



2022-2023 Adopted Budget
Adopted on September 20, 2022



**City of Fairfield
Fiscal Year 2022-2023
Budget Cover Page**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$72,194 which is a 6.40 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$7,392.

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

FOR: COUNCIL MEMBERS JAMES TYUS,
ARLAND THILL, BOBBY NICHOLS, ANGELA
OGLESBEE
AGAINST: NONE

PRESENT AND NOT VOTING: MAYOR
KENNETH HUGHES
ABSENT: COUNCIL MEMBER STEPHEN
DANIEL

Property Tax Rate Comparison

	2022-23	2021-22
Property Tax Rate	\$0.432511	\$0.460137
No New Revenue Rate	\$0.400686	\$0.434445
Maintenance & Operations Tax Rate	\$0.330777	\$0.336561
Voter Approval Rate	\$0.432511	\$0.407624
Debt Rate	\$0.101734	\$0.123576
De Minimis Rate	\$0.585178	\$0.812917

Total debt obligation for City of Fairfield
secured by property taxes: \$277,000.



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MAYOR

Kenneth Hughes

CITY COUNCIL

James Tyus – Place 1

Arland Thill – 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

Richard Schaufert

PUBLIC WORKS DIRECTOR

Clyde Woods

ECONOMIC DEVELOPMENT DIRECTOR

David Fowler

TOURISM AND MARKETING DIRECTOR

Brenda Pate



On behalf of the City of Fairfield, I am pleased to submit the Fiscal Year 2022-2023 budget. This transparent document is intended to provide significant detail of the City's budget as it relates to the four recognized purposes of a budget book.

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

The following pages will provide a summary of the factors affecting the budget including the major individual funds, their purpose, revenue sources and proposed expenditures.

Several economic development opportunities will continue work in 2022 and 2023 and we will continue to work hard to grow this city after years of stagnation.

This budget also reflects that the City of Fairfield is growing as new investments come to the City and more are slated to come in the near future. Fairfield is the true center between Dallas and Fort Worth, and more are realizing this great potential to serve two of the largest markets in the nation.

I would like to thank all our staff for their hard work and continued dedication to our city. In addition, the City Council deserves recognition for being the driving force of Fairfield's continued growth.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Nathaniel B. Smith'.

Nathaniel B. Smith, MPA
City Administrator

ORDINANCE NUMBER 2022-09-20 BUDGET
ADOPTING THE BUDGET FOR 2022-2023 FISCAL YEAR

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF FAIRFIELD, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; APPROPRIATING MONEY TO DEBT SERVICE FOR THE CITY'S INDEBTEDNESS; PROVIDING FOR INTRA AND INTERDEPARTMENTAL FUND TRANSFERS; AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF FAIRFIELD, TEXAS FOR THE 2022-2023 FISCAL YEAR AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the budget appended here for the Fiscal Year beginning October 1, 2022 and ending September 30, 2023 was duly presented to the City Council of the City of Fairfield; and

WHEREAS, a public hearing was ordered by the City Council and a public notice of said hearing was caused to be given by the City Council and said public hearing was held according to said notice;

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

SECTION 1. The appropriations for the Fiscal Year beginning October 1, 2022 and ending September 30, 2023 for the support of the general government of the City of Fairfield, Texas be fixed and determined for said terms in accordance with the expenditures shown in the City's Fiscal Year 2022-2023 Budget, a copy of which is appended hereto.

SECTION 2. The budget, as shown in words and figures, is hereby approved in all respects and adopted as the City's budget for the Fiscal Year beginning October 1, 2022 and ending September 30, 2023.


SECTION 3. There is hereby appropriated the amount shown in said budget necessary to provide for a debt service fund for the payment of the principal and interest and the retirement of bonded debt of said city.

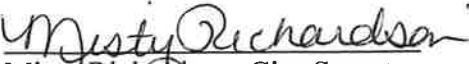
SECTION 4. The City Administrator be and is hereby authorized to make intra and interdepartmental fund transfers during the fiscal year as becomes necessary in order to avoid over expenditure of a particular department and report all fund transfers between departments over \$5,000.00 to the City Council.

SECTION 5. The City's Fiscal Year begins on October 1, 2022 and that fact requires that this ordinance be effective upon its passage and adoption to preserve the public peace, property, health, and safety and shall be in full force and effect from and after its passage and adoption is hereby declared.

PASSED this 20th day of September, 2022, at a Special Called Meeting of the City Council of the City of Fairfield, Texas, there being a quorum present, by () "YEAS" and () "NAYS" and approved by the Mayor on the date above set out.

ALDERMEN VOTING	AYE	NAY	ABSTAIN	ABSENT
James Tyus	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Arland Thill	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bobby Nichols	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stephen Daniel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Angela Oglesbee	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

APPROVED:

 Kenneth D. Hughes, Mayor

ATTEST:

 Misty Richardson, City Secretary

RESOLUTION NUMBER 2022-09-20

BUDGET RATIFICATION FOR THE 2022-2023 FISCAL YEAR

A RESOLUTION OF THE CITY OF FAIRFIELD, TEXAS, RATIFYING THE MUNICIPAL BUDGET FOR FISCAL YEAR 2022-2023 WHICH RAISES MORE REVENUE FROM PROPERTY TAXES THAN THE PREVIOUS FISCAL YEAR.

WHEREAS, the City of Fairfield ("City") adopted its budget for fiscal year 2022- 2023; and

WHEREAS, the Budget as adopted raises more revenue from property taxes than the previous year's budget by an amount of \$72,194 which is a 6.40% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$7,392; and

WHEREAS, Texas Local Government Code 102.007 requires the City ratify the Budget by a separate vote.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Fairfield, Texas, that:

SECTION 1. The City Council of the City of Fairfield ratifies the adopted budget for fiscal year 2022-2023, which raises more revenue from property taxes than the previous fiscal year's budget.

SECTION 2. The City Secretary is authorized to take any necessary action to comply with applicable publication and notification requirements.

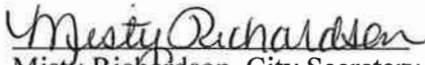
PASSED this 20th day of September, 2022, at a Special Called Meeting of the City Council of the City of Fairfield, Texas, there being a quorum present, by () "YEAS" and () "NAYS" and approved by the Mayor on the date above set out.

ALDERMEN VOTING	AYE	NAY	ABSTAIN	ABSENT
James Tyus	_____	_____	_____	_____
Arland Thill	_____	_____	_____	_____
Bobby Nichols	_____	_____	_____	_____
Stephen Daniel	_____	_____	_____	_____
Angela Oglesbee	_____	_____	_____	_____

APPROVED:


Kenneth D. Hughes, Mayor

ATTEST:


Misty Richardson, City Secretary

ORDINANCE NUMBER 2022-09-20 TAX RATE

TAX RATE FOR THE 2022-2023 FISCAL YEAR

AN ORDINANCE OF THE CITY OF FAIRFIELD APPROVING AND LEVYING THE AD VALOREM TAX RATE OF \$0.432511 PER ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF FAIRFIELD, TEXAS, FOR THE 2022-2023 FISCAL YEAR; PROVIDING FOR APPORTIONING OF EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN THE SAME SHALL BECOME DELINQUENT IF NOT PAID; APPROVING TAX CODE STATEMENTS; PROVIDING FOR PENALTIES AND INTEREST; DETERMINING FINDINGS OF FACT; PROVIDING FOR SEVERABILITY; INCLUDING A SAVINGS CLAUSE; PROVIDING FOR PUBLICATION AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS a budget appropriating revenue generated for the use and support of the municipal government of the City of Fairfield (“City”) has been approved and adopted by the City Council as required by Chapter 102 of the Texas Local Government Code; and

WHEREAS a notice was published in the City’s official newspaper on August 24, 2022; and

WHEREAS the City Council finds that it is necessary and proper for the good government, peace and order of the City to adopt an ordinance establishing an ad valorem tax rate.

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

SECTION 1. ADOPTION OF TAX RATE. The tax rate of the City of Fairfield for the tax year 2023 will be, and is hereby, set at \$0.432511 on each One Hundred Dollars (\$100.00) of the taxable value of all property, real, personal and mixed, not exempt from taxation by the Constitution and laws of this State situated within the corporate limits of the City of Fairfield.

SECTION 2. TAX LEVY. There is hereby levied for the tax year 2023 upon all property, real, personal, and mixed, not exempt from taxation by the Constitution and laws of this State situated within the corporate limits of the City of Fairfield, and there shall be collected for the use and support of the municipal government of the City of Fairfield, for the payment of current expenses and to be deposited in the General Fund for the 2022-2023 Fiscal Year an ad valorem tax rate of \$0.432511 on each One Hundred Dollars (\$100.00) of the taxable value of such property, said tax being so levied shall be apportioned and distributed to the specific purposes here set forth.

- a. For the maintenance and support of the current expenses and budget of the general government (General Fund) (maintenance and operations) for Fiscal Year 2022-2023, a tax rate of \$0.330777 on each One Hundred Dollars (\$100.00) assessed value of taxable property.
- b. For the Debt Fund, for the purpose of creating a sinking fund to pay the interest and principal maturities on all outstanding debt of the City, not otherwise provided for, a tax rate of \$0.101734 on each One Hundred Dollars (\$100.00) assessed value of taxable property.

SECTION 3. TAX CODE STATEMENTS. In accordance with the provisions and requirements of Section 26.05 of the Texas Property Tax Code, as amended, the City Council hereby states that:

- a. **COMBINED TAX RATE. THIS COMBINED TAX RATE (MAINTENANCE AND OPERATIONS AND DEBT) WILL RAISE MORE TAXES THAN LAST YEAR'S OVERALL TAX RATE. THE TAX RATE WILL EFFECTIVELY BE LOWER BY 6.00 PERCENT AND WILL LOWER TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$27.63.**
- b. **MAINTENANCE AND OPERATIONS TAX RATE. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE LOWERED BY 1.72 PERCENT AND WILL LOWER TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$28.79.**
- c. **DEBT FUND TAX RATE. THIS TAX RATE WILL NOT RAISE TAXES FOR THE DEBT FUND FROM**

LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE REDUCED BY 17.67 PERCENT AND WILL LOWER TAXES FOR THE DEBT FUND ON A \$100,000 HOME BY APPROXIMATELY \$21.85.

SECTION 4. DUE DATE AND DELINQUENCY. Taxes levied under this ordinance shall be due January 1, 2023 and if not paid on or before January 31, 2023 shall immediately become delinquent.

SECTION 5. LIEN, PENALTIES, AND INTEREST. All taxes shall become a lien upon the property against which assessed, and the city tax collector of the City of Fairfield, Texas is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City of Fairfield, Texas and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real, personal, or mixed, for the payment of said taxes, penalty and interest, and, the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City of Fairfield, Texas. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law

SECTION 6. FINDINGS OF FACT. The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if set forth herein.

SECTION 7. PRIOR ORDINANCES. All previous budget ordinances shall remain in full force and effect, save and except as amended by this Ordinance.

SECTION 8. PUBLICATION. The City Secretary of the City is hereby directed to post the notice required by Section 26.05 of the Texas Tax Code on the City's website and to publish in the Official Newspaper of the City of Fairfield, the caption and effective date of this Ordinance as required by Texas Local Government Code Section 52.011.

SECTION 9. EFFECTIVE DATE. The necessity for making and approving the tax levy for the year, as required by the laws of the State of Texas, requires that this Ordinance shall take effect immediately from and after its passage, as the law in such case provides.

SECTION 10. OPEN MEETING. It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public and that public notice of the time place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code Chapter 551.

PASSED this 20th day of September, 2022, at a Special Called Meeting of the City Council of the City of Fairfield, Texas, there being a quorum present, by () "YEAS" and () "NAYS" and approved by the Mayor on the date above set out.

ALDERMEN VOTING	AYE	NAY	ABSTAIN	ABSENT
James Tyus	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Arland Thill	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bobby Nichols	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stephen Daniel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Angela Oglesbee	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

APPROVED:


Kenneth D. Hughes, Mayor

ATTEST:


Misty Richardson, City Secretary



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

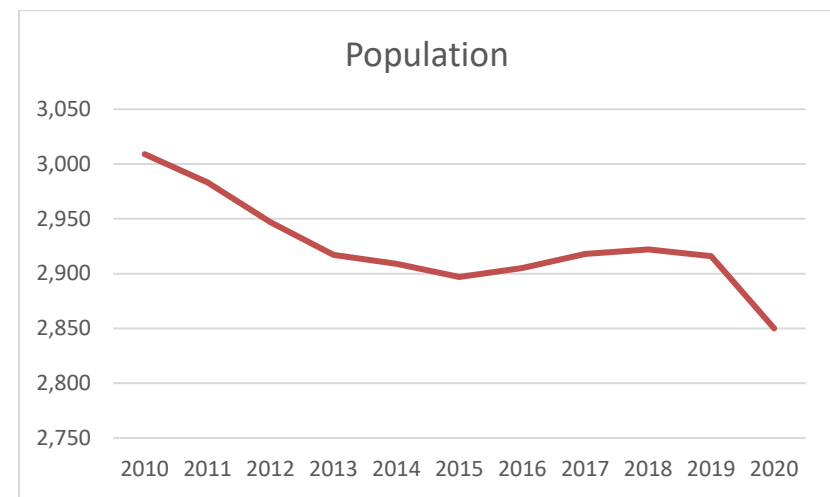
The City of Fairfield is a Type A General Law municipality, operating under a Mayor-Council form of government. The governing body, the Fairfield City Council, consists of five Council members in an aldermanic form of government. The Mayor is the Chief Executive Officer of the city, and the chief budget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

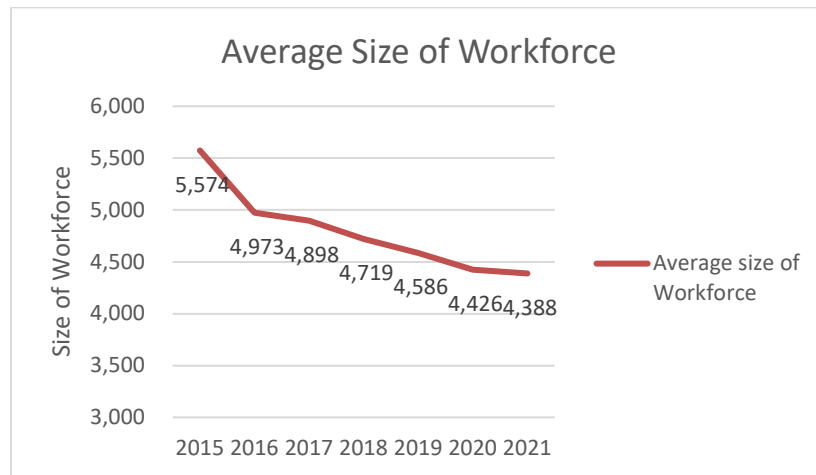
The population of Fairfield reached a high of 3,090 in the 2010 Census, but declined until 2015, when it reached a low of 2,897 according to Census estimates. The past two years, the Census estimates population has increased to 2,918 in 2017. Freestone County has a population of 19,646 in 2017, according to Census estimates. The 2020 Census counted 2,850 in estimated population, lower than estimates. Locally, there are questions on the population.





Labor Force

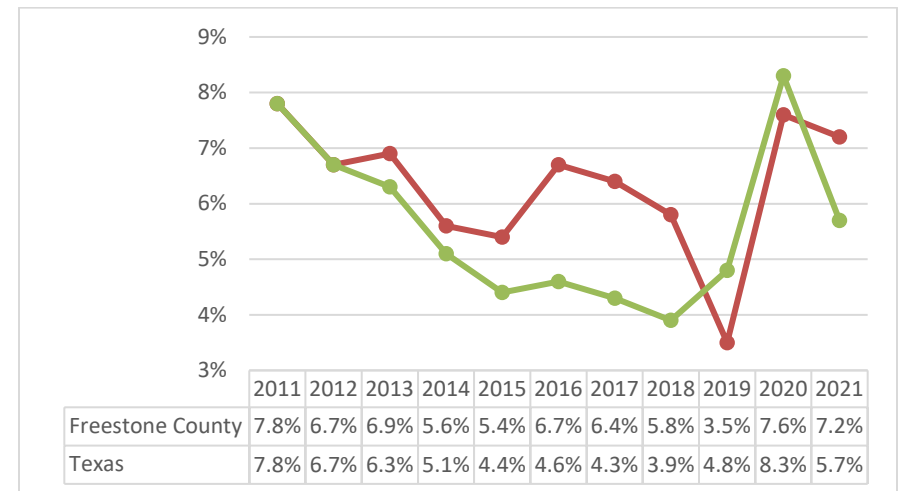
The size of the labor force in a given area can indicate the relative health of the local economy. Freestone County's Workforce has been steadily declining since 2014, especially since 2016. The pattern in the size of the labor force can mean the loss of jobs but can also mean a rapidly aging workforce.



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.

