

**CITY OF FAIRFIELD**

**RESOLUTION NO. 2020-09-11 BUDGET**

**Ratification of Fiscal Year 2020-2021 Budget**

A RESOLUTION OF THE CITY OF FAIRFIELD, TEXAS, RATIFYING THE MUNICIPAL BUDGET FOR FISCAL YEAR 2020-2021; FUNDING MUNICIPAL PURPOSES; AUTHORIZING EXPENDITURES; FILING OF BUDGET; REPEALER; SEVERABILITY; EFFECTIVE DATE; AND PROPER NOTICE

**WHEREAS,** the City of Fairfield City Council ("City Council") seeks to enact and otherwise approve the City of Fairfield's ("City") budget for Fiscal Year 2020-2021; and

**WHEREAS,** the new fiscal year commences for the City on October 1, 2020; and

**WHEREAS,** this proposed budget will raise more revenue from property taxes than last year's budget by an amount of \$66,539, which is a 6.48 percent increase from last year's budget; and

**WHEREAS,** the property tax revenue to be raised from new property added to the tax roll this year is \$9,603; and

**WHEREAS,** Local Government Code §102.007 requires the City ratify the Budget by a separate vote; and

**WHEREAS,** the City Council finds that the proposed Budget is for legitimate municipal purposes, and complies with Texas Local Government Code Chapter 102; and

**WHEREAS,** pursuant to Texas Local Government Code §51.001 the City has general authority to adopt an ordinance or police regulation that is for the good government, peace or order of the City and is necessary or proper for carrying out a power granted by law to the City; and

**WHEREAS,** pursuant to Texas Local Government Code §101.002, the City Council may manage and control the finances of the municipality; and

**WHEREAS,** the City Council finds that it is necessary and proper for the good government, peace or order of the City to adopt an ordinance establishing a budget for the upcoming fiscal year; and

**WHEREAS,** after proper notice, the City held a public hearing regarding the attached budget (*Attachment "A"*) on September 1, 2020, and no citizens spoke.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FAIRFIELD, TEXAS, THAT:**

**1. FINDINGS OF FACT.**

The foregoing recitals are incorporated into this Resolution by reference as findings of fact as if expressly set forth herein.

**2. ENACTMENT.**

The City's budget for Fiscal Year 2020-2021 shall read in accordance with *Attachment "A"*, which is attached hereto and incorporated into this Resolution for all intents and purposes.

**3. REPEALER.**

To the extent reasonably possible, resolutions and ordinances are to be read together in harmony. However, all resolutions and ordinances, or parts thereof, that are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters regulated, herein.

**4. SEVERABILITY.**

Should any of these clauses, sentences, paragraphs, sections or parts of this Resolution be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Resolution.

**5. FILING OF THE BUDGET.**

The City Secretary is hereby directed to file the budget on the website of the City and in the City's official records.

**6. EFFECTIVE DATE.**

This Resolution shall be effective immediately upon passage and publication as provided for by law.

**7. PROPER NOTICE & MEETING.**


It is hereby officially found and determined that the meeting at which this Resolution was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

COUNCIL MEMBER Bayless MOTIONED TO APPROVE THIS RESOLUTION, WHICH WAS SECONDED BY COUNCIL MEMBER Tyus. THE MOTION TO APPROVE RESOLUTION NO. 2020911 CARRIED RECEIVING THE VOTE: 3 (AYES), 1 (NAYS), AND 0 (ABSTENTIONS).


**PASSED & APPROVED**, this the 11<sup>th</sup> day of September 2020, by the following roll call vote of the City Council of Fairfield, Texas.

|                        |                   |                       |                       |                      |
|------------------------|-------------------|-----------------------|-----------------------|----------------------|
| Mayor Pro Tem Bayless  | <u>✓</u> for      | <u>      </u> against | <u>      </u> abstain | <u>      </u> absent |
| Council Member Tyus    | <u>✓</u> for      | <u>      </u> against | <u>      </u> abstain | <u>      </u> absent |
| Council Member Johnson | <u>      </u> for | <u>✓</u> against      | <u>      </u> abstain | <u>      </u> absent |
| Council Member Nichols | <u>✓</u> for      | <u>      </u> against | <u>      </u> abstain | <u>      </u> absent |

**CITY OF FAIRFIELD:**

  
Kenneth Hughes, Mayor

**ATTEST:**

  
Misty Richardson, City Secretary

*Attachment “A”*

**Adopted Budget  
Fiscal Year 2019-2020**

**City of Fairfield**  
**Fiscal Year 2020-21**  
**Budget Cover Page**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$66,539, which is a 6.48 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$9,603.

The members of the governing body voted on the budget as follows:

**FOR:** COUNCIL MEMBERS JAMES TYUS, BOBBY NICHOLS, LANDIS BAYLESS

**AGAINST:** COUNCIL MEMBER RANDY JOHNSON

**PRESENT AND NOT VOTING:** MAYOR KENNETH HUGHES

**ABSENT:**

**Property Tax Rate Comparison**

|                                   | <b>2020-21</b> | <b>2019-20</b> |
|-----------------------------------|----------------|----------------|
| Property Tax Rate                 | \$0.464582     | \$0.464582     |
| No New Revenue Rate               | \$0.434445     | \$0.443825     |
| Maintenance & Operations Tax Rate | \$0.336198     | \$0.279313     |
| Voter Approval Rate               | \$0.407624     | \$0.464582     |
| Debt Rate                         | \$0.128384     | \$0.185269     |
| De Minimis Rate                   | \$0.812917     |                |

Total debt obligation for City of Fairfield secured by property taxes: \$291,000.



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**MAYOR**

Kenneth Hughes

**CITY COUNCIL**

Landis Bayless – Mayor Pro Tem and Place 4

James Tyus – Place 1

Randy Johnson – Place 2

Bobby Nichols – Place 3

Vacant – Place 5

**CITY ADMINISTRATOR**

Nate Smith

**CITY SECRETARY**

Misty Richardson

**POLICE CHIEF**

David Utsey

**FAIRFIELD VOLUNTEER FIRE CHIEF**

Chandler Baggerly

**PUBLIC WORKS DIRECTOR**

Clyde Woods

**ECONOMIC DEVELOPMENT DIRECTOR**

David Fowler

**TOURISM AND MARKETING DIRECTOR**

Brenda Pate





To: Mayor, City Council Members

From: Nathaniel B. Smith, MPA, City Administrator

Date: September 11, 2020

RE: Budget Transmittal Letter

On behalf of the City of Fairfield staff, I am pleased to submit the Fiscal Year 2020-2021 budget. This transparent document is intended to provide significant detail of the City's budget as it relates to the four recognized purposes of a budget book.

- Budget as a Financial Document - This budget document provides thorough financial information about the composition, past performance and current assumptions about our revenue streams. Information is intended to be clear in how the City spends the money with which it is entrusted.
- Budget as a Planning Document - This budget book describes the ways the City will achieve its goals through ongoing operations and special projects.
- Budget as a Policy Document - The budget describes the policies that guide the management of the City – whether it's explicit like the Purchasing, Investment, Debt and Fund Balance Policies or a description of policies that guide financial decisions.
- Budget as a Communication Tool - Overall, the budget is a communication tool that summarizes information in an understandable form for the public's consumption.

The following pages will provide a summary of the factors affecting the budget including the major individual funds, their purpose, revenue sources and proposed expenditures. With the COVID-19 pandemic of 2020, there were times of great financial uncertainty. However, the residents of this city showed resilience and perseverance as we all adjusted to a new normal way of living. Several economic development opportunities will begin work in 2021 and we will continue to work hard to grow this city after years of stagnation.

This budget reflects a renewed dedication to the rebuilding and preservation of city streets, a council priority for this upcoming fiscal year. While the appropriations in this budget is more than previous years, this city will continue to rebuild quality infrastructure after years of neglect.

I thank Mayor Hughes and the council for their continued dedication to this community and making Fairfield a better place to live and work.

**Fairfield's History**

Fairfield, the county seat of Freestone County, is situated near the geographical center of the county. It is located at the intersection of Interstate 45, U.S. Highways 84 and 75, and Farm-to-Market Roads 27, 488, and 1580. Chosen as the county seat in 1850, Fairfield survived elections for the county seat in 1891 and 1918 from the cities of Teague and Wortham.

The first residents of Fairfield came in 1835 and originally named the city Mound Prairie. The city welcomed its first Civil War veterans in 1890 at the current Moody Reunion Grounds. Those grounds also hold the Freestone County Fair and the city park. Known for bootlegging whiskey in the early 1900s, the city's economy diversified into ranching, oil and gas production, and electric generation. In 1969, the Texas Utilities Generating Company created a power plant and man-made lake for the plant. That lake became Fairfield Lake State Park and attracts 250,000 visitors a year.

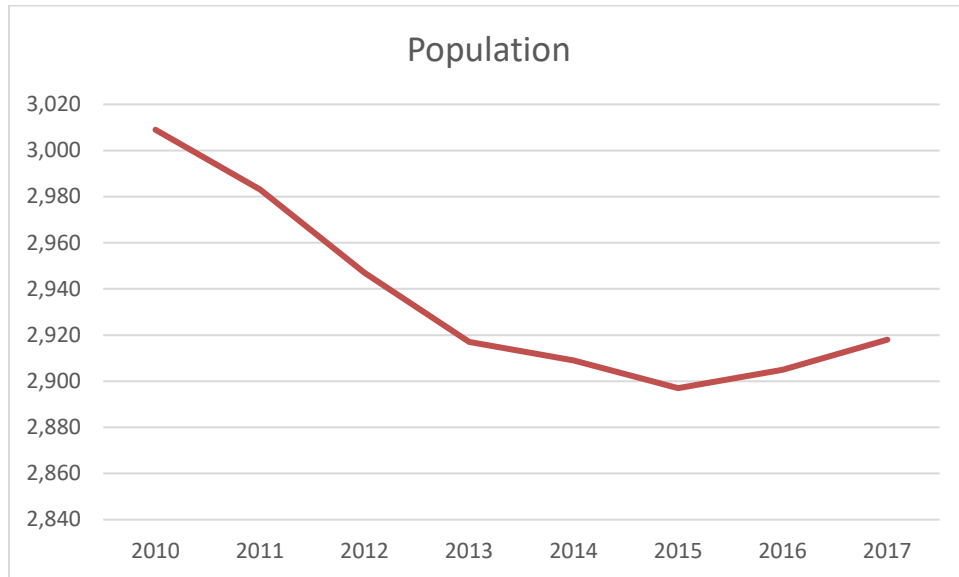
Sources: Texas Historical Commission and Fairfield Chamber of Commerce

**City Government**

The City of Fairfield is a Type A General Law municipality, operating under a Mayor-Council form of government. The governing body, the Fairfield City Council, consists of five Council members in an aldermanic form of government. The Mayor is the Chief Executive Officer of the city, and the chief budget officer. Both the Mayor and Council members are elected in staggered two-year terms. The Mayor and Council are responsible for casting a direction and vision for the city, enacting resolutions and ordinances, adopting and amending budgets, personnel, and determining the general policies of the city.

**Fairfield's Economy****Population**

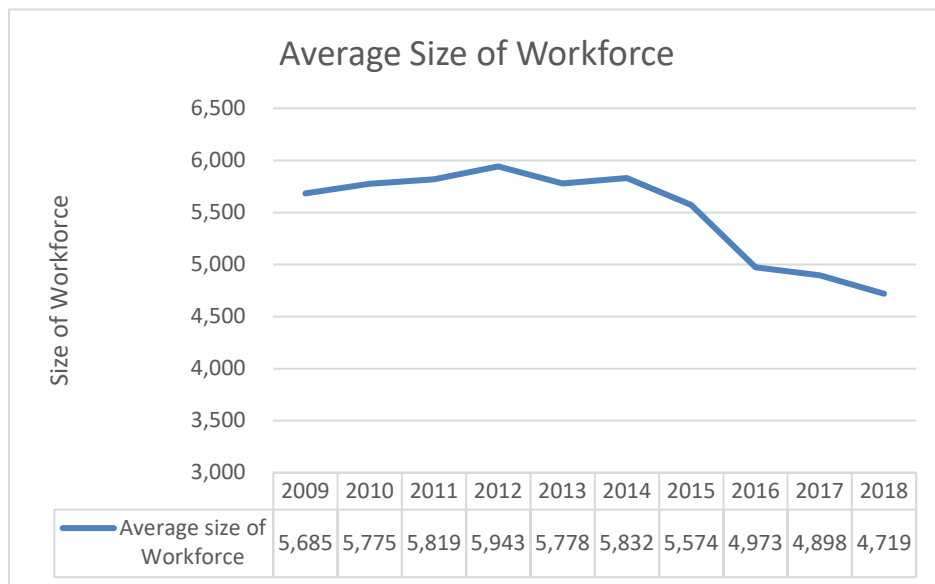
The population of Fairfield reached a high of 3,090 in the 2010 Census, but declined until 2015, when it reached a low of 2,897 according to Census estimates. The past two years, the Census estimates population has increased to 2,918 in 2017. Freestone County has a population of 19,646 in 2017, according to Census estimates.



Source: U.S. Census Bureau

**Labor Force**

The size of the labor force in a given area can indicate the relative health of the local economy. Freestone County's Workforce has been steadily declining since 2014, especially since 2016.

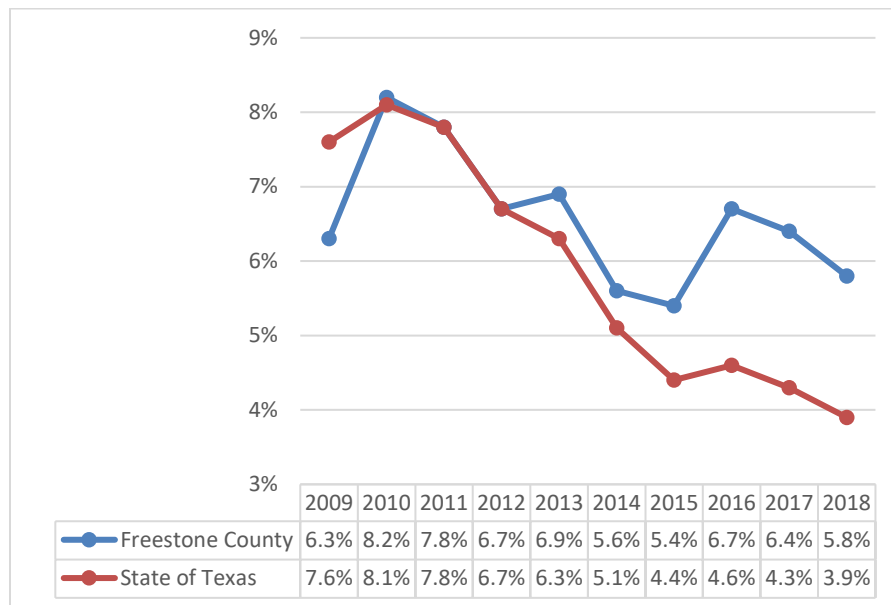


Source: Texas Workforce Commission



## Unemployment

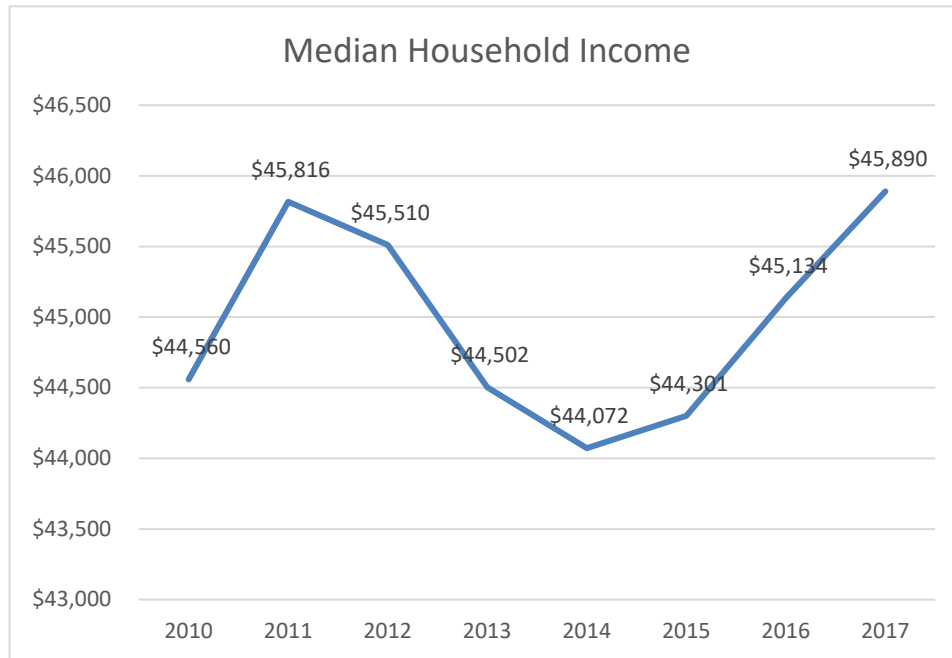
Fairfield's unemployment rate has remained above the state average since 2012, as it has rose upward in 2016 and 2017, following the closing of the Big Brown mine and power plant. In 2016, unemployment reached a 10-year high of 6.7 percent, but has dropped in the years following. As of March 2019, the unemployment rate was at 4.8 percent, but remains above the state unemployment rate of 3.8 percent.



Source: Texas Workforce Commission

## Income

Although the workforce has been on the decline and the unemployment rate is slightly higher than the rest of the state, the median household income has been steadily rising since 2014. According to the U.S. Census, the median household income in 2017 was \$45,890.



Source: U.S. Census Bureau

### Economic Clusters

For much of this decade, the dominant economic cluster in Freestone County has been agriculture and mining. With the loss of the Big Brown power plant and coal mine in 2016, that number has decreased. The largest economic cluster for the area is education and health care.

| Year | Ag and Mining | Construction | Manufacturing | Retail | Transportation | Education and Health Care | Food Services | Public Service |
|------|---------------|--------------|---------------|--------|----------------|---------------------------|---------------|----------------|
| 2010 | 1238          | 589          | 378           | 831    | 507            | 1965                      | 305           | 391            |
| 2011 | 1036          | 680          | 474           | 684    | 568            | 1934                      | 409           | 292            |
| 2012 | 1205          | 707          | 496           | 621    | 539            | 1907                      | 437           | 405            |
| 2013 | 1179          | 742          | 611           | 622    | 561            | 2043                      | 570           | 406            |
| 2014 | 1035          | 659          | 611           | 535    | 640            | 1949                      | 685           | 578            |
| 2015 | 936           | 643          | 575           | 526    | 674            | 1763                      | 676           | 630            |



|             |     |     |     |     |     |      |     |     |
|-------------|-----|-----|-----|-----|-----|------|-----|-----|
| <b>2016</b> | 917 | 626 | 576 | 492 | 543 | 1812 | 604 | 651 |
| <b>2017</b> | 918 | 533 | 503 | 637 | 445 | 1695 | 651 | 557 |

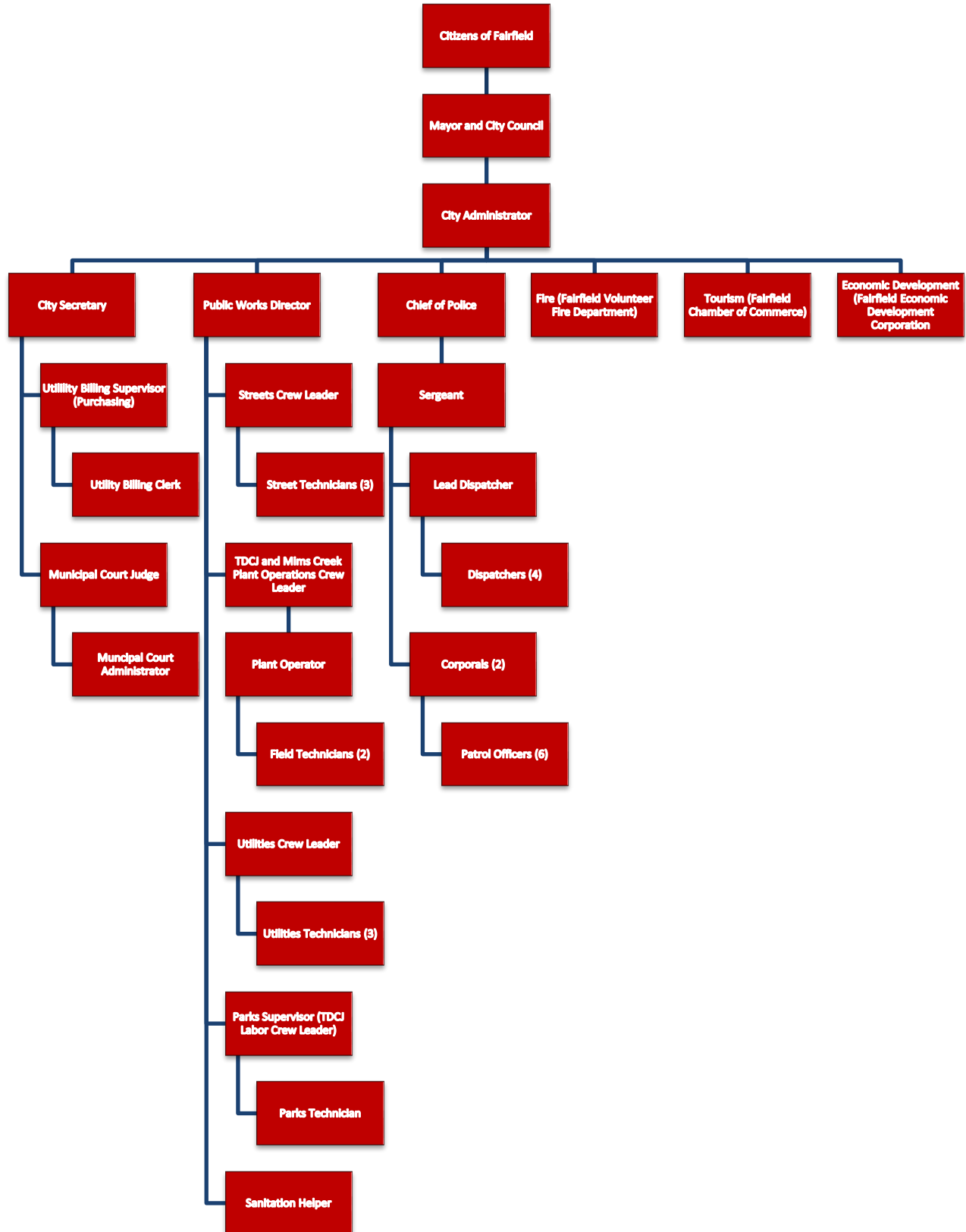
Source: U.S. Census Bureau

**Major Employers**

The Texas Department of Criminal Justice is the largest employer in Freestone County, with over 500 employees. Approximately 230 employees are housed in the TDCJ's Boyd Unit, that is between the cities of Fairfield and Teague. The largest employer in the city of Fairfield limits is the Fairfield Independent School District with 177 employees.

| <b>Employer</b>                                 | <b>Product or Service</b> | <b>Number of Employees</b> |
|---|---------------------------|----------------------------|
| <b>Texas Department of Criminal Justice</b>     | Law Enforcement           | 331                        |
| <b>TDCJ - Boyd Unit</b>                         | Law Enforcement           | 230                        |
| <b>BNSF Railway</b>                             | Transportation            | 130                        |
| <b>Fairfield ISD</b>                            | Education                 | 177                        |
| <b>East Texas Medical Center Home Health</b>    | Medical                   | 110                        |
| <b>Fairfield Nursing and Rehab</b>              | Medical                   | 100                        |
| <b>Fairfield Medical Center</b>                 | Medical                   | 82                         |
| <b>General Dynamics SATCOM</b>                  | Technology                | 80                         |
| <b>Wortham ISD</b>                              | Education                 | 80                         |
| <b>Brookshire Brothers Grocery and Pharmacy</b> | Retail                    | 70                         |

Source: Fairfield Economic Development Corporation





**General fund**

| <u><i>Department</i></u> | <u><i>Job Title</i></u>         | <u><i>FY 2019-20<br/>Adopted Budget</i></u> | <u><i>FY 2020-21<br/>Adopted Budget</i></u> |
|--------------------------|---------------------------------|---|---|
| <i>Administration</i>    | City Administrator              | 1   | 1   |
|                          | City Secretary                  | 1   | 1   |
|                          | Utility Billing Supervisor      | .5  | .5  |
|                          | Code Enforcement<br>(Part-Time) | .5  | .5  |
| <i>Subtotal</i>          |                                 | 3   | 3   |

| <u><i>Department</i></u> | <u><i>Job Title</i></u> | <u><i>FY 2019-20<br/>Adopted Budget</i></u> | <u><i>FY 2020-21<br/>Adopted Budget</i></u> |
|--------------------------|-------------------------|---|---|
| <i>Judicial</i>          | City Judge              | 1   | 1   |
|                          | Court Administrator     | 1   | 1   |
| <i>Subtotal</i>          |                         | 2   | 2   |

| <u><i>Department</i></u> | <u><i>Job Title</i></u>             | <u><i>FY 2019-20<br/>Adopted Budget</i></u> | <u><i>FY 2020-21<br/>Adopted Budget</i></u> |
|--------------------------|-------------------------------------|---|---|
| <i>Police</i>            | Chief                               | 1   | 1   |
|                          | Sergeant                            | 1   | 1   |
|                          | Corporals                           | 0   | 2   |
|                          | Patrol Officers                     | 8   | 6   |
|                          | Animal Control/<br>Code Enforcement | 0   | 0   |
|                          | Lead Dispatcher                     | 1   | 1   |
|                          | Dispatchers                         | 4   | 4   |
|                          | Code Enforcement<br>File Clerk      | 0   | 0   |
| <i>Subtotal</i>          |                                     | 15  | 15  |

| <u><i>Department</i></u>    | <u><i>Job Title</i></u>       | <u><i>FY 2019-20<br/>Adopted Budget</i></u> | <u><i>FY 2020-21<br/>Adopted Budget</i></u> |
|-----------------------------|-------------------------------|---|---|
| <i>Parks and Recreation</i> | Parks Lead/TDCJ<br>Supervisor | 1   | 1   |
|                             | Park Hands                    | 2   | 1   |
| <i>Subtotal</i>             |                               | 3   | 2   |



## 2020-21 Budget



## Staffing Chart

| <u>Department</u>           | <u>Job Title</u> | <u>FY 2019-20<br/>Adopted Budget</u> | <u>FY 2020-21<br/>Adopted Budget</u> |
|-----------------------------|------------------|--------------------------------------|--------------------------------------|
| <b>Streets and Drainage</b> | Streets Lead     | 1                                    | 1                                    |
|                             | Street Hands     | 3                                    | 3                                    |
| <b>Subtotal</b>             |                  | 4                                    | 4                                    |

| <u>Department</u>            | <u>Job Title</u>               | <u>FY 2019-20<br/>Adopted Budget</u> | <u>FY 2020-21<br/>Adopted Budget</u> |
|------------------------------|--------------------------------|--------------------------------------|--------------------------------------|
| <b>Community Development</b> | Community Development Director | 0                                    | 0                                    |
|                              |                                |                                      |                                      |
| <b>Subtotal</b>              |                                | 0                                    | 0                                    |

| <u>Department</u>    | <u>Job Title</u>         | <u>FY 2019-20<br/>Adopted Budget</u> | <u>FY 2020-21<br/>Adopted Budget</u> |
|----------------------|--------------------------|--------------------------------------|--------------------------------------|
| <b>Fairfield EDC</b> | Director                 | 1                                    | 1                                    |
|                      | Administrative Assistant | 1                                    | 1                                    |
| <b>Subtotal</b>      |                          | 2                                    | 2                                    |

### Enterprise fund

| <u>Department</u>       | <u>Job Title</u>                                     | <u>FY 2019-20<br/>Adopted Budget</u> | <u>FY 2020-21<br/>Adopted Budget</u> |
|-------------------------|--|--------------------------------------|--------------------------------------|
| <b>Water Operations</b> | Water Lead   | 1                                    | 1                                    |
|                         | Technicians  | 2                                    | 3                                    |
|                         | Utility Billing Supervisor (Split with General Fund) | .5                                   | .5                                   |
|                         | Utility Billing Clerk                                | 1                                    | 1                                    |
|                         |  |                                      |                                      |
| <b>Subtotal</b>         |  | 4.5                                  | 5.5                                  |

| <u>Department</u>            | <u>Job Title</u>      | <u>FY 2019-20<br/>Adopted Budget</u> | <u>FY 2020-21<br/>Adopted Budget</u> |
|------------------------------|-----------------------|--------------------------------------|--------------------------------------|
| <b>Wastewater Operations</b> | Public Works Director | .5                                   | .5                                   |
|                              | Wastewater Lead       | 1                                    | 1                                    |
|                              | Utility Operator      | 1                                    | 1                                    |
|                              | Utility Technicians   | 2                                    | 2                                    |
| <b>Subtotal</b>              |                       | 4.5                                  | 3.5                                  |



**TDCJ fund**

| <u>Department</u> | <u>Job Title</u>      | <u>FY 2019-20<br/>Adopted Budget</u> | <u>FY 2020-21<br/>Adopted Budget</u> |
|-------------------|-----------------------|--------------------------------------|--------------------------------------|
| <b>Operations</b> | Public Works Director | 0                                    | .5                                   |
|                   | Operator              | 1                                    | 1                                    |
|                   | Technician            | 1                                    | 2                                    |
| <b>Subtotal</b>   |                       | 2                                    | 3.5                                  |

**Hotel-Motel fund**

| <u>Department</u> | <u>Job Title</u>             | <u>FY 2019-20<br/>Adopted Budget</u> | <u>FY 2020-21<br/>Adopted Budget</u> |
|-------------------|------------------------------|--------------------------------------|--------------------------------------|
| <b>Operations</b> | Tourism Development Director | 0                                    | 1                                    |
| <b>Subtotal</b>   |                              | 0                                    | 1                                    |

**Westwood fund**

| <u>Department</u> | <u>Job Title</u> | <u>FY 2019-20<br/>Adopted Budget</u> | <u>FY 2020-21<br/>Adopted Budget</u> |
|-------------------|------------------|--------------------------------------|--------------------------------------|
| <b>Operations</b> | Operator         | 0                                    | 1                                    |
| <b>Subtotal</b>   |                  | 0                                    | 1                                    |

**TOTAL EMPLOYEES**

| <u>FUND</u>        | <u>FY 2019-20<br/>Adopted Budget</u> | <u>FY 2020-21<br/>Adopted Budget</u> |
|--------------------|--------------------------------------|--------------------------------------|
| <b>GENERAL</b>     | 29                                   | 28                                   |
| <b>ENTERPRISE</b>  | 8.5                                  | 9.5                                  |
| <b>TDCJ</b>        | 2.5                                  | 3.5                                  |
| <b>HOTEL-MOTEL</b> | 1                                    | 1                                    |
| <b>WESTWOOD</b>    | 1                                    | 1                                    |
| <b>Subtotal</b>    | 42.5                                 | 42                                   |



### SALARY TABLE

#### Hourly Rates by Grade and Step

| Grade | Step 1  | Step 2  | Step 3  | Step 4  | Step 5  | Step 6  | Step 7  | WITHIN GRADE AMOUNTS |
|-------|---------|---------|---------|---------|---------|---------|---------|----------------------|
| 1     | \$8.50  | \$8.85  | \$9.41  | \$9.70  | \$10.15 | \$10.43 | \$10.71 | VARIES               |
| 2     | \$9.50  | \$9.85  | \$10.44 | \$10.56 | \$11.18 | \$11.49 | \$12.11 | VARIES               |
| 3     | \$10.50 | \$10.85 | \$11.20 | \$11.20 | \$11.55 | \$11.90 | \$12.25 | \$0.35               |
| 4     | \$11.50 | \$11.89 | \$12.28 | \$12.67 | \$13.06 | \$13.45 | \$13.84 | \$0.39               |
| 5     | \$13.00 | \$13.44 | \$13.88 | \$14.32 | \$14.76 | \$15.20 | \$15.64 | \$0.44               |
| 6     | \$15.00 | \$15.49 | \$15.98 | \$16.47 | \$16.96 | \$17.45 | \$17.94 | \$0.49               |
| 7     | \$17.00 | \$17.55 | \$18.10 | \$18.65 | \$19.20 | \$19.75 | \$20.30 | \$0.55               |
| 8     | \$18.00 | \$18.60 | \$19.20 | \$19.80 | \$20.40 | \$21.00 | \$21.60 | \$0.60               |
| 9     | \$19.00 | \$19.67 | \$20.34 | \$21.01 | \$21.68 | \$22.35 | \$23.02 | \$0.67               |
| 10    | \$21.00 | \$21.73 | \$22.46 | \$23.19 | \$23.92 | \$24.65 | \$25.38 | \$0.73               |
| 11    | \$24.00 | \$24.81 | \$25.62 | \$26.43 | \$27.24 | \$28.05 | \$28.86 | \$0.81               |
| 12    | \$29.00 | \$29.97 | \$30.94 | \$31.91 | \$32.88 | \$33.85 | \$34.82 | \$0.97               |
| 13    | \$34.00 | \$35.15 | \$36.30 | \$37.45 | \$38.60 | \$39.75 | \$40.90 | \$1.15               |

