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**2021-22 Proposed Budget
Presented on August 6, 2021**



Principal Officials	3
Profile of Fairfield, Texas	4
Organizational Chart.....	8
Staffing Chart.....	9
Pay Scale	13
Strategic Plan	15
Financial Forecast	20
Fund Structure and Basis of Budgeting	29
Budget Format.....	31

General Fund Budget

General Fund Summary	34
General Fund Revenue Overview.....	35
Administration.....	36
Emergency Management.....	40
EMS.....	42
Conference/Civic Center.....	43
Fire Department.....	45
Municipal Court.....	48
Library.....	50
Parks and Recreation	51
Police.....	53
Streets and Drainage.....	55
Community Development	57
Fairfield Economic Development Corporation	59

Enterprise Fund

Fund Summary	60
Revenue Overview	61
Sanitation.....	62
Water Operations	63

Wastewater Operations	67
-----------------------------	----

Debt Service Fund	70
--------------------------------	----

TDCJ Fund	73
------------------------	----

Hotel/Motel Fund	78
-------------------------------	----

Other Funds

Police Education Fund.....	81
Police Forfeiture Fund	84
Court Technology Fund	87
TDCJ Project Fund	90
Court Security Fund.....	93
Westwood Utility Fund	96
Capital Improvement Fund.....	101

Addenda

Certified Tax Roll	103
Property Tax Worksheet	117
Financial Policy.....	132
Purchasing Policy	148
Glossary	162



MAYOR

Kenneth Hughes

CITY COUNCIL

Jeffrey Price – Place 1

Randy Johnson – Place 2

Bobby Nichols – Place 3

Stephen Daniel – Place 4

Angela Oglesbee – 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



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

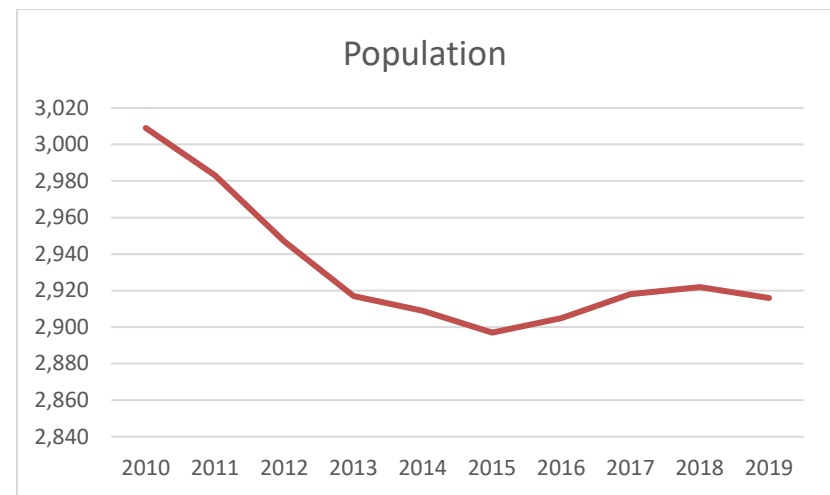
The City of Fairfield is a Type A General Law municipality, operating under a Mayor-Council form of government. The governing body, the Fairfield City Council, consists of five Council members in an aldermanic form of government. The Mayor is the Chief Executive Officer of the city, and the chief budget 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

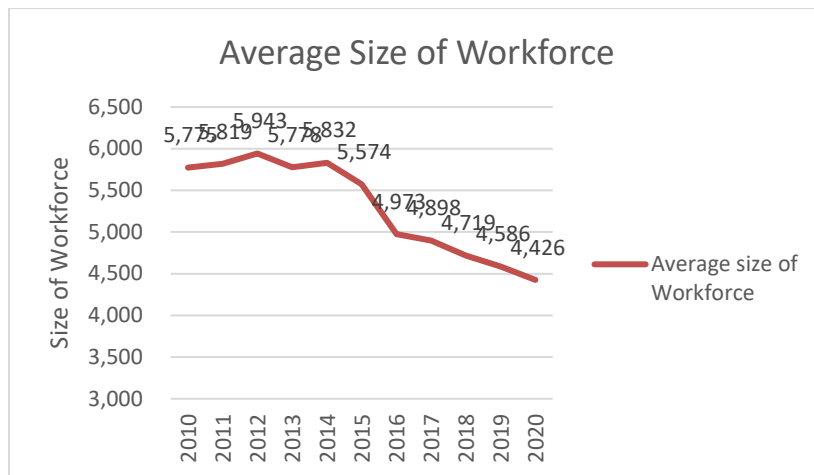
The population of Fairfield reached a high of 3,090 in the 2010 Census, but declined until 2015, when it reached a low of 2,897 according to Census estimates. The past two years, the Census estimates population has increased to 2,918 in 2017. Freestone County has a population of 19,646 in 2017, according to Census estimates. However, the 2020 Census is likely to paint a larger population when released in late 2021.





Labor Force

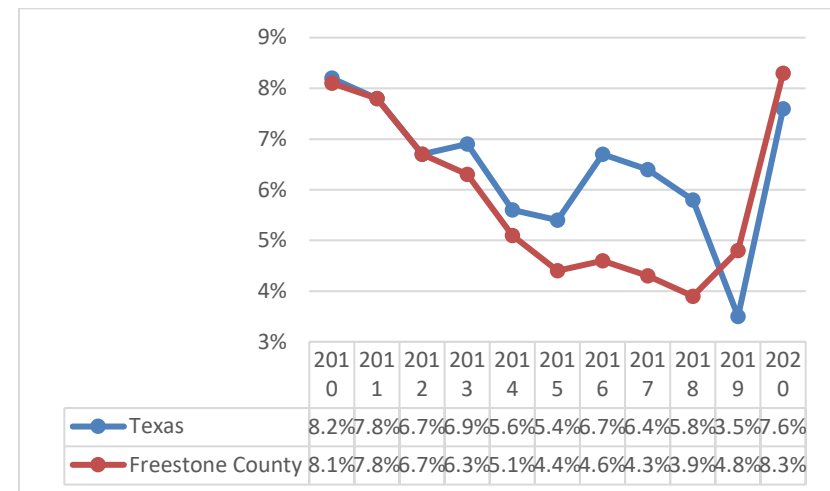
The size of the labor force in a given area can indicate the relative health of the local economy. Freestone County's Workforce has been steadily declining since 2014, especially since 2016. The pattern in the size of the labor force can mean the loss of jobs but can also mean a rapidly aging workforce.



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. The COVID-19 pandemic saw that rate rise sharply and has been slowly declining in 2021.

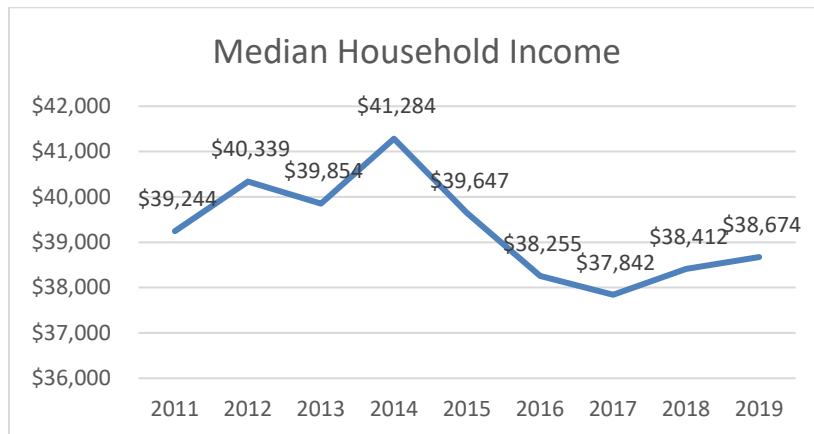


Source: Texas Workforce Commission



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. However, during a recent income survey, a majority of households fell into the low- to moderate-income range.



Source: U.S. Census Bureau

Major Employers

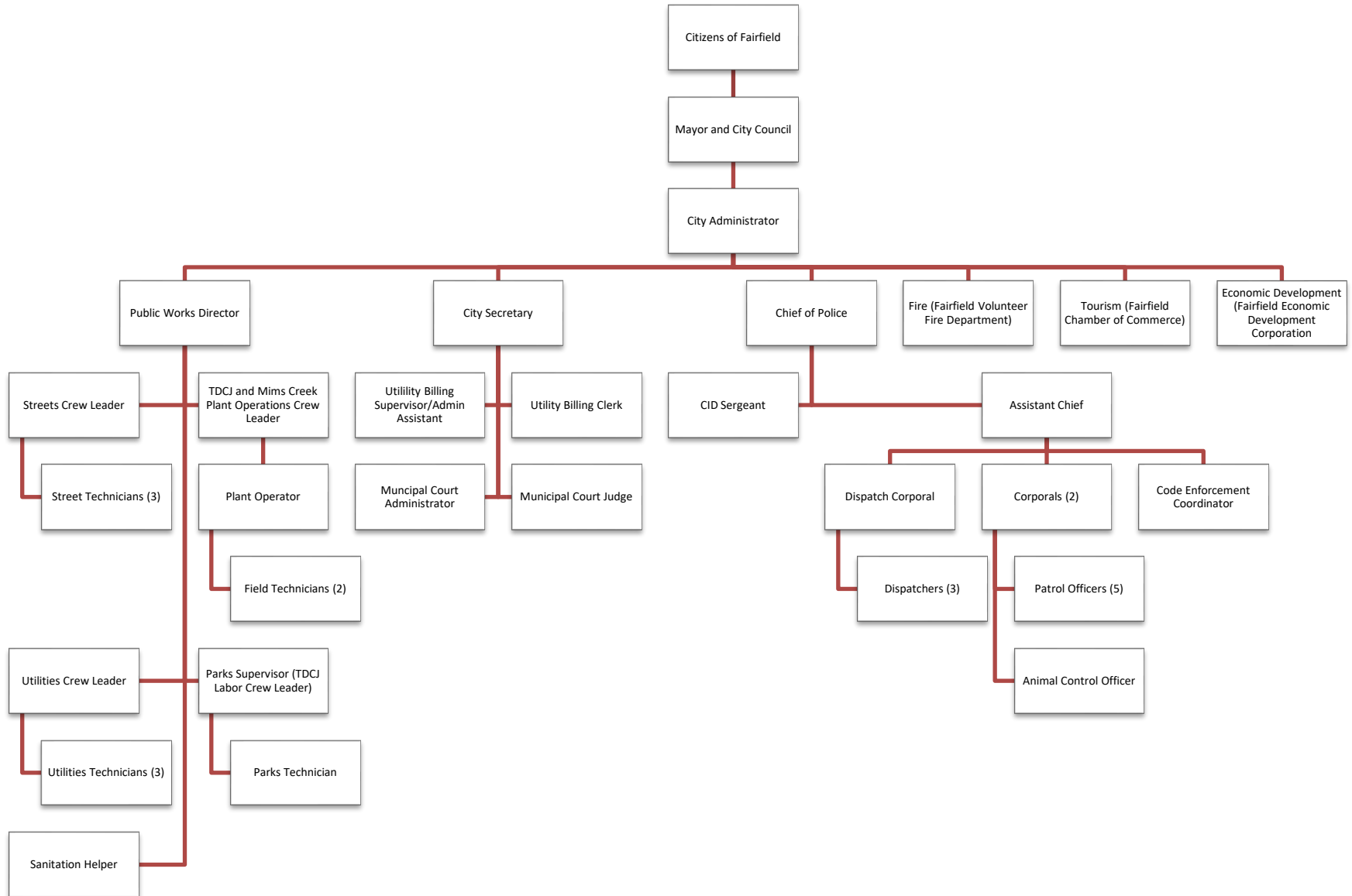
The Texas Department of Criminal Justice is the largest employer in Freestone County, with over 500 employees. Approximately 230 employees are housed in the TDCJ's Boyd Unit, that is between the cities of Fairfield and Teague. The largest employer in the city of Fairfield limits is the Fairfield Independent School District with 177 employees. These numbers will change in 2022 as two large retail establishments will be in full operation.

Employer	Product or Service	Number of Employees
Texas Department of Criminal Justice	Law Enforcement	331
TDCJ - Boyd Unit	Law Enforcement	230
BNSF Railway	Transportation	130
Fairfield ISD	Education	177
East Texas Medical Center Home Health	Medical	110
Fairfield Nursing and Rehab	Medical	100



Fairfield Medical Center	Medical	82
General Dynamics SATCOM	Technology	80
Wortham ISD	Education	80
Brookshire Brothers Grocery and Pharmacy	Retail	70

Source: Fairfield Economic Development Corporation





General Fund

<u>Department</u>	<u>Job Title</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
Administration	City Administrator	1	1
	City Secretary	1	1
	Administrative Assistant	.5	.5
	Code Enforcement (Part-Time)	.5	0
	Subtotal	3	2.5

<u>Department</u>	<u>Job Title</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
Judicial	City Judge	1	1
	Court Administrator	1	1
	Subtotal	2	2

<u>Department</u>	<u>Job Title</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
Police	Chief	1	1
	Assistant Chief	0	1
	Sergeant	1	1
	Corporals	0	2
	Patrol Officers	8	5
	Animal Control	0	1
	Lead Dispatcher	1	1
	Dispatchers	4	3
	Code Enforcement Coordinator	0	.5
	Subtotal	15	15.5



<u>Department</u>	<u>Job Title</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
Parks and Recreation	Parks Lead	1	1
	Park Hands	1	1
	Electrician	0	.2
Subtotal		2	2.2

<u>Department</u>	<u>Job Title</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
Streets and Drainage	Streets Lead	1	1
	Street Hands	3	3
	Sanitation Helper	.5	0
Subtotal		4.5	4

<u>Department</u>	<u>Job Title</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
Community Development	Community Development Director	0	0
Subtotal		0	0

<u>Department</u>	<u>Job Title</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
Fairfield EDC	Director	1	1
	Administrative Assistant	1	1
Subtotal		2	2

Enterprise Fund

<u>Department</u>	<u>Job Title</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
Sanitation	Sanitation Helper	0	.5
Subtotal		0	.5



<u>Department</u>	<u>Job Title</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
Water Operations	Water Lead	1	1
	Technicians	2	3
	Utility Billing Supervisor (Split with General Fund)	.5	.5
	Utility Billing Clerk	1	1
	Electrician	0	.4
	Subtotal	4.5	5.9

<u>Department</u>	<u>Job Title</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
Wastewater Operations	Public Works Director	.5	.5
	Wastewater Technician	1	.5
	Utility Operator	1	1
	Utility Technicians	2	2
	Electrician	0	.4
	Subtotal	4.5	4.4

TDCJ Fund

<u>Department</u>	<u>Job Title</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
Operations	Public Works Director	.5	.5
	Operator	1	1
	Technician	2	1
	Subtotal	3.5	2.5



Hotel-Motel Fund

<u>Department</u>	<u>Job Title</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
Operations	Tourism Development Director	1	1
Subtotal		0	1

Westwood Fund

<u>Department</u>	<u>Job Title</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
Operations	Operator	1	1
Subtotal		1	1

TOTAL EMPLOYEES

<u>FUND</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
GENERAL	28.5	28.2
ENTERPRISE	9	10.8
TDCJ	3.5	2.5
HOTEL-MOTEL	1	1
WESTWOOD	1	1
Subtotal	43	42.5



SALARY TABLE								
<i>Hourly Rates by Grade and Step</i>								
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								
<i>Yearly Rates by Grade and Step</i>								
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	**
Municipal Court Clerk	Judicial	CL	N	7	
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 Assitant Chief	Police	PS	N	10	
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	
Electrician	Public Works	ST	N	9	
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	
UPDATED AUGUST 2021					
Classifications					
CL - Clerical					
DH - Department Head					
EX - Executive					
LP - Licensd 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					



Administration

<u>Near-Term Projects (Years 1 & 2)</u>
<ul style="list-style-type: none"> • Housing Task Force • Employee Handbook • Comprehensive Plan • Better Communication Between Employees
<u>Long-Term Goals (Years 3-5)</u>
<ul style="list-style-type: none"> • Emergency Management Implementation • Zoning Code
<u>Forward-Looking Plans (Years 6-10)</u>
<ul style="list-style-type: none"> • Home-Rule City Preparations • Annexation Plan and Strategy • Preserve “Small Town, Big Dreams” Ethos

City Hall

<u>Plan Of Attack (1-2 Years)</u>
1. Abatement and Demolition
2. Decide on Direction
3. Execute Direction
4. Hire Design-Build (or Other Construction Method)
5. Build

Downtown

<u>Near-Term Projects (Years 1 & 2)</u>
<ul style="list-style-type: none"> • Seek Community Buy-In • Formulate Plan
<u>Long-Term Goals (Years 3-5)</u>
<ul style="list-style-type: none"> • Execute Planning • Obtain Grant Funding • Construction
<u>Forward-Looking Plans (Years 6-10)</u>
<ul style="list-style-type: none"> • Expansion of Downtown Ethos • Downtown Programming • Continue Phases of Downtown Development



Fire

<u>Near-Term Projects (Years 1 & 2)</u>
<ul style="list-style-type: none"> Hose Replacement Plan Building Renovation or Replacement
<u>Long-Term Goals (Years 3-5)</u>
<ul style="list-style-type: none"> Training Facility Emergency Services District Vehicle Replacement
<u>Forward-Looking Plans (Years 6-10)</u>
<ul style="list-style-type: none"> Paid Staffing Substation Across I-45

I-45 Development

<u>Plan Of Attack (1-3 Years)</u>
1. Determination of Retail Needs
2. Determination of Utility Needs
3. Planning for Possible TIRZ
4. Commence Construction
<u>Forward-Looking Plans (Years 4-10)</u>
<ul style="list-style-type: none"> Parcel Identification North and South of City Limits

Mims Creek

<u>Near-Term Projects (Years 1 & 2)</u>
<ul style="list-style-type: none"> UV Refurbishment Weir Wash System Concrete Sludge Pads Equipment Purchasing (Crane, Skid Steer)
<u>Long-Term Goals (Years 3-5)</u>
<ul style="list-style-type: none"> Training And Development Water Line to Plant or Booster Pump
<u>Forward-Looking Plans (Years 6-10)</u>
<ul style="list-style-type: none"> Prepare For Future Growth

Municipal Court

<u>Near-Term Projects (Years 1 & 2)</u>
<ul style="list-style-type: none"> Ticket Writer Hardware and Software Community Service Programming
<u>Long-Term Goals (Years 3-5)</u>
<ul style="list-style-type: none"> Staffing Needs Training and Development
<u>Forward-Looking Plans (Years 6-10)</u>
<ul style="list-style-type: none"> Software Updates



Parks

<u>Near-Term Projects (Years 1 & 2)</u>
• Pond Refurbishment
• Green Barn Renovation
• Lighting at Park
• Equipment (Lift, Buggy)
• Walking Trail Refurbishment
<u>Long-Term Goals (Years 3-5)</u>
• Two New Bridges
• Junior Soccer Field Retention Pond
• Apprenticeship Program
<u>Forward-Looking Plans (Years 6-10)</u>
• Paving
• Fair Pavilion Renovations
• More Gardens

Police

<u>Short-Term Projects (Years 1 & 2)</u>
• Community Police Programming
• Code Enforcement/Animal Control Officer
• Full-Time Criminal Investigative Division Officer
• Replacement Patrol Officers
• New Computers (Grant)
<u>Long-Term Goals (Years 3-5)</u>
• Vehicle Replacement
• Combined Dispatching
<u>Forward-Looking Plans (Years 6-10)</u>
• Succession Planning
• Substation Planning



Streets

<u>Near-Term Projects (Years 1 & 2)</u>
<ul style="list-style-type: none"> • Street Replacement • Equipment (Boom Tractor) • Staffing/Street Paving Equipment
<u>Long-Term Goals (Years 3-5)</u>
<ul style="list-style-type: none"> • Cab Tractor (40-50 Hp) • 1-Ton Truck
<u>Forward-Looking Plans (Years 6-10)</u>
<ul style="list-style-type: none"> • Chip Sealing Program • Overlaying Rotation • Curbs And Gutters

TDCJ

<u>Plan Of Attack (1-3 Years)</u>
1. MOU Amendment Approval and Financing
2. Water Line Placement
3. Well Drilling
4. Sewer Plant Refurbishment
<u>Forward-Looking Plans (Years 4-10)</u>
<ul style="list-style-type: none"> • Concrete Sludge Pads • Training and Development

Tourism

<u>Near-Term Projects (Years 1 & 2)</u>
<ul style="list-style-type: none"> • New Christmas Tree • Column Lights at Courthouse
<u>Long-Term Goals (Years 3-5)</u>
<ul style="list-style-type: none"> • Wayfinding • Downtown Involvement • Sports Tourism
<u>Forward-Looking Plans (Years 6-10)</u>
<ul style="list-style-type: none"> • New Tourism Website • Tourism Booking



Wastewater

Near-Term Projects (Years 1 & 2)	
•	Blanton and Church Streets Line Replacement
•	Main Street Line Replacement
•	Conference Center Line Replacement
•	Jetting Schedule
•	Equipment (Sewer Camera, Missile)
Long-Term Goals (Years 3-5)	
•	Equipment (Vac Trailer, Jetting Machine)
•	Clay Tile Line Replacement
•	Training And Development
Forward-Looking Plans (Years 6-10)	
•	Line Replacement Crew

Water

Near-Term Projects (Years 1 & 2)	
•	Phase III Water Loop
•	Phase IV Water Loop
Long-Term Goals (Years 3-5)	
•	Water Plant
•	Full SCADA System
•	Training And Development
Forward-Looking Plans (Years 6-10)	
•	Water Line Replacement

Westwood

Near-Term Projects (Years 1 & 2)	
•	Generator Henry Brown plant
•	2- ¾ Ton Trucks
•	Generator Industrial Park Plant
Long-Term Goals (Years 3-5)	
•	Full SCADA System
•	Training and Development



In accordance with the financial policies of the City of Fairfield, (See Appendix A for the complete policy) the city is to maintain a long-range plan of at least three years of operations, capital expenditures, and cash flow. In addition, the policy also states that the city will present a three-year financial forecast and include a discussion of major trends affecting the city's financial position.

This document is to help plan for the future through forecasting revenue trends for all the city's funds. Some of the issues addressed in this forecast include:

- **Fund Balance.** The city's financial policy sets requirements for fund balance and cash reserves.
- **Revenue and Expenditures.** Policy also dictates a reliable, equitable, and diversified revenue stream to support city services. Expenditures are to be prioritized to assure fiscal stability and the effective and efficient delivery of services.

This forecast has been prepared to provide the following benefits:

1. The forecast can be used by the City Council in orchestrating policy decisions with long term implications.
2. The forecast can serve as an aid to both elected and administrative officials in anticipating future fiscal conditions, so that strategies can be developed and action implemented to correct, minimize or counteract these potential difficulties.
3. The financial forecast can assist the City Administrator as well as City departments in operational planning.

4. The long-range forecast can result in more accurate estimates of revenues and expenditures during the annual budget process.
5. The forecast can indicate to bond rating agencies and other interested parties that Fairfield does have a systematic financial planning process in place.
6. The long-range financial forecast can help the general public understand that long-term costs associated with current and proposed City activities that may affect the municipal government of Fairfield.

Forecast Preparation

Forecasting, one of many components of the financial planning, is not a perfect science. Many variables, including conditions in the local economy, volatility in the state and national economy, and changes in regulatory conditions can play havoc with forecasts. However, using forecasting tools such as judgement, trend analysis, and incremental change can start the discussion of financial factors.

Forecasting Methodology

Fairfield uses three tools to forecast revenue and expenditures: judgement, trend analysis, and incremental change.

Judgement involves expert opinion from department heads and staff. Sometimes known as the "best guess" principle, it relies on those who know and understand their departments. Trend analysis uses a form



of linear regression, ordinary least squares, over a multiple year span. For most of the revenue forecasts, a five-year trend is used.

General Fund Revenue Assumptions

Property Tax collections are used with the following assumptions:

- The delinquency rate will remain at 5 percent through the forecast period.

Sales tax revenues are projected using a trend analysis based on the past 10 years of revenue. Sales tax is on the upward trend following lean years after the closing of Big Brown. However, the past five years has seen an increase in sales tax receipts.

Franchise revenues are also projected using trend analysis. Electric and gas revenues remain steady, but telephone and cable franchise revenues are trending downward following consumer decisions on phone and cable.

While it has been sporadically done in the past, this year will see an Enterprise Fund transfer to the General Fund to offset costs of administration and franchise payment for uses of the city rights-of-way. That amount is \$165,000 and has steadily been lowered every year. In addition, the Fairfield Economic Development Corporation transfers funds to the general fund for salaries and benefits for its two employees, as does the Hotel-Motel fund for its one employee.

Property Tax Revenue

Property tax remains one the largest revenue generators for the General Fund and Debt Service. Historically, property tax rates in Fairfield are low when considering cities in like size and population, and cities in the surrounding areas.

Currently, the property tax rate for the City of Fairfield is .464582 percent for every \$100 of assessed valuation. Below is a table of certified values from the Freestone County Appraisal District since 2010:

Certified Values	
2021	\$221,649,653.00
2020	\$222,873,958.00
2019	\$206,426,224.00
2018	\$204,792,827.00
2017	\$203,933,097.00
2016	\$205,505,256.00
2015	\$220,661,144.00
2014	\$208,796,852.00
2013	\$212,611,780.00
2012	\$196,659,953.00
2011	\$208,020,267.00
2010	\$220,348,207.00

Source: Freestone County Appraisal District



In April, the Appraisal District sent its preliminary valuations for 2021. It showed a 0.16% rise in assessed value, at \$223,231,063.00. The certified taxable value, delivered in July, for 2021 is \$221,649,653. Of that amount, \$218,866,172 is the certified net taxable value. According to the appraisal district, \$11,884,812 is property under protest.

The previous year, the city kept tax rates at the same rate of .464582. Below is a table of tax rates since 2014:

Year	Adopted Tax Rate	Maintenance & Operations Rate	Interest & Sinking (Debt) Rate	No-New-Revenue (Effective) Tax Rate
2020	.464582	.336198	.128384	.407624
2019	.464582	.279240	.185269	.443771
2018	.432105	.229972	.202133	.432105
2017	.42	.217161	.202839	.355404
2016	.3488	.150404	.198096	.379140
2015	.3488	.164423	.184377	.336779
2014	.3488	.152160	.196640	.357208

Source: Freestone County Tax Assessor

For 2021, the Freestone County Tax Assessor calculated a No-New-Revenue Rate of \$0.460137 per \$100 of assessed valuation. The debt rate calculation was \$0.123575, along with the Voter Approval

Rate of \$0.477082 per \$100 of assessed valuation and \$0.673586 for the De Minimis Rate.

For the coming fiscal year, two large retail establishments, Tractor Supply Company and Travel America/Whataburger, will start generating more sales tax. In addition, the city council is deliberating on a \$6 million ad valorem debt issue for street rebuilding and city hall construction after the 2002 CO Series ends. With increased revenue versus the taxing implications, the council proposed the no-new-revenue rate of \$0.460137.

Property Tax Comparison

The city's tax rate is far lower than surrounding cities and cities with similar populations across the state. First, Fairfield has the lowest gross tax rate in the surrounding area. The average gross tax rate for these cities is .611640, as shown on the next page.



City	Population	Total Net Taxable	Gross Tax Rate	Total Debt	Sales Tax
Buffalo	1,984	\$121,291,127	\$0.446872	\$4,820,000	\$1,119,708
Corsicana	23,989	\$1,777,692,646	\$0.612000	\$47,818,046	\$7,259,109
Crockett	6,950	\$282,033,110	\$0.582529	\$2,174,930	\$1,721,468
Groesbeck	4,366	\$127,691,405	\$0.692100	\$5,274,000	\$898,549
Kaufman	7,788	\$464,208,589	\$0.821676	\$42,493,582	\$3,530,323
Mexia	7,539	\$300,318,236	\$0.850900	\$6,830,000	\$2,864,979
Rusk	14,923	\$781,297,638	\$0.690000	\$18,354,000	\$3,886,549
Streetman	5,618	\$124,078,559	\$0.480000	\$5,830,035	\$831,087
Sulphur Springs	16,234	\$1,036,810,714	\$0.440000	\$40,029,999	\$6,944,271
Teague	16,234	\$127,410,524	\$0.627920	\$751,000	\$595,924
Averages	8,470	\$302,195,785	\$0.487742	\$15,852,327	\$2,701,818
Fairfield	3,705	\$204,792,827	\$0.464582	\$578,940	\$1,797,502

Source: 2021 Tax and Debt Survey, Texas Municipal League

In addition, for cities between 2,500 and 4,500, the city of Fairfield is similar in assessed valuation, but with a lower property tax rate and less debt.

Cities between 2,500 and 4,500	Population	Total Net Taxable	Gross Tax Rate	Total Debt
Average	3,370	\$302,195,785	0.487742	\$5,132,735
Fairfield	3,705	\$222,873,958	0.464582	\$578,940

Source: 2021 Tax and Debt Survey, Texas Municipal League

Effect of Debt Service on Property Tax

In 2018, the city had two outstanding certificates of obligation (CO) that required property tax revenues set aside to meet those payment obligations. In 2018, the city budgeted \$407,716 to pay for debt service.

However, in 2019, due to the ongoing legal cases with the City of Teague, the council decided to place the final two payments of a 2010 CO into an escrow defeasance agreement. By putting the funds into escrow, the city will only have one scheduled debt obligation to pay for in the 2021-22 fiscal year, a 2002 Certificate of Obligation. The



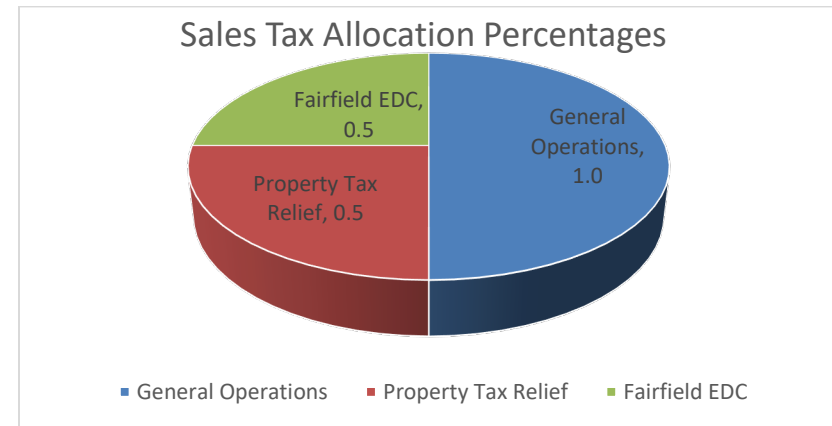
following table shows the remaining payments due on that certificate of obligation.

2002 Certificate of Obligation	
2021-22	\$ 290,820.00
2022-23	\$ 288,120.00

The council is considering another debt instrument, whether it be a CO or a general obligation bond, for the reconstruction of major city streets and the building of a new City Hall.

Sales Tax Revenue

The city is heavily reliant on sales tax revenue to fund operations, as it overshadows the ratio of property tax and other fees that are generated. The city charges two percent of all taxable goods and it is split into three areas: general fund operations, property tax relief, and the Fairfield Economic Development Corporation.