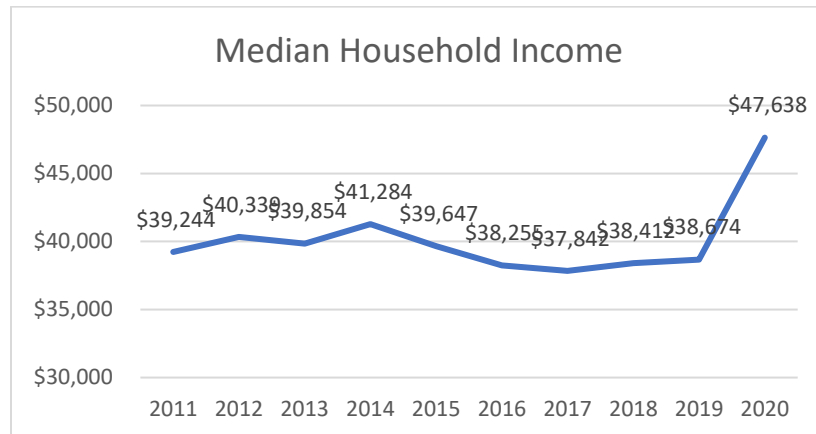


Source: Texas Workforce Commission



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 2020 was \$47,638. However, during a recent income survey, most households fell into the low- to moderate-income range.



Source: U.S. Census Bureau

Major Employers

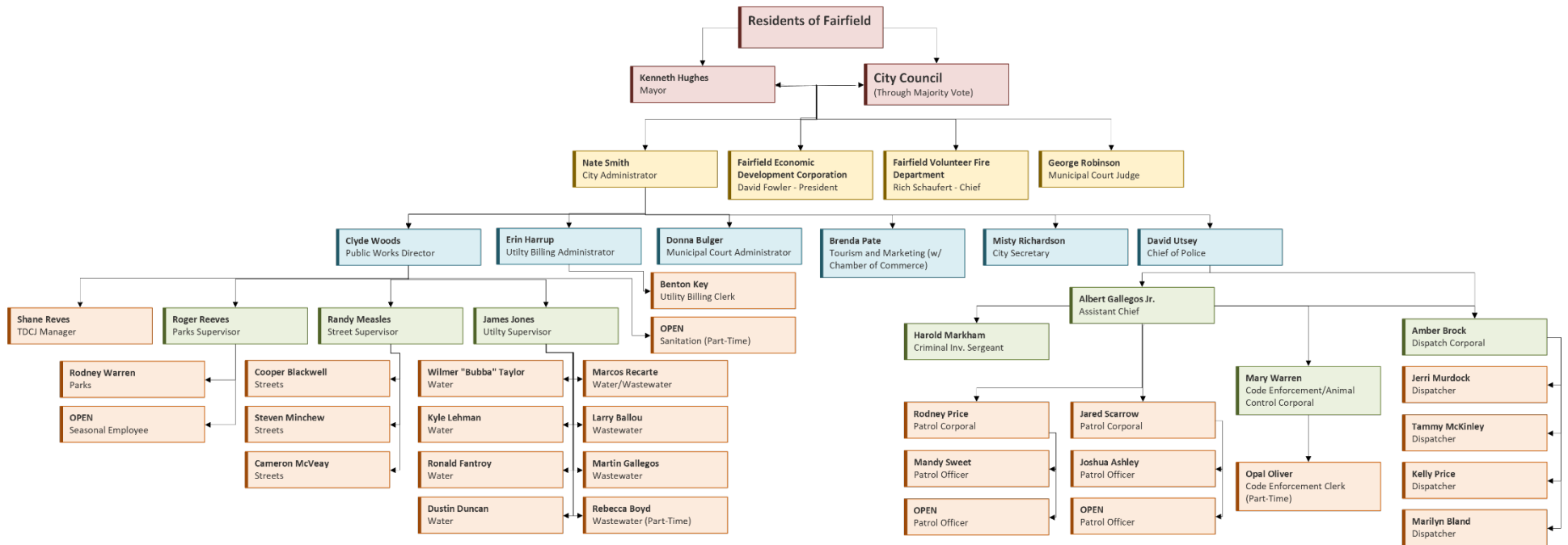
The Texas Department of Criminal Justice is the largest employer in Freestone County, with over 300 employees. Approximately 230 employees are housed in the TDCJ's Boyd Unit, that is between the cities of Fairfield and Teague. The largest employer in the city of Fairfield limits is the Fairfield Independent School District with 177 employees. These numbers will change in 2023-as more industry becomes online in Fairfield.

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 2021-22</u>	<u>FY 2022-23</u>
Administration	City Administrator	1	1
	City Secretary	1	1
	Administrative Assistant	.5	.5
Subtotal		2.5	2.5

<u>Department</u>	<u>Job Title</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
Judicial	City Judge	1	1
	Court Administrator	1	1
Subtotal		2	2

<u>Department</u>	<u>Job Title</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
Police	Chief	1	1
	Assistant Chief	1	1
	CID Sergeant	1	1
	Corporals	2	2
	Patrol Officers	4	4
	Animal Control/Code Enforcement Corporal	1	1
	Dispatch Corporal	1	1
	Dispatchers	4	4
	Code Enforcement Coordinator	.5	.5
Subtotal		15.5	15.5



<u>Department</u>	<u>Job Title</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
<i>Parks and Recreation</i>	Parks Lead	1	1
	Park Hands	1	1
	Seasonal Help	0	.25
<i>Subtotal</i>		2	2.25

<u>Department</u>	<u>Job Title</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
<i>Streets and Drainage</i>	Streets Lead	1	1
	Street Hands	3	3
<i>Subtotal</i>		4	4

<u>Department</u>	<u>Job Title</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
<i>Community Development</i>	Community Development Director	0	.5
		0	.5
<i>Subtotal</i>		0	.5

<u>Department</u>	<u>Job Title</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
<i>Fairfield EDC</i>	Director	1	1
	Administrative Assistant	1	1
<i>Subtotal</i>		2	2

Enterprise Fund

<u>Department</u>	<u>Job Title</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
<i>Sanitation</i>	Sanitation Helper	0	.5
<i>Subtotal</i>		0	.5



<u>Department</u>	<u>Job Title</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
<i>Water Operations</i>	Technicians	4	4
	Utility Billing Supervisor (Split with General Fund)	.5	.5
	Utility Billing Clerk	1	1
	<i>Subtotal</i>	5.5	5.5

<u>Department</u>	<u>Job Title</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
<i>Wastewater Operations</i>	Public Works Director	.5	.5
	Wastewater Technician	.5	.5
	Utility Technicians	2	2
	<i>Subtotal</i>	3	3

TDCJ Fund

<u>Department</u>	<u>Job Title</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
<i>Operations</i>	Public Works Director	.5	.5
	Operator	1	1
	Technician	1	1
	<i>Subtotal</i>	2.5	2.5

Hotel-Motel Fund

<u>Department</u>	<u>Job Title</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
<i>Operations</i>	Tourism Development Director	1	.5
	<i>Subtotal</i>	1	.5

**Westwood Fund**

<u>Department</u>	<u>Job Title</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
Operations	Operator	1	1
Subtotal		1	1

TOTAL EMPLOYEES

<u>FUND</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
GENERAL	28	28.75
ENTERPRISE	8.5	9
TDCJ	2.5	2.5
HOTEL-MOTEL	1	.5
WESTWOOD	1	1
Subtotal	41	41.75



SALARY TABLE								
Hourly Rates by Grade and Step								
Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	WITHIN GRADE AMOUNTS
1	\$8.93	\$9.29	\$9.88	\$10.19	\$10.66	\$10.95	\$11.25	VARIES
2	\$9.98	\$10.34	\$10.96	\$11.09	\$11.74	\$12.06	\$12.72	VARIES
3	\$11.03	\$11.39	\$11.76	\$11.76	\$12.13	\$12.50	\$12.86	\$0.35
4	\$12.08	\$12.48	\$12.89	\$13.30	\$13.71	\$14.12	\$14.53	\$0.39
5	\$13.65	\$14.11	\$14.57	\$15.04	\$15.50	\$15.96	\$16.42	\$0.44
6	\$15.75	\$16.26	\$16.78	\$17.29	\$17.81	\$18.32	\$18.84	\$0.49
7	\$17.85	\$18.43	\$19.01	\$19.58	\$20.16	\$20.74	\$21.32	\$0.55
8	\$18.90	\$19.53	\$20.16	\$20.79	\$21.42	\$22.05	\$22.68	\$0.60
9	\$19.95	\$20.65	\$21.36	\$22.06	\$22.76	\$23.47	\$24.17	\$0.67
10	\$22.05	\$22.82	\$23.58	\$24.35	\$25.12	\$25.88	\$26.65	\$0.73
11	\$25.20	\$26.05	\$26.90	\$27.75	\$28.60	\$29.45	\$30.30	\$0.81
12	\$30.45	\$31.47	\$32.49	\$33.51	\$34.52	\$35.54	\$36.56	\$0.97
13	\$35.70	\$36.91	\$38.12	\$39.32	\$40.53	\$41.74	\$42.95	\$1.15

SALARY TABLE								
Yearly Rates by Grade and Step								
Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	WITHIN GRADE AMOUNTS
1	\$18,564.00	\$19,317.90	\$20,551.44	\$21,184.80	\$22,167.60	\$22,779.12	\$23,390.64	VARIES
2	\$20,748.00	\$21,512.40	\$22,800.96	\$23,063.04	\$24,417.12	\$25,094.16	\$26,448.24	VARIES
3	\$22,932.00	\$23,696.40	\$24,460.80	\$24,460.80	\$25,225.20	\$25,989.60	\$26,754.00	\$0.35
4	\$25,116.00	\$25,967.76	\$26,819.52	\$27,671.28	\$28,523.04	\$29,374.80	\$30,226.56	\$0.39
5	\$28,392.00	\$29,352.96	\$30,313.92	\$31,274.88	\$32,235.84	\$33,196.80	\$34,157.76	\$0.44
6	\$32,760.00	\$33,830.16	\$34,900.32	\$35,970.48	\$37,040.64	\$38,110.80	\$39,180.96	\$0.49
7	\$37,128.00	\$38,329.20	\$39,530.40	\$40,731.60	\$41,932.80	\$43,134.00	\$44,335.20	\$0.55
8	\$39,312.00	\$40,622.40	\$41,932.80	\$43,243.20	\$44,553.60	\$45,864.00	\$47,174.40	\$0.60
9	\$41,496.00	\$42,959.28	\$44,422.56	\$45,885.84	\$47,349.12	\$48,812.40	\$50,275.68	\$0.67
10	\$45,864.00	\$47,458.32	\$49,052.64	\$50,646.96	\$52,241.28	\$53,835.60	\$55,429.92	\$0.73
11	\$52,416.00	\$54,185.04	\$55,954.08	\$57,723.12	\$59,492.16	\$61,261.20	\$63,030.24	\$0.81
12	\$63,336.00	\$65,454.48	\$67,572.96	\$69,691.44	\$71,809.92	\$73,928.40	\$76,046.88	\$0.97
13	\$74,256.00	\$76,767.60	\$79,279.20	\$81,790.80	\$84,302.40	\$86,814.00	\$89,325.60	\$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	8	
Parks Technician	Parks	ST	N	6	
Police Chief	Police	DH	Y	12	**
Police Assistant Chief	Police	PS	N	11	
Police Corporal	Police	PS	N	10	
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	9	
Police Officer Trainee	Police	PS	N	8	
Police Sergeant	Police	PS	N	10	
Public Works Director	Public Works	DH	Y	12	**
Sanitation Technician	Public Works	PT	N	3	
Street Supervisor	Streets	S	N	8	
Street Technician	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	
ADOPTED MAY 2022					
Classifications					
CL - Clerical					
DH - Department Head					
EX - Executive					
LP - Licensed Professional					
P - Professional					
PS - Public Safety					
PT - Part Time					
ST - Service Trades					
S-Supervisor					
** All FLSA exempt employee salaries will be negotiated according to Grade					

2022-23 Budget



2021-2022 Staff Strategic Plan Year 2

Administration

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

City Hall

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

Downtown

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

Fire

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



I-45 Development

Plan Of Attack (1-3 Years)
1. Determination of Retail Needs DONE
2. Determination of Utility Needs DONE
3. Planning for Possible TIRZ NOT REQUIRED
4. Commence Construction
Forward-Looking Plans (Years 4- 10)
<ul style="list-style-type: none"> Parcel Identification North and South of City Limits

Mims Creek

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

Municipal Court

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

Parks

Near- Term Projects (Years 1&2)
<ul style="list-style-type: none"> Pond Refurbishment DONE Green Barn Renovation DONE Lighting at Park Equipment (Lift, Buggy) Partially DONE Walking Trail Refurbishment
Long- Term Goals (Years 3-5)
<ul style="list-style-type: none"> Two New Bridges Junior Soccer Field Retention Pond Apprenticeship Program
Forward-Looking Plans (Years 6- 10)
<ul style="list-style-type: none"> Paving Fair Pavilion Renovations More Gardens

2022-23 Budget



2021-2022 Staff Strategic Plan Year 2

Police

Short-Term Projects (Years 1&2)
<ul style="list-style-type: none"> Community Police Programming Code Enforcement/Animal Control Officer DONE Full-Time Criminal Investigative Division Officer DONE Replacement Patrol Officers New Computers (Grant) DONE
Long-Term Goals (Years 3-5)
<ul style="list-style-type: none"> Vehicle Replacement Combined Dispatching UNDERWAY
Forward-Looking Plans (Years 6-10)
<ul style="list-style-type: none"> Succession Planning Substation Planning

Streets

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

TDCJ

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

Tourism

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

**Wastewater**

Near-Term Projects (Years 1&2)
<ul style="list-style-type: none"> • South Fairway Street Line Replacement UNDERWAY • Main Street Line Replacement • Conference Center Line Replacement • Jetting Schedule DONE • Equipment (Sewer Camera, Missile)
Long-Term Goals (Years 3-5)
<ul style="list-style-type: none"> • Equipment (Vac Trailer, Jetting Machine) • Clay Tile Line Replacement • Training And Development
Forward-Looking Plans (Years 6-10)
<ul style="list-style-type: none"> • Line Replacement Crew

Water

Near-Term Projects (Years 1&2)
<ul style="list-style-type: none"> • Phase III Water Loop • Phase IV Water Loop
Long-Term Goals (Years 3-5)
<ul style="list-style-type: none"> • Water Plant • Full SCADA System • Training And Development
Forward-Looking Plans (Years 6-10)
<ul style="list-style-type: none"> • Water Line Replacement

Westwood

Near-Term Projects (Years 1 & 2)
<ul style="list-style-type: none"> • Generator Henry Brown plant • 2- ¾ Ton Trucks • Generator Industrial Park Plant
Long-Term Goals (Years 3-5)
<ul style="list-style-type: none"> • Full SCADA System • Training and Development



In accordance with the financial policies of the City of Fairfield, (See Appendix 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 1 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 \$150,000 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 .460137 percent for every \$100 of assessed valuation. In April, the Appraisal District sent its preliminary valuations for 2022. It showed a 7.80% rise in assessed value, at \$248,739,264. The certified taxable value, delivered in July, for 2022 is \$264,850,341. Of that amount, \$262,744,196 is the certified net taxable value. According to the appraisal district, \$2,106,145 is property under protest.

Below is a table of certified values from the Freestone County Appraisal District since 2010:

Certified Values	
2022	\$264,850,341.00
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

The previous year, the city kept tax rates at the same rate of .460137. Below is a table of tax rates since 2014:

Year	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	No-New-Revenue (Effective) Tax Rate
2021	0.460137	0.333328	0.123575	0.460137
2020	0.464582	0.336198	0.128384	0.407624
2019	0.464582	0.279240	0.185269	0.443771
2018	0.432105	0.229972	0.202133	0.432105
2017	0.42	0.217161	0.202839	0.355404
2016	0.3488	0.150404	0.198096	0.379140
2015	0.3488	0.164423	0.184377	0.336779
2014	0.3488	0.152160	0.196640	0.357208

Source: Freestone County Tax Assessor

For 2022, the Freestone County Tax Assessor calculated a No-New-Revenue Rate of \$0.400686 per \$100 of assessed valuation. The debt rate calculation was \$0.101734, along with the Voter Approval

Rate of \$0.432511 per \$100 of assessed valuation and \$0.585178 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. However, the needs of street reconstruction weighed heavily with the council and passed the Voter Approval Rate of \$0.432511. The rate will generate an additional \$72,194, which is a 6.40 percent increase from the previous year. At the council's request, all additional revenue was put into street reconstruction.

Property Tax Comparison

The city's tax rate and debt per capita amount is low when compared to surrounding cities and cities with similar populations across the state. The average gross tax rate for these surrounding cities is \$0.598157. The average debt per capita is \$1,894 for the surrounding cities, and \$1,523 for the average cities of 2,500 to 4,500 in the State of Texas.