### SALARY TABLE

#### Yearly Rates by Grade and Step

| Grade | Step 1      | Step 2      | Step 3      | Step 4      | Step 5      | Step 6      | Step 7      | WITHIN GRADE AMOUNTS |
|-------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------------|
| 1     | \$17,680.00 | \$18,408.00 | \$19,572.80 | \$20,176.00 | \$21,112.00 | \$21,694.40 | \$22,276.80 | VARIES               |
| 2     | \$19,760.00 | \$20,488.00 | \$21,715.20 | \$21,964.80 | \$23,254.40 | \$23,899.20 | \$25,188.80 | VARIES               |
| 3     | \$21,840.00 | \$22,568.00 | \$23,296.00 | \$23,296.00 | \$24,024.00 | \$24,752.00 | \$25,480.00 | \$0.35               |
| 4     | \$23,920.00 | \$24,731.20 | \$25,542.40 | \$26,353.60 | \$27,164.80 | \$27,976.00 | \$28,787.20 | \$0.39               |
| 5     | \$27,040.00 | \$27,955.20 | \$28,870.40 | \$29,785.60 | \$30,700.80 | \$31,616.00 | \$32,531.20 | \$0.44               |
| 6     | \$31,200.00 | \$32,219.20 | \$33,238.40 | \$34,257.60 | \$35,276.80 | \$36,296.00 | \$37,315.20 | \$0.49               |
| 7     | \$35,360.00 | \$36,504.00 | \$37,648.00 | \$38,792.00 | \$39,936.00 | \$41,080.00 | \$42,224.00 | \$0.55               |
| 8     | \$37,440.00 | \$38,688.00 | \$39,936.00 | \$41,184.00 | \$42,432.00 | \$43,680.00 | \$44,928.00 | \$0.60               |
| 9     | \$39,520.00 | \$40,913.60 | \$42,307.20 | \$43,700.80 | \$45,094.40 | \$46,488.00 | \$47,881.60 | \$0.67               |
| 10    | \$43,680.00 | \$45,198.40 | \$46,716.80 | \$48,235.20 | \$49,753.60 | \$51,272.00 | \$52,790.40 | \$0.73               |
| 11    | \$49,920.00 | \$51,604.80 | \$53,289.60 | \$54,974.40 | \$56,659.20 | \$58,344.00 | \$60,028.80 | \$0.81               |
| 12    | \$60,320.00 | \$62,337.60 | \$64,355.20 | \$66,372.80 | \$68,390.40 | \$70,408.00 | \$72,425.60 | \$0.97               |
| 13    | \$70,720.00 | \$73,112.00 | \$75,504.00 | \$77,896.00 | \$80,288.00 | \$82,680.00 | \$85,072.00 | \$1.15               |

#### Color Key

#### Intervals

|  |                            |             |
|--|----------------------------|-------------|
|  | Entry Level-Early Career   | 1-5 years   |
|  | Level 2 (Early-Mid Career) | 6-10 Years  |
|  | Level 3 (Mid-Late Career)  | 10-15 Years |
|  | Level 4 (Late Career)      | 16+ Years   |



| Position   | Department       | Classification | FLSA Exemption Status | Grades |
|--|------------------|----------------|-----------------------|--------|
| Administrative Assistant   | Admin, et al.    | CL             | N                     | 6      |
| City Administrator   | Administration   | EX             | Y                     | 13     |
| City Secretary   | Administration   | DH             | Y                     | 12     |
| Code Enforcement Clerk   | Administration   | PT             | N                     | 4      |
| Economic Development Director  | EDC              | P              | Y                     | 11     |
| Meter Reader   | Water            | ST             | N                     | 4      |
| Municipal Court Clerk  | Judicial         | CL             | N                     | 6      |
| Municipal Court Judge  | Judicial         | P, PT          | N                     | 4      |
| Parks Supervisor   | Parks            | S              | N                     | 7      |
| Parks Technician 1   | Parks            | ST             | N                     | 5      |
| Parks Technician 2   | Parks            | ST             | N                     | 6      |
| Police Chief   | Police           | DH             | Y                     | 12     |
| Police Corporal  | Police           | PS             | N                     | 9      |
| Police Dispatcher  | Police           | PS             | N                     | 5      |
| Police Dispatcher Trainee  | Police           | PS             | N                     | 4      |
| Police Head Dispatcher   | Police           | PS             | N                     | 6      |
| Police Officer   | Police           | PS             | N                     | 8      |
| Police Officer Trainee   | Police           | PS             | N                     | 7      |
| Police Sergeant  | Police           | PS             | N                     | 10     |
| Public Works Director  | Public Works     | DH             | Y                     | 12     |
| Sanitation Technician  | Public Works     | PT             | N                     | 3      |
| Street Supervisor  | Streets          | S              | N                     | 8      |
| Street Technician 1  | Streets          | ST             | N                     | 5      |
| Street Technician 2  | Streets          | ST             | N                     | 6      |
| Utility Billing Supervisor   | Water/Wastewater | S              | N                     | 6      |
| Utility Billing Clerk  | Water/Wastewater | CL             | N                     | 5      |
| Utility Operator 1   | Wastewater       | LP             | N                     | 6      |
| Utility Operator 2   | Wastewater       | S              | N                     | 7      |
| Utility Supervisor   | Water/Wastewater | S              | N                     | 9      |
| Utility Technician 1   | Wastewater       | LP             | N                     | 6      |
| Classifications  |                  |                |                       |        |
| CL - Clerical  |                  |                |                       |        |
| DH - Department Head   |                  |                |                       |        |
| EX - Executive   |                  |                |                       |        |
| LP - Licensed Professional   |                  |                |                       |        |
| P - Professional   |                  |                |                       |        |
| PS - Public Safety   |                  |                |                       |        |
| PT - Part Time   |                  |                |                       |        |
| ST - Service Trades  |                  |                |                       |        |
| S-Supervisor   |                  |                |                       |        |
| * Does not account for Cost of Living, Certification, nor Longevity Pay    |                  |                |                       |        |
| ** All FLSA exempt employee salaries will be negotiated according to Grade |                  |                |                       |        |



### **Fund structure and basis of budgeting**

The City of Fairfield uses multiple funds through which to accomplish its goals. Governmental Funds are used to account for the City's general service provision activities and use the modified accrual basis of budgeting. Most City departments receive their funding from these Governmental funds, although the Police Department and Municipal Court receives funding from special dedicated funds as well.

The City's Governmental Funds include:

- General Fund – This fund includes the major financial resources of the City except those required to be accounted for in another fund. Major funding sources include sales tax, property taxes, franchise fees, and transfers from other funds
- Special Revenue Funds – These funds are budgeted to account for revenue sources and dedicated expenses from dedicated funding sources. These funds include the Hotel/Motel Fund, Westwood Utility, and the TDCJ Boyd Unit fund.
- Debt Fund – The Debt Service Fund is budgeted to service the repayment of principal and interest expenses relating to the various debt instruments the City has issued.
- Capital Improvement Fund – The City is prohibited the comingling of special grant funds and operates a separate fund for these purposes. Further, all capital projects (e.g. bond funded projects) are operated through this fund.

Proprietary Fund types use the accrual basis of budgeting. Revenues are recorded when earned and expenses are recognized when liabilities are incurred. Funds are held in reserve to cover significant liabilities. Proprietary Funds include:

- Enterprise Funds – The Enterprise and Sanitation funds are budgeted to account for those City operations that mirror a private business, where the intent is to provide a good or service to customers which are financed through user charges. This budget is presented as a modified accrual basis to enhance the understanding of how funds are used.

### **Basis of accounting**

Basis of accounting refers to the point in time where revenues and expenditures are recognized in the City's financial system and statements.

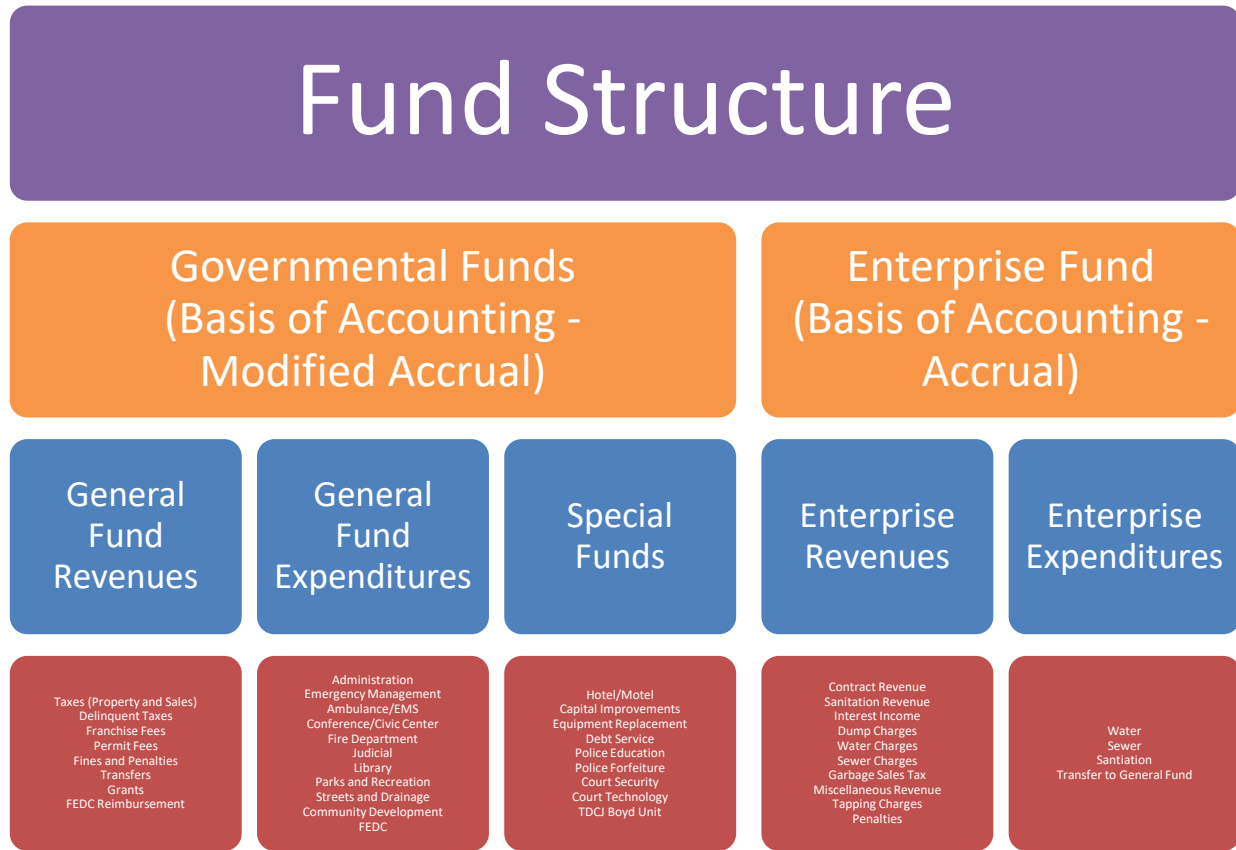
The modified accrual basis of accounting recognizes revenues when they become available and recognizes liabilities when they are incurred. The Governmental Funds use this basis of accounting.

The accrual basis of accounting recognizes events regardless of when the transaction occurs. The concept is to match incoming revenues to outgoing expenses when a transaction occurs rather than when cash is



exchanged. The benefit of this approach is to provide a longer-term view of the City's financial position. The Proprietary Funds use this basis of accounting.

A chart of the city's funds and basis of accounting is as follows:





This budget document seeks to present much more information for the reader to better understand the operations of the City of Fairfield.

The included information is organized by column and budget units. That information is as follows:

**FY 2018-19 Actual** – Actual Revenues, expenditures, and fund balances for the fiscal year ending September 30, 2019

**FY 2019-20 Budget** – Budgeted revenues, expenditures and fund balances for the current fiscal year, ending September 30, 2020

**FY 2019-20 Actual** – Actual revenues, expenditures, and fund balances for the current fiscal year, ending September 30, 2020

**FY 2020-21 Budget** – Proposed and approved budget revenues, expenditures, and fund balances for the new fiscal year, starting October 1, 2020.

The budgeted line items are grouped according to the following categories:

**Personnel** – These line items include salary, overtime, and benefits such as certification pay, phone allowances, retirement (TMRS), worker's compensation, and unemployment.

**Contractual Services** – These line items include ongoing costs for all contractual services, such as electricity, natural gas, legal services, and other services. These services will vary by department.

**Supplies and Materials** – These line items include costs for supplies, such as office supplies.

**Other Charges** – This category is for miscellaneous line items.

**Capital Outlay** – This category is for capital purchases of equipment or other assets.

### Budget process

The budget process began with requests to the different department heads for budget proposals and capital requests. City staff consolidated those requests and compared them to revenue estimates for the upcoming year. The first draft of the budget showed that all requests could be funded, cost of living wage rate adjustment provided, and projected increases in health insurance while projecting a slight budget surplus. The City Council held extensive budget workshops to prioritize the budget requests and to provide their input on funding priorities.

A more detailed budget calendar is listed below.

### Budget adoption



The budget must be adopted by the City Council prior to October 1 each year in order to set the property tax rate. Public hearings are held and when completed, it is given final approval by the Mayor and City Council.

**Amending the budget**

As the fiscal year progresses, situations may sometimes arise that were not anticipated and affect the budget. From time to time, the City Administrator may present the council with requests for budget amendments.

**Budget calendar**

| <b>Fiscal Year 2020-21 Budget Calendar</b>   | <b>Date</b>            |
|--|------------------------|
| Distribution of budget memo by City Administrator giving department heads instructions                           | March, 2020            |
| Survey of City Council fiscal priorities   | April-June, 2020       |
| Return of completed departmental budget requests to City Administrator   | April 30, 2020         |
| Administrative staff meetings with department heads  | May, 2020              |
| Preparation of short-range (one year) revenue forecast by City Administrator                                     | May-June, 2020         |
| Collection of human resources, technology, debt service and capital outlay information by the City Administrator | May-June, 2020         |
| Certified Annual Financial Report for 2017-18 Budget   | July, 2020             |
| Staff budget planning sessions   | June-July, 2020        |
| Formulation of the executive budget  | July-August, 2020      |
| Workshops with the City Council  | August-September, 2020 |
| Certification of Tax Roll and Tax Rate Worksheets  | July 23, 2020          |
| Proposed Property Tax Rate Set   | August 11, 2020        |
| File 2019-20 Proposed Budget with City Secretary   | August 12, 2020        |





|   |                         |
|---|-------------------------|
| Publish notice of public hearing on tax rate and budget | Week of August 19, 2020 |
| Public hearings on budget and tax rate                  | September 1, 2020       |
| Adoption of the tax rate by the City Council            | September 8, 2020       |
| Adoption of the budget by the City Council              | September 22, 2020      |
| Beginning of the fiscal year                            | Oct. 1, 2020            |
| The budget is entered into the city's accounting system | Oct. 1, 2020            |

**For more information**

The budget document summarizes and condenses a substantial amount of information in order to avoid a cumbersome document. However, there are times that more detailed information may be needed or further explanation required. In these instances, citizens and users may contact City Hall at 903-389-2633 to have their questions answered. City administration offices, 425 W. Commerce St., is open Monday through Friday from 8 a.m. to 4:30 p.m.

For additional information about the City, visit [fairfieldtexas.com](http://fairfieldtexas.com).

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

01 -GENERAL FUND  
BUDGET SUMMARY

| ACCT#                      | ACCOUNT NAME                       | 2018-2019<br>ACTUAL          | 2019-2020<br>ACTUAL          | 2019-2020<br>BUDGET          | 2020-2021<br>APPROVED        |
|----------------------------|------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| <u>REVENUE SUMMARY</u>     |                                    |                              |                              |                              |                              |
|                            | ALL REVENUE                        | <u>2,750,814.79</u>          | <u>2,773,406.64</u>          | <u>3,082,625.00</u>          | <u>3,264,000.00</u>          |
|                            | TOTAL REVENUES                     | <u>2,750,814.79</u><br>===== | <u>2,773,406.64</u><br>===== | <u>3,082,625.00</u><br>===== | <u>3,264,000.00</u><br>===== |
| <u>EXPENDITURE SUMMARY</u> |                                    |                              |                              |                              |                              |
|                            | ADMINISTRATIVE                     | 868,921.29                   | 851,534.31                   | 769,576.77                   | 832,934.28                   |
|                            | EMERGENCY MANAGEMENT               | 4,000.00                     | 1,096.03                     | 10,000.00                    | 10,000.00                    |
|                            | AMBULANCE/EMS                      | 124,999.92                   | 91,666.74                    | 100,000.00                   | 150,000.00                   |
|                            | CONFERENCE/CIVIC CENTERS           | 7,897.71                     | 5,515.39                     | 8,656.65                     | 7,656.65                     |
|                            | FIRE DEPARTMENT                    | 190,934.27                   | 171,704.01                   | 183,645.00                   | 167,500.00                   |
|                            | JUDICIAL                           | 120,639.66                   | 128,278.49                   | 118,949.51                   | 131,108.84                   |
|                            | LIBRARY                            | 44,000.04                    | 36,666.74                    | 40,000.00                    | 12,000.00                    |
|                            | PARKS & RECREATION                 | 256,590.23                   | 171,520.53                   | 207,192.19                   | 195,108.31                   |
|                            | POLICE DEPARTMENT                  | 864,876.09                   | 886,527.32                   | 994,193.76                   | 1,010,247.03                 |
|                            | STREETS & DRAINAGE DEPT            | 397,845.28                   | 557,836.56                   | 443,690.39                   | 587,876.48                   |
|                            | COMMUNITY DEVELOPMENT              | 23,428.48                    | 21,929.35                    | 30,000.00                    | 7,000.00                     |
|                            | FIDC                               | <u>149,535.49</u>            | <u>149,095.70</u>            | <u>147,493.29</u>            | <u>147,028.53</u>            |
|                            | TOTAL EXPENDITURES                 | <u>3,053,668.46</u><br>===== | <u>3,073,371.17</u><br>===== | <u>3,053,397.56</u><br>===== | <u>3,258,460.12</u><br>===== |
|                            | REVENUES OVER/(UNDER) EXPENDITURES | ( 302,853.67)                | ( 299,964.53)                | 29,227.44                    | 5,539.88                     |

## 01 -GENERAL FUND

| REVENUES       |                              | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|----------------|------------------------------|---------------------|---------------------|---------------------|-----------------------|
| 01-4000        | PROPERTY TAXES               | 417,301.31          | 361,007.32          | 470,000.00          | 630,000.00            |
| 01-4001        | DELINQUENT TAXES             | 21,524.44           | 15,294.02           | 15,000.00           | 15,000.00             |
| 01-4002        | FRANCHISE REVENUE- ELECTRIC  | 155,655.16          | 118,037.05          | 149,000.00          | 149,000.00            |
| 01-4003        | FRANCHISE REVENUE - GAS      | 28,952.96           | 23,305.83           | 35,000.00           | 35,000.00             |
| 01-4004        | SALES TAX                    | 1,745,290.62        | 1,639,344.91        | 1,725,000.00        | 1,750,000.00          |
| 01-4005        | MIXED DRINK TAX              | 3,993.70            | 9,437.62            | 10,000.00           | 5,000.00              |
| 01-4006        | HOTEL/MOTEL TAX              | 0.00                | 0.00                | 20,000.00           | 0.00                  |
| 01-4007        | FRANCHISE REVENUE - PHONE    | 64,739.41           | 55,221.50           | 75,000.00           | 60,000.00             |
| 01-4008        | FRANCHISE REVENUE - CABLE TV | 15,546.33           | 21,824.33           | 25,000.00           | 25,000.00             |
| 01-4009        | ROYALTY REVENUE              | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-4010        | MOODY REUNION INCOME         | 14,680.00           | 1,805.00            | 11,000.00           | 10,000.00             |
| 01-4011        | TENT RENTAL                  | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-4012        | INTEREST INCOME              | 1,807.21            | 461.43              | 3,500.00            | 3,500.00              |
| 01-4014        | REIMBURSEMENT DOGAN          | 0.00                | 0.00                | 4,125.00            | 0.00                  |
| 01-4015        | REIMBURSEMENT STREETS        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-4016        | BINGO                        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-4017        | FIRE DEPT REIMBURS/REVENUE   | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-4018        | OTHER GENERAL FUND REVENUE   | 47,197.72           | 297,977.87          | 40,000.00           | 50,000.00             |
| 01-4019        | BUILIDING PERMIT FEES        | 9,608.40            | 10,654.80           | 10,000.00           | 20,000.00             |
| 01-4020        | JUDICIAL COURT REVENUE       | 49,294.65           | 63,164.91           | 75,000.00           | 75,000.00             |
| 01-4021        | POLICE DEPARTMENT INCOME     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-4022        | COMMUNITY DEVELOPMENT        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-4023        | MARKET DAYS REVENUE          | 4,350.00            | 1,560.00            | 10,000.00           | 5,000.00              |
| 01-4024        | TRANSFER FROM RESERVES       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-4025        | TRANSFER FROM OTHER FUNDS    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-4026        | EF REIMBURSEMENT             | 0.00                | 0.00                | 225,000.00          | 200,000.00            |
| 01-4027        | FIDC REIMBURSEMENT           | 159,575.90          | 148,481.44          | 150,000.00          | 160,000.00            |
| 01-4028        | SALE OF SURPLUS PROPERTY     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-4029        | SALE OF ASSETS               | 0.00                | 0.00                | 25,000.00           | 0.00                  |
| 01-4030        | TAX PENALTY & INTEREST       | 11,296.98           | 5,828.61            | 5,000.00            | 7,500.00              |
| 01-4031        | HOTEL/MOTEL REIMB - PAYROLL  | 0.00                | 0.00                | 0.00                | 64,000.00             |
| 01-4035        | RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-4050        | PROCEEDS FROM CAPITAL LEASE  | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL REVENUES |                              | 2,750,814.79        | 2,773,406.64        | 3,082,625.00        | 3,264,000.00          |

**01 -GENERAL FUND  
ADMINISTRATIVE**

| EXPENDITURES                              | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|---|---------------------|---------------------|---------------------|-----------------------|
| <b>PERSONNEL</b>                          |                     |                     |                     |                       |
| 01-5-02-1000 SALARIES                     | 123,921.50          | 149,760.96          | 84,055.91           | 97,146.34             |
| 01-5-02-1002 OVERTIME                     | 16.32               | 73.13               | 0.00                | 0.00                  |
| 01-5-02-1004 FEES                         | 3.34                | 463.81              | 0.00                | 0.00                  |
| 01-5-02-1006 TMRS                         | 9,400.60            | 10,793.37           | 6,048.56            | 6,678.63              |
| 01-5-02-1008 FICA                         | 7,456.42            | 10,574.23           | 6,430.28            | 7,431.70              |
| 01-5-02-1010 GROUP INSURANCE              | 41,100.85           | 42,470.36           | 24,994.45           | 25,060.22             |
| 01-5-02-1012 WORKER'S COMPENSATION        | 602.29              | 377.57              | 377.57              | 397.39                |
| 01-5-02-1014 UNEMPLOYMENT                 | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-1016 SEASONAL WORKER              | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL PERSONNEL                           | 182,501.32          | 214,513.43          | 121,906.77          | 136,714.28            |
| <b>CONTRACTUAL SERVICES</b>               |                     |                     |                     |                       |
| 01-5-02-2000 POSTAGE                      | 2,227.48            | 2,324.49            | 1,500.00            | 2,000.00              |
| 01-5-02-2005 ADVERTISING                  | 2,001.39            | 1,959.52            | 2,000.00            | 2,000.00              |
| 01-5-02-2010 DUES & SUBSCRIPTIONS         | 9,381.22            | 10,726.50           | 9,000.00            | 12,000.00             |
| 01-5-02-2012 AIREVAC MEMBERSHIP           | 4,644.00            | 3,834.00            | 3,000.00            | 4,000.00              |
| 01-5-02-2013 EMS PREMIUMS                 | 3,348.00            | 2,956.50            | 2,000.00            | 3,000.00              |
| 01-5-02-2015 TELEPHONE/INTERNET           | 7,480.44            | 17,630.16           | 15,000.00           | 15,000.00             |
| 01-5-02-2020 ELECTRICITY                  | 8,379.48            | 10,376.34           | 12,000.00           | 10,000.00             |
| 01-5-02-2022 GAS                          | 808.60              | 488.26              | 1,000.00            | 1,000.00              |
| 01-5-02-2024 LEASE/PURCHASE               | 697.04              | 9,332.16            | 0.00                | 7,200.00              |
| 01-5-02-2025 OFFICE EQUIPMENT RENTAL      | 4,766.76            | 4,238.19            | 5,500.00            | 5,500.00              |
| 01-5-02-2026 GASOLINE/DIESEL              | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-2030 OFFICE EQUIPMENT PURCHASE    | 3,944.10            | 0.00                | 0.00                | 0.00                  |
| 01-5-02-2035 TRAVEL                       | 1,464.00            | 2,258.89            | 2,000.00            | 2,000.00              |
| 01-5-02-2040 TUITION / EDUCATION          | 1,705.07            | 610.00              | 2,500.00            | 2,500.00              |
| 01-5-02-2045 TAX APPRAISAL FEES           | 25,313.26           | 28,445.85           | 26,000.00           | 26,000.00             |
| 01-5-02-2050 TAX COLLECTION FEES          | 4,021.50            | 4,061.25            | 0.00                | 4,100.00              |
| 01-5-02-2055 JANITORIAL SERVICES          | 3,583.06            | 0.00                | 0.00                | 0.00                  |
| 01-5-02-2060 BUILDING MAINTENANCE         | 3,572.46            | 2,991.48            | 1,000.00            | 1,000.00              |
| 01-5-02-2065 OFFICE EQUIPMENT MAINTENANCE | 118.27              | 6.30                | 1,000.00            | 1,000.00              |
| 01-5-02-2070 PRINTING                     | 3,777.01            | 2,167.59            | 2,500.00            | 3,000.00              |
| 01-5-02-2072 VH MAINT/REPAIR              | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-2073 VEHICLE OPERATING EXP        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-2075 AUDIT                        | 8,000.00            | 8,350.00            | 8,000.00            | 8,000.00              |
| 01-5-02-2080 LEGAL SERVICES               | 70,731.79           | 37,473.95           | 50,000.00           | 45,000.00             |
| 01-5-02-2081 PERMIT/LICENSE FEES          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-2085 CONTRACTOR SERVICES          | 14,946.48           | 12,700.86           | 10,000.00           | 5,000.00              |
| 01-5-02-2090 ELECTION CLERK               | 1,190.50            | 2,071.00            | 4,000.00            | 3,000.00              |
| 01-5-02-2100 HARDWARE MAINT/REPAIR        | 1,089.05            | 4,440.12            | 3,000.00            | 3,000.00              |
| 01-5-02-2105 SOFTWARE MAINT/REPAIR        | 23,829.31           | 29,581.04           | 20,000.00           | 25,000.00             |
| 01-5-02-2110 MAYOR / COUNCIL EXPENSES     | 7,154.53            | 5,782.68            | 10,000.00           | 5,000.00              |
| 01-5-02-2115 AWARDS/TRIBUTES              | 5,577.67            | 1,348.02            | 2,000.00            | 1,500.00              |
| 01-5-02-2150 PROFESSIONAL SERVICES        | 1,029.47            | 4,797.59            | 4,000.00            | 6,000.00              |
| 01-5-02-2155 RECORDS RETENTION PROGRAM    | 997.50              | 2,950.74            | 3,000.00            | 3,000.00              |
| TOTAL CONTRACTUAL SERVICES                | 225,779.44          | 213,903.48          | 200,000.00          | 205,800.00            |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

01 -GENERAL FUND  
ADMINISTRATIVE

| EXPENDITURES                            | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|---|---------------------|---------------------|---------------------|-----------------------|
| <u>SUPPLIES &amp; MATERIALS</u>         |                     |                     |                     |                       |
| 01-5-02-3000 OFFICE SUPPLIES            | 5,505.47            | 4,039.08            | 10,000.00           | 5,000.00              |
| 01-5-02-3005 JANITORIAL SUPPLIES        | 1,001.43            | 611.53              | 1,000.00            | 1,000.00              |
| 01-5-02-3015 ELECTION SUPPLIES          | 2,647.55            | 6,135.27            | 6,000.00            | 3,000.00              |
| 01-5-02-3020 MEETING SUPPLIES           | 288.66              | 82.74               | 500.00              | 250.00                |
| 01-5-02-3022 MISCELLANEOUS SUPPLIES     | 3,643.48            | 1,530.78            | 1,000.00            | 500.00                |
| TOTAL SUPPLIES & MATERIALS              | 13,086.59           | 12,399.40           | 18,500.00           | 9,750.00              |
| <u>OTHER CHARGES</u>                    |                     |                     |                     |                       |
| 01-5-02-4000 RESERVE                    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-4005 PROPERTY INSURANCE         | 1,226.36            | 1,300.00            | 1,300.00            | 1,300.00              |
| 01-5-02-4010 LIABILITY INSURANCE        | 181.65              | 250.00              | 250.00              | 250.00                |
| 01-5-02-4013 CRIME FORGERY & ALTERATION | 50.00               | 32.00               | 50.00               | 50.00                 |
| 01-5-02-4014 PUBLIC EMPLOYEE DISHONESTY | 1,252.00            | 929.66              | 950.00              | 950.00                |
| 01-5-02-4015 E & O INSURANCE            | 1,500.00            | 1,255.05            | 1,500.00            | 1,500.00              |
| 01-5-02-4025 AUTO PHYSICAL INSURANCE    | 60.00               | 60.00               | 60.00               | 60.00                 |
| 01-5-02-4030 AUTO LIABILITY INSURANCE   | 60.00               | 60.00               | 60.00               | 60.00                 |
| TOTAL OTHER CHARGES                     | 4,330.01            | 3,886.71            | 4,170.00            | 4,170.00              |
| <u>BONDS</u>                            |                     |                     |                     |                       |
| 01-5-02-5030 TRANSFER TO BOND 1996      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-5035 TRANSFER TO BOND 1999      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-5040 TRANSFER TO BOND 2002      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-5048 TRANSFER TO BOND 2004      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-5049 RESERVE                    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-5050 RESERVE                    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-5055 RESERVE                    | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL BONDS                             | 0.00                | 0.00                | 0.00                | 0.00                  |
| <u>CAPITAL OUTLAY</u>                   |                     |                     |                     |                       |
| 01-5-02-6000 RESERVE                    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-6001 EQUIPMENT REPLACEMENT FUND | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-6005 RESERVE                    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-6010 RESERVE                    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-6011 RESERVE                    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-6015 RESERVE                    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-6020 RESERVE                    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-6021 RESERVE                    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-6025 RESERVE                    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-6026 RESERVE                    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-6027 RESERVE                    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-6100 ASSET- BUILDINGS           | 5,000.00            | 0.00                | 0.00                | 0.00                  |
| 01-5-02-6101 ASSET- LAND                | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-6102 ASSET- EQUIPMENT           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-6103 ASSET- VEHICLES            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-6104 ASSET- STRUCTURES          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-6105 ASSET- IMPROVEMENTS        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-6106 ASSET- RESERVED            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-6107 ASSET - RESERVED           | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL CAPITAL OUTLAY                    | 5,000.00            | 0.00                | 0.00                | 0.00                  |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

01 -GENERAL FUND  
ADMINISTRATIVE

| EXPENDITURES                         | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|--------------------------------------|---------------------|---------------------|---------------------|-----------------------|
| <u>OTHER SOURCES (USES)</u>          |                     |                     |                     |                       |
| 01-5-02-7000 ECONOMIC DEVELOPMENT    | 438,223.93          | 406,831.29          | 425,000.00          | 412,500.00            |
| 01-5-02-7005 TRANSFER TO OTHER FUNDS | 0.00                | 0.00                | 0.00                | 64,000.00             |
| 01-5-02-7010 TRANSFER TO BOND 1996   | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-7011 TRANSFER TO BOND 1999   | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-7012 TRANSFER TO BOND 2002   | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-02-7013 TRANSFER TO BOND 2004   | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>           |
| TOTAL OTHER SOURCES (USES)           | 438,223.93          | 406,831.29          | 425,000.00          | 476,500.00            |
| <u>CATG 9</u>                        |                     |                     |                     |                       |
| 01-5-02-9900 TRANSFER TO W & S       | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>           |
| TOTAL CATG                           | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL ADMINISTRATIVE                 | 868,921.29          | 851,534.31          | 769,576.77          | 832,934.28            |

**01 -GENERAL FUND  
EMERGENCY MANAGEMENT**

| EXPENDITURES                            | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|---|---------------------|---------------------|---------------------|-----------------------|
| <u>PERSONNEL</u>                        |                     |                     |                     |                       |
| 01-5-03-1000 SALARIES                   | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-1002 OVERTIME                   | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-1004 FEES                       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-1006 TMRS                       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-1008 FICA                       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-1010 GROUP INSURANCE            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-1012 WORKERS COMPENSATION       | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL PERSONNEL                         | 0.00                | 0.00                | 0.00                | 0.00                  |
| <u>CONTRACTUAL SERVICES</u>             |                     |                     |                     |                       |
| 01-5-03-2005 ADVERTISING                | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-2010 DUES & SUBSCRIPTIONS       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-2020 ELECTRICITY                | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-2022 GAS - LP                   | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-2035 TRAVEL                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-2055 JANITORIAL SERVICES        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-2060 BUILDING MAINTENANCE       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-2072 VEHICLE MAIN. & REPAIR     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-2073 VEHICLE OPERATING COST     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-2076 EQUIPMENT MAINT. & REPAIRS | 2,500.00            | 0.00                | 2,500.00            | 2,500.00              |
| 01-5-03-2082 RADIO MAINTENANCE          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-2085 CONTRACTOR SERVICES        | 0.00                | 0.00                | 0.00                | 1,500.00              |
| 01-5-03-2150 PROFESSIONAL SERVICES      | 1,500.00            | 1,096.03            | 1,500.00            | 0.00                  |
| TOTAL CONTRACTUAL SERVICES              | 4,000.00            | 1,096.03            | 4,000.00            | 4,000.00              |
| <u>SUPPLIES &amp; MATERIALS</u>         |                     |                     |                     |                       |
| 01-5-03-3000 OFFICE SUPPLIES            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-3005 JANITORIAL SUPPLIES        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-3021 CHEMICALS                  | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL SUPPLIES & MATERIALS              | 0.00                | 0.00                | 0.00                | 0.00                  |
| <u>OTHER CHARGES</u>                    |                     |                     |                     |                       |
| 01-5-03-4005 PROPERTY INSURANCE         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-4010 LIABILITY INSURANCE        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-4025 AUTO PHYSICAL INSURANCE    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-4030 AUTO LIABILITY             | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL OTHER CHARGES                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| <u>CAPITAL OUTLAY</u>                   |                     |                     |                     |                       |
| 01-5-03-6005 FURNITURE                  | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-6100 ASSET-BUILDINGS            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-6101 ASSET - LAND               | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-6102 ASSET - EQUIPMENT          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-6103 ASSET - VEHICLE            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-6104 ASSET - STRUCTURES         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-03-6105 ASSET - IMPROVEMENTS       | 0.00                | 0.00                | 6,000.00            | 6,000.00              |
| 01-5-03-6108 ASSET -RESERVED            | 0.00                | 0.00                | 0.00                | 0.00                  |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