However, sales tax receipts had declined since 2014, when the city received \$2.286 million. In 2018, actual sales tax receipts were \$1.62 million, but has been on a rebound since then. Below is a table and graph of historical sales tax data.

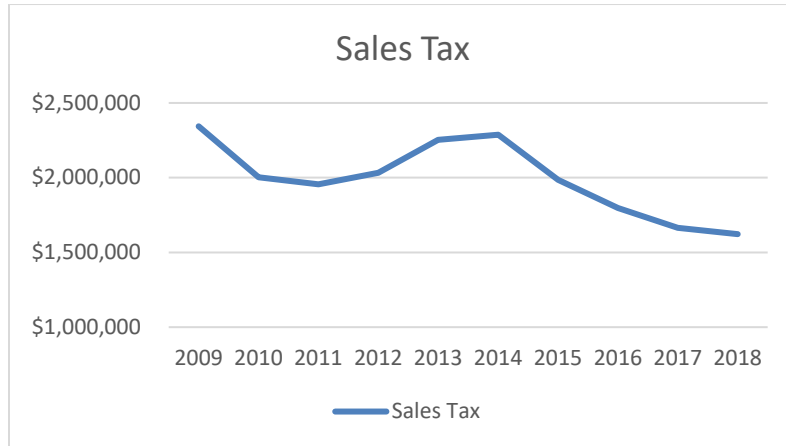
Year	Actual Revenue
2009	\$2,343,725.64
2010	\$2,003,347.63
2011	\$1,955,381.01
2012	\$2,033,486.77
2013	\$2,254,074.77
2014	\$2,286,600.64
2015	\$1,986,368.19
2016	\$1,798,255.12
2017	\$1,665,222.78
2018	\$1,622,304.68

2021-22 Budget



Financial Forecast

2019	\$1,766,444.17
2020	\$1,797,501.96



In 2020-21, the projected sales tax was \$1.545 million using a 10-year linear projection. However, as in the year before, actual sales tax collections exceed the projections. Below are the actual collections and projections for this fiscal year. It is likely that actual collections will exceed the budgeted amount of \$1,750,000.

Month	Amount
October	\$128,062.97
November	\$189,280.98
December	\$166,723.85
January	\$118,115.92

February	\$185,305.79
March	\$133,469.04
April	\$106,142.13
May	\$213,223.09
June	\$163,186.28
July (Projected)	\$146,165.10
August (Projected)	\$136,773.69
September (Projected)	\$115,857.61

Using the ordinary least squares method of linear regression through the past five years, the computer calculates that forecasted sales tax revenue for the 2021-22 fiscal year will be \$1,891,743.89. However, using the formulas provided, it shows with 95 percent certainty that sales tax will fall between \$1,628,104.34 and \$2,155,383.45. The following table shows the fiscal year forecast.

Forecasted FY20-21 Sales Tax			
Month	Forecast	Low	High
October	\$ 128,118.48	\$ 110,000.75	\$ 146,236.21
November	\$ 182,341.40	\$ 162,178.56	\$ 202,504.23
December	\$ 168,253.43	\$ 133,320.76	\$ 203,186.10
January	\$ 117,962.17	\$ 96,060.32	\$ 139,864.03
February	\$ 189,654.65	\$ 184,459.28	\$ 194,850.02
March	\$ 134,224.53	\$ 123,814.04	\$ 144,635.03



April	\$ 103,930.28	\$ 93,779.77	\$ 114,080.78
May	\$ 215,519.20	\$ 200,071.40	\$ 230,967.01
June	\$ 147,711.89	\$ 129,523.18	\$ 165,900.60
July	\$ 151,816.94	\$ 117,044.80	\$ 186,589.08
August	\$ 209,471.30	\$ 154,847.02	\$ 264,095.58
September	\$ 142,739.62	\$ 123,004.46	\$ 162,474.78
Totals:	\$ 1,891,743.89	\$ 1,628,104.34	\$ 2,155,383.45

The following table represents the other General Fund revenue projections.

Revenue	Projection
Delinquent Taxes	\$15,000
Franchise Revenue – Electric	\$149,000
Franchise Revenue – Gas	\$35,000
Franchise Revenue – Phone	\$60,000
Franchise Revenue – Cable TV	\$20,000
Royalty Revenue	\$100
Moody Reunion Revenue	\$5,000
Interest Income	\$2,000
Other General Fund Revenue	\$40,000
Building Permit Fees	\$20,000
Judicial Court Revenue	\$60,000
FIDC (FEDC) Reimbursement	\$160,000
Enterprise Fund Reimbursement	\$165,000
Tax Penalty and Interest	\$10,000

Being conservative with this forecast is important to maintain fiscal stability. Therefore, an agreed upon amount of \$2 million will have to be monitored the first few months of the year.

Other General Fund Revenues

These sources of revenue include franchise revenues from electric companies, gas companies, telephone, and cable companies. In addition, these revenues include building permit fees, other general fund revenue, market days revenue, judicial court fines and fees, sale of assets, and tax penalties.

It is difficult to predict trend revenues based on linear regression due to the nature of confidence levels of the formula. In some cases, using a 95 percent confidence level produced negative predictions. Therefore, using actual revenue amounts with a conservative approach will lead to better projections.

Enterprise Fund Revenue

Water and Wastewater rates in the City of Fairfield remain some of the lowest rates in the state of Texas. The city's water rate is in the lowest third in the state, and in the lowest quarter for wastewater. Below is a list of surrounding areas and their water, wastewater, and sanitation rates.



CITY	WATER	SEWER	TOTAL
ATHENS	\$29.02	\$38.78	\$67.80
BUFFALO	\$31.00	\$32.00	\$63.00
CORSICANA	\$32.60	\$39.00	\$71.60
CROCKETT	\$39.83	\$36.77	\$76.60
ENNIS	\$39.36	\$38.19	\$77.55
GROESBECK	\$48.12	\$27.21	\$75.33
MEXIA	\$65.45	\$52.15	\$117.60
JACKSONVILLE	\$26.71	\$28.51	\$55.22
RUSK	\$31.87	\$25.94	\$57.81
SULPHUR SPRINGS	\$26.88	\$29.56	\$56.44
TEAGUE	\$40.24	\$37.30	\$77.54
WORTHAM	\$81.33	\$78.75	\$160.08
FAIRFIELD	\$31.20	\$18.57	\$49.77
2,001-5,000 STATEWIDE AVERAGE	\$41.95	\$33.44	\$75.39

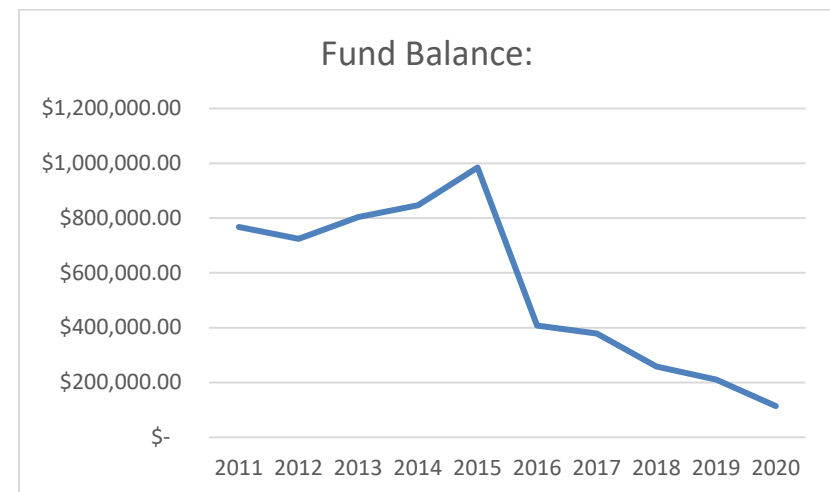
Source: 2021 TML Water and Wastewater Survey and Research for customers with 5,000 gallons of water usage

However, while water rates have not risen, incurred costs have in employees, maintenance and upgrades. The base rate for residential customers is \$18.20. Using inflation and the Consumer Price Index, that base rate should be above \$20. Delaying a rise in the base rates

will likely further delay needed improvements, and water customers will be faced with a substantial rise in the rates should an emergency improvement arise, much like many of these cities in the previous table. Water revenue is projected to be \$1 million and wastewater revenue is projected to be \$525,000, the same as the 2020-21 budget.

Fund Balances

Continuing an incremental trend over the next three years will prove difficult when considering forecasted revenues for the General Fund, expenditures and fund balances. First, fund balances. Past practices have seen a decrease in General Fund balance since 2015.



2021-22 Budget

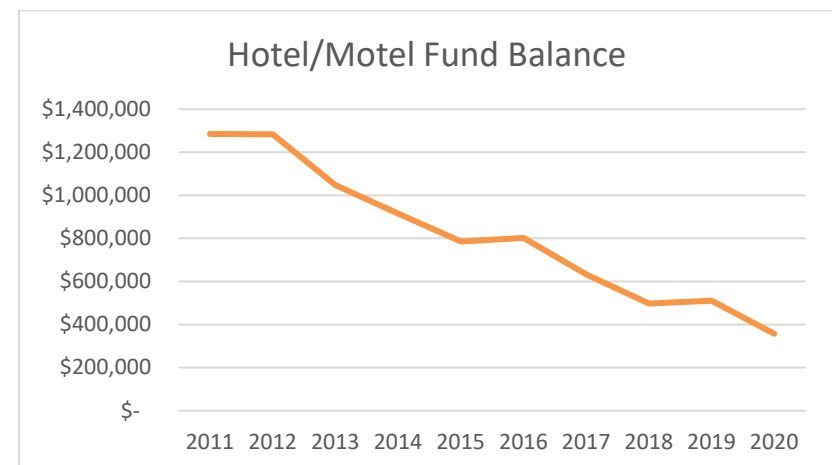
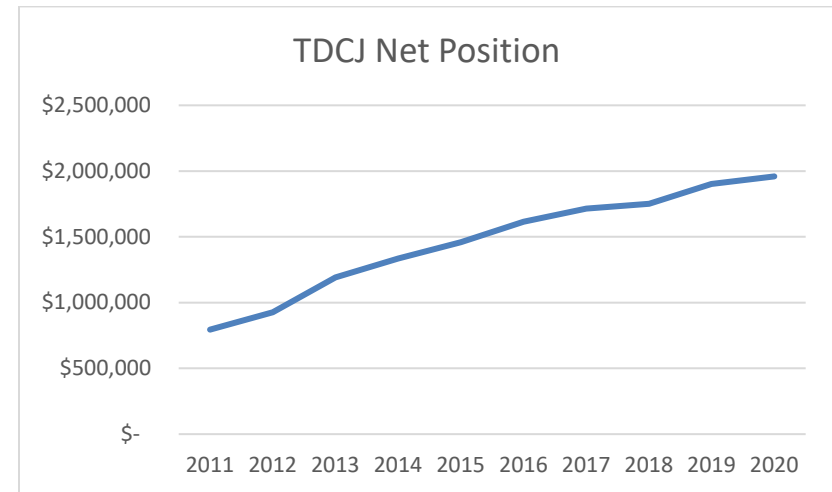
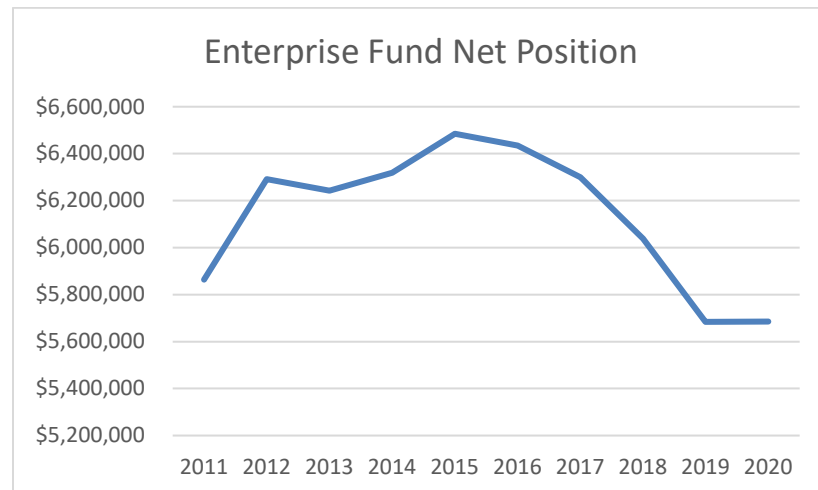


Financial Forecast

However, fund balances in all other funds remain healthy, including the Enterprise fund, TDCJ and Hotel/Motel fund. They all remain above the 25 percent threshold required by the city's financial management policy. In addition, all funds have 25 percent cash reserves for contingencies.

With these healthier fund balances, one of the goals of the budget needs to be increasing General Fund balance, which should occur in the 2020-21 budget. The city's Financial Policy states that the General Fund should have a 15 percent fund balance from each fiscal year.

The policy also states that other funds should keep a 25 percent fund reserve that can be transferred, with City Council approval, to other funds including the General Fund.





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.

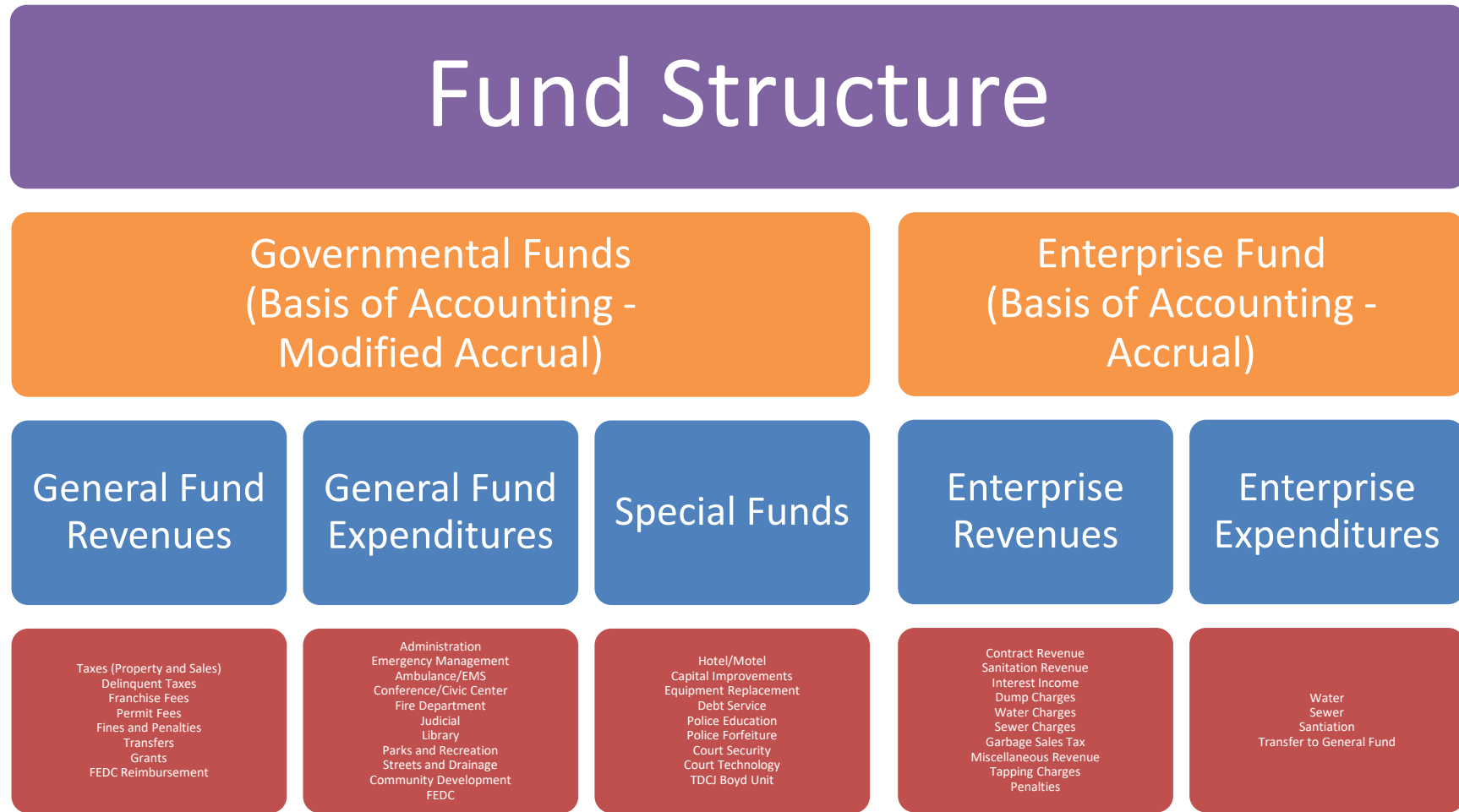
The modified accrual basis of accounting recognizes revenues when they become available and recognizes liabilities when they are incurred. The Governmental Funds use this basis of accounting.

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 2019-20 Actual – Actual Revenues, expenditures, and fund balances for the fiscal year ending September 30, 2019

FY 2020-21 Budget – Budgeted revenues, expenditures and fund balances for the current fiscal year, ending September 30, 2020

FY 2020-21 Actual – Actual revenues, expenditures, and fund balances for the current fiscal year, ending September 30, 2020

FY 2021-22 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

2021-22 Budget



Budget Format

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

Fiscal Year 2021-22 Budget Calendar	Date
Distribution of budget memo by City Administrator giving department heads instructions	March, 2020
Survey of City Council fiscal priorities	March, 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 2019-20 Budget	June, 2020
Staff budget planning sessions	June-July, 2021

Formulation of the executive budget	June-July, 2021
Certification of Tax Roll and Tax Rate Worksheets	July 25, 2021
Proposed Property Tax Rate Set	August 3, 2021
File 2021-22 Proposed Budget with City Secretary	August 6, 2021
Publish notice of public hearing on budget	Week of August 9, 2020
City Council Budget Workshops	August 3-5, 2020
Publish notice of Property Tax Rate and Hearing	Week of August 9, 2021
Public hearing on budget	August 24, 2021
Adoption of the budget by the City Council	September 14, 2021
Public Hearing and adoption of the tax rate by the City Council	September 14, 2021
Beginning of the fiscal year	Oct. 1, 2021
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.

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

01 -GENERAL FUND
FINANCIAL SUMMARY

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PROJECTED BEGINNING FUND BALANCE			(245,898.36)	(245,898.36)	(198,399.69)
REVENUE SUMMARY					

ALL REVENUE	<u>2,750,814.79</u>	<u>2,981,212.21</u>	<u>3,264,000.00</u>	<u>2,810,526.14</u>	<u>3,535,000.00</u>
TOTAL REVENUES	<u>2,750,814.79</u>	<u>2,981,212.21</u>	<u>3,264,000.00</u>	<u>2,810,526.14</u>	<u>3,535,000.00</u>
	=====	=====	=====	=====	=====
EXPENDITURE SUMMARY					

ADMINISTRATIVE	868,921.29	932,127.74	832,934.28	892,852.73	912,484.66
EMERGENCY MANAGEMENT	4,000.00	1,167.11	10,000.00	31,785.71	10,000.00
AMBULANCE/EMS	124,999.92	100,000.08	150,000.00	125,000.00	150,000.00
CONFERENCE/CIVIC CENTERS	(71,747.01)	5,615.38	7,656.65	4,536.28	7,656.65
FIRE DEPARTMENT	157,005.03	176,576.10	167,500.00	68,329.59	195,050.00
JUDICIAL	120,639.66	136,608.89	131,108.84	95,783.32	145,780.42
LIBRARY	44,000.04	40,000.08	12,000.00	10,000.00	20,000.00
PARKS & RECREATION	256,590.23	182,654.03	195,108.31	158,125.62	234,197.21
POLICE DEPARTMENT	864,876.09	1,067,316.63	1,010,247.03	911,923.85	1,026,223.39
STREETS & DRAINAGE DEPT	397,845.28	600,842.34	587,876.48	333,787.30	644,370.23
COMMUNITY DEVELOPMENT	23,428.48	21,929.35	7,000.00	5,609.22	17,500.00
FIDC	<u>149,535.49</u>	<u>173,330.30</u>	<u>147,028.53</u>	<u>125,293.85</u>	<u>150,756.51</u>
TOTAL EXPENDITURES	<u>2,940,094.50</u>	<u>3,438,168.03</u>	<u>3,258,460.12</u>	<u>2,763,027.47</u>	<u>3,514,019.07</u>
	=====	=====	=====	=====	=====
** REVENUES OVER (UNDER) EXPENDITURES **	(189,279.71)	(456,955.82)	5,539.88	47,498.67	20,980.93
	=====	=====	=====	=====	=====
PROJECTED ENDING CASH BALANCE			(240,358.48)	(198,399.69)	(177,418.76)
			=====	=====	=====

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

01 -GENERAL FUND
REVENUE

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
4000 PROPERTY TAXES	417,301.31	361,641.96	630,000.00	728,654.59	700,000.00
4001 DELINQUENT TAXES	21,524.44	15,822.58	15,000.00	29,480.75	15,000.00
4002 FRANCHISE REVENUE- ELECTRIC	155,655.16	153,262.70	149,000.00	79,124.96	149,000.00
4003 FRANCHISE REVENUE - GAS	28,952.96	23,305.83	35,000.00	21,344.36	35,000.00
4004 SALES TAX	1,740,895.71	1,765,196.14	1,750,000.00	1,562,812.43	2,000,000.00
4005 MIXED DRINK TAX	3,993.70	9,437.62	5,000.00	10,764.41	5,000.00
4006 HOTEL/MOTEL TAX	0.00	0.00	0.00	0.00	0.00
4007 FRANCHISE REVENUE - PHONE	64,739.41	55,247.24	60,000.00	43,123.64	60,000.00
4008 FRANCHISE REVENUE - CABLE T	15,546.33	21,824.33	25,000.00	11,218.97	20,000.00
4009 ROYALTY REVENUE	0.00	0.00	0.00	0.00	0.00
4010 MOODY REUNION INCOME	14,680.00	1,805.00	10,000.00	400.00	5,000.00
4011 TENT RENTAL	0.00	0.00	0.00	0.00	0.00
4012 INTEREST INCOME	1,807.21	671.17	3,500.00	219.37	2,000.00
4014 REIMBURSEMENT DOGAN	0.00	0.00	0.00	0.00	0.00
4015 REIMBURSEMENT STREETS	0.00	0.00	0.00	0.00	0.00
4016 BINGO	0.00	0.00	0.00	0.00	0.00
4017 FIRE DEPT REIMBURS/REVENUE	0.00	0.00	0.00	0.00	0.00
4018 OTHER GENERAL FUND REVENUE	51,592.63	297,815.13	50,000.00	12,313.14	50,000.00
4019 BUILDING PERMIT FEES	9,608.40	17,787.47	20,000.00	32,501.98	20,000.00
4020 JUDICIAL COURT REVENUE	49,294.65	67,404.46	75,000.00	43,157.15	75,000.00
4021 POLICE DEPARTMENT INCOME	0.00	0.00	0.00	0.00	0.00
4022 COMMUNITY DEVELOPMENT	0.00	0.00	0.00	0.00	0.00
4023 MARKET DAYS REVENUE	4,350.00	1,560.00	5,000.00	0.00	0.00
4024 TRANSFER FROM RESERVES	0.00	0.00	0.00	0.00	0.00
4025 TRANSFER FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
4026 EF REIMBURSEMENT	0.00	0.00	200,000.00	0.00	165,000.00
4027 FIDC REIMBURSEMENT	159,575.90	182,323.68	160,000.00	98,730.73	160,000.00
4028 SALE OF SURPLUS PROPERTY	0.00	0.00	0.00	0.00	0.00
4029 SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00
4030 TAX PENALTY & INTEREST	11,296.98	6,106.90	7,500.00	14,939.91	10,000.00
4031 HOTEL/MOTEL REIMB - PAYROLL	0.00	0.00	64,000.00	121,739.75	64,000.00
4035 RESERVED	0.00	0.00	0.00	0.00	0.00
4050 PROCEEDS FROM CAPITAL LEASE	0.00	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	2,750,814.79	2,981,212.21	3,264,000.00	2,810,526.14	3,535,000.00

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

01 -GENERAL FUND
ADMINISTRATIVE
DEPARTMENTAL EXPENDITURES

		2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PERSONNEL						
5-02-1000	SALARIES	123,921.50	164,817.28	97,146.34	129,852.42	125,118.90
5-02-1002	OVERTIME	16.32	73.13	0.00	0.00	0.00
5-02-1004	FEES	3.34	463.81	0.00	0.00	0.00
5-02-1006	TMRs	9,400.60	11,724.81	6,678.63	9,194.27	10,009.51
5-02-1008	FICA	7,456.42	11,426.49	7,431.70	9,276.80	9,571.60
5-02-1010	GROUP INSURANCE	41,100.85	45,892.25	25,060.22	37,051.70	36,752.82
5-02-1012	WORKER'S COMPENSATION	602.29	377.57	397.39	31,022.58	511.83
5-02-1014	UNEMPLOYMENT	0.00	3.20	0.00	0.00	0.00
5-02-1016	SEASONAL WORKER	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL		182,501.32	234,778.54	136,714.28	216,397.77	181,964.66
CONTRACTUAL SERVICES						
5-02-2000	POSTAGE	2,227.48	2,377.20	2,000.00	1,779.97	2,250.00
5-02-2005	ADVERTISING	2,001.39	1,994.52	2,000.00	1,622.00	2,000.00
5-02-2010	DUES & SUBSCRIPTIONS	9,381.22	11,707.75	12,000.00	10,298.26	12,000.00
5-02-2012	AIREVAC MEMBERSHIP	4,644.00	4,261.50	4,000.00	3,073.50	3,100.00
5-02-2013	EMS PREMIUMS	3,348.00	3,208.50	3,000.00	2,430.00	2,500.00
5-02-2015	TELEPHONE/INTERNET	7,480.44	21,579.83	15,000.00	22,474.33	20,000.00
5-02-2020	ELECTRICITY	8,379.48	11,224.82	10,000.00	7,828.50	10,000.00
5-02-2022	GAS	808.60	488.26	1,000.00	0.00	0.00
5-02-2024	LEASE/PURCHASE	697.04	10,765.20	7,200.00	12,187.20	14,400.00
5-02-2025	OFFICE EQUIPMENT RENTAL	4,766.76	4,650.76	5,500.00	5,329.98	5,500.00
5-02-2026	GASOLINE/DIESEL	0.00	0.00	0.00	0.00	0.00
5-02-2030	OFFICE EQUIPMENT PURCHASE	3,944.10	0.00	0.00	199.89	0.00
5-02-2035	TRAVEL	1,464.00	3,112.51	2,000.00	676.03	2,000.00
5-02-2040	TUITION / EDUCATION	1,705.07	1,562.50	2,500.00	2,754.52	1,000.00
5-02-2045	TAX APPRAISAL FEES	25,313.26	28,445.85	26,000.00	31,881.65	34,000.00
5-02-2050	TAX COLLECTION FEES	4,021.50	4,061.25	4,100.00	3,514.50	4,100.00
5-02-2055	JANITORIAL SERVICES	3,583.06	0.00	0.00	0.00	0.00
5-02-2060	BUILDING MAINTENANCE	3,572.46	2,991.48	1,000.00	1,529.20	1,000.00
5-02-2065	OFFICE EQUIPMENT MAINTENANC	118.27	6.30	1,000.00	0.00	1,000.00
5-02-2070	PRINTING	3,777.01	2,633.97	3,000.00	1,978.66	2,000.00
5-02-2072	VH MAINT/REPAIR	0.00	0.00	0.00	0.00	0.00
5-02-2073	VEHICLE OPERATING EXP	0.00	0.00	0.00	0.00	0.00
5-02-2075	AUDIT	8,000.00	8,350.00	8,000.00	17,375.00	8,000.00
5-02-2080	LEGAL SERVICES	70,731.79	45,033.15	45,000.00	22,264.80	45,000.00
5-02-2081	PERMIT/LICENSE FEES	0.00	0.00	0.00	279.00	0.00
5-02-2085	CONTRACTOR SERVICES	14,946.48	14,949.86	5,000.00	19,619.19	5,000.00
5-02-2090	ELECTION CLERK	1,190.50	2,051.50	3,000.00	3,065.25	2,250.00
5-02-2100	HARDWARE MAINT/REPAIR	1,089.05	4,620.12	3,000.00	2,262.67	3,000.00
5-02-2105	SOFTWARE MAINT/REPAIR	23,829.31	32,589.28	25,000.00	26,415.85	25,000.00
5-02-2110	MAYOR / COUNCIL EXPENSES	7,154.53	5,932.68	5,000.00	642.41	5,000.00
5-02-2115	AWARDS/TRIBUTES	5,577.67	1,348.02	1,500.00	3,576.72	1,500.00
5-02-2150	PROFESSIONAL SERVICES	1,029.47	8,823.79	6,000.00	7,956.09	8,000.00
5-02-2155	RECORDS RETENTION PROGRAM	997.50	2,950.74	3,000.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES		225,779.44	241,721.34	205,800.00	213,015.17	219,600.00

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

01 -GENERAL FUND

ADMINISTRATIVE

DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES		2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
5-02-2015	TELEPHONE/INTERNET	CURRENT YEAR NOTES: The CivicPlus will be \$4,834 for 20-21, and 21-22 budgets. There cost of hosting is \$2,625 thereafter. MORE RESEARCH REQUESTED				
5-02-2022	GAS	CURRENT YEAR NOTES: Requested \$0				
5-02-2024	LEASE/PURCHASE	CURRENT YEAR NOTES: Requested \$14,400 - Lease of Admin/Utility Building				
5-02-2065	OFFICE EQUIPMENT MAINTENANCE	CURRENT YEAR NOTES: MORE RESEARCH REQUESTED				
5-02-2085	CONTRACTOR SERVICES	CURRENT YEAR NOTES: MORE RESEARCH REQUESTED				
5-02-2090	ELECTION CLERK	CURRENT YEAR NOTES: =				
5-02-2105	SOFTWARE MAINT/REPAIR	CURRENT YEAR NOTES: Requested \$25,000.				
5-02-2150	PROFESSIONAL SERVICES	CURRENT YEAR NOTES: Requested \$8,000				
SUPPLIES & MATERIALS						
5-02-3000	OFFICE SUPPLIES	5,505.47	4,643.74	5,000.00	2,584.77	2,500.00
5-02-3005	JANITORIAL SUPPLIES	1,001.43	644.73	1,000.00	921.05	250.00
5-02-3015	ELECTION SUPPLIES	2,647.55	6,135.27	3,000.00	3,937.50	3,000.00
5-02-3020	MEETING SUPPLIES	288.66	82.74	250.00	457.35	500.00
5-02-3022	MISCELLANEOUS SUPPLIES	3,643.48	1,940.57	500.00	2,606.41	500.00
TOTAL SUPPLIES & MATERIALS		13,086.59	13,447.05	9,750.00	10,507.08	6,750.00
5-02-3022	MISCELLANEOUS SUPPLIES	CURRENT YEAR NOTES: MORE RESEARCH REQUESTED				
OTHER CHARGES						
5-02-4000	RESERVE	0.00	0.00	0.00	0.00	0.00
5-02-4005	PROPERTY INSURANCE	1,226.36	1,300.00	1,300.00	276.74	1,300.00
5-02-4010	LIABILITY INSURANCE	181.65	250.00	250.00	243.12	250.00
5-02-4013	CRIME FORGERY & ALTERATION	50.00	32.00	50.00	261.66	50.00
5-02-4014	PUBLIC EMPLOYEE DISHONESTY	1,252.00	929.66	950.00	2,200.00	950.00
5-02-4015	E & O INSURANCE	1,500.00	1,255.05	1,500.00	0.00	1,500.00
5-02-4025	AUTO PHYSICAL INSURANCE	60.00	60.00	60.00	69.00	60.00
5-02-4030	AUTO LIABILITY INSURANCE	60.00	60.00	60.00	0.00	60.00
TOTAL OTHER CHARGES		4,330.01	3,886.71	4,170.00	3,050.52	4,170.00

BONDS

01 -GENERAL FUND
ADMINISTRATIVE
DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
5-02-5030 TRANSFER TO BOND 1996	0.00	0.00	0.00	0.00	0.00
5-02-5035 TRANSFER TO BOND 1999	0.00	0.00	0.00	0.00	0.00
5-02-5040 TRANSFER TO BOND 2002	0.00	0.00	0.00	0.00	0.00
5-02-5048 TRANSFER TO BOND 2004	0.00	0.00	0.00	0.00	0.00
5-02-5049 RESERVE	0.00	0.00	0.00	0.00	0.00
5-02-5050 RESERVE	0.00	0.00	0.00	0.00	0.00
5-02-5055 RESERVE	0.00	0.00	0.00	0.00	0.00
TOTAL BONDS	0.00	0.00	0.00	0.00	0.00

CAPITAL OUTLAY

5-02-6000 RESERVE	0.00	0.00	0.00	0.00	0.00
5-02-6001 EQUIPMENT REPLACEMENT FUND	0.00	0.00	0.00	0.00	0.00
5-02-6005 RESERVE	0.00	0.00	0.00	0.00	0.00
5-02-6010 RESERVE	0.00	0.00	0.00	0.00	0.00
5-02-6011 RESERVE	0.00	0.00	0.00	0.00	0.00
5-02-6015 RESERVE	0.00	0.00	0.00	0.00	0.00
5-02-6020 RESERVE	0.00	0.00	0.00	0.00	0.00
5-02-6021 RESERVE	0.00	0.00	0.00	0.00	0.00
5-02-6025 RESERVE	0.00	0.00	0.00	0.00	0.00
5-02-6026 RESERVE	0.00	0.00	0.00	0.00	0.00
5-02-6027 RESERVE	0.00	0.00	0.00	0.00	0.00
5-02-6100 ASSET- BUILDINGS	5,000.00	0.00	0.00	0.00	0.00
5-02-6101 ASSET- LAND	0.00	0.00	0.00	0.00	0.00
5-02-6102 ASSET- EQUIPMENT	0.00	0.00	0.00	2,301.04	0.00
5-02-6103 ASSET- VEHICLES	0.00	0.00	0.00	0.00	0.00
5-02-6104 ASSET- STRUCTURES	0.00	0.00	0.00	0.00	0.00
5-02-6105 ASSET- IMPROVEMENTS	0.00	0.00	0.00	46,878.00	0.00
5-02-6106 ASSET- RESERVED	0.00	0.00	0.00	10,000.00	0.00
5-02-6107 ASSET - RESERVED	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	5,000.00	0.00	0.00	59,179.04	0.00

OTHER SOURCES (USES)

5-02-7000 ECONOMIC DEVELOPMENT	438,223.93	438,294.10	412,500.00	390,703.15	500,000.00
5-02-7005 TRANSFER TO OTHER FUNDS	0.00	0.00	64,000.00	0.00	0.00
5-02-7010 TRANSFER TO BOND 1996	0.00	0.00	0.00	0.00	0.00
5-02-7011 TRANSFER TO BOND 1999	0.00	0.00	0.00	0.00	0.00
5-02-7012 TRANSFER TO BOND 2002	0.00	0.00	0.00	0.00	0.00
5-02-7013 TRANSFER TO BOND 2004	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER SOURCES (USES)	438,223.93	438,294.10	476,500.00	390,703.15	500,000.00

5-02-7000 ECONOMIC DEVELOPMENT PERMANENT NOTES:
.25 percent (1/4 Cent) of sales tax.