Fairfield's property tax rate in 2021 was \$0.460137 per \$100 valuation, on par with surrounding cities. However, its debt per capita is low, at \$101.



City	Population	Total Net Taxable	Gross Tax Rate	Total Debt	Debt per Capita
Athens	12,667	\$866,991,201	\$0.645221	\$9,085,000	\$717
Buffalo	1,984	\$121,291,127	\$0.446872	\$4,820,000	\$2,429
Corsicana	23,989	\$1,777,692,646	\$0.612000	\$65,867,011	\$2,746
Crockett	6,950	\$300,284,672	\$0.564000	\$1,582,564	\$228
Groesbeck	4,366	\$127,691,405	\$0.624800	\$4,988,733	\$1,143
Ennis	19,917	\$2,181,388,704	\$0.724473	\$49,451,655	\$2,483
Mexia	7,539	\$315,392,691	\$0.840900	\$6,060,000	\$804
Jacksonville	14,923	\$760,866,383	\$0.689950	\$22,827,007	\$1,530
Rusk	5,618	\$158,508,926	\$0.423750	\$5,830,035	\$1,038
Sulphur Springs	16,272	\$1,156,023,486	\$0.426920	\$36,925,000	\$2,269
Teague	3,527	\$134,969,551	\$0.627900	\$723,000	\$205
Averages	10,509	\$703,410,959	\$0.598157	\$19,907,501	\$1,894
Average of 2,500-4,500 Population	3,370	\$302,195,785	\$0.487742	\$5,132,735	\$1,523
Fairfield	2,850	\$230,750,984	\$0.460137	\$289,000	\$101

Source: 2022 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	2,850	\$230,750,984	\$0.460137	\$289,000

Source: 2022 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. The case, in passing, was settled in 2021. In 2022, the city finished paying its only remaining CO.

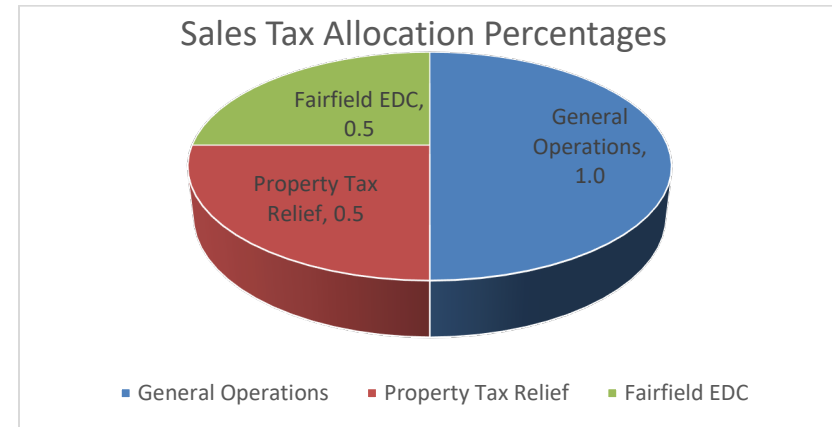


In July 2022, the Council issued \$1.635 million in Tax Anticipation Notes for the purchase and reconfiguration of the former Wells Fargo bank building. The following table shows the payment schedule on the tax anticipation note. The note represents the only ad valorem debt instrument currently held by the city.

2022 Tax Anticipation Note Debt Service				
Year	Principal	Coupon	Interest	Debt Service
2022-23	\$ 220,000	3.010%	\$ 56,020.69	\$ 276,020.69
2023-24	\$ 235,000	3.010%	\$ 42,064.75	\$ 277,064.75
2024-25	\$ 240,000	3.010%	\$ 34,916.00	\$ 274,916.00
2025-26	\$ 250,000	3.010%	\$ 27,541.50	\$ 277,541.50
2026-27	\$ 255,000	3.010%	\$ 19,941.25	\$ 274,941.25
2027-28	\$ 265,000	3.010%	\$ 12,115.25	\$ 277,115.25
2028-29	\$ 270,000	3.010%	\$ 4,063.50	\$ 274,063.50
Total	\$ 1,735,000		\$ 196,662.94	\$ 1,931,662.94

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.

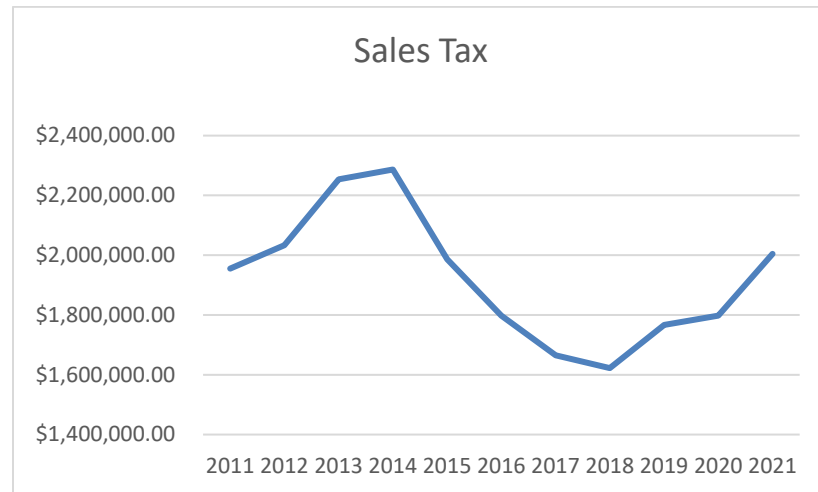
Year	Actual Revenue
2009	\$ 2,343,725.64
2010	\$ 2,003,347.63
2011	\$ 1,955,381.01
2012	\$ 2,033,486.77
2013	\$ 2,254,074.77
2014	\$ 2,286,600.64
2015	\$ 1,986,368.19
2016	\$ 1,798,255.12
2017	\$ 1,665,222.78
2018	\$ 1,622,304.68

2022-23 Budget



Financial Forecast

2019	\$ 1,766,444.17
2020	\$ 1,797,501.96
2021	\$ 2,004,383.65



In 2021-22, the projected sales tax was \$2 million using a 5-year linear projection. However, as in previous years, actual sales tax collections exceed the projections. Below are the actual collections and the 2021-22 fiscal year. The city adjusted its sales tax revenue amount to \$2.25 million at year's end, with an actual total of \$2,361,003.99.

Month	Amount
October	\$159,333.82
November	\$220,536.43

December	\$164,688.92
January	\$179,632.89
February	\$246,584.79
March	\$152,070.48
April	\$168,116.68
May	\$237,300.67
June	\$185,677.84
July	\$193,011.26
August	\$278,485.09
September	\$175,565.12

Using the ordinary least squares method of linear regression through the past five years, the computer calculates that forecasted sales tax revenue for the 2022-23 fiscal year will be \$2,311,333.59. However, using the formulas provided, it shows with 95 percent certainty that sales tax will fall between \$1,913,507.36 and \$2,709,159.82. The following table shows the fiscal year forecast.

Forecasted FY22-23 Sales Tax			
Month	Forecast	Low	High
October	\$153,218.23	\$121,948.22	\$184,488.24
November	\$218,795.41	\$188,348.50	\$249,242.32
December	\$194,768.61	\$169,400.03	\$220,137.19
January	\$178,995.54	\$130,705.48	\$227,285.61



February	\$246,105.45	\$207,830.13	\$284,380.77
March	\$156,834.84	\$137,742.91	\$175,926.77
April	\$167,093.04	\$128,685.04	\$205,501.05
May	\$246,018.84	\$227,064.56	\$264,973.12
June	\$206,465.36	\$177,487.98	\$235,442.75
July	\$117,738.29	\$76,639.81	\$158,836.77
August	\$254,889.74	\$182,468.57	\$327,310.91
September	\$170,410.22	\$165,186.13	\$175,634.31
Totals:	\$2,311,333.59	\$1,913,507.36	\$2,709,159.82

Being conservative with this forecast is important to maintain fiscal stability. Therefore, an agreed upon amount of \$2.3 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.

The following table represents the other General Fund revenue projections.

Revenue	Projection
Delinquent Taxes	\$20,000
Franchise Revenue – Electric	\$149,000
Franchise Revenue – Gas	\$20,000
Franchise Revenue – Phone	\$60,000
Franchise Revenue – Cable TV	\$15,000
Moody Reunion Revenue	\$5,000
Interest Income	\$2,000
Other General Fund Revenue	\$50,000
Building Permit Fees	\$25,000
Judicial Court Revenue	\$75,000
FIDC (FEDC) Reimbursement	\$162,000
Enterprise Fund Reimbursement	\$145,000
Tax Penalty and Interest	\$20,000
Hotel/Motel Reimbursement	\$64,000

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. The next page shows 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	\$28.70	\$39.00	\$67.70
CROCKETT	\$49.12	\$36.77	\$85.89
ENNIS	\$39.36	\$38.19	\$77.55
GROESBECK	\$48.12	\$27.21	\$75.33
MEXIA	\$65.45	\$52.15	\$117.60
JACKSONVILLE	\$25.41	\$29.95	\$55.36
RUSK	\$38.71	\$25.94	\$64.65
SULPHUR SPRINGS	\$28.27	\$32.17	\$60.44
TEAGUE	\$40.24	\$37.30	\$77.54
WORTHAM	\$81.33	\$78.75	\$160.08
2,001-5,000 AVERAGE	\$41.73	\$36.06	\$77.79
LESS THAN 2,000	\$43.53	\$31.57	\$75.10
FAIRFIELD	\$31.20	\$23.51	\$54.71

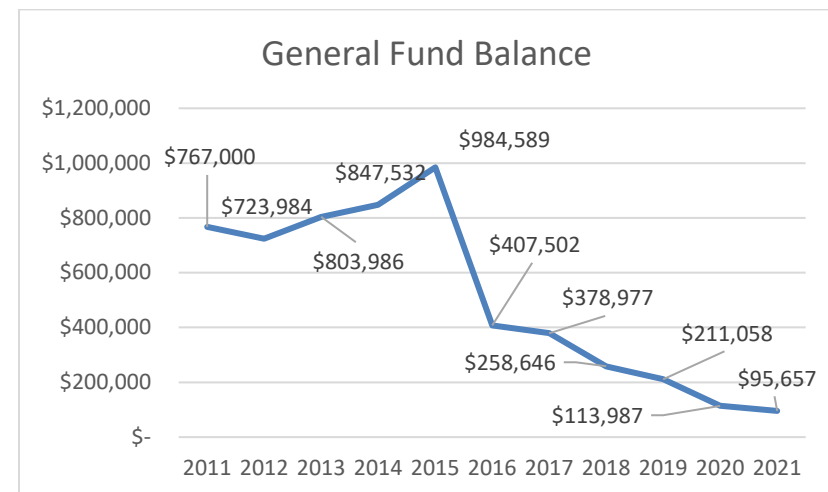
Source: 2022 TML Water and Wastewater Survey and local research for customers with 5,000 gallons of water usage

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 \$1.1 million and wastewater revenue is projected to be \$600,00, slightly higher than the 2021-22 budget, and the city will retain the services of a consultant to help plan for future water and wastewater treatment growth, and corresponding rates to pay for that growth.

Fund Balances

Past practices have seen a decrease in General Fund balance since 2015. The 2021 financial report reported a General Fund balance of \$95,657, a decrease of \$18,330.



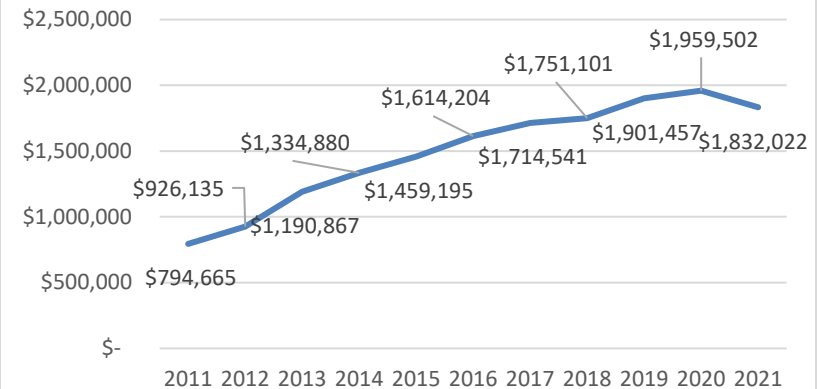
However, fund balances in all other funds remain healthy, including the Enterprise and TDCJ Funds. The Council has continued its policy



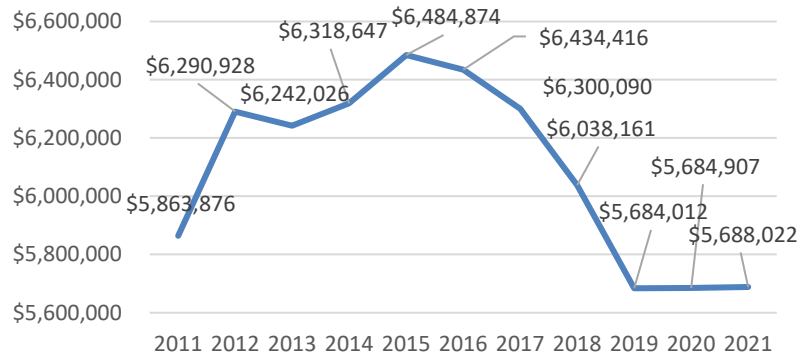
of spending down the Hotel/Motel fund balance. They all remain above the 25 percent threshold required by the city's financial management policy. In addition, all three funds have 25 percent cash reserves for contingencies.

With these healthier fund balances, a goal of this budget and budgets in the future is to grow the General Fund balance, which should occur in the 2021-22 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.

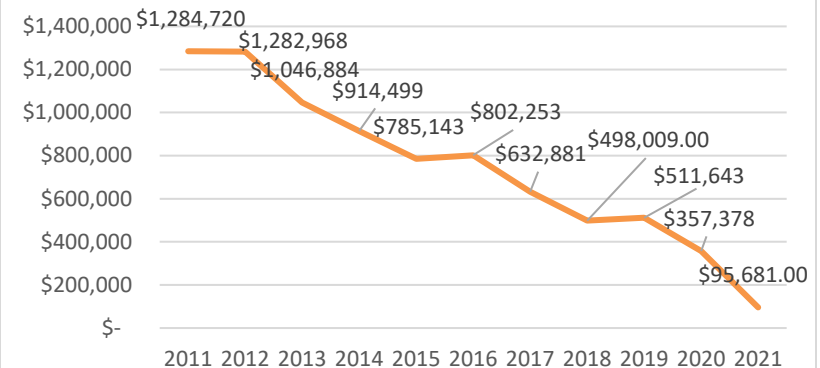
TDCJ Net Position



Enterprise Fund Net Position



Hotel/Motel Fund Balance





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.

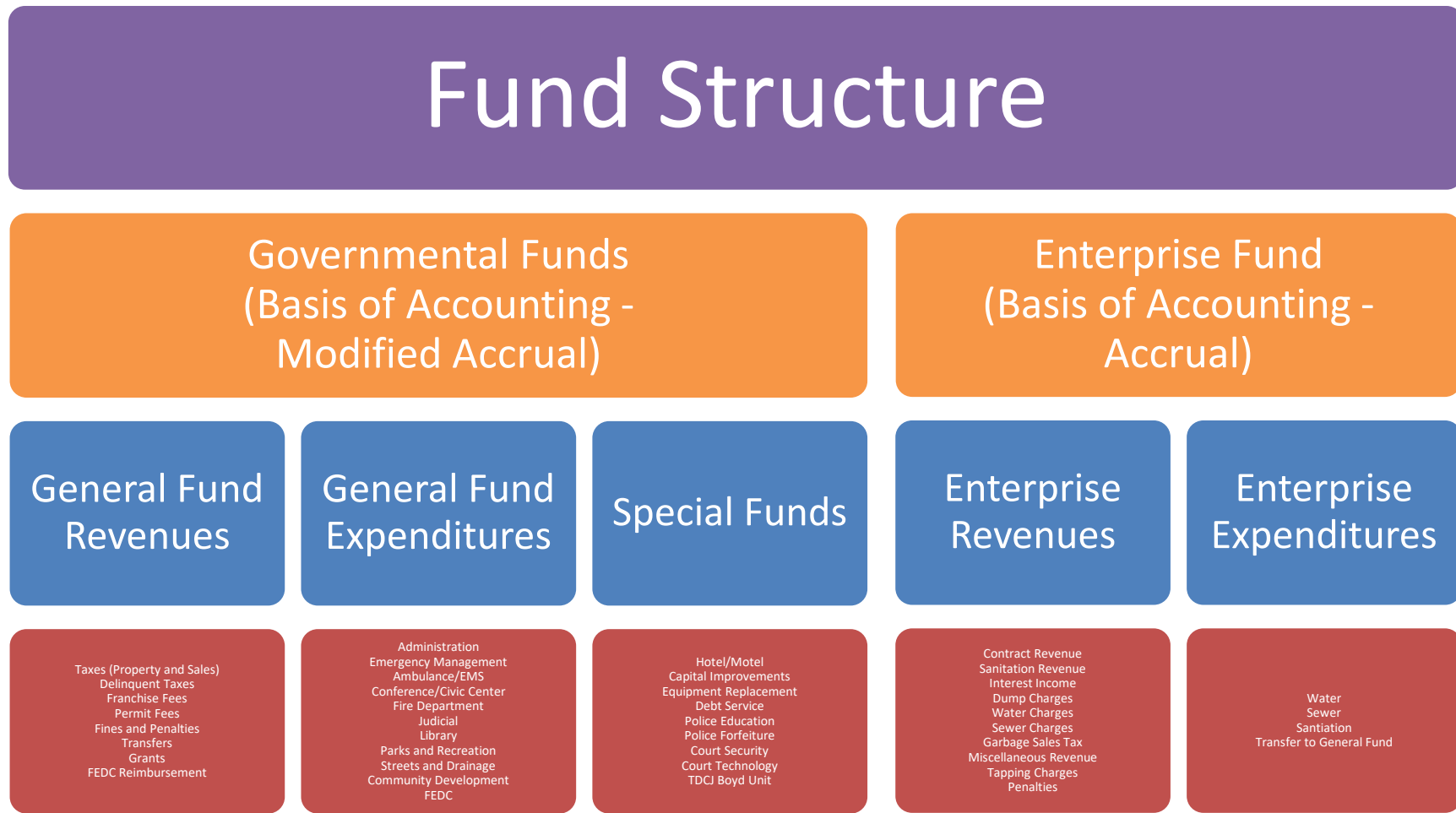
The modified accrual basis of accounting recognizes revenues when they become available and recognizes liabilities when they are incurred. The Governmental Funds use this basis of accounting.