01 -GENERAL FUND  
EMERGENCY MANAGEMENT

| EXPENDITURES                  | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|-------------------------------|---------------------|---------------------|---------------------|-----------------------|
| 01-5-03-6109 ASSET - RESERVED | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>           |
| TOTAL CAPITAL OUTLAY          | 0.00                | 0.00                | 6,000.00            | 6,000.00              |
| TOTAL EMERGENCY MANAGEMENT    | 4,000.00            | 1,096.03            | 10,000.00           | 10,000.00             |



CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

01 -GENERAL FUND  
AMBULANCE/EMS

| EXPENDITURES                        | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|-------------------------------------|---------------------|---------------------|---------------------|-----------------------|
| <hr/>                               |                     |                     |                     |                       |
| PERSONNEL                           |                     |                     |                     |                       |
| 01-5-04-1016 EMS CONTRACT AGREEMENT | <u>124,999.92</u>   | <u>91,666.74</u>    | <u>100,000.00</u>   | <u>150,000.00</u>     |
| TOTAL PERSONNEL                     | 124,999.92          | 91,666.74           | 100,000.00          | 150,000.00            |
| <hr/>                               |                     |                     |                     |                       |
| TOTAL AMBULANCE/EMS                 | 124,999.92          | 91,666.74           | 100,000.00          | 150,000.00            |

01 -GENERAL FUND  
CONFERENCE/CIVIC CENTERS

| EXPENDITURES                           | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|--|---------------------|---------------------|---------------------|-----------------------|
| <u>PERSONNEL</u>                       |                     |                     |                     |                       |
| 01-5-06-1000 SALARIES                  | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-06-1002 OVERTIME                  | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-06-1004 FEES                      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-06-1006 TMRS                      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-06-1008 FICA                      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-06-1010 GROUP INSURANCE           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-06-1012 WORKERS COMPENSATION      | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL PERSONNEL                        | 0.00                | 0.00                | 0.00                | 0.00                  |
| <u>CONTRACTUAL SERVICES</u>            |                     |                     |                     |                       |
| 01-5-06-2010 DUES & SUBSCRIPTIONS      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-06-2015 TELEPHONE/INTERNET        | 2,399.85            | 1,801.90            | 2,000.00            | 2,000.00              |
| 01-5-06-2020 ELECTRICITY               | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-06-2022 GAS                       | 0.00                | 73.61               | 0.00                | 0.00                  |
| 01-5-06-2055 JANITORIAL SERVICES       | 0.00                | 54.13               | 0.00                | 0.00                  |
| 01-5-06-2060 BUILDING MAINTENANCE      | 3,611.38            | 974.76              | 2,500.00            | 1,000.00              |
| 01-5-06-2072 VEHICLE MAIN. & REPAIR    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-06-2073 VEHICLE OPERATING COSTS   | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-06-2076 EQUIPMENT MAIN. & REPAIRS | 0.00                | 14.99               | 500.00              | 0.00                  |
| 01-5-06-2082 RADIO MAINTENANCE         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-06-2085 CONTRACTOR SERVICES       | 0.00                | 0.00                | 0.00                | 750.00                |
| 01-5-06-2150 PROFESSIONAL SERVICES     | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL CONTRACTUAL SERVICES             | 6,011.23            | 2,919.39            | 5,000.00            | 3,750.00              |
| <u>SUPPLIES &amp; MATERIALS</u>        |                     |                     |                     |                       |
| 01-5-06-3000 OFFICE SUPPLIES           | 167.06              | 0.00                | 0.00                | 0.00                  |
| 01-5-06-3005 JANITORIAL SUPPLIES       | 312.77              | 324.75              | 250.00              | 500.00                |
| 01-5-06-3021 CHEMICALS                 | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL SUPPLIES & MATERIALS             | 479.83              | 324.75              | 250.00              | 500.00                |
| <u>OTHER CHARGES</u>                   |                     |                     |                     |                       |
| 01-5-06-4005 PROPERTY INSURANCE        | 1,100.00            | 1,100.00            | 1,100.00            | 1,100.00              |
| 01-5-06-4010 LIABILITY INSURANCE       | 306.65              | 100.00              | 306.65              | 306.65                |
| 01-5-06-4025 AUTO PHYSICAL INSURANCE   | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-06-4030 AUTO LIABILITY            | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL OTHER CHARGES                    | 1,406.65            | 1,200.00            | 1,406.65            | 1,406.65              |
| <u>CAPITAL OUTLAY</u>                  |                     |                     |                     |                       |
| 01-5-06-6005 FURNITURE                 | 0.00                | 1,071.25            | 2,000.00            | 2,000.00              |
| 01-5-06-6100 ASSET - BUILDINGS         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-06-6101 ASSET - LAND              | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-06-6102 ASSET - EQUIPMENT         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-06-6103 ASSET - VEHICLE           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-06-6104 ASSET - STRUCTURES        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-06-6105 ASSET - IMPROVEMENTS      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-06-6108 ASSET - RESERVED          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-06-6109 ASSET -RESERVED           | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL CAPITAL OUTLAY                   | 0.00                | 1,071.25            | 2,000.00            | 2,000.00              |
| TOTAL CONFERENCE/CIVIC CENTERS         | 7,897.71            | 5,515.39            | 8,656.65            | 7,656.65              |

01 -GENERAL FUND  
FIRE DEPARTMENT

| EXPENDITURES                              | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|---|---------------------|---------------------|---------------------|-----------------------|
| <u>PERSONNEL</u>                          |                     |                     |                     |                       |
| 01-5-08-1000 SALARIES                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-1002 OVERTIME                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-1004 FEES                         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-1006 TMRS (                       | 0.58)               | 0.00                | 0.00                | 0.00                  |
| 01-5-08-1008 FICA                         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-1010 GROUP INSURANCE (GRANT) (    | 2.99)               | 0.00                | 0.00                | 0.00                  |
| 01-5-08-1012 WORKER'S COMPENSATION        | 1,910.21            | 2,000.00            | 2,000.00            | 2,000.00              |
| 01-5-08-1014 UNEMPLOYMENT                 | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-1016 SEASONAL WORKER              | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-1018 FIREMANS RETIREMENT FUND     | 9,396.00            | 1,728.00            | 9,000.00            | 9,000.00              |
| TOTAL PERSONNEL                           | 11,302.64           | 3,728.00            | 11,000.00           | 11,000.00             |
| <u>CONTRACTUAL SERVICES</u>               |                     |                     |                     |                       |
| 01-5-08-2000 POSTAGE                      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-2010 DUES & SUBSCRIPTIONS         | 0.00                | 195.00              | 0.00                | 0.00                  |
| 01-5-08-2015 TELEPHONE                    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-2020 ELECTRICITY                  | 1,087.24            | 2,074.87            | 2,000.00            | 2,000.00              |
| 01-5-08-2022 NATURAL GAS                  | 1,542.83            | 1,878.66            | 1,500.00            | 2,000.00              |
| 01-5-08-2026 GASOLINE/DIESEL              | 1,899.18            | 1,488.93            | 2,000.00            | 2,000.00              |
| 01-5-08-2035 TRAVEL                       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-2037 UNIFORM EXPENSE (            | 69.50)              | 0.00                | 0.00                | 0.00                  |
| 01-5-08-2040 CONTINUING EDUCATION TUITION | 0.00                | 455.00              | 200.00              | 200.00                |
| 01-5-08-2055 JANITORIAL SERVICES          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-2060 BUILDING MAINTENANCE         | 1,292.14            | 225.00              | 1,000.00            | 1,000.00              |
| 01-5-08-2066 PHYSICALS                    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-2072 VEHICLE MAINTENANCE & REPAIR | 36,826.41           | 4,849.80            | 20,000.00           | 7,500.00              |
| 01-5-08-2073 VEHICLE OPERATING SUPPLIES   | 0.00                | 36.51               | 0.00                | 0.00                  |
| 01-5-08-2075 AUDIT                        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-2076 EQUIP. MAINTENANCE & REPAIR  | 3,538.76            | 3,133.75            | 4,000.00            | 4,000.00              |
| 01-5-08-2078 RADIO AND SIREN TOWER        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-2080 LEGAL SERVICES               | 0.00                | 2,319.00            | 0.00                | 0.00                  |
| 01-5-08-2082 RADIO MAINTENANCE            | 1,746.84            | 2,207.75            | 2,300.00            | 2,000.00              |
| 01-5-08-2100 HARDWARE MAINT/REPAIR        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-2105 SOFTWARE MAINT/REPAIR        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-2115 AWARDS                       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-2120 CALL REIMBURSEMENTS          | 8,450.00            | 0.00                | 0.00                | 0.00                  |
| TOTAL CONTRACTUAL SERVICES                | 56,313.90           | 18,864.27           | 33,000.00           | 20,700.00             |
| <u>SUPPLIES &amp; MATERIALS</u>           |                     |                     |                     |                       |
| 01-5-08-3000 OFFICE SUPPLIES              | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-3005 JANITORIAL SUPPLIES          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-3010 EDUCATIONAL SUPPLIES         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-3021 CHEMICALS                    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-3022 MISCELLANEOUS SUPPLIES       | 0.00                | 2,380.56            | 2,500.00            | 1,000.00              |
| 01-5-08-3023 SMALL TOOLS                  | 88.90               | 0.00                | 500.00              | 500.00                |
| 01-5-08-3025 SAFETY EQUIPMENT             | 2,918.83            | 5,531.00            | 7,500.00            | 7,500.00              |
| TOTAL SUPPLIES & MATERIALS                | 3,007.73            | 7,911.56            | 10,500.00           | 9,000.00              |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

01 -GENERAL FUND  
FIRE DEPARTMENT

| EXPENDITURES                          | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|---------------------------------------|---------------------|---------------------|---------------------|-----------------------|
| <u>OTHER CHARGES</u>                  |                     |                     |                     |                       |
| 01-5-08-4005 PROPERTY INSURANCE       | 954.79              | 1,000.00            | 1,000.00            | 1,000.00              |
| 01-5-08-4010 LIABILITY INSURANCE      | 431.65              | 250.00              | 500.00              | 500.00                |
| 01-5-08-4025 AUTO PHYSICAL INSURANCE  | 2,000.00            | 2,000.00            | 2,000.00            | 2,000.00              |
| 01-5-08-4030 AUTO LIABILITY INSURANCE | <u>1,774.60</u>     | <u>1,390.00</u>     | <u>2,000.00</u>     | <u>2,000.00</u>       |
| TOTAL OTHER CHARGES                   | 5,161.04            | 4,640.00            | 5,500.00            | 5,500.00              |
| <u>BONDS</u>                          |                     |                     |                     |                       |
| 01-5-08-5010 FIRE TRUCK PURCHASE      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-5012 VEHICLE PURCHASE         | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>           |
| TOTAL BONDS                           | 0.00                | 0.00                | 0.00                | 0.00                  |
| <u>CAPITAL OUTLAY</u>                 |                     |                     |                     |                       |
| 01-5-08-6000 COMPUTER EQUIP LEASE     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-6020 HOSE AND PUMP            | 1,575.00            | 4,774.29            | 5,000.00            | 5,000.00              |
| 01-5-08-6025 EMERGENCY WARNING SIRENS | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-6026 EMERGENCY GENERATOR      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-6030 SCBA / AIRPACKS          | 33,929.24           | 0.00                | 34,000.00           | 0.00                  |
| 01-5-08-6035 BUILDING ADDITION        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-6100 ASSETS - BUILDINGS       | 0.00                | 2,321.20            | 5,000.00            | 0.00                  |
| 01-5-08-6101 ASSETS - LAND            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-6102 ASSET - EQUIPMENT        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-6103 ASSET - VEHICLES         | 79,644.72           | 129,464.69          | 79,645.00           | 116,300.00            |
| 01-5-08-6104 ASSET - STRUCTURES       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-6105 ASSET - IMPROVEMENTS     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-6108 ASSET - RESERVED         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-6109 ASSET - RESERVED         | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>           |
| TOTAL CAPITAL OUTLAY                  | 115,148.96          | 136,560.18          | 123,645.00          | 121,300.00            |
| <u>OTHER SOURCES (USES)</u>           |                     |                     |                     |                       |
| 01-5-08-7500 LEASE PRINCIPAL PAYMENTS | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-08-7550 LEASE INTEREST PAYMENTS  | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>           |
| TOTAL OTHER SOURCES (USES)            | 0.00                | 0.00                | 0.00                | 0.00                  |
| <u>CATG 9</u>                         |                     |                     |                     |                       |
| 01-5-08-9999 OTHER                    | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>           |
| TOTAL CATG                            | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL FIRE DEPARTMENT                 | 190,934.27          | 171,704.01          | 183,645.00          | 167,500.00            |

01 -GENERAL FUND  
JUDICIAL

| EXPENDITURES                              | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|---|---------------------|---------------------|---------------------|-----------------------|
| <u>PERSONNEL</u>                          |                     |                     |                     |                       |
| 01-5-10-1000 SALARIES                     | 52,748.95           | 52,880.00           | 57,440.42           | 57,570.00             |
| 01-5-10-1002 OVERTIME                     | 461.96              | 0.00                | 0.00                | 0.00                  |
| 01-5-10-1004 FEES                         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-10-1006 TMRS                         | 4,356.20            | 4,093.16            | 4,916.90            | 4,605.60              |
| 01-5-10-1008 FICA                         | 3,513.87            | 3,602.53            | 4,394.19            | 4,404.11              |
| 01-5-10-1010 GROUP INSURANCE              | 28,624.49           | 24,067.56           | 16,692.94           | 21,996.74             |
| 01-5-10-1012 WORKERS COMPENSATION         | 148.21              | 255.06              | 255.06              | 232.39                |
| 01-5-10-1014 UNEMPLOYEMENT                | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL PERSONNEL                           | 89,853.68           | 84,898.31           | 83,699.51           | 88,808.84             |
| <u>CONTRACTUAL SERVICES</u>               |                     |                     |                     |                       |
| 01-5-10-2000 POSTAGE                      | 0.00                | 0.00                | 300.00              | 0.00                  |
| 01-5-10-2010 DUES & SUBSCRIPTIONS         | 0.00                | 15.98               | 100.00              | 100.00                |
| 01-5-10-2015 TELEPHONE INTERNET           | 0.00                | 0.00                | 500.00              | 0.00                  |
| 01-5-10-2035 TRAVEL                       | 447.92              | 334.67              | 750.00              | 750.00                |
| 01-5-10-2040 CONTINUING EDUCATION TUITION | 100.00              | 700.00              | 500.00              | 1,000.00              |
| 01-5-10-2075 AUDIT                        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-10-2080 LEGAL SERVICES               | 9,878.26            | 7,648.72            | 7,500.00            | 7,500.00              |
| 01-5-10-2082 RADIO MAINTENANCE            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-10-2085 CONTRACTOR SERVICES          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-10-2086 COURT COSTS & ARREST FEES    | 15,810.37           | 29,244.75           | 20,000.00           | 30,000.00             |
| 01-5-10-2087 COURT INTERPRETER            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-10-2100 HARDWARE MAINT/REPAIR        | 0.00                | 870.62              | 500.00              | 0.00                  |
| 01-5-10-2105 SOFTWARE MAINT/REPAIR        | 4,200.00            | 4,247.94            | 4,200.00            | 2,000.00              |
| TOTAL CONTRACTUAL SERVICES                | 30,436.55           | 43,062.68           | 34,350.00           | 41,350.00             |
| <u>SUPPLIES &amp; MATERIALS</u>           |                     |                     |                     |                       |
| 01-5-10-3000 OFFICE SUPPLIES              | 217.87              | 180.58              | 200.00              | 250.00                |
| 01-5-10-3010 EDUCATIONAL SUPPLIES         | 0.00                | 0.00                | 100.00              | 100.00                |
| TOTAL SUPPLIES & MATERIALS                | 217.87              | 180.58              | 300.00              | 350.00                |
| <u>OTHER CHARGES</u>                      |                     |                     |                     |                       |
| 01-5-10-4010 LIABILITY INSURANCE          | 131.56              | 136.92              | 200.00              | 200.00                |
| 01-5-10-4021 JURY DUTY                    | 0.00                | 0.00                | 100.00              | 100.00                |
| 01-5-10-4022 JURY DUTY DONATIONS          | 0.00                | 0.00                | 100.00              | 100.00                |
| 01-5-10-4031 REFUNDS                      | 0.00                | 0.00                | 100.00              | 100.00                |
| 01-5-10-4040 RESTITUTION                  | 0.00                | 0.00                | 100.00              | 100.00                |
| TOTAL OTHER CHARGES                       | 131.56              | 136.92              | 600.00              | 600.00                |
| <u>CAPITAL OUTLAY</u>                     |                     |                     |                     |                       |
| 01-5-10-6000 COMPUTER EQUIP LEASE         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-10-6005 OFFICE FURNITURE             | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-10-6108 ASSET - RESERVED             | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-10-6109 ASSET - RESERVED             | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL CAPITAL OUTLAY                      | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL JUDICIAL                            | 120,639.66          | 128,278.49          | 118,949.51          | 131,108.84            |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

01 -GENERAL FUND  
LIBRARY

| EXPENDITURES                   | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|--------------------------------|---------------------|---------------------|---------------------|-----------------------|
| <hr/>                          |                     |                     |                     |                       |
| OTHER SOURCES (USES)           |                     |                     |                     |                       |
| 01-5-12-7000 LIBRARY CONTRACTS | <u>44,000.04</u>    | <u>36,666.74</u>    | <u>40,000.00</u>    | <u>12,000.00</u>      |
| TOTAL OTHER SOURCES (USES)     | 44,000.04           | 36,666.74           | 40,000.00           | 12,000.00             |
| <hr/>                          |                     |                     |                     |                       |
| TOTAL LIBRARY                  | 44,000.04           | 36,666.74           | 40,000.00           | 12,000.00             |

01 -GENERAL FUND  
PARKS & RECREATION

| EXPENDITURES                               | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|--|---------------------|---------------------|---------------------|-----------------------|
| <u>PERSONNEL</u>                           |                     |                     |                     |                       |
| 01-5-14-1000 SALARIES                      | 73,502.24           | 58,594.04           | 72,797.60           | 64,009.00             |
| 01-5-14-1002 OVERTIME                      | 3,741.44            | 5,050.68            | 5,000.00            | 5,000.00              |
| 01-5-14-1004 FEES                          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-14-1006 TMRS                          | 6,414.05            | 4,939.59            | 6,231.47            | 5,120.72              |
| 01-5-14-1008 FICA                          | 5,712.12            | 4,861.23            | 5,569.02            | 4,896.69              |
| 01-5-14-1010 GROUP INSURANCE               | 22,944.19           | 14,652.44           | 21,996.74           | 16,084.32             |
| 01-5-14-1012 WORKERS COMPENSATION          | 1,910.21            | 2,000.00            | 3,040.36            | 2,287.58              |
| 01-5-14-1014 UNEMPLOYEMENT                 | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-14-1016 SEASONAL WORKER               | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL PERSONNEL                            | 114,224.25          | 90,097.98           | 114,635.19          | 97,398.31             |
| <u>CONTRACTUAL SERVICES</u>                |                     |                     |                     |                       |
| 01-5-14-2005 ADVERTISING                   | 205.60              | 302.50              | 0.00                | 0.00                  |
| 01-5-14-2015 TELEPHONE/INTERNET            | 0.00                | 333.06              | 500.00              | 500.00                |
| 01-5-14-2020 ELECTRICITY                   | 38,751.04           | 23,732.56           | 35,000.00           | 30,000.00             |
| 01-5-14-2025 EQUIPMENT RENTAL              | 11,487.46           | 9,864.63            | 5,000.00            | 10,000.00             |
| 01-5-14-2026 GASOLINE/DIESEL               | 3,596.98            | 3,794.87            | 3,000.00            | 4,000.00              |
| 01-5-14-2037 UNIFORMS                      | 2,391.93            | 2,444.37            | 1,000.00            | 2,000.00              |
| 01-5-14-2040 REFUND CIVIC & CONF CENTERS   | 8,925.00            | 2,950.00            | 5,000.00            | 5,000.00              |
| 01-5-14-2060 BUILDING MAINTENANCE          | 5,518.89            | 1,342.55            | 5,000.00            | 2,000.00              |
| 01-5-14-2066 PHYSICALS                     | 373.00              | 0.00                | 500.00              | 500.00                |
| 01-5-14-2072 VEHICLE MAINTENANCE & REPAIRS | 1,924.04            | 2,348.75            | 2,500.00            | 2,500.00              |
| 01-5-14-2073 VEHICLE OPERATING SUPPLIES    | 20.43               | 11.18               | 500.00              | 500.00                |
| 01-5-14-2076 EQUIP. MAINTENANCE & REPAIRS  | 3,518.77            | 1,947.22            | 2,500.00            | 2,500.00              |
| 01-5-14-2077 LIGHTS/LIGHT MAINTENANCE      | 907.54              | 3,568.21            | 2,000.00            | 2,000.00              |
| 01-5-14-2085 CONTRACTOR SERVICES           | 4,721.46            | 15,394.50           | 5,000.00            | 5,000.00              |
| 01-5-14-2087 GROUNDS MAINTENANCE           | 9,750.57            | 6,215.67            | 5,000.00            | 10,000.00             |
| TOTAL CONTRACTUAL SERVICES                 | 92,092.71           | 74,250.07           | 72,500.00           | 76,500.00             |
| <u>SUPPLIES &amp; MATERIALS</u>            |                     |                     |                     |                       |
| 01-5-14-3005 JANITORIAL SUPPLIES           | 1,251.89            | 461.90              | 500.00              | 500.00                |
| 01-5-14-3008 EQUIP OPERATING COSTS         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-14-3021 CHEMICALS                     | 53.92               | 484.00              | 500.00              | 500.00                |
| 01-5-14-3022 MISC SUPPLIES                 | 9.95                | 586.26              | 500.00              | 500.00                |
| 01-5-14-3023 SMALL TOOLS                   | 313.15              | 261.07              | 300.00              | 300.00                |
| 01-5-14-3025 SAFETY SUPPLIES               | 199.43              | 135.97              | 500.00              | 500.00                |
| 01-5-14-3033 CULVERTS                      | 0.00                | 0.00                | 500.00              | 500.00                |
| 01-5-14-3043 SMALL EQUIPMENT               | 187.05              | 429.98              | 500.00              | 500.00                |
| 01-5-14-3053 FERTILIZER                    | 0.00                | 76.62               | 500.00              | 500.00                |
| 01-5-14-3063 PLANT MATERIAL                | 549.10              | 808.45              | 1,000.00            | 1,000.00              |
| 01-5-14-3064 MAINTENANCE MATERIAL          | 29.97               | 169.95              | 0.00                | 0.00                  |
| 01-5-14-3075 EVENT SUPPLIES & MATERIALS    | 20,381.01           | 73.00               | 0.00                | 0.00                  |
| TOTAL SUPPLIES & MATERIALS                 | 22,975.47           | 3,487.20            | 4,800.00            | 4,800.00              |
| <u>OTHER CHARGES</u>                       |                     |                     |                     |                       |
| 01-5-14-4005 PROPERTY INSURANCE            | 954.79              | 1,000.00            | 1,000.00            | 1,000.00              |
| 01-5-14-4010 LIABILITY INSURANCE           | 181.65              | 250.00              | 250.00              | 250.00                |

**01 -GENERAL FUND  
PARKS & RECREATION**

| EXPENDITURES                           | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|--|---------------------|---------------------|---------------------|-----------------------|
| 01-5-14-4025 AUTO PHYSICAL INSURANCE   | 160.00              | 160.00              | 160.00              | 160.00                |
| 01-5-14-4030 AUTO LIABILITY INSURANCE  | 150.00              | 150.00              | 150.00              | 150.00                |
| 01-5-14-4036 MOBILE INSURANCE          | 350.00              | 184.73              | 350.00              | 350.00                |
| TOTAL OTHER CHARGES                    | 1,796.44            | 1,744.73            | 1,910.00            | 1,910.00              |
| <b>CAPITAL OUTLAY</b>                  |                     |                     |                     |                       |
| 01-5-14-6015 SOFTBALL FIELD            | 10,273.28           | 0.00                | 2,000.00            | 500.00                |
| 01-5-14-6016 RESTROOM BUILDINGS        | 1,424.43            | 0.00                | 0.00                | 0.00                  |
| 01-5-14-6020 VEHICLE PURCHASE          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-14-6021 BASKETBALL COURT LIGHTING | 0.00                | 280.44              | 500.00              | 500.00                |
| 01-5-14-6030 RODEO ARENA               | 0.00                | 1,148.51            | 1,500.00            | 500.00                |
| 01-5-14-6040 PARKS BEAUTIFICATION      | 2,443.83            | 232.86              | 2,000.00            | 1,500.00              |
| 01-5-14-6045 FAIRGROUNDS WATER LINES   | 0.00                | 278.74              | 500.00              | 500.00                |
| 01-5-14-6050 LAND PURCHASE             | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-14-6055 BENCHES / TABLES          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-14-6056 PLAYGROUND EQUIPMENT      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-14-6070 MOWING MACHINE            | 0.00                | 0.00                | 0.00                | 11,000.00             |
| 01-5-14-6075 PAVILLIONS                | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-14-6100 ASSET - BUILDINGS         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-14-6101 ASSET - LAND              | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-14-6102 ASSET - EQUIPMENT         | 10,675.08           | 0.00                | 0.00                | 0.00                  |
| 01-5-14-6103 ASSET - VEHICLE           | 684.74              | 0.00                | 6,847.00            | 0.00                  |
| 01-5-14-6104 ASSET - STRUCTURES        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-14-6105 ASSET - IMPROVEMENTS      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-14-6108 ASSET - RESERVED          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-14-6109 ASSET - RESERVED          | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL CAPITAL OUTLAY                   | 25,501.36           | 1,940.55            | 13,347.00           | 14,500.00             |
| TOTAL PARKS & RECREATION               | 256,590.23          | 171,520.53          | 207,192.19          | 195,108.31            |



**01 -GENERAL FUND  
POLICE DEPARTMENT**

| EXPENDITURES                                | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|---|---------------------|---------------------|---------------------|-----------------------|
| <b>PERSONNEL</b>                            |                     |                     |                     |                       |
| 01-5-16-1000 SALARIES                       | 508,067.98          | 515,455.00          | 576,557.17          | 593,067.24            |
| 01-5-16-1002 OVERTIME                       | 38,688.83           | 20,051.18           | 25,000.00           | 25,000.00             |
| 01-5-16-1004 FEES                           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-16-1006 TMRS                           | 45,413.66           | 41,580.09           | 49,353.29           | 47,445.38             |
| 01-5-16-1008 FICA                           | 39,981.87           | 39,272.57           | 44,106.62           | 45,369.64             |
| 01-5-16-1010 GROUP INSURANCE                | 119,047.58          | 123,032.89          | 138,995.83          | 152,193.22            |
| 01-5-16-1012 WORKERS COMPENSATION           | 17,160.21           | 11,000.00           | 20,830.85           | 19,921.55             |
| 01-5-16-1014 UNEMPLOYEMENT                  | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL PERSONNEL                             | 768,360.13          | 750,391.73          | 854,843.76          | 882,997.03            |
| <b>CONTRACTUAL SERVICES</b>                 |                     |                     |                     |                       |
| 01-5-16-2000 POSTAGE                        | 0.00                | 65.12               | 200.00              | 200.00                |
| 01-5-16-2005 ADVERTISING                    | 100.00              | 0.00                | 0.00                | 0.00                  |
| 01-5-16-2015 TELEPHONE/INTERNET             | 5,389.29            | 8,432.42            | 9,000.00            | 9,000.00              |
| 01-5-16-2020 ELECTRICITY                    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-16-2024 LEASE PURCHASE                 | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-16-2025 OFFICE EQUIPMENT RENTAL        | 0.00                | 561.60              | 0.00                | 1,200.00              |
| 01-5-16-2026 GASOLINE/DIESEL                | 15,335.26           | 10,317.43           | 15,000.00           | 15,000.00             |
| 01-5-16-2030 OFFICE EQUIP. PURCHASE         | 1,595.19            | 860.51              | 1,000.00            | 1,000.00              |
| 01-5-16-2035 TRAVEL                         | 678.27              | 544.90              | 1,000.00            | 0.00                  |
| 01-5-16-2037 UNIFORMS/CLOTHING              | 2,630.43            | 2,874.91            | 5,000.00            | 5,000.00              |
| 01-5-16-2040 CONTIUNING EDUCATION TUITION ( | 310.00)             | 680.00              | 1,000.00            | 0.00                  |
| 01-5-16-2055 JANITORIAL SERVICES            | 500.00              | 0.00                | 0.00                | 0.00                  |
| 01-5-16-2060 BUILDING MAINTENANCE           | 1,227.07            | 2,474.85            | 0.00                | 500.00                |
| 01-5-16-2062 OTHER EQUIP MAINTENANCE        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-16-2065 OFFICE EQUIPMENT MAINTENANCE   | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-16-2066 PHYSICALS                      | 180.00              | 326.00              | 750.00              | 750.00                |
| 01-5-16-2070 PRINTING                       | 0.00                | 0.00                | 0.00                | 500.00                |
| 01-5-16-2072 VEHICLE MAINTENANCE & REPAIR   | 8,128.89            | 5,727.30            | 7,000.00            | 5,000.00              |
| 01-5-16-2073 VEHICLE OPERATING SUPPLIES     | 3,048.55            | 290.50              | 2,500.00            | 2,500.00              |
| 01-5-16-2075 AUDIT                          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-16-2076 EQUIP. MAINTENANCE & REPAIR    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-16-2077 FIRING RANGE                   | 256.06              | 794.70              | 500.00              | 500.00                |
| 01-5-16-2080 LEGAL                          | 264.80              | 0.00                | 500.00              | 500.00                |
| 01-5-16-2082 RADIO MAINTENANCE              | 852.48              | 4,823.32            | 2,000.00            | 1,000.00              |
| 01-5-16-2085 CONTRACTOR SERVICES            | 424.42              | 241.47              | 500.00              | 500.00                |
| 01-5-16-2100 HARDWARE MAINT/REPAIR          | 0.00                | 952.89              | 500.00              | 1,000.00              |
| 01-5-16-2105 SOFTWARE MAINT/REPAIR          | 2,640.00            | 5,140.48            | 4,000.00            | 4,000.00              |
| 01-5-16-2115 AWARDS/TRIBUTES                | 0.00                | 0.00                | 200.00              | 200.00                |
| 01-5-16-2150 PROFESSIONAL SERVICES          | 32,397.50           | 225.00              | 300.00              | 4,000.00              |
| TOTAL CONTRACTUAL SERVICES                  | 75,338.21           | 45,333.40           | 50,950.00           | 52,350.00             |
| <b>SUPPLIES &amp; MATERIALS</b>             |                     |                     |                     |                       |
| 01-5-16-3000 OFFICE SUPPLIES                | 1,018.98            | 2,338.43            | 500.00              | 1,000.00              |
| 01-5-16-3005 JANITORIAL SUPPLIES            | 188.62              | 85.50               | 0.00                | 500.00                |
| 01-5-16-3010 EDUCATIONAL SUPPLIES           | 1,168.41            | 880.42              | 1,000.00            | 500.00                |
| 01-5-16-3022 MISC SUPPLIES                  | 575.79              | 1,909.75            | 1,000.00            | 1,000.00              |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