5-02-7000 ECONOMIC DEVELOPMENT CURRENT YEAR NOTES:
Projected Sales Tax of \$2,000,000. A fourth of that is
\$500,000.

CATG 9

C I T Y O F F A I R F I E L D
 PROPOSED BUDGET REPORT
 AS OF: JULY 31ST, 2021

01 -GENERAL FUND
 ADMINISTRATIVE
 DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
5-02-9900 TRANSFER TO W & S	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CATG	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ADMINISTRATIVE	868,921.29	932,127.74	832,934.28	892,852.73	912,484.66
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01 -GENERAL FUND
EMERGENCY MANAGEMENT
DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PERSONNEL					
5-03-1000 SALARIES	0.00	0.00	0.00	0.00	0.00
5-03-1002 OVERTIME	0.00	0.00	0.00	0.00	0.00
5-03-1004 FEES	0.00	0.00	0.00	0.00	0.00
5-03-1006 TMRS	0.00	0.00	0.00	0.00	0.00
5-03-1008 FICA	0.00	0.00	0.00	0.00	0.00
5-03-1010 GROUP INSURANCE	0.00	0.00	0.00	0.00	0.00
5-03-1012 WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	0.00	0.00	0.00	0.00	0.00
CONTRACTUAL SERVICES					
5-03-2005 ADVERTISING	0.00	0.00	0.00	0.00	0.00
5-03-2010 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00
5-03-2020 ELECTRICITY	0.00	0.00	0.00	0.00	0.00
5-03-2022 GAS - LP	0.00	0.00	0.00	0.00	0.00
5-03-2035 TRAVEL	0.00	0.00	0.00	0.00	0.00
5-03-2055 JANITORIAL SERVICES	0.00	0.00	0.00	0.00	0.00
5-03-2060 BUILDING MAINTENANCE	0.00	0.00	0.00	0.00	0.00
5-03-2072 VEHICLE MAIN. & REPAIR	0.00	0.00	0.00	0.00	0.00
5-03-2073 VEHICLE OPERATING COST	0.00	0.00	0.00	0.00	0.00
5-03-2076 EQUIPMENT MAINT. & REPAIRS	2,500.00	0.00	2,500.00	949.89	2,500.00
5-03-2082 RADIO MAINTENANCE	0.00	0.00	0.00	0.00	0.00
5-03-2085 CONTRACTOR SERVICES	0.00	0.00	1,500.00	0.00	1,500.00
5-03-2150 PROFESSIONAL SERVICES	1,500.00	1,167.11	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	4,000.00	1,167.11	4,000.00	949.89	4,000.00
SUPPLIES & MATERIALS					
5-03-3000 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00
5-03-3005 JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00
5-03-3021 CHEMICALS	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00
OTHER CHARGES					
5-03-4005 PROPERTY INSURANCE	0.00	0.00	0.00	0.00	0.00
5-03-4010 LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00
5-03-4025 AUTO PHYSICAL INSURANCE	0.00	0.00	0.00	0.00	0.00
5-03-4030 AUTO LIABILITY	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER CHARGES	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY					
5-03-6005 FURNITURE	0.00	0.00	0.00	0.00	0.00
5-03-6100 ASSET-BUILDINGS	0.00	0.00	0.00	0.00	0.00
5-03-6101 ASSET - LAND	0.00	0.00	0.00	0.00	0.00

C I T Y O F F A I R F I E L D
 PROPOSED BUDGET REPORT
 AS OF: JULY 31ST, 2021

01 -GENERAL FUND
 EMERGENCY MANAGEMENT
 DEPARTMENTAL EXPENDITURES

		2018-2019	2019-2020	----- 2020-2021	-----	PROPOSED
		ACTUAL	ACTUAL	CURRENT	Y-T-D	2021-2022
				BUDGET	ACTUAL	BUDGET
5-03-6102	ASSET - EQUIPMENT	0.00	0.00	0.00	30,835.82	0.00
5-03-6103	ASSET - VEHICLE	0.00	0.00	0.00	0.00	0.00
5-03-6104	ASSET - STRUCTURES	0.00	0.00	0.00	0.00	0.00
5-03-6105	ASSET - IMPROVEMENTS	0.00	0.00	6,000.00	0.00	6,000.00
5-03-6108	ASSET -RESERVED	0.00	0.00	0.00	0.00	0.00
5-03-6109	ASSET - RESERVED	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY		<u>0.00</u>	<u>0.00</u>	<u>6,000.00</u>	<u>30,835.82</u>	<u>6,000.00</u>
TOTAL EMERGENCY MANAGEMENT		4,000.00	1,167.11	10,000.00	31,785.71	10,000.00
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C I T Y O F F A I R F I E L D
 PROPOSED BUDGET REPORT
 AS OF: JULY 31ST, 2021

01 -GENERAL FUND
 AMBULANCE/EMS
 DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
<hr/>					
PERSONNEL					

5-04-1016 EMS CONTRACT AGREEMENT	<u>124,999.92</u>	<u>100,000.08</u>	<u>150,000.00</u>	<u>125,000.00</u>	<u>150,000.00</u>
TOTAL PERSONNEL	<u>124,999.92</u>	<u>100,000.08</u>	<u>150,000.00</u>	<u>125,000.00</u>	<u>150,000.00</u>
TOTAL AMBULANCE/EMS	124,999.92	100,000.08	150,000.00	125,000.00	150,000.00
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C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

01 -GENERAL FUND
CONFERENCE/CIVIC CENTERS
DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PERSONNEL					
5-06-1000 SALARIES	0.00	0.00	0.00	0.00	0.00
5-06-1002 OVERTIME	0.00	0.00	0.00	0.00	0.00
5-06-1004 FEES	0.00	0.00	0.00	0.00	0.00
5-06-1006 TMRS	0.00	0.00	0.00	0.00	0.00
5-06-1008 FICA	0.00	0.00	0.00	0.00	0.00
5-06-1010 GROUP INSURANCE	0.00	0.00	0.00	0.00	0.00
5-06-1012 WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	0.00	0.00	0.00	0.00	0.00
CONTRACTUAL SERVICES					
5-06-2010 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00
5-06-2015 TELEPHONE/INTERNET	2,399.85	1,901.89	2,000.00	2,499.76	2,000.00
5-06-2020 ELECTRICITY	0.00	0.00	0.00	0.00	0.00
5-06-2022 GAS	0.00	73.61	0.00	0.00	0.00
5-06-2055 JANITORIAL SERVICES	0.00	54.13	0.00	0.00	0.00
5-06-2060 BUILDING MAINTENANCE	3,611.38	974.76	1,000.00	209.48	1,000.00
5-06-2072 VEHICLE MAIN. & REPAIR	0.00	0.00	0.00	0.00	0.00
5-06-2073 VEHICLE OPERATING COSTS	0.00	0.00	0.00	0.00	0.00
5-06-2076 EQUIPMENT MAIN. & REPAIRS	0.00	14.99	0.00	209.99	0.00
5-06-2082 RADIO MAINTENANCE	0.00	0.00	0.00	0.00	0.00
5-06-2085 CONTRACTOR SERVICES	0.00	0.00	750.00	0.00	750.00
5-06-2150 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	6,011.23	3,019.38	3,750.00	2,919.23	3,750.00
SUPPLIES & MATERIALS					
5-06-3000 OFFICE SUPPLIES	167.06	0.00	0.00	0.00	0.00
5-06-3005 JANITORIAL SUPPLIES	312.77	324.75	500.00	97.19	500.00
5-06-3021 CHEMICALS	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	479.83	324.75	500.00	97.19	500.00
OTHER CHARGES					
5-06-4005 PROPERTY INSURANCE	1,100.00	1,100.00	1,100.00	1,276.72	1,100.00
5-06-4010 LIABILITY INSURANCE	306.65	100.00	306.65	243.14	306.65
5-06-4025 AUTO PHYSICAL INSURANCE	0.00	0.00	0.00	0.00	0.00
5-06-4030 AUTO LIABILITY	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER CHARGES	1,406.65	1,200.00	1,406.65	1,519.86	1,406.65
CAPITAL OUTLAY					
5-06-6005 FURNITURE	0.00	1,071.25	2,000.00	0.00	2,000.00
5-06-6100 ASSET - BUILDINGS	0.00	0.00	0.00	0.00	0.00
5-06-6101 ASSET - LAND	0.00	0.00	0.00	0.00	0.00
5-06-6102 ASSET - EQUIPMENT	0.00	0.00	0.00	0.00	0.00

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

01 -GENERAL FUND

CONFERENCE/CIVIC CENTERS
DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
5-06-6103 ASSET - VEHICLE	(79,644.72)	0.00	0.00	0.00	0.00
5-06-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00	0.00
5-06-6105 ASSET - IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
5-06-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00	0.00
5-06-6109 ASSET -RESERVED	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	(79,644.72)	1,071.25	2,000.00	0.00	2,000.00
5-06-6005 FURNITURE	CURRENT YEAR NOTES: WAITING ON QUOTES FOR NEW TABLES/CHAIRS				
5-06-6102 ASSET - EQUIPMENT	CURRENT YEAR NOTES: NEW A/V EQUIPMENT				
TOTAL CONFERENCE/CIVIC CENTERS	(71,747.01)	5,615.38	7,656.65	4,536.28	7,656.65
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01 -GENERAL FUND
FIRE DEPARTMENT
DEPARTMENTAL EXPENDITURES

		2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PERSONNEL						
5-08-1000	SALARIES	0.00	0.00	0.00	0.00	0.00
5-08-1002	OVERTIME	0.00	0.00	0.00	0.00	0.00
5-08-1004	FEES	0.00	0.00	0.00	0.00	0.00
5-08-1006	TMRs (	0.58)	0.00	0.00	0.00	0.00
5-08-1008	FICA	0.00	0.00	0.00	0.00	0.00
5-08-1010	GROUP INSURANCE (GRANT) (	2.99)	0.00	0.00	0.00	0.00
5-08-1012	WORKER'S COMPENSATION	1,910.21	2,000.00	2,000.00	0.00	2,000.00
5-08-1014	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00
5-08-1016	SEASONAL WORKER	0.00	0.00	0.00	0.00	0.00
5-08-1018	FIREMANS RETIREMENT FUND	9,396.00	3,456.00	9,000.00	1,728.00	9,000.00
TOTAL PERSONNEL		11,302.64	5,456.00	11,000.00	1,728.00	11,000.00
CONTRACTUAL SERVICES						
5-08-2000	POSTAGE	0.00	0.00	0.00	0.00	250.00
5-08-2010	DUES & SUBSCRIPTIONS	0.00	195.00	0.00	0.00	0.00
5-08-2015	TELEPHONE	0.00	0.00	0.00	0.00	0.00
5-08-2020	ELECTRICITY	1,087.24	2,432.97	2,000.00	3,266.81	3,000.00
5-08-2022	NATURAL GAS	1,542.83	1,977.55	2,000.00	2,165.28	2,500.00
5-08-2026	GASOLINE/DIESEL	1,899.18	1,832.03	2,000.00	2,938.98	2,000.00
5-08-2035	TRAVEL	0.00	0.00	0.00	0.00	0.00
5-08-2037	UNIFORM EXPENSE (	69.50)	0.00	0.00	0.00	0.00
5-08-2040	CONTINUING EDUCATION TUITIO	0.00	455.00	200.00	200.00	1,000.00
5-08-2055	JANITORIAL SERVICES	0.00	0.00	0.00	0.00	0.00
5-08-2060	BUILDING MAINTENANCE	1,292.14	1,250.00	1,000.00	908.46	5,000.00
5-08-2066	PHYSICALS	0.00	0.00	0.00	0.00	0.00
5-08-2072	VEHICLE MAINTENANCE & REPAI	36,826.41	5,272.80	7,500.00	7,788.58	10,000.00
5-08-2073	VEHICLE OPERATING SUPPLIES	0.00	36.51	0.00	0.00	0.00
5-08-2075	AUDIT	0.00	0.00	0.00	0.00	0.00
5-08-2076	EQUIP. MAINTENANCE & REPAI	3,538.76	3,133.75	4,000.00	4,726.29	6,000.00
5-08-2078	RADIO AND SIREN TOWER	0.00	0.00	0.00	0.00	0.00
5-08-2080	LEGAL SERVICES	0.00	2,319.00	0.00	0.00	0.00
5-08-2082	RADIO MAINTENANCE	1,746.84	2,207.75	2,000.00	0.00	2,800.00
5-08-2100	HARDWARE MAINT/REPAIR	0.00	0.00	0.00	0.00	0.00
5-08-2105	SOFTWARE MAINT/REPAIR	0.00	0.00	0.00	0.00	1,800.00
5-08-2115	AWARDS	0.00	0.00	0.00	0.00	0.00
5-08-2120	CALL REIMBURSEMENTS	8,450.00	(300.00)	0.00	0.00	10,000.00
TOTAL CONTRACTUAL SERVICES		56,313.90	20,812.36	20,700.00	21,994.40	44,350.00

5-08-2015 TELEPHONE CURRENT YEAR NOTES:
Requested amount: \$3,000

5-08-2020 ELECTRICITY CURRENT YEAR NOTES:
Requested amount: \$3,500

5-08-2037 UNIFORM EXPENSE CURRENT YEAR NOTES:

01 -GENERAL FUND

FIRE DEPARTMENT

DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES		2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
Requested \$500						
5-08-2076	EQUIP. MAINTENANCE & REPAIR	CURRENT YEAR NOTES: Requested \$5,000 (ADDED \$1,000 FOR GENERATOR MAINTENANCE)				
5-08-2082	RADIO MAINTENANCE	CURRENT YEAR NOTES: Requested \$4,000				
5-08-2105	SOFTWARE MAINT/REPAIR	CURRENT YEAR NOTES: Subscription fee for Response Master software.				
5-08-2120	CALL REIMBURSEMENTS	CURRENT YEAR NOTES: Requested \$10,000				
SUPPLIES & MATERIALS						
5-08-3000	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00
5-08-3005	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00
5-08-3010	EDUCATIONAL SUPPLIES	0.00	0.00	0.00	0.00	0.00
5-08-3021	CHEMICALS	0.00	0.00	0.00	0.00	0.00
5-08-3022	MISCELLANEOUS SUPPLIES	0.00	2,380.56	1,000.00	73.61	1,500.00
5-08-3023	SMALL TOOLS	88.90	116.00	500.00	500.00	0.00
5-08-3025	SAFETY EQUIPMENT	2,918.83	6,611.00	7,500.00	6,467.81	9,500.00
TOTAL SUPPLIES & MATERIALS		3,007.73	9,107.56	9,000.00	7,041.42	11,000.00
OTHER CHARGES						
5-08-4005	PROPERTY INSURANCE	954.79	1,000.00	1,000.00	1,276.72	1,300.00
5-08-4010	LIABILITY INSURANCE	431.65	250.00	500.00	243.14	500.00
5-08-4025	AUTO PHYSICAL INSURANCE	2,000.00	2,000.00	2,000.00	3,500.00	3,500.00
5-08-4030	AUTO LIABILITY INSURANCE	1,774.60	1,390.00	2,000.00	2,050.66	2,100.00
TOTAL OTHER CHARGES		5,161.04	4,640.00	5,500.00	7,070.52	7,400.00
BONDS						
5-08-5010	FIRE TRUCK PURCHASE	0.00	0.00	0.00	0.00	0.00
5-08-5012	VEHICLE PURCHASE	0.00	0.00	0.00	0.00	0.00
TOTAL BONDS		0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY						
5-08-6000	COMPUTER EQUIP LEASE	0.00	0.00	0.00	0.00	0.00
5-08-6020	HOSE AND PUMP	1,575.00	4,774.29	5,000.00	4,720.00	5,000.00
5-08-6025	EMERGENCY WARNING SIRENS	0.00	0.00	0.00	0.00	0.00
5-08-6026	EMERGENCY GENERATOR	0.00	0.00	0.00	0.00	0.00
5-08-6030	SCBA / AIRPACKS	0.00	0.00	0.00	0.00	0.00
5-08-6035	BUILDING ADDITION	0.00	0.00	0.00	0.00	0.00
5-08-6100	ASSETS - BUILDINGS	0.00	2,321.20	0.00	0.00	0.00
5-08-6101	ASSETS - LAND	0.00	0.00	0.00	0.00	0.00
5-08-6102	ASSET - EQUIPMENT	0.00	0.00	0.00	25,775.25	0.00

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

01 -GENERAL FUND

FIRE DEPARTMENT

DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES		2018-2019	2019-2020	----- 2020-2021	-----	PROPOSED
		ACTUAL	ACTUAL	CURRENT	Y-T-D	2021-2022
				BUDGET	ACTUAL	BUDGET
5-08-6103	ASSET - VEHICLES	79,644.72	129,464.69	116,300.00	0.00	116,300.00
5-08-6104	ASSET - STRUCTURES	0.00	0.00	0.00	0.00	0.00
5-08-6105	ASSET - IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
5-08-6108	ASSET - RESERVED	0.00	0.00	0.00	0.00	0.00
5-08-6109	ASSET - RESERVED	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY		81,219.72	136,560.18	121,300.00	30,495.25	121,300.00
5-08-6103	ASSET - VEHICLES	PERMANENT NOTES:				
		LADDER/RESCUE TRUCK PAYMENT TO REPUBLIC FIRST NATIONAL:				
		\$116,300 UNTIL 2031.				
OTHER SOURCES (USES)						

5-08-7500	LEASE PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	0.00
5-08-7550	LEASE INTEREST PAYMENTS	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER SOURCES (USES)		0.00	0.00	0.00	0.00	0.00
CATG 9						

5-08-9999	OTHER	0.00	0.00	0.00	0.00	0.00
TOTAL CATG		0.00	0.00	0.00	0.00	0.00
TOTAL FIRE DEPARTMENT		157,005.03	176,576.10	167,500.00	68,329.59	195,050.00
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C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

01 -GENERAL FUND

JUDICIAL

DEPARTMENTAL EXPENDITURES

		2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PERSONNEL						
5-10-1000	SALARIES	52,748.95	58,330.00	57,570.00	47,730.00	66,426.00
5-10-1002	OVERTIME	461.96	0.00	0.00	0.00	0.00
5-10-1004	FEES	0.00	0.00	0.00	0.00	0.00
5-10-1006	TMRs	4,356.20	4,417.54	4,605.60	3,614.76	5,314.08
5-10-1008	FICA	3,513.87	3,909.53	4,404.11	3,476.97	5,081.59
5-10-1010	GROUP INSURANCE	28,624.49	25,852.78	21,996.74	18,765.12	23,540.54
5-10-1012	WORKERS COMPENSATION	148.21	255.06	232.39	0.00	268.21
5-10-1014	UNEMPLOYEMENT	0.00	2.40	0.00	0.00	0.00
TOTAL PERSONNEL		89,853.68	92,767.31	88,808.84	73,586.85	100,630.42

CONTRACTUAL SERVICES

5-10-2000	POSTAGE	0.00	0.00	0.00	0.00	0.00
5-10-2010	DUES & SUBSCRIPTIONS	0.00	15.98	100.00	0.00	100.00
5-10-2015	TELEPHONE INTERNET	0.00	0.00	0.00	0.00	0.00
5-10-2035	TRAVEL	447.92	334.67	750.00	0.00	750.00
5-10-2040	CONTINUING EDUCATION TUITIO	100.00	700.00	1,000.00	0.00	1,000.00
5-10-2075	AUDIT	0.00	0.00	0.00	0.00	0.00
5-10-2080	LEGAL SERVICES	9,878.26	7,648.72	7,500.00	3,171.20	7,500.00
5-10-2082	RADIO MAINTENANCE	0.00	0.00	0.00	0.00	0.00
5-10-2085	CONTRACTOR SERVICES	0.00	0.00	0.00	0.00	0.00
5-10-2086	COURT COSTS & ARREST FEES	15,810.37	29,650.58	30,000.00	16,311.13	30,000.00
5-10-2087	COURT INTERPRETER	0.00	0.00	0.00	0.00	500.00
5-10-2100	HARDWARE MAINT/REPAIR	0.00	870.62	0.00	150.00	0.00
5-10-2105	SOFTWARE MAINT/REPAIR	4,200.00	4,247.94	2,000.00	2,000.00	4,000.00
TOTAL CONTRACTUAL SERVICES		30,436.55	43,468.51	41,350.00	21,632.33	43,850.00

5-10-2087 COURT INTERPRETER

CURRENT YEAR NOTES:

TO PAY COURT INTERPRETER (OFFICER) FOR SERVICE, \$45 AN HOUR

SUPPLIES & MATERIALS

5-10-3000	OFFICE SUPPLIES	217.87	236.15	250.00	121.00	250.00
5-10-3010	EDUCATIONAL SUPPLIES	0.00	0.00	100.00	0.00	100.00
TOTAL SUPPLIES & MATERIALS		217.87	236.15	350.00	121.00	350.00

OTHER CHARGES

5-10-4010	LIABILITY INSURANCE	131.56	136.92	200.00	243.14	250.00
5-10-4021	JURY DUTY	0.00	0.00	100.00	0.00	100.00
5-10-4022	JURY DUTY DONATIONS	0.00	0.00	100.00	0.00	100.00
5-10-4031	REFUNDS	0.00	0.00	100.00	0.00	100.00
5-10-4040	RESTITUTION	0.00	0.00	100.00	0.00	100.00
TOTAL OTHER CHARGES		131.56	136.92	600.00	243.14	650.00

CAPITAL OUTLAY

C I T Y O F F A I R F I E L D
 PROPOSED BUDGET REPORT
 AS OF: JULY 31ST, 2021

01 -GENERAL FUND

JUDICIAL

DEPARTMENTAL EXPENDITURES

		2018-2019	2019-2020	----- 2020-2021	-----	PROPOSED
		ACTUAL	ACTUAL	CURRENT	Y-T-D	2021-2022
				BUDGET	ACTUAL	BUDGET
5-10-6000	COMPUTER EQUIP LEASE	0.00	0.00	0.00	0.00	0.00
5-10-6005	OFFICE FURNITURE	0.00	0.00	0.00	200.00	300.00
5-10-6108	ASSET - RESERVED	0.00	0.00	0.00	0.00	0.00
5-10-6109	ASSET - RESERVED	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY		0.00	0.00	0.00	200.00	300.00
TOTAL JUDICIAL		120,639.66	136,608.89	131,108.84	95,783.32	145,780.42
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C I T Y O F F A I R F I E L D
 PROPOSED BUDGET REPORT
 AS OF: JULY 31ST, 2021

01 -GENERAL FUND
 LIBRARY

DEPARTMENTAL EXPENDITURES

OTHER SOURCES (USES)

5-12-7000 LIBRARY CONTRACTS

TOTAL OTHER SOURCES (USES)

TOTAL LIBRARY

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
5-12-7000 LIBRARY CONTRACTS	<u>44,000.04</u>	<u>40,000.08</u>	<u>12,000.00</u>	<u>10,000.00</u>	<u>20,000.00</u>
TOTAL OTHER SOURCES (USES)	<u>44,000.04</u>	<u>40,000.08</u>	<u>12,000.00</u>	<u>10,000.00</u>	<u>20,000.00</u>
TOTAL LIBRARY	<u>44,000.04</u>	<u>40,000.08</u>	<u>12,000.00</u>	<u>10,000.00</u>	<u>20,000.00</u>
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C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

01 -GENERAL FUND
PARKS & RECREATION
DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PERSONNEL					
5-14-1000 SALARIES	73,502.24	64,698.04	64,009.00	53,421.00	77,203.80
5-14-1002 OVERTIME	3,741.44	5,502.18	5,000.00	7,246.05	5,000.00
5-14-1004 FEES	0.00	0.00	0.00	0.00	0.00
5-14-1006 TMRS	6,414.05	5,328.67	5,120.72	4,649.08	6,176.30
5-14-1008 FICA	5,712.12	5,261.30	4,896.69	4,742.54	5,906.09
5-14-1010 GROUP INSURANCE	22,944.19	15,984.48	16,084.32	13,901.68	18,940.94
5-14-1012 WORKERS COMPENSATION	1,910.21	2,000.00	2,287.58	0.00	2,760.08
5-14-1014 UNEMPLOYEMENT	0.00	0.80	0.00	0.00	0.00
5-14-1016 SEASONAL WORKER	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	114,224.25	98,775.47	97,398.31	83,960.35	115,987.21
CONTRACTUAL SERVICES					
5-14-2005 ADVERTISING	205.60	302.50	0.00	0.00	0.00
5-14-2015 TELEPHONE/INTERNET	0.00	333.06	500.00	504.32	500.00
5-14-2020 ELECTRICITY	38,751.04	25,207.61	30,000.00	25,530.72	30,000.00
5-14-2025 EQUIPMENT RENTAL	11,487.46	9,864.63	10,000.00	2,514.60	5,000.00
5-14-2026 GASOLINE/DIESEL	3,596.98	4,595.18	4,000.00	6,163.02	5,500.00
5-14-2037 UNIFORMS	2,391.93	2,544.56	2,000.00	2,696.70	2,500.00
5-14-2040 REFUND CIVIC & CONF CENTERS	8,925.00	2,950.00	5,000.00	1,550.00	5,000.00
5-14-2060 BUILDING MAINTENANCE	5,518.89	1,342.55	2,000.00	410.81	2,000.00
5-14-2066 PHYSICALS	373.00	0.00	500.00	0.00	500.00
5-14-2072 VEHICLE MAINTENACE & REPAIR	1,924.04	2,348.75	2,500.00	809.78	2,500.00
5-14-2073 VEHICLE OPERATING SUPPLIES	20.43	188.18	500.00	12.80	500.00
5-14-2076 EQUIP. MAINTENANCE & REPAIR	3,518.77	1,664.45	2,500.00	2,774.79	2,500.00
5-14-2077 LIGHTS/LIGHT MAINTENANCE	907.54	3,568.21	2,000.00	1,885.88	3,000.00
5-14-2085 CONTRACTOR SERVICES	4,721.46	15,394.50	5,000.00	8,481.00	5,000.00
5-14-2087 GROUNDS MAINTENANCE	9,750.57	6,215.67	10,000.00	4,840.30	10,000.00
TOTAL CONTRACTUAL SERVICES	92,092.71	76,519.85	76,500.00	58,174.72	74,500.00
SUPPLIES & MATERIALS					
5-14-3005 JANITORIAL SUPPLIES	1,251.89	496.13	500.00	526.94	500.00
5-14-3008 EQUIP OPERATING COSTS	0.00	0.00	0.00	0.00	0.00
5-14-3021 CHEMICALS	53.92	484.00	500.00	0.00	500.00
5-14-3022 MISC SUPPLIES	9.95	586.26	500.00	678.85	500.00
5-14-3023 SMALL TOOLS	313.15	261.07	300.00	425.04	300.00
5-14-3025 SAFETY SUPPLIES	199.43	287.97	500.00	43.98	500.00
5-14-3033 CULVERTS	0.00	0.00	500.00	1,000.00	2,000.00
5-14-3043 SMALL EQUIPMENT	187.05	429.98	500.00	0.00	500.00
5-14-3053 FERTILIZER	0.00	76.62	500.00	99.90	500.00
5-14-3063 PLANT MATERIAL	549.10	808.45	1,000.00	560.71	1,000.00
5-14-3064 MAINTENANCE MATERIAL	29.97	169.95	0.00	99.80	0.00
5-14-3075 EVENT SUPPLIES & MATERIALS	20,381.01	73.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	22,975.47	3,673.43	4,800.00	3,435.22	6,300.00
OTHER CHARGES					