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 2020-21 Actual – Actual Revenues, expenditures, and fund balances for the fiscal year ending September 30, 2021

FY 2021-22 Budget – Budgeted revenues, expenditures and fund balances for the current fiscal year, ending September 30, 2022

FY 2021-22 Actual – Actual revenues, expenditures, and fund balances for the current fiscal year, ending September 30, 2022

FY 2022-23 Budget – Proposed and approved budget revenues, expenditures, and fund balances for the new fiscal year, starting October 1, 2022.

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

2022-23 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 2022-23 Budget Calendar	Date
Distribution of budget memo by City Administrator giving department heads instructions	May 13, 2022
Preparation of short-range (one year) revenue forecast by City Administrator	May-June, 2022
Collection of human resources, technology, debt service and capital outlay information by the City Administrator	May-June, 2022
Certified Annual Financial Report for 2019-20 Budget	May, 2022
Staff budget planning sessions	July 6, 8, 13, and 15, 2022
Formulation of the executive budget	June-July, 2022

Certification of Tax Roll and Tax Rate Worksheets	July 25, 2022
City Council Budget Workshops	July 25 – 29, 2022
Proposed Property Tax Rate Set	August 2, 2022
File 2021-22 Proposed Budget with City Secretary	August 12, 2022
Publish notice of Property Tax Rate and Hearing	Weeks of August 24 and 31, 2022
Public hearing on budget and property tax rate	August 30, 2022
Adoption of the budget by the City Council	September 20, 2022
Adoption of the tax rate by the City Council	September 20, 2022
The budget is entered into the city's accounting system	September 20 - 29, 2022
Beginning of the Fiscal Year	Oct. 1, 2022



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.



DESCRIPTION OF ACCOUNTS	General Fund	Sanitation	Enterprise Fund Water Dept	Wastewater	TDCJ Fund	Hotel/Motel Fund	Debt Service	Police Education	Police Forfeiture	Court Technology	TDCJ Water Line	Court Security	Westwood Water	Capital Improvement	Totals
TX Pool Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and Capital Assets	95,657.00		5,688,022.00		1,832,022.00	95,681.00	92,208.00	10,361.00	0.00	0.00	4,473,961.15	2,952.29	-58,299.06	683,977.56	12,916,542.94
Beginning Fund Balance	95,657.00		5,688,022.00		1,832,022.00	95,681.00	92,208.00	10,361.00	0.00	0.00	4,473,961.15	2,952.29	-58,299.06	683,977.56	12,916,542.94
Revenues															
Property Taxes	860,000.00														244,000.00
Franchise Fees	244,000.00														2,310,000.00
Sales & Other Taxes	2,310,000.00														45,000.00
Permits & Other Fees	45,000.00														75,000.00
Judicial Court	75,000.00														162,000.00
FIDC Reimbursement	162,000.00													0.00	5,000.00
Rentals & Leases	5,000.00													0.00	345,000.00
Trans. Reserves and Non Reserves	145,000.00		200,000.00										0.00	0.00	114,000.00
Other Revenues	114,000.00													0.00	250,000.00
Sanitation Revenue		250,000.00												0.00	2,000.00
Interest Income	2,000.00										0.00	0.00		0.00	5,000.00
Dump Charges		5,000.00													1,100,000.00
Water Charges			1,100,000.00										325,000.00		600,000.00
Sewer Charges				600,000.00											15,000.00
Garbage Tax		15,000.00													4,000.00
Miscellaneous Revenue			4,000.00												10,000.00
Tapping Charges			10,000.00										5,000.00		0.00
Transfer from General Fund															0.00
Royalty Revenue	0.00		0.00												0.00
Penalty			35,000.00										25,000.00		35,000.00
Other Water Revenues															0.00
Facility Charges					289,000.00										289,000.00
Water Charges					250,000.00										250,000.00
Sewer Charges					165,000.00										165,000.00
Sale of Assets															0.00
Hotel/Motel Tax Receipts						225,000.00									225,000.00
Property Taxes (Debt Service)							284,500.00								284,500.00
Comptroller Revenue								1,500.00							1,500.00
Received From Other Sources									0.00	0.00					0.00
Forfeiture Revenue									500.00						500.00
Court Revenue										2,000.00		500.00			2,000.00
Proceeds From Financing											0.00		0.00	0.00	
Total Revenues/Transfers	3,962,000.00	270,000.00	1,349,000.00	600,000.00	704,000.00	225,000.00	284,500.00	1,500.00	500.00	2,000.00	0.00	500.00	355,000.00	0.00	6,538,500.00
Fund Total			2,219,000.00												
Expenditures															
Personnel Expense	1,906,122.11	12,147.23	319,359.13	309,726.51	190,869.45	32,728.42	0.00	0.00	0.00	0.00	0.00	0.00	83,660.81	0.00	2,770,952.85
Contractual Expense	814,450.00	240,000.00	222,500.00	328,150.00	173,450.00	179,600.00	0.00	5,000.00	500.00	1,300.00	262,511.05	500.00	43,550.00	0.00	1,964,950.00
Supply & Materials Expense	94,100.00	0.00	95,750.00	84,650.00	31,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,875.00	0.00	305,500.00
Other	69,010.00	0.00	6,375.00	6,050.00	3,175.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,125.00	0.00	84,610.00
Bonds	0.00	0.00	0.00	0.00	288,150.00	0.00	278,020.69	0.00	0.00	0.00	0.00	0.00	220,000.00	253,633.37	566,170.69
Capital Expenditures	515,800.00	0.00	351,250.00	97,500.00	17,250.00	0.00	0.00	0.00	0.00	0.00	4,208,016.20	0.00	0.00	0.00	981,800.00
Other Sources	562,500.00	0.00	145,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	707,500.00
Total Expense	3,961,982.11	252,147.23	1,140,234.13	826,076.51	703,894.45	212,328.42	278,020.69	5,000.00	500.00	1,300.00	4,470,527.25	500.00	354,210.81	253,633.37	7,381,483.54
Fund Total			2,218,457.87												
Net Gain or Loss	17.89		542.13		105.55	12,671.58	6,479.31	-3,500.00	0.00	700.00	-4,470,527.25	0.00	789.19	-253,633.37	17,016.46
Transfer of Funds															
Ending Fund Balance	95,674.89		5,688,564.13		1,832,127.55	108,352.58	98,687.31	6,861.00	0.00	700.00	3,433.90	2,952.29	-57,509.87	430,344.19	12,933,559.40



	Personnel Expense	Contractual Expense	Supply & Materials	Other	Bonds	Capital Expenditure	Other Sources	Totals
General Fund								
Administration	163,588.34	213,800.00	7,500.00	5,050.00	0.00	0.00	562,500.00	952,438.34
Emergency Management	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00
Ambulance/EMS	0.00	150,000.00	0.00	0.00	0.00	0.00	0.00	150,000.00
Conference/Civic Cntr.	0.00	6,000.00	0.00	150.00	0.00	150.00	0.00	6,300.00
Fire Department	11,000.00	48,050.00	13,500.00	19,000.00	0.00	125,300.00	0.00	216,850.00
Judicial Department	108,473.98	34,250.00	400.00	900.00	0.00	0.00	0.00	144,023.98
Library Department	0.00	0.00	0.00	20,000.00	0.00	0.00	0.00	20,000.00
Parks Department	119,490.45	79,000.00	9,000.00	3,135.00	0.00	26,000.00	0.00	236,625.45
Police Department	1,070,032.40	109,650.00	6,200.00	17,650.00	0.00	110,000.00	0.00	1,313,532.40
Street Department	241,384.09	150,700.00	51,500.00	3,125.00	0.00	238,500.00	0.00	685,209.09
Community Development	32,767.42	18,000.00	6,000.00	0.00	0.00	0.00	0.00	56,767.42
FIDC Department	159,385.43	0.00	0.00	0.00	0.00	0.00	0.00	159,385.43
Total General Fund	1,906,122.11	814,450.00	94,100.00	69,010.00	0.00	499,950.00	562,500.00	3,946,132.11
Enterprise Fund								
Sanitation Department	12,147.23	240,000.00	0.00	0.00	0.00	0.00	0.00	252,147.23
Water Department	319,359.13	222,500.00	95,750.00	6,375.00	0.00	351,250.00	145,000.00	1,140,234.13
Wastewater Department	309,726.51	328,150.00	84,650.00	6,050.00	0.00	97,500.00	0.00	826,076.51
Total Enterprise Fund	629,085.64	790,650.00	180,400.00	12,425.00	0.00	448,750.00	145,000.00	2,218,457.87
TDCJ Fund	190,869.45	173,450.00	31,000.00	3,175.00	288,150.00	17,250.00	0.00	703,894.45
Hotel/Motel Fund	32,728.42	179,600.00	0.00	0.00	0.00	0.00	0.00	212,328.42
Debt Service Fund	0.00	0.00	0.00	0.00	278,020.69	0.00	0.00	278,020.69
Police Education Fund	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00
Police Forfeiture Fund	0.00	500.00	0.00	0.00	0.00	0.00	0.00	500.00
Court Technology Fund	0.00	1,300.00	0.00	0.00	0.00	0.00	0.00	1,300.00
TDCJ Water Line	0.00	262,511.05	0.00	0.00	0.00	4,208,016.20	0.00	4,470,527.25
Court Security	0.00	500.00	0.00	0.00	0.00	0.00	0.00	500.00
Westwood Water	83,660.81	43,550.00	4,875.00	2,125.00	0.00	220,000.00	0.00	354,210.81
Capital Improvement	0.00	0.00	0.00	0.00	0.00	253,633.37	0.00	253,633.37
Total Expenditures	2,842,466.43	2,271,511.05	310,375.00	86,735.00	566,170.69	5,647,599.57	707,500.00	12,444,504.97



	FY 2020-2021 BUDGET	FY 2021-2022 BUDGET	FY 2022-2023 BUDGET
GENERAL FUND			
GENERAL FUND REVENUES			
Property Taxes	630,000.00	700,000.00	880,000.00
Franchise Fees	269,000.00	264,000.00	244,000.00
Sales & Other Taxes	1,755,000.00	2,555,000.00	2,310,000.00
Permits & Other Fees	20,000.00	20,000.00	25,000.00
Judicial Court	75,000.00	75,000.00	75,000.00
FIDC Reimbursement	160,000.00	160,000.00	162,000.00
Rentals & Leases	10,000.00	5,000.00	5,000.00
Transfer from Reserves	0.00	0.00	0.00
Royalty Revenue	0.00	0.00	0.00
Other Revenues	285,000.00	217,000.00	261,000.00
TOTAL GENERAL FUND REVENUES	3,204,000.00	3,996,000.00	3,962,000.00
GENERAL FUND EXPENDITURES			
ADMINISTRATION DEPARTMENT EXPENSE			
Personnel	136,714.28	181,964.66	163,588.34
Contractual	205,800.00	214,600.00	213,800.00
Supplies & Materials	9,750.00	6,750.00	7,500.00
Other	4,170.00	4,170.00	5,050.00
Bonds	0.00	0.00	0.00
Capital Expenditures	0.00	0.00	0.00
Other Sources	476,500.00	500,000.00	562,500.00
Total Administration Department Expense	832,934.28	907,484.66	952,438.34
EMERGENCY MANAGEMENT EXPENSE			
Personnel	0.00	0.00	0.00
Contractual	4,000.00	4,000.00	5,000.00
Repair & Maintenance Expense	0.00	0.00	0.00
Other	0.00	0.00	0.00
Capital Expenditures	6,000.00	6,000.00	0.00
Total Ambulance/EMS Expense	10,000.00	10,000.00	5,000.00
AMBULANCE/EMS EXPENSE			
Contractual	150,000.00	150,000.00	150,000.00



	FY 2020-2021 BUDGET	FY 2021-2022 BUDGET	FY 2022-2023 BUDGET
Total Ambulance/EMS Expense	150,000.00	150,000.00	150,000.00
CONFERENCE/CIVIC CENTER EXPENSE			
Contractual	3,750.00	3,750.00	6,000.00
Supplies & Materials	500.00	500.00	0.00
Other	1,406.65	1,406.65	150.00
Capital Expenditures	2,000.00	2,000.00	16,000.00
Total Community Center Department Expense	7,656.65	7,656.65	22,150.00
FIRE DEPARTMENT EXPENSE			
Personnel	11,000.00	11,000.00	11,000.00
Contractual	20,700.00	48,350.00	48,050.00
Supplies & Materials	9,000.00	11,500.00	13,500.00
Other	5,500.00	7,400.00	19,000.00
Capital Expenditures	121,300.00	121,300.00	125,300.00
Other Sources	0.00	0.00	0.00
Total Fire Department Expense	167,500.00	199,550.00	216,850.00
JUDICIAL DEPARTMENT EXPENSE			
Personnel	88,808.84	100,630.42	108,473.98
Contractual	41,350.00	43,850.00	34,250.00
Supplies & Materials	350.00	350.00	400.00
Other	600.00	600.00	900.00
Capital Expenditures	0.00	300.00	0.00
Total Judicial Department Expense	131,108.84	145,730.42	144,023.98
LIBRARY DEPARTMENT EXPENSE			
Other	12,000.00	20,000.00	20,000.00
Total Library Department Expense	12,000.00	20,000.00	20,000.00
PARK DEPARTMENT EXPENSE			
Personnel	97,358.31	115,987.21	119,490.45
Contractual	76,500.00	74,500.00	79,000.00
Supplies & Materials	4,800.00	6,300.00	9,000.00
Other	1,910.00	1,910.00	3,135.00
Capital Expenditures	14,500.00	30,500.00	26,000.00



	FY 2020-2021 BUDGET	FY 2021-2022 BUDGET	FY 2022-2023 BUDGET
Total Park Department Expense	195,068.31	229,197.21	236,625.45
POLICE DEPARTMENT EXPENSE			
Personnel	882,997.03	896,173.39	1,070,032.40
Contractual	52,350.00	57,150.00	109,650.00
Supplies & Materials	4,500.00	4,500.00	6,200.00
Other	15,400.00	15,400.00	17,650.00
Capital Expenditures	55,000.00	55,000.00	110,000.00
Total Police Department Expense	1,136,608.00	1,128,717.00	1,313,532.40
STREET DEPARTMENT EXPENSE			
Personnel	251,406.48	264,400.23	241,384.09
Contractual	117,450.00	113,200.00	150,700.00
Supplies & Materials	40,750.00	49,500.00	51,500.00
Other	3,770.00	3,770.00	3,125.00
Capital Expenditures	174,500.00	213,500.00	238,500.00
Total Street Department Expense	587,876.48	644,370.23	685,209.09
COMMUNITY DEVELOPMENT EXPENSE			
Personnel	0.00	0.00	32,767.42
Contractual	2,000.00	21,000.00	18,000.00
Supplies & Materials	5,000.00	16,500.00	6,000.00
Other	0.00	0.00	0.00
Capital Expenditures	0.00	0.00	0.00
Total Community Development Expense	7,000.00	37,500.00	56,767.42
FEDC DEPARTMENT EXPENSE			
Personnel	147,028.53	150,756.51	159,385.43
FEDC Department Expense	147,028.53	150,756.51	159,385.43
Total General Fund Expense	3,384,781.09	3,630,962.68	3,961,982.11
General Fund Net	246,216.00	32,426.00	17.89
Transfer From Funds	0.00	0.00	0.00
BALANCE	246,216.00	32,426.00	17.89