01 -GENERAL FUND  
POLICE DEPARTMENT

| EXPENDITURES                           | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|--|---------------------|---------------------|---------------------|-----------------------|
| 01-5-16-3023 SMALL TOOLS               | 0.00                | 1,401.09            | 1,000.00            | 500.00                |
| 01-5-16-3034 INVESTIGATIVE SUPPLIES    | 87.00               | 1,818.54            | 1,500.00            | 1,000.00              |
| TOTAL SUPPLIES & MATERIALS             | 3,038.80            | 8,433.73            | 5,000.00            | 4,500.00              |
| <u>OTHER CHARGES</u>                   |                     |                     |                     |                       |
| 01-5-16-4005 PROPERTY INSURANCE        | 954.79              | 1,000.00            | 1,000.00            | 1,000.00              |
| 01-5-16-4010 LIABILITY INSURANCE       | 131.56              | 200.00              | 200.00              | 200.00                |
| 01-5-16-4012 POLICE OFFICERS LIABILITY | 3,447.00            | 4,500.00            | 4,500.00            | 4,500.00              |
| 01-5-16-4015 E & O INSURANCE           | 1,947.00            | 4,718.60            | 3,000.00            | 5,000.00              |
| 01-5-16-4025 AUTO PHYSICAL INSURANCE   | 1,850.00            | 1,743.00            | 1,850.00            | 1,850.00              |
| 01-5-16-4030 AUTO LIABILITY INSURANCE  | 4,274.60            | 2,500.00            | 2,500.00            | 2,500.00              |
| 01-5-16-4036 MOBIL INSURANCE           | 350.00              | 184.73              | 350.00              | 350.00                |
| TOTAL OTHER CHARGES                    | 12,954.95           | 14,846.33           | 13,400.00           | 15,400.00             |
| <u>CAPITAL OUTLAY</u>                  |                     |                     |                     |                       |
| 01-5-16-6000 COMPUTER EQUIP LEASE      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-16-6001 EMERGENCY GENERATOR       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-16-6020 VEHICLES                  | 0.00                | 48,376.20           | 0.00                | 0.00                  |
| 01-5-16-6050 BUILDINGS                 | 0.00                | 1,379.36            | 0.00                | 0.00                  |
| 01-5-16-6055 EQUIPMENT                 | 0.00                | 194.00              | 0.00                | 0.00                  |
| 01-5-16-6100 ASSET - BUILDINGS         | 0.00                | 4,248.36            | 0.00                | 0.00                  |
| 01-5-16-6101 ASSET - LAND              | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-16-6102 ASSET - EQUIPMENT         | 5,184.00            | 13,324.21           | 25,000.00           | 10,000.00             |
| 01-5-16-6103 ASSET - VEHICLES          | 0.00                | 0.00                | 45,000.00           | 45,000.00             |
| 01-5-16-6104 ASSET - STRUCTURES        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-16-6105 ASSET - IMPROVEMENTS      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-16-6108 ASSET - RESERVED          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-16-6109 ASSET - RESERVED          | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL CAPITAL OUTLAY                   | 5,184.00            | 67,522.13           | 70,000.00           | 55,000.00             |
| <u>CATG 9</u>                          |                     |                     |                     |                       |
| 01-5-16-9999 OTHER                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL CATG                             | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL POLICE DEPARTMENT                | 864,876.09          | 886,527.32          | 994,193.76          | 1,010,247.03          |

01 -GENERAL FUND  
STREETS & DRAINAGE DEPT

| EXPENDITURES                                | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|---|---------------------|---------------------|---------------------|-----------------------|
| <u>PERSONNEL</u>                            |                     |                     |                     |                       |
| 01-5-18-1000 SALARIES                       | 143,251.30          | 142,096.91          | 156,180.12          | 156,115.12            |
| 01-5-18-1002 OVERTIME                       | 2,664.74            | 2,100.23            | 6,000.00            | 6,000.00              |
| 01-5-18-1004 FEES                           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-18-1006 TMRS                           | 11,263.27           | 10,460.63           | 12,403.11           | 11,586.49             |
| 01-5-18-1008 FICA                           | 10,695.04           | 10,524.23           | 11,947.78           | 11,942.81             |
| 01-5-18-1010 GROUP INSURANCE                | 50,005.95           | 44,515.29           | 42,919.30           | 53,669.95             |
| 01-5-18-1012 WORKERS COMPENSATION           | 10,592.21           | 11,000.00           | 16,270.08           | 12,092.11             |
| 01-5-18-1014 UNEMPLOYEMENT                  | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL PERSONNEL                             | 228,472.51          | 220,697.29          | 245,720.39          | 251,406.48            |
| <u>CONTRACTUAL SERVICES</u>                 |                     |                     |                     |                       |
| 01-5-18-2005 ADVERTISING                    | 1,107.80            | 700.00              | 0.00                | 0.00                  |
| 01-5-18-2015 TELEPHONE/INTERNET             | 0.00                | 269.16              | 500.00              | 500.00                |
| 01-5-18-2020 ELECTRICITY                    | 65,307.65           | 42,379.70           | 63,000.00           | 50,000.00             |
| 01-5-18-2025 EQUIPMENT RENTAL               | 23.94               | 400.99              | 1,000.00            | 1,000.00              |
| 01-5-18-2026 GASOLINE/DIESEL                | 9,726.40            | 4,734.46            | 9,000.00            | 9,000.00              |
| 01-5-18-2030 OFFICE EQUIP. PURCHASE         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-18-2037 UNIFORMS                       | 1,760.58            | 2,578.71            | 2,500.00            | 2,500.00              |
| 01-5-18-2060 BUILDING MAINTENANCE           | 0.00                | 21.45               | 250.00              | 250.00                |
| 01-5-18-2066 PHYSICALS                      | 268.00              | 329.00              | 200.00              | 200.00                |
| 01-5-18-2072 VEHICLE MAINTENANCE & REPAIR   | 6,167.47            | 5,126.61            | 8,000.00            | 6,000.00              |
| 01-5-18-2073 VEHICLE OPERATING SUPPLIES     | 16.00               | 0.00                | 1,000.00            | 1,000.00              |
| 01-5-18-2076 EQUIPMENT MAINTENANCE & REPAIR | 8,161.47            | 21,556.00           | 10,000.00           | 10,000.00             |
| 01-5-18-2077 STREET LIGHT MAINTENANCE       | 2,092.61            | 2,924.19            | 2,000.00            | 3,000.00              |
| 01-5-18-2078 ANIMAL CONTROL                 | 19,019.50           | 20,000.00           | 10,000.00           | 24,000.00             |
| 01-5-18-2079 ENGINEERING FEES               | 4,936.96            | 1,406.90            | 5,000.00            | 5,000.00              |
| 01-5-18-2082 RADIOS                         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-18-2085 CONTRACTOR SERVICES            | 12,333.42           | 4,700.00            | 12,000.00           | 5,000.00              |
| 01-5-18-2087 GROUNDS MAINTENANCE            | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL CONTRACTUAL SERVICES                  | 130,921.80          | 107,127.17          | 124,450.00          | 117,450.00            |
| <u>SUPPLIES &amp; MATERIALS</u>             |                     |                     |                     |                       |
| 01-5-18-3005 JANITORIAL SUPPLIES            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-18-3008 EQUIPMENT OPERATING COSTS      | 29.10               | 15.00               | 0.00                | 0.00                  |
| 01-5-18-3022 MISC SUPPLIES                  | 497.68              | 373.59              | 500.00              | 500.00                |
| 01-5-18-3023 SMALL TOOLS                    | 137.91              | 53.82               | 500.00              | 500.00                |
| 01-5-18-3025 SAFETY EQUIPMENT               | 4,600.32            | 1,185.67            | 1,500.00            | 1,500.00              |
| 01-5-18-3028 STREET MATERIALS               | 26,930.67           | 33,118.31           | 30,000.00           | 35,000.00             |
| 01-5-18-3033 CULVERTS                       | 267.75              | 5,328.48            | 1,000.00            | 2,000.00              |
| 01-5-18-3034 SIGNS                          | 26.29               | 282.43              | 750.00              | 750.00                |
| 01-5-18-3035 WEED CHEMICALS                 | 0.00                | 0.00                | 1,000.00            | 0.00                  |
| 01-5-18-3043 SMALL EQUIPMENT                | 0.00                | 0.00                | 1,000.00            | 500.00                |
| 01-5-18-3063 PLANT MATERIAL                 | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL SUPPLIES & MATERIALS                  | 32,489.72           | 40,357.30           | 36,250.00           | 40,750.00             |

01 -GENERAL FUND  
STREETS & DRAINAGE DEPT

| EXPENDITURES                             | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|--|---------------------|---------------------|---------------------|-----------------------|
| <u>OTHER CHARGES</u>                     |                     |                     |                     |                       |
| 01-5-18-4010 LIABILITY INSURANCE         | 351.65              | 300.00              | 420.00              | 420.00                |
| 01-5-18-4025 AUTO PHYSICAL INSURANCE     | 1,500.00            | 1,500.00            | 1,500.00            | 1,500.00              |
| 01-5-18-4030 AUTO LIABILITY INSURANCE    | 1,274.60            | 1,146.56            | 1,500.00            | 1,500.00              |
| 01-5-18-4036 MOBILE INSURANCE            | 350.00              | 184.73              | 350.00              | 350.00                |
| 01-5-18-4037 CONTIGENCIES                | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL OTHER CHARGES                      | 3,476.25            | 3,131.29            | 3,770.00            | 3,770.00              |
| <u>BONDS</u>                             |                     |                     |                     |                       |
| 01-5-18-5000 STREET PAVING AND REPAIR    | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL BONDS                              | 0.00                | 0.00                | 0.00                | 0.00                  |
| <u>CAPITAL OUTLAY</u>                    |                     |                     |                     |                       |
| 01-5-18-6020 DUMP TRUCK/VEHICLE PURCHASE | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-18-6021 HAUL TRAILER                | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-18-6022 COMPACTOR                   | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-18-6025 EQUIP PURCHASE              | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-18-6100 ASSET - BUILDINGS           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-18-6101 ASSET - LAND                | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-18-6102 ASSET - EQUIPMENT           | 0.00                | 0.00                | 0.00                | 11,000.00             |
| 01-5-18-6103 ASSET - VEHICLES            | 0.00                | 28,538.00           | 8,500.00            | 8,500.00              |
| 01-5-18-6105 ASSET - STRUCTURES          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-18-6106 ASSET - STREETS             | 0.00                | 157,985.51          | 20,000.00           | 150,000.00            |
| 01-5-18-6107 ASSET - DRAINAGE            | 2,485.00            | 0.00                | 5,000.00            | 5,000.00              |
| 01-5-18-6108 ASSET - RESERVED            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-18-6109 ASSET - RESERVED            | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL CAPITAL OUTLAY                     | 2,485.00            | 186,523.51          | 33,500.00           | 174,500.00            |
| TOTAL STREETS & DRAINAGE DEPT            | 397,845.28          | 557,836.56          | 443,690.39          | 587,876.48            |

01 -GENERAL FUND  
COMMUNITY DEVELOPMENT

| EXPENDITURES                            | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|---|---------------------|---------------------|---------------------|-----------------------|
| <u>PERSONNEL</u>                        |                     |                     |                     |                       |
| 01-5-22-1000 SALARIES                   | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-1002 OVERTIME                   | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-1004 FEES                       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-1006 TMRS                       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-1008 FICA                       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-1010 GROUP INSURANCE            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-1012 WORKERS COMPENSATION       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-1014 UNEMPLOYEMENT              | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL PERSONNEL                         | 0.00                | 0.00                | 0.00                | 0.00                  |
| <u>CONTRACTUAL SERVICES</u>             |                     |                     |                     |                       |
| 01-5-22-2000 POSTAGE                    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-2005 ADVERTISING                | 400.00              | 2,896.75            | 3,000.00            | 2,000.00              |
| 01-5-22-2010 DUES & SUBSCRIPTIONS       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-2011 MEMBERSHIPS                | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-2015 TELEPHONE/INTERNET         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-2018 PROPERTY LEASE             | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-2025 EQUIPMENT RENTAL           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-2026 GASOLINE/DIESEL            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-2035 TRAVEL                     | 19.78               | 0.00                | 0.00                | 0.00                  |
| 01-5-22-2040 TUITION / EDUCATION        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-2060 BUILDING MAINTENANCE       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-2070 PRINTING                   | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-2073 VEHICLE OPERATING SUPPLIES | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-2075 AUDIT                      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-2085 CONTRACT LABOR             | 0.00                | 6,000.00            | 12,000.00           | 0.00                  |
| 01-5-22-2100 HARDWARE MAINTENANCE       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-2105 SOFTWARE MAINTENANCE       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-2115 AWARDS/TRIBUTES            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-2150 PROFESSIONAL SERVICES      | 7,200.00            | 0.00                | 0.00                | 0.00                  |
| TOTAL CONTRACTUAL SERVICES              | 7,619.78            | 8,896.75            | 15,000.00           | 2,000.00              |
| <u>SUPPLIES &amp; MATERIALS</u>         |                     |                     |                     |                       |
| 01-5-22-3000 OFFICE SUPPLIES            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-3005 JANITORIAL SERVICES        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-3010 EDUCATION SUPPLIES         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-3020 MEETING SUPPLIES           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-3022 MISC SUPPLIES              | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-3023 EVENT SUPPLIES             | 15,808.70           | 13,032.60           | 15,000.00           | 5,000.00              |
| TOTAL SUPPLIES & MATERIALS              | 15,808.70           | 13,032.60           | 15,000.00           | 5,000.00              |
| <u>OTHER CHARGES</u>                    |                     |                     |                     |                       |
| 01-5-22-4005 PROPERTY INSURANCE         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-4010 LIABILITY INSURANCE        | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL OTHER CHARGES                     | 0.00                | 0.00                | 0.00                | 0.00                  |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

01 -GENERAL FUND  
COMMUNITY DEVELOPMENT

| EXPENDITURES                      | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|-----------------------------------|---------------------|---------------------|---------------------|-----------------------|
| <u>CAPITAL OUTLAY</u>             |                     |                     |                     |                       |
| 01-5-22-6000 COMPUTER EQUIP LEASE | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-6005 OFFICE FURNITURE     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-6108 ASSET - RESERVED     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-22-6109 ASSET - RESERVED     | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>           |
| TOTAL CAPITAL OUTLAY              | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL COMMUNITY DEVELOPMENT       | 23,428.48           | 21,929.35           | 30,000.00           | 7,000.00              |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

01 -GENERAL FUND  
FIDC

| EXPENDITURES                        | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|-------------------------------------|---------------------|---------------------|---------------------|-----------------------|
| <u>PERSONNEL</u>                    |                     |                     |                     |                       |
| 01-5-26-1000 SALARIES               | 103,048.94          | 107,781.77          | 103,438.02          | 103,567.60            |
| 01-5-26-1002 OVERTIME               | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-26-1004 FEES                   | 0.00                | 0.00                | 0.00                | 0.00                  |
| 01-5-26-1006 TMRS                   | 8,628.66            | 7,572.30            | 8,854.29            | 8,285.41              |
| 01-5-26-1008 FICA                   | 7,036.72            | 7,625.75            | 7,913.01            | 7,922.92              |
| 01-5-26-1010 GROUP INSURANCE        | 29,095.17           | 24,507.34           | 26,834.98           | 26,834.98             |
| 01-5-26-1012 WORKERS COMPENSATION   | 1,726.00            | 1,608.54            | 452.99              | 417.62                |
| 01-5-26-1014 UNEMPLOYEMENT          | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>           |
| TOTAL PERSONNEL                     | 149,535.49          | 149,095.70          | 147,493.29          | 147,028.53            |
| TOTAL FIDC                          | 149,535.49          | 149,095.70          | 147,493.29          | 147,028.53            |
| TOTAL EXPENDITURES                  | <u>3,053,668.46</u> | <u>3,073,371.17</u> | <u>3,053,397.56</u> | <u>3,258,460.12</u>   |
| REVENUES OVER/ (UNDER) EXPENDITURES | ( 302,853.67)       | ( 299,964.53)       | 29,227.44           | 5,539.88              |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

02 -ENTERPRISE  
BUDGET SUMMARY

| ACCT#                      | ACCOUNT NAME                       | 2018-2019<br>ACTUAL          | 2019-2020<br>ACTUAL          | 2019-2020<br>BUDGET          | 2020-2021<br>APPROVED        |
|----------------------------|------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| <u>REVENUE SUMMARY</u>     |                                    |                              |                              |                              |                              |
|                            | ALL REVENUE                        | <u>1,945,001.63</u>          | <u>1,644,805.24</u>          | <u>1,790,000.00</u>          | <u>1,915,000.00</u>          |
|                            | TOTAL REVENUES                     | <u>1,945,001.63</u><br>===== | <u>1,644,805.24</u><br>===== | <u>1,790,000.00</u><br>===== | <u>1,915,000.00</u><br>===== |
| <u>EXPENDITURE SUMMARY</u> |                                    |                              |                              |                              |                              |
|                            | SANITATION                         | 192,064.85                   | 134,420.51                   | 185,000.00                   | 185,000.00                   |
|                            | WATER OPERATIONS                   | 2,252,772.67                 | 470,671.27                   | 910,203.78                   | 916,655.75                   |
|                            | WASTEWATER OPERATIONS              | <u>869,504.34</u>            | <u>753,809.57</u>            | <u>664,065.57</u>            | <u>809,065.65</u>            |
|                            | TOTAL EXPENDITURES                 | <u>3,314,341.86</u><br>===== | <u>1,358,901.35</u><br>===== | <u>1,759,269.35</u><br>===== | <u>1,910,721.40</u><br>===== |
|                            | REVENUES OVER/(UNDER) EXPENDITURES | ( 1,369,340.23)              | 285,903.89                   | 30,730.65                    | 4,278.60                     |



## 02 -ENTERPRISE

| REVENUES       |                             | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|----------------|-----------------------------|---------------------|---------------------|---------------------|-----------------------|
| 02-4010        | CONTRACT REVENUE            | 0.00                | 978.88              | 0.00                | 0.00                  |
| 02-4011        | SANITATION REVENUE          | 222,099.91          | 200,207.66          | 200,000.00          | 200,000.00            |
| 02-4012        | INTEREST INCOME             | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-4013        | DUMP CHARGES                | 7,015.00            | 6,145.00            | 5,000.00            | 5,000.00              |
| 02-4014        | WATER CHARGES               | 968,930.51          | 911,850.68          | 1,000,000.00        | 1,000,000.00          |
| 02-4015        | DUMPSTER PICKUP             | ( 33.77)            | 0.00                | 0.00                | 0.00                  |
| 02-4016        | SEWER CHARGES               | 423,037.72          | 473,551.47          | 525,000.00          | 525,000.00            |
| 02-4017        | GARBAGE TAX                 | 12,117.30           | 11,433.20           | 15,000.00           | 15,000.00             |
| 02-4018        | MISCELLANEOUS REVENUE       | ( 206.18)           | 0.00                | 4,000.00            | 4,000.00              |
| 02-4019        | TAPPING CHARGES             | 8,542.30            | 9,200.00            | 6,000.00            | 6,000.00              |
| 02-4020        | TRANSFER FROM GENERAL FUND` | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-4021        | SALE OF SURPLUS PROPERTY    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-4022        | RESERVED WATER SURCHARGE    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-4023        | PENALTY                     | 36,941.82           | 31,415.64           | 35,000.00           | 35,000.00             |
| 02-4024        | OTHER WATER REVENUES        | 266,524.66          | 0.00                | 0.00                | 0.00                  |
| 02-4025        | TRANSFER FROM TDCJ          | 0.00                | 0.00                | 0.00                | 25,000.00             |
| 02-4026        | TRANSFER FROM RESERVES      | 0.00                | 0.00                | 0.00                | 100,000.00            |
| 02-4029        | SALE OF ASSETS              | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-4030        | FIRE DEP'T DONATION         | 32.36               | 22.71               | 0.00                | 0.00                  |
| 02-4035        | PROCEEDS FROM LOAN          | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL REVENUES |                             | <u>1,945,001.63</u> | <u>1,644,805.24</u> | <u>1,790,000.00</u> | <u>1,915,000.00</u>   |

02 -ENTERPRISE  
SANITATION

| EXPENDITURES                            | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|---|---------------------|---------------------|---------------------|-----------------------|
| <u>PERSONNEL</u>                        |                     |                     |                     |                       |
| 02-5-02-1000 SALARIES                   | 0.00                | ( 34,892.00)        | 0.00                | 0.00                  |
| 02-5-02-1002 OVERTIME                   | 0.00                | ( 5,400.00)         | 0.00                | 0.00                  |
| 02-5-02-1004 FEES                       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-02-1006 TMRS                       | 0.00                | ( 3,131.41)         | 0.00                | 0.00                  |
| 02-5-02-1008 FICA                       | 0.00                | ( 2,905.40)         | 0.00                | 0.00                  |
| 02-5-02-1010 GROUP INSURANCE            | 0.00                | ( 12,171.39)        | 0.00                | 0.00                  |
| 02-5-02-1012 WORKER'S COMPENSATION      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-02-1014 UNEMPLOYMENT               | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL PERSONNEL                         | 0.00                | ( 58,500.20)        | 0.00                | 0.00                  |
| <u>CONTRACTUAL SERVICES</u>             |                     |                     |                     |                       |
| 02-5-02-2005 ADVERTISING                | 0.00                | 60.00               | 0.00                | 0.00                  |
| 02-5-02-2013 EMS PREMIUMS               | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-02-2073 VEHICLE OPERATING SUPPLIES | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-02-2085 CONTRACT SERVICES          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-02-2088 STATE TAX                  | 17,621.11           | 15,238.25           | 15,000.00           | 15,000.00             |
| 02-5-02-2089 CONTRACT SERVICES          | 174,443.74          | 177,622.46          | 170,000.00          | 170,000.00            |
| 02-5-02-2095 LICENSE FEES               | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL CONTRACTUAL SERVICES              | 192,064.85          | 192,920.71          | 185,000.00          | 185,000.00            |
| <u>OTHER CHARGES</u>                    |                     |                     |                     |                       |
| 02-5-02-4005 PROPERTY INSURANCE         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-02-4010 LIABILITY INSURANCE        | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL OTHER CHARGES                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL SANITATION                        | 192,064.85          | 134,420.51          | 185,000.00          | 185,000.00            |

02 -ENTERPRISE  
WATER OPERATIONS

| EXPENDITURES                                | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|---|---------------------|---------------------|---------------------|-----------------------|
| <b>PERSONNEL</b>                            |                     |                     |                     |                       |
| 02-5-04-1000 SALARIES                       | 106,159.43          | 79,089.69           | 116,645.81          | 138,869.46            |
| 02-5-04-1002 OVERTIME                       | 8,372.96            | 5,659.94            | 5,000.00            | 5,000.00              |
| 02-5-04-1004 FEES                           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-1006 TMRS                           | 9,573.42            | 7,103.31            | 9,984.88            | 11,109.56             |
| 02-5-04-1008 FICA                           | 7,608.46            | 6,676.41            | 8,923.40            | 10,629.82             |
| 02-5-04-1010 GROUP INSURANCE                | 44,142.51           | 28,046.74           | 45,776.97           | 43,034.27             |
| 02-5-04-1012 WORKER'S COMPENSATION          | 3,710.21            | 2,000.00            | 2,770.72            | 3,410.64              |
| 02-5-04-1014 UNEMPLOYMENT                   | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-1016 SEASONAL WORKER                | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL PERSONNEL                             | 179,566.99          | 128,576.09          | 189,101.78          | 212,053.75            |
| <b>CONTRACTUAL SERVICES</b>                 |                     |                     |                     |                       |
| 02-5-04-2000 POSTAGE                        | 7,721.58            | 4,293.10            | 6,000.00            | 5,000.00              |
| 02-5-04-2005 ADVERTISING                    | 2,136.00            | 792.75              | 1,000.00            | 1,000.00              |
| 02-5-04-2010 DUES & SUBSCRIPTIONS ( 30.00)  |                     | 98.34               | 500.00              | 500.00                |
| 02-5-04-2015 TELEPHONE                      | 9,470.76            | 24,674.72           | 7,000.00            | 25,000.00             |
| 02-5-04-2020 ELECTRICITY                    | 50,028.78           | 59,118.89           | 55,000.00           | 55,000.00             |
| 02-5-04-2021 NATURAL GAS                    | 1,040.40            | 835.42              | 1,300.00            | 1,300.00              |
| 02-5-04-2022 LP GAS                         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-2023 EQUIPMENT RENTAL               | 289.84              | 28.50               | 400.00              | 400.00                |
| 02-5-04-2025 MAPPING SERVICES               | 0.00                | 447.90              | 500.00              | 2,500.00              |
| 02-5-04-2026 GASOLINE/DIESEL                | 6,696.62            | 5,331.92            | 5,000.00            | 7,000.00              |
| 02-5-04-2035 TRAVEL ( 74.23)                |                     | 0.00                | 600.00              | 600.00                |
| 02-5-04-2037 UNIFORM EXPENSE                | 1,675.90            | 2,135.05            | 1,875.00            | 2,000.00              |
| 02-5-04-2040 TUITION / EDUCATION            | 1,658.67            | 0.00                | 1,500.00            | 1,500.00              |
| 02-5-04-2060 BUILDING MAINTENANCE           | 496.56              | 380.72              | 500.00              | 500.00                |
| 02-5-04-2066 PHYSICALS                      | 349.50              | 0.00                | 1,000.00            | 500.00                |
| 02-5-04-2070 PRINTING                       | 740.65              | 0.00                | 375.00              | 0.00                  |
| 02-5-04-2072 VEHICLE MAINTENANCE & REPAIRS  | 3,250.95            | 2,237.62            | 6,000.00            | 3,000.00              |
| 02-5-04-2073 VEHICLE OPERATING COSTS        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-2075 AUDIT                          | 5,500.00            | 4,850.00            | 4,500.00            | 5,500.00              |
| 02-5-04-2076 EQUIPMENT MAINTENANCE & REPAIR | 1,360.07            | 7,532.17            | 2,500.00            | 5,000.00              |
| 02-5-04-2080 LEGAL SERVICES                 | 84,926.76           | 18,792.68           | 1,500.00            | 1,500.00              |
| 02-5-04-2081 PERMIT FEES                    | 0.00                | 0.00                | 2,500.00            | 5,000.00              |
| 02-5-04-2082 RADIOS                         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-2083 LICENSE FEES ( 111.11)         |                     | 0.00                | 0.00                | 1,000.00              |
| 02-5-04-2084 WATER PRODUCTION FEES          | 13,964.30           | 3,957.75            | 11,250.00           | 5,000.00              |
| 02-5-04-2085 CONTRACTOR SERVICES            | 5,784.92            | 2,641.50            | 1,500.00            | 1,500.00              |
| 02-5-04-2094 LABORATORY FEES                | 999.70              | 860.65              | 1,000.00            | 1,000.00              |
| 02-5-04-2100 HARDWARE MAINT/REPAIR          | 0.00                | 1,359.39            | 1,000.00            | 1,500.00              |
| 02-5-04-2105 SOFTWARE MAINT/REPAIR          | 7,578.79            | 4,148.34            | 6,500.00            | 7,000.00              |
| 02-5-04-2150 PROFESSIONAL SERVICES          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-2200 WATER PLANT MAINTENANCE        | 37,848.10           | 29,801.04           | 35,000.00           | 35,000.00             |
| 02-5-04-2250 SEWER PLANT MAINTENANCE        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-2300 EQUIPMENT PURCHASE             | 500.79              | 0.00                | 500.00              | 500.00                |
| 02-5-04-2350 ENGINEERING FEES               | 3,900.00            | 0.00                | 3,750.00            | 3,750.00              |
| 02-5-04-2400 SLUDGE DISPOSAL                | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL CONTRACTUAL SERVICES                  | 247,704.30          | 174,318.45          | 160,050.00          | 179,050.00            |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

02 -ENTERPRISE  
WATER OPERATIONS

| EXPENDITURES                              | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|---|---------------------|---------------------|---------------------|-----------------------|
| <u>SUPPLIES &amp; MATERIALS</u>           |                     |                     |                     |                       |
| 02-5-04-3000 OFFICE SUPPLIES              | 2,091.80            | 2,076.54            | 1,500.00            | 2,000.00              |
| 02-5-04-3005 JANITORIAL SUPPLIES          | 22.14               | 6.78                | 250.00              | 250.00                |
| 02-5-04-3008 EQUIPMENT OPERATING COSTS    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-3009 RADIO MAINTENANCE            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-3020 WEED CHEMICALS               | 1,096.63            | 3,931.35            | 1,500.00            | 1,500.00              |
| 02-5-04-3021 CHEMICALS                    | 25,937.68           | 27,028.48           | 16,000.00           | 20,000.00             |
| 02-5-04-3022 MISC. SUPPLIES               | 141.77              | 2,253.81            | 250.00              | 500.00                |
| 02-5-04-3023 SMALL TOOLS                  | 1,803.94            | 2,683.34            | 375.00              | 1,000.00              |
| 02-5-04-3024 PLANT MAINTENANCE            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-3025 SAFETY EQUIPMENT             | 554.32              | 211.08              | 375.00              | 500.00                |
| 02-5-04-3065 WATER SYSTEM MAINT. SUPPLIES | 23,277.03           | 30,015.82           | 17,500.00           | 20,000.00             |
| 02-5-04-3070 SEWER SYSTEM MAINT. SUPPLIES | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-3075 WATER LINE REPAIRS           | 1,750.00            | 0.00                | 1,500.00            | 0.00                  |
| 02-5-04-3080 SEWER LINE REPLACEMENT       | 0.00                | 400.00              | 0.00                | 0.00                  |
| 02-5-04-3081 SEWER LIFT STATIONS          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-3085 WATER METERS                 | 7,741.73            | 17,652.53           | 19,000.00           | 20,000.00             |
| 02-5-04-3086 I&I SUPPLIES                 | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-3099 SMALL EQUIPMENT              | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL SUPPLIES & MATERIALS                | 64,417.04           | 86,259.73           | 58,250.00           | 65,750.00             |
| <u>OTHER CHARGES</u>                      |                     |                     |                     |                       |
| 02-5-04-4005 PROPERTY INSURANCE           | 954.79              | 1,000.00            | 1,000.00            | 1,000.00              |
| 02-5-04-4010 LIABILITY INSURANCE          | 181.56              | 250.00              | 250.00              | 250.00                |
| 02-5-04-4015 E & O INSURANCE              | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-4025 AUTO PHYSICAL INSURANCE      | 1,500.00            | 1,000.00            | 1,500.00            | 1,500.00              |
| 02-5-04-4030 AUTO LIABILITY INSURANCE     | 1,187.30            | 1,300.00            | 1,300.00            | 1,300.00              |
| 02-5-04-4036 MOBILE INS.                  | 300.00              | 184.73              | 300.00              | 300.00                |
| TOTAL OTHER CHARGES                       | 4,123.65            | 3,734.73            | 4,350.00            | 4,350.00              |
| <u>BONDS</u>                              |                     |                     |                     |                       |
| 02-5-04-5000 RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-5005 RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-5010 RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-5020 RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-5030 BOND 1999 PRINCIPLE          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-5035 BOND 1999 INTEREST           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-5040 BOND 1999 BANK CHARGES       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-5048 RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-5050 RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-5051 RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-5052 RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-5053 RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL BONDS                               | 0.00                | 0.00                | 0.00                | 0.00                  |
| <u>CAPITAL OUTLAY</u>                     |                     |                     |                     |                       |
| 02-5-04-6000 COMPUTER EQUIP LEASE         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-6005 RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-6011 RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |

02 -ENTERPRISE  
WATER OPERATIONS

| EXPENDITURES                               | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|--|---------------------|---------------------|---------------------|-----------------------|
| 02-5-04-6012 WATSON WELL GROUND STORAGE    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-6015 CLARK WELL REPAIRS            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-6020 RESERVED FOR MONARCH WELL     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-6025 RESERVED (BACKHOE)            | 17,202.00           | 17,202.00           | 17,202.00           | 17,202.00             |
| 02-5-04-6030 RESERVED (PHASE 1 WATER LOOP) | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-6035 RESERVED                      | 1,248,567.00        | 8,900.00            | 0.00                | 100,000.00            |
| 02-5-04-6040 RESERVED                      | 1,320.00            | 0.00                | 0.00                | 0.00                  |
| 02-5-04-6041 RESERVED (WW Utility Payment) | 209,975.58          | 0.00                | 0.00                | 0.00                  |
| 02-5-04-6042 METER PAYMENT                 | 0.00                | 0.00                | 86,250.00           | 86,250.00             |
| 02-5-04-6045 RESERVED                      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-6050 RESERVED                      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-6051 RESERVED                      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-6052 RESERVED                      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-6070 RESERVED                      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-6080 RESERVED                      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-6081 RESERVED                      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-6082 RESERVED                      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-6085 RESERVED                      | 10,560.74           | 0.00                | 0.00                | 0.00                  |
| 02-5-04-6100 ASSET - BUILDINGS             | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-6101 ASSET - LAND                  | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-6102 ASSET - EQUIPMENT             | 0.00                | 0.00                | 0.00                | 11,000.00             |
| 02-5-04-6103 ASSET - VEHICLES              | ( 32,000.00)        | 0.00                | 0.00                | 16,000.00             |
| 02-5-04-6104 ASSET - STRUCTURES            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-6105 ASSET - IMPROVEMENTS          | 57,374.52           | 50.00               | 75,000.00           | 0.00                  |
| 02-5-04-6108 ASSET - RESERVED              | 236,160.85          | 0.00                | 0.00                | 0.00                  |
| 02-5-04-6109 ASSET - RESERVED              | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-6110 ASSET - WATER SYSTEMS         | 7,800.00            | 51,630.27           | 50,000.00           | 25,000.00             |
| TOTAL CAPITAL OUTLAY                       | 1,756,960.69        | 77,782.27           | 228,452.00          | 255,452.00            |
| <u>OTHER SOURCES (USES)</u>                |                     |                     |                     |                       |
| 02-5-04-7005 TRANSFER TO OTHER FUNDS       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-04-7299 DEPRECIATION EXPENSE          | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL OTHER SOURCES (USES)                 | 0.00                | 0.00                | 0.00                | 0.00                  |
| <u>CATG 9</u>                              |                     |                     |                     |                       |
| 02-5-04-9900 TRANSFER-IN DEBT SERVICE      | 0.00                | 0.00                | 45,000.00           | 0.00                  |
| 02-5-04-9901 TRANSFER IN G/F               | 0.00                | 0.00                | 225,000.00          | 200,000.00            |
| 02-5-04-9999 MISCELLANEOUS                 | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL CATG                                 | 0.00                | 0.00                | 270,000.00          | 200,000.00            |
| TOTAL WATER OPERATIONS                     | 2,252,772.67        | 470,671.27          | 910,203.78          | 916,655.75            |