01 -GENERAL FUND
PARKS & RECREATION
DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
5-14-4005 PROPERTY INSURANCE	954.79	1,000.00	1,000.00	1,276.72	1,000.00
5-14-4010 LIABILITY INSURANCE	181.65	250.00	250.00	234.14	250.00
5-14-4025 AUTO PHYSICAL INSURANCE	160.00	160.00	160.00	160.00	160.00
5-14-4030 AUTO LIABILITY INSURANCE	150.00	150.00	150.00	250.00	150.00
5-14-4036 MOBILE INSURANCE	350.00	184.73	350.00	184.73	350.00
TOTAL OTHER CHARGES	1,796.44	1,744.73	1,910.00	2,105.59	1,910.00
CAPITAL OUTLAY					

5-14-6015 SOFTBALL FIELD	10,273.28	0.00	500.00	139.59	500.00
5-14-6016 RESTROOM BUILDINGS	1,424.43	0.00	0.00	0.00	0.00
5-14-6020 VEHICLE PURCHASE	0.00	0.00	0.00	0.00	0.00
5-14-6021 BASKETBALL COURT LIGHTING	0.00	280.44	500.00	0.00	500.00
5-14-6030 RODEO ARENA	0.00	1,148.51	500.00	905.71	500.00
5-14-6040 PARKS BEAUTIFICATION	2,443.83	232.86	1,500.00	0.00	1,500.00
5-14-6045 FAIRGROUNDS WATER LINES	0.00	278.74	500.00	40.39	500.00
5-14-6050 LAND PURCHASE	0.00	0.00	0.00	0.00	0.00
5-14-6055 BENCHES / TABLES	0.00	0.00	0.00	0.00	2,000.00
5-14-6056 PLAYGROUND EQUIPMENT	0.00	0.00	0.00	0.00	0.00
5-14-6070 MOWING MACHINE	0.00	0.00	11,000.00	0.00	0.00
5-14-6075 PAVILLIONS	0.00	0.00	0.00	0.00	0.00
5-14-6100 ASSET - BUILDINGS	0.00	0.00	0.00	0.00	0.00
5-14-6101 ASSET - LAND	0.00	0.00	0.00	0.00	0.00
5-14-6102 ASSET - EQUIPMENT	10,675.08	0.00	0.00	9,364.05	0.00
5-14-6103 ASSET - VEHICLE	684.74	0.00	0.00	0.00	0.00
5-14-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00	0.00
5-14-6105 ASSET - IMPROVEMENTS	0.00	0.00	0.00	0.00	30,000.00
5-14-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00	0.00
5-14-6109 ASSET - RESERVED	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	25,501.36	1,940.55	14,500.00	10,449.74	35,500.00
5-14-6040 PARKS BEAUTIFICATION	CURRENT YEAR NOTES: Requested at \$2,000				
5-14-6105 ASSET - IMPROVEMENTS	CURRENT YEAR NOTES: Requested to start a park at Ivy Park on South Bateman Street. The park would include a dog park.				
TOTAL PARKS & RECREATION	256,590.23	182,654.03	195,108.31	158,125.62	234,197.21
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C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

01 -GENERAL FUND
POLICE DEPARTMENT
DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PERSONNEL					
5-16-1000 SALARIES	508,067.98	567,620.90	593,067.24	482,281.02	593,548.04
5-16-1002 OVERTIME	38,688.83	21,528.24	25,000.00	31,500.48	25,000.00
5-16-1004 FEES	0.00	0.00	0.00	0.00	0.00
5-16-1006 TMRS	45,413.66	44,731.25	47,445.38	39,289.05	46,390.76
5-16-1008 FICA	39,981.87	42,373.81	45,369.64	38,185.63	45,406.43
5-16-1010 GROUP INSURANCE	119,047.58	133,380.03	152,193.22	135,913.79	166,544.45
5-16-1012 WORKERS COMPENSATION	17,160.21	11,000.00	19,921.55	0.00	19,283.71
5-16-1014 UNEMPLOYEMENT	0.00	2.80	0.00	0.00	0.00
TOTAL PERSONNEL	768,360.13	820,637.03	882,997.03	727,169.97	896,173.39
CONTRACTUAL SERVICES					
5-16-2000 POSTAGE	0.00	65.12	200.00	0.00	0.00
5-16-2005 ADVERTISING	100.00	0.00	0.00	63.70	0.00
5-16-2015 TELEPHONE/INTERNET	5,389.29	8,532.41	9,000.00	9,921.19	9,000.00
5-16-2020 ELECTRICITY	0.00	0.00	0.00	0.00	0.00
5-16-2024 LEASE PURCHASE	0.00	0.00	0.00	0.00	0.00
5-16-2025 OFFICE EQUIPMENT RENTAL	0.00	655.20	1,200.00	93.60	1,200.00
5-16-2026 GASOLINE/DIESEL	15,335.26	12,290.98	15,000.00	17,491.44	15,000.00
5-16-2030 OFFICE EQUIP. PURCHASE	1,595.19	860.51	1,000.00	38.51	1,000.00
5-16-2035 TRAVEL	678.27	561.21	0.00	0.00	0.00
5-16-2037 UNIFORMS/CLOTHING	2,630.43	2,874.91	5,000.00	1,925.03	5,000.00
5-16-2040 CONTIUNING EDUCATION TUITI (	310.00)	(734.80)	0.00	302.01	0.00
5-16-2055 JANITORIAL SERVICES	500.00	0.00	0.00	0.00	0.00
5-16-2060 BUILDING MAINTENANCE	1,227.07	2,686.43	500.00	9,028.81	1,000.00
5-16-2062 OTHER EQUIP MAINTENANCE	0.00	0.00	0.00	0.00	0.00
5-16-2065 OFFICE EQUIPMENT MAINTENANC	0.00	0.00	0.00	0.00	0.00
5-16-2066 PHYSICALS	180.00	326.00	750.00	295.00	750.00
5-16-2070 PRINTING	0.00	0.00	500.00	987.19	500.00
5-16-2072 VEHICLE MAINTENANCE & REPAI	8,128.89	6,187.20	5,000.00	8,266.15	6,000.00
5-16-2073 VEHICLE OPERATING SUPPLIES	3,048.55	328.92	2,500.00	1,968.53	2,500.00
5-16-2075 AUDIT	0.00	0.00	0.00	0.00	0.00
5-16-2076 EQUIP. MAINTENANCE & REPAIR	0.00	0.00	0.00	1,023.88	1,000.00
5-16-2077 FIRING RANGE	256.06	794.70	500.00	558.59	500.00
5-16-2080 LEGAL	264.80	0.00	500.00	636.20	500.00
5-16-2082 RADIO MAINTENANCE	852.48	4,978.32	1,000.00	290.41	1,000.00
5-16-2085 CONTRACTOR SERVICES	424.42	571.47	500.00	12,239.33	1,000.00
5-16-2100 HARDWARE MAINT/REPAIR	0.00	952.89	1,000.00	2,936.01	1,000.00
5-16-2105 SOFTWARE MAINT/REPAIR	2,640.00	5,140.48	4,000.00	811.50	4,000.00
5-16-2115 AWARDS/TRIBUTES	0.00	0.00	200.00	106.00	200.00
5-16-2150 PROFESSIONAL SERVICES	32,397.50	225.00	4,000.00	290.00	4,000.00
TOTAL CONTRACTUAL SERVICES	75,338.21	47,296.95	52,350.00	69,273.08	55,150.00

5-16-2035 TRAVEL
CURRENT YEAR NOTES:
Police Department Education Fund will be used

01 -GENERAL FUND
POLICE DEPARTMENT
DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
5-16-2040 CONTINUING EDUCATION TUITICURRENT YEAR NOTES: Police Department Education Fund will be used					
SUPPLIES & MATERIALS					
5-16-3000 OFFICE SUPPLIES	1,018.98	2,389.91	1,000.00	1,034.73	1,000.00
5-16-3005 JANITORIAL SUPPLIES	188.62	85.50	500.00	524.64	500.00
5-16-3010 EDUCATIONAL SUPPLIES	1,168.41	880.42	500.00	296.11	500.00
5-16-3022 MISC SUPPLIES	575.79	2,031.23	1,000.00	946.65	1,000.00
5-16-3023 SMALL TOOLS	0.00	1,401.09	500.00	0.00	500.00
5-16-3034 INVESTIGATIVE SUPPLIES	87.00	1,818.54	1,000.00	0.00	1,000.00
TOTAL SUPPLIES & MATERIALS	3,038.80	8,606.69	4,500.00	2,802.13	4,500.00
OTHER CHARGES					
5-16-4005 PROPERTY INSURANCE	954.79	1,000.00	1,000.00	1,276.72	1,000.00
5-16-4010 LIABILITY INSURANCE	131.56	200.00	200.00	243.14	200.00
5-16-4012 POLICE OFFICERS LIABILITY	3,447.00	4,500.00	4,500.00	6,043.66	4,500.00
5-16-4015 E & O INSURANCE	1,947.00	4,718.60	5,000.00	2,586.60	5,000.00
5-16-4025 AUTO PHYSICAL INSURANCE	1,850.00	1,743.00	1,850.00	3,500.00	1,850.00
5-16-4030 AUTO LIABILITY INSURANCE	4,274.60	2,500.00	2,500.00	2,600.00	2,500.00
5-16-4036 MOBIL INSURANCE	350.00	184.73	350.00	184.73	350.00
TOTAL OTHER CHARGES	12,954.95	14,846.33	15,400.00	16,434.85	15,400.00
CAPITAL OUTLAY					
5-16-6000 COMPUTER EQUIP LEASE	0.00	0.00	0.00	0.00	0.00
5-16-6001 EMERGENCY GENERATOR	0.00	0.00	0.00	888.10	0.00
5-16-6020 VEHICLES	0.00	48,376.20	0.00	0.00	0.00
5-16-6050 BUILDINGS	0.00	1,379.36	0.00	0.00	0.00
5-16-6055 EQUIPMENT	0.00	194.00	0.00	0.00	0.00
5-16-6100 ASSET - BUILDINGS	0.00	4,248.36	0.00	0.00	0.00
5-16-6101 ASSET - LAND	0.00	0.00	0.00	0.00	0.00
5-16-6102 ASSET - EQUIPMENT	5,184.00	20,376.71	10,000.00	50,347.76	10,000.00
5-16-6103 ASSET - VEHICLES	0.00	101,355.00	45,000.00	45,000.00	45,000.00
5-16-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00	0.00
5-16-6105 ASSET - IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
5-16-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00	0.00
5-16-6109 ASSET - RESERVED	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	5,184.00	175,929.63	55,000.00	96,235.86	55,000.00
5-16-6102 ASSET - EQUIPMENT					
CURRENT YEAR NOTES: TO BE USED FOR TICKET WRITERS					
CATG 9					
5-16-9999 OTHER	0.00	0.00	0.00	7.96	0.00
TOTAL CATG	0.00	0.00	0.00	7.96	0.00
TOTAL POLICE DEPARTMENT	864,876.09	1,067,316.63	1,010,247.03	911,923.85	1,026,223.39

01 -GENERAL FUND
STREETS & DRAINAGE DEPT
DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES		2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PERSONNEL						
5-18-1000	SALARIES	143,251.30	156,880.04	156,115.12	128,696.71	163,566.72
5-18-1002	OVERTIME	2,664.74	2,651.07	6,000.00	1,844.83	6,000.00
5-18-1004	FEES	0.00	0.00	0.00	0.00	0.00
5-18-1006	TMRS	11,263.27	11,304.35	11,586.49	9,286.80	12,182.62
5-18-1008	FICA	10,695.04	11,395.27	11,942.81	9,617.68	12,512.85
5-18-1010	GROUP INSURANCE	50,005.95	48,968.83	53,669.95	46,476.56	57,488.02
5-18-1012	WORKERS COMPENSATION	10,592.21	11,000.00	12,092.11	0.00	12,650.02
5-18-1014	UNEMPLOYEMENT	0.00	5.20	0.00	0.00	0.00
TOTAL PERSONNEL		228,472.51	242,204.76	251,406.48	195,922.58	264,400.23
CONTRACTUAL SERVICES						
5-18-2005	ADVERTISING	1,107.80	700.00	0.00	0.00	0.00
5-18-2015	TELEPHONE/INTERNET	0.00	269.16	500.00	505.82	500.00
5-18-2020	ELECTRICITY	65,307.65	45,795.50	50,000.00	30,280.50	50,000.00
5-18-2025	EQUIPMENT RENTAL	23.94	400.99	1,000.00	0.00	1,000.00
5-18-2026	GASOLINE/DIESEL	9,726.40	5,733.90	9,000.00	7,275.96	9,000.00
5-18-2030	OFFICE EQUIP. PURCHASE	0.00	0.00	0.00	2,000.00	0.00
5-18-2037	UNIFORMS	1,760.58	2,678.90	2,500.00	4,096.27	2,500.00
5-18-2060	BUILDING MAINTENANCE	0.00	21.45	250.00	0.00	0.00
5-18-2066	PHYSICALS	268.00	329.00	200.00	150.00	200.00
5-18-2072	VEHICLE MAINTENANCE & REPAIR	6,167.47	5,166.03	6,000.00	3,597.31	6,000.00
5-18-2073	VEHICLE OPERATING SUPPLIES	16.00	177.00	1,000.00	0.00	1,000.00
5-18-2076	EQUIPMENT MAINTENANCE & REPAIR	8,161.47	26,042.48	10,000.00	20,195.83	25,000.00
5-18-2077	STREET LIGHT MAINTENANCE	2,092.61	2,924.19	3,000.00	647.45	3,000.00
5-18-2078	ANIMAL CONTROL	19,019.50	24,000.00	24,000.00	17,090.00	5,000.00
5-18-2079	ENGINEERING FEES	4,936.96	1,406.90	5,000.00	2,038.75	5,000.00
5-18-2082	RADIOS	0.00	0.00	0.00	0.00	0.00
5-18-2085	CONTRACTOR SERVICES	12,333.42	4,800.00	5,000.00	7,284.00	5,000.00
5-18-2087	GROUNDS MAINTENANCE	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES		130,921.80	120,445.50	117,450.00	95,161.89	113,200.00
5-18-2030	OFFICE EQUIP. PURCHASE	CURRENT YEAR NOTES: Requested at \$2,000				
5-18-2037	UNIFORMS	CURRENT YEAR NOTES: Requested at \$4,000				
SUPPLIES & MATERIALS						
5-18-3005	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00
5-18-3008	EQUIPMENT OPERATING COSTS	29.10	15.00	0.00	0.00	0.00
5-18-3022	MISC SUPPLIES	497.68	419.57	500.00	1,883.71	1,000.00
5-18-3023	SMALL TOOLS	137.91	78.43	500.00	465.62	500.00
5-18-3025	SAFETY EQUIPMENT	4,600.32	1,185.67	1,500.00	3,245.54	5,000.00
5-18-3028	STREET MATERIALS	26,930.67	33,118.31	35,000.00	19,550.16	35,000.00

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

01 -GENERAL FUND

STREETS & DRAINAGE DEPT

DEPARTMENTAL EXPENDITURES

		2018-2019	2019-2020	----- 2020-2021	-----	PROPOSED
		ACTUAL	ACTUAL	CURRENT	Y-T-D	2021-2022
				BUDGET	ACTUAL	BUDGET
5-18-3033	CULVERTS	267.75	5,202.87	2,000.00	1,590.68	2,500.00
5-18-3034	SIGNS	26.29	282.43	750.00	3,079.06	5,000.00
5-18-3035	WEED CHEMICALS	0.00	0.00	0.00	0.00	0.00
5-18-3043	SMALL EQUIPMENT	0.00	0.00	500.00	0.00	500.00
5-18-3063	PLANT MATERIAL	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS		32,489.72	40,302.28	40,750.00	29,814.77	49,500.00
OTHER CHARGES						

5-18-4010	LIABILITY INSURANCE	351.65	300.00	420.00	243.14	420.00
5-18-4025	AUTO PHYSICAL INSURANCE	1,500.00	1,500.00	1,500.00	2,199.94	1,500.00
5-18-4030	AUTO LIABILITY INSURANCE	1,274.60	1,146.56	1,500.00	1,550.00	1,500.00
5-18-4036	MOBILE INSURANCE	350.00	184.73	350.00	184.73	350.00
5-18-4037	CONTIGENCIES	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER CHARGES		3,476.25	3,131.29	3,770.00	4,177.81	3,770.00
BONDS						

5-18-5000	STREET PAVING AND REPAIR	0.00	0.00	0.00	0.00	0.00
TOTAL BONDS		0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY						

5-18-6020	DUMP TRUCK/VEHICLE PURCHASE	0.00	0.00	0.00	0.00	0.00
5-18-6021	HAUL TRAILER	0.00	0.00	0.00	0.00	0.00
5-18-6022	COMPACTOR	0.00	0.00	0.00	0.00	0.00
5-18-6025	EQUIP PURCHASE	0.00	0.00	0.00	0.00	0.00
5-18-6100	ASSET - BUILDINGS	0.00	0.00	0.00	0.00	0.00
5-18-6101	ASSET - LAND	0.00	0.00	0.00	0.00	0.00
5-18-6102	ASSET - EQUIPMENT	0.00	0.00	11,000.00	8,710.25	0.00
5-18-6103	ASSET - VEHICLES	0.00	36,738.00	8,500.00	0.00	8,500.00
5-18-6105	ASSET - STRUCTURES	0.00	0.00	0.00	0.00	0.00
5-18-6106	ASSET - STREETS	0.00	158,020.51	150,000.00	0.00	200,000.00
5-18-6107	ASSET - DRAINAGE	2,485.00	0.00	5,000.00	0.00	5,000.00
5-18-6108	ASSET - RESERVED	0.00	0.00	0.00	0.00	0.00
5-18-6109	ASSET - RESERVED	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY		2,485.00	194,758.51	174,500.00	8,710.25	213,500.00
5-18-6102	ASSET - EQUIPMENT	CURRENT YEAR NOTES:				
		Requested \$320,000 to be used for paving equipment.				
TOTAL STREETS & DRAINAGE DEPT		397,845.28	600,842.34	587,876.48	333,787.30	644,370.23
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01 -GENERAL FUND
COMMUNITY DEVELOPMENT
DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PERSONNEL					
5-22-1000 SALARIES	0.00	0.00	0.00	0.00	0.00
5-22-1002 OVERTIME	0.00	0.00	0.00	0.00	0.00
5-22-1004 FEES	0.00	0.00	0.00	0.00	0.00
5-22-1006 TMRS	0.00	0.00	0.00	0.00	0.00
5-22-1008 FICA	0.00	0.00	0.00	0.00	0.00
5-22-1010 GROUP INSURANCE	0.00	0.00	0.00	0.00	0.00
5-22-1012 WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00
5-22-1014 UNEMPLOYEMENT	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	0.00	0.00	0.00	0.00	0.00
CONTRACTUAL SERVICES					
5-22-2000 POSTAGE	0.00	0.00	0.00	0.00	0.00
5-22-2005 ADVERTISING	400.00	2,896.75	2,000.00	0.00	1,000.00
5-22-2010 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00
5-22-2011 MEMBERSHIPS	0.00	0.00	0.00	1,859.52	0.00
5-22-2015 TELEPHONE/INTERNET	0.00	0.00	0.00	0.00	0.00
5-22-2018 PROPERTY LEASE	0.00	0.00	0.00	0.00	0.00
5-22-2025 EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00
5-22-2026 GASOLINE/DIESEL	0.00	0.00	0.00	0.00	0.00
5-22-2035 TRAVEL	19.78	0.00	0.00	0.00	0.00
5-22-2040 TUITION / EDUCATION	0.00	0.00	0.00	0.00	0.00
5-22-2060 BUILDING MAINTENANCE	0.00	0.00	0.00	0.00	0.00
5-22-2070 PRINTING	0.00	0.00	0.00	0.00	0.00
5-22-2073 VEHICLE OPERATING SUPPLIES	0.00	0.00	0.00	399.96	0.00
5-22-2075 AUDIT	0.00	0.00	0.00	0.00	0.00
5-22-2085 CONTRACT LABOR	0.00	6,000.00	0.00	0.00	0.00
5-22-2100 HARDWARE MAINTENANCE	0.00	0.00	0.00	0.00	0.00
5-22-2105 SOFTWARE MAINTENANCE	0.00	0.00	0.00	0.00	0.00
5-22-2115 AWARDS/TRIBUTES	0.00	0.00	0.00	0.00	0.00
5-22-2150 PROFESSIONAL SERVICES	7,200.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	7,619.78	8,896.75	2,000.00	2,259.48	1,000.00
SUPPLIES & MATERIALS					
5-22-3000 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00
5-22-3005 JANITORIAL SERVICES	0.00	0.00	0.00	0.00	0.00
5-22-3010 EDUCATION SUPPLIES	0.00	0.00	0.00	0.00	0.00
5-22-3020 MEETING SUPPLIES	0.00	0.00	0.00	0.00	0.00
5-22-3022 MISC SUPPLIES	0.00	0.00	0.00	65.99	0.00
5-22-3023 EVENT SUPPLIES	15,808.70	13,032.60	5,000.00	3,283.75	16,500.00
TOTAL SUPPLIES & MATERIALS	15,808.70	13,032.60	5,000.00	3,349.74	16,500.00

5-22-3023 EVENT SUPPLIES

CURRENT YEAR NOTES:

\$10,500 for Fireworks; \$3,000 each for Easter and Halloween

OTHER CHARGES

-----City of Fairfield

C I T Y O F F A I R F I E L D
 PROPOSED BUDGET REPORT
 AS OF: JULY 31ST, 2021

01 -GENERAL FUND
 COMMUNITY DEVELOPMENT
 DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
5-22-4005 PROPERTY INSURANCE	0.00	0.00	0.00	0.00	0.00
5-22-4010 LIABILITY INSURANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER CHARGES	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY					

5-22-6000 COMPUTER EQUIP LEASE	0.00	0.00	0.00	0.00	0.00
5-22-6005 OFFICE FURNITURE	0.00	0.00	0.00	0.00	0.00
5-22-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00	0.00
5-22-6109 ASSET - RESERVED	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL COMMUNITY DEVELOPMENT	23,428.48	21,929.35	7,000.00	5,609.22	17,500.00
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C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

01 -GENERAL FUND

FIDC

DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PERSONNEL					

5-26-1000 SALARIES	103,048.94	127,864.25	103,567.60	87,819.28	105,135.28
5-26-1002 OVERTIME	0.00	0.00	0.00	0.00	0.00
5-26-1004 FEES	0.00	0.00	0.00	1,276.72	0.00
5-26-1006 TMRS	8,628.66	8,172.40	8,285.41	6,691.54	8,410.82
5-26-1008 FICA	7,036.72	8,949.83	7,922.92	6,238.43	8,042.85
5-26-1010 GROUP INSURANCE	29,095.17	26,735.28	26,834.98	23,267.88	28,744.01
5-26-1012 WORKERS COMPENSATION	1,726.00	1,608.54	417.62	0.00	423.55
5-26-1014 UNEMPLOYEMENT	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	<u>149,535.49</u>	<u>173,330.30</u>	<u>147,028.53</u>	<u>125,293.85</u>	<u>150,756.51</u>
TOTAL FIDC	149,535.49	173,330.30	147,028.53	125,293.85	150,756.51
	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	<u>2,940,094.50</u>	<u>3,438,168.03</u>	<u>3,258,460.12</u>	<u>2,763,027.47</u>	<u>3,514,019.07</u>
	=====	=====	=====	=====	=====
** REVENUES OVER (UNDER) EXPENDITURES ** (189,279.71)	<u>(189,279.71)</u>	<u>(456,955.82)</u>	<u>5,539.88</u>	<u>47,498.67</u>	<u>20,980.93</u>
	=====	=====	=====	=====	=====

*** END OF REPORT ***

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

02 -ENTERPRISE
FINANCIAL SUMMARY

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PROJECTED BEGINNING FUND BALANCE			5,610,852.76	5,610,852.76	5,822,506.15
REVENUE SUMMARY					

ALL REVENUE	<u>1,835,437.34</u>	<u>1,814,839.97</u>	<u>1,915,000.00</u>	<u>1,531,364.32</u>	<u>1,890,000.00</u>
TOTAL REVENUES	<u>1,835,437.34</u>	<u>1,814,839.97</u>	<u>1,915,000.00</u>	<u>1,531,364.32</u>	<u>1,890,000.00</u>
	=====	=====	=====	=====	=====
EXPENDITURE SUMMARY					

SANITATION	(185,778.15)	173,442.75	185,000.00	161,623.59	198,336.56
WATER OPERATIONS	<u>1,334,084.72</u>	<u>644,005.94</u>	<u>916,655.75</u>	<u>429,164.31</u>	<u>904,453.81</u>
WASTEWATER OPERATIONS	<u>767,774.21</u>	<u>1,070,582.81</u>	<u>809,065.65</u>	<u>728,908.04</u>	<u>786,968.82</u>
	=====	=====	=====	=====	=====
TOTAL EXPENDITURES	<u>1,916,080.78</u>	<u>1,888,031.50</u>	<u>1,910,721.40</u>	<u>1,319,695.94</u>	<u>1,889,759.19</u>
	=====	=====	=====	=====	=====
** REVENUES OVER (UNDER) EXPENDITURES **	<u>(80,643.44)</u>	<u>(73,191.53)</u>	<u>4,278.60</u>	<u>211,668.38</u>	<u>240.81</u>
	=====	=====	=====	=====	=====
PROJECTED ENDING CASH BALANCE			<u>5,615,131.36</u>	<u>5,822,521.14</u>	<u>5,822,746.96</u>
			=====	=====	=====

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

02 -ENTERPRISE
REVENUE

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
4010 CONTRACT REVENUE	0.00	978.88	0.00	288.64	0.00
4011 SANITATION REVENUE	222,099.91	225,567.35	200,000.00	199,613.23	200,000.00
4012 INTEREST INCOME	0.00	0.00	0.00	0.00	0.00
4013 DUMP CHARGES	7,015.00	6,620.00	5,000.00	6,155.00	5,000.00
4014 WATER CHARGES	859,366.22	1,003,331.42	1,000,000.00	836,559.42	1,000,000.00
4015 DUMPSTER PICKUP (	33.77)	0.00	0.00	0.00	0.00
4016 SEWER CHARGES	423,037.72	520,065.34	525,000.00	434,586.87	525,000.00
4017 GARBAGE TAX	12,117.30	12,527.78	15,000.00	11,136.94	15,000.00
4018 MISCELLANEOUS REVENUE (	206.18)	706.05	4,000.00	2,917.10	4,000.00
4019 TAPPING CHARGES	8,542.30	10,200.00	6,000.00	11,056.98	6,000.00
4020 TRANSFER FROM GENERAL FUND`	0.00	0.00	0.00	0.00	0.00
4021 SALE OF SURPLUS PROPERTY	0.00	0.00	0.00	0.00	0.00
4022 RESERVED WATER SURCHARGE	0.00	0.00	0.00	0.00	0.00
4023 PENALTY	36,941.82	34,819.44	35,000.00	29,040.10	35,000.00
4024 OTHER WATER REVENUES	266,524.66	0.00	0.00	0.00	0.00
4025 TRANSFER FROM TDCJ	0.00	0.00	25,000.00	0.00	0.00
4026 TRANSFER FROM RESERVES	0.00	0.00	100,000.00	0.00	100,000.00
4029 SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00
4030 FIRE DEP'T DONATION	32.36	23.71	0.00	10.04	0.00
4035 PROCEEDS FROM LOAN	0.00	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	1,835,437.34	1,814,839.97	1,915,000.00	1,531,364.32	1,890,000.00

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

02 -ENTERPRISE
SANITATION
DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PERSONNEL					
5-02-1000 SALARIES	0.00	(34,892.00)	0.00	1,466.00	11,284.00
5-02-1002 OVERTIME	0.00	(5,283.00)	0.00	1,413.00	0.00
5-02-1004 FEES	0.00	0.00	0.00	0.00	0.00
5-02-1006 TMRS	0.00	(3,131.41)	0.00	219.01	0.00
5-02-1008 FICA	0.00	(2,905.40)	0.00	229.17	863.23
5-02-1010 GROUP INSURANCE	0.00	(12,171.39)	0.00	673.37	0.00
5-02-1012 WORKER'S COMPENSATION	0.00	0.00	0.00	0.00	1,189.33
5-02-1014 UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	0.00	(58,383.20)	0.00	4,000.55	13,336.56
CONTRACTUAL SERVICES					
5-02-2005 ADVERTISING	0.00	60.00	0.00	0.00	0.00
5-02-2013 EMS PREMIUMS	0.00	0.00	0.00	0.00	0.00
5-02-2073 VEHICLE OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00
5-02-2085 CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00
5-02-2088 STATE TAX	17,621.11	16,896.73	15,000.00	7,633.12	15,000.00
5-02-2089 CONTRACT SERVICES	174,443.74	214,869.22	170,000.00	149,989.92	170,000.00
5-02-2095 LICENSE FEES	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	192,064.85	231,825.95	185,000.00	157,623.04	185,000.00
OTHER CHARGES					
5-02-4005 PROPERTY INSURANCE	0.00	0.00	0.00	0.00	0.00
5-02-4010 LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER CHARGES	0.00	0.00	0.00	0.00	0.00
CATG 9					
5-02-9903 TRANSFER IN	(377,843.00)	0.00	0.00	0.00	0.00
TOTAL CATG	(377,843.00)	0.00	0.00	0.00	0.00
TOTAL SANITATION	(185,778.15)	173,442.75	185,000.00	161,623.59	198,336.56
	=====	=====	=====	=====	=====