	FY 2020-2021 BUDGET	FY 2021-2022 BUDGET	FY 2022-2023 BUDGET
ENTERPRISE FUND			
SANITATION, WATER AND WASTEWATER			
DEPARTMENT REVENUES			
Sanitation Revenue	200,000.00	200,000.00	250,000.00
Interest Income	0.00	0.00	0.00
Dump Charges	5,000.00	5,000.00	5,000.00
Water Charges	1,000,000.00	1,000,000.00	1,100,000.00
Dumpster Pickup	0.00	0.00	0.00
Sewer Charges	525,000.00	525,000.00	600,000.00
Garbage Tax	15,000.00	15,000.00	15,000.00
Miscellaneous Revenue	4,000.00	4,000.00	4,000.00
Tapping Charges	6,000.00	6,000.00	10,000.00
Transfer from General Fund	0.00	0.00	0.00
Sale of Surplus Property	0.00	0.00	0.00
Reserved	0.00	0.00	0.00
Penalty	35,000.00	35,000.00	35,000.00
Other Water Revenues	0.00	0.00	0.00
Transfer From TDCJ	25,000.00	0.00	0.00
Transfer From Reserves	100,000.00	100,000.00	200,000.00
Sales of Assets	0.00	0.00	0.00
Fire Dept. Donation	0.00	0.00	0.00
Proceeds From Loan	0.00	0.00	0.00
Total Department Revenues	1,915,000.00	1,890,000.00	2,219,000.00
SANITATION DEPARTMENT EXPENSE			
Personnel	0.00	13,336.56	12,147.23
Contractual	185,000.00	185,000.00	240,000.00
Total Sanitation Department Expense	185,000.00	198,336.56	252,147.23
WATER DEPARTMENT EXPENSE			
Personnel	212,053.75	281,953.81	319,359.13
Contractual	179,050.00	190,150.00	222,500.00
Supplies & Materials	65,750.00	75,750.00	95,750.00
Other	4,350.00	4,350.00	6,375.00
Bonds	0.00	0.00	0.00



	FY 2020-2021 BUDGET	FY 2021-2022 BUDGET	FY 2022-2023 BUDGET
Capital Expenditures	255,452.00	187,250.00	351,250.00
Other Sources	200,000.00	165,000.00	145,000.00
Total Water Department Expense	916,655.75	904,453.81	1,140,234.13
WASTEWATER DEPARTMENT EXPENSE			
Personnel	319,092.00	293,495.17	309,726.51
Contractual	295,900.00	310,400.00	328,150.00
Supplies & Materials	60,850.00	72,350.00	84,650.00
Other	3,620.00	3,620.00	6,050.00
Bonds	0.00	0.00	0.00
Capital Expenditures	129,603.65	107,103.65	97,500.00
Total Wastewater Department Expense	809,065.65	786,968.82	826,076.51
Total Enterprise Fund Expenditures	1,910,721.40	1,889,759.19	2,218,457.87
Total Enterprise Fund Net Gain or Loss	4,278.60	240.81	542.13
TDCJ FUND			
REVENUE			
Facility Charges	136,583.00	289,000.00	289,000.00
Interest earned	0.00	0.00	0.00
Water Charges	250,000.00	250,000.00	250,000.00
Wewer Charges	145,000.00	145,000.00	165,000.00
Other Revenues	0.00	0.00	0.00
Transfer from General Fund	0.00	0.00	0.00
Sale of Assets	0.00	0.00	0.00
Total TDCJ Revenue	531,583.00	684,000.00	704,000.00
TDCJ DEPARTMENT EXPENSES			
Personnel	205,851.50	150,747.18	190,869.45
Contractual	195,950.00	191,950.00	173,450.00
Supplies & Materials	28,500.00	33,700.00	31,000.00
Other	29,100.00	4,100.00	3,175.00
Bonds	0.00	285,096.25	288,150.00
Capital Expenditures	32,250.00	17,250.00	17,250.00
Total TDCJ Expense	491,651.50	682,843.43	703,894.45



	FY 2020-2021 BUDGET	FY 2021-2022 BUDGET	FY 2022-2023 BUDGET
TDCJ Net Gain or Loss	39,931.50	1,156.57	105.55
HOTEL/MOTEL FUND			
HOTEL/MOTEL REVENUES			
Hotel/Motel Tax Receipts	285,000.00	285,000.00	225,000.00
Interest Income	0.00	0.00	0.00
Other Income	0.00	0.00	0.00
Transfer From Other Funds	0.00	0.00	0.00
Total Hotel/Motel Revenue	285,000.00	285,000.00	225,000.00
HOTEL/MOTEL EXPENSES			
Personnel	63,679.79	65,423.97	32,728.42
Contractual	283,070.00	312,800.00	179,600.00
Total Hotel/Motel Expense	346,749.79	378,223.97	212,328.42
Total Hotel/Motel Net Gain or Loss	-61,749.79	-93,223.97	12,671.58
DEBT SERVICE FUND			
DEBT SERVICE REVENUES			
Ad Valorem Current	290,000.00	290,000.00	277,000.00
Ad Valorem Delinquent	10,000.00	10,000.00	5,000.00
Ad Valorem Penalty	5,000.00	5,000.00	2,500.00
Transfer From Reserves	0.00	0.00	0.00
Total Debt Service Revenue	305,000.00	305,000.00	284,500.00
DEBT SERVICE EXPENSES			
2002 Bonds Principal	265,000.00	265,000.00	0.00
2002 Bonds Interest	22,975.00	22,975.00	0.00
2022 Tax Note Principal	0.00	0.00	220,000.00
2022 Tax Note Interest	0.00	0.00	56,020.69
Bank Fees	2,000.00	2,000.00	2,000.00
Total Debt Service Expense	289,975.00	289,975.00	278,020.69
Total Debt Service Net Gain or Loss	9,498.00	1,362.00	6,479.31



	FY 2020-2021 BUDGET	FY 2021-2022 BUDGET	FY 2022-2023 BUDGET
POLICE EDUCATION FUND			
POLICE EDUCATION REVENUE			
Interest Revenue	0.00	0.00	0.00
Comptroller Revenue	1,250.00	1,250.00	1,500.00
Received From Other Sources	0.00	0.00	0.00
Total Police Education Revenue	1,250.00	1,250.00	1,500.00
POLICE EDUCATION EXPENSES			
Contractual	1,000.00	1,000.00	5,000.00
Supplies and Materials	0.00	0.00	0.00
Total Police Education Expense	1,000.00	1,000.00	5,000.00
Total Police Education Net Gain or Loss	250.00	250.00	-3,500.00
POLICE FORFEITURE FUND			
POLICE FORFEITURE REVENUE			
Interest Revenue	0.00	0.00	0.00
Forfeiture Revenue	500.00	500.00	500.00
Received From Other Sources	0.00	0.00	0.00
Total Police Forfeiture Revenue	500.00	500.00	500.00
POLICE FORFEITURE EXPENSES			
Contractual	500.00	500.00	500.00
Supplies and Materials	0.00	0.00	0.00
Total Police Forfeiture Expense	500.00	500.00	500.00
Total Police Forfeiture Net Gain or Loss	0.00	0.00	0.00
COURT TECHNOLOGY FUND			
COURT TECHNOLOGY FUND REVENUE			
Interest Revenue	20.00	20.00	20.00
Court Revenue	2,000.00	2,000.00	2,000.00
Received From Other Sources	450.00	450.00	450.00
Total Court Technology Fund Revenue	2,470.00	2,470.00	2,470.00
COURT TECHNOLOGY FUND EXPENSES			



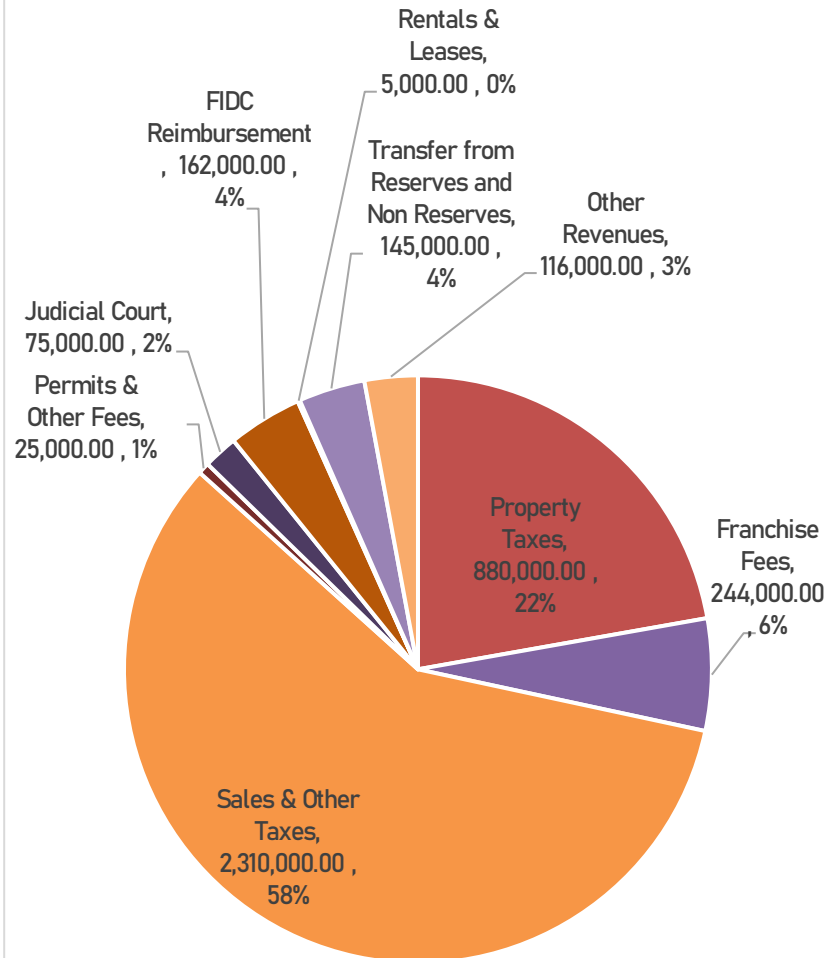
	FY 2020-2021 BUDGET	FY 2021-2022 BUDGET	FY 2022-2023 BUDGET
Contractual	2,000.00	2,000.00	1,300.00
Supplies and Materials	0.00	0.00	0.00
Total Court Technology Fund Expense	2,000.00	2,000.00	1,300.00
Total Court Technology Fund Net Gain or Loss	470.00	470.00	1,170.00
TDCJ WATER LINE			
TDCJ WATER LINE FUND REVENUES			
Interest Revenue	0.00	0.00	0.00
Transfer From Other Funds	0.00	0.00	0.00
Bond Revenue	4,600,000.00	0.00	0.00
Total TDCJ Water Line Fund Revenue	4,600,000.00	0.00	0.00
TDCJ WATER LINE FUND EXPENSES			
Contractual	0.00	391,566.00	262,511.05
Supplies and Materials	0.00	4,205,016.20	4,208,016.20
Total TDCJ Water Line Fund Expense	0.00	4,596,582.20	4,470,527.25
Total TDCJ Water Line Fund Net Gain or Loss	4,600,000.00	-4,596,582.20	-4,470,527.25
COURT SECURITY FUND			
COURT SECURITY FUND REVENUE			
Interest Revenue	0.00	0.00	0.00
Court Revenue	500.00	500.00	500.00
Total Court Security Fund Revenue	500.00	500.00	500.00
COURT SECURITY FUND EXPENSES			
Court Security	500.00	500.00	500.00
Total Court Security Fund Expense	500.00	500.00	500.00
Total Court Security Fund Net Gain or Loss	0.00	0.00	0.00
WESTWOOD FUND			
WESTWOOD REVENUES			
Water Charges	325,000.00	325,000.00	325,000.00
Tapping Chartes	2,500.00	2,500.00	5,000.00



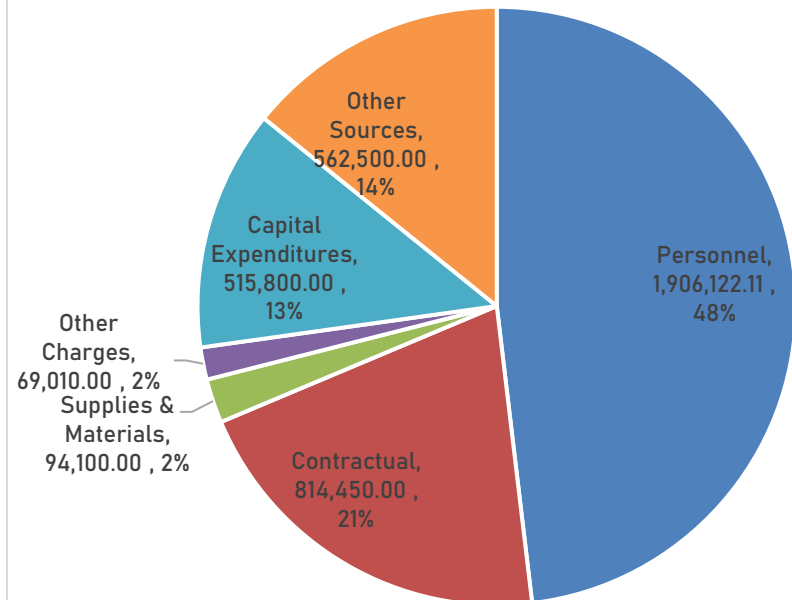
	FY 2020-2021 BUDGET	FY 2021-2022 BUDGET	FY 2022-2023 BUDGET
Penalty	10,000.00	10,000.00	25,000.00
Other Charges Water Revenue	0.00	0.00	0.00
Total Westwood Revenue	337,500.00	337,500.00	355,000.00
WESTWOOD EXPENSES			
Personnel	76,585.22	77,721.13	83,660.81
Contractual	46,875.00	46,575.00	43,550.00
Supplies & Materials	5,750.00	5,250.00	4,875.00
Other Charges	1,087.50	1,087.50	2,125.00
Capital Expenditures	209,676.00	209,676.00	220,000.00
Other Charges Sources	0.00	0.00	0.00
Total Westwood Expense	339,973.72	340,309.63	354,210.81
Total Westwood Fund Net Gain or Loss	-2,473.72	-2,809.63	789.19
CAPITAL IMPROVEMENT FUND			
CAPITAL IMPROVEMENT FUND REVENUES			
Interest Revenue	0.00	0.00	0.00
Transfer From Other Funds	0.00	0.00	0.00
Bond Revenue	2,650,000.00	1,988,281.54	0.00
Grant Proceeds	0.00	300,000.00	0.00
Total Capital Improvement Fund Revenue	2,650,000.00	2,288,281.54	0.00
CAPITAL IMPROVEMENT FUND EXPENSES			
Contractual	0.00	0.00	0.00
Capital Expenditures	2,650,000.00	1,434,618.17	253,633.37
Total Capital Improvement Fund Expense	2,650,000.00	1,434,618.17	253,633.37
Total Capital Improvement Fund Net Gain or Loss	0.00	853,663.37	-253,633.37



General Fund Revenue



General Fund Expenditures



CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2022

01 -GENERAL FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>3,305,326.34</u>	<u>3,788,201.92</u>	<u>3,800,000.00</u>	<u>3,962,000.00</u>
	TOTAL REVENUES	<u>3,305,326.34</u>	<u>3,788,201.92</u>	<u>3,800,000.00</u>	<u>3,962,000.00</u>
<u>EXPENDITURE SUMMARY</u>					
	ADMINISTRATIVE	1,027,154.43	1,027,985.37	950,923.05	952,438.34
	EMERGENCY MANAGEMENT	31,785.71	0.00	0.00	5,000.00
	AMBULANCE/EMS	150,000.00	150,000.00	150,000.00	150,000.00
	CONFERENCE/CIVIC CENTERS	4,736.26	211,566.34	6,050.00	22,150.00
	FIRE DEPARTMENT	48,545.99	55,944.01	199,600.00	216,850.00
	JUDICIAL	115,844.78	114,137.26	133,720.69	144,023.98
	LIBRARY	12,000.00	20,000.04	20,000.00	20,000.00
	PARKS & RECREATION	186,877.02	288,219.48	287,923.00	236,625.45
	POLICE DEPARTMENT	1,018,658.73	1,095,796.73	1,240,753.87	1,313,532.40
	STREETS & DRAINAGE DEPT	412,043.01	421,529.55	577,360.58	685,209.09
	COMMUNITY DEVELOPMENT	5,609.22	12,916.33	13,500.00	56,767.42
	FIDC	<u>158,135.31</u>	<u>158,887.38</u>	<u>156,751.31</u>	<u>159,385.43</u>
	TOTAL EXPENDITURES	<u>3,171,390.46</u>	<u>3,556,982.49</u>	<u>3,736,582.50</u>	<u>3,961,982.11</u>
	REVENUES OVER/(UNDER) EXPENDITURES	133,935.88	231,219.43	63,417.50	17.89

