	546,360.36	710,421.80	5,000.00

Water Guaranteed Trust

Utility Collection

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	46,125.00	52,995.00	37,525.00	65,000.00
Operating Total:	46,125.00	52,995.00	37,525.00	65,000.00

Sewer Revenue

Debt Service

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	1,460,573.33	1,196,700.62	1,506,357.29	1,532,248.00
Operating Total:	1,460,573.33	1,196,700.62	1,506,357.29	1,532,248.00

Utility Collection

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	150,334.13	154,857.23	158,699.83	169,933.00
Other Expenditures	1,727,241.51	2,001,053.53	1,768,265.27	2,052,313.00
Operating Total:	1,877,575.64	2,155,910.76	1,926,965.10	2,222,246.00

Public Utility Administration

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	92,138.10	92,736.57	96,191.91	101,669.00
Other Expenditures	29,303.36	28,896.90	76,416.48	82,600.00
Operating Total:	121,441.46	121,633.47	172,608.39	184,269.00

Sewer Supervision

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	480,188.22	521,655.82	521,762.73	520,152.00
Other Expenditures	534,958.82	552,485.88	633,675.60	661,540.00
Operating Total:	1,015,147.04	1,074,141.70	1,155,438.33	1,181,692.00

Sewer Revenue

Sewer Plant

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	954,506.08	1,020,524.42	908,784.35	1,073,695.00
Other Expenditures	750,452.80	687,480.02	793,104.39	860,964.00
Operating Total:	1,704,958.88	1,708,004.44	1,701,888.74	1,934,659.00

Sewer Collections & Maintenance

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	959,959.79	1,026,609.17	1,081,022.66	1,024,730.00
Other Expenditures	191,753.87	164,814.92	223,456.67	266,250.00
Operating Total:	1,151,713.66	1,191,424.09	1,304,479.33	1,290,980.00

Sewer Bond & Interest

Debt Service

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	211,394.89	197,500.62	7,144.75	532,248.00
Operating Total:	211,394.89	197,500.62	7,144.75	532,248.00

Sewer Bond Redemption

Debt Service

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	-	-	-	-
Operating Total:	-	-	-	-

Sewer Replacement & Improvement

Special Appropriation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	448,393.63	1,233,285.30	4,200,472.39	201,536.00
Operating Total:	448,393.63	1,233,285.30	4,200,472.39	201,536.00

Sewer Surplus

Special Appropriation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	1,058,610.47	532,295.92	1,023,548.27	20,000.00
Operating Total:	1,058,610.47	532,295.92	1,023,548.27	20,000.00

Solid Waste Management

Special Appropriation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	2,227,056.61	2,478,562.33	2,553,343.15	2,634,190.00
Operating Total:	2,227,056.61	2,478,562.33	2,553,343.15	2,634,190.00

Recreation Facilities

Aquatic Center Debt

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	8,400.00	4,200.00	-	-
Operating Total:	8,400.00	4,200.00	-	-

Aquatic Center Operations

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	19,651.09	1,107.17	-	-
Other Expenditures	8,238.88	166,032.52	171,541.21	255,000.00
Operating Total:	27,889.97	167,139.69	171,541.21	255,000.00

Golf Operations

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	261,563.59	321,792.47	331,165.42	315,180.00
Other Expenditures	248,728.99	319,659.22	346,362.65	456,400.00
Operating Total:	510,292.58	641,451.69	677,528.07	771,580.00

Recreation Facilities

Golf Maintenance

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	318,196.76	356,499.58	344,258.50	384,624.00
Other Expenditures	307,732.32	481,322.48	539,353.46	482,527.00
Operating Total:	625,929.08	837,822.06	883,611.96	867,151.00

Recreation Activity

Parks & Recreation Adm

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	90,963.80	134,779.68	145,419.54	295,999.00
Other Expenditures	66,962.72	76,525.74	118,319.64	146,500.00
Operating Total:	157,926.52	211,305.42	263,739.18	442,499.00

Employee Benefits

Special Appropriation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	5,586,091.73	7,953,814.34	7,897,508.39	7,235,000.00
Other Expenditures	501,938.00	501,871.20	501,751.37	35,000.00
Operating Total:	6,088,029.73	8,455,685.54	8,399,259.76	7,270,000.00

Municipal Garage Services

Fleet Management

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	644,030.16	683,864.60	676,948.56	722,142.00
Other Expenditures	342,012.38	385,275.52	430,203.68	466,200.00
Operating Total:	986,042.54	1,069,140.12	1,107,152.24	1,188,342.00

Compensated Leave

Special Appropriation

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	111,502.16	-	-	-
Other Expenditures	-	-	-	-
Operating Total:	111,502.16	-	-	-

West Chester JEDD

Income Tax

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget
Personnel & Employee Benefits	-	-	-	-
Other Expenditures	2,370,116.93	1,910,218.92	2,235,591.82	2,040,601.00
Operating Total:	2,370,116.93	1,910,218.92	2,235,591.82	2,040,601.00