02 -ENTERPRISE
WATER OPERATIONS
DEPARTMENTAL EXPENDITURES

		2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PERSONNEL						
5-04-1000	SALARIES	106,159.43	86,851.22	138,869.46	73,068.12	189,194.63
5-04-1002	OVERTIME	8,372.96	6,787.35	5,000.00	10,741.99	5,000.00
5-04-1004	FEES	0.00	0.00	0.00	0.00	0.00
5-04-1006	TMRs	9,573.42	7,641.34	11,109.56	6,332.08	15,135.57
5-04-1008	FICA	7,608.46	7,217.62	10,629.82	6,382.45	14,482.00
5-04-1010	GROUP INSURANCE	44,142.51	29,937.17	43,034.27	22,905.46	52,407.22
5-04-1012	WORKER'S COMPENSATION	3,710.21	2,000.00	3,410.64	0.00	5,734.39
5-04-1014	UNEMPLOYMENT	0.00	2.80	0.00	0.00	0.00
5-04-1016	SEASONAL WORKER	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL		179,566.99	140,437.50	212,053.75	119,430.10	281,953.81
CONTRACTUAL SERVICES						
5-04-2000	POSTAGE	7,721.58	7,989.80	5,000.00	6,346.69	7,500.00
5-04-2005	ADVERTISING	2,136.00	792.75	1,000.00	216.00	1,000.00
5-04-2010	DUES & SUBSCRIPTIONS	(30.00)	98.34	500.00	2,238.13	500.00
5-04-2015	TELEPHONE	9,470.76	28,741.17	25,000.00	22,973.49	25,000.00
5-04-2020	ELECTRICITY	50,028.78	64,509.89	55,000.00	43,460.16	55,000.00
5-04-2021	NATURAL GAS	1,040.40	940.85	1,300.00	1,015.63	1,300.00
5-04-2022	LP GAS	0.00	0.00	0.00	0.00	0.00
5-04-2023	EQUIPMENT RENTAL	289.84	28.50	400.00	523.28	500.00
5-04-2025	MAPPING SERVICES	0.00	447.90	2,500.00	2,789.84	2,500.00
5-04-2026	GASOLINE/DIESEL	6,696.62	6,459.29	7,000.00	8,268.19	7,500.00
5-04-2035	TRAVEL	(74.23)	0.00	600.00	0.00	600.00
5-04-2037	UNIFORM EXPENSE	1,675.90	2,235.24	2,000.00	2,771.55	2,000.00
5-04-2040	TUITION / EDUCATION	1,658.67	0.00	1,500.00	0.00	1,500.00
5-04-2060	BUILDING MAINTENANCE	496.56	737.15	500.00	647.78	500.00
5-04-2066	PHYSICALS	349.50	0.00	500.00	73.00	500.00
5-04-2070	PRINTING	740.65	0.00	0.00	0.00	0.00
5-04-2072	VEHICLE MAINTENANCE & REPAIR	3,250.95	2,215.22	3,000.00	10,499.36	10,000.00
5-04-2073	VEHICLE OPERATING COSTS	0.00	177.00	0.00	29.99	0.00
5-04-2075	AUDIT	5,500.00	4,850.00	5,500.00	5,500.00	5,500.00
5-04-2076	EQUIPMENT MAINTENANCE & REPAIR	1,360.07	7,648.89	5,000.00	4,585.28	5,000.00
5-04-2080	LEGAL SERVICES	84,926.76	18,792.68	1,500.00	0.00	1,500.00
5-04-2081	PERMIT FEES	0.00	0.00	5,000.00	3,907.75	5,000.00
5-04-2082	RADIOS	0.00	0.00	0.00	0.00	0.00
5-04-2083	LICENSE FEES	(111.11)	0.00	1,000.00	156.44	1,000.00
5-04-2084	WATER PRODUCTION FEES	13,964.30	10,853.59	5,000.00	0.00	5,000.00
5-04-2085	CONTRACTOR SERVICES	5,784.92	2,641.50	1,500.00	695.50	1,500.00
5-04-2094	LABORATORY FEES	999.70	860.65	1,000.00	1,739.54	2,000.00
5-04-2100	HARDWARE MAINT/REPAIR	0.00	1,359.39	1,500.00	549.00	1,500.00
5-04-2105	SOFTWARE MAINT/REPAIR	7,578.79	4,520.31	7,000.00	5,634.57	7,000.00
5-04-2150	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
5-04-2200	WATER PLANT MAINTENANCE	37,848.10	33,992.14	35,000.00	25,667.60	35,000.00
5-04-2250	SEWER PLANT MAINTENANCE	0.00	0.00	0.00	0.00	0.00
5-04-2300	EQUIPMENT PURCHASE	500.79	0.00	500.00	0.00	500.00

02 -ENTERPRISE
WATER OPERATIONS
DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES		2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
5-04-2350	ENGINEERING FEES	3,900.00	0.00	3,750.00	0.00	3,750.00
5-04-2400	SLUDGE DISPOSAL	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES		247,704.30	200,892.25	179,050.00	150,288.77	190,150.00
5-04-2000	POSTAGE	CURRENT YEAR NOTES: Requested at \$7,500				
5-04-2005	ADVERTISING	CURRENT YEAR NOTES: Requested at \$1,500				
5-04-2026	GASOLINE/DIESEL	CURRENT YEAR NOTES: Requested at \$7,500				
5-04-2037	UNIFORM EXPENSE	CURRENT YEAR NOTES: Requested at \$2,500				
5-04-2060	BUILDING MAINTENANCE	CURRENT YEAR NOTES: Requested at \$1,000				
5-04-2084	WATER PRODUCTION FEES	CURRENT YEAR NOTES: Requested \$8,000				
5-04-2094	LABORATORY FEES	CURRENT YEAR NOTES: Requested \$2,000				
SUPPLIES & MATERIALS						

5-04-3000	OFFICE SUPPLIES	2,091.80	2,076.54	2,000.00	2,853.84	2,000.00
5-04-3005	JANITORIAL SUPPLIES	22.14	154.94	250.00	0.00	250.00
5-04-3008	EQUIPMENT OPERATING COSTS	0.00	0.00	0.00	0.00	0.00
5-04-3009	RADIO MAINTENANCE	0.00	0.00	0.00	0.00	0.00
5-04-3020	WEED CHEMICALS	1,096.63	3,931.35	1,500.00	0.00	1,500.00
5-04-3021	CHEMICALS	25,937.68	28,766.60	20,000.00	25,222.88	30,000.00
5-04-3022	MISC. SUPPLIES	141.77	2,469.37	500.00	1,148.61	500.00
5-04-3023	SMALL TOOLS	1,803.94	2,778.93	1,000.00	670.81	1,000.00
5-04-3024	PLANT MAINTENANCE	0.00	0.00	0.00	0.00	0.00
5-04-3025	SAFETY EQUIPMENT	554.32	211.08	500.00	1,335.63	500.00
5-04-3065	WATER SYSTEM MAINT. SUPPLIE	23,277.03	47,031.32	20,000.00	52,041.16	20,000.00
5-04-3070	SEWER SYSTEM MAINT. SUPPLIE	0.00	0.00	0.00	3,381.14	0.00
5-04-3075	WATER LINE REPAIRS	1,750.00	0.00	0.00	0.00	0.00
5-04-3080	SEWER LINE REPLACEMENT	0.00	400.00	0.00	199.27	0.00
5-04-3081	SEWER LIFT STATIONS	0.00	0.00	0.00	0.00	0.00
5-04-3085	WATER METERS	7,741.73	17,652.53	20,000.00	13,170.46	20,000.00
5-04-3086	I&I SUPPLIES	0.00	0.00	0.00	0.00	0.00
5-04-3099	SMALL EQUIPMENT	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS		64,417.04	105,472.66	65,750.00	100,023.80	75,750.00
5-04-3000	OFFICE SUPPLIES	CURRENT YEAR NOTES: Requested \$3,500				

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

02 -ENTERPRISE
WATER OPERATIONS
DEPARTMENTAL EXPENDITURES

WATER OPERATIONS				2020-2021				PROPOSED
DEPARTMENTAL EXPENDITURES		2018-2019	2019-2020	CURRENT	Y-T-D	2021-2022		BUDGET
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET		
5-04-3065	WATER SYSTEM MAINT. SUPPLI	CURRENT YEAR NOTES:						
		Requested at \$50,000; To be determined						
OTHER CHARGES								

5-04-4005	PROPERTY INSURANCE	954.79	1,000.00	1,000.00	1,276.72	1,000.00		
5-04-4010	LIABILITY INSURANCE	181.56	250.00	250.00	243.14	250.00		
5-04-4015	E & O INSURANCE	0.00	0.00	0.00	0.00	0.00		
5-04-4025	AUTO PHYSICAL INSURANCE	1,500.00	1,000.00	1,500.00	2,000.00	1,500.00		
5-04-4030	AUTO LIABILITY INSURANCE	1,187.30	1,300.00	1,300.00	1,400.00	1,300.00		
5-04-4036	MOBILE INS.	300.00	184.73	300.00	184.73	300.00		
TOTAL OTHER CHARGES		4,123.65	3,734.73	4,350.00	5,104.59	4,350.00		
BONDS								

5-04-5000	RESERVED	0.00	0.00	0.00	0.00	0.00		
5-04-5005	RESERVED	0.00	0.00	0.00	0.00	0.00		
5-04-5010	RESERVED	0.00	0.00	0.00	0.00	0.00		
5-04-5020	RESERVED	0.00	0.00	0.00	0.00	0.00		
5-04-5030	BOND 1999 PRINCIPLE	0.00	0.00	0.00	0.00	0.00		
5-04-5035	BOND 1999 INTEREST	222,738.00	0.00	0.00	0.00	0.00		
5-04-5040	BOND 1999 BANK CHARGES	0.00	0.00	0.00	0.00	0.00		
5-04-5048	RESERVED	0.00	0.00	0.00	0.00	0.00		
5-04-5050	RESERVED	0.00	0.00	0.00	0.00	0.00		
5-04-5051	RESERVED	0.00	0.00	0.00	0.00	0.00		
5-04-5052	RESERVED	0.00	0.00	0.00	0.00	0.00		
5-04-5053	RESERVED	0.00	0.00	0.00	0.00	0.00		
TOTAL BONDS		222,738.00	0.00	0.00	0.00	0.00		
CAPITAL OUTLAY								

5-04-6000	COMPUTER EQUIP LEASE	0.00	0.00	0.00	0.00	0.00		
5-04-6005	RESERVED	0.00	0.00	0.00	0.00	0.00		
5-04-6011	RESERVED	0.00	0.00	0.00	0.00	0.00		
5-04-6012	WATSON WELL GROUND STORAGE	0.00	0.00	0.00	0.00	0.00		
5-04-6015	CLARK WELL REPAIRS	0.00	0.00	0.00	0.00	0.00		
5-04-6020	RESERVED FOR MONARCH WELL	0.00	0.00	0.00	0.00	0.00		
5-04-6025	RESERVED (BACKHOE)	0.00	17,202.00	17,202.00	17,204.88	0.00		
5-04-6030	RESERVED(PHASE 1 WATER LOOP	0.00	0.00	0.00	0.00	0.00		
5-04-6035	RESERVED	0.00	8,900.00	100,000.00	0.00	0.00		
5-04-6040	RESERVED	1,320.00	0.00	0.00	0.00	0.00		
5-04-6041	RESERVED (WW Utility Paymen	0.00	0.00	0.00	0.00	0.00		
5-04-6042	METER PAYMENT	0.00	0.00	86,250.00	0.00	86,250.00		
5-04-6045	RESERVED	0.00	0.00	0.00	0.00	0.00		
5-04-6050	RESERVED	0.00	0.00	0.00	0.00	0.00		
5-04-6051	RESERVED	0.00	0.00	0.00	0.00	0.00		
5-04-6052	RESERVED	0.00	0.00	0.00	0.00	0.00		
5-04-6070	RESERVED	0.00	0.00	0.00	0.00	0.00		
5-04-6080	RESERVED	0.00	0.00	0.00	0.00	0.00		
5-04-6081	RESERVED	0.00	0.00	0.00	0.00	0.00		

02 -ENTERPRISE
WATER OPERATIONS
DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES		2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
5-04-6082	RESERVED	0.00	0.00	0.00	0.00	0.00
5-04-6085	RESERVED	10,560.74	0.00	0.00	0.00	0.00
5-04-6100	ASSET - BUILDINGS	0.00	0.00	0.00	0.00	0.00
5-04-6101	ASSET - LAND	0.00	0.00	0.00	0.00	0.00
5-04-6102	ASSET - EQUIPMENT	0.00	0.00	11,000.00	9,364.05	5,000.00
5-04-6103	ASSET - VEHICLES	0.00	0.00	16,000.00	17,265.12	41,000.00
5-04-6104	ASSET - STRUCTURES	0.00	0.00	0.00	0.00	0.00
5-04-6105	ASSET - IMPROVEMENTS	0.00	50.00	0.00	10,483.00	30,000.00
5-04-6108	ASSET - RESERVED	0.00	115,686.53	0.00	0.00	0.00
5-04-6109	ASSET - RESERVED	0.00	0.00	0.00	0.00	0.00
5-04-6110	ASSET - WATER SYSTEMS	0.00	51,630.27	25,000.00	0.00	25,000.00
TOTAL CAPITAL OUTLAY		11,880.74	193,468.80	255,452.00	54,317.05	187,250.00
5-04-6025	RESERVED (BACKHOE)	CURRENT YEAR NOTES: Backhoe Paid Off				
5-04-6035	RESERVED	CURRENT YEAR NOTES: To get ballpark figure on SCADA upgrade				
5-04-6042	METER PAYMENT	CURRENT YEAR NOTES: Payment to Government Capital for Water Meter project				
OTHER SOURCES (USES)						

5-04-7005	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
5-04-7299	DEPRECIATION EXPENSE	603,654.00	0.00	0.00	0.00	0.00
TOTAL OTHER SOURCES (USES)		603,654.00	0.00	0.00	0.00	0.00
CATG 9						

5-04-9900	TRANSFER-IN DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
5-04-9901	TRANSFER IN G/F	0.00	0.00	200,000.00	0.00	165,000.00
5-04-9999	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
TOTAL CATG		0.00	0.00	200,000.00	0.00	165,000.00
5-04-9901	TRANSFER IN G/F	CURRENT YEAR NOTES: Reduction of \$25,000.				
TOTAL WATER OPERATIONS		1,334,084.72	644,005.94	916,655.75	429,164.31	904,453.81
		-----	-----	-----	-----	-----

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

02 -ENTERPRISE
WASTEWATER OPERATIONS
DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PERSONNEL					
5-08-1000 SALARIES	227,239.89	256,626.76	206,628.44	197,437.06	190,193.13
5-08-1002 OVERTIME	14,613.57	9,966.17	20,000.00	12,195.44	20,000.00
5-08-1004 FEES	0.00	0.00	0.00	0.00	0.00
5-08-1006 TMRS	19,963.55	19,534.35	14,866.28	15,583.12	13,551.45
5-08-1008 FICA	16,836.35	18,620.51	15,807.08	15,677.61	14,549.77
5-08-1010 GROUP INSURANCE	67,626.50	55,236.36	50,518.43	57,437.43	47,558.53
5-08-1012 WORKER'S COMPENSATION	6,823.00	5,000.00	11,271.77	0.00	7,642.29
5-08-1014 UNEMPLOYMENT	0.00	6.50	0.00	0.00	0.00
5-08-1016 SEASONAL WORKER	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	353,102.86	364,990.65	319,092.00	298,330.66	293,495.17
CONTRACTUAL SERVICES					
5-08-2000 POSTAGE	0.00	0.00	0.00	24.15	500.00
5-08-2005 ADVERTISING	0.00	258.00	0.00	0.00	0.00
5-08-2010 DUES & SUBSCRIPTIONS	37.50	0.00	100.00	0.00	100.00
5-08-2015 TELEPHONE	5,239.14	4,343.08	5,000.00	3,833.27	5,000.00
5-08-2020 ELECTRICITY	89,927.75	83,223.11	75,000.00	67,209.20	75,000.00
5-08-2021 NATURAL GAS	0.00	0.00	0.00	0.00	0.00
5-08-2022 WATER/SEWER UTILITIES	3,770.37	6,232.38	6,000.00	5,110.14	6,000.00
5-08-2023 EQUIPMENT RENTAL	1,643.61	3,068.50	2,000.00	995.08	2,000.00
5-08-2025 MAPPING SERVICES	0.00	41.90	0.00	0.00	0.00
5-08-2026 GASOLINE / DIESEL	6,464.72	6,459.32	6,000.00	8,369.64	7,500.00
5-08-2035 TRAVEL	774.22	0.00	500.00	0.00	500.00
5-08-2037 UNIFORM EXPENSE	1,182.77	2,714.43	2,500.00	3,143.91	2,500.00
5-08-2040 TUITION / EDUCATION	619.67	1,325.00	2,000.00	0.00	2,000.00
5-08-2060 BUILDING MAINTENANCE	0.00	3,133.98	500.00	0.00	500.00
5-08-2061 PLANT MAINTENANCE	87,945.92	126,151.45	70,000.00	80,263.77	75,000.00
5-08-2066 PHYSICALS	36.00	593.00	200.00	0.00	200.00
5-08-2070 PRINTING	740.65	0.00	500.00	0.00	500.00
5-08-2072 VEHICLE MAINT & REPAIR	4,997.98	2,148.98	5,000.00	1,574.02	5,000.00
5-08-2073 VEHICLE OPERATING COSTS	0.00	267.61	100.00	0.00	100.00
5-08-2075 AUDIT	3,700.00	4,350.00	4,000.00	4,000.00	4,000.00
5-08-2076 EQUIP MAINT / REPAIR	4,443.84	4,426.08	15,000.00	2,980.21	15,000.00
5-08-2080 LEGAL SERVICES	83,813.83	16,726.68	1,000.00	0.00	1,000.00
5-08-2081 PERMIT FEES	7,551.24	44,884.30	15,000.00	11,301.24	15,000.00
5-08-2082 RADIO EQUIPMENT	0.00	0.00	0.00	0.00	0.00
5-08-2083 LICENSE FEES	111.00	111.11	500.00	358.00	500.00
5-08-2085 CONTRACTOR SERVICES	1,541.03	524.01	25,000.00	7,748.12	25,000.00
5-08-2086 ENVIRONMENTAL SERVICES	0.00	0.00	0.00	0.00	0.00
5-08-2087 LAND / EASEMENTS / ROW	0.00	0.00	0.00	0.00	0.00
5-08-2094 LABORATORY FEES	28,230.00	29,072.00	25,000.00	27,565.45	30,000.00
5-08-2100 HARDWARE MAINTENANCE	0.00	509.00	1,500.00	0.00	1,500.00
5-08-2105 SOFTWARE MAINTENANCE	12,695.40	9,572.94	10,000.00	10,123.39	12,500.00
5-08-2150 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
5-08-2151 INSPECTION SERVICES	0.00	0.00	0.00	0.00	0.00

02 -ENTERPRISE
WASTEWATER OPERATIONS
DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
5-08-2300 EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00	0.00
5-08-2350 ENGINEERING SERVICES	7,193.61	13,231.80	6,000.00	2,120.00	6,000.00
5-08-2400 SLUDGE DISPOSAL	11,436.40	16,168.15	17,500.00	21,541.43	17,500.00
TOTAL CONTRACTUAL SERVICES	364,096.65	379,536.81	295,900.00	258,261.02	310,400.00

SUPPLIES & MATERIALS

5-08-3000 OFFICE SUPPLIES	0.00	197.33	0.00	169.78	0.00
5-08-3001 LABORATORY SUPPLIES	1,730.53	9,451.14	7,500.00	7,497.12	7,500.00
5-08-3005 JANITORIAL SUPPLIES	591.79	593.87	350.00	504.31	350.00
5-08-3008 EQUIPMENT OPERATING SUPPLIE	0.00	19.99	0.00	0.00	0.00
5-08-3009 RADIO MAINTENANCE SUPPLIES	0.00	0.00	0.00	0.00	0.00
5-08-3020 CHEMICAL SUPPLIES	38,532.99	47,177.35	40,000.00	48,850.81	50,000.00
5-08-3023 SMALL TOOLS	636.74	516.24	1,000.00	4,146.41	1,000.00
5-08-3025 SAFETY SUPPLIES	47.46	490.35	500.00	52.50	500.00
5-08-3070 SEWER SYSTEM MAINT SUPPLIES	5,641.54	5,805.27	10,000.00	15,042.19	10,000.00
5-08-3080 WASTEWATER LINE REPAIR	0.00	31.45	500.00	0.00	500.00
5-08-3081 SEWER LIFT STATIONS	0.00	0.00	0.00	0.00	0.00
5-08-3086 I & I SUPPLIES / TESTING	0.00	0.00	500.00	0.00	2,500.00
5-08-3099 SMALL EQUIPMENT	0.00	0.00	500.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	47,181.05	64,282.99	60,850.00	76,263.12	72,350.00

5-08-3070 SEWER SYSTEM MAINT SUPPLIECURRENT YEAR NOTES:
Requested \$20,000

OTHER CHARGES

5-08-4005 PROPERTY INSURANCE	954.79	1,000.00	1,000.00	1,276.72	1,000.00
5-08-4010 LIABILITY INSURANCE	351.56	420.00	420.00	243.14	420.00
5-08-4015 E & O INSURANCE	0.00	0.00	0.00	0.00	0.00
5-08-4025 AUTO PHYSICAL INSURANCE	1,000.00	1,000.00	1,000.00	1,500.00	1,000.00
5-08-4030 AUTO LIABILITY INSURANCE	787.30	900.00	900.00	1,000.00	900.00
5-08-4036 MOBILE EQUIPMENT INSURANCE	300.00	184.73	300.00	184.73	300.00
TOTAL OTHER CHARGES	3,393.65	3,504.73	3,620.00	4,204.59	3,620.00

BONDS

5-08-5000 BOND 2004 PRINCIPLE	0.00	0.00	0.00	0.00	0.00
5-08-5005 BOND 2004 INTEREST	0.00	0.00	0.00	0.00	0.00
5-08-5010 BOND 2004 BANK CHARGES	0.00	0.00	0.00	0.00	0.00
5-08-5051 BOND 2002 PRINCIPLE	0.00	0.00	0.00	0.00	0.00
5-08-5052 BOND 2002 INTEREST	0.00	0.00	0.00	0.00	0.00
5-08-5053 BOND 2002 BANK CHARGES	0.00	0.00	0.00	0.00	0.00
5-08-5055 GF CHARGES	0.00	0.00	0.00	0.00	0.00
TOTAL BONDS	0.00	0.00	0.00	0.00	0.00

CAPITAL OUTLAY

5-08-6000 RESERVED	0.00	0.00	0.00	0.00	0.00
5-08-6020 RESERVED	0.00	0.00	0.00	0.00	0.00

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

02 -ENTERPRISE
WASTEWATER OPERATIONS
DEPARTMENTAL EXPENDITURES

		2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
5-08-6035	RESERVED	0.00	0.00	0.00	0.00	0.00
5-08-6050	WALNUT CREEK DIVERSION	0.00	0.00	0.00	0.00	0.00
5-08-6051	RESERVED	0.00	0.00	0.00	0.00	0.00
5-08-6081	RESERVED	0.00	0.00	0.00	0.00	0.00
5-08-6086	RESERVED	0.00	0.00	0.00	0.00	0.00
5-08-6100	ASSET - BUILDINGS	0.00	0.00	0.00	0.00	0.00
5-08-6101	ASSET - LAND	0.00	0.00	0.00	0.00	0.00
5-08-6102	ASSET - EQUIPMENT	0.00	0.00	0.00	(7,000.00)	0.00
5-08-6103	ASSET - VEHICLES	0.00	49,146.00	7,500.00	7,000.00	35,000.00
5-08-6104	ASSET - STRUCTURES	0.00	0.00	0.00	0.00	0.00
5-08-6105	ASSET - IMPROVEMENTS	0.00	84,845.48	50,000.00	25,000.00	0.00
5-08-6108	ASSET - RESERVED	0.00	47,103.65	47,103.65	47,103.65	47,103.65
5-08-6109	ASSET - RESERVED	0.00	0.00	0.00	0.00	0.00
5-08-6111	ASSET - WASTEWATER SYSTEMS	0.00	77,172.50	25,000.00	19,745.00	25,000.00
TOTAL CAPITAL OUTLAY		0.00	258,267.63	129,603.65	91,848.65	107,103.65
5-08-6103	ASSET - VEHICLES	PERMANENT NOTES: \$7,500 payment for 2020-21, 21-22, 22-23				
5-08-6108	ASSET - RESERVED	PERMANENT NOTES: Aerator payment to Community National				
5-08-6108	ASSET - RESERVED	CURRENT YEAR NOTES: Budgeted				
5-08-6111	ASSET - WASTEWATER SYSTEMS	CURRENT YEAR NOTES: <u>Requested \$100,000</u>				
TOTAL WASTEWATER OPERATIONS		767,774.21	1,070,582.81	809,065.65	728,908.04	786,968.82
*** TOTAL EXPENDITURES ***		1,916,080.78	1,888,031.50	1,910,721.40	1,319,695.94	1,889,759.19
** REVENUES OVER (UNDER) EXPENDITURES **		(80,643.44)	(73,191.53)	4,278.60	211,668.38	240.81

*** END OF REPORT ***

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

04 -DEBT SERVICE FUND
FINANCIAL SUMMARY

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PROJECTED BEGINNING FUND BALANCE			276,776.80	276,776.80	583,256.57
REVENUE SUMMARY					

ALL REVENUE	<u>465,262.25</u>	<u>566,356.80</u>	<u>305,000.00</u>	<u>314,389.77</u>	<u>305,000.00</u>
TOTAL REVENUES	<u>465,262.25</u>	<u>566,356.80</u>	<u>305,000.00</u>	<u>314,389.77</u>	<u>305,000.00</u>
	=====	=====	=====	=====	=====
EXPENDITURE SUMMARY					

DEBT SERVICE	<u>514,096.02</u>	<u>289,580.00</u>	<u>289,975.00</u>	<u>7,910.00</u>	<u>289,975.00</u>
TOTAL EXPENDITURES	<u>514,096.02</u>	<u>289,580.00</u>	<u>289,975.00</u>	<u>7,910.00</u>	<u>289,975.00</u>
	=====	=====	=====	=====	=====
** REVENUES OVER (UNDER) EXPENDITURES ** (	<u>48,833.77)</u>	<u>276,776.80</u>	<u>15,025.00</u>	<u>306,479.77</u>	<u>15,025.00</u>
	=====	=====	=====	=====	=====
PROJECTED ENDING CASH BALANCE			<u>291,801.80</u>	<u>583,256.57</u>	<u>598,281.57</u>
			=====	=====	=====

C I T Y O F F A I R F I E L D
 PROPOSED BUDGET REPORT
 AS OF: JULY 31ST, 2021

04 -DEBT SERVICE FUND
 REVENUE

		2018-2019	2019-2020	----- 2020-2021	-----	PROPOSED
		ACTUAL	ACTUAL	CURRENT	Y-T-D	2021-2022
				BUDGET	ACTUAL	BUDGET
4000	AD VALOREM - CURRENT	432,714.56	536,191.85	290,000.00	281,520.86	290,000.00
4005	AD VALOREM - DELINQUENT	22,868.86	22,137.40	10,000.00	22,558.48	10,000.00
4010	AD VALOREM - PENALTY	9,678.83	8,027.55	5,000.00	10,310.43	5,000.00
4020	TRANSFER FROM BOND RESERVES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***		465,262.25	566,356.80	305,000.00	314,389.77	305,000.00
		=====	=====	=====	=====	=====

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

04 -DEBT SERVICE FUND
DEBT SERVICE
DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
CONTRACTUAL SERVICES					

5-02-2013 EMS PREMIUMS	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
BONDS					

5-02-5030 PRINCIPAL 2002 BONDS	0.00	265,000.00	265,000.00	7,910.00	265,000.00
5-02-5035 INTEREST 2002 BONDS	0.00	22,975.00	22,975.00	0.00	22,975.00
5-02-5040 PRINCIPAL 2010 BONDS	0.00	0.00	0.00	0.00	0.00
5-02-5048 INTEREST 2010 BONDS	0.00	0.00	0.00	0.00	0.00
5-02-5049 RESERVE	0.00	1,605.00	2,000.00	0.00	2,000.00
5-02-5055 RESERVE	0.00	0.00	0.00	0.00	0.00
5-02-5060 PRINCIPAL 2019 CO	0.00	0.00	0.00	0.00	0.00
5-02-5065 INTEREST 2019 CO	0.00	0.00	0.00	0.00	0.00
TOTAL BONDS	0.00	289,580.00	289,975.00	7,910.00	289,975.00
CAPITAL OUTLAY					

5-02-6103 ASSETS - VEHICLES	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
CATG 9					

5-02-9902 TRANSFERS OUT	514,096.02	0.00	0.00	0.00	0.00
TOTAL CATG	514,096.02	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	514,096.02	289,580.00	289,975.00	7,910.00	289,975.00
	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	514,096.02	289,580.00	289,975.00	7,910.00	289,975.00
	=====	=====	=====	=====	=====
** REVENUES OVER (UNDER) EXPENDITURES ** (48,833.77)	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====

*** END OF REPORT ***

C I T Y O F F A I R F I E L D
 PROPOSED BUDGET REPORT
 AS OF: JULY 31ST, 2021

06 -TDCJ
 FINANCIAL SUMMARY

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PROJECTED BEGINNING FUND BALANCE			2,028,767.50	2,028,767.50	2,065,014.54
REVENUE SUMMARY					

ALL REVENUE	<u>504,080.81</u>	<u>499,869.85</u>	<u>531,583.00</u>	<u>336,233.19</u>	<u>684,000.00</u>
TOTAL REVENUES	<u>504,080.81</u>	<u>499,869.85</u>	<u>531,583.00</u>	<u>336,233.19</u>	<u>684,000.00</u>
	=====	=====	=====	=====	=====
EXPENDITURE SUMMARY					

OPERATIONS & MAINTENANCE	<u>368,980.50</u>	<u>372,558.99</u>	<u>491,651.50</u>	<u>299,986.15</u>	<u>682,843.43</u>
TOTAL EXPENDITURES	<u>368,980.50</u>	<u>372,558.99</u>	<u>491,651.50</u>	<u>299,986.15</u>	<u>682,843.43</u>
	=====	=====	=====	=====	=====
** REVENUES OVER (UNDER) EXPENDITURES **	<u>135,100.31</u>	<u>127,310.86</u>	<u>39,931.50</u>	<u>36,247.04</u>	<u>1,156.57</u>
	=====	=====	=====	=====	=====
PROJECTED ENDING CASH BALANCE			<u>2,068,699.00</u>	<u>2,065,014.54</u>	<u>2,066,171.11</u>
			=====	=====	=====

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

06 -TDCJ
REVENUE

		2018-2019	2019-2020	----- 2020-2021	-----	PROPOSED
		ACTUAL	ACTUAL	CURRENT	Y-T-D	2021-2022
				BUDGET	ACTUAL	BUDGET
4010	FACILITY CHARGES	136,582.68	102,437.01	136,583.00	0.00	289,000.00
4012	INTEREST EARNED	0.00	0.00	0.00	0.00	0.00
4014	WATER CHARGES	209,560.41	231,117.90	250,000.00	197,490.75	250,000.00
4016	SEWER CHARGES	157,656.72	166,314.84	145,000.00	138,742.44	145,000.00
4018	OTHER REVENUES	281.00	0.10	0.00	0.00	0.00
4020	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00
4029	SALE OF ASSETS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***		504,080.81	499,869.85	531,583.00	336,233.19	684,000.00
		=====	=====	=====	=====	=====