01 -GENERAL FUND

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
01-4000 PROPERTY TAXES	737,221.32	719,371.66	715,000.00	840,000.00
01-4001 DELINQUENT TAXES	35,032.57	13,150.08	15,000.00	20,000.00
01-4002 FRANCHISE REVENUE- ELECTRIC	149,060.24	81,323.22	149,000.00	149,000.00
01-4003 FRANCHISE REVENUE - GAS	21,344.36	167.59	35,000.00	20,000.00
01-4004 SALES TAX	1,943,892.28	2,361,003.49	2,250,000.00	2,300,000.00
01-4005 MIXED DRINK TAX	13,136.06	12,625.68	5,000.00	10,000.00
01-4006 HOTEL/MOTEL TAX	0.00	0.00	0.00	0.00
01-4007 FRANCHISE REVENUE - PHONE	57,295.53	55,263.71	60,000.00	60,000.00
01-4008 FRANCHISE REVENUE - CABLE TV	11,257.85	7,840.21	20,000.00	15,000.00
01-4009 ROYALTY REVENUE	0.00	0.00	0.00	0.00
01-4010 MOODY REUNION INCOME	550.00	6,125.00	5,000.00	5,000.00
01-4011 TENT RENTAL	0.00	0.00	0.00	0.00
01-4012 INTEREST INCOME	352.13	38.62	2,000.00	2,000.00
01-4014 REIMBURSEMENT DOGAN	0.00	0.00	0.00	0.00
01-4015 REIMBURSEMENT STREETS	0.00	0.00	0.00	0.00
01-4016 BINGO	0.00	0.00	0.00	0.00
01-4017 FIRE DEPT REIMBURS/REVENUE	0.00	0.00	0.00	0.00
01-4018 OTHER GENERAL FUND REVENUE (338.03)	26,499.10	50,000.00	50,000.00
01-4019 BUILDING PERMIT FEES	34,343.12	36,473.37	20,000.00	25,000.00
01-4020 JUDICIAL COURT REVENUE	49,053.92	42,275.27	75,000.00	75,000.00
01-4021 POLICE DEPARTMENT INCOME	0.00	0.00	0.00	0.00
01-4022 COMMUNITY DEVELOPMENT	0.00	0.00	0.00	0.00
01-4023 MARKET DAYS REVENUE	0.00	0.00	0.00	0.00
01-4024 TRANSFER FROM RESERVES	0.00	0.00	0.00	0.00
01-4025 TRANSFER FROM OTHER FUNDS	0.00	165,000.00	0.00	0.00
01-4026 EF REIMBURSEMENT	0.00	0.00	165,000.00	145,000.00
01-4027 FIDC REIMBURSEMENT	160,667.96	129,730.06	160,000.00	162,000.00
01-4028 SALE OF SURPLUS PROPERTY	0.00	0.00	0.00	0.00
01-4029 SALE OF ASSETS	0.00	0.00	0.00	0.00
01-4030 TAX PENALTY & INTEREST	16,187.46	24,591.46	10,000.00	20,000.00
01-4031 HOTEL/MOTEL REIMB - PAYROLL	76,269.57	106,723.40	64,000.00	64,000.00
01-4035 RESERVED	0.00	0.00	0.00	0.00
01-4050 PROCEEDS FROM CAPITAL LEASE	0.00	0.00	0.00	0.00
TOTAL REVENUES	3,305,326.34	3,788,201.92	3,800,000.00	3,962,000.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2022

01 -GENERAL FUND
ADMINISTRATIVE

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>PERSONNEL</u>				
01-5-02-1000 SALARIES	153,966.72	114,979.18	114,468.00	114,528.00
01-5-02-1002 OVERTIME	0.00	65.45	0.00	0.00
01-5-02-1004 FEES	0.00	2,056.07	0.00	0.00
01-5-02-1006 TMRS	10,875.17	7,525.24	9,194.71	8,440.71
01-5-02-1008 FICA	10,527.29	6,871.56	9,571.60	8,761.39
01-5-02-1010 GROUP INSURANCE	44,281.57	27,569.89	26,685.58	31,390.08
01-5-02-1012 WORKER'S COMPENSATION	31,022.58	350.00	468.16	468.16
01-5-02-1014 UNEMPLOYMENT	0.00	0.00	0.00	0.00
01-5-02-1016 SEASONAL WORKER	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PERSONNEL	250,673.33	159,417.39	160,388.05	163,588.34
<u>CONTRACTUAL SERVICES</u>				
01-5-02-2000 POSTAGE	1,960.08	2,537.62	2,550.00	2,250.00
01-5-02-2005 ADVERTISING	3,484.92	3,149.53	3,000.00	2,000.00
01-5-02-2010 DUES & SUBSCRIPTIONS	12,172.23	12,660.05	12,000.00	12,000.00
01-5-02-2012 AIREVAC MEMBERSHIP	3,622.50	3,209.00	3,100.00	0.00
01-5-02-2013 EMS PREMIUMS	2,862.00	2,695.50	2,500.00	0.00
01-5-02-2015 TELEPHONE/INTERNET	24,709.30	17,048.86	20,000.00	20,000.00
01-5-02-2020 ELECTRICITY	16,411.16	14,283.60	11,000.00	10,000.00
01-5-02-2022 GAS	0.00	0.00	0.00	0.00
01-5-02-2024 LEASE/PURCHASE	15,524.52	14,491.24	14,400.00	7,200.00
01-5-02-2025 OFFICE EQUIPMENT RENTAL	5,329.98	3,757.02	5,500.00	5,500.00
01-5-02-2026 GASOLINE/DIESEL	0.00	103.05	0.00	0.00
01-5-02-2030 OFFICE EQUIPMENT PURCHASE	200.00	404.85	0.00	0.00
01-5-02-2035 TRAVEL	569.53	73.47	25.00	2,000.00
01-5-02-2040 TUITION / EDUCATION	2,555.80	700.00	700.00	2,000.00
01-5-02-2045 TAX APPRAISAL FEES	31,881.65	33,888.22	34,000.00	33,750.00
01-5-02-2050 TAX COLLECTION FEES	3,514.50	3,717.00	4,000.00	4,100.00
01-5-02-2055 JANITORIAL SERVICES	0.00	17.05	0.00	0.00
01-5-02-2060 BUILDING MAINTENANCE	1,600.09	340.73	300.00	5,000.00
01-5-02-2065 OFFICE EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00
01-5-02-2070 PRINTING	2,953.80	2,042.41	2,500.00	3,000.00
01-5-02-2072 VH MAINT/REPAIR	0.00	0.00	0.00	0.00
01-5-02-2073 VEHICLE OPERATING EXP	0.00	0.00	0.00	0.00
01-5-02-2075 AUDIT	17,375.00	25,301.33	25,500.00	15,000.00
01-5-02-2080 LEGAL SERVICES	32,837.18	20,274.05	30,000.00	30,000.00
01-5-02-2081 PERMIT/LICENSE FEES	279.00	0.00	0.00	0.00
01-5-02-2085 CONTRACTOR SERVICES	37,589.50	8,198.75	9,000.00	5,000.00
01-5-02-2090 ELECTION CLERK	3,065.25	2,301.38	2,500.00	2,500.00
01-5-02-2100 HARDWARE MAINT/REPAIR	3,412.67	4,214.94	3,500.00	3,000.00
01-5-02-2105 SOFTWARE MAINT/REPAIR	31,964.05	25,768.39	27,500.00	30,000.00
01-5-02-2110 MAYOR / COUNCIL EXPENSES	(1,001.22)	503.03	1,000.00	10,000.00
01-5-02-2115 AWARDS/TRIBUTES	3,390.29	1,383.52	1,500.00	1,500.00
01-5-02-2150 PROFESSIONAL SERVICES	12,177.30	11,391.12	10,000.00	8,000.00
01-5-02-2155 RECORDS RETENTION PROGRAM	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CONTRACTUAL SERVICES	270,441.08	214,455.71	226,075.00	213,800.00

01 -GENERAL FUND
ADMINISTRATIVE

EXPENDITURES		2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
5-02-2024	LEASE/PURCHASE	CURRENT YEAR NOTES: Lease of Admin/Utility Building			
SUPPLIES & MATERIALS					
01-5-02-3000	OFFICE SUPPLIES	4,286.52	2,748.50	2,500.00	3,000.00
01-5-02-3005	JANITORIAL SUPPLIES	954.25	(306.39)	250.00	500.00
01-5-02-3015	ELECTION SUPPLIES	3,021.55	3,849.00	4,000.00	3,000.00
01-5-02-3020	MEETING SUPPLIES	415.98	1,065.03	1,100.00	500.00
01-5-02-3022	MISCELLANEOUS SUPPLIES	2,570.08	275.64	300.00	500.00
TOTAL SUPPLIES & MATERIALS		11,248.38	7,631.78	8,150.00	7,500.00
OTHER CHARGES					
01-5-02-4000	RESERVE	0.00	0.00	0.00	0.00
01-5-02-4005	PROPERTY INSURANCE	276.74	2,974.30	3,000.00	2,000.00
01-5-02-4010	LIABILITY INSURANCE	243.12	239.48	250.00	250.00
01-5-02-4013	CRIME FORGERY & ALTERATION	261.66	261.66	300.00	50.00
01-5-02-4014	PUBLIC EMPLOYEE DISHONESTY	2,200.00	350.00	350.00	250.00
01-5-02-4015	E & O INSURANCE	0.00	1,844.14	1,850.00	2,500.00
01-5-02-4025	AUTO PHYSICAL INSURANCE	69.00	500.00	500.00	0.00
01-5-02-4030	AUTO LIABILITY INSURANCE	0.00	60.00	60.00	0.00
TOTAL OTHER CHARGES		3,050.52	6,229.58	6,310.00	5,050.00
BONDS					
01-5-02-5030	TRANSFER TO BOND 1996	0.00	0.00	0.00	0.00
01-5-02-5035	TRANFER TO BOND 1999	0.00	0.00	0.00	0.00
01-5-02-5040	TRANSFER TO BOND 2002	0.00	0.00	0.00	0.00
01-5-02-5048	TRANFER TO BOND 2004	0.00	0.00	0.00	0.00
01-5-02-5049	RESERVE	0.00	0.00	0.00	0.00
01-5-02-5050	RESERVE	0.00	0.00	0.00	0.00
01-5-02-5055	RESERVE	0.00	0.00	0.00	0.00
TOTAL BONDS		0.00	0.00	0.00	0.00
CAPITAL OUTLAY					
01-5-02-6000	RESERVE	0.00	0.00	0.00	0.00
01-5-02-6001	EQUIPMENT REPLACEMENT FUND	0.00	0.00	0.00	0.00
01-5-02-6005	RESERVE	0.00	0.00	0.00	0.00
01-5-02-6010	RESERVE	0.00	0.00	0.00	0.00
01-5-02-6011	RESERVE	0.00	0.00	0.00	0.00
01-5-02-6015	RESERVE	0.00	0.00	0.00	0.00
01-5-02-6020	RESERVE	0.00	0.00	0.00	0.00
01-5-02-6021	RESERVE	0.00	0.00	0.00	0.00
01-5-02-6025	RESERVE	0.00	0.00	0.00	0.00
01-5-02-6026	RESERVE	0.00	0.00	0.00	0.00
01-5-02-6027	RESERVE	0.00	0.00	0.00	0.00
01-5-02-6100	ASSET- BUILDINGS	0.00	50,000.00	50,000.00	0.00
01-5-02-6101	ASSET- LAND	0.00	0.00	0.00	0.00
01-5-02-6102	ASSET- EQUIPMENT	0.00	0.00	0.00	0.00
01-5-02-6103	ASSET- VEHICLES	0.00	0.00	0.00	0.00
01-5-02-6104	ASSET- STRUCTURES	0.00	0.00	0.00	0.00
01-5-02-6105	ASSET- IMPROVEMENTS	5,768.00	0.00	0.00	0.00

01 -GENERAL FUND
ADMINISTRATIVE

EXPENDITURES		2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
01-5-02-6106	ASSET- RESERVED	0.00	0.00	0.00	0.00
01-5-02-6107	ASSET - RESERVED	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY		5,768.00	50,000.00	50,000.00	0.00
OTHER SOURCES (USES)					
01-5-02-7000	ECONOMIC DEVELOPMENT	485,973.12	590,250.91	500,000.00	562,500.00
01-5-02-7005	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00
01-5-02-7010	TRANSFER TO BOND 1996	0.00	0.00	0.00	0.00
01-5-02-7011	TRANSFER TO BOND 1999	0.00	0.00	0.00	0.00
01-5-02-7012	TRANSFER TO BOND 2002	0.00	0.00	0.00	0.00
01-5-02-7013	TRANSFER TO BOND 2004	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER SOURCES (USES)		485,973.12	590,250.91	500,000.00	562,500.00
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 \$2,250,000. A fourth of that is \$562,500.			
CATG 9					
01-5-02-9900	TRANSFER TO W & S	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CATG		0.00	0.00	0.00	0.00
TOTAL ADMINISTRATIVE		1,027,154.43	1,027,985.37	950,923.05	952,438.34

01 -GENERAL FUND
EMERGENCY MANAGEMENT

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>PERSONNEL</u>				
01-5-03-1000 SALARIES	0.00	0.00	0.00	0.00
01-5-03-1002 OVERTIME	0.00	0.00	0.00	0.00
01-5-03-1004 FEES	0.00	0.00	0.00	0.00
01-5-03-1006 TMRS	0.00	0.00	0.00	0.00
01-5-03-1008 FICA	0.00	0.00	0.00	0.00
01-5-03-1010 GROUP INSURANCE	0.00	0.00	0.00	0.00
01-5-03-1012 WORKERS COMPENSATION	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PERSONNEL	0.00	0.00	0.00	0.00
<u>CONTRACTUAL SERVICES</u>				
01-5-03-2005 ADVERTISING	0.00	0.00	0.00	0.00
01-5-03-2010 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00
01-5-03-2020 ELECTRICITY	0.00	0.00	0.00	0.00
01-5-03-2022 GAS - LP	0.00	0.00	0.00	0.00
01-5-03-2035 TRAVEL	0.00	0.00	0.00	0.00
01-5-03-2055 JANITORIAL SERVICES	0.00	0.00	0.00	0.00
01-5-03-2060 BUILDING MAINTENANCE	0.00	0.00	0.00	0.00
01-5-03-2072 VEHICLE MAIN. & REPAIR	0.00	0.00	0.00	0.00
01-5-03-2073 VEHICLE OPERATING COST	0.00	0.00	0.00	0.00
01-5-03-2076 EQUIPMENT MAINT. & REPAIRS	949.89	0.00	0.00	2,500.00
01-5-03-2082 RADIO MAINTENANCE	0.00	0.00	0.00	0.00
01-5-03-2085 CONTRACTOR SERVICES	0.00	0.00	0.00	2,500.00
01-5-03-2150 PROFESSIONAL SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CONTRACTUAL SERVICES	949.89	0.00	0.00	5,000.00
<u>SUPPLIES & MATERIALS</u>				
01-5-03-3000 OFFICE SUPPLIES	0.00	0.00	0.00	0.00
01-5-03-3005 JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00
01-5-03-3021 CHEMICALS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00
<u>OTHER CHARGES</u>				
01-5-03-4005 PROPERTY INSURANCE	0.00	0.00	0.00	0.00
01-5-03-4010 LIABILITY INSURANCE	0.00	0.00	0.00	0.00
01-5-03-4025 AUTO PHYSICAL INSURANCE	0.00	0.00	0.00	0.00
01-5-03-4030 AUTO LIABILITY	<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
<u>CAPITAL OUTLAY</u>				
01-5-03-6005 FURNITURE	0.00	0.00	0.00	0.00
01-5-03-6100 ASSET-BUILDINGS	0.00	0.00	0.00	0.00
01-5-03-6101 ASSET - LAND	0.00	0.00	0.00	0.00
01-5-03-6102 ASSET - EQUIPMENT	30,835.82	0.00	0.00	0.00
01-5-03-6103 ASSET - VEHICLE	0.00	0.00	0.00	0.00
01-5-03-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00
01-5-03-6105 ASSET - IMPROVEMENTS	0.00	0.00	0.00	0.00
01-5-03-6108 ASSET -RESERVED	0.00	0.00	0.00	0.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2022

01 -GENERAL FUND
EMERGENCY MANAGEMENT

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
01-5-03-6109 ASSET - RESERVED	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	30,835.82	0.00	0.00	0.00
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TOTAL EMERGENCY MANAGEMENT	31,785.71	0.00	0.00	5,000.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2022

01 -GENERAL FUND
AMBULANCE/EMS

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<hr/>				
<u>PERSONNEL</u>				
01-5-04-1016 EMS CONTRACT AGREEMENT	<u>150,000.00</u>	<u>150,000.00</u>	<u>150,000.00</u>	<u>150,000.00</u>
TOTAL PERSONNEL	150,000.00	150,000.00	150,000.00	150,000.00
<hr/>				
TOTAL AMBULANCE/EMS	150,000.00	150,000.00	150,000.00	150,000.00