02 -ENTERPRISE  
WASTEWATER OPERATIONS

| EXPENDITURES                         | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|--------------------------------------|---------------------|---------------------|---------------------|-----------------------|
| <b>PERSONNEL</b>                     |                     |                     |                     |                       |
| 02-5-08-1000 SALARIES                | 227,239.89          | 231,159.97          | 151,653.53          | 206,628.44            |
| 02-5-08-1002 OVERTIME                | 14,613.57           | 9,135.52            | 20,000.00           | 20,000.00             |
| 02-5-08-1004 FEES                    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-1006 TMRS                    | 19,963.55           | 17,978.46           | 12,981.80           | 14,866.28             |
| 02-5-08-1008 FICA                    | 16,836.35           | 17,087.02           | 11,601.72           | 15,807.08             |
| 02-5-08-1010 GROUP INSURANCE         | 67,626.50           | 51,027.68           | 28,255.75           | 50,518.43             |
| 02-5-08-1012 WORKER'S COMPENSATION   | 6,823.00            | 5,000.00            | 5,152.77            | 11,271.77             |
| 02-5-08-1014 UNEMPLOYMENT            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-1016 SEASONAL WORKER         | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL PERSONNEL                      | 353,102.86          | 331,388.65          | 229,645.57          | 319,092.00            |
| <b>CONTRACTUAL SERVICES</b>          |                     |                     |                     |                       |
| 02-5-08-2000 POSTAGE                 | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-2005 ADVERTISING             | 0.00                | 258.00              | 0.00                | 0.00                  |
| 02-5-08-2010 DUES & SUBSCRIPTIONS    | 37.50               | 0.00                | 100.00              | 100.00                |
| 02-5-08-2015 TELEPHONE               | 5,239.14            | 4,343.08            | 3,000.00            | 5,000.00              |
| 02-5-08-2020 ELECTRICITY             | 89,927.75           | 75,226.19           | 75,000.00           | 75,000.00             |
| 02-5-08-2021 NATURAL GAS             | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-2022 WATER/SEWER UTILITIES   | 3,770.37            | 5,434.38            | 4,000.00            | 6,000.00              |
| 02-5-08-2023 EQUIPMENT RENTAL        | 1,643.61            | 3,068.50            | 2,000.00            | 2,000.00              |
| 02-5-08-2025 MAPPING SERVICES        | 0.00                | 0.00                | 500.00              | 0.00                  |
| 02-5-08-2026 GASOLINE / DIESEL       | 6,464.72            | 5,331.92            | 5,000.00            | 6,000.00              |
| 02-5-08-2035 TRAVEL                  | 774.22              | 0.00                | 500.00              | 500.00                |
| 02-5-08-2037 UNIFORM EXPENSE         | 1,182.77            | 2,614.22            | 1,500.00            | 2,500.00              |
| 02-5-08-2040 TUITION / EDUCATION     | 619.67              | 950.00              | 2,000.00            | 2,000.00              |
| 02-5-08-2060 BUILDING MAINTENANCE    | 0.00                | 3,133.98            | 500.00              | 500.00                |
| 02-5-08-2061 PLANT MAINTENANCE       | 87,945.92           | 111,218.14          | 70,000.00           | 70,000.00             |
| 02-5-08-2066 PHYSICALS               | 36.00               | 593.00              | 200.00              | 200.00                |
| 02-5-08-2070 PRINTING                | 740.65              | 0.00                | 500.00              | 500.00                |
| 02-5-08-2072 VEHICLE MAINT & REPAIR  | 4,997.98            | 2,026.15            | 5,000.00            | 5,000.00              |
| 02-5-08-2073 VEHICLE OPERATING COSTS | 0.00                | 25.25               | 100.00              | 100.00                |
| 02-5-08-2075 AUDIT                   | 3,700.00            | 4,350.00            | 4,000.00            | 4,000.00              |
| 02-5-08-2076 EQUIP MAINT / REPAIR    | 4,443.84            | 4,398.10            | 15,000.00           | 15,000.00             |
| 02-5-08-2080 LEGAL SERVICES          | 83,813.83           | 16,726.68           | 1,000.00            | 1,000.00              |
| 02-5-08-2081 PERMIT FEES             | 7,551.24            | 11,856.30           | 10,000.00           | 15,000.00             |
| 02-5-08-2082 RADIO EQUIPMENT         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-2083 LICENSE FEES            | 111.00              | 111.11              | 500.00              | 500.00                |
| 02-5-08-2085 CONTRACTOR SERVICES     | 1,541.03            | 524.01              | 5,000.00            | 25,000.00             |
| 02-5-08-2086 ENVIRONMENTAL SERVICES  | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-2087 LAND / EASEMENTS / ROW  | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-2094 LABORATORY FEES         | 28,230.00           | 22,865.00           | 25,000.00           | 25,000.00             |
| 02-5-08-2100 HARDWARE MAINTENANCE    | 0.00                | 509.00              | 0.00                | 1,500.00              |
| 02-5-08-2105 SOFTWARE MAINTENANCE    | 12,695.40           | 9,572.94            | 10,000.00           | 10,000.00             |
| 02-5-08-2150 PROFESSIONAL SERVICES   | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-2151 INSPECTION SERVICES     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-2300 EQUIPMENT PURCHASE      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-2350 ENGINEERING SERVICES    | 7,193.61            | 13,231.80           | 6,000.00            | 6,000.00              |

**02 -ENTERPRISE  
WASTEWATER OPERATIONS**

| EXPENDITURES                              | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|---|---------------------|---------------------|---------------------|-----------------------|
| <b>02-5-08-2400 SLUDGE DISPOSAL</b>       | <u>11,436.40</u>    | <u>14,130.39</u>    | <u>15,000.00</u>    | <u>17,500.00</u>      |
| TOTAL CONTRACTUAL SERVICES                | 364,096.65          | 312,498.14          | 261,400.00          | 295,900.00            |
| <b><u>SUPPLIES &amp; MATERIALS</u></b>    |                     |                     |                     |                       |
| 02-5-08-3000 OFFICE SUPPLIES              | 0.00                | 197.33              | 0.00                | 0.00                  |
| 02-5-08-3001 LABORATORY SUPPLIES          | 1,730.53            | 7,872.25            | 7,500.00            | 7,500.00              |
| 02-5-08-3005 JANITORIAL SUPPLIES          | 591.79              | 593.87              | 200.00              | 350.00                |
| 02-5-08-3008 EQUIPMENT OPERATING SUPPLIES | 0.00                | 19.99               | 200.00              | 0.00                  |
| 02-5-08-3009 RADIO MAINTENANCE SUPPLIES   | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-3020 CHEMICAL SUPPLIES            | 38,532.99           | 44,239.35           | 35,000.00           | 40,000.00             |
| 02-5-08-3023 SMALL TOOLS                  | 636.74              | 516.24              | 500.00              | 1,000.00              |
| 02-5-08-3025 SAFETY SUPPLIES              | 47.46               | 490.35              | 500.00              | 500.00                |
| 02-5-08-3070 SEWER SYSTEM MAINT SUPPLIES  | 5,641.54            | 5,353.57            | 15,000.00           | 10,000.00             |
| 02-5-08-3080 WASTEWATER LINE REPAIR       | 0.00                | 31.45               | 1,500.00            | 500.00                |
| 02-5-08-3081 SEWER LIFT STATIONS          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-3086 I & I SUPPLIES / TESTING     | 0.00                | 0.00                | 1,000.00            | 500.00                |
| 02-5-08-3099 SMALL EQUIPMENT              | <u>0.00</u>         | <u>0.00</u>         | <u>500.00</u>       | <u>500.00</u>         |
| TOTAL SUPPLIES & MATERIALS                | 47,181.05           | 59,314.40           | 61,900.00           | 60,850.00             |
| <b><u>OTHER CHARGES</u></b>               |                     |                     |                     |                       |
| 02-5-08-4005 PROPERTY INSURANCE           | 954.79              | 1,000.00            | 1,000.00            | 1,000.00              |
| 02-5-08-4010 LIABILITY INSURANCE          | 351.56              | 420.00              | 420.00              | 420.00                |
| 02-5-08-4015 E & O INSURANCE              | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-4025 AUTO PHYSICAL INSURANCE      | 1,000.00            | 1,000.00            | 1,000.00            | 1,000.00              |
| 02-5-08-4030 AUTO LIABILITY INSURANCE     | 787.30              | 900.00              | 900.00              | 900.00                |
| 02-5-08-4036 MOBILE EQUIPMENT INSURANCE   | <u>300.00</u>       | <u>184.73</u>       | <u>300.00</u>       | <u>300.00</u>         |
| TOTAL OTHER CHARGES                       | 3,393.65            | 3,504.73            | 3,620.00            | 3,620.00              |
| <b><u>BONDS</u></b>                       |                     |                     |                     |                       |
| 02-5-08-5000 BOND 2004 PRINCIPLE          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-5005 BOND 2004 INTEREST           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-5010 BOND 2004 BANK CHARGES       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-5051 BOND 2002 PRINCIPLE          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-5052 BOND 2002 INTEREST           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-5053 BOND 2002 BANK CHARGES       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-5055 GF CHARGES                   | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>           |
| TOTAL BONDS                               | 0.00                | 0.00                | 0.00                | 0.00                  |
| <b><u>CAPITAL OUTLAY</u></b>              |                     |                     |                     |                       |
| 02-5-08-6000 RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-6020 RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-6035 RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-6050 WALNUT CREEK DIVERSION       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-6051 RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-6081 RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-6086 RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-6100 ASSET - BUILDINGS            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-6101 ASSET - LAND                 | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-6102 ASSET - EQUIPMENT            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-6103 ASSET - VEHICLES             | 0.00                | 0.00                | 7,500.00            | 7,500.00              |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

02 -ENTERPRISE  
WASTEWATER OPERATIONS

| EXPENDITURES                        |                            | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|-------------------------------------|----------------------------|---------------------|---------------------|---------------------|-----------------------|
| 02-5-08-6104                        | ASSET - STRUCTURES         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-6105                        | ASSET - IMPROVEMENTS       | 54,626.48           | 0.00                | 50,000.00           | 50,000.00             |
| 02-5-08-6108                        | ASSET - RESERVED           | 47,103.65           | 47,103.65           | 0.00                | 47,103.65             |
| 02-5-08-6109                        | ASSET - RESERVED           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 02-5-08-6111                        | ASSET - WASTEWATER SYSTEMS | 0.00                | 0.00                | 50,000.00           | 25,000.00             |
| TOTAL CAPITAL OUTLAY                |                            | 101,730.13          | 47,103.65           | 107,500.00          | 129,603.65            |
|                                     |                            |                     |                     |                     |                       |
| TOTAL WASTEWATER OPERATIONS         |                            | 869,504.34          | 753,809.57          | 664,065.57          | 809,065.65            |
|                                     |                            |                     |                     |                     |                       |
| TOTAL EXPENDITURES                  |                            | 3,314,341.86        | 1,358,901.35        | 1,759,269.35        | 1,910,721.40          |
|                                     |                            | =====               | =====               | =====               | =====                 |
| REVENUES OVER/ (UNDER) EXPENDITURES |                            | ( 1,369,340.23)     | 285,903.89          | 30,730.65           | 4,278.60              |
|                                     |                            | =====               | =====               | =====               | =====                 |



CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

04 -DEBT SERVICE FUND  
BUDGET SUMMARY

| ACCT#                      | ACCOUNT NAME                        | 2018-2019<br>ACTUAL        | 2019-2020<br>ACTUAL        | 2019-2020<br>BUDGET        | 2020-2021<br>APPROVED      |
|----------------------------|-------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <u>REVENUE SUMMARY</u>     |                                     |                            |                            |                            |                            |
|                            | ALL REVENUE                         | <u>465,262.25</u>          | <u>564,194.64</u>          | <u>411,000.00</u>          | <u>305,000.00</u>          |
|                            | TOTAL REVENUES                      | <u>465,262.25</u><br>===== | <u>564,194.64</u><br>===== | <u>411,000.00</u><br>===== | <u>305,000.00</u><br>===== |
| <u>EXPENDITURE SUMMARY</u> |                                     |                            |                            |                            |                            |
|                            | DEBT SERVICE                        | <u>545,507.50</u>          | <u>12,290.00</u>           | <u>379,513.00</u>          | <u>289,975.00</u>          |
|                            | TOTAL EXPENDITURES                  | <u>545,507.50</u><br>===== | <u>12,290.00</u><br>=====  | <u>379,513.00</u><br>===== | <u>289,975.00</u><br>===== |
|                            | REVENUES OVER/ (UNDER) EXPENDITURES | ( 80,245.25)               | 551,904.64                 | 31,487.00                  | 15,025.00                  |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

04 -DEBT SERVICE FUND

| REVENUES       |                             | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|----------------|-----------------------------|---------------------|---------------------|---------------------|-----------------------|
| 04-4000        | AD VALOREM - CURRENT        | 432,714.56          | 535,239.91          | 381,000.00          | 290,000.00            |
| 04-4005        | AD VALOREM - DELINQUENT     | 22,868.86           | 21,344.61           | 20,000.00           | 10,000.00             |
| 04-4010        | AD VALOREM - PENALTY        | 9,678.83            | 7,610.12            | 10,000.00           | 5,000.00              |
| 04-4020        | TRANSFER FROM BOND RESERVES | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL REVENUES |                             | 465,262.25<br>===== | 564,194.64<br>===== | 411,000.00<br>===== | 305,000.00<br>=====   |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

04 -DEBT SERVICE FUND  
DEBT SERVICE

| EXPENDITURES                        | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|-------------------------------------|---------------------|---------------------|---------------------|-----------------------|
| <u>CONTRACTUAL SERVICES</u>         |                     |                     |                     |                       |
| 04-5-02-2013 EMS PREMIUMS           | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL CONTRACTUAL SERVICES          | 0.00                | 0.00                | 0.00                | 0.00                  |
| <u>BONDS</u>                        |                     |                     |                     |                       |
| 04-5-02-5030 PRINCIPAL 2002 BONDS   | 269,802.50          | 0.00                | 255,000.00          | 265,000.00            |
| 04-5-02-5035 INTEREST 2002 BONDS    | 14,802.50           | 11,487.50           | 29,605.00           | 22,975.00             |
| 04-5-02-5040 PRINCIPAL 2010 BONDS   | 230,000.00          | 0.00                | 0.00                | 0.00                  |
| 04-5-02-5048 INTEREST 2010 BONDS    | 26,100.00           | 0.00                | 0.00                | 0.00                  |
| 04-5-02-5049 RESERVE                | 802.50              | 802.50              | 2,000.00            | 2,000.00              |
| 04-5-02-5055 RESERVE                | 0.00                | 0.00                | 0.00                | 0.00                  |
| 04-5-02-5060 PRINCIPAL 2019 CO      | 0.00                | 0.00                | 92,908.00           | 0.00                  |
| 04-5-02-5065 INTEREST 2019 CO       | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL BONDS                         | 541,507.50          | 12,290.00           | 379,513.00          | 289,975.00            |
| <u>CATG 9</u>                       |                     |                     |                     |                       |
| 04-5-02-9902 TRANSFERS OUT          | 4,000.00            | 0.00                | 0.00                | 0.00                  |
| TOTAL CATG                          | 4,000.00            | 0.00                | 0.00                | 0.00                  |
| TOTAL DEBT SERVICE                  | 545,507.50          | 12,290.00           | 379,513.00          | 289,975.00            |
| TOTAL EXPENDITURES                  | 545,507.50          | 12,290.00           | 379,513.00          | 289,975.00            |
| REVENUES OVER/ (UNDER) EXPENDITURES | ( 80,245.25)        | 551,904.64          | 31,487.00           | 15,025.00             |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

06 -TDCJ  
BUDGET SUMMARY

| ACCT#                      | ACCOUNT NAME                        | 2018-2019<br>ACTUAL        | 2019-2020<br>ACTUAL        | 2019-2020<br>BUDGET        | 2020-2021<br>APPROVED      |
|----------------------------|-------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <u>REVENUE SUMMARY</u>     |                                     |                            |                            |                            |                            |
|                            | ALL REVENUE                         | <u>504,246.81</u>          | <u>462,801.37</u>          | <u>531,583.00</u>          | <u>531,583.00</u>          |
|                            | TOTAL REVENUES                      | <u>504,246.81</u><br>===== | <u>462,801.37</u><br>===== | <u>531,583.00</u><br>===== | <u>531,583.00</u><br>===== |
| <u>EXPENDITURE SUMMARY</u> |                                     |                            |                            |                            |                            |
|                            | OPERATIONS & MAINTENANCE            | <u>451,085.19</u>          | <u>341,360.35</u>          | <u>504,194.26</u>          | <u>491,651.50</u>          |
|                            | TOTAL EXPENDITURES                  | <u>451,085.19</u><br>===== | <u>341,360.35</u><br>===== | <u>504,194.26</u><br>===== | <u>491,651.50</u><br>===== |
|                            | REVENUES OVER/ (UNDER) EXPENDITURES | 53,161.62                  | 121,441.02                 | 27,388.74                  | 39,931.50                  |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

06 -TDCJ

| REVENUES       |                            | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|----------------|----------------------------|---------------------|---------------------|---------------------|-----------------------|
| 06-4010        | FACILITY CHARGES           | 136,582.68          | 102,437.01          | 136,583.00          | 136,583.00            |
| 06-4012        | INTEREST EARNED            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-4014        | WATER CHARGES              | 209,726.41          | 209,651.70          | 250,000.00          | 250,000.00            |
| 06-4016        | SEWER CHARGES              | 157,656.72          | 150,712.56          | 145,000.00          | 145,000.00            |
| 06-4018        | OTHER REVENUES             | 281.00              | 0.10                | 0.00                | 0.00                  |
| 06-4020        | TRANSFER FROM GENERAL FUND | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-4029        | SALE OF ASSETS             | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL REVENUES |                            | 504,246.81          | 462,801.37          | 531,583.00          | 531,583.00            |

06 -TDCJ  
OPERATIONS & MAINTENANCE

| EXPENDITURES                                | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|---|---------------------|---------------------|---------------------|-----------------------|
| <b>PERSONNEL</b>                            |                     |                     |                     |                       |
| 06-5-02-1000 SALARIES                       | 89,708.22           | 98,256.76           | 193,946.70          | 136,884.14            |
| 06-5-02-1002 OVERTIME                       | 6,961.50            | 5,670.00            | 5,000.00            | 5,000.00              |
| 06-5-02-1004 FEES                           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-1006 TMRS                           | 8,013.20            | 8,017.81            | 16,601.84           | 10,950.73             |
| 06-5-02-1008 FICA                           | 7,124.02            | 7,765.77            | 14,836.92           | 10,471.64             |
| 06-5-02-1010 GROUP INSURANCE                | 22,074.50           | 19,497.61           | 47,916.03           | 38,376.68             |
| 06-5-02-1012 WORKER'S COMPENSATION          | 4,386.00            | 5,000.00            | 5,898.00            | 4,168.31              |
| 06-5-02-1014 UNEMPLOYMENT                   | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL PERSONNEL                             | 138,267.44          | 144,207.95          | 284,199.49          | 205,851.50            |
| <b>CONTRACTUAL SERVICES</b>                 |                     |                     |                     |                       |
| 06-5-02-2000 POSTAGE                        | 0.00                | 0.00                | 150.00              | 150.00                |
| 06-5-02-2005 ADVERTISING                    | 920.00              | 718.00              | 500.00              | 500.00                |
| 06-5-02-2010 DUES & SUBSCRIPTIONS           | 0.00                | 0.00                | 100.00              | 100.00                |
| 06-5-02-2013 EMS PREMIUMS                   | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-2015 TELEPHONE                      | 4.00                | 333.05              | 3,000.00            | 4,000.00              |
| 06-5-02-2020 ELECTRICITY                    | 61,268.89           | 47,844.40           | 60,000.00           | 55,000.00             |
| 06-5-02-2026 GASOLINE/DIESEL                | 6,358.89            | 3,511.03            | 4,500.00            | 5,000.00              |
| 06-5-02-2035 TRAVEL                         | 170.38              | 0.00                | 500.00              | 500.00                |
| 06-5-02-2037 UNIFORMS                       | 1,490.23            | 2,384.08            | 1,000.00            | 1,500.00              |
| 06-5-02-2040 TUITION                        | 24.38               | 0.00                | 1,000.00            | 1,000.00              |
| 06-5-02-2060 BUILDING MAINTENANCE           | 0.00                | 0.00                | 500.00              | 500.00                |
| 06-5-02-2066 PHYSICALS                      | 36.00               | 217.00              | 200.00              | 200.00                |
| 06-5-02-2072 VEHICLE MAINTENANCE & REPAIR   | 2,925.27            | 1,659.37            | 1,500.00            | 2,000.00              |
| 06-5-02-2073 VEHICLE OPERATING EXPENSE      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-2075 AUDIT                          | 1,300.00            | 1,850.00            | 1,500.00            | 1,500.00              |
| 06-5-02-2076 EQUIPMENT MAINTENANCE & REPAIR | 744.96              | 3,998.51            | 2,500.00            | 3,000.00              |
| 06-5-02-2077 EQUIPMENT OPERATING COSTS      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-2080 LEGAL SERVICES                 | 49,673.96           | 1,750.00            | 2,000.00            | 10,000.00             |
| 06-5-02-2081 PERMIT / LICENSE FEES          | 1,250.00            | 2,772.48            | 3,000.00            | 4,000.00              |
| 06-5-02-2082 RADIO MAINTENANCE              | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-2084 WATER PRODUCTION FEES          | 4,014.97            | 509.54              | 5,000.00            | 5,000.00              |
| 06-5-02-2085 CONTRACTOR SERVICES            | 1,497.90            | 241.47              | 1,000.00            | 1,000.00              |
| 06-5-02-2094 LABORATORY FEES                | 15,047.35           | 14,916.00           | 15,000.00           | 15,000.00             |
| 06-5-02-2100 HARDWARE MAINT/REPAIR          | 0.00                | 0.00                | 2,000.00            | 2,000.00              |
| 06-5-02-2105 SOFTWARE MAINT/REPAIR          | 4,406.10            | 4,534.12            | 6,500.00            | 6,500.00              |
| 06-5-02-2150 PROFESSIONAL SERVICES          | 10,725.00           | 5,844.34            | 10,000.00           | 10,000.00             |
| 06-5-02-2200 WATER PLANT MAINTENANCE        | 8,301.50            | 22,578.88           | 7,000.00            | 20,000.00             |
| 06-5-02-2250 SEWER PLANT MAINTENANCE        | 10,711.10           | 4,787.37            | 10,000.00           | 20,000.00             |
| 06-5-02-2350 ENGINEERING FEES               | 0.00                | 13,264.06           | 2,500.00            | 2,500.00              |
| 06-5-02-2400 SLUDGE DISPOSAL                | 18,489.18           | 20,989.03           | 15,000.00           | 25,000.00             |
| TOTAL CONTRACTUAL SERVICES                  | 199,360.06          | 154,702.73          | 155,950.00          | 195,950.00            |
| <b>SUPPLIES &amp; MATERIALS</b>             |                     |                     |                     |                       |
| 06-5-02-3000 OFFICE SUPPLIES                | 0.00                | 39.99               | 300.00              | 300.00                |
| 06-5-02-3005 JANITORIAL SERVICES            | 0.00                | 462.81              | 200.00              | 200.00                |
| 06-5-02-3010 EDUCATIONAL MATERIALS          | 0.00                | 0.00                | 250.00              | 0.00                  |

06 -TDCJ  
OPERATIONS & MAINTENANCE

| EXPENDITURES               |                              | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|----------------------------|------------------------------|---------------------|---------------------|---------------------|-----------------------|
| 06-5-02-3020               | WEED CHEMICALS               | 0.00                | 0.00                | 250.00              | 0.00                  |
| 06-5-02-3021               | CHEMICALS                    | 19,403.31           | 19,813.73           | 18,000.00           | 20,000.00             |
| 06-5-02-3022               | MISCELLANEOUS SUPPLIES       | 154.87              | 298.11              | 500.00              | 500.00                |
| 06-5-02-3023               | SMALL TOOLS                  | 113.92              | 81.50               | 500.00              | 500.00                |
| 06-5-02-3024               | PLANT MAINTENANCE            | 0.00                | 0.00                | 2,000.00            | 0.00                  |
| 06-5-02-3025               | SAFETY EQUIPMENT             | 104.95              | 44.50               | 500.00              | 500.00                |
| 06-5-02-3026               | LAB SUPPLIES & MATERIALS     | 4,303.12            | 4,259.67            | 5,000.00            | 5,000.00              |
| 06-5-02-3065               | WATER SYSTEM MAINT. SUPPLIES | 0.00                | 122.03              | 500.00              | 500.00                |
| 06-5-02-3070               | SEWER SYSTEM MAINT. SUPPLIES | 282.92              | 0.00                | 500.00              | 500.00                |
| 06-5-02-3099               | SMALL EQUIPMENT              | 0.00                | 0.00                | 500.00              | 500.00                |
| TOTAL SUPPLIES & MATERIALS |                              | 24,363.09           | 25,122.34           | 29,000.00           | 28,500.00             |
| <u>OTHER CHARGES</u>       |                              |                     |                     |                     |                       |
| 06-5-02-4005               | PROPERTY INSURANCE           | 1,054.79            | 1,100.00            | 1,100.00            | 1,100.00              |
| 06-5-02-4010               | LIABILITY INSURANCE          | 431.56              | 250.00              | 500.00              | 500.00                |
| 06-5-02-4025               | AUTO PHYSICAL INSURANCE      | 1,000.00            | 1,000.00            | 1,000.00            | 1,000.00              |
| 06-5-02-4030               | AUTO LIABILITY INSURANCE     | 874.60              | 1,100.00            | 1,100.00            | 1,100.00              |
| 06-5-02-4036               | MOBIL INSURANCE              | 400.00              | 184.73              | 400.00              | 400.00                |
| 06-5-02-4050               | TRANSFER TO GENERAL FUND     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-4055               | TRANSFER TO ENTERPRISE FUND  | 0.00                | 0.00                | 0.00                | 25,000.00             |
| 06-5-02-4060               | TEAGUE CONTRACT - TDCJ BOND  | 71,638.88           | 0.00                | 0.00                | 0.00                  |
| TOTAL OTHER CHARGES        |                              | 75,399.83           | 3,634.73            | 4,100.00            | 29,100.00             |
| <u>BONDS</u>               |                              |                     |                     |                     |                       |
| 06-5-02-5000               | BOND 1993 PRINCIPLE          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-5005               | BOND 1993 INTEREST           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-5010               | BOND 1993 BANK CHARGES       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-5015               | BOND 1996 PRINCIPLE          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-5020               | BOND 1996 INTEREST           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-5021               | 2010 BOND INTEREST           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-5025               | BOND 1996 BANK CHARGES       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-5050               | BOND 96 I&S FUND ACCRUAL     | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL BONDS                |                              | 0.00                | 0.00                | 0.00                | 0.00                  |
| <u>CAPITAL OUTLAY</u>      |                              |                     |                     |                     |                       |
| 06-5-02-6000               | RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-6001               | RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-6002               | MECHANICAL BAR SCREEN        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-6003               | RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-6020               | RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-6021               | RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-6025               | RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-6030               | RESERVED                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-6035               | EMERGENCY PUMP REPAIR        | 0.00                | 0.00                | 10,000.00           | 10,000.00             |
| 06-5-02-6100               | ASSET - BUILDINGS            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-6101               | ASSET - LAND                 | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-6102               | ASSET - EQUIPMENT            | 0.00                | 0.00                | 0.00                | 15,000.00             |
| 06-5-02-6103               | ASSET - VEHICLES             | 13,694.77           | 13,692.60           | 20,944.77           | 7,250.00              |
| 06-5-02-6104               | ASSET - STRUCTURES           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-6105               | ASSET - IMPROVEMENTS         | 0.00                | 0.00                | 0.00                | 0.00                  |

06 -TDCJ  
OPERATIONS & MAINTENANCE

| EXPENDITURES                            | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|---|---------------------|---------------------|---------------------|-----------------------|
| 06-5-02-6108 ASSET - RESERVED           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-6109 ASSET - RESERVED           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-6110 ASSET - WATER SYSTEMS      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-6111 ASSET - WASTEWATER SYSTEMS | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL CAPITAL OUTLAY                    | 13,694.77           | 13,692.60           | 30,944.77           | 32,250.00             |
| OTHER SOURCES (USES)                    |                     |                     |                     |                       |
| 06-5-02-7299 DEPRECIATION EXPENSE       | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL OTHER SOURCES (USES)              | 0.00                | 0.00                | 0.00                | 0.00                  |
| CATG 9                                  |                     |                     |                     |                       |
| 06-5-02-9902 TRANSFER IN - DEBT SERVICE | 0.00                | 0.00                | 0.00                | 0.00                  |
| 06-5-02-9999 MISCELLANEOUS              | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL CATG                              | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL OPERATIONS & MAINTENANCE          | 451,085.19          | 341,360.35          | 504,194.26          | 491,651.50            |
| TOTAL EXPENDITURES                      | 451,085.19          | 341,360.35          | 504,194.26          | 491,651.50            |
| REVENUES OVER/(UNDER) EXPENDITURES      | 53,161.62           | 121,441.02          | 27,388.74           | 39,931.50             |



CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

07 -HOTEL/MOTEL FUND  
BUDGET SUMMARY

| ACCT#                      | ACCOUNT NAME                        | 2018-2019<br>ACTUAL        | 2019-2020<br>ACTUAL        | 2019-2020<br>BUDGET        | 2020-2021<br>APPROVED      |
|----------------------------|-------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <u>REVENUE SUMMARY</u>     |                                     |                            |                            |                            |                            |
|                            | ALL REVENUE                         | <u>227,541.94</u>          | <u>197,132.32</u>          | <u>285,000.00</u>          | <u>285,000.00</u>          |
|                            | TOTAL REVENUES                      | <u>227,541.94</u><br>===== | <u>197,132.32</u><br>===== | <u>285,000.00</u><br>===== | <u>285,000.00</u><br>===== |
| <u>EXPENDITURE SUMMARY</u> |                                     |                            |                            |                            |                            |
|                            | HOTEL/MOTEL FUND                    | <u>220,069.54</u>          | <u>287,490.37</u>          | <u>418,204.39</u>          | <u>346,749.79</u>          |
|                            | TOTAL EXPENDITURES                  | <u>220,069.54</u><br>===== | <u>287,490.37</u><br>===== | <u>418,204.39</u><br>===== | <u>346,749.79</u><br>===== |
|                            | REVENUES OVER/ (UNDER) EXPENDITURES | 7,472.40                   | ( 90,358.05)               | ( 133,204.39)              | ( 61,749.79)               |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

07 -HOTEL/MOTEL FUND

| REVENUES       |                            | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|----------------|----------------------------|---------------------|---------------------|---------------------|-----------------------|
| 07-4006        | HOTEL/MOTEL TAX RECEIPTS   | 227,385.35          | 197,050.96          | 285,000.00          | 285,000.00            |
| 07-4012        | INTEREST INCOME            | 156.59              | 81.36               | 0.00                | 0.00                  |
| 07-4014        | OTHER INCOME               | 0.00                | 0.00                | 0.00                | 0.00                  |
| 07-4020        | TRANSFERS FROM OTHER FUNDS | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL REVENUES |                            | 227,541.94<br>===== | 197,132.32<br>===== | 285,000.00<br>===== | 285,000.00<br>=====   |

07 -HOTEL/MOTEL FUND  
HOTEL/MOTEL FUND

| EXPENDITURES                              | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|---|---------------------|---------------------|---------------------|-----------------------|
| <u>PERSONNEL</u>                          |                     |                     |                     |                       |
| 07-5-24-1000 SALARIES                     | 0.00                | 35,127.28           | 37,872.64           | 47,940.80             |
| 07-5-24-1002 OVERTIME                     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 07-5-24-1004 FEES                         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 07-5-24-1006 TMRS                         | 0.00                | 2,719.75            | 3,241.90            | 3,835.26              |
| 07-5-24-1008 FICA                         | 0.00                | 2,660.39            | 2,897.26            | 3,667.47              |
| 07-5-24-1010 GROUP INSURANCE              | 0.00                | 7,326.22            | 8,042.16            | 8,042.16              |
| 07-5-24-1012 WPRKER'S COMPENSATION        | 0.00                | 0.00                | 170.43              | 194.10                |
| 07-5-24-1014 UNEMPLOYMENT                 | 0.00                | 0.00                | 0.00                | 0.00                  |
| 07-5-24-1016 SEASONAL WORKER              | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL PERSONNEL                           | 0.00                | 47,833.64           | 52,224.39           | 63,679.79             |
| <u>CONTRACTUAL SERVICES</u>               |                     |                     |                     |                       |
| 07-5-24-2004 ADMINISTRATION               | 54.58               | 0.00                | 0.00                | 0.00                  |
| 07-5-24-2005 MUNICIPAL ADVERTISING        | 50.00               | 439.95              | 3,000.00            | 0.00                  |
| 07-5-24-2006 COMPREHENSIVE PLAN-TOURISM   | 0.00                | 0.00                | 0.00                | 0.00                  |
| 07-5-24-2007 TELEPHONE/INTERNET           | 0.00                | 0.00                | 500.00              | 0.00                  |
| 07-5-24-2010 HISTORIC PRESERVATION GRANTS | 0.00                | 0.00                | 0.00                | 0.00                  |
| 07-5-24-2016 TOURISM INFO CENTER          | 59,470.42           | 23,161.68           | 32,520.00           | 32,520.00             |
| 07-5-24-2017 EVENTS/TOURISM               | 99,133.89           | 32,504.21           | 72,650.00           | 39,050.00             |
| 07-5-24-2019 RODEO / EXPO CENTER          | 100.00              | 0.00                | 1,000.00            | 0.00                  |
| 07-5-24-2020 CHRISTMAS EVENTS             | 0.00                | 58,913.70           | 34,150.00           | 15,000.00             |
| 07-5-24-2021 FUZZY PEACH FESTIVAL         | 0.00                | 1,828.48            | 12,000.00           | 12,000.00             |
| 07-5-24-2022 SHOW OF WHEELS               | 0.00                | 300.00              | 18,500.00           | 18,500.00             |
| 07-5-24-2025 MISCELLANEOUS EVENTS         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 07-5-24-2027 FREESTONE COUNTY MUSEUM      | 20,380.00           | 13,750.00           | 15,000.00           | 40,000.00             |
| 07-5-24-2041 TEXAS STATE COONHUNTERS      | 0.00                | 2,798.25            | 5,000.00            | 0.00                  |
| 07-5-24-2045 SPORTING EVENTS              | 16,249.27           | 24,544.46           | 30,000.00           | 7,000.00              |
| 07-5-24-2046 ATHLETIC EVENTS              | 0.00                | 17,117.66           | 10,000.00           | 10,000.00             |
| 07-5-24-2047 TRINITY STAR ARTS COUNCIL    | 10,149.00           | 9,223.34            | 10,160.00           | 9,000.00              |
| 07-5-24-2048 MARKET DAYS                  | 7,981.91            | 0.00                | 2,500.00            | 0.00                  |
| 07-5-24-2050 CIVIC CENTER                 | 60.98               | 0.00                | 75,000.00           | 75,000.00             |
| 07-5-24-2051 DISC GOLF COURSE             | 0.00                | 36,075.00           | 25,000.00           | 25,000.00             |
| 07-5-24-2057 TXDOT SIDEWALK PROJECT       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 07-5-24-2065 MOODY BRADLEY                | 6,439.49            | 19,000.00           | 19,000.00           | 0.00                  |
| TOTAL CONTRACTUAL SERVICES                | 220,069.54          | 239,656.73          | 365,980.00          | 283,070.00            |
| TOTAL HOTEL/MOTEL FUND                    | 220,069.54          | 287,490.37          | 418,204.39          | 346,749.79            |
| TOTAL EXPENDITURES                        | 220,069.54          | 287,490.37          | 418,204.39          | 346,749.79            |
| REVENUES OVER/(UNDER) EXPENDITURES        | 7,472.40            | ( 90,358.05)        | ( 133,204.39)       | ( 61,749.79)          |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