06 -TDCJ

OPERATIONS & MAINTENANCE
DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PERSONNEL					
5-02-1000 SALARIES	89,708.22	106,664.70	136,884.14	75,355.49	104,368.07
5-02-1002 OVERTIME	6,961.50	5,850.00	5,000.00	3,442.50	5,000.00
5-02-1004 FEES	0.00	0.00	0.00	0.00	0.00
5-02-1006 TMRS	8,013.20	8,510.44	10,950.73	6,034.73	8,349.45
5-02-1008 FICA	7,124.02	8,272.31	10,471.64	6,146.03	7,984.16
5-02-1010 GROUP INSURANCE	22,074.50	20,163.63	38,376.68	15,012.57	20,951.80
5-02-1012 WORKER'S COMPENSATION	4,386.00	5,000.00	4,168.31	0.00	4,093.70
5-02-1014 UNEMPLOYMENT	0.00	5.98	0.00	0.00	0.00
TOTAL PERSONNEL	138,267.44	154,467.06	205,851.50	105,991.32	150,747.18
CONTRACTUAL SERVICES					
5-02-2000 POSTAGE	0.00	0.00	150.00	0.00	150.00
5-02-2005 ADVERTISING	920.00	718.00	500.00	0.00	500.00
5-02-2010 DUES & SUBSCRIPTIONS	0.00	0.00	100.00	80.00	100.00
5-02-2013 EMS PREMIUMS	0.00	0.00	0.00	0.00	0.00
5-02-2015 TELEPHONE	4.00	333.05	4,000.00	523.28	2,000.00
5-02-2020 ELECTRICITY	61,268.89	52,063.44	55,000.00	38,918.69	55,000.00
5-02-2026 GASOLINE/DIESEL	6,358.89	4,468.71	5,000.00	3,337.45	5,000.00
5-02-2035 TRAVEL	170.38	0.00	500.00	37.55	500.00
5-02-2037 UNIFORMS	1,490.23	2,484.27	1,500.00	2,035.44	1,500.00
5-02-2040 TUITION	24.38	375.00	1,000.00	815.00	1,000.00
5-02-2060 BUILDING MAINTENANCE	0.00	0.00	500.00	0.00	500.00
5-02-2066 PHYSICALS	36.00	217.00	200.00	0.00	200.00
5-02-2072 VEHICLE MAINTENANCE & REPAIR	2,925.27	1,659.37	2,000.00	594.44	2,000.00
5-02-2073 VEHICLE OPERATING EXPENSE	0.00	177.00	0.00	0.00	0.00
5-02-2075 AUDIT	1,300.00	1,850.00	1,500.00	1,500.00	1,500.00
5-02-2076 EQUIPMENT MAINTENANCE & REPAIR	744.96	3,998.51	3,000.00	2,924.77	3,000.00
5-02-2077 EQUIPMENT OPERATING COSTS	0.00	0.00	0.00	0.00	0.00
5-02-2080 LEGAL SERVICES	49,673.96	1,750.00	10,000.00	4,525.00	10,000.00
5-02-2081 PERMIT / LICENSE FEES	1,250.00	2,772.48	4,000.00	1,659.94	4,000.00
5-02-2082 RADIO MAINTENANCE	0.00	0.00	0.00	0.00	0.00
5-02-2084 WATER PRODUCTION FEES	4,014.97	3,664.58	5,000.00	1,200.50	5,000.00
5-02-2085 CONTRACTOR SERVICES	1,497.90	241.47	1,000.00	543.88	1,000.00
5-02-2094 LABORATORY FEES	15,047.35	17,523.00	15,000.00	13,233.41	15,000.00
5-02-2100 HARDWARE MAINT/REPAIR	0.00	0.00	2,000.00	0.00	1,500.00
5-02-2105 SOFTWARE MAINT/REPAIR	4,406.10	4,534.12	6,500.00	4,705.30	6,500.00
5-02-2150 PROFESSIONAL SERVICES	10,725.00	5,844.34	10,000.00	0.00	10,000.00
5-02-2200 WATER PLANT MAINTENANCE	8,301.50	22,398.88	20,000.00	21,017.49	20,000.00
5-02-2250 SEWER PLANT MAINTENANCE	10,711.10	5,825.73	20,000.00	7,754.28	20,000.00
5-02-2350 ENGINEERING FEES	0.00	16,626.44	2,500.00	24,925.60	1,000.00
5-02-2400 SLUDGE DISPOSAL	18,489.18	22,666.95	25,000.00	21,260.67	25,000.00
TOTAL CONTRACTUAL SERVICES	199,360.06	172,192.34	195,950.00	151,592.69	191,950.00
SUPPLIES & MATERIALS					

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

06 -TDCJ

OPERATIONS & MAINTENANCE
DEPARTMENTAL EXPENDITURES

		2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
5-02-3000	OFFICE SUPPLIES	0.00	39.99	300.00	570.75	500.00
5-02-3005	JANITORIAL SERVICES	0.00	462.81	200.00	0.00	200.00
5-02-3010	EDUCATIONAL MATERIALS	0.00	0.00	0.00	0.00	0.00
5-02-3020	WEED CHEMICALS	0.00	0.00	0.00	0.00	0.00
5-02-3021	CHEMICALS	19,403.31	22,934.00	20,000.00	25,439.79	25,000.00
5-02-3022	MISCELLANEOUS SUPPLIES	154.87	298.11	500.00	296.14	500.00
5-02-3023	SMALL TOOLS	113.92	81.50	500.00	578.25	500.00
5-02-3024	PLANT MAINTENANCE	0.00	0.00	0.00	0.00	0.00
5-02-3025	SAFETY EQUIPMENT	104.95	44.50	500.00	0.00	500.00
5-02-3026	LAB SUPPLIES & MATERIALS	4,303.12	4,589.32	5,000.00	1,748.57	5,000.00
5-02-3065	WATER SYSTEM MAINT. SUPPLIE	0.00	122.03	500.00	0.00	500.00
5-02-3070	SEWER SYSTEM MAINT. SUPPLIE	282.92	0.00	500.00	0.00	500.00
5-02-3099	SMALL EQUIPMENT	0.00	0.00	500.00	0.00	500.00
	TOTAL SUPPLIES & MATERIALS	24,363.09	28,572.26	28,500.00	28,633.50	33,700.00

OTHER CHARGES

5-02-4005	PROPERTY INSURANCE	1,054.79	1,100.00	1,100.00	1,276.72	1,100.00
5-02-4010	LIABILITY INSURANCE	431.56	250.00	500.00	243.14	500.00
5-02-4025	AUTO PHYSICAL INSURANCE	1,000.00	1,000.00	1,000.00	1,500.00	1,000.00
5-02-4030	AUTO LIABILITY INSURANCE	874.60	1,100.00	1,100.00	1,200.00	1,100.00
5-02-4036	MOBIL INSURANCE	400.00	184.73	400.00	184.73	400.00
5-02-4050	TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00
5-02-4055	TRANSFER TO ENTERPRISE FUND	0.00	0.00	25,000.00	0.00	0.00
5-02-4060	TEAGUE CONTRACT - TDCJ BOND	81,872.96	0.00	0.00	0.00	0.00
	TOTAL OTHER CHARGES	85,633.91	3,634.73	29,100.00	4,404.59	4,100.00

BONDS

5-02-5000	BOND 1993 PRINCIPLE	0.00	0.00	0.00	0.00	0.00
5-02-5005	BOND 1993 INTEREST	6,681.00	0.00	0.00	0.00	0.00
5-02-5010	BOND 1993 BANK CHARGES	0.00	0.00	0.00	0.00	0.00
5-02-5015	BOND 1996 PRINCIPLE	0.00	0.00	0.00	0.00	0.00
5-02-5020	BOND 1996 INTEREST	0.00	0.00	0.00	0.00	0.00
5-02-5021	2010 BOND INTEREST	0.00	0.00	0.00	0.00	0.00
5-02-5025	BOND 1996 BANK CHARGES	0.00	0.00	0.00	0.00	0.00
5-02-5050	BOND 96 I&S FUND ACCRUAL	0.00	0.00	0.00	0.00	0.00
5-02-5060	2021 BOND PRINCIPLE	0.00	0.00	0.00	0.00	150,000.00
5-02-5061	2021 BOND INTEREST	0.00	0.00	0.00	0.00	135,096.25
	TOTAL BONDS	6,681.00	0.00	0.00	0.00	285,096.25

CAPITAL OUTLAY

5-02-6000	RESERVED	0.00	0.00	0.00	0.00	0.00
5-02-6001	RESERVED	0.00	0.00	0.00	0.00	0.00
5-02-6002	MECHANICAL BAR SCREEN	0.00	0.00	0.00	0.00	0.00
5-02-6003	RESERVED	0.00	0.00	0.00	0.00	0.00
5-02-6020	RESERVED	0.00	0.00	0.00	0.00	0.00
5-02-6021	RESERVED	0.00	0.00	0.00	0.00	0.00
5-02-6025	RESERVED	0.00	0.00	0.00	0.00	0.00

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

06 -TDCJ
OPERATIONS & MAINTENANCE
DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
5-02-6030 RESERVED	0.00	0.00	0.00	0.00	0.00
5-02-6035 EMERGENCY PUMP REPAIR	0.00	0.00	10,000.00	0.00	10,000.00
5-02-6100 ASSET - BUILDINGS	0.00	0.00	0.00	0.00	0.00
5-02-6101 ASSET - LAND	0.00	0.00	0.00	0.00	0.00
5-02-6102 ASSET - EQUIPMENT	0.00	0.00	15,000.00	9,364.05	0.00
5-02-6103 ASSET - VEHICLES	0.00	13,692.60	7,250.00	0.00	7,250.00
5-02-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00	0.00
5-02-6105 ASSET - IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
5-02-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00	0.00
5-02-6109 ASSET - RESERVED	0.00	0.00	0.00	0.00	0.00
5-02-6110 ASSET - WATER SYSTEMS	0.00	0.00	0.00	0.00	0.00
5-02-6111 ASSET - WASTEWATER SYSTEMS	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	13,692.60	32,250.00	9,364.05	17,250.00

5-02-6103 ASSET - VEHICLES PERMANENT NOTES:
\$7,250 needs in for 21-22, and 22-23.

OTHER SOURCES (USES)

5-02-7299 DEPRECIATION EXPENSE	50,927.00	0.00	0.00	0.00	0.00
TOTAL OTHER SOURCES (USES)	50,927.00	0.00	0.00	0.00	0.00

CATG 9

5-02-9902 TRANSFER IN - DEBT SERVICE(	136,252.00)	0.00	0.00	0.00	0.00
5-02-9999 MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
TOTAL CATG	(136,252.00)	0.00	0.00	0.00	0.00

TOTAL OPERATIONS & MAINTENANCE	368,980.50	372,558.99	491,651.50	299,986.15	682,843.43
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*** TOTAL EXPENDITURES ***	368,980.50	372,558.99	491,651.50	299,986.15	682,843.43
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** REVENUES OVER (UNDER) EXPENDITURES **	135,100.31	127,310.86	39,931.50	36,247.04	1,156.57
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*** END OF REPORT ***

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

07 -HOTEL/MOTEL FUND
FINANCIAL SUMMARY

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PROJECTED BEGINNING FUND BALANCE			377,837.96	377,837.96	261,682.32
REVENUE SUMMARY					

ALL REVENUE	<u>227,541.94</u>	<u>197,143.47</u>	<u>285,000.00</u>	<u>158,613.95</u>	<u>285,000.00</u>
TOTAL REVENUES	<u>227,541.94</u>	<u>197,143.47</u>	<u>285,000.00</u>	<u>158,613.95</u>	<u>285,000.00</u>
	=====	=====	=====	=====	=====
EXPENDITURE SUMMARY					

HOTEL/MOTEL FUND	<u>220,069.54</u>	<u>320,828.37</u>	<u>346,749.79</u>	<u>274,769.59</u>	<u>368,223.97</u>
TOTAL EXPENDITURES	<u>220,069.54</u>	<u>320,828.37</u>	<u>346,749.79</u>	<u>274,769.59</u>	<u>368,223.97</u>
	=====	=====	=====	=====	=====
** REVENUES OVER (UNDER) EXPENDITURES **	<u>7,472.40</u>	<u>(123,684.90)</u>	<u>(61,749.79)</u>	<u>(116,155.64)</u>	<u>(83,223.97)</u>
	=====	=====	=====	=====	=====
PROJECTED ENDING CASH BALANCE			<u>316,088.17</u>	<u>261,682.32</u>	<u>178,458.35</u>
			=====	=====	=====

C I T Y O F F A I R F I E L D
 PROPOSED BUDGET REPORT
 AS OF: JULY 31ST, 2021

07 -HOTEL/MOTEL FUND
 REVENUE

		2018-2019	2019-2020	----- 2020-2021	-----	PROPOSED
		ACTUAL	ACTUAL	CURRENT	Y-T-D	2021-2022
				BUDGET	ACTUAL	BUDGET
4006	HOTEL/MOTEL TAX RECEIPTS	227,385.35	197,050.96	285,000.00	157,137.06	285,000.00
4012	INTEREST INCOME	156.59	92.51	0.00	20.45	0.00
4014	OTHER INCOME	0.00	0.00	0.00	1,456.44	0.00
4020	TRANSFERS FROM OTHER FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***		227,541.94	197,143.47	285,000.00	158,613.95	285,000.00
		=====	=====	=====	=====	=====

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

07 -HOTEL/MOTEL FUND

HOTEL/MOTEL FUND

DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PERSONNEL					
5-24-1000 SALARIES	0.00	38,843.88	47,940.80	31,792.76	48,955.20
5-24-1002 OVERTIME	0.00	0.00	0.00	0.00	0.00
5-24-1004 FEES	0.00	0.00	0.00	0.00	0.00
5-24-1006 TMRS	0.00	2,936.49	3,835.26	2,416.76	3,916.42
5-24-1008 FICA	0.00	2,883.25	3,667.47	2,451.46	3,745.07
5-24-1010 GROUP INSURANCE	0.00	7,992.24	8,042.16	6,950.84	8,609.52
5-24-1012 WPKR'S COMPENSATION	0.00	0.00	194.10	0.00	197.76
5-24-1014 UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00
5-24-1016 SEASONAL WORKER	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	0.00	52,655.86	63,679.79	43,611.82	65,423.97
CONTRACTUAL SERVICES					
5-24-2004 ADMINISTRATION	54.58	0.00	0.00	0.00	0.00
5-24-2005 MUNICIPAL ADVERTISING	50.00	529.95	0.00	1,932.87	0.00
5-24-2006 COMPREHENSIVE PLAN-TOURISM	0.00	0.00	0.00	0.00	0.00
5-24-2007 TELEPHONE/INTERNET	0.00	0.00	0.00	0.00	0.00
5-24-2010 HISTORIC PRESERVATION GRANT	0.00	0.00	0.00	0.00	0.00
5-24-2016 TOURISM INFO CENTER	59,470.42	26,872.46	32,520.00	27,822.76	60,000.00
5-24-2017 EVENTS/TOURISM	99,133.89	37,724.21	39,050.00	22,587.37	43,800.00
5-24-2019 RODEO / EXPO CENTER	100.00	0.00	0.00	16,850.00	0.00
5-24-2020 CHRISTMAS EVENTS	0.00	58,913.70	15,000.00	8,126.80	44,000.00
5-24-2021 FUZZY PEACH FESTIVAL	0.00	1,828.48	12,000.00	5,627.58	12,500.00
5-24-2022 SHOW OF WHEELS	0.00	300.00	18,500.00	592.31	16,500.00
5-24-2025 MISCELLANEOUS EVENTS	0.00	0.00	0.00	0.00	0.00
5-24-2027 FREESTONE COUNTY MUSEUM	20,380.00	15,000.00	40,000.00	37,500.00	15,000.00
5-24-2041 TEXAS STATE COONHUNTERS	0.00	2,798.25	0.00	2,201.75	5,000.00
5-24-2045 SPORTING EVENTS	16,249.27	24,544.46	7,000.00	6,885.00	7,000.00
5-24-2046 ATHLETIC EVENTS	0.00	17,117.66	10,000.00	0.00	10,000.00
5-24-2047 TRINITY STAR ARTS COUNCIL	10,149.00	9,223.34	9,000.00	8,595.45	9,000.00
5-24-2048 MARKET DAYS	7,981.91	0.00	0.00	0.00	0.00
5-24-2050 CIVIC CENTER	60.98	18,245.00	75,000.00	66,555.88	75,000.00
5-24-2051 DISC GOLF COURSE	0.00	36,075.00	25,000.00	25,880.00	5,000.00
5-24-2057 TXDOT SIDEWALK PROJECT	0.00	0.00	0.00	0.00	0.00
5-24-2065 MOODY BRADLEY	6,439.49	19,000.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	220,069.54	268,172.51	283,070.00	231,157.77	302,800.00
TOTAL HOTEL/MOTEL FUND	220,069.54	320,828.37	346,749.79	274,769.59	368,223.97
*** TOTAL EXPENDITURES ***	220,069.54	320,828.37	346,749.79	274,769.59	368,223.97
** REVENUES OVER (UNDER) EXPENDITURES **	7,472.40	(123,684.90)	(61,749.79)	(116,155.64)	(83,223.97)

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

15 -POLICE EDUCATION FUND
FINANCIAL SUMMARY

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PROJECTED BEGINNING FUND BALANCE			0.00	0.00	0.00
REVENUE SUMMARY					

ALL REVENUE	<u>0.36</u>	<u>6,685.28</u>	<u>1,500.00</u>	<u>1,333.02</u>	<u>1,500.00</u>
TOTAL REVENUES	<u>0.36</u>	<u>6,685.28</u>	<u>1,500.00</u>	<u>1,333.02</u>	<u>1,500.00</u>
	=====	=====	=====	=====	=====
EXPENDITURE SUMMARY					

POLICE EDUCATION FUND	<u>(5,682.43)</u>	<u>2,092.24</u>	<u>5,000.00</u>	<u>2,700.00</u>	<u>5,000.00</u>
TOTAL EXPENDITURES	<u>(5,682.43)</u>	<u>2,092.24</u>	<u>5,000.00</u>	<u>2,700.00</u>	<u>5,000.00</u>
	=====	=====	=====	=====	=====
** REVENUES OVER (UNDER) EXPENDITURES **	<u>5,682.79</u>	<u>4,593.04</u>	<u>(3,500.00)</u>	<u>(1,366.98)</u>	<u>(3,500.00)</u>
	=====	=====	=====	=====	=====
PROJECTED ENDING CASH BALANCE			<u>(3,500.00)</u>	<u>(1,366.98)</u>	<u>(3,500.00)</u>
			=====	=====	=====

C I T Y O F F A I R F I E L D
 PROPOSED BUDGET REPORT
 AS OF: JULY 31ST, 2021

15 -POLICE EDUCATION FUND
 REVENUE

		2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
4012	INTEREST REVENUE	0.36	3.90	0.00	1.31	0.00
4040	COMPTROLLER REVENUE	0.00	1,518.38	1,500.00	1,331.71	1,500.00
4055	RECEIVED FROM OTHER SOURCES	<u>0.00</u>	<u>5,163.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***		<u>0.36</u>	<u>6,685.28</u>	<u>1,500.00</u>	<u>1,333.02</u>	<u>1,500.00</u>

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

15 -POLICE EDUCATION FUND
POLICE EDUCATION FUND
DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
CONTRACTUAL SERVICES					
5-09-2000 POSTAGE	0.00	0.00	0.00	0.00	0.00
5-09-2005 ADVERTISING	0.00	0.00	0.00	0.00	0.00
5-09-2040 TUITION/EDUCATION	295.00	1,973.63	5,000.00	2,700.00	5,000.00
5-09-2075 AUDIT	0.00	0.00	0.00	0.00	0.00
5-09-2080 LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00
5-09-2081 PERMIT FEES	0.00	0.00	0.00	0.00	0.00
5-09-2150 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
5-09-2164 PATROL CARS	(5,977.43)	0.00	0.00	0.00	0.00
5-09-2300 EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00	0.00
5-09-2351 ADMINISTRATION FEES	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	(5,682.43)	1,973.63	5,000.00	2,700.00	5,000.00
SUPPLIES & MATERIALS					
5-09-3000 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00
5-09-3020 MEETING SUPPLIES	0.00	0.00	0.00	0.00	0.00
5-09-3022 TRAINING SUPPLIES	0.00	118.61	0.00	0.00	0.00
5-09-3025 SAFETY MATERIALS	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	0.00	118.61	0.00	0.00	0.00
TOTAL POLICE EDUCATION FUND	(5,682.43)	2,092.24	5,000.00	2,700.00	5,000.00
*** TOTAL EXPENDITURES ***	(5,682.43)	2,092.24	5,000.00	2,700.00	5,000.00
** REVENUES OVER (UNDER) EXPENDITURES **	5,682.79	4,593.04	(3,500.00)	(1,366.98)	(3,500.00)

*** END OF REPORT ***

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

16 -POLICE FORFEITURE FUND
FINANCIAL SUMMARY

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PROJECTED BEGINNING FUND BALANCE			0.00	0.00	0.00
REVENUE SUMMARY					

ALL REVENUE	<u>0.02</u>	<u>0.42</u>	<u>500.00</u>	<u>0.06</u>	<u>500.00</u>
TOTAL REVENUES	<u>0.02</u>	<u>0.42</u>	<u>500.00</u>	<u>0.06</u>	<u>500.00</u>
	=====	=====	=====	=====	=====
EXPENDITURE SUMMARY					

CHAPTER 59 FORFEITURE	<u>(0.33)</u>	<u>0.00</u>	<u>500.00</u>	<u>0.00</u>	<u>500.00</u>
TOTAL EXPENDITURES	<u>(0.33)</u>	<u>0.00</u>	<u>500.00</u>	<u>0.00</u>	<u>500.00</u>
	=====	=====	=====	=====	=====
** REVENUES OVER (UNDER) EXPENDITURES **	<u>0.35</u>	<u>0.42</u>	<u>0.00</u>	<u>0.06</u>	<u>0.00</u>
	=====	=====	=====	=====	=====
PROJECTED ENDING CASH BALANCE			<u>0.00</u>	<u>0.06</u>	<u>0.00</u>
			=====	=====	=====

C I T Y O F F A I R F I E L D
 PROPOSED BUDGET REPORT
 AS OF: JULY 31ST, 2021

16 -POLICE FORFEITURE FUND
 REVENUE

		2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
4012	INTEREST REVENUE	0.02	0.42	0.00	0.06	0.00
4040	FORFEITURE REVENUE	0.00	0.00	500.00	0.00	500.00
4055	RECEIVED FROM OTHER SOURCES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***		<u>0.02</u>	<u>0.42</u>	<u>500.00</u>	<u>0.06</u>	<u>500.00</u>

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

16 -POLICE FORFEITURE FUND
CHAPTER 59 FORFEITURE
DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
CONTRACTUAL SERVICES					
5-09-2000 POSTAGE	0.00	0.00	0.00	0.00	0.00
5-09-2005 ADVERTISING	0.00	0.00	0.00	0.00	0.00
5-09-2040 TUITION/EDUCATION	0.00	0.00	0.00	0.00	0.00
5-09-2075 AUDIT	0.00	0.00	0.00	0.00	0.00
5-09-2080 LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00
5-09-2081 PERMIT FEES	0.00	0.00	0.00	0.00	0.00
5-09-2150 PROFESSIONAL SERVICES (	0.33)	0.00	0.00	0.00	0.00
5-09-2300 EQUIPMENT PURCHASE	0.00	0.00	500.00	0.00	500.00
5-09-2351 ADMINISTRATION FEES	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	(0.33)	0.00	500.00	0.00	500.00
SUPPLIES & MATERIALS					
5-09-3000 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00
5-09-3020 MEETING SUPPLIES	0.00	0.00	0.00	0.00	0.00
5-09-3022 TRAINING SUPPLIES	0.00	0.00	0.00	0.00	0.00
5-09-3025 SAFETY MATERIALS	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00
TOTAL CHAPTER 59 FORFEITURE	(0.33)	0.00	500.00	0.00	500.00
*** TOTAL EXPENDITURES ***	(0.33)	0.00	500.00	0.00	500.00
** REVENUES OVER (UNDER) EXPENDITURES **	0.35	0.42	0.00	0.06	0.00

*** END OF REPORT ***

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

19 -COURT TECHNOLOGY FUND
FINANCIAL SUMMARY

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PROJECTED BEGINNING FUND BALANCE			2,591.09	2,591.09	948.81
REVENUE SUMMARY					

ALL REVENUE	<u>0.08</u>	<u>1,918.72</u>	<u>2,470.00</u>	<u>457.72</u>	<u>2,470.00</u>
TOTAL REVENUES	<u>0.08</u>	<u>1,918.72</u>	<u>2,470.00</u>	<u>457.72</u>	<u>2,470.00</u>
	=====	=====	=====	=====	=====
EXPENDITURE SUMMARY					

COURT TECHNOLOGY FUND	<u>0.00</u>	<u>0.00</u>	<u>2,200.00</u>	<u>2,100.00</u>	<u>1,000.00</u>
TOTAL EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>2,200.00</u>	<u>2,100.00</u>	<u>1,000.00</u>
	=====	=====	=====	=====	=====
** REVENUES OVER (UNDER) EXPENDITURES **	<u>0.08</u>	<u>1,918.72</u>	<u>270.00</u>	<u>(1,642.28)</u>	<u>1,470.00</u>
	=====	=====	=====	=====	=====
PROJECTED ENDING CASH BALANCE			<u>2,861.09</u>	<u>948.81</u>	<u>2,418.81</u>
			=====	=====	=====

C I T Y O F F A I R F I E L D
 PROPOSED BUDGET REPORT
 AS OF: JULY 31ST, 2021

19 -COURT TECHNOLOGY FUND
 REVENUE

		2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
4012	INTEREST REVENUE	0.08	1.06	20.00	0.93	20.00
4040	COURT REVENUE - TECHNOLOGY	0.00	1,917.66	2,000.00	456.79	2,000.00
4055	RECEIVED FROM OTHER SOURCES	<u>0.00</u>	<u>0.00</u>	<u>450.00</u>	<u>0.00</u>	<u>450.00</u>
*** TOTAL REVENUES ***		<u>0.08</u>	<u>1,918.72</u>	<u>2,470.00</u>	<u>457.72</u>	<u>2,470.00</u>

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

19 -COURT TECHNOLOGY FUND
COURT TECHNOLOGY FUND
DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES		2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
CONTRACTUAL SERVICES						

5-10-2000	POSTAGE	0.00	0.00	0.00	0.00	0.00
5-10-2005	ADVERTISING	0.00	0.00	0.00	0.00	0.00
5-10-2040	TUITION/EDUCATION	0.00	0.00	0.00	0.00	0.00
5-10-2075	AUDIT	0.00	0.00	0.00	0.00	0.00
5-10-2080	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00
5-10-2081	PERMIT FEES	0.00	0.00	0.00	0.00	0.00
5-10-2100	HARWARE MAINT/REPAIR	0.00	0.00	2,200.00	2,100.00	0.00
5-10-2105	SOFTWARE MAINT/REPAIR	0.00	0.00	0.00	0.00	1,000.00
5-10-2150	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
5-10-2300	EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00	0.00
5-10-2351	ADMINISTRATION FEES	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES		0.00	0.00	2,200.00	2,100.00	1,000.00
5-10-2105	SOFTWARE MAINT/REPAIR	CURRENT YEAR NOTES: TO COVER ADDITIONAL COST OF SOFTWARE				
SUPPLIES & MATERIALS						

5-10-3000	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00
5-10-3020	MEETING SUPPLIES	0.00	0.00	0.00	0.00	0.00
5-10-3022	TRAINING SUPPLIES	0.00	0.00	0.00	0.00	0.00
5-10-3025	SAFETY MATERIALS	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS		0.00	0.00	0.00	0.00	0.00
CATG 9						

5-10-9902	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
TOTAL CATG		0.00	0.00	0.00	0.00	0.00
TOTAL COURT TECHNOLOGY FUND		0.00	0.00	2,200.00	2,100.00	1,000.00
		=====	=====	=====	=====	=====
***	TOTAL EXPENDITURES ***	0.00	0.00	2,200.00	2,100.00	1,000.00
		=====	=====	=====	=====	=====
**	REVENUES OVER (UNDER) EXPENDITURES **	0.08	1,918.72	270.00	(1,642.28)	1,470.00
		=====	=====	=====	=====	=====

*** END OF REPORT ***

C I T Y O F F A I R F I E L D
 PROPOSED BUDGET REPORT
 AS OF: JULY 31ST, 2021

20 -TDCJ WATER LINE
 FINANCIAL SUMMARY

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PROJECTED BEGINNING FUND BALANCE			0.00	0.00	0.00
REVENUE SUMMARY					

ALL REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,600,000.00</u>
TOTAL REVENUES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,600,000.00</u>
	=====	=====	=====	=====	=====
EXPENDITURE SUMMARY					

TWDB-TDCJ WATER LINE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,596,582.20</u>
TOTAL EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,596,582.20</u>
	=====	=====	=====	=====	=====
** REVENUES OVER (UNDER) EXPENDITURES **	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,417.80</u>
	=====	=====	=====	=====	=====
PROJECTED ENDING CASH BALANCE			<u>0.00</u>	<u>0.00</u>	<u>3,417.80</u>
			=====	=====	=====

C I T Y O F F A I R F I E L D
 PROPOSED BUDGET REPORT
 AS OF: JULY 31ST, 2021

20 -TDCJ WATER LINE
 REVENUE

		2018-2019	2019-2020	----- 2020-2021 -----	-----	PROPOSED
		ACTUAL	ACTUAL	CURRENT	Y-T-D	2021-2022
				BUDGET	ACTUAL	BUDGET
4012	INTEREST INCOME	0.00	0.00	0.00	0.00	0.00
4025	TRANSFER FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
4040	BOND REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,600,000.00</u>
*** TOTAL REVENUES ***		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,600,000.00</u>
		=====	=====	=====	=====	=====