01 -GENERAL FUND
CONFERENCE/CIVIC CENTERS

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>PERSONNEL</u>				
01-5-06-1000 SALARIES	0.00	0.00	0.00	0.00
01-5-06-1002 OVERTIME	0.00	0.00	0.00	0.00
01-5-06-1004 FEES	0.00	0.00	0.00	0.00
01-5-06-1006 TMRS	0.00	0.00	0.00	0.00
01-5-06-1008 FICA	0.00	0.00	0.00	0.00
01-5-06-1010 GROUP INSURANCE	0.00	0.00	0.00	0.00
01-5-06-1012 WORKERS COMPENSATION	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PERSONNEL	0.00	0.00	0.00	0.00
<u>CONTRACTUAL SERVICES</u>				
01-5-06-2010 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00
01-5-06-2015 TELEPHONE/INTERNET	2,699.74	1,804.74	2,000.00	2,500.00
01-5-06-2020 ELECTRICITY	0.00	0.00	0.00	0.00
01-5-06-2022 GAS	0.00	0.00	0.00	0.00
01-5-06-2055 JANITORIAL SERVICES	0.00	80.00	0.00	2,500.00
01-5-06-2060 BUILDING MAINTENANCE	209.48	826.99	1,000.00	1,000.00
01-5-06-2072 VEHICLE MAIN. & REPAIR	0.00	0.00	0.00	0.00
01-5-06-2073 VEHICLE OPERATING COSTS	0.00	0.00	0.00	0.00
01-5-06-2076 EQUIPMENT MAIN. & REPAIRS	209.99	0.00	0.00	0.00
01-5-06-2082 RADIO MAINTENANCE	0.00	0.00	0.00	0.00
01-5-06-2085 CONTRACTOR SERVICES	0.00	395.00	500.00	0.00
01-5-06-2150 PROFESSIONAL SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CONTRACTUAL SERVICES	3,119.21	3,106.73	3,500.00	6,000.00
<u>SUPPLIES & MATERIALS</u>				
01-5-06-3000 OFFICE SUPPLIES	0.00	0.00	0.00	0.00
01-5-06-3005 JANITORIAL SUPPLIES	97.19	1,199.25	1,200.00	0.00
01-5-06-3021 CHEMICALS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SUPPLIES & MATERIALS	97.19	1,199.25	1,200.00	0.00
<u>OTHER CHARGES</u>				
01-5-06-4005 PROPERTY INSURANCE	1,276.72	1,343.58	1,100.00	150.00
01-5-06-4010 LIABILITY INSURANCE	243.14	200,120.48	250.00	0.00
01-5-06-4025 AUTO PHYSICAL INSURANCE	0.00	0.00	0.00	0.00
01-5-06-4030 AUTO LIABILITY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER CHARGES	1,519.86	201,464.06	1,350.00	150.00
<u>CAPITAL OUTLAY</u>				
01-5-06-6005 FURNITURE	0.00	0.00	0.00	16,000.00
01-5-06-6100 ASSET - BUILDINGS	0.00	0.00	0.00	0.00
01-5-06-6101 ASSET - LAND	0.00	0.00	0.00	0.00
01-5-06-6102 ASSET - EQUIPMENT	0.00	5,796.30	0.00	0.00
01-5-06-6103 ASSET - VEHICLE	0.00	0.00	0.00	0.00
01-5-06-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00
01-5-06-6105 ASSET - IMPROVEMENTS	0.00	0.00	0.00	0.00
01-5-06-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00
01-5-06-6109 ASSET -RESERVED	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	0.00	5,796.30	0.00	16,000.00
City of Fairfield				
TOTAL CONFERENCE/CIVIC CENTERS	4,736.26	211,566.34	6,050.00	22,150.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2022

01 -GENERAL FUND
FIRE DEPARTMENT

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>PERSONNEL</u>				
01-5-08-1000 SALARIES	0.00	0.00	0.00	0.00
01-5-08-1002 OVERTIME	0.00	0.00	0.00	0.00
01-5-08-1004 FEES	0.00	0.00	0.00	0.00
01-5-08-1006 TMRS	0.00	0.00	0.00	0.00
01-5-08-1008 FICA	0.00	0.00	0.00	0.00
01-5-08-1010 GROUP INSURANCE (GRANT)	0.00	0.00	0.00	0.00
01-5-08-1012 WORKER'S COMPENSATION	0.00	2,000.00	2,000.00	2,000.00
01-5-08-1014 UNEMPLOYMENT	0.00	0.00	0.00	0.00
01-5-08-1016 SEASONAL WORKER	0.00	0.00	0.00	0.00
01-5-08-1018 FIREMANS RETIREMENT FUND	<u>4,320.00</u>	<u>2,376.00</u>	<u>9,000.00</u>	<u>9,000.00</u>
TOTAL PERSONNEL	4,320.00	4,376.00	11,000.00	11,000.00
<u>CONTRACTUAL SERVICES</u>				
01-5-08-2000 POSTAGE	0.00	70.00	100.00	250.00
01-5-08-2010 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00
01-5-08-2015 TELEPHONE	0.00	0.00	3,000.00	500.00
01-5-08-2020 ELECTRICITY	4,342.95	3,532.04	4,000.00	3,500.00
01-5-08-2022 NATURAL GAS	2,515.95	2,309.50	2,500.00	2,500.00
01-5-08-2026 GASOLINE/DIESEL	3,474.63	4,938.74	6,000.00	5,000.00
01-5-08-2035 TRAVEL	0.99	0.00	0.00	0.00
01-5-08-2037 UNIFORM EXPENSE	0.00	0.00	0.00	500.00
01-5-08-2040 CONTINUING EDUCATION TUITION	200.00	0.00	0.00	0.00
01-5-08-2055 JANITORIAL SERVICES	0.00	0.00	0.00	0.00
01-5-08-2060 BUILDING MAINTENANCE	908.46	2,245.00	5,250.00	7,000.00
01-5-08-2066 PHYSICALS	0.00	0.00	0.00	0.00
01-5-08-2072 VEHICLE MAINTENANCE & REPAIR	7,788.58	10,365.44	12,000.00	10,000.00
01-5-08-2073 VEHICLE OPERATING SUPPLIES	37.46	0.00	0.00	0.00
01-5-08-2075 AUDIT	0.00	0.00	0.00	0.00
01-5-08-2076 EQUIP. MAINTENANCE & REPAIR	4,726.29	3,087.15	6,000.00	6,000.00
01-5-08-2078 RADIO AND SIREN TOWER	0.00	0.00	0.00	0.00
01-5-08-2080 LEGAL SERVICES	0.00	0.00	0.00	0.00
01-5-08-2082 RADIO MAINTENANCE	0.00	2,349.00	2,800.00	2,800.00
01-5-08-2100 HARDWARE MAINT/REPAIR	0.00	0.00	0.00	0.00
01-5-08-2105 SOFTWARE MAINT/REPAIR	0.00	0.00	0.00	0.00
01-5-08-2115 AWARDS	0.00	0.00	0.00	0.00
01-5-08-2120 CALL REIMBURSEMENTS	<u>0.00</u>	<u>2,625.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL CONTRACTUAL SERVICES	23,995.31	31,521.87	51,650.00	48,050.00
<u>SUPPLIES & MATERIALS</u>				
01-5-08-3000 OFFICE SUPPLIES	325.06	0.00	0.00	0.00
01-5-08-3005 JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00
01-5-08-3010 EDUCATIONAL SUPPLIES	0.00	0.00	0.00	0.00
01-5-08-3021 CHEMICALS	0.00	0.00	0.00	0.00
01-5-08-3022 MISCELLANEOUS SUPPLIES	1,069.29	0.00	0.00	1,000.00
01-5-08-3023 SMALL TOOLS	500.00	0.00	0.00	500.00
01-5-08-3025 SAFETY EQUIPMENT	<u>6,545.81</u>	<u>8,993.56</u>	<u>9,500.00</u>	<u>12,000.00</u>
TOTAL SUPPLIES & MATERIALS	8,440.16	8,993.56	9,500.00	13,500.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2022

01 -GENERAL FUND
FIRE DEPARTMENT

EXPENDITURES		2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>OTHER CHARGES</u>					
01-5-08-4005	PROPERTY INSURANCE	1,276.72	1,343.58	1,400.00	750.00
01-5-08-4010	LIABILITY INSURANCE	243.14	500.00	500.00	250.00
01-5-08-4025	AUTO PHYSICAL INSURANCE	3,500.00	2,000.00	2,000.00	8,000.00
01-5-08-4030	AUTO LIABILITY INSURANCE	<u>2,050.66</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>10,000.00</u>
TOTAL OTHER CHARGES		7,070.52	5,843.58	5,900.00	19,000.00
<u>BONDS</u>					
01-5-08-5010	FIRE TRUCK PURCHASE	0.00	0.00	0.00	0.00
01-5-08-5012	VEHICLE PURCHASE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL BONDS		0.00	0.00	0.00	0.00
<u>CAPITAL OUTLAY</u>					
01-5-08-6000	COMPUTER EQUIP LEASE	0.00	0.00	0.00	0.00
01-5-08-6020	HOSE AND PUMP	4,720.00	5,209.00	5,250.00	8,000.00
01-5-08-6025	EMERGENCY WARNING SIRENS	0.00	0.00	0.00	0.00
01-5-08-6026	EMERGENCY GENERATOR	0.00	0.00	0.00	0.00
01-5-08-6030	SCBA / AIRPACKS	0.00	0.00	0.00	1,000.00
01-5-08-6035	BUILDING ADDITION	0.00	0.00	0.00	0.00
01-5-08-6100	ASSETS - BUILDINGS	0.00	0.00	0.00	0.00
01-5-08-6101	ASSETS - LAND	0.00	0.00	0.00	0.00
01-5-08-6102	ASSET - EQUIPMENT	0.00	0.00	0.00	0.00
01-5-08-6103	ASSET - VEHICLES	0.00	0.00	116,300.00	116,300.00
01-5-08-6104	ASSET - STRUCTURES	0.00	0.00	0.00	0.00
01-5-08-6105	ASSET - IMPROVEMENTS	0.00	0.00	0.00	0.00
01-5-08-6108	ASSET - RESERVED	0.00	0.00	0.00	0.00
01-5-08-6109	ASSET - RESERVED	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY		4,720.00	5,209.00	121,550.00	125,300.00
5-08-6103	ASSET - VEHICLES	PERMANENT NOTES: LADDER/RESCUE TRUCK PAYMENT TO REPUBLIC FIRST NATIONAL: \$116,300 UNTIL 2031.			
<u>OTHER SOURCES (USES)</u>					
01-5-08-7500	LEASE PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00
01-5-08-7550	LEASE INTEREST PAYMENTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER SOURCES (USES)		0.00	0.00	0.00	0.00
<u>CATG 9</u>					
01-5-08-9999	OTHER	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CATG		0.00	0.00	0.00	0.00
TOTAL FIRE DEPARTMENT		48,545.99	55,944.01	199,600.00	216,850.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2022

01 -GENERAL FUND

JUDICIAL

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>PERSONNEL</u>				
01-5-10-1000 SALARIES	56,450.00	65,032.56	65,874.80	69,816.80
01-5-10-1002 OVERTIME	0.00	0.00	0.00	0.00
01-5-10-1004 FEES	0.00	0.00	0.00	0.00
01-5-10-1006 TMRS	4,277.48	4,788.66	5,269.98	5,337.45
01-5-10-1008 FICA	3,939.84	4,678.05	5,039.42	5,540.22
01-5-10-1010 GROUP INSURANCE	22,560.48	22,433.05	23,540.54	27,497.89
01-5-10-1012 WORKERS COMPENSATION	0.00	100.00	265.95	281.62
01-5-10-1014 UNEMPLOYEMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PERSONNEL	87,227.80	97,032.32	99,990.69	108,473.98
<u>CONTRACTUAL SERVICES</u>				
01-5-10-2000 POSTAGE	0.00	0.00	0.00	0.00
01-5-10-2010 DUES & SUBSCRIPTIONS	0.00	71.00	100.00	100.00
01-5-10-2015 TELEPHONE INTERNET	0.00	0.00	0.00	0.00
01-5-10-2035 TRAVEL	0.00	0.00	0.00	750.00
01-5-10-2040 CONTINUING EDUCATION TUITION	200.00	300.00	500.00	1,000.00
01-5-10-2075 AUDIT	0.00	0.00	0.00	0.00
01-5-10-2080 LEGAL SERVICES	4,204.20	1,532.00	5,000.00	7,500.00
01-5-10-2082 RADIO MAINTENANCE	0.00	0.00	0.00	0.00
01-5-10-2085 CONTRACTOR SERVICES	0.00	599.00	1,000.00	0.00
01-5-10-2086 COURT COSTS & ARREST FEES	21,330.67	10,466.37	20,000.00	20,000.00
01-5-10-2087 COURT INTERPRETER	0.00	0.00	0.00	500.00
01-5-10-2100 HARDWARE MAINT/REPAIR	150.00	3,020.00	3,250.00	200.00
01-5-10-2105 SOFTWARE MAINT/REPAIR	<u>2,054.00</u>	<u>240.00</u>	<u>3,000.00</u>	<u>4,200.00</u>
TOTAL CONTRACTUAL SERVICES	27,938.87	16,228.37	32,850.00	34,250.00
5-10-2087 COURT INTERPRETER				
		PERMANENT NOTES:		
		TO PAY COURT INTERPRETER FOR SERVICES		
<u>SUPPLIES & MATERIALS</u>				
01-5-10-3000 OFFICE SUPPLIES	234.97	496.58	500.00	300.00
01-5-10-3010 EDUCATIONAL SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL SUPPLIES & MATERIALS	234.97	496.58	500.00	400.00
<u>OTHER CHARGES</u>				
01-5-10-4010 LIABILITY INSURANCE	243.14	200.00	200.00	250.00
01-5-10-4021 JURY DUTY	0.00	0.00	0.00	100.00
01-5-10-4022 JURY DUTY DONATIONS	0.00	0.00	0.00	100.00
01-5-10-4031 REFUNDS	0.00	0.00	0.00	100.00
01-5-10-4040 RESTITUTION	0.00	0.00	0.00	100.00
01-5-10-4041 UNIFORMS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>250.00</u>
TOTAL OTHER CHARGES	243.14	200.00	200.00	900.00

5-10-4041 UNIFORMS

CURRENT YEAR NOTES:
NEW LINE ITEM REQUESTED FOR SHIRT PURCHASES

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2022

01 -GENERAL FUND
JUDICIAL

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<hr/>				
<u>CAPITAL OUTLAY</u>				
01-5-10-6000 COMPUTER EQUIP LEASE	0.00	0.00	0.00	0.00
01-5-10-6005 OFFICE FURNITURE	200.00	179.99	180.00	0.00
01-5-10-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00
01-5-10-6109 ASSET - RESERVED	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	200.00	179.99	180.00	0.00
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TOTAL JUDICIAL	115,844.78	114,137.26	133,720.69	144,023.98

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2022

01 -GENERAL FUND
LIBRARY

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<hr/>				
OTHER SOURCES (USES)				
01-5-12-7000 LIBRARY CONTRACTS	<u>12,000.00</u>	<u>20,000.04</u>	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL OTHER SOURCES (USES)	12,000.00	20,000.04	20,000.00	20,000.00
<hr/>				
TOTAL LIBRARY	12,000.00	20,000.04	20,000.00	20,000.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2022