15 -POLICE EDUCATION FUND  
BUDGET SUMMARY

| ACCT#                      | ACCOUNT NAME                        | 2018-2019<br>ACTUAL    | 2019-2020<br>ACTUAL      | 2019-2020<br>BUDGET      | 2020-2021<br>APPROVED    |
|----------------------------|-------------------------------------|------------------------|--------------------------|--------------------------|--------------------------|
| <u>REVENUE SUMMARY</u>     |                                     |                        |                          |                          |                          |
|                            | ALL REVENUE                         | <u>0.36</u>            | <u>6,684.58</u>          | <u>1,250.00</u>          | <u>1,500.00</u>          |
|                            | TOTAL REVENUES                      | <u>0.36</u><br>=====   | <u>6,684.58</u><br>===== | <u>1,250.00</u><br>===== | <u>1,500.00</u><br>===== |
| <u>EXPENDITURE SUMMARY</u> |                                     |                        |                          |                          |                          |
|                            | POLICE EDUCATION FUND               | <u>295.00</u>          | <u>118.61</u>            | <u>1,000.00</u>          | <u>5,000.00</u>          |
|                            | TOTAL EXPENDITURES                  | <u>295.00</u><br>===== | <u>118.61</u><br>=====   | <u>1,000.00</u><br>===== | <u>5,000.00</u><br>===== |
|                            | REVENUES OVER/ (UNDER) EXPENDITURES | ( 294.64)              | 6,565.97                 | 250.00                   | ( 3,500.00)              |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

15 -POLICE EDUCATION FUND

| REVENUES       |                             | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|----------------|-----------------------------|---------------------|---------------------|---------------------|-----------------------|
| 15-4012        | INTEREST REVENUE            | 0.36                | 3.20                | 0.00                | 0.00                  |
| 15-4040        | COMPTROLLER REVENUE         | 0.00                | 1,518.38            | 1,250.00            | 1,500.00              |
| 15-4055        | RECEIVED FROM OTHER SOURCES | 0.00                | 5,163.00            | 0.00                | 0.00                  |
| TOTAL REVENUES |                             | 0.36                | 6,684.58            | 1,250.00            | 1,500.00              |

15 -POLICE EDUCATION FUND  
POLICE EDUCATION FUND

| EXPENDITURES                        | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|-------------------------------------|---------------------|---------------------|---------------------|-----------------------|
| <u>CONTRACTUAL SERVICES</u>         |                     |                     |                     |                       |
| 15-5-09-2000 POSTAGE                | 0.00                | 0.00                | 0.00                | 0.00                  |
| 15-5-09-2005 ADVERTISING            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 15-5-09-2040 TUITION/EDUCATION      | 295.00              | 0.00                | 1,000.00            | 5,000.00              |
| 15-5-09-2075 AUDIT                  | 0.00                | 0.00                | 0.00                | 0.00                  |
| 15-5-09-2080 LEGAL SERVICES         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 15-5-09-2081 PERMIT FEES            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 15-5-09-2150 PROFESSIONAL SERVICES  | 0.00                | 0.00                | 0.00                | 0.00                  |
| 15-5-09-2300 EQUIPMENT PURCHASE     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 15-5-09-2351 ADMINISTRATION FEES    | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL CONTRACTUAL SERVICES          | 295.00              | 0.00                | 1,000.00            | 5,000.00              |
| <u>SUPPLIES &amp; MATERIALS</u>     |                     |                     |                     |                       |
| 15-5-09-3000 OFFICE SUPPLIES        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 15-5-09-3020 MEETING SUPPLIES       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 15-5-09-3022 TRAINING SUPPLIES      | 0.00                | 118.61              | 0.00                | 0.00                  |
| 15-5-09-3025 SAFETY MATERIALS       | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL SUPPLIES & MATERIALS          | 0.00                | 118.61              | 0.00                | 0.00                  |
| TOTAL POLICE EDUCATION FUND         | 295.00              | 118.61              | 1,000.00            | 5,000.00              |
| TOTAL EXPENDITURES                  | 295.00              | 118.61              | 1,000.00            | 5,000.00              |
|                                     | =====               | =====               | =====               | =====                 |
| REVENUES OVER/ (UNDER) EXPENDITURES | ( 294.64)           | 6,565.97            | 250.00              | ( 3,500.00)           |
|                                     | =====               | =====               | =====               | =====                 |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

16 -POLICE FORFEITURE FUND  
BUDGET SUMMARY

| ACCT#                      | ACCOUNT NAME                        | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|----------------------------|-------------------------------------|---------------------|---------------------|---------------------|-----------------------|
| <u>REVENUE SUMMARY</u>     |                                     |                     |                     |                     |                       |
|                            | ALL REVENUE                         | <u>0.02</u>         | <u>0.39</u>         | <u>500.00</u>       | <u>500.00</u>         |
|                            | TOTAL REVENUES                      | <u>0.02</u>         | <u>0.39</u>         | <u>500.00</u>       | <u>500.00</u>         |
| <u>EXPENDITURE SUMMARY</u> |                                     |                     |                     |                     |                       |
|                            | CHAPTER 59 FORFEITURE               | <u>(0.33)</u>       | <u>0.00</u>         | <u>500.00</u>       | <u>500.00</u>         |
|                            | TOTAL EXPENDITURES                  | <u>(0.33)</u>       | <u>0.00</u>         | <u>500.00</u>       | <u>500.00</u>         |
|                            | REVENUES OVER/ (UNDER) EXPENDITURES | 0.35                | 0.39                | 0.00                | 0.00                  |

16 -POLICE FORFEITURE FUND

| REVENUES       |                             | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|----------------|-----------------------------|---------------------|---------------------|---------------------|-----------------------|
| 16-4012        | INTEREST REVENUE            | 0.02                | 0.39                | 0.00                | 0.00                  |
| 16-4040        | FORFEITURE REVENUE          | 0.00                | 0.00                | 500.00              | 500.00                |
| 16-4055        | RECEIVED FROM OTHER SOURCES | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL REVENUES |                             | <u>0.02</u>         | <u>0.39</u>         | <u>500.00</u>       | <u>500.00</u>         |



16 -POLICE FORFEITURE FUND  
CHAPTER 59 FORFEITURE

| EXPENDITURES                         | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|--------------------------------------|---------------------|---------------------|---------------------|-----------------------|
| <u>CONTRACTUAL SERVICES</u>          |                     |                     |                     |                       |
| 16-5-09-2000 POSTAGE                 | 0.00                | 0.00                | 0.00                | 0.00                  |
| 16-5-09-2005 ADVERTISING             | 0.00                | 0.00                | 0.00                | 0.00                  |
| 16-5-09-2040 TUITION/EDUCATION       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 16-5-09-2075 AUDIT                   | 0.00                | 0.00                | 0.00                | 0.00                  |
| 16-5-09-2080 LEGAL SERVICES          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 16-5-09-2081 PERMIT FEES             | 0.00                | 0.00                | 0.00                | 0.00                  |
| 16-5-09-2150 PROFESSIONAL SERVICES ( | 0.33)               | 0.00                | 0.00                | 0.00                  |
| 16-5-09-2300 EQUIPMENT PURCHASE      | 0.00                | 0.00                | 500.00              | 500.00                |
| 16-5-09-2351 ADMINISTRATION FEES     | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL CONTRACTUAL SERVICES (         | 0.33)               | 0.00                | 500.00              | 500.00                |
| <u>SUPPLIES &amp; MATERIALS</u>      |                     |                     |                     |                       |
| 16-5-09-3000 OFFICE SUPPLIES         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 16-5-09-3020 MEETING SUPPLIES        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 16-5-09-3022 TRAINING SUPPLIES       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 16-5-09-3025 SAFETY MATERIALS        | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL SUPPLIES & MATERIALS           | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL CHAPTER 59 FORFEITURE (        | 0.33)               | 0.00                | 500.00              | 500.00                |
| TOTAL EXPENDITURES (                 | 0.33)               | 0.00                | 500.00              | 500.00                |
|                                      | =====               | =====               | =====               | =====                 |
| REVENUES OVER/ (UNDER) EXPENDITURES  | 0.35                | 0.39                | 0.00                | 0.00                  |
|                                      | =====               | =====               | =====               | =====                 |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

19 -COURT TECHNOLOGY FUND  
BUDGET SUMMARY

| ACCT#                      | ACCOUNT NAME                        | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|----------------------------|-------------------------------------|---------------------|---------------------|---------------------|-----------------------|
| <u>REVENUE SUMMARY</u>     |                                     |                     |                     |                     |                       |
|                            | ALL REVENUE                         | <u>0.08</u>         | <u>1,631.08</u>     | <u>2,470.00</u>     | <u>2,470.00</u>       |
|                            | TOTAL REVENUES                      | <u>0.08</u>         | <u>1,631.08</u>     | <u>2,470.00</u>     | <u>2,470.00</u>       |
| <u>EXPENDITURE SUMMARY</u> |                                     |                     |                     |                     |                       |
|                            | COURT TECHNOLOGY FUND               | <u>0.00</u>         | <u>0.00</u>         | <u>2,000.00</u>     | <u>2,200.00</u>       |
|                            | TOTAL EXPENDITURES                  | <u>0.00</u>         | <u>0.00</u>         | <u>2,000.00</u>     | <u>2,200.00</u>       |
|                            | REVENUES OVER/ (UNDER) EXPENDITURES | 0.08                | 1,631.08            | 470.00              | 270.00                |

19 -COURT TECHNOLOGY FUND

| REVENUES       |                             | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|----------------|-----------------------------|---------------------|---------------------|---------------------|-----------------------|
| 19-4012        | INTEREST REVENUE            | 0.08                | 0.82                | 20.00               | 20.00                 |
| 19-4040        | COURT REVENUE - TECHNOLOGY  | 0.00                | 1,630.26            | 2,000.00            | 2,000.00              |
| 19-4055        | RECEIVED FROM OTHER SOURCES | 0.00                | 0.00                | 450.00              | 450.00                |
| TOTAL REVENUES |                             | 0.08                | 1,631.08            | 2,470.00            | 2,470.00              |

19 -COURT TECHNOLOGY FUND  
COURT TECHNOLOGY FUND

| EXPENDITURES                       | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|------------------------------------|---------------------|---------------------|---------------------|-----------------------|
| <u>CONTRACTUAL SERVICES</u>        |                     |                     |                     |                       |
| 19-5-10-2000 POSTAGE               | 0.00                | 0.00                | 0.00                | 0.00                  |
| 19-5-10-2005 ADVERTISING           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 19-5-10-2040 TUITION/EDUCATION     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 19-5-10-2075 AUDIT                 | 0.00                | 0.00                | 0.00                | 0.00                  |
| 19-5-10-2080 LEGAL SERVICES        | 0.00                | 0.00                | 0.00                | 0.00                  |
| 19-5-10-2081 PERMIT FEES           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 19-5-10-2100 HARWARE MAINT/REPAIR  | 0.00                | 0.00                | 2,000.00            | 2,200.00              |
| 19-5-10-2105 SOFTWARE MAINT/REPAIR | 0.00                | 0.00                | 0.00                | 0.00                  |
| 19-5-10-2150 PROFESSIONAL SERVICES | 0.00                | 0.00                | 0.00                | 0.00                  |
| 19-5-10-2300 EQUIPMENT PURCHASE    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 19-5-10-2351 ADMINISTRATION FEES   | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL CONTRACTUAL SERVICES         | 0.00                | 0.00                | 2,000.00            | 2,200.00              |
| <u>SUPPLIES &amp; MATERIALS</u>    |                     |                     |                     |                       |
| 19-5-10-3000 OFFICE SUPPLIES       | 0.00                | 0.00                | 0.00                | 0.00                  |
| 19-5-10-3020 MEETING SUPPLIES      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 19-5-10-3022 TRAINING SUPPLIES     | 0.00                | 0.00                | 0.00                | 0.00                  |
| 19-5-10-3025 SAFETY MATERIALS      | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL SUPPLIES & MATERIALS         | 0.00                | 0.00                | 0.00                | 0.00                  |
| <u>CATG 9</u>                      |                     |                     |                     |                       |
| 19-5-10-9902 MISCELLANEOUS         | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL CATG                         | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL COURT TECHNOLOGY FUND        | 0.00                | 0.00                | 2,000.00            | 2,200.00              |
| TOTAL EXPENDITURES                 | 0.00                | 0.00                | 2,000.00            | 2,200.00              |
| REVENUES OVER/(UNDER) EXPENDITURES | 0.08                | 1,631.08            | 470.00              | 270.00                |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

21 -COURT SECURITY FUND  
BUDGET SUMMARY

| ACCT#                      | ACCOUNT NAME                        | 2018-2019<br>ACTUAL  | 2019-2020<br>ACTUAL      | 2019-2020<br>BUDGET    | 2020-2021<br>APPROVED  |
|----------------------------|-------------------------------------|----------------------|--------------------------|------------------------|------------------------|
| <u>REVENUE SUMMARY</u>     |                                     |                      |                          |                        |                        |
|                            | ALL REVENUE                         | <u>0.00</u>          | <u>1,698.76</u>          | <u>500.00</u>          | <u>500.00</u>          |
|                            | TOTAL REVENUES                      | <u>0.00</u><br>===== | <u>1,698.76</u><br>===== | <u>500.00</u><br>===== | <u>500.00</u><br>===== |
| <u>EXPENDITURE SUMMARY</u> |                                     |                      |                          |                        |                        |
|                            | COURT SECURITY                      | <u>0.00</u>          | <u>214.65</u>            | <u>500.00</u>          | <u>500.00</u>          |
|                            | TOTAL EXPENDITURES                  | <u>0.00</u><br>===== | <u>214.65</u><br>=====   | <u>500.00</u><br>===== | <u>500.00</u><br>===== |
|                            | REVENUES OVER/ (UNDER) EXPENDITURES | 0.00                 | 1,484.11                 | 0.00                   | 0.00                   |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

21 -COURT SECURITY FUND

| REVENUES       |                          | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|----------------|--------------------------|---------------------|---------------------|---------------------|-----------------------|
| 21-4012        | INTEREST REVENUE         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 21-4040        | COURT REVENUE - SECURITY | 0.00                | 1,698.76            | 500.00              | 500.00                |
| TOTAL REVENUES |                          | 0.00                | 1,698.76            | 500.00              | 500.00                |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

21 -COURT SECURITY FUND  
COURT SECURITY

| EXPENDITURES                         | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|--------------------------------------|---------------------|---------------------|---------------------|-----------------------|
| CONTRACTUAL SERVICES                 |                     |                     |                     |                       |
| 21-5-10-2110 COURT SECURITY EXPENSES | 0.00                | 214.65              | 500.00              | 500.00                |
| TOTAL CONTRACTUAL SERVICES           | 0.00                | 214.65              | 500.00              | 500.00                |
| TOTAL COURT SECURITY                 | 0.00                | 214.65              | 500.00              | 500.00                |
| TOTAL EXPENDITURES                   | 0.00                | 214.65              | 500.00              | 500.00                |
|                                      | =====               | =====               | =====               | =====                 |
| REVENUES OVER/ (UNDER) EXPENDITURES  | 0.00                | 1,484.11            | 0.00                | 0.00                  |
|                                      | =====               | =====               | =====               | =====                 |

CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

23 -WESTWOOD WATER  
BUDGET SUMMARY

| ACCT#                      | ACCOUNT NAME                        | 2018-2019<br>ACTUAL    | 2019-2020<br>ACTUAL        | 2019-2020<br>BUDGET        | 2020-2021<br>APPROVED      |
|----------------------------|-------------------------------------|------------------------|----------------------------|----------------------------|----------------------------|
| <u>REVENUE SUMMARY</u>     |                                     |                        |                            |                            |                            |
|                            | ALL REVENUE                         | <u>0.00</u>            | <u>276,713.01</u>          | <u>337,500.00</u>          | <u>337,500.00</u>          |
|                            | TOTAL REVENUES                      | <u>0.00</u><br>=====   | <u>276,713.01</u><br>===== | <u>337,500.00</u><br>===== | <u>337,500.00</u><br>===== |
| <u>EXPENDITURE SUMMARY</u> |                                     |                        |                            |                            |                            |
|                            | WATER OPERATIONS                    | <u>918.14</u>          | <u>307,094.10</u>          | <u>395,710.50</u>          | <u>339,973.72</u>          |
|                            | TOTAL EXPENDITURES                  | <u>918.14</u><br>===== | <u>307,094.10</u><br>===== | <u>395,710.50</u><br>===== | <u>339,973.72</u><br>===== |
|                            | REVENUES OVER/ (UNDER) EXPENDITURES | ( 918.14)              | ( 30,381.09)               | ( 58,210.50)               | ( 2,473.72)                |



CITY OF FAIRFIELD  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

23 -WESTWOOD WATER

| REVENUES       |                      | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|----------------|----------------------|---------------------|---------------------|---------------------|-----------------------|
| 23-4014        | WATER CHARGES        | 0.00                | 276,713.01          | 325,000.00          | 325,000.00            |
| 23-4019        | TAPPING CHARGES      | 0.00                | 0.00                | 2,500.00            | 2,500.00              |
| 23-4023        | PENALTY              | 0.00                | 0.00                | 10,000.00           | 10,000.00             |
| 23-4024        | OTHER WATER REVENUES | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL REVENUES |                      | 0.00                | 276,713.01          | 337,500.00          | 337,500.00            |
|                |                      | =====               | =====               | =====               | =====                 |

23 -WESTWOOD WATER  
WATER OPERATIONS

| EXPENDITURES                                | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|---|---------------------|---------------------|---------------------|-----------------------|
| <b>PERSONNEL</b>                            |                     |                     |                     |                       |
| 23-5-04-1000 SALARIES                       | 0.00                | 38,200.40           | 46,690.04           | 47,136.84             |
| 23-5-04-1002 OVERTIME                       | 0.00                | 2,273.39            | 1,125.00            | 1,125.00              |
| 23-5-04-1004 FEES                           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-1006 TMRS                           | 0.00                | 3,155.37            | 3,996.67            | 3,770.95              |
| 23-5-04-1008 FICA                           | 0.00                | 2,765.50            | 3,571.79            | 3,605.97              |
| 23-5-04-1010 GROUP INSURANCE                | 0.00                | 17,181.12           | 23,491.02           | 18,792.82             |
| 23-5-04-1012 WORKER'S COMPENSATION          | 0.00                | 0.00                | 1,797.48            | 2,153.64              |
| 23-5-04-1014 UNEMPLOYMENT                   | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-1016 SEASONAL WORKER                | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL PERSONNEL                             | 0.00                | 63,575.78           | 80,672.00           | 76,585.22             |
| <b>CONTRACTUAL SERVICES</b>                 |                     |                     |                     |                       |
| 23-5-04-2000 POSTAGE                        | 0.00                | 0.00                | 2,000.00            | 3,000.00              |
| 23-5-04-2005 ADVERTISING                    | 0.00                | 1,308.00            | 400.00              | 400.00                |
| 23-5-04-2010 DUES AND SUBSCRIPTIONS         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-2015 TELEPHONE                      | 0.00                | 570.49              | 500.00              | 500.00                |
| 23-5-04-2020 ELECTRICITY                    | 876.14              | 5,603.72            | 15,000.00           | 7,500.00              |
| 23-5-04-2021 NATURAL GAS                    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-2022 LP GAS                         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-2023 EQUIPMENT RENTAL               | 0.00                | 0.00                | 100.00              | 100.00                |
| 23-5-04-2025 MAPPING SERVICES               | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-2026 GASOLINE/DIESEL                | 0.00                | 0.00                | 2,000.00            | 0.00                  |
| 23-5-04-2035 TRAVEL                         | 0.00                | 0.00                | 500.00              | 0.00                  |
| 23-5-04-2037 UNIFORM EXPENSE                | 0.00                | 275.33              | 625.00              | 625.00                |
| 23-5-04-2040 TUITION/EDUCATION              | 0.00                | 0.00                | 700.00              | 0.00                  |
| 23-5-04-2060 BUILDING MAINTENANCE           | 0.00                | 0.00                | 125.00              | 125.00                |
| 23-5-04-2066 PHYSICALS                      | 0.00                | 0.00                | 300.00              | 0.00                  |
| 23-5-04-2070 PRINTING                       | 0.00                | 0.00                | 125.00              | 125.00                |
| 23-5-04-2072 VEHICLE MAINTENANCE & REPAIRS  | 0.00                | 810.37              | 2,000.00            | 2,000.00              |
| 23-5-04-2073 VEHICLE OPERATING COSTS        | 0.00                | 0.00                | 125.00              | 125.00                |
| 23-5-04-2075 AUDIT                          | 0.00                | 500.00              | 500.00              | 500.00                |
| 23-5-04-2076 EQUIPMENT MAINTENANCE & REPAIR | 0.00                | 0.00                | 1,000.00            | 1,000.00              |
| 23-5-04-2080 LEGAL SERVICES                 | 0.00                | 0.00                | 5,000.00            | 0.00                  |
| 23-5-04-2081 PERMIT FEES                    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-2082 RADIOS                         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-2083 LICENSE FEES                   | 0.00                | 0.00                | 1,000.00            | 0.00                  |
| 23-5-04-2084 WATER PRODUCTION FEES          | 0.00                | 1,029.00            | 3,750.00            | 2,000.00              |
| 23-5-04-2085 CONTRACTOR SERVICES            | 0.00                | 641.68              | 1,000.00            | 1,000.00              |
| 23-5-04-2094 LABORATORY FEES                | 42.00               | 1,503.89            | 1,000.00            | 2,000.00              |
| 23-5-04-2100 HARDWARE MAIN/REPAIR           | 0.00                | 0.00                | 375.00              | 375.00                |
| 23-5-04-2105 SOFTWARE MAINT/REPAIR          | 0.00                | 0.00                | 1,500.00            | 0.00                  |
| 23-5-04-2150 PROFESSIONAL SERVICES          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-2200 WATER PLANT MAINTENANCE        | 0.00                | 18,179.91           | 20,000.00           | 25,000.00             |
| 23-5-04-2300 EQUIPMENT PURCHASE             | 0.00                | 0.00                | 250.00              | 0.00                  |
| 23-5-04-2350 ENGINEERING FEES               | 0.00                | 0.00                | 1,250.00            | 500.00                |
| TOTAL CONTRACTUAL SERVICES                  | 918.14              | 30,422.39           | 61,125.00           | 46,875.00             |

23 -WESTWOOD WATER  
WATER OPERATIONS

| EXPENDITURES                              | 2018-2019<br>ACTUAL | 2019-2020<br>ACTUAL | 2019-2020<br>BUDGET | 2020-2021<br>APPROVED |
|---|---------------------|---------------------|---------------------|-----------------------|
| <u>SUPPLIES &amp; MATERIALS</u>           |                     |                     |                     |                       |
| 23-5-04-3000 OFFICE SUPPLIES              | 0.00                | 1,122.34            | 500.00              | 500.00                |
| 23-5-04-3005 JANITORIAL SUPPLIES          | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-3008 EQUIPMENT OPERATING COSTS    | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-3009 RADIO MAINTENANCE            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-3020 WEED CHEMICALS               | 0.00                | 0.00                | 500.00              | 0.00                  |
| 23-5-04-3021 CHEMICALS                    | 0.00                | 1,929.10            | 4,000.00            | 3,000.00              |
| 23-5-04-3022 MISC. SUPPLIES               | 0.00                | 0.00                | 150.00              | 0.00                  |
| 23-5-04-3023 SMALL TOOLS                  | 0.00                | 0.00                | 125.00              | 125.00                |
| 23-5-04-3024 PLANT MAINTENANCE            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-3025 SAFETY EQUIPMENT             | 0.00                | 0.00                | 125.00              | 125.00                |
| 23-5-04-3065 WATER SYSTEM MAINT. SUPPLIES | 0.00                | 68.91               | 2,500.00            | 1,500.00              |
| 23-5-04-3075 WATER LINE REPAIRS           | 0.00                | 0.00                | 500.00              | 500.00                |
| 23-5-04-3085 WATER METERS                 | 0.00                | 0.00                | 6,000.00            | 0.00                  |
| 23-5-04-3086 I & I SUPPLIES               | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-3099 SMALL EQUIPMENT              | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL SUPPLIES & MATERIALS                | 0.00                | 3,120.35            | 14,400.00           | 5,750.00              |
| <u>OTHER CHARGES</u>                      |                     |                     |                     |                       |
| 23-5-04-4005 PROPERTY INSURANCE           | 0.00                | 0.00                | 250.00              | 250.00                |
| 23-5-04-4010 LIABILITY INSURANCE          | 0.00                | 0.00                | 62.50               | 62.50                 |
| 23-5-04-4015 E & O INSURANCE              | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-4025 AUTO PHYSICAL INSURANCE      | 0.00                | 0.00                | 375.00              | 375.00                |
| 23-5-04-4030 AUTO LIABILITY INSURANCE     | 0.00                | 0.00                | 325.00              | 325.00                |
| 23-5-04-4036 MOBILE INS.                  | 0.00                | 0.00                | 75.00               | 75.00                 |
| TOTAL OTHER CHARGES                       | 0.00                | 0.00                | 1,087.50            | 1,087.50              |
| <u>CAPITAL OUTLAY</u>                     |                     |                     |                     |                       |
| 23-5-04-6041 WESTWOOD PAYMENT             | 0.00                | 209,975.58          | 209,676.00          | 209,676.00            |
| 23-5-04-6042 METER PAYMENT                | 0.00                | 0.00                | 28,750.00           | 0.00                  |
| 23-5-04-6100 ASSET - BUILDINGS            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-6101 ASSET - LAND                 | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-6102 ASSET - EQUIPMENT            | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-6103 ASSET - VEHICLES             | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-6104 ASSET - STRUCTURES           | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-6105 ASSET - IMPROVEMENTS         | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-6110 ASSET - WATER SYSTEMS        | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL CAPITAL OUTLAY                      | 0.00                | 209,975.58          | 238,426.00          | 209,676.00            |
| <u>OTHER SOURCES (USES)</u>               |                     |                     |                     |                       |
| 23-5-04-7005 TRANSFER TO OTHER FUNDS      | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-7299 DEPRCIATION EXPENSE          | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL OTHER SOURCES (USES)                | 0.00                | 0.00                | 0.00                | 0.00                  |
| <u>CATG 9</u>                             |                     |                     |                     |                       |
| 23-5-04-9900 TRANSFER - IN DEBT SERVICE   | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-9901 TRANSFER IN G/F              | 0.00                | 0.00                | 0.00                | 0.00                  |
| 23-5-04-9999 MISCELLANEOUS                | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL CATG                                | 0.00                | 0.00                | 0.00                | 0.00                  |
| TOTAL WATER OPERATIONS                    | 918.14              | 307,094.10          | 395,710.50          | 339,973.72            |
| TOTAL EXPENDITURES                        | 918.14              | 307,094.10          | 395,710.50          | 339,973.72            |
| REVENUES OVER/(UNDER) EXPENDITURES        | ( 918.14)           | ( 30,381.09)        | ( 58,210.50)        | ( 2,473.72)           |

# City of Fairfield

## 2020 Certified Estimate Of Value

I, Bud Black, Chief Appraiser for the Freestone Central Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll for the Freestone Central Appraisal District which lists property taxable by City of Fairfield within the bounadries of the Freestone Central Appraisal District for 2020 and constitutes the appraisal roll for the year 2020.

|  |                     |                    |
|--|---------------------|--------------------|
| Land Value   | 45,388,147          |                    |
| Imp Value  | 254,638,957         |                    |
| Pers Value   | 24,837,781          |                    |
| <b>Total Real</b>  |                     | <b>324,864,885</b> |
| Mineral Market   | 1,883,980           |                    |
| Industrial Real Market   | 40,530              |                    |
| Industrial Personal Market   | 17,530,820          |                    |
| <b>Total Mineral</b>   |                     | <b>19,455,330</b>  |
| <b>Total Market</b>  |                     | <b>344,320,215</b> |
| Productivity Loss  | -5,021,155          |                    |
| <b>Total Market Taxable</b>  |                     | <b>339,299,060</b> |
| <b>Losses</b>  |                     |                    |
| Exempt property  | -97,923,125         |                    |
| LT 500 BPP   | -9,765              |                    |
| HS Cap Loss  | -4,977,634          |                    |
| TCEQ   | 0                   |                    |
| LT 500 Mineral   | 0                   |                    |
| Min Losses   | -79,340             |                    |
| <b>Total Losses</b>  | <b>-102,989,864</b> |                    |
| <b>Total Appraised Value</b>   |                     | <b>236,309,196</b> |
| <b>Taxable Value Under Protest</b>                                     | <b>-42,915,520</b>  |                    |
| <b>Total Adjusted Appraised Value After Protest</b>                    |                     | <b>193,393,676</b> |
| <b>Exemptions</b>  | <b>-2,659,428</b>   |                    |
| <b>Net Taxable Value Adjusted for Protests</b>                         |                     | <b>190,734,248</b> |
| Over 65 Freeze Taxable Adjustment                                      | 0                   |                    |
| <b>Net Taxable Value Adjusted for Protests &amp; Ceiling Loss</b>      |                     | <b>190,734,248</b> |
| Net Taxable Value Adjusted for Protests & Ceiling Loss                 | 190,734,248         |                    |
| Estimated Taxable Value of Protested Properties                        | 32,139,710          |                    |
| <b>Net Taxable Value Including Estimated Taxable Value of Protests</b> | <b>222,873,958</b>  |                    |
| Real Parcels   | 3,071               |                    |
| Mineral Parcel   | 1,615               |                    |
| <b>Total Parcels</b>   | <b>4,686</b>        |                    |
| <b>Total Market Value Under Protest on Recap</b>                       | <b>42,915,520</b>   |                    |
| <b>Total Market Value on Roll</b>                                      | <b>344,320,215</b>  |                    |
| <b>Percent Under Protest</b>   | <b>12.46%</b>       |                    |



## Additional Information for Truth-In-Taxation Publications for City of Fairfield

### Average Homestead Value

|  | Excluding<br>Mobile Homes | Including<br>Mobile Homes |
|--|---------------------------|---------------------------|
| Total Market Value of All Residential Property   | 103,659,934               | 104,995,988               |
| Total Taxable Value of All Residential Property  | 94,764,983                | 96,039,610                |
| Total Parcel Count of Residential Properties   | 1,171                     | 1,245                     |
| Average Market Value of Residences<br>(before HS cap limitations)                        | 88,522                    | 84,334                    |
| Average Taxable Value of Residences<br>(after HS cap limitations & available exemptions) | 84,311                    | 80,366                    |

### Other Public Notice Information

|   |           |
|---|-----------|
| First Time Absolute Exemptions                  | 0         |
| First Time Partial Exemptions                   | 98,187    |
| Value Lost for New Ag/Timber/Wildlife Valuation | 0         |
| Total Appraised Value of New Property           | 2,066,140 |
| Total Taxable Value of New Property             | 2,066,140 |

Certified this the 24th day of July, 2020.



  
 Bud Black, RPA/CTA  
 Chief Appraiser

# Taxing Units Other Than School Districts or Water Districts

## 2020 Tax Rate Calculation Worksheet

Date: 07/30/2020 10:56 AM

2020 FAIRFIELD CITY

903-389-2633

Taxing Unit Name

Phone (area code and number)

222 S MOUNT STREET, FAIRFIELD, TX, 75840

<http://www.fairfieldtexas.com/>

Taxing Unit Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller For 50-859 *Tax Rate Calculation Worksheet for School Districts*.

Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 *Water District Rollback Tax Rate Worksheet*. All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### STEP 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both year.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operation taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| Line | No-New-Revenue Rate Activity  | Amount/Rate   |
|------|---|---------------|
| 1.   | <b>2019 total taxable value.</b> Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17). | \$206,426,224 |
| 2.   | <b>2019 tax ceilings.</b> Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step  | \$0           |
| 3.   | <b>Preliminary 2019 adjusted taxable value.</b> Subtract Line 2 from Line 1.  | \$206,426,224 |
| 4.   | <b>2019 total adopted tax rate</b>  | \$.464582     |
| 5.   | <b>2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value:</b>   |               |
|      | A. Original 2019 ARB values:  | \$0           |
|      | B. 2019 values resulting from final court decisions:  | \$0           |
|      | C. 2019 value loss. Subtract B from A.[3]   | \$0           |
| 6.   | <b>2019 taxable value subject to appear under Chapter 42, §2 of July 25.</b>  |               |
|      | A. 2019 ARB certified value   |               |

| Line | No-New-Revenue Rate Activity   | Amount/Rate   |
|------|--|---------------|
|      |  | 0             |
|      | <b>B. 2019 disputed value:</b>   | 0             |
|      | <b>C. 2019 undisputed value</b> Subtract B from A  | 0             |
| 7.   | <b>2019 Chapter 42-related adjusted values.</b> Add Line 5 and 6   | 0             |
| 8.   | <b>2019 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and Line 7  | \$206,426,224 |
| 9.   | <b>2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019.</b> Enter the 2019 value of property in deannexed territory.[4]   | \$0           |
| 10.  | <b>2019 taxable value lost because property first qualified for an exemption in 2020.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. |               |
|      | <b>A. Absolute exemptions.</b> Use 2019 market value:  | \$0           |
|      | <b>B. Partial exemptions.</b> 2020 exemption amount or 2020 percentage exemption times 2019 value:   | \$98,187      |
|      | <b>C. Value loss.</b> Add A and B.   | \$98,187      |
| 11.  | <b>2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2020.</b> Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.  |               |
|      | <b>A. Use 2019 market value:</b>   | \$0           |
|      | <b>B. 2020 productivity or special appraised value:</b>  | \$0           |
|      | <b>C. Value loss.</b> Subtract B from A.   | \$0           |
| 12.  | <b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.   | \$98,187      |
| 13.  | <b>Adjusted 2019 taxable value.</b> Subtract Line 12 from Line 8   | \$206,328,037 |
| 14.  | <b>Adjusted 2019 taxes.</b> Multiply Line 4 by Line 13 and divide by \$100   | \$958,562     |
| 15.  | <b>Taxes refunded for years preceding tax year 2019.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. [8]   | \$727         |
| 16.  | <b>Taxes in tax increment financing (TIF) for tax year 2019</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.[9]  | \$0           |
| 17.  | <b>Adjusted 2019 levy with refunds and TIF adjustment.</b> Add Lines 14, and 15, subtract Line 16.   | \$959,289     |
| 18.  | <b>Total 2020 taxable value on the 2020 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11]  |               |
|      | <b>A. Certified values</b>   | \$190,734,248 |
|      | <b>B. Counties</b> Include railroad rolling stock values certified by the Comptroller's office   | \$0           |
|      | <b>C. Pollution control and energy storage system exemption</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property   | \$0           |
|      | <b>D. Tax increment financing</b> Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.[12]  | \$0           |

| Line | No-New-Revenue Rate Activity  | Amount/Rate      |
|------|---|------------------|
|      | <b>E. Total 2020 value</b> Add A and B, then subtract C and D   | \$190,734,248    |
| 19.  | <b>Total value of properties under protest or not included on certified appraisal roll. [13]</b>  |                  |
|      | <b>A. 2020 taxable value of properties under protest</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest [14]   | \$32,139,710     |
|      | <b>B. 2020 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15] | \$0              |
|      | <b>C. Total value under protest or not certified.</b> Add A and B.  | \$32,139,710     |
| 20.  | <b>2020 tax ceilings.</b> Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.   | \$0              |
| 21.  | <b>2020 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20C.  | \$222,873,958    |
| 22.  | <b>Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019.</b> Include both real and personal property. Enter the 2020 value of property in territory annexed. [18]   | \$0              |
| 23.  | <b>Total 2020 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2020. [19]   | \$2,066,140      |
| 24.  | <b>Total adjustments to the 2020 taxable value.</b> Add Lines 22 and 23.  | \$2,066,140      |
| 25.  | <b>Adjusted 2020 taxable value.</b> Subtract Line 24 from Line 21.  | \$220,807,818    |
| 26.  | <b>2020 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100.  | \$.434445 /\$100 |
| 27.  | <b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate  |                  |

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section



## STEP 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

**1. Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

**2. Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

| Line | Voter Approval Tax Rate Activity   | Amount/Rate |
|------|--|-------------|
| 28.  | <b>2019 M&amp;O tax rate.</b> Enter the 2019 M&O tax rate.   | \$ .279313  |
| 29.  | <b>2019 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.   | 206,426,224 |
| 30.  | <b>Total 2019 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100  | 576,575     |
| 31.  | <b>Adjusted 2019 levy for calculating NNR M&amp;O rate.</b> Add Line 31E to Line 30.   | 1,016,137   |
|      | <b>A. 2019 sales tax specifically to reduce property taxes.</b> For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent   | 439,187     |
|      | <b>B. M&amp;O taxes refunded for years preceding tax year 2019.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019  | 375         |
|      | <b>C. 2019 taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0   | 0           |
|      | <b>D. 2019 transferred function:</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. | 0           |
|      | <b>E. 2019 M&amp;O levy adjustments.</b> Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function  | 439,562     |
| 32.  | <b>Adjusted 2020 taxable value.</b> Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.  | 220,807,818 |
| 33.  | <b>2020 NNR M&amp;O rate (unadjusted)</b> Divide Line 31 by Line 32 and multiply by \$100.   | 0.460191    |
| 34.  | <b>Rate adjustment for state criminal justice mandate.</b> Enter the rate calculated in C. If not applicable, enter 0.   | 0.000000    |
|      | <b>A. 2020 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.  | 0           |
|      | <b>B. 2019 state criminal justice mandate</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate <sup>85</sup> applies   | 0           |

| Line | Voter Approval Tax Rate Activity   | Amount/Rate |
|------|--|-------------|
|      | C. Subtract B from A and divide by Line 32 and multiply by \$100   | 0.000000    |
| 35.  | <b>Rate adjustment for indigent health care expenditures</b> Enter the rate calculated in C. If not applicable, enter 0  | 0.000000    |
|      | <b>A. 2020 indigent health care expenditures</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose   | 0           |
|      | <b>B. 2019 indigent health care expenditures</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose   | 0           |
|      | C. Subtract B from A and divide by Line 32 and multiply by \$100   | 0.000000    |
| 36.  | <b>Rate adjustment for county indigent defense compensation</b> Enter the lessor of C and D. If not applicable, enter 0  | 0.000000    |
|      | <b>A. 2020 indigent defense compensation expenditures</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose  | 0           |
|      | <b>B. 2019 indigent defense compensation expenditures</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose  | 0           |
|      | C. Subtract B from A and divide by Line 32 and multiply by \$100   | 0.000000    |
|      | D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100  | 0.000000    |
| 37.  | <b>Rate adjustment for county hospital expenditures.</b> Enter the lessor of C and D, if applicable. If not applicable, enter 0.   | 0           |
|      | <b>A. 2020 eligible county hospital expenditures</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020  | 0           |
|      | <b>B. 2019 eligible county hospital expenditures</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019  | 0           |
|      | C. Subtract B from A and divide by Line 32 and multiply by \$100   | 0.000000    |
|      | D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100  | 0.000000    |
| 38.  | <b>Adjusted 2020 NNR M&amp;O rate.</b> Add Lines 33, 34, 35, 36, and 37  | 0.460191    |
| 39.  | <b>2020 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.<br><b>Special Taxing Unit</b> If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08<br>-or-<br><b>Other Taxing Unit</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035.<br>-or-<br><b>Taxing unit affected by disaster declaration</b> If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27] | 0.476297    |
| 40.  | <b>Total 2020 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:<br>(1) are paid by property taxes,<br>(2) are secured by property taxes,<br>(3) are scheduled for payment over a period longer than one year, and<br>(4) are not classified in the taxing unit's budget as M&O expenses.  |             |

| Line  | Voter Approval Tax Rate Activity   | Amount/Rate |
|---|--|-------------|
|   | <b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.<br>Enter debt amount                                     | 291,000     |
|   | <b>B. Subtract unencumbered fund amount</b> used to reduce total debt.   | 0           |
|   | <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none)   | 0           |
|   | <b>D. Subtract amount paid</b> from other resource   | 0           |
|   | <b>E. Adjusted debt</b> Subtract B, C and D from A   | 291,000     |
| 41.   | <b>Certified 2019 excess debt collections</b> Enter the amount certified by the collector.   | 0           |
| 42.   | <b>Adjusted 2020 debt</b> Subtract Line 41 from Line 40E   | 291,000     |
| 43.   | <b>2020 anticipated collection rate.</b> . If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100% | 101.70      |
|   | <b>A. Enter the 2020 anticipated collection rate</b> certified by the collector  | 100.00      |
|   | <b>B. Enter the 2019 actual collection rate</b>  | 101.70      |
|   | <b>C. Enter the 2018 actual collection rate</b>  | 103.70      |
|   | <b>D. Enter the 2017 actual collection rate</b>  | 103.80      |
| 44.   | <b>2020 debt adjusted for collections.</b> Divide Line 42 by Line 43.  | 286,136     |
| 45.   | <b>2020 total taxable value.</b> Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.   | 222,873,958 |
| 46.   | <b>2020 debt rate</b> Divide Line 44 by Line 45 and multiply by \$100.   | 0.128384    |
| 47.   | <b>2020 voter-approval tax rate</b>  | 0.604681    |
| 48.   | <b>COUNTIES ONLY</b>   |             |
| STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales tAx to Reduce Property Taxes |  |             |

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet  | Amount/Rate |
|------|---|-------------|
| 49.  | <b>Taxable sales.</b> For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.   | 0           |
| 50.  | <b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.<br><b>Taxing units that adopted the sales tax in November 2019 or in May 2020.</b> Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95[3] -or-<br><b>Taxing units that adopted the sales tax before November 2019.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | 439,187     |
| 51.  | <b>2020 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | 222,873,958 |
| 52.  | <b>Sales tax adjustment rate.</b> Divide Line 50 by Line 51 and multiply by \$100.  | 0.197057    |
| 53.  | <b>2020 NNR tax rate, unadjusted for sales tax.</b> [35] Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$.434445   |
| 54.  | <b>2020 NNR tax rate, adjusted for sales tax.</b><br>Subtract Line 52 from Line 53.   | \$.434445   |
| 55.  | <b>2020 voter-approval tax rate, unadjusted for sales tax.</b> [36] Enter the rate from   | 0.604681    |

| Line | Additional Sales and Use Tax Worksheet  | Amount/Rate |
|------|---|-------------|
|      | Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>                     |             |
| 56.  | <b>2020 voter-approval tax rate, adjusted for sales tax.</b><br><b>Subtract Line 52 from Line 55.</b> | 0.407624    |

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

#### STEP 4: Additional Rollback Protection for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

| Line | Activity  | Amount/Rate   |
|------|---|---------------|
| 57.  | <b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> [6] Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor collector with a copy of the letter.[7] | \$0           |
| 58.  | <b>2020 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>  | \$222,873,958 |
| 59.  | <b>Additional rate for pollution control.</b> Divide Line 57 by Line 58 and multiply by \$100.  | 0.000000      |
| 60.  | <b>2020 voter-approval tax rate, adjusted for pollution control.</b> Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).                              | 0.407624      |

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

#### STEP 5: Voter-Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.[39] In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero. Consult with legal counsel to ensure appropriate calculation of the unused increment rate.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

| Line | Activity  | Amount/Rate |
|------|---|-------------|
| 61.  | <b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.                                   | 0.000000    |
| 62.  | <b>2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.                                   | 0.000000    |
| 63.  | <b>2017 unused increment rate.</b> Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.                                   | 0.000000    |
| 64.  | <b>2020 unused increment rate.</b> Add Lines 61, 62 and 63.   | 0.000000    |
| 65.  | <b>2020 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control). | 0.000000    |

**STEP 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.[42]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

| Line | Activity   | Amount/Rate |
|------|--|-------------|
| 66.  | <b>Adjusted 2020 NNR M&amp;O tax rate.</b> Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.460191    |
| 67.  | <b>2020 total taxable value</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>            | 222,873,958 |
| 68.  | <b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 67 and multiply by \$100.                 | 0.224342    |
| 69.  | <b>2020 debt rate</b> Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i>                      | 0.128384    |
| 70.  | <b>De minimis rate</b> Add Lines 66, 68 and 69.  | 0.812917    |

**STEP 7: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate** 0.434445

**Voter-Approval Tax Rate** 0.407624

**De minimis rate** 0.812917

**STEP 8: Taxing Unit Representative Name and Signature**

print here Lisa Foree  
Printed Name of Taxing Unit Representative

sign here Lisa Foree  
Taxing Unit Representative

7-30-20  
Date

# Notice of Tax Rates

## Property Tax Rates in Fairfield City

This notice concerns the 2020 property tax rates for Fairfield City

This notice provides information about two tax rates. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. The voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

### This year's no-new-revenue tax rate:

|  |    |                |
|--|----|----------------|
| Last year's adjusted taxes (after subtracting taxes on lost property) .....        | \$ | 959,289        |
| This year's adjusted taxable value (after subtracting value of new property) ..... | \$ | 220,807,818    |
| = This year's no-new-revenue tax rate.....   |    | .434445 /\$100 |
| + This year's adjustments to the no-new-revenue tax rate .....                     |    | 0              |
| = This year's adjusted no-new-revenue tax rate.....                                |    | .434445 /\$100 |

**This is the maximum rate the taxing unit can propose unless it publishes a notice and holds a hearing.**

### This year's voter-approval tax rate:

|  |    |                 |
|--|----|-----------------|
| Last year's adjusted operating taxes (after adjusting as required by law) .....    | \$ | 1,016,137       |
| This year's adjusted taxable value (after subtracting value of new property) ..... | \$ | 220,807,818     |
| = This year's voter-approval operating tax rate .....                              |    | .460191 /\$100  |
| X 1.035 = this year's maximum operating rate .....                                 |    | .476297 /\$100  |
| + This year's debt rate .....  |    | .128384 /\$100  |
| + The unused increment rate, if applicable.....                                    |    | 0               |
| = This year's total voter-approval tax rate unadjusted.....                        |    | .604681 /\$100  |
| -Sales Tax Adjustment Rate .....   |    | .197057 / \$100 |
| = This year's total voter-approval tax rate .....                                  |    | .407624 /\$100  |

**This is the maximum rate the taxing unit can adopt without an election for voter approval.**

### Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

| Type of Fund     | Balance        |
|------------------|----------------|
| General Fund     | \$211,000      |
| Enterprise Fund  | \$560,000      |
| TDCJ Fund        | \$1,200,000    |
| Hotel-Motel Fund | \$450,000      |
|                  | \$2,421,000.00 |

## Current Year Debt Service

The taxing unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues.

Description of Debt 2002 Certificates of Obligation Principal \$283,090 Interest \$7,910 Total \$291,000

|   |    |         |
|---|----|---------|
| Total required for 2020 debt service  | \$ | 291,000 |
| -Amount deducted in anticipation that the unit will collect 101.7% of its taxes in 2020 | \$ | 4,864   |
| = Total Debt Levy   | \$ | 286,136 |

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by Lisa Foree, Freestone County Tax Assessor/Collector on 7/30/20.

You can inspect a copy of the full calculations on the tax office website at:

<http://www.co.freestone.tx.us/page/freestone.County.Assessor.Collector>



To document City of Fairfield policies for financial decision-making, the Chief Financial Officer will maintain a comprehensive set of Financial Management Policy Statements. The purpose of these policies is to ensure that financial resources are available to meet the present and future needs of the citizens of Fairfield. These policies address the following:

**REVENUES:** Design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

**EXPENDITURES:** Identify priority services, establish appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

**FUND BALANCE/RETAINED EARNINGS:** Maintain the fund balance or retained earnings of the various funds at levels sufficient to protect the City's creditworthiness and provide for emergency needs.

**CAPITAL EXPENDITURES AND IMPROVEMENTS:** Maintain a long-range capital improvement plan with annual updates. Annually review and monitor the state of the City's capital equipment and infrastructure, and set priorities for replacement and renovation based on needs and funding alternatives.

**DEBT:** Plan for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.

**INVESTMENTS:** Invest the City's cash to ensure its safety, liquidity and optimum yield.

**INTERGOVERNMENTAL RELATIONS:** Coordinate efforts with other governmental agencies to achieve common objectives, share the cost on an equitable basis and support favorable legislation at the state and Federal level.

**GRANTS:** Seek, apply for and effectively administer Federal, state and foundation grants to support City projects.

**ECONOMIC DEVELOPMENTS:** Initiate, promote and participate in economic development programs that create job opportunities and strengthen the local economy.

**FISCAL MONITORING:** Prepare and present regular financial reports that analyze, evaluate, and forecast the City's financial position and results of operations of the financial functions.





**ACCOUNTING, AUDITING AND FINANCIAL REPORTING:** Comply with local, state and Federal regulations, as well as current professional principles and practices relative to accounting, auditing, and financial reporting.

**INTERNAL CONTROLS:** Maintain an internal control system designed to provide reasonable assurance that City assets are safeguarded and to minimize the possibility of material errors in the City's financial records.

**BUDGETING:** Maintain systems and procedures for developing annual and five year budget plans for operating costs, capital expenditures and cash flow.

## **I. Revenues**

Design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

### **Balance and Diversification in Revenue Sources**

The City shall strive to maintain a balanced and diversified revenue system to protect from unusual fluctuations in any one source due to changes in local economic conditions which adversely impact that source.

### **User Fees**

For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. The City Council shall determine the appropriate cost recovery level and establish the fees. Where feasible and desirable, the City shall seek to recover all direct and indirect costs. User fees shall be reviewed on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary.

### **Enterprise Fund User Fees**

Utility rates and fees shall be set at levels sufficient to cover all utility operating expenditures, meet related debt obligations, fund capital improvements, and provide adequate levels of working capital in the Enterprise Funds. The City will not subsidize the Enterprise Funds from the General Fund.

### **Administrative Service Charges**



The City shall establish a cost method to determine annually the administrative service charges due the General Fund from Enterprise Funds for overhead and staff support. The Enterprise Funds shall pay the General Fund for all direct services rendered.

### **Tax Revenues**

The City will maintain constant monitoring of local, area and state indicators to watch for potential changes from projected sales, franchise and occupancy tax revenues. Quarterly, the City staff will report to the City Council actual and budgeted revenues from these taxes and any anticipated changes in the local economy and future revenues.

### **Other Revenues**

The City shall seek additional sources of revenue or strive to leverage current revenue through grants, federal or state programs, or joint ventures (interlocal agreements or public/private partnerships) in order to reduce some of the dependence on tax revenues.

### **Revenue Estimates for Budgeting**

In order to maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impact on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and avoid service reductions.

### **Revenue Collection and Administration**

The City shall strive to maintain high collection rates of at least 95% for all revenues by keeping the revenue system as simple as possible in order to facilitate payment. In addition, the City shall keep to a minimum all collection and administrative costs. The City shall pursue to the full extent allowed by state law delinquent taxpayers and others overdue in payment to the City.

### **Revenue Budget Adjustments**

Revisions to budgeted revenues during the year shall be submitted to the City Council for approval.

## **II. Expenditures**



Identify priority services, establish appropriate service levels and administer the expenditures of available resources to assure fiscal stability and the effective and efficient delivery of services.

### **Current Funding Basis**

The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as to not exceed current revenues plus the planned use of any fund balance accumulated through prior year savings. (The use of fund balance shall be guided by the Fund Balance/Retained Earnings Policy Statement.)

### **Avoidance of Operating Deficit**

The City shall take immediate corrective actions if at any time expenditure and revenue estimates are such that an operating deficit (i.e., projected expenditures in excess of projected revenues) in any fund is anticipated at year-end. Corrective actions can include expenditure reductions, fee increases, hiring freezes or City Council approved budget adjustments for use of fund balance with the Fund Balance/Retained Earnings Policy Statement. Short-term loans/bonds or use of one-time revenue sources should be avoided as a means to balance the budget.

### **Maintenance of Capital Assets**

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to continue service levels.

### **Periodic Program Reviews**

The City Manager/Administrator shall undertake periodic staff and third-party reviews of City Programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternative approaches to service delivery. Programs which are determined to be ineffective and/or ineffective shall be reduced in scope or eliminated.

Staff shall follow the City Purchasing Policy and Procedure Statement and use competitive bidding and state contracts where appropriate to obtain the best possible price on goods and services. The City shall make every effort to utilize payment discounts offered by vendors.

### **Expense Budget Adjustments**



New appropriations to a fund, transfers within a fund and transfers between funds, after the budget is approved shall be submitted to the City Council for approval.

**Fund Balance/ Retained Earnings**

Maintain the fund balance or retained earnings of the various funds at levels sufficient to protect the City's creditworthiness and provide for emergency needs.

**General Fund Undesignated Fund Balance**

The City shall strive to maintain the undesignated General Fund Balance at 15% of the current year budgeted operating expenditures. After completion of the annual audit, with City Council approval, any excess may be transferred to the Capital Projects Reserve Fund or Funds.

**Retained Earnings of Other Funds**

In the Enterprise Fund(s), the City shall strive to maintain retained earnings to provide sufficient liquid reserves for emergencies and revenue shortfalls. The goal for these reserves in the Enterprise Fund(s) will be 25% of the current year's budget for the operations and maintenance (total budget less debt service and capital expenditures) with a least 10% in unreserved cash. Any excess funds may be transferred, with City Council approval, to another Enterprise Fund or to the General Fund.)

**Use of Fund Balance/Retained Earnings**

Fund Balance/Retained Earnings shall be used only for emergencies, nonrecurring expenditures, or major capital purchases that can not be accommodated through current year savings. Should such use reduce the balance below the appropriate level, restoration recommendations must accompany the request.

**Debt Service Reserve Funds**

The City shall maintain reserves in its Debt Service Reserve Funds to equal or exceed the reserve fund balances required by bond covenants.

**III. Capital Expenditures and Improvements**

Maintain a long-range capital improvement plan with annual updates. Annually review and monitor the state of the City's capital equipment and infrastructure, and set priorities for replacement and renovation based on needs and funding alternatives.

**Capital Improvement Planning Program**

The City shall prepare and maintain a long-range Capital Improvement Plan. Annually the City will review the needs for capital improvements and equipment, infrastructure replacement and renovation needs, and potential new projects. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resources available. For every capital project, all operation, maintenance and replacement costs shall be fully costed. The first five years of this plan will become part of the overall operating and five-year budget.

**Capital Improvement Fund**

A Capital Improvement Fund(s) shall be maintained to accumulate proceeds from the sale of bonds for capital projects and designated transfers from the General Fund and the Enterprise Funds(s). These funds shall only be used to pay for large, non-routine and one-time expenditures such as land and building purchases, construction and maintenance projects with a 10-year life or more, capital equipment and vehicles with a 10-year life or more, and technology improvements with a 5-year life. Expenditures from this Fund shall be used for protecting the health and safety of the citizens and employees, protecting the existing assets of the City, ensuring public access to City facilities and information, and promoting community-wide economic development.

**Equipment Replacement Fund**

The City shall maintain an Equipment Replacement Fund and annually prepare a schedule for the replacement of its non-infrastructure capital assets. The City shall strive to fund the annual computed depreciation on the capital assets. Within the resources available each fiscal year, the City shall replace these assets according to the schedule.

**Capital Expenditure Financing**

The City will finance its capital requirements through funds from current revenues, from fund balance/retained earnings if allowed by the Fund Balance/Retained Earnings Policy, or through debt. Debt Financing includes bonds and other obligations permitted to be issued under Texas law.

**Insurance Protection**

The City shall maintain appropriate property and liability insurance coverage on its facilities and equipment, and in cooperation with its insurance carriers, shall conduct an effective safety program and loss prevention audits.



#### **IV. Debt**

Plan for debt financing that will provide needed capital equipment and infrastructure improvements while maintaining the impact of debt payments on current revenues.

##### **Use of Debt Financing**

Debt financing, to include general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, commercial paper, lease/purchase agreements, and other obligations permitted to be issued or incurred under Texas law, shall only be used to purchase capital assets that cannot be acquired from either current revenue or fund balance/retained earnings and to fund infrastructure improvements and additions. The useful life of the assets or project shall exceed the payout schedule of any debt the City assumes for that project.

##### **Assumption of Additional Debt**

The City shall not assume more-tax supported general-purpose debt than it retires each year without conducting an objective analysis as to the community's ability to assume and support additional debt service payments.

##### **Affordability Targets**

##### **General Obligation Bonds**

The City shall use an objective analytical approach to determine whether it can afford to assume new general-purpose debt beyond what it retires each year. This process shall compare generally accepted standards of affordability to the current values for the City. These standards shall include debt per capita, debt as a percent of taxable value, debt service payments as a percent of current revenues and current expenditures, and the level of overlapping net debt of all local taxing jurisdictions. The process shall also examine the direct costs and benefits of the proposed expenditures. The decision on whether or not to assume new debt shall be based on these costs and benefits, the current conditions of the municipal bond market, and the City's ability to afford new debt as determined by the aforementioned standards.

##### **Revenue Bonds**

For the City to issue new revenue bonds, revenues, as defined in the ordinance authorizing the revenue bonds in question, shall be a minimum of 125% of the average annual debt service and 110% of the debt service or the year in which requirements are scheduled to be the greatest, but should be maintained at



150% of the maximum annual debt service for financial planning purposes. Annual adjustments to the City's rate structure will be considered as necessary to maintain a 150% coverage factor.

### **Debt Structure**

The City shall normally issue bonds with a life of 15-20 years or less. The structure should provide level debt service. There shall be no debt structures which include increasing debt service levels in subsequent years, with the first and second year of a bond pay out schedule the exception. There shall be no "balloon" bond repayment schedules which consist of low annual payments and one large payment of the balance due at the end of the term. There shall always be at least interest paid in the first fiscal year after a bond sale and principal starting no later than the second fiscal year after the bond issue.

### **Call Provisions**

Call provisions for bond issues shall be made as short as possible and as flexible as market allows consistent with the lowest interest cost to the City.

### **Sale Process**

The City shall use a competitive bidding process in the sale of debt unless the nature of the issue warrants a negotiated sale.

Full disclosure of operations and open lines of communications shall be made to the rating agencies. City staff, with the assistance of financial advisors, shall prepare the necessary materials and presentation to the rating agencies. Credit ratings will be sought from one or more of the nationally recognized municipal bond rating agencies, currently Moody's, Standard & Poor's, and Fitch, as recommended by the City's financial advisor.

### **Continuing Disclosure**

The City is committed to providing continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities.

### **Debt Refunding**

City staff and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the present value savings of a particular refunding should exceed 5% of the refunded maturities.

**Interest Earnings**

Interest earnings received on the investment of bond proceeds shall be used to assist in paying the interest due on bond issues, to the extent permitted by law.

**Lease/Purchase Agreements**

Over the lifetime of a lease, the total cost to the City will generally be higher than purchasing the asset outright. As a result, the use of lease/purchase agreements and certificates of participation in the acquisition of vehicles, equipment and other capital assets shall generally be avoided, particularly if smaller quantities of the capital asset can be purchased on a "pay-as-you-go" basis.

**V. Investments**

Invest the City's cash to ensure its safety, liquidity and optimum yield.

**Cash Management Policy**

Subject to approval by the City Council and the Investment Officers, the Chief Financial Officer and/or the City Finance Director are authorized and required to provide an Investment Policy and an Investment Strategy Statement governing the City's cash management and investment activities, and to institute and administer such specific procedures and criteria as may be necessary to ensure compliance with the City's cash management policy. Specifically, this policy mandates the following overall goals and objectives:

All aspects of cash management operations shall be designated to ensure the absolute safety and integrity of the City's financial assets.

Cash management activities shall be conducted in full compliance with prevailing local, state and federal regulations. Furthermore, such activities shall be designed to adhere to guidelines and standards promulgated by such professional organizations as the American Institute of Certified Public Accountants (AICPA), the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

Operating within appropriately established administrative and procedural guidelines, the City shall aggressively pursue optimum investment return, while controlling its related expenditures. Therefore, cash management functions which involve outside financial consultants or institutions shall be conducted in the best interests of the City. In pursuit of these interests, the City will use competitive bidding practices wherever practicable, affording no special financial advantage to any individual or corporate member of the financial or investment community.





The City shall design and enforce written standards and guidelines relating to a variety of cash management issues, such as the eligibility or selection of various financial intermediaries, documentation and safekeeping requirements; philosophic and operational aspects of the investment function; and such other functional and administrative aspects of the cash management program which necessitate standard setting in pursuit of appropriate prudence, enhanced protection of assets or procedural improvements.

Investments of the City, or of funds held in its possession in a fiduciary capacity shall be made with the exercise of that judgment and care, under circumstances then prevailing which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived.

### **Investment Strategy**

The City of Fairfield shall maintain a Consolidated Portfolio in which it shall pool its funds for investment purposes. The City's cash management program seeks to achieve three objectives in this order; safety of principal, adequate liquidity to meet daily cash needs, and a reasonable yield commensurate with the preservation of principal and liquidity. The following investment strategy has been designed to accomplish these objectives;

The City invest only in very creditworthy, highly liquid investments with maturities of one year or less, and in accordance with the Investment Policy and Chapter 2256 of the Government Code of the State of Texas, known as the "Public Funds Investment Act".

### **Interest Earnings**

Interest earned from investments shall be distributed to the General, Enterprise, Capital Improvement or other City funds from which the investment money was provided, with the exception that interest earnings received on the investment of bond proceeds may be used for the project financed or used for paying the principal and interest due on the particular bond issue.

### **Designated Investment Committee**

Upon City Council adoption of the Investment Policy and the Investment Strategy Statement, the Investment Officers are appointed to include the City Administrator, the City Secretary and one (1) elected Councilmember. This group collectively shall be known as the Investment Committee required under the Public Funds Investment Act.



The Investment Committee will regularly examine and evaluate the City's cash management and investment activities and recommend revisions to operational rules and regulations, the Investment Policy, and the Investment Strategy. Modification to the administrative rules and regulations must be approved by the City Council. Amendments to the Investment Policy and/or Investment Strategy shall also be approved by the City Council.

## **VI. Intergovernmental Regulations**

Coordinate efforts with other governmental agencies to achieve common objectives, share the cost on an equitable basis, and support favorable legislation at the state and Federal level.

### **Interlocal Cooperation in Delivering Services**

In order to promote the effective and efficient delivery of services, the City shall actively seek to work with other local jurisdictions in joint purchasing consortia, sharing facilities, sharing equitably the costs of service delivery, and developing joint programs to improve service to its citizens.

### **Legislative Program**

The City shall cooperate with other jurisdictions to actively oppose any state or Federal regulation or proposal that mandates additional City programs or services and does not provide the funding to implement them. Conversely, as appropriate, the City shall support legislatures that provide more funds for priority local programs.

## **VII. Grants**

Seek, apply for and effectively administer Federal, state and foundation grants to support City projects.

### **Grant Guidelines**

The City shall apply, and facilitate the application by others, for only those grants that are consistent with the objectives and high priority needs previously identified by Department Heads and the City Council. The potential for incurring ongoing costs, including the assumption of support from local revenues for grant-funded positions, will be considered prior to applying for a grant.

### **Indirect Costs**

The City shall strive to recover full indirect costs unless the funding agency does not permit it. The City may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.

**Grant Review**

All grant submittals shall be reviewed for their cash match requirements, their potential impact on the operating budget, and the extent to which they meet the City's policy objectives. The City Administrator shall coordinate all grant applications and shall seek City Council approval prior to submission of a grant application. The City Administrator shall at the same time as the approval process appeal to the City Council for professional assistants in the grant writing process, if necessary. The City Administrator shall receive all pertinent information and necessary facts from the Department head requesting the grant. If there are cash match requirement, the source of funding shall be identified prior to application. A monthly status report of the grant applications shall be submitted to the City Council.

**Grant Program Termination**

The City shall terminate grant-funded programs and associated positions when grant funds are no longer available unless alternate funding is identified and available.

**VIII. Economic Development**

Initiate, promote and participate in economic development programs that create job opportunities and strengthen the local economy.

**Positive Business Environment**

The City shall endeavor, through its regulatory and administrative functions, to provide a positive business environment in which local businesses can grow, flourish and create jobs. The City Council and City staff will be sensitive to the needs, concerns and issues facing local businesses.

**Commitment to Business Expansion, Diversification and Job Creation**

The City shall encourage and participate in economic development efforts to expand Fairfield's economy and tax base and to increase local employment. These efforts shall not only focus on newly developing areas but on the Downtown Business District, and other established sections of Fairfield where development can generate additional jobs and other economic benefits.

**Tax Incentives**

Tax incentives may include tax abatements, Freeport exemptions, tax increment financing, etc. The City shall develop a tax incentive policy to encourage commercial growth and development throughout Fairfield.



The City shall use due caution in the analysis of any tax incentives used to encourage development. Factors considered in evaluating proposed incentives for development include the location of the project, its size, the number of temporary and permanent jobs created, the costs and benefits for the City and its impact on Fairfield's economy. The City will annually review tax incentive contracts to ensure the community is receiving promised benefits, and the City Council may seek to modify or re-negotiate a contract if it is determined that the firm receiving the benefit has failed to keep its part of the agreement.

**Increase Non-residential Share of Tax Bas**

The City's Economic Development Program shall seek to expand the non-residential share of the tax base through new and expanded businesses in order to decrease the tax burden of residential homeowners.

**Coordinate Efforts with Other Jurisdictions**

The City's Economic Development Program shall encourage close cooperation with other local jurisdictions, the Chamber of Commerce, the Industrial Development Corporation, Main Street and other agencies interested in promoting the economic well- being of this area.