20 -TDCJ WATER LINE
TWDB-TDCJ WATER LINE
DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
CONTRACTUAL SERVICES					
5-06-2000 POSTAGE	0.00	0.00	0.00	0.00	0.00
5-06-2005 ADVERTISING	0.00	0.00	0.00	0.00	0.00
5-06-2015 TELEPHONE	0.00	0.00	0.00	0.00	0.00
5-06-2022 UTILITIES CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
5-06-2023 EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00
5-06-2070 PRINTING	0.00	0.00	0.00	0.00	0.00
5-06-2075 AUDIT	0.00	0.00	0.00	0.00	0.00
5-06-2080 LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00
5-06-2081 PERMIT FEES	0.00	0.00	0.00	0.00	0.00
5-06-2083 LICENSE FEES	0.00	0.00	0.00	0.00	0.00
5-06-2085 CONTRACTOR SERVICES	0.00	0.00	0.00	0.00	0.00
5-06-2086 ENVIRONMENTAL SERVICES	0.00	0.00	0.00	0.00	0.00
5-06-2087 LAND/EASEMENT/ROW	0.00	0.00	0.00	0.00	0.00
5-06-2094 LABORATORY FEES	0.00	0.00	0.00	0.00	0.00
5-06-2150 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
5-06-2350 ENGINEERING - FEASIBILITY	0.00	0.00	0.00	0.00	0.00
5-06-2351 ENGINEERING - PRELIM DESIGN	0.00	0.00	0.00	0.00	0.00
5-06-2352 ENGINEERING - FINAL DESIGN	0.00	0.00	0.00	0.00	0.00
5-06-2353 ENGINEERING - BIDDING PHASE	0.00	0.00	0.00	0.00	0.00
5-06-2354 ENGINEERING - CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
5-06-2355 ENGINEERING - OPERATIONS PH	0.00	0.00	0.00	0.00	0.00
5-06-2356 ENGINEERING - MATERIAL TEST	0.00	0.00	0.00	0.00	0.00
5-06-2357 ENGINEERING - INSPECTIONS	0.00	0.00	0.00	0.00	0.00
5-06-2400 WATER ENGINEERING	0.00	0.00	0.00	0.00	324,886.00
5-06-2405 WASTEWATER ENGINEERING	0.00	0.00	0.00	0.00	66,680.00
TOTAL CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	391,566.00
SUPPLIES & MATERIALS					
5-06-3000 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00
5-06-3022 CONSTRUCTION MATERIALS	0.00	0.00	0.00	0.00	0.00
5-06-3025 SAFETY SUPPLIES	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY					
5-06-6110 ASSET - WATER SYSTEMS	0.00	0.00	0.00	0.00	2,097,625.00
5-06-6115 ASSET - UNIT TIE-IN	0.00	0.00	0.00	0.00	133,656.81
5-06-6116 ASSET - WATER WELL	0.00	0.00	0.00	0.00	552,160.22
5-06-6120 ASSET - SCADA MODIFICATIONS	0.00	0.00	0.00	0.00	55,200.00
5-06-6125 ASSET - WASTEWATER REFURB	0.00	0.00	0.00	0.00	997,855.00
5-06-6130 RESERVED - CONTINGENCY	0.00	0.00	0.00	0.00	368,519.17
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	4,205,016.20
TOTAL TWDB-TDCJ WATER LINE	0.00	0.00	0.00	0.00	4,596,582.20
=====					
City of Fairfield					
*** TOTAL EXPENDITURES ***	0.00	0.00	0.00	0.00	4,596,582.20
=====					

C I T Y O F F A I R F I E L D
 PROPOSED BUDGET REPORT
 AS OF: JULY 31ST, 2021

21 -COURT SECURITY FUND
 FINANCIAL SUMMARY

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PROJECTED BEGINNING FUND BALANCE			2,018.97	2,018.97	2,479.94
REVENUE SUMMARY					

ALL REVENUE	<u>478.46</u>	<u>1,755.16</u>	<u>500.00</u>	<u>460.97</u>	<u>500.00</u>
TOTAL REVENUES	<u>478.46</u>	<u>1,755.16</u>	<u>500.00</u>	<u>460.97</u>	<u>500.00</u>
	=====	=====	=====	=====	=====
EXPENDITURE SUMMARY					

COURT SECURITY	<u>0.00</u>	<u>214.65</u>	<u>500.00</u>	<u>0.00</u>	<u>500.00</u>
TOTAL EXPENDITURES	<u>0.00</u>	<u>214.65</u>	<u>500.00</u>	<u>0.00</u>	<u>500.00</u>
	=====	=====	=====	=====	=====
** REVENUES OVER (UNDER) EXPENDITURES **	<u>478.46</u>	<u>1,540.51</u>	<u>0.00</u>	<u>460.97</u>	<u>0.00</u>
	=====	=====	=====	=====	=====
PROJECTED ENDING CASH BALANCE			<u>2,018.97</u>	<u>2,479.94</u>	<u>2,479.94</u>
			=====	=====	=====

C I T Y O F F A I R F I E L D
 PROPOSED BUDGET REPORT
 AS OF: JULY 31ST, 2021

21 -COURT SECURITY FUND
 REVENUE

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
4012 INTEREST REVENUE	0.00	0.00	0.00	0.00	0.00
4040 COURT REVENUE - SECURITY	<u>478.46</u>	<u>1,755.16</u>	<u>500.00</u>	<u>460.97</u>	<u>500.00</u>
*** TOTAL REVENUES ***	<u>478.46</u>	<u>1,755.16</u>	<u>500.00</u>	<u>460.97</u>	<u>500.00</u>

C I T Y O F F A I R F I E L D
 PROPOSED BUDGET REPORT
 AS OF: JULY 31ST, 2021

21 -COURT SECURITY FUND
 COURT SECURITY
 DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
CONTRACTUAL SERVICES					

5-10-2110 COURT SECURITY EXPENSES	0.00	214.65	500.00	0.00	500.00
TOTAL CONTRACTUAL SERVICES	0.00	214.65	500.00	0.00	500.00
TOTAL COURT SECURITY	0.00	214.65	500.00	0.00	500.00
	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	0.00	214.65	500.00	0.00	500.00
	=====	=====	=====	=====	=====
** REVENUES OVER (UNDER) EXPENDITURES **	478.46	1,540.51	0.00	460.97	0.00
	=====	=====	=====	=====	=====

*** END OF REPORT ***

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

23 -WESTWOOD WATER
FINANCIAL SUMMARY

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PROJECTED BEGINNING FUND BALANCE			(20,172.99)	(20,172.99)	28,089.68
REVENUE SUMMARY					

ALL REVENUE	<u>0.00</u>	<u>303,175.00</u>	<u>337,500.00</u>	<u>245,504.47</u>	<u>337,500.00</u>
TOTAL REVENUES	<u>0.00</u>	<u>303,175.00</u>	<u>337,500.00</u>	<u>245,504.47</u>	<u>337,500.00</u>
	=====	=====	=====	=====	=====
EXPENDITURE SUMMARY					

WATER OPERATIONS	<u>918.14</u>	<u>322,429.85</u>	<u>339,973.72</u>	<u>197,241.80</u>	<u>341,633.63</u>
TOTAL EXPENDITURES	<u>918.14</u>	<u>322,429.85</u>	<u>339,973.72</u>	<u>197,241.80</u>	<u>341,633.63</u>
	=====	=====	=====	=====	=====
** REVENUES OVER (UNDER) EXPENDITURES **	<u>(918.14)</u>	<u>(19,254.85)</u>	<u>(2,473.72)</u>	<u>48,262.67</u>	<u>(4,133.63)</u>
	=====	=====	=====	=====	=====
PROJECTED ENDING CASH BALANCE			<u>(22,646.71)</u>	<u>28,089.68</u>	<u>23,956.05</u>
			=====	=====	=====

C I T Y O F F A I R F I E L D
 PROPOSED BUDGET REPORT
 AS OF: JULY 31ST, 2021

23 -WESTWOOD WATER
 REVENUE

		2018-2019	2019-2020	----- 2020-2021 -----	-----	PROPOSED
		ACTUAL	ACTUAL	CURRENT	Y-T-D	2021-2022
				BUDGET	ACTUAL	BUDGET
4014	WATER CHARGES	0.00	303,175.00	325,000.00	245,504.47	325,000.00
4019	TAPPING CHARGES	0.00	0.00	2,500.00	0.00	2,500.00
4023	PENALTY	0.00	0.00	10,000.00	0.00	10,000.00
4024	OTHER WATER REVENUES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***		<u>0.00</u>	<u>303,175.00</u>	<u>337,500.00</u>	<u>245,504.47</u>	<u>337,500.00</u>
		=====	=====	=====	=====	=====

23 -WESTWOOD WATER
WATER OPERATIONS
DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PERSONNEL					
5-04-1000 SALARIES	0.00	42,246.01	47,136.84	38,228.71	46,968.04
5-04-1002 OVERTIME	0.00	2,568.74	1,125.00	3,677.72	1,125.00
5-04-1004 FEES	0.00	0.00	0.00	0.00	0.00
5-04-1006 TMRS	0.00	3,414.91	3,770.95	3,216.58	3,757.44
5-04-1008 FICA	0.00	3,003.00	3,605.97	2,963.47	3,593.06
5-04-1010 GROUP INSURANCE	0.00	18,743.04	18,792.82	16,287.44	20,134.49
5-04-1012 WORKER'S COMPENSATION	0.00	0.00	2,153.64	0.00	2,143.10
5-04-1014 UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00
5-04-1016 SEASONAL WORKER	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	0.00	69,975.70	76,585.22	64,373.92	77,721.13
CONTRACTUAL SERVICES					
5-04-2000 POSTAGE	0.00	0.00	3,000.00	354.17	2,000.00
5-04-2005 ADVERTISING	0.00	1,308.00	400.00	0.00	400.00
5-04-2010 DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00
5-04-2015 TELEPHONE	0.00	570.49	500.00	0.00	500.00
5-04-2020 ELECTRICITY	876.14	7,416.31	7,500.00	7,604.98	8,000.00
5-04-2021 NATURAL GAS	0.00	0.00	0.00	0.00	0.00
5-04-2022 LP GAS	0.00	0.00	0.00	0.00	0.00
5-04-2023 EQUIPMENT RENTAL	0.00	0.00	100.00	0.00	100.00
5-04-2025 MAPPING SERVICES	0.00	0.00	0.00	0.00	0.00
5-04-2026 GASOLINE/DIESEL	0.00	0.00	0.00	0.00	0.00
5-04-2035 TRAVEL	0.00	0.00	0.00	0.00	0.00
5-04-2037 UNIFORM EXPENSE	0.00	275.33	625.00	545.52	625.00
5-04-2040 TUITION/EDUCATION	0.00	0.00	0.00	0.00	0.00
5-04-2060 BUILDING MAINTENANCE	0.00	0.00	125.00	0.00	125.00
5-04-2066 PHYSICALS	0.00	0.00	0.00	0.00	0.00
5-04-2070 PRINTING	0.00	0.00	125.00	0.00	125.00
5-04-2072 VEHICLE MAINTENANCE & REPAIR	0.00	810.37	2,000.00	401.04	1,500.00
5-04-2073 VEHICLE OPERATING COSTS	0.00	0.00	125.00	0.00	125.00
5-04-2075 AUDIT	0.00	500.00	500.00	500.00	500.00
5-04-2076 EQUIPMENT MAINTENANCE & REPAIR	0.00	0.00	1,000.00	0.00	1,000.00
5-04-2080 LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00
5-04-2081 PERMIT FEES	0.00	0.00	0.00	1,029.00	1,200.00
5-04-2082 RADIOS	0.00	0.00	0.00	0.00	0.00
5-04-2083 LICENSE FEES	0.00	0.00	0.00	0.00	0.00
5-04-2084 WATER PRODUCTION FEES	0.00	2,357.04	2,000.00	0.00	2,000.00
5-04-2085 CONTRACTOR SERVICES	0.00	1,177.18	1,000.00	0.00	1,000.00
5-04-2094 LABORATORY FEES	42.00	1,587.89	2,000.00	768.71	2,000.00
5-04-2100 HARDWARE MAIN/REPAIR	0.00	0.00	375.00	0.00	375.00
5-04-2105 SOFTWARE MAINT/REPAIR	0.00	0.00	0.00	0.00	0.00
5-04-2150 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
5-04-2200 WATER PLANT MAINTENANCE	0.00	23,043.96	25,000.00	14,424.42	25,000.00
5-04-2300 EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00	0.00
5-04-2350 ENGINEERING FEES	0.00	0.00	500.00	0.00	500.00
TOTAL CONTRACTUAL SERVICES	918.14	39,046.57	46,875.00	25,627.84	47,075.00

23 -WESTWOOD WATER
WATER OPERATIONS
DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES		2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
5-04-2000	POSTAGE	CURRENT YEAR NOTES: Requested at \$2,000				
5-04-2037	UNIFORM EXPENSE	CURRENT YEAR NOTES: Requested at \$700				
SUPPLIES & MATERIALS						

5-04-3000	OFFICE SUPPLIES	0.00	1,122.34	500.00	0.00	500.00
5-04-3005	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00
5-04-3008	EQUIPMENT OPERATING COSTS	0.00	0.00	0.00	0.00	0.00
5-04-3009	RADIO MAINTENANCE	0.00	0.00	0.00	0.00	0.00
5-04-3020	WEED CHEMICALS	0.00	0.00	0.00	0.00	0.00
5-04-3021	CHEMICALS	0.00	2,240.75	3,000.00	1,934.18	3,000.00
5-04-3022	MISC. SUPPLIES	0.00	0.00	0.00	110.07	0.00
5-04-3023	SMALL TOOLS	0.00	0.00	125.00	59.15	125.00
5-04-3024	PLANT MAINTENANCE	0.00	0.00	0.00	0.00	0.00
5-04-3025	SAFETY EQUIPMENT	0.00	0.00	125.00	0.00	125.00
5-04-3065	WATER SYSTEM MAINT. SUPPLIE	0.00	68.91	1,500.00	148.85	1,500.00
5-04-3075	WATER LINE REPAIRS	0.00	0.00	500.00	0.00	500.00
5-04-3085	WATER METERS	0.00	0.00	0.00	0.00	0.00
5-04-3086	I & I SUPPLIES	0.00	0.00	0.00	0.00	0.00
5-04-3099	SMALL EQUIPMENT	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS		0.00	3,432.00	5,750.00	2,252.25	5,750.00
OTHER CHARGES						

5-04-4005	PROPERTY INSURANCE	0.00	0.00	250.00	0.00	250.00
5-04-4010	LIABILITY INSURANCE	0.00	0.00	62.50	0.00	62.50
5-04-4015	E & O INSURANCE	0.00	0.00	0.00	0.00	0.00
5-04-4025	AUTO PHYSICAL INSURANCE	0.00	0.00	375.00	0.00	375.00
5-04-4030	AUTO LIABILITY INSURANCE	0.00	0.00	325.00	0.00	325.00
5-04-4036	MOBILE INS.	0.00	0.00	75.00	0.00	75.00
TOTAL OTHER CHARGES		0.00	0.00	1,087.50	0.00	1,087.50
CAPITAL OUTLAY						

5-04-6041	WESTWOOD PAYMENT	0.00	209,975.58	209,676.00	104,987.79	210,000.00
5-04-6042	METER PAYMENT	0.00	0.00	0.00	0.00	0.00
5-04-6100	ASSET - BUILDINGS	0.00	0.00	0.00	0.00	0.00
5-04-6101	ASSET - LAND	0.00	0.00	0.00	0.00	0.00
5-04-6102	ASSET - EQUIPMENT	0.00	0.00	0.00	0.00	0.00
5-04-6103	ASSET - VEHICLES	0.00	0.00	0.00	0.00	0.00
5-04-6104	ASSET - STRUCTURES	0.00	0.00	0.00	0.00	0.00
5-04-6105	ASSET - IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
5-04-6110	ASSET - WATER SYSTEMS	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY		0.00	209,975.58	209,676.00	104,987.79	210,000.00

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

23 -WESTWOOD WATER
WATER OPERATIONS
DEPARTMENTAL EXPENDITURES

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
5-04-7005 TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
5-04-7299 DEPRCIATION EXPENSE	<u>0.00</u>	<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	0.00
CATG 9					

5-04-9900 TRANSFER - IN DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
5-04-9901 TRANSFER IN G/F	0.00	0.00	0.00	0.00	0.00
5-04-9999 MISCELLANEOUS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CATG	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL WATER OPERATIONS	918.14	322,429.85	339,973.72	197,241.80	341,633.63
	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	918.14	322,429.85	339,973.72	197,241.80	341,633.63
	=====	=====	=====	=====	=====
** REVENUES OVER (UNDER) EXPENDITURES ** (	918.14)	(19,254.85)	(2,473.72)	48,262.67	(4,133.63)
	=====	=====	=====	=====	=====

*** END OF REPORT ***

C I T Y O F F A I R F I E L D
 PROPOSED BUDGET REPORT
 AS OF: JULY 31ST, 2021

25 -CAPITAL IMPROVEMENT FUND
 FINANCIAL SUMMARY

	2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
PROJECTED BEGINNING FUND BALANCE			0.00	0.00	0.00
REVENUE SUMMARY					

ALL REVENUE	0.00	0.00	2,650,000.00	0.00	300,000.00
TOTAL REVENUES	0.00	0.00	2,650,000.00	0.00	300,000.00
	=====	=====	=====	=====	=====
EXPENDITURE SUMMARY					

TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
	=====	=====	=====	=====	=====
** REVENUES OVER (UNDER) EXPENDITURES **	0.00	0.00	2,650,000.00	0.00	300,000.00
	=====	=====	=====	=====	=====
PROJECTED ENDING CASH BALANCE			2,650,000.00	0.00	300,000.00
			=====	=====	=====

C I T Y O F F A I R F I E L D
PROPOSED BUDGET REPORT
AS OF: JULY 31ST, 2021

25 -CAPITAL IMPROVEMENT FUND
REVENUE

		2018-2019 ACTUAL	2019-2020 ACTUAL	----- 2020-2021 CURRENT BUDGET	----- Y-T-D ACTUAL	PROPOSED 2021-2022 BUDGET
4001	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00
4002	TRANSFER FROM ENTERPRISE	0.00	0.00	0.00	0.00	0.00
4004	DEBT PROCEEDS	0.00	0.00	2,650,000.00	0.00	0.00
4006	TRANSFER FROM TDCJ	0.00	0.00	0.00	0.00	0.00
4007	TRANSFER FROM HOTEL-MOTEL	0.00	0.00	0.00	0.00	0.00
4008	GRANT PROCEEDS	0.00	0.00	0.00	0.00	300,000.00
4009	TRANSFER FROM RESERVES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
***	TOTAL REVENUES ***	<u>0.00</u>	<u>0.00</u>	<u>2,650,000.00</u>	<u>0.00</u>	<u>300,000.00</u>
***	TOTAL EXPENDITURES ***	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
**	REVENUES OVER (UNDER) EXPENDITURES **	<u>0.00</u>	<u>0.00</u>	<u>2,650,000.00</u>	<u>0.00</u>	<u>300,000.00</u>

*** END OF REPORT ***



**Freestone Central
Appraisal District**
218 N Mount Street
Fairfield TX 75840

Bud Black, RPACTA Chief Appraiser
Don Awalt, RPACTA Deputy Chief Appraiser
Phone: 903-389-5510
Fax: 903-389-5955
Email: general.info@freestonecad.org
www.freestonecad.org

July 23, 2021

Mr. Nathaniel B Smith, MPA, City Administrator
City of Fairfield
222 S. Mount
Fairfield, TX 75840

Dear Mr. Smith:

The attached documents are the Chief Appraiser's 2021 Certified Values for City of Fairfield.

Within two weeks you will receive:

- Real Estate Roll in Alpha Order (Adobe) for the Governing Body
- Mineral/Utility/Industrial Roll in Alpha Order (Adobe) for the Governing Body
- Real Estate Roll in Alpha Order (printed) for Governing Body
- Mineral/Utility/Industrial Roll in Alpha Order (printed) for Governing Body

An electronic copy of your data will be delivered to Pritchard & Abbott when you are ready to begin processing your tax roll this fall.

As always, if you have any questions, please contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Bud Black', is written over a horizontal line.

Bud Black, RPACTA
Chief Appraiser



**Freestone Central
Appraisal District**
218 N Mount Street
Fairfield TX 75840

Bud Black, RPACTA Chief Appraiser
Don Awalt, RPACTA Deputy Chief Appraiser
Phone: 903-389-5510
Fax: 903-389-5955
Email: general.info@freestonecad.org
www.freestonecad.org

Certification of 2021 Appraisal Roll For City of Fairfield

"I, Bud Black, Chief Appraiser for the Freestone Central Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll of the Freestone Central Appraisal District which lists property taxable by City of Fairfield within the boundaries of the Freestone Central Appraisal District for 2021 and constitutes the appraisal roll for the year of 2021."

Total Market Value	343,018,334
Total Market Taxable Value	337,366,722
Value Remaining Under Protest	12,541,863
Certified Total Appraised Value	221,649,653
Certified Net Taxable Value	218,866,172
Certified Net Taxable Value Adjusted for Over 65	218,866,172
Certifiable Taxable Value of Property Remaining Under Protest	11,884,812
Certifiable Taxable Value of Property Remaining Under Protest-- Parcel Count	4,956

Certified this the 23rd day of July 2021.




Bud Black, RPACTA
Chief Appraiser

Certified Net Taxable Value	218,866,172
Certifiable Taxable Value of Protested Property	11,884,812
Total Certified Taxable Value of All Property	230,750,984

2021 Certified - HISTORY VALUE RECAP

(10) - CITY OF FAIRFIELD

Land	Value	Items	Exempt	
Land - Homesite	(+)	10,979,077	1,219	10,718
Land - Non Homesite	(+)	32,083,568	961	7,164,612
Land - Productivity Market	(+)	5,715,387	90	0
Land - Income	(+)	1,718,077	14	16,800
Total Land Market Value	(=)	50,496,109	2,291	
Total Land Value:	(+)			50,496,109
Improvements	Value	Items	Exempt	
Improvements - Homesite	(+)	98,756,272	1,127	143,079
New Improvements - Homesite	(+)	731,757	90	0
Improvements - Non Homesite	(+)	137,732,306	312	90,427,176
New Improvements - Non Homesite	(+)	586,326	18	120,839
Improvements - Income	(+)	11,806,855	21	393,927
Total Improvement Value	(=)	249,613,516	1,568	
Total Imp Value:	(+)			249,613,516
Personal	Value	Items	Exempt	
Personal - Homesite	(+)	1,553,154	75	0
New Personal - Homesite	(+)	38,373	4	0
Personal - Non Homesite	(+)	22,697,221	606	980,050
New Personal - Non Homesite	(+)	342,581	13	0
Total Personal Value	(=)	24,631,329	698	
Total Personal Value:	(+)			24,631,329
Total Real Estate & Personal Mkt Value	Value	Items		
	(=)	4,557		
Minerals	Value	Items		
Mineral Value	(+)	1,035,230	703	
Mineral Value - Real	(+)	40,530	2	
Mineral Value - Personal	(+)	17,201,620	1,174	
Total Mineral Market Value	(=)	18,277,380	1,879	
Total Mineral Market Value:	(+)			18,277,380
Total Market Value:	(=/+)			343,018,334
Ag/Timber *does not include protested	Value	Items		
Land Timber Gain	(+)	0	0	
Productivity Market	(+)	5,715,387	90	
Land Ag 1D	(-)	0	0	
Land Ag 1D1	(-)	63,775	90	
Land Ag Tim	(-)	0	0	
Productivity Loss:	(=)	5,651,612	90	
Productivity Loss:	(-)			5,651,612
Losses	Value	Items		
Less Real Exempt Property	(-)	99,257,201	174	
Less \$500 Inc. Real Personal	(-)	10,263	63	
Less Disaster Exemption	(-)	0	0	
Less Real/Personal Abatements	(-)	0	0	
Less Community Housing	(-)	0	0	
Less Freeport	(-)	0	0	
Less Allocation	(-)	0	0	
Less MultiUse	(-)	0	0	
Less Goods In Transit (Real & Industrial)	(-)	0	0	
Less Historical	(-)	0	0	
Less Solar/Wind Power	(-)	0	0	
Less Vehicle Leased for Personal Use	(-)	0	0	
Less Real Protested Value	(-)	12,541,863	18	
Less 10% Cap Loss	(-)	3,836,732	289	
Less TCEQ/Pollution Control	(-)	17,840	1	
Less VLA Loss	(-)	0	0	
Less Mineral Exempt Property	(-)	690	2	
Less \$500 Inc. Mineral Owner	(-)	52,480	1,038	
Less Mineral Abatements	(-)	0	0	
Less Mineral Freeports	(-)	0	0	
Less Interstate Commerce	(-)	0	0	
Less Foreign Trade	(-)	0	0	
Less Mineral Unknown	(-)	0	0	
Less Mineral Protested Value	(-)	0	0	
Total Losses (includes Prod. Loss)	(=)	121,368,681		
Total Appraised Value	(=)	221,649,653		
Net Taxable Value:				218,866,172

Total Protested Value: 12,541,863
Protested % of Total Market : 3.66 %

Total Losses: (-) 115,717,059
Total Appraised Value: (=+) 221,649,653
Total Exemptions*: (-) 2,783,451
* See breakdown on following page

2021 Certified - HISTORY VALUE RECAP

(10) - CITY OF FAIRFIELD

Count of Homesteads										
H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
265	284	0	16	0	24	0	14	9	0	0
106										

Owner and Parcel Counts

Total Parcels*:

4,956* Parcel count is figured by parcel per ownership sequences.

Total Owners:

2,942

Ported Homestead/Charity Amounts	Value	Items
DV Donated Home (Charity)	(+)	0
SS of a Service Member Ported Amount	(+)	0
SS of a First Responder Ported Amount	(+)	0
SS of DV Donated Home Ported Amount	(+)	0
SS of 100% DV Ported Amount	(+)	0

Homestead Exemptions	Value	Items
Homestead H,S	(+)	0
Senior S	(+)	0
Disabled B	(+)	0
DV 100%	(+)	9
Surviving Spouse of a Service Member	(+)	0
Surviving Spouse of a First Responder	(+)	0
Total Reimbursable (=)	1,267,688	9
Local Discount	(+)	0
Disabled Veteran	(+)	10
Optional 65	(+)	306
Local Disabled	(+)	0
State Homestead	(+)	0
Total Exemptions	(=)	2,783,481 (includes Ported/Charity Amounts)

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Special Certified Totals

Exempt Value of First Time Absolute Exemption \$48,087

Exempt Value of First Time Partial Exemption \$178,208

New AG/Timber

Market	\$10,200
Taxable	\$192
Value Loss	\$10,008

New Improvement/Personal

Market	\$1,578,198
Taxable	\$1,578,198

2021 Certified - HISTORY VALUE RECAP

(10) - CITY OF FAIRFIELD

Average Values * (includes protested & exempt value)

Average Homestead Value A *		Parcels	Total Homestead Value A *	107
Market	\$89,747	1,198	Market \$107,518,003	
Taxable	\$86,742		Taxable \$100,732,544	
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$89,990	1,212	Market \$109,068,924	
Taxable	\$86,905		Taxable \$102,122,737	
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$86,406	1,279	Market \$110,514,434	
Taxable	\$83,430		Taxable \$103,448,267	
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$21,574	67	Market \$1,445,510	
Taxable	\$20,570		Taxable \$1,325,530	

2021 Certified - HISTORY VALUE RECAP

(10) - CITY OF FAIRFIELD

Category Code Breakdown												
Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable	
A1	1,061	497,222	9,558,091	0	0	9,558,091	95,463,799	0	0	105,021,890	98,368,241	0
A1X	3	0.000	0	0	0	0	0	0	0	0	0	0
A2	32	10,486	137,688	0	0	137,688	311,140	0	0	448,828	439,246	0
A2L	42	21,993	326,873	0	0	326,873	41,277	0	0	368,150	344,602	0
A2P	9	0.000	0	0	0	0	0	146,017	0	146,017	131,899	0
A2R	33	15,553	200,134	0	0	200,134	1,097,254	0	0	1,297,388	1,150,461	0
A3	22	11,418	170,967	0	0	170,967	133,243	0	0	304,210	300,095	0
A*	1,202	556,672	10,393,753	0	0	10,393,753	97,046,713	146,017	0	107,586,483	100,732,544	0
B1	13	3,673	95,939	0	0	95,939	912,659	0	0	1,008,598	1,008,598	0
B3	6	13,738	200,948	0	0	200,948	2,066,488	0	0	2,267,436	1,212,404	0
B*	19	17,411	296,887	0	0	296,887	2,979,147	0	0	3,276,034	2,221,002	0
C1	472	262,983	5,285,210	0	0	5,285,210	104,048	0	0	5,389,258	5,389,258	0
C1M	1	0.570	13,110	0	0	13,110	20,259	0	0	33,369	33,369	0
C1X	9	0.000	0	0	0	0	0	0	0	0	0	0
C*	482	263,553	5,298,320	0	0	5,298,320	124,307	0	0	5,422,627	5,422,627	0
D1	90	565,684	0	63,775	5,715,387	63,775	0	0	0	63,775	62,767	0
D2	10	0.000	0	0	0	0	111,487	0	0	111,487	111,487	0
D*	100	565,684	0	63,775	5,715,387	63,775	111,487	0	0	175,262	174,254	0
E1	77	316,675	2,958,357	0	0	2,958,357	1,176,091	0	0	4,134,448	3,857,099	0
E2M	3	2,160	14,397	0	0	14,397	0	0	0	14,397	14,397	0
E2S	8	6,950	54,875	0	0	54,875	519,271	0	0	574,146	516,663	0
E*	88	325,785	3,027,629	0	0	3,027,629	1,695,362	0	0	4,722,991	4,388,159	0
F1	9	43,523	940,106	0	0	940,106	696,128	0	0	1,636,234	1,636,234	0
F1O	136	164,478	8,439,177	0	0	8,439,177	20,610,656	0	0	29,049,833	28,348,534	0
F1T	104	137,339	7,470,762	0	0	7,470,762	32,421,361	0	0	39,892,123	29,926,914	0
F1X	1	0.000	0	0	0	0	0	0	0	0	0	0
F1	250	345,340	16,850,045	0	0	16,850,045	53,728,145	0	0	70,578,190	59,911,682	0
F2	17	70,965	1,522,219	0	0	1,522,219	2,805,772	0	40,530	4,368,521	4,368,521	0
F2	17	70,965	1,522,219	0	0	1,522,219	2,805,772	0	40,530	4,368,521	4,368,521	0
F*	267	416,305	18,372,264	0	0	18,372,264	56,533,917	0	40,530	74,946,711	64,280,203	0
G1	703	0.000	0	0	0	0	0	0	1,035,230	1,035,230	1,035,230	0
G*	703	0.000	0	0	0	0	0	0	1,035,230	1,035,230	1,035,230	0
J2	1	0.000	0	0	0	0	0	0	1,139,880	1,139,880	1,139,880	0
J3	4	2,350	76,047	0	0	76,047	0	0	3,657,090	3,733,137	3,733,137	0
J4	17	0.194	13,857	0	0	13,857	0	0	1,245,040	1,258,897	1,258,897	0
J4A	4	0.000	0	0	0	0	0	0	72,770	72,770	72,770	0
J7	1	0.000	0	0	0	0	0	0	87,550	87,550	87,550	0
J*	27	2,544	89,904	0	0	89,904	0	0	6,202,330	6,292,234	6,292,234	0
L1	189	0.000	0	0	0	0	9,686,056	0	0	9,686,056	9,561,421	0
L11	8	0.000	0	0	0	0	0	0	0	0	0	0
L1A	11	0.000	0	0	0	0	1,980,409	0	0	1,980,409	1,980,409	0
L1G	252	0.000	0	0	0	0	1,860,075	0	0	1,860,075	1,855,275	0
L1H	9	0.000	0	0	0	0	25,060	0	0	25,060	25,060	0
L1I	28	0.000	0	0	0	0	3,456,741	0	0	3,456,741	3,456,741	0
L1J	1	0.000	0	0	0	0	40,043	0	0	40,043	40,043	0
L1M	4	0.000	0	0	0	0	41,400	0	0	41,400	41,400	0
L1X	26	0.000	0	0	0	0	0	0	0	0	0	0
L1Z	26	0.000	0	0	0	0	37,702	0	0	37,702	37,702	0
L1	554	0.000	0	0	0	0	17,127,486	0	0	17,127,486	16,998,051	0
L2A	12	0.000	0	0	0	0	0	0	1,289,920	1,289,920	1,289,920	0

2021 Certified - HISTORY VALUE RECAP

(10) - CITY OF FAIRFIELD

Category Code Breakdown												
Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable	
L2C	11	0.000	0	0	0	0	0	0	2,798,540	2,798,540	2,798,540	0
L2D	9	0.000	0	0	0	0	0	0	76,560	76,560	76,560	0
L2G	27	0.000	0	0	0	0	0	0	4,549,000	4,549,000	4,531,160	0
L2H	9	0.000	0	0	0	0	0	0	459,930	459,930	459,930	0
L2I	1	0.000	0	0	0	0	0	0	212,920	212,920	212,920	0
L2J	17	0.000	0	0	0	0	0	0	208,170	208,170	208,170	0
L2L	4	0.000	0	0	0	0	0	0	200,700	200,700	200,700	0
L2M	7	0.000	0	0	0	0	0	0	532,110	532,110	532,110	0
L2O	8	0.000	0	0	0	0	0	0	75,150	75,150	75,150	0
L2P	3	0.000	0	0	0	0	0	0	259,700	259,700	259,700	0
L2Q	3	0.000	0	0	0	0	0	0	283,420	283,420	283,420	0
L2	111	0.000	0	0	0	0	0	0	10,946,120	10,946,120	10,928,280	0
L*	665	0.000	0	0	0	0	0	17,127,486	10,946,120	28,073,606	27,926,331	0
M1	88	0.000	0	0	0	0	0	1,609,441	0	1,609,441	1,488,119	0
M1N	1	0.000	0	0	0	0	0	0	0	0	0	0
M1X	4	0.000	0	0	0	0	0	0	0	0	0	0
M2	4	0.000	0	0	0	0	0	0	0	0	0	0
M*	97	0.000	0	0	0	0	0	1,609,441	0	1,609,441	1,488,119	0
O1	39	14.934	109,835	0	0	109,835	37,562	0	0	147,397	147,397	0
O*	39	14.934	109,835	0	0	109,835	37,562	0	0	147,397	147,397	0
SHR	1	0.000	0	0	0	0	0	34,125	0	34,125	34,125	0
SMV	11	0.000	0	0	0	0	0	4,700,472	0	4,700,472	4,700,472	0
S*	12	0.000	0	0	0	0	0	4,734,597	0	4,734,597	4,734,597	0
XB	63	0.000	0	0	0	0	0	10,263	0	10,263	0	0
XC	1,038	0.000	0	0	0	0	0	0	52,480	52,480	0	0
XL	19	418.071	2,837,895	0	0	2,837,895	195,384	0	0	3,033,279	0	0
XN	34	0.000	0	0	0	0	0	882,240	0	882,240	23,475	0
XR	1	0.290	4,350	0	0	4,350	130,996	0	0	135,346	0	0
XUA	1	0.320	7,360	0	0	7,360	0	0	0	7,360	0	0
XUB	2	2.800	16,800	0	0	16,800	393,927	3,325	0	414,052	0	0
XUC	2	2.420	17,424	0	0	17,424	168,934	0	0	186,358	0	0
XV	2	0.000	0	0	0	0	0	0	690	690	0	0
XVA	8	13.316	381,536	0	0	381,536	3,774,948	0	0	4,156,484	0	0
XVB	38	74.476	1,120,159	0	0	1,120,159	669,123	0	0	1,789,282	0	0
XVC	17	188.151	1,537,110	0	0	1,537,110	55,440,942	0	0	56,978,052	0	0
XVD	5	13.277	352,508	0	0	352,508	8,773,316	117,960	0	9,243,784	0	0
XVF	2	4.780	28,361	0	0	28,361	0	0	0	28,361	0	0
XVG	3	6.460	136,586	0	0	136,586	615,913	0	0	752,499	0	0
XVJ	36	43.910	696,264	0	0	696,264	20,287,671	0	0	20,983,935	0	0
XVK	4	1.020	19,764	0	0	19,764	353,824	0	0	373,588	0	0
XVO	3	1.071	27,442	0	0	27,442	189,199	0	0	216,641	0	0
XVQ	1	0.120	8,571	0	0	8,571	90,844	0	0	99,415	0	0
X*	1,279	770.482	7,192,130	0	0	7,192,130	91,085,021	1,013,788	53,170	99,344,109	23,475	0
	4,980	2,933.370	44,780,722	63,775	5,715,387	44,844,497	249,613,516	24,631,329	18,277,380	337,366,722	218,866,172	0

City of Fairfield

Properties Remaining Under Protest for CITY OF FAIRFIELD

Parcel: 18631	Market Value:	321,235	Taxable Value:	321,235
Name: BSJ LAXMI LLC	Certifiable Market:	305,173	Certifiable Taxable:	305,173
Parcel: 5666	Market Value:	435,426	Taxable Value:	435,426
Name: DOLGENCORP OF TEXAS INC	Certifiable Market:	413,655	Certifiable Taxable:	413,655
Parcel: 52850	Market Value:	2,400,000	Taxable Value:	2,400,000
Name: ENVY HOSPITALITY	Certifiable Market:	2,280,000	Certifiable Taxable:	2,280,000
Parcel: 3749	Market Value:	657,970	Taxable Value:	657,970
Name: FAIRFIELD TX SPE REALTY LLC	Certifiable Market:	625,072	Certifiable Taxable:	625,072
Parcel: 18766	Market Value:	80,566	Taxable Value:	80,566
Name: GOOLSBY PAUL A & ANNETTE	Certifiable Market:	76,538	Certifiable Taxable:	76,538
Parcel: 19453	Market Value:	231,955	Taxable Value:	226,955
Name: HORTON ROBIN C SR & LISA ANN	Certifiable Market:	220,357	Certifiable Taxable:	215,607
Parcel: 47597	Market Value:	1,091,508	Taxable Value:	1,091,508
Name: KASHINATH LLC	Certifiable Market:	1,036,933	Certifiable Taxable:	1,036,933
Parcel: 5527	Market Value:	392,852	Taxable Value:	392,852
Name: KHUSHBU INVESTMENT LLC	Certifiable Market:	373,209	Certifiable Taxable:	373,209
Parcel: 40148	Market Value:	0	Taxable Value:	0
Name: KHUSHBU INVESTMENT LLC	Certifiable Market:	0	Certifiable Taxable:	0
Parcel: 44512	Market Value:	622,500	Taxable Value:	622,500
Name: KRISHANA CORPORATION A TX CORP	Certifiable Market:	591,375	Certifiable Taxable:	591,375
Parcel: 19473	Market Value:	261,749	Taxable Value:	256,749
Name: LIGHTSEY CLAUD S JR & JANIE S	Certifiable Market:	248,662	Certifiable Taxable:	243,912
Parcel: 63891	Market Value:	4,800	Taxable Value:	4,800
Name: NPRT0 TEXAS LLC	Certifiable Market:	4,560	Certifiable Taxable:	4,560
Parcel: 51781	Market Value:	2,900,000	Taxable Value:	2,900,000
Name: PARMATTMA CORP	Certifiable Market:	2,755,000	Certifiable Taxable:	2,755,000
Parcel: 5899	Market Value:	1,143,718	Taxable Value:	1,143,718
Name: RVE PARTNERS LTD	Certifiable Market:	1,086,532	Certifiable Taxable:	1,086,532
Parcel: 3760	Market Value:	25,144	Taxable Value:	14,387
Name: SPILLER HELEN PATRICIA	Certifiable Market:	23,887	Certifiable Taxable:	13,668
Parcel: 44297	Market Value:	96,474	Taxable Value:	85,696
Name: SPILLER HELEN PATRICIA	Certifiable Market:	91,650	Certifiable Taxable:	81,411
Parcel: 3712	Market Value:	1,055,032	Taxable Value:	1,055,032
Name: STONELEAF AT FAIRFIELD LLC	Certifiable Market:	1,002,280	Certifiable Taxable:	1,002,280

Properties Remaining Under Protest for
CITY OF FAIRFIELD

Parcel: 62295	Market Value:	0	Taxable Value:	0
Name: STONELEAF AT FAIRFIELD LLC	Certifiable Market:	0	Certifiable Taxable:	0
Parcel: 5826	Market Value:	696,299	Taxable Value:	696,299
Name: TEXAS FARM CREDIT SERVICES FLCA	Certifiable Market:	661,484	Certifiable Taxable:	661,484
Parcel: 40073	Market Value:	124,635	Taxable Value:	124,635
Name: WELLS FARGO BANK #120299	Certifiable Market:	118,403	Certifiable Taxable:	118,403

Summary

Total Market Value Under Protest:	12,541,863	Total Taxable Value Under Protest:	12,510,328
Total Certifiable Market Value:	11,914,770	Total Certifiable Taxable Value:	11,884,812

2021 Certified Protested Parcel Recap for Effective Tax Rate - HISTORY VALUE RECAP (10) - CITY OF FAIRFIELD

Land	Value	Items	Exempt	
Land - Homesite	(+)	97,961	5	0
Land - Non Homesite	(+)	894,418	6	0
Land - Productivity Market	(+)	0	0	0
Land - Income	(+)	741,303	4	0
Total Land Market Value	(=)	1,733,682	16	
Total Land Value:	(+)			1,733,682
Improvements	Value	Items	Exempt	
Improvements - Homesite	(+)	592,106	4	0
New Improvements - Homesite	(+)	5,821	3	0
Improvements - Non Homesite	(+)	6,817,777	6	0
New Improvements - Non Homesite	(+)	0	0	0
Improvements - Income	(+)	3,263,042	5	0
Total Improvement Value	(=)	10,678,746	18	
Total Imp Value:	(+)			10,678,746
Personal	Value	Items	Exempt	
Personal - Homesite	(+)	0	0	0
New Personal - Homesite	(+)	0	0	0
Personal - Non Homesite	(+)	124,635	1	0
New Personal - Non Homesite	(+)	4,800	1	0
Total Personal Value	(=)	129,435	2	
Total Personal Value:	(+)			129,435
Total Real Estate & Personal Mkt Value	(=)	12,541,863	36	
Minerals	Value	Items		
Mineral Value	(+)	0	0	
Mineral Value - Real	(+)	0	0	
Mineral Value - Personal	(+)	0	0	
Total Mineral Market Value	(=)	0	0	
Total Min Mkt Value:	(+)			0
Total Market Value:	(=/+)			12,541,863
Ag/Timber *does not include protested	Value	Items		
Land Timber Gain	(+)	0	0	
Productivity Market	(+)	0	0	
Land Ag 1D	(-)	0	0	
Land Ag 1D1	(-)	0	0	
Land Ag Tim	(-)	0	0	
Productivity Loss:	(=)	0	0	
Productivity Loss:	(-)			0
Losses	Value	Items		
Less Real Exempt Property	(-)	0	0	
Less \$500 Inc. Real Personal	(-)	0	0	
Less Disaster Exemption	(-)	0	0	
Less Real/Personal Abatements	(-)	0	0	
Less Community Housing	(-)	0	0	
Less Freeport	(-)	0	0	
Less Allocation	(-)	0	0	
Less MultiUse	(-)	0	0	
Less Goods In Transit (Real & Industrial)	(-)	0	0	
Less Historical	(-)	0	0	
Less Solar/Wind Power	(-)	0	0	
Less Vehicle Leased for Personal Use	(-)	0	0	
Less Real Protested Value	(-)	0	0	
Less 10% Cap Loss	(-)	21,535	2	
Less TCEQ/Pollution Control	(-)	0	0	
Less VLA Loss	(-)	0	0	
Less Mineral Exempt Property	(-)	0	0	
Less \$500 Inc. Mineral Owner	(-)	0	0	
Less Mineral Abatements	(-)	0	0	
Less Mineral Freeports	(-)	0	0	
Less Interstate Commerce	(-)	0	0	
Less Foreign Trade	(-)	0	0	
Less Mineral Unknown	(-)	0	0	
Less Mineral Protested Value	(-)	0	0	
Total Losses (includes Prod. Loss)	(=)	21,535		
Total Appraised Value	(=)	12,520,328		
Net Taxable Value:				12,510,328

Total Protested Value: 0
Protested % of Total Market : 0.00 %

Total Losses: (-) 21,535
Total Appraised Value: (=) 12,520,328
Total Exemptions*: (-) 10,000
* See breakdown on following page

2021 Certified Protested Parcel Recap for Effective Tax Rate - HISTORY VALUE RECAP (10) - CITY OF FAIRFIELD

Count of Homesteads									
H	S	F	B	D	W	O	DV	DV100	SS First Resp
2	2	0	0	0	0	0	0	0	0
113									

Owner and Parcel Counts

Total Parcels*:

20* Parcel count is figured by parcel per ownership sequences.

Total Owners:

17

Ported Homestead/Charity Amounts	Value	Items
DV Donated Home (Charity)	(+)	0
SS of a Service Member Ported Amount	(+)	0
SS of a First Responder Ported Amount	(+)	0
SS of DV Donated Home Ported Amount	(+)	0
SS of 100% DV Ported Amount	(+)	0

Homestead Exemptions	Value	Items
Homestead H,S	(+)	0
Senior S	(+)	0
Disabled B	(+)	0
DV 100%	(+)	0
Surviving Spouse of a Service Member	(+)	0
Surviving Spouse of a First Responder	(+)	0
Total Reimbursable (=)		0
Local Discount	(+)	0
Disabled Veteran	(+)	0
Optional 65	(+)	10,000
Local Disabled	(+)	0
State Homestead	(+)	0
Total Exemptions	(=)	10,000

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$0
Exempt Value of First Time Partial Exemption	\$0

New AG/Timber

Market	\$0
Taxable	\$0
Value Loss	\$0

New Improvement/Personal

Market	\$10,621
Taxable	\$10,621

Average Values* (includes protested & exempt value)			
Average Homestead Value A*	Parcels	Total Homestead Value A*	
Market	5	Market \$ 695,888	
Taxable		Taxable \$ 664,353	
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*	
Market	5	Market \$ 695,888	
Taxable		Taxable \$ 664,353	
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1	
Market	5	Market \$ 695,888	
Taxable		Taxable \$ 664,353	

**2021 Certified Protested Parcel Recap for Effective Tax Rate - HISTORY VALUE RECAP
(10) - CITY OF FAIRFIELD**

P&A Recap for balancing TAXROLL Recap to Appraisal District Recap

Minerals	Value	Items	
Mineral_Value	0	0	114
Mineral Value - Real	0	0	
Mineral Value - Personal	0	0	0
Total Mineral Value:			0

Mineral Loss	Value	Items	
Less Mineral Exempt Property	0	0	0
Less \$500 Inc. Mineral Owner	0	0	
Less Mineral Abatements	0	0	
Less Mineral Freeports/Interstate Commerce	0	0	
Less Mineral Unknown	0	0	
Less TCEQ/Pollution Control	0	0	
Less VLA	0	0	
Less Mineral Protested Value	0	0	0
Taxload Mineral Total:			0

Land	Value	Items	
Land - Homesite	97,961	5	
Land - Non Homesite	894,418	6	
Land - Productivity Market	0	0	
Land - Income	741,303	4	
Land Timber Gain	0	0	
Total Land Value:			1,733,682

Improvements	Value	Items	
Improvements - Homesite	592,106	4	
New Improvements - Homesite	5,821	3	
Improvements - Non Homesite	6,817,777	6	
New Improvements - Non Homesite	0	0	
Improvements - Income	3,263,042	5	
Total Improvement Value:			10,678,746

Ag Loss	Value	Items	
Productivity Market	0	0	
Land Ag 1D	0	0	
Land Ag 1D1	0	0	
Land Ag Tim	0	0	
Productivity Loss:			0

Real Loss	Value		
Land Homesite Exempt	0		
Land Non-Homesite Exempt	0		
Productivity Market Exempt	0		
Income Land Exempt	0		
Improvement Homesite Exempt	0		
New Improvement Homesite Exempt	0		
Improvement Non-Homesite Exempt	0		
New Improvement Non-Homesite Exempt	0		
Income Improvement Exempt	0		
Real Exempt Total:			0

Personal	Value	Items	
Personal - Homesite	0	0	
New Personal - Homesite	0	0	
Personal - Non Homesite	124,635	1	
New Personal - Non Homesite	4,800	1	
Total Personal Value:			129,435

Personal Loss	Value		
Personal Homesite Exempt	0		
New Personal Homesite Exempt	0		
Personal Non-Homesite Exempt	0		
New Personal Non-Homesite Exempt	0		
Personal Under 500	0		
Personal Exempt Total:			0

Taxload Personal Total:	129,435
City of Fairfield	0
Total Appraised:	12,520,328

2021 Certified Protested Parcel Recap for Effective Tax Rate - HISTORY VALUE RECAP (10) - CITY OF FAIRFIELD

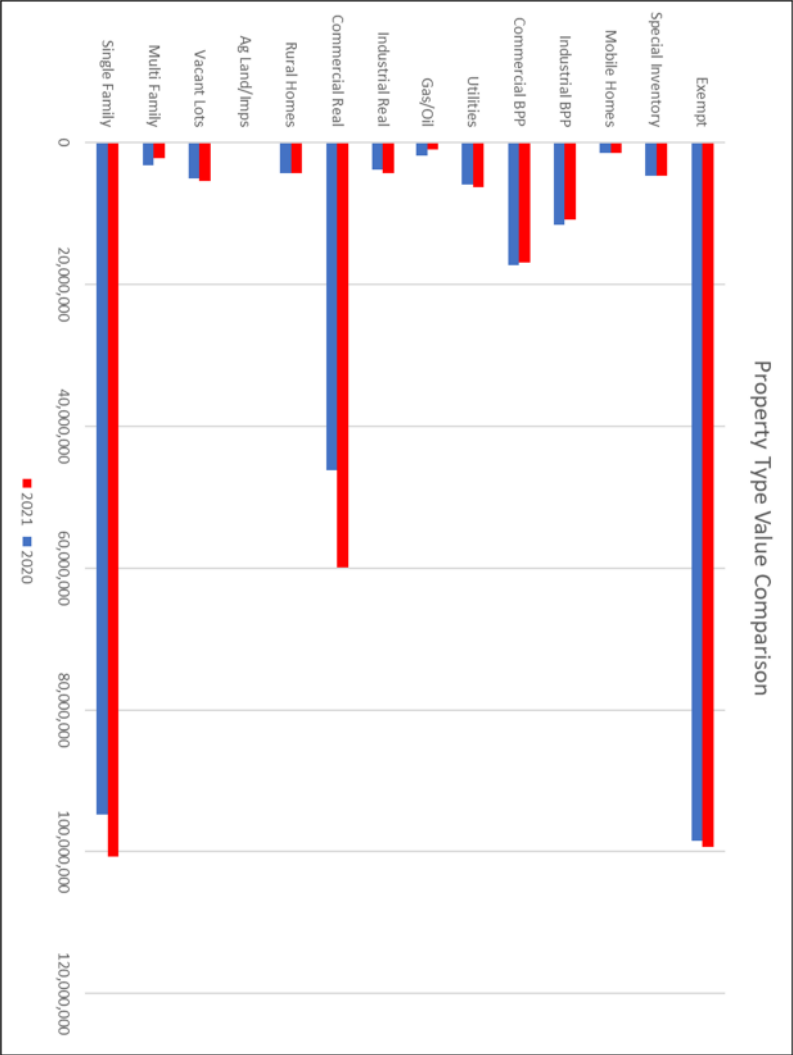
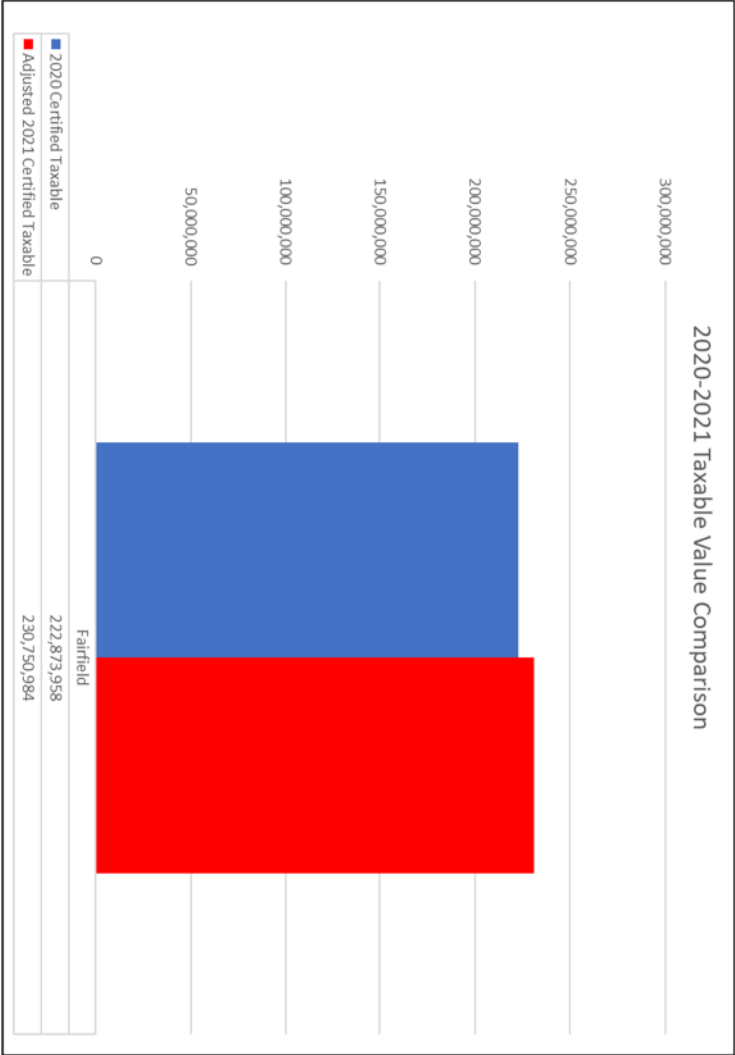
Category Code Breakdown

Taxroll Load Total: 12,541,863

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Ngt Taxable
A1	4	4.153	74,961	0	0	74,961	524,453	0	0	599,414	578,657
A2R	1	1.000	23,000	0	0	23,000	73,474	0	0	96,474	85,696
A*	5	5.153	97,961	0	0	97,961	597,927	0	0	695,888	664,353
B3	1	8.000	47,886	0	0	47,886	1,007,146	0	0	1,055,032	1,055,032
B*	1	8.000	47,886	0	0	47,886	1,007,146	0	0	1,055,032	1,055,032
F1O	1	0.860	199,296	0	0	199,296	497,003	0	0	696,299	696,299
F1T	9	22.260	1,388,539	0	0	1,388,539	8,576,670	0	0	9,965,209	9,965,209
F1	10	23.120	1,587,835	0	0	1,587,835	9,073,673	0	0	10,661,508	10,661,508
F*	10	23.120	1,587,835	0	0	1,587,835	9,073,673	0	0	10,661,508	10,661,508
L1	1	0.000	0	0	0	0	0	124,635	0	124,635	124,635
L11	2	0.000	0	0	0	0	0	0	0	0	0
L1G	1	0.000	0	0	0	0	0	4,800	0	4,800	4,800
L1	4	0.000	0	0	0	0	0	129,435	0	129,435	129,435
L*	4	0.000	0	0	0	0	0	129,435	0	129,435	129,435
	20	36.273	1,733,682	0	0	1,733,682	10,678,746	129,435	0	12,541,863	12,510,328

City of Fairfield

City of Fairfield



2021 Tax Rate Calculation Worksheet

Date: 07/30/2021 02:03 PM

Taxing Units Other Than School Districts or Water Districts

FAIRFIELD CITY

903-389-2828

Taxing Unit Name

Phone (area code and number)

222 S MOUNT STREET

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

Taxing Unit's 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 Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

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.

SECTION 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 years. When appraisal values increase, the NNR tax rate should decrease.

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 operations 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.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 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 (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$227,184,272
2. 2020 tax ceilings. Counties, cities and junior college districts. 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$227,184,272
4. 2020 total adopted tax rate.	\$0.464582/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	
A. Original 2020 ARB values:	\$0

B. 2020 values resulting from final court decisions:		\$0
C. 2020 value loss. Subtract B from A. ³		\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value:		\$0
B. 2020 disputed value:		\$0
C. 2020 undisputed value. Subtract B from A. ⁴		\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.		\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.		\$227,184,272
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵		\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 freepport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.		\$48,087
A. Absolute exemptions. Use 2020 market value:		\$178,208
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:		\$226,295
C. Value loss. Add A and B. ⁵		
11. 2020 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 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.		
A. 2020 market value:		\$10,200
B. 2021 productivity or special appraised value:		\$192
C. Value loss. Subtract B from A. ⁷		\$10,008
12. Total adjustments for lost value. Add lines 9, 10C and 11C.		\$236,303
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.		\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.		\$226,947,965
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.		\$1,054,359
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded		\$152

by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020.⁸

611

17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16.¹⁰

\$1,054,511

18. Total 2021 taxable value on the 2021 certified appraisal roll today. 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

A. Certified values:

\$218,866,172

B. Counties: Include railroad rolling stock values certified by the Comptroller's office:

\$0

C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:

\$0

D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 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

\$218,866,172

E. Total 2021 value. Add A and B, then subtract C and D.

19. Total value of properties under protest or not included on certified appraisal roll.¹³

A. 2021 taxable value of properties under protest. 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

\$11,884,812

B. 2021 value of properties not under protest or included on certified appraisal roll.

\$0

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

\$11,884,812

C. Total value under protest or not certified: Add A and B.

20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step.¹⁶

\$0

21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20.¹⁷

\$230,750,984

22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. 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, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$1,578,198
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$1,578,198
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$229,172,786
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.460137/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

- ¹Tex. Tax Code Section 26.012(14) ¹²Tex. Tax Code Section 26.03(c)
²Tex. Tax Code Section 26.012(14) ¹³Tex. Tax Code Section 26.01(c) and (d)
³Tex. Tax Code Section 26.012(13) ¹⁴Tex. Tax Code Section 26.01(c)
⁴Tex. Tax Code Section 26.012(13) ¹⁵Tex. Tax Code Section 26.01(d)
⁵Tex. Tax Code Section 26.012(15) ¹⁶Tex. Tax Code Section 26.012(6)(b)
⁶Tex. Tax Code Section 26.012(15) ¹⁷Tex. Tax Code Section 26.012(6)
⁷Tex. Tax Code Section 26.012(13) ¹⁸Tex. Tax Code Section 26.012(17)
⁸Tex. Tax Code Section 26.012(13) ¹⁹Tex. Tax Code Section 26.012(17)
⁹Tex. Tax Code Section 26.03(c) ²⁰Tex. Tax Code Section 26.04(c)
¹⁰Tex. Tax Code Section 26.012(13) ²¹Tex. Tax Code Section 26.04(d)
¹¹Tex. Tax Code Section 26.012,26.04(c-2) ²²*Reserved for expansion*

SECTION 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.

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.336198/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$227,184,272
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$763,788
31. Adjusted 2020 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2020 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 2020. This line applies only to tax years preceding tax year 2020.	\$110
B. 2020 taxes in TIF 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 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 transferred function. 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 D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$110
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$763,898
E. Add Line 30 to 31D.	\$763,898
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$229,172,786
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.333328/\$100
34. Rate adjustment for state criminal justice mandate. ²³ A. 2021 state criminal justice mandate: 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

<p>B. 2020 state criminal justice mandate: 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 applies.</p>	<p>\$0</p>
<p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 indigent health care expenditures: 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.</p>	<p>\$0</p> <p>\$0</p>
<p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: 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.</p>	<p>\$0</p> <p>\$0</p>
<p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: 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.</p>	<p>\$0</p> <p>\$0</p>
<p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>		$0.000000/$100 $0.000000/$100

<p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$0.333328/\$100</p>
<p>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$466,305</p> <p>\$0.203473</p> <p>\$0.536801</p>
<p>41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<p>\$0.555589/\$100</p>
<p>D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located</p>	<p>\$0.000000/\$100</p>

in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of

1. the first 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, or
2. the third tax year after the tax year in which the disaster occurred.

If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).

42. Total 2021 debt to be paid with property taxes and additional sales tax revenue.

Debt means the interest and principal that will be paid on debts that:

- (1) are paid by property taxes,
- (2) are secured by property taxes,
- (3) are scheduled for payment over a period longer than one year and
- (4) are not classified in the taxing unit's budget as M&O expenses

A. **Debt** 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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸

Enter debt amount.

\$0

B. Subtract **unencumbered fund amount** used to reduce total debt.

\$0

C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none)

\$0

D. Subtract **amount paid** from other resources.

\$290,000

E. **Adjusted debt.** Subtract B, C, and D from A.

43. Certified 2020 excess debt collections. Enter the amount certified by the collector.²⁸

\$0

44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.

\$290,000

45. 2021 anticipated collection rate.

A. Enter the 2021 anticipated collection rate certified by the collector:²⁹

100.00%

B. Enter the 2020 actual collection rate

109.60%

C. Enter the 2019 actual collection rate

101.70%

D. Enter the 2018 actual collection rate

103.70%

E. 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%.³¹

101.70%

46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E

\$285,152

47. 2021 total taxable value. Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet*.

\$230,750,984

48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.123575/\$100
49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.679164/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁷Tex. Tax Code Section 26.04(c-1)

²⁴Tex. Tax Code Section 26.0442

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)

²⁵Tex. Tax Code Section 26.0442

²⁹Tex. Tax Code Section 26.04(b)

²⁶Tex. Tax Code Section 26.0443

³⁰Tex. Tax Code Section 26.04(b)

SECTION 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.

Additional Sales and Use Tax Worksheet

Amount/Rate

51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰

Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.

52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.³³

Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴

\$466,305

- 01 -

Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.

53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$230,750,984
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54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0.202082/\$100
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55. 2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*. \$0.460137/\$100

56. 2021 NNR tax rate, adjusted for sales tax.

Taxing units that adopted the sales tax in November 2020 or in May 2021.

Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.

57. 2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the Voter-Approval Tax Rate Worksheet.	\$0.679164/\$100
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58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.477082/\$100
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³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax Rate Adjustment 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.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$230,750,984
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.477082/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

SECTION 5: 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 taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 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. 2019 unused increment rate. 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
65. 2018 unused increment rate. 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
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.000000/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.477082/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

SECTION 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.⁴³

De Minimis Rate Worksheet	
	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.333328/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$230,750,984
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.216683
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.123575/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.673586/\$100

⁴²Tex. Tax Code Section 26.012(8-a)

⁴³Tex. Tax Code Section 26.063(a)(1)

⁴⁴Tex. Tax Code Section 26.04(c)

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.	N/A
- or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet.	N/A
- or - If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	N/A
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate
 As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

\$0.460137/\$100

Voter-Approval tax rate
 As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 58

\$0.477082/\$100

De minimis rate
 If applicable, enter the de minimis rate from Line 72.

\$0.673586/\$100

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. ⁵⁰

print here
 Printed Name of Taxing Unit Representative

sign here _____

Taxing Unit Representative

Date _____



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 cannot 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 of 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 of 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 deemed 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 objective 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.

Purchase's 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.

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

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.

- 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 Depart 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 an 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.