**Use of Other incentives**

The City shall use Enterprise Zones as allowed by law to encourage business expansion. The City shall also coordinate with state and federal agencies on offering any incentive programs they may provide for potential economic expansion.

**IX. Fiscal Monitoring**

Prepare and present regular financial reports that analyze, evaluate and forecast the City's financial position and results of operations of the various funds.

**Financial Status and Performance Reports**

Monthly reports comparing revenues, expenditures, receivables, payables and budget status, such as but not limited to;

Monthly Financial Report

Monthly Budget Comparison Report

Monthly Fund Balance Summary Report

Monthly Pooled Cash Report

Monthly Trial Balance

Utilities Aging Report



Utilities Consumption Summary Report

Utilities Usage/Loss Report

Utilities GIL Reconciliation Report

Other reports as necessary noting the status of fund balances including dollar amounts and percentages, and outlining any remedial actions necessary to maintain the City's financial position shall be prepared for review by the City Administrator.

### **Three-year Forecast of Revenues and Expenditures**

A three-year forecast of revenues and expenditures, to include a discussion of major trends affecting the City's financial position, shall be prepared in anticipation of the annual budget process. The forecast shall also examine critical issues facing the City, economic conditions, and the outlook for the upcoming budget year. Nothing shall prohibit the City Administrator or the City Council to expand forecasts beyond the aforementioned three-year period.

### **Monthly Status Report on Capital Projects**

A summary report on the contracts awarded, capital projects completed and the status of the City's various capital programs will be prepared monthly, by the appropriate Department Head and presented to the City Council.

### **Compliance with Council Policy Statements**

The Financial Management Policy will be reviewed annually by the City Administrator and the City Council and updated, revised or refined as deem necessary.

## **X. Financial Consultants**

As needed, employ the assistance of qualified financial advisors and consultants in the management and administration of the City's financial functions.

### **Advisors**

Advisors may include but not limited to investments, debt administration, rate setting, financial accounting systems, program evaluation, and financial impact modeling.

### **Selection**



Advisors shall be selected using objectives questionnaires and requests for qualifications/proposals based upon demonstrated expertise relative to the scope of work to be performed and competitive fees.

#### **XI. Accounting, Auditing, and Financial Reporting**

To comply with prevailing local, state, and Federal regulations, as well as current professional principles and practices relative to accounting, auditing, and financial reporting.

##### **Conformance to Accounting Principles**

The City's accounting practices and financial reporting shall conform to Generally Accepted Accounting Principles (GAAP), as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants, (AICPA), and the Government Finance Officers Association (GFOA).

##### **Citizens Reporting**

In addition to issuing a Comprehensive Annual Financial Report (CAFR) in conformity with GAAP, the City may choose to supplement its CAFR with a summary report designed to assist those citizens who need or desire a less detailed overview of the City's financial activities. This report, if chosen, should be issued no later than six months after the close of the fiscal year.

Annually the City shall select an independent firm of Certified Public Accountants to perform an annual audit of the financial statements of the City. Nothing in this section shall prevent the City Administrator and the City Council from requesting proposals from other firms.

#### **XII. Internal Controls**

Maintain an internal control system designed to provide reasonable assurance that City assets are safeguarded and to minimize the possibility of material errors in the City's financial records.

##### **Proper Authorizations**

Procedures shall be designated, implemented and maintained to ensure that financial transactions and activities are properly reviewed and authorized.

##### **Separation of Duties**



Job duties will be adequately separated to reduce to an acceptable level the opportunities for any person to be in a position to both perpetrate and conceal errors or irregularities in the normal course of assigned duties.

**Proper Recording**

Procedures shall be developed and maintained that will ensure financial transactions and events are properly recorded and that all financial reports are timely, accurate and complete.

**Access to Assets and Records**

Procedures shall be designed and maintained to ensure that adequate safeguards exist over the access to and use of financial assets and records.

**Independent Checks**

Independent checks and audits will be made on staff performance to ensure compliance with established and proper valuation of recorded amounts. Staff will prepare a rotating schedule of internal audit reviews and report findings to the City Administrator. An annual report will be made to the City Council.

**Costs and Benefits**

Internal control systems and procedures must have an apparent benefit in terms of reducing and/or preventing losses. The cost of implementing and maintain any control system should be evaluated against the expected benefits to be derived from that system.

**XIII. Budgeting**

Maintain systems and procedures for developing annual budget plans for operating costs, capital expenditures and cash flow.

**Financial Systems**

The financial system used by the City shall be designed to facilitate both the budget planning process and documentation for the upcoming year, current year measure of actual to budgeted plan.

**Budget Report**



The City Administrator will prepare the final budget report so that it communicates clearly all details of the budget plan as a policy document, operations guide and financial plan, and meets the disclosure requirements of the GFOA.

### **Interim Budget Reporting**

Monthly budget reporting will be timely, as accurate as possible, and in sufficient detail to provide a basis for management review of the results of each Department heads operations, trends in revenues and expenditures, and compliance with interim and annual targets. Monthly reports will be provided to all Department Heads. The City Administrator will meet with each Department Head monthly for review and planning for the remainder of the year.

### **Long Range Planning**

In addition to the annual budget, Department Heads will maintain a long-range plan of at least three years of operations, capital expenditures and cash flow. This plan will be updated annually prior to the budget process so that trends, major programs and financing needs can be identified.





These policies and procedures have been established with the intent of reinforcing the City of Fairfield's mission. They are written to facilitate and regulate the services of the procurement cycle in the friendliest, efficient, fair, honest, and competent manner with quality and forethought.

## **I. Purchasing principles**

### **Purpose of These Policies**

The City Council and the City Administrator intends these policies to:

- Ensure that the City of Fairfield acquires, stores, disburses, utilizes and disposes of goods and services uniformly and economically;
- Help all departments understand and use established purchasing procedures and abide by applicable state laws; and
- Assist all departments in procurement needs.

### **Responsibilities of Employees**

The City of Fairfield wants to promote and protect its government integrity. Public employees must therefore, discharge their duties impartially to assure fair, competitive access to City procurement. Moreover, the City's officers and employees shall conduct themselves in a way that fosters public confidence in the integrity of the City of Fairfield.

Direct City of Fairfield employees are responsible for purchasing of goods and services and shall;

- Purchase the proper goods and services to suit the City's needs;
- Get the best possible price for the goods and services;
- Have the goods and services available when and where they are needed;
- Assure a continuing supply of needed goods and services;
- Facilitate cooperation with other government units;
- Guard against misappropriation of funds;
- Maximize competition from responsible bidders;
- Safeguard public funds and receive the best value for the public dollar;
- Never use public funds to enrich elected officials or City employees; and
- Never make purchases for personal use in the City's name.

### **Responsibilities of The Purchasing Department/Agent**



The Purchasing Department/Agent will audit purchases and sales made by the employees of the City under these policies. The Purchasing Department/ Agent should ensure that city employees;

- Properly authorize all transactions;
- Follow the established procurement and disposition procedures;
- Follow competitive bidding and purchasing statutes;
- Stay within the limits of the budget;
- Receive and record materials, supplies, services and capital assets in the appropriate manner; and conduct operations in an efficient manner.

## **II. Purchasing process**

### **General Authority**

The City has attempted to incorporate local, state and federal laws into the policy. The City however, does not warrant that these policies include all such applicable law. In the event of a conflict Chapter 252 of the Texas Local Government Code shall prevail where applicable.

### **Purchases Less than \$1,000**

Purchases less than \$1,000 do not require competitive bidding, quotation forms, or purchase orders. Directors, or their approved designees, may without further approval of the Purchasing Department/Agent make purchases less than \$1,000. Department Head and Director must authorize invoices for payment and forward to the Accounts Payable Department.

### **Purchases of \$1,000 to less than \$3,000**

Purchases \$1,000 to less than \$3,000 will require a written quotation form with at least three (3) quotes. The Department Head will authorize the quotation form. The Director and Purchase Department/ Agent must sign for approval prior to submitting to the Accounts Payable Department.

### **Purchase of \$3,000 to less than \$50,000**

The Director must submit every purchase request for \$3,000 to less than \$8,000 to the City Administrator/City Council for approval.



The Department Head and Director jointly must obtain at least three (3) quotes in writing and attach each to the purchase request prior to the purchase order being issued. The City Administrator will authorize issuance of the purchase order when proper authorization is obtained.

Purchases in excess of \$5,000 may qualify under GASB 34 as a Capital Asset and will require additional tracking and subsequent coding and inventory tagging. The City Administrator will signify on the Purchase Order the Project Tracking Information. The Director will at this time consult Administrative Policy #96, Capital Assets, for further guidelines.

The City Council must approve in advance of the Purchase Order all proposed expenditures for \$3,000 or more if;

- The expenditure is not a budgeted item; or
- The City Administration proposes to award the purchase to other than the low quote meeting the specifications.

The City Council must approve in advance of the Purchase Order all proposed expenditures for \$8,000 to less than \$50,000. The Director and the City Administrator will prepare the necessary documents for presentation to the City Council.

For an emergency purchase, the Director shall follow the guidelines as described in Section 4, "When Competitive Bids are not Required".

### **Purchases for \$50,000 or More**

The City Council must approve in advance all expenditures for \$50,000 or more. The Purchasing Department/Agent must formally advertise for bids and award the bid to the lowest responsible bidder or the bidder that provides the best value to the City of Fairfield.

*Chapter 252.021 Texas Local Government Code*

The Director shall prepare the initial request for purchase by preparing the specifications for the goods and services to be purchased.

The Director and the City Administrator will prepare the necessary documents for presentation to the City Council.

The formal bid process will take at least three (3) weeks, except as provide in Section 4, "When Competitive Bids are not required". The Purchasing Department/ Agent will be responsible for vendor solicitation and legal advertisements before bid opening, and vendors' notification after the bids are



considered and approved by the City Council. Such goods and services may be acquired by the issuance of a Purchase Order or execution of a Contract.

### **General Purchasing Provisions**

#### **General Rules Applicable to all Contracts**

The Purchasing Department/Agent will help user departments clear non-restrictive bid specifications. The Purchasing Department/ Agent will keep bids and related information according to the City's Records Management Program.

The Director shall charge a purchase to the appropriate account number and only if the account contains available budgeted funds.

No City employee should knowingly make or authorize any separate, sequential or component purchase to avoid the City's purchasing limit.

#### **Change Orders**

For change orders to original contracts \$1,000 or more but less than \$3,000, City Employees shall follow these guidelines:

- The Director shall not, without the City Administrator's prior approval, authorize an increase in the original contract amount if the increase will raise the contract over \$3,000.
- If the increase is more than 10% of the original amount but the total contract still does not exceed \$3,000, the director must attach a memorandum to the quotation form explaining the reason for the increase.

For change orders to original contracts \$3,000 or more but less than \$50,000, City employees shall follow these guidelines:

- The Director shall not, without the City Council's approval, authorize an increase in the original contract amount if the increase will raise the contract to over \$50,000.
- If the increase is 25% or less of the original amount but the total contract still does not exceed \$50,000, the Director must attach a memorandum to the purchase order requesting approval from the City Administrator for the increase.

For change orders to original contracts of \$50,000 or more, city employees shall follow these guidelines:



- If a change order involves a decrease or an increase of 25% or less in the contract price, and not more than \$50,000, the City Council authorizes the City Administrator to approve the change orders. The City Administrator may not decrease an original contract price under this section by more than 25% without the consent of the contractor.
- If changes in plans or specifications are necessary after a contractor has begun the performance of the contract or if it is necessary to decrease or increase the quantity of work to be performed or of materials, equipment, or supplies to be furnished, the City Council must approve change orders that exceed the City Administrator's authority.

*See Texas Local Government Code 252.048*

### **Tie Breakers**

When two or more vendors submit identical bids:

- If only one vendor is a resident of the City, the City will accept the bid from the local vendor.
- If two or more vendors are residents of none are residents, then lots must be cast. If the bid price is less than \$3,000, the Purchasing Department/Agent will supervise casting. Otherwise, the City Administrator will supervise casting the lots.

*See generally Texas Local Government Code 271.901*

### **Consideration of Location of Bidder's principal Place of Business**

In purchasing under this title any real property or personal property that is not affixed to real property, if a local government receives one or more bids from a bidder whose principal place of business is in the local government and whose bid is within three percent of the lowest bid price received by the local government from a bidder who is no a resident of the local government, the local government may enter into a contract with:

- The lowest bidder; or
- The bidder whose principal place of business is in the local government area if the governing body of the local government determines, in writing, that the local bidder offers the local government the best combination of contract price and additional economic development opportunities for the local government created by the contract award, including the employment of residents of the local government and increased tax revenue to the local government.

This section does not prohibit a local government from rejecting all bids.

*See generally Texas Local Government Code 271.905*



### **Preference for Recycled Products**

The Purchasing Department /Agent encourages the use of recycled products that may be recycled or reused.

The Purchasing Department/ Agent will regularly review procurements for the purchase of goods, supplies, equipment and materials to:

- Eliminate procedures and specifications that explicitly discriminate against products made of recycled materials;
- Encourage the use of products made of recycled materials, and
- Ensure to the maximum extent economically feasible that the entity purchases products that may be recycled when they have served their intended use.

*Texas Health and Safety Code 361.426*

### **Contracts**

#### **Annual Contracts**

The City may use an annual contract to obtain goods and services as the City needs them from a chosen vendor at a fixed price for a specified time. These contracts eliminate the necessity of obtaining quotes each time they are needed. Annual contracts require a purchase order.

### **Legal Review Required**

The Purchasing Department/Agent shall send to the City Attorney/Financial Advisor, for review and approval, all contracts over \$50,000 both before bidding and again before execution.

#### **Contracts Requiring Issuance of Debt, Certificates of Obligation or Lease-Purchase Agreements**

If the City Administrator intends to finance a contract for goods or services through issuance of bonds, debt, certificates of obligation (CO), certificates of participation, tax anticipation notes, lease- purchase agreements, or any other means, then the City Administrator must, before soliciting bids, receive approval from the City Attorney/Financial Advisor and City Council for such financial arrangements.

City Council must approve by ordinance the publication of notice for bids for any goods or service financed by CO.

*Texas Local Government Code Chapter 252.050 and Chapter 271*



## **Construction Projects**

If the contract is for construction of public works, the Director shall:

- Prepare plans and specifications along with bidding and contract documents.
- The proposed specifications shall include workers compensation requirements.

*Texas Labor Code 406.096*

- If the proposed project includes excavation work, then the proposed specifications shall include excavation requirements and pay items.

*Texas Health and Safety Code 756.096*

- The proposed specifications shall include bonding requirements.

*Texas Local Government Code 252.044*

- The proposed specifications shall include prevailing wage rates.

*Texas Government Code Chapter 2258.*

- Deliver to the Purchasing Department/ Agent a request to advertise bids a least fifteen working days before the requested date of bid opening.
- Furnish to the Purchasing Department/agent all blue-line plans required for bidding the project.
- Furnish to the Purchasing Department/Agent a set of the proposed Contract Documents and Specifications. The Purchasing Department/agent will run copies for the bid process.
- Furnish to the Purchasing Department/Agent a bid tabulation sheet for each project.
- Check references and recommend an action in writing to the Purchasing Department/Agent.
- Be responsible for designing the proposed project and answering all questions from prospective bidders related to technical specifications.
- Forward all addendums to the Purchasing Department/Agent before the bid opening.
- Be responsible for contract administration including notice of award, contract signing, appropriate bonding, notice to proceed, and general contract administration.
- The Director shall forward all approved contracts over \$15,000 to the City Secretary with a copy of the contract to the Purchasing Department/ Agent.
- The Director may, through the procurement process, select and allow the City Engineer to administer some or all of the above.

## **The Purchasing Department/ Agent shall:**

- Place notice in the paper, contact bidders, distribute bid documents and plans, distribute addendums, keep bidders list current, open bids, tabulate and check bids and furnish a corrected tab sheet to the responsible department. If the estimated cost of the project exceeds \$50,000, the Purchasing Department/agent may advertise the bids in the Dodge Reports in addition to further notices.



- Place on the City Council agenda along with purchasing recommendations for award.
- Notify the Director of the City Council action.
- Return all documents to the Director for use in contract signing.
- Texas Local Government Code 252.044 and Texas Government Code Chapter 2253.

### **III. Purchasing forms**

#### **Quotation Form (Purchases Of \$1,000 To Less Than \$3,000)**

The user department shall originate a quotation form for each purchase of \$1,000 to less than \$3,000. The form must include:

- Date;
- Description a quantity of items;
- Date delivery required and destination of delivery;
- Accounts payable number and budget balance;
- Vendor name and Vendor number;
- Freight delivered to City site;
- Person receiving quotes; and
- Appropriate signatures.

They will maintain the quotation form until receipt of goods. Once received and accepted, the Director shall authorize payment and forward the quotation form, invoice and supporting documentation to the Accounts Payable Department.

#### **Purchase Request/Purchase Order (Purchases Of \$3,000 And Over)**

The user department shall originate the requisition. The department shall plan the requisition to allow adequate vendor response. The request shall include:

- Description of item;
- Number of items required;
- Date of delivery required;
- Department Code;
- Date and department signatures;
- Special terms and conditions noted;
- Delivery location.





The user department will forward to the Department Head. The Department Head will add to the request:

- The vendor's name, address, and vendor number;
- Three written price quotations;
- Total price including freight;
- Date through which quoted price will become effective;
- Vendor representative name;
- Authorized signatures;
- Account number and Budget Balance;
- Asset tracking information if applicable;
- Purchase Order number obtained from Purchasing Department/Agent.

After obtaining the appropriate authorization the Department Head will place the order and receive the items. Upon receipt of the order the Department Head must authorize the invoice for payment and forward to the Accounts Payable Department.

#### **IV. When competitive bids are not required**

The City does not require competitive bids for contracts for any of the following goods and services. Such goods and services may be acquired by issuance of a purchase order or execution of a contract.

#### **High Technology Procurement**

The City may use a Request for Proposal (RFP) to procure high technology products and services. RFP's are similar to competitive bids. The Department Head/Director must receive prior approval of the Purchasing Department/Agent to use a Request for Proposal. The department user should write specifications using performance standards rather than a description of the goods and services. The specification should also list the factors by which the City will judge the proposal, and the weight to be given to each factor.

Vendors submit proposals of their own design for a system to satisfy the requirement set forth in the proposals. Proposals may incorporate entirely different hardware or services to accomplish the same performance.

After the City receives the proposals, the Department Head/Director may enter into negotiations with as many vendors as have submitted feasible proposals for each vendor.

*Texas Local Government Code 252.001 (4) and 252.021 (c).*



### **Emergency Situations**

An emergency is an unforeseen situation that adversely and unduly affects the life, health, or convenience of the citizens of Fairfield; or; a circumstance that would cause a loss to the City (such as an inordinate amount of down time)

In an emergency, and the absence of the Purchasing Agent, the Department Head/Director is empowered to make the necessary purchase, while attempting to notify the Mayor and/or the Mayor Pro Temp of the situation. If the cost is greater than \$1,000 but less than \$3,000, an explanation shall be included on the quotation form. If the cost is \$3,000 or more, the Department Head/Director shall send a confirming requisition, including a brief explanation of the purchase, and invoices to the Purchasing Department/Agent as soon as possible. The Purchasing department/Agent will then assign a purchase order number and advise the user department to forward that number to the appropriate vendor. The Purchasing Department/Agent will report all emergency purchase of more than \$3,000 to the City Council as they occur;  
*Texas Local Government Code 252.022 (1), (2) & (3).*

### **Personal Services**

Personal services include, but are not limited to, office machine maintenance, equipment rental services, janitorial services, pest control, travel services, subscription services, testing services, and some automotive repairs. The Purchasing Department/Agent will maintain a list of personal services providers. The Department Head/Director shall submit any purchase categorized as a personal service to the Purchasing Department/Agent for review. Personal services contracts may be bid at the discretion of the City.

*Texas Government Code 2171.052*

### **Professional Services**

Professional services means services within the scope of the practice, as defined by state law, of accounting, architecture, land surveying, medicine, optometry, professional engineering, or real estate appraisers.

The City may not select a provider of professional services or a group or association of providers or award a contract for the services based on competitive bids submitted for the contract or for the services, but shall make selection and award:

- on the basis of demonstrated competence and qualifications to perform the services; and (2) for a fair and reasonable price.



- The professional fees under the contract: (1) must be consistent with and not higher than the recommended practices and fees published by the applicable professional associations; and (2) may not exceed any maximum provided by law.

*Texas Government Code 2254.002 and 2254.003.*

The City, acting by its City Administrator, through advice by the appropriate Department Head/Director, shall first select the most highly qualified provider of those services on the basis of demonstrated competence and qualifications, and attempt to negotiate with that provider a contract at a fair and reasonable price.

If the City cannot negotiate a satisfactory contract with the most highly qualified provider, then City shall formally end negotiations with that provider, select the next most highly qualified provider and attempt to negotiate a contract with that provider at a fair and reasonable price.

The process will continue until the City enters into a contract. The City Administrator and/or a designated Department Head/Director will execute contracts for the City.

### **Work That Is Performed And Paid For By The Day As The Work Progresses**

If the City hires a contractor for a project on a daily basis and pays for work daily as the work progresses, the procurement of services is exempted from the competitive bidding requirement, provided however that the goods and services shall not exceed the limits established in prior parameters established in this policy. No employee shall knowingly procure goods and services on a daily basis to avoid the competitive bidding process.

### **Purchase of Land or Right-Of-Way**

The purchase of land or right-of-way is exempt from the competitive bidding requirements.

### **Single or One Source Items**

Items available from only one source including:

- Patents, copyrights, secret process, or natural monopolies;
- Films, manuscripts, or books;
- Electricity, gas, water, and other utility services;
- Captive replacement parts or components for equipment;



- Books, papers, and other library materials for a public library that are available only from the person holding exclusive distribution rights to the merchandise;
- Management services provided by a nonprofit organization to a municipal museum, park, zoo, or other facility to which the organization has provided significantly financial or other benefits.

The Purchasing Department will report monthly to the City Council, all one source contracts over \$3,000 made under this exception, with the exception of electricity, gas, water, and other utilities.

### **Purchase of Rare Books, Papers, And Other Library Materials for a Public Library**

The competitive bidding provisions do not apply to the purchase of rare books; however, books available from more than one jobber or source must be purchased using the regular purchasing process.

The purchasing Department/ Agent will report monthly to the City Council, all one source contracts over \$3,000 made under this exception.

### **Services Performed by Blind or Severely Disabled Persons**

The competitive bidding provisions do not apply to the purchase of goods or services that blind, visually impaired, or severely disabled persons make or provide.

The Purchasing Department/ Agent will report monthly to the City Council, all one source contracts over \$3,000 made under this exception.

### **Developer Participation Contracts**

The City Council must approve Developer Participation Contracts over \$3,000 in advance.  
*Texas Local Government Code 212.071.*

### **Interlocal Contracts**

The City Council must approve interlocal contracts with other political subdivisions of this state, a state agency of this state or an entity of the federal government administered by a regional planning commission.  
*Texas Government Code Chapter 791.*

### **Cooperative Purchasing**

The City may purchase items through the H\_GAC Cooperative Purchasing Program. Departments shall present their requests to the Purchasing Department/Agent for items to be purchased. The Purchasing



Department/Agent will review H-GAC's contracts for these items. The Purchasing Department/Agent will prepare a memorandum for City Council's approval. And after approval, prepare the appropriate documentation for an H-GAC purchase order. The authorization for

State Purchasing, General Services Commission Purchasing Program, and Cooperative Purchasing Programs.

The State Purchasing and General Services Commission and other cooperative purchasing programs have established programs by which they perform purchasing services for local governments. These services include: a) the extension of state contracts price to participating local governments when the Commission considers it feasible; b) solicitation of bids on items desired by local governments if the solicitation is considered feasible by the Commission and is desired by the local government; and c) provision of information and technical assistance to local governments about the purchasing program.

The Commissions may charge the City an amount not to exceed the actual cost incurred by the Commission in providing purchasing services to the City under the program. The Commissions may adopt rules and procedures necessary to administer the purchasing program. The City shall adopt a Resolution allowing participation in these purchasing programs. Any item purchased under these contracts satisfy any state law requiring the City to seek competitive bids for the purchase of the items. Department Heads and Directors shall present their requests to the Purchasing Department/ Agent for items to be purchased. The Purchasing Department/ Agent will perform the necessary research to verify if items are offered through these contracts. The Purchasing Department/Agent will prepare appropriate documentation for purchase orders as needed. The Department Head/Director will receive paperwork supporting the purchase. The Authorization for payment shall include the appropriate signatures and include contract numbers.

*Texas Local Government Code 271.083*

### **Automated Information Systems (AIS).**

AIS includes: a) computers on which information is automated: b) service related to the automation of the system, including computer software or the computers; and c) a telecommunications apparatus or device that services as a component of a voice, data, or video communications network for transmitting, switching, multiplexing, modulating, amplifying, or receiving signals on the network.

City departments may purchase AIS using the state catalogue purchase method or a request for proposal.

State Catalogue Purchase - A vendor designated by the State Commission as a qualified information systems vendor publishes and maintains a catalogue. The vendor revises the catalogue as necessary to include price changes or the availability of goods or services and forwards to the Commission and all eligible purchasers a copy of each



Revised catalogue. The City may purchase items through these catalogues without further competitive bid procedures.

Departments purchasing items through these catalogues shall use the appropriate purchasing procedure dictated by the dollar amount of the purchase and process a purchase order or quotation form. A copy of the vendor's letter from the General Services Commission authorizing them as a qualified information systems vendor must be attached. Authorization for payment shall include the appropriate signatures and proof that the item is eligible for purchase through the state catalogue.

### **Media Advertising**

A purchase order or quotation form is not required for advertising in the City Official Public Newspaper(s). The invoice is authorized for Payment by the Supervisor and director of the user department and forwarded to the Accounts Payable Department.

*Texas Government Code 2051.041*

## **V. Disposal of city property**

### **Property Disposal**

Sometimes City property may outlive its usefulness and become unserviceable or obsolete. Before a department removes any property from service, the Department Head/Director shall first determine if it can be transferred to another department for continued service, If it is found that the property is no longer serviceable to the City, the Department Head/Director shall request that the Purchasing Department/Agent dispose of the item: The User department is required to complete a disposal/auction memo.

When the Purchasing Department/ Agent receives written notification that City property is in need of disposal, the Purchasing Department/ Agent will assume possession until final disposal.

Items may be disposed of in one of the following methods:

- Public auction;
- Trade-in on new equipment;
- Sealed bids;
- Scrap material, taken to recycling center by user department;
- Destruction as unsalvageable; or
- Negotiated price by City Council.



In addition to the methods of disposal as listed above, the City may contract to convey property either to another governmental entity or a non-profit corporation providing that such entity or corporation agrees to use such equipment for public purposes. The condition of the salvage or surplus market will dictate the most advantageous method of disposal.

### **Auction Procedures**

This process may be generally used to dispose of non-asset materials and equipment and having an estimated value of under \$1,000, including but not limited to mowing equipment, small tools, office equipment and furniture and scrap.

Departments having property to be disposed of need fill out a "Disposal through Auction Form" with a complete description including serial and model numbers. The form must include the Department Head/Director's signature. The Department Head/Director shall take the property and auction form to the City Administrator for disposition.

The City Administrator shall establish a time and place for the auction to be held. Payment from the successful bidder shall be in the form of a Cashier's Check made payable to the City of Fairfield.

The City Administrator has the flexibility to establish other rules and procedures to ensure the prompt and economical disposal of the property.

The City Administrator shall formally report any and all property disposals to the City Council monthly or as they occur.

### **Sealed Bid Procedure**

This process may be generally use to dispose of the materials and equipment that has been previously classified as an asset, including but not limited to vehicles, right- of-way maintenance equipment and machinery, storage tanks, portable buildings and surplus building and construction materials.

Departments having assets to be disposed of shall complete "Asset Disposal Form" (COF-401) with a complete description including model, serial number, VIN, license plate numbers, year of purchase and the disposal reason. The form must include the Department Head/Directors signature. The Department Head/Director shall take the property and the Asset Disposal Form to the City Administrator for disposition.

The City Administrator shall place the items on the next regularly scheduled agenda for authorization.



Once authorization has been obtained the City Administrator shall advertise and solicit for "Sealed Bids" through the local media.

Payment from the successful bidder shall be in the form of a Cashier's Check made payable to the City of Fairfield.

The City Administrator has the flexibility to establish other rules and procedures to ensure the prompt and economical disposal of the property.





### **A**

**Accounts Payable** – A liability account reflecting amount of open accounts owing to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

**Accounts Receivable** – An asset account reflecting amounts owing to open accounts from private persons or organizations for goods or services furnished by a government.

**Accrual Accounting** – Recognition of the financial effects of transactions, events and circumstances in the period(s) when they occur regardless of when the cash is received or paid.

**Ad Valorem** – Latin for “value of.” Refers to the tax assessed against real (land and building) and personal (equipment and furniture) property.

**Amortization** – Payment of principal plus interest over a fixed period of time.

**Appropriation** – A legal authorization granted by a legislative body (City Council) to make expenditures and incur obligation for designated purposes.

**Assessed Valuation** – A valuation set upon real estate or other property by a government as a basis for levying taxes.

### **B**

**Balance Sheet** – The basic financial statement, which discloses the assets, liabilities and equities of an entity at a specific date in conformity with Generally Accepted Accounting Principles (GAAP).

**Balanced Budget** – Annual financial plan in which expenses do not exceed revenues and carry-over fund balance.

**Bond** – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s).

**Budget** – A plan of financial operation embodying an estimate of proposed expenditures for any given period and the proposed means of financing them.

### **C**

**Capital Expenditures** – Purchases which result in the acquisition of or addition to fixed assets which cost more than \$5,000 and have an expected useful life greater than one year.

**Certificates of Obligation (CO)** – A written promise to pay a specified sum of money, like a bond. However, a certificate of obligation does not have to be passed by the voters unless five percent of all qualified voters sign a petition requesting the CO to be put before the voters.

**Cost** – The amount of money or other consideration exchanged for property or services. Costs may be incurred even before the money is paid; that is, as soon as liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

**Current Assets** – Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets which will be used up or converted into cash within one year. Some examples are cash, temporary investments and



taxes receivable which will be collected within one year.

Current Liabilities – Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

Current Taxes - Taxes levied and becoming due within one year.

### **D**

Delinquent Taxes – Taxes remaining unpaid on or after the date on which a penalty for nonpayment is attached.

Depreciation – Decrease in the value of assets (equipment, vehicles, buildings, etc.) due to the passage of one period of the useful life of the assets.

### **E**

Encumbrances – Commitments related to unperformed contracts for goods and services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed. Encumbrances lapse at year's end unless the associated budget is re-appropriated by Council in the following fiscal year.

Exempt – Personnel not eligible to receive overtime pay and who are expected to put in whatever hours are necessary to complete their job assignments. Compensatory time-off, as partial compensation for overtime hours worked, may be allowed by the respective department head.

Expenditures – Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

### **F**

Fiscal Year – A 12-month period to which the annual operating budget applies and at the end of which the government determines its financial position and the results of its operations. The City's Fiscal Year begins October 1 and ends the following September 30.

Full-Time Equivalent (FTE) - a measurement of staffing. One FTE is a 40-hours per week position. A part-time position working 20 hours per week or a temporary full-time position working six months would be one-half a FTE.

Fixed Assets – Assets of a long-term character, which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment and assets of an intangible nature such as water rights.

Franchise – A special privilege granted by a government permitting the continuing use of public property, such as City streets, and usually involving the elements of monopoly and regulation.

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities of balances, and charges therein, which are segregated for the purpose of carrying on specific activities or



attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance** – The difference between governmental fund assets and liabilities, also referred to as fund equity.

**Fund Type** - In governmental accounting, all funds are classified into seven generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

### **G**

**Government Accounting Standards Board (GASB)** - an independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

**General Obligation (GO) Bonds** – Bonds for the payment of which the full faith and credit of the issuing government is pledged. In issuing its general obligation bonds, the City pledges to levy whatever property tax is needed to repay the bonds for a particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

**Governmental Funds** – Those funds through which most governmental functions typically are financed. The acquisition, use, and financial resources and the related current liabilities of the governmental functions are accounted for through governmental funds (General, Special Revenue, Capital Projects, Permanent and Debt Service Funds).

**Grant** - A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed the grantee.

### **I**

**Infrastructure** - The physical assets of the City (streets, water, sewer, treatment plants, and public buildings).

**Internal Service Fund** - A fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

### **L**

**Levy** - To impose taxes for the support of City activities.

**Liability** - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

**Long Term Debt** - Debt with a maturity of more than one year after the date of issuance.

### **M**

**Maintenance** – The upkeep of physical properties in condition for use of occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

**Modified Accrual Accounting** – Accounting system in which revenues are recognized and recorded in the accounts when they are measurable, available and collectible in the fiscal year.



### **N**

Non-Exempt – Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

### **O**

Operating Budget - The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel.

Ordinance – A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances.

### **P**

Property Tax - Property taxes are levied on real property according to the property's valuation and the tax rate. Also known as ad valorem taxes.

### **R**

Revenues – Funds received for services rendered, fines assessed, taxes levied and interest/rental income earned from private and public sources.

Revenue Bonds - This type of bond is backed only by revenues from a specific enterprise or project.

### **S**

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Supplies – A cost category for minor items (individually priced at less than \$3,000) required by departments to conduct their operations.

### **T**

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessment. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

TIF - Acronym for Tax Increment Financing. This type of financing typically pays for infrastructure and capital improvements in a designated area or district. The difference in property tax revenues received in a base year versus the increased property taxes received in subsequent years after improvements are made, results in a property tax increment which is used to finance the improvements.

### **W**

Working Capital – The amount of current assets which exceeds current liabilities less inventory and special reserves in particular funds.