01 -GENERAL FUND
PARKS & RECREATION

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>PERSONNEL</u>				
01-5-14-1000 SALARIES	63,607.00	68,445.56	72,301.24	72,421.24
01-5-14-1002 OVERTIME	8,138.10	10,430.72	10,000.00	7,500.00
01-5-14-1004 FEES	0.00	0.00	0.00	0.00
01-5-14-1006 TMRS	5,491.02	5,854.03	5,784.10	5,337.45
01-5-14-1008 FICA	5,384.78	6,034.08	5,531.04	5,965.20
01-5-14-1010 GROUP INSURANCE	16,676.40	16,405.90	17,213.04	20,127.78
01-5-14-1012 WORKERS COMPENSATION	0.00	2,000.00	2,583.58	2,583.58
01-5-14-1014 UNEMPLOYEMENT	0.00	0.00	0.00	0.00
01-5-14-1016 SEASONAL WORKER	0.00	0.00	0.00	5,555.20
TOTAL PERSONNEL	99,297.30	109,170.29	113,413.00	119,490.45
<u>CONTRACTUAL SERVICES</u>				
01-5-14-2005 ADVERTISING	0.00	0.00	0.00	0.00
01-5-14-2015 TELEPHONE/INTERNET	550.32	605.21	750.00	500.00
01-5-14-2020 ELECTRICITY	31,889.42	26,206.77	30,000.00	30,000.00
01-5-14-2025 EQUIPMENT RENTAL	2,514.60	3,980.12	3,000.00	5,000.00
01-5-14-2026 GASOLINE/DIESEL	8,859.37	12,589.55	12,750.00	10,000.00
01-5-14-2037 UNIFORMS	2,981.63	1,627.79	2,000.00	2,500.00
01-5-14-2040 REFUND CIVIC & CONF CENTERS	1,550.00	1,940.09	2,000.00	5,000.00
01-5-14-2060 BUILDING MAINTENANCE	410.81	6,468.76	6,500.00	2,500.00
01-5-14-2066 PHYSICALS	0.00	0.00	0.00	500.00
01-5-14-2072 VEHICLE MAINTENANCE & REPAIRS	1,072.72	777.70	1,000.00	2,500.00
01-5-14-2073 VEHICLE OPERATING SUPPLIES	12.80	128.56	250.00	0.00
01-5-14-2076 EQUIP. MAINTENANCE & REPAIRS	2,950.97	1,234.27	1,250.00	2,500.00
01-5-14-2077 LIGHTS/LIGHT MAINTENANCE	1,868.19	1,349.30	1,500.00	3,000.00
01-5-14-2085 CONTRACTOR SERVICES	8,481.00	4,843.03	3,500.00	5,000.00
01-5-14-2087 GROUNDS MAINTENANCE	5,416.93	19,063.14	19,000.00	10,000.00
TOTAL CONTRACTUAL SERVICES	68,558.76	80,814.29	83,500.00	79,000.00
<u>SUPPLIES & MATERIALS</u>				
01-5-14-3005 JANITORIAL SUPPLIES	847.20	624.45	750.00	1,000.00
01-5-14-3008 EQUIP OPERATING COSTS	0.00	0.00	0.00	0.00
01-5-14-3021 CHEMICALS	0.00	3,018.48	3,250.00	2,500.00
01-5-14-3022 MISC SUPPLIES	703.53	568.55	650.00	500.00
01-5-14-3023 SMALL TOOLS	524.01	247.15	250.00	500.00
01-5-14-3025 SAFETY SUPPLIES	43.98	164.85	200.00	500.00
01-5-14-3033 CULVERTS	1,000.00	0.00	0.00	2,000.00
01-5-14-3043 SMALL EQUIPMENT	0.00	349.97	350.00	500.00
01-5-14-3053 FERTILIZER	99.90	257.76	300.00	500.00
01-5-14-3063 PLANT MATERIAL	560.71	1,500.76	1,750.00	1,000.00
01-5-14-3064 MAINTENANCE MATERIAL	99.80	0.00	0.00	0.00
01-5-14-3075 EVENT SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	3,879.13	6,731.97	7,500.00	9,000.00
<u>OTHER CHARGES</u>				
01-5-14-4005 PROPERTY INSURANCE	1,276.72	1,343.58	1,000.00	2,100.00
01-5-14-4010 LIABILITY INSURANCE	234.14	250.00	250.00	250.00

01 -GENERAL FUND
PARKS & RECREATION

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
01-5-14-4025 AUTO PHYSICAL INSURANCE	160.00	1,673.62	160.00	200.00
01-5-14-4030 AUTO LIABILITY INSURANCE	250.00	950.00	150.00	210.00
01-5-14-4036 MOBILE INSURANCE	<u>184.73</u>	<u>206.92</u>	<u>350.00</u>	<u>375.00</u>
TOTAL OTHER CHARGES	2,105.59	4,424.12	1,910.00	3,135.00
CAPITAL OUTLAY				
01-5-14-6015 SOFTBALL FIELD	139.59	172.39	200.00	500.00
01-5-14-6016 RESTROOM BUILDINGS	0.00	0.00	0.00	0.00
01-5-14-6020 VEHICLE PURCHASE	0.00	0.00	0.00	0.00
01-5-14-6021 BASKETBALL COURT LIGHTING	486.50	0.00	0.00	500.00
01-5-14-6030 RODEO ARENA	905.71	3,598.67	2,100.00	500.00
01-5-14-6040 PARKS BEAUTIFICATION	2,100.00	23,038.03	19,500.00	20,000.00
01-5-14-6045 FAIRGROUNDS WATER LINES	40.39	681.80	750.00	500.00
01-5-14-6050 LAND PURCHASE	0.00	0.00	0.00	0.00
01-5-14-6055 BENCHES / TABLES	0.00	34.50	50.00	4,000.00
01-5-14-6056 PLAYGROUND EQUIPMENT	0.00	0.00	0.00	0.00
01-5-14-6070 MOWING MACHINE	0.00	0.00	0.00	0.00
01-5-14-6075 PAVILLIONS	0.00	0.00	0.00	0.00
01-5-14-6100 ASSET - BUILDINGS	0.00	0.00	0.00	0.00
01-5-14-6101 ASSET - LAND	0.00	0.00	0.00	0.00
01-5-14-6102 ASSET - EQUIPMENT	9,364.05	13,541.85	0.00	0.00
01-5-14-6103 ASSET - VEHICLE	0.00	0.00	0.00	0.00
01-5-14-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00
01-5-14-6105 ASSET - IMPROVEMENTS	0.00	46,011.57	59,000.00	0.00
01-5-14-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00
01-5-14-6109 ASSET - RESERVED	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	13,036.24	87,078.81	81,600.00	26,000.00
TOTAL PARKS & RECREATION				
	186,877.02	288,219.48	287,923.00	236,625.45

**CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2022**

**01 -GENERAL FUND
POLICE DEPARTMENT**

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>PERSONNEL</u>				
01-5-16-1000 SALARIES	564,826.24	592,737.03	695,566.42	712,346.42
01-5-16-1002 OVERTIME	39,905.80	56,646.48	65,000.00	25,000.00
01-5-16-1004 FEES	0.00	0.00	0.00	0.00
01-5-16-1006 TMRS	46,201.27	47,429.21	54,497.58	51,442.58
01-5-16-1008 FICA	42,942.70	47,258.21	45,406.43	54,494.50
01-5-16-1010 GROUP INSURANCE	161,575.31	148,177.46	174,348.85	203,359.24
01-5-16-1012 WORKERS COMPENSATION	0.00	10,000.00	22,229.59	23,389.66
01-5-16-1014 UNEMPLOYEMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PERSONNEL	855,451.32	902,248.39	1,057,048.87	1,070,032.40
<u>CONTRACTUAL SERVICES</u>				
01-5-16-2000 POSTAGE	0.00	0.00	0.00	0.00
01-5-16-2005 ADVERTISING	63.70	0.00	0.00	0.00
01-5-16-2015 TELEPHONE/INTERNET	12,196.61	27,468.79	27,000.00	18,000.00
01-5-16-2020 ELECTRICITY	0.00	0.00	0.00	0.00
01-5-16-2024 LEASE PURCHASE	0.00	68.00	0.00	0.00
01-5-16-2025 OFFICE EQUIPMENT RENTAL	93.60	1,220.58	1,200.00	1,200.00
01-5-16-2026 GASOLINE/DIESEL	23,412.51	27,520.85	32,500.00	24,000.00
01-5-16-2030 OFFICE EQUIP. PURCHASE	38.51	0.00	0.00	1,000.00
01-5-16-2035 TRAVEL	98.45	647.21	0.00	0.00
01-5-16-2037 UNIFORMS/CLOTHING	2,221.80	2,857.43	3,000.00	10,000.00
01-5-16-2040 CONTINUING EDUCATION TUITION	977.50	2,458.21	0.00	2,500.00
01-5-16-2055 JANITORIAL SERVICES	0.00	0.00	0.00	0.00
01-5-16-2060 BUILDING MAINTENANCE	9,609.74	3,024.13	3,000.00	1,000.00
01-5-16-2062 OTHER EQUIP MAINTENANCE	0.00	0.00	0.00	0.00
01-5-16-2065 OFFICE EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00
01-5-16-2066 PHYSICALS	295.00	0.00	500.00	750.00
01-5-16-2070 PRINTING	1,081.05	1,040.79	1,000.00	500.00
01-5-16-2072 VEHICLE MAINTENANCE & REPAIR	11,579.05	11,289.68	12,000.00	12,000.00
01-5-16-2073 VEHICLE OPERATING SUPPLIES	1,934.25	5,745.00	6,000.00	6,000.00
01-5-16-2075 AUDIT	0.00	128.99	(150.00)	0.00
01-5-16-2076 EQUIP. MAINTENANCE & REPAIR	1,023.88	31.98	50.00	1,000.00
01-5-16-2077 FIRING RANGE	917.99	627.11	400.00	1,000.00
01-5-16-2080 LEGAL	636.20	0.00	0.00	500.00
01-5-16-2082 RADIO MAINTENANCE	290.41	420.00	425.00	1,000.00
01-5-16-2085 CONTRACTOR SERVICES	12,239.33	0.00	0.00	1,000.00
01-5-16-2100 HARDWARE MAINT/REPAIR	5,256.01	5,686.54	6,000.00	1,000.00
01-5-16-2105 SOFTWARE MAINT/REPAIR	1,684.07	11,801.88	12,000.00	25,000.00
01-5-16-2115 AWARDS/TRIBUTES	106.00	55.00	55.00	200.00
01-5-16-2150 PROFESSIONAL SERVICES	<u>90.00</u>	<u>0.00</u>	<u>500.00</u>	<u>2,000.00</u>
TOTAL CONTRACTUAL SERVICES	85,845.66	102,092.17	105,480.00	109,650.00

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

5-16-2040 CONTINUING EDUCATION TUITICURRENT YEAR NOTES:
Police Department Education Fund will be used for officer

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2022

01 -GENERAL FUND
POLICE DEPARTMENT

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
training. The \$2,500 is for a pilot program for new recruits.				
SUPPLIES & MATERIALS				
01-5-16-3000 OFFICE SUPPLIES	1,224.68	1,693.48	1,000.00	1,700.00
01-5-16-3005 JANITORIAL SUPPLIES	524.64	882.69	750.00	500.00
01-5-16-3010 EDUCATIONAL SUPPLIES	296.11	199.12	200.00	500.00
01-5-16-3022 MISC SUPPLIES	909.52	230.53	250.00	1,000.00
01-5-16-3023 SMALL TOOLS	0.00	0.00	0.00	500.00
01-5-16-3034 INVESTIGATIVE SUPPLIES	528.13	199.47	1,000.00	2,000.00
TOTAL SUPPLIES & MATERIALS	3,483.08	3,205.29	3,200.00	6,200.00
OTHER CHARGES				
01-5-16-4005 PROPERTY INSURANCE	1,276.72	1,343.58	1,350.00	300.00
01-5-16-4010 LIABILITY INSURANCE	243.14	184.86	200.00	250.00
01-5-16-4012 POLICE OFFICERS LIABILITY	6,043.66	6,878.62	7,000.00	7,100.00
01-5-16-4015 E & O INSURANCE	2,586.60	3,000.00	3,000.00	2,500.00
01-5-16-4025 AUTO PHYSICAL INSURANCE	3,500.00	2,500.00	1,850.00	3,000.00
01-5-16-4030 AUTO LIABILITY INSURANCE	2,600.00	2,500.00	2,500.00	4,500.00
01-5-16-4036 MOBIL INSURANCE	184.73	206.92	250.00	0.00
TOTAL OTHER CHARGES	16,434.85	16,613.98	16,150.00	17,650.00
CAPITAL OUTLAY				
01-5-16-6000 COMPUTER EQUIP LEASE	0.00	0.00	0.00	0.00
01-5-16-6001 EMERGENCY GENERATOR	888.10	0.00	0.00	0.00
01-5-16-6020 VEHICLES	0.00	0.00	0.00	0.00
01-5-16-6050 BUILDINGS	0.00	0.00	0.00	0.00
01-5-16-6055 EQUIPMENT	0.00	0.00	0.00	0.00
01-5-16-6100 ASSET - BUILDINGS	0.00	0.00	0.00	0.00
01-5-16-6101 ASSET - LAND	0.00	0.00	0.00	0.00
01-5-16-6102 ASSET - EQUIPMENT	56,547.76	5,184.00	5,200.00	0.00
01-5-16-6103 ASSET - VEHICLES	0.00	45,000.00	45,000.00	110,000.00
01-5-16-6104 ASSET - STRUCTURES	0.00	8,675.00	8,675.00	0.00
01-5-16-6105 ASSET - IMPROVEMENTS	0.00	0.00	0.00	0.00
01-5-16-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00
01-5-16-6109 ASSET - RESERVED	0.00	12,777.90	0.00	0.00
01-5-16-6110 TRANSFER IN - NEW DEBT	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	57,435.86	71,636.90	58,875.00	110,000.00
5-16-6103 ASSET - VEHICLES	CURRENT YEAR NOTES: \$45K for current Tahoe payment, last year. \$65K for 3 Tahoes, purchased through financing.			
CATG 9				
01-5-16-9999 OTHER	7.96	0.00	0.00	0.00
TOTAL CATG	7.96	0.00	0.00	0.00
TOTAL POLICE DEPARTMENT	1,018,658.73	1,095,796.73	1,240,753.87	1,313,532.44

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2022

01 -GENERAL FUND
STREETS & DRAINAGE DEPT

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>PERSONNEL</u>				
01-5-18-1000 SALARIES	152,336.68	142,564.34	145,298.78	144,502.94
01-5-18-1002 OVERTIME	3,002.97	9,569.19	8,000.00	10,000.00
01-5-18-1004 FEES	0.00	0.00	0.00	0.00
01-5-18-1006 TMRS	11,047.76	10,978.54	11,623.90	10,649.87
01-5-18-1008 FICA	10,969.57	10,914.01	11,115.36	11,054.48
01-5-18-1010 GROUP INSURANCE	55,760.64	52,048.72	48,878.50	54,261.69
01-5-18-1012 WORKERS COMPENSATION	0.00	8,250.00	10,999.04	10,915.11
01-5-18-1014 UNEMPLOYEMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PERSONNEL	233,117.62	234,324.80	235,915.58	241,384.09
<u>CONTRACTUAL SERVICES</u>				
01-5-18-2005 ADVERTISING	202.00	0.00	0.00	0.00
01-5-18-2015 TELEPHONE/INTERNET	583.77	458.29	(2,500.00)	500.00
01-5-18-2020 ELECTRICITY	44,626.98	30,968.68	50,000.00	50,000.00
01-5-18-2025 EQUIPMENT RENTAL	0.00	1,589.03	2,000.00	1,000.00
01-5-18-2026 GASOLINE/DIESEL	9,803.60	17,517.66	18,000.00	20,000.00
01-5-18-2030 OFFICE EQUIP. PURCHASE	2,000.00	0.00	0.00	0.00
01-5-18-2037 UNIFORMS	4,381.20	3,019.50	2,750.00	3,000.00
01-5-18-2060 BUILDING MAINTENANCE	0.00	17.99	20.00	0.00
01-5-18-2066 PHYSICALS	190.00	146.00	100.00	200.00
01-5-18-2072 VEHICLE MAINTENANCE & REPAIR	3,661.78	2,769.55	4,000.00	5,000.00
01-5-18-2073 VEHICLE OPERATING SUPPLIES	0.00	0.00	0.00	0.00
01-5-18-2076 EQUIPMENT MAINTENANCE & REPAIR	25,598.20	34,143.82	30,000.00	30,000.00
01-5-18-2077 STREET LIGHT MAINTENANCE	647.45	922.89	1,000.00	3,000.00
01-5-18-2078 ANIMAL CONTROL	23,090.00	19,220.00	24,000.00	25,000.00
01-5-18-2079 ENGINEERING FEES	2,038.75	7,704.93	8,000.00	5,000.00
01-5-18-2082 RADIOS	0.00	0.00	0.00	0.00
01-5-18-2085 CONTRACTOR SERVICES	7,834.00	36,418.00	36,000.00	8,000.00
01-5-18-2087 GROUNDS MAINTENANCE	<u>0.00</u>	<u>11.99</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CONTRACTUAL SERVICES	124,657.73	154,908.33	173,370.00	150,700.00
<u>SUPPLIES & MATERIALS</u>				
01-5-18-3005 JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00
01-5-18-3008 EQUIPMENT OPERATING COSTS	0.00	0.00	0.00	0.00
01-5-18-3022 MISC SUPPLIES	6,833.91	2,376.19	2,500.00	1,000.00
01-5-18-3023 SMALL TOOLS	622.54	528.94	600.00	500.00
01-5-18-3025 SAFETY EQUIPMENT	4,187.54	1,382.99	2,000.00	500.00
01-5-18-3028 STREET MATERIALS	22,987.23	16,007.83	25,000.00	40,000.00
01-5-18-3033 CULVERTS	1,640.66	3,237.29	3,500.00	3,500.00
01-5-18-3034 SIGNS	5,107.72	4,167.78	5,000.00	5,000.00
01-5-18-3035 WEED CHEMICALS	0.00	0.00	0.00	0.00
01-5-18-3043 SMALL EQUIPMENT	0.00	0.00	0.00	500.00
01-5-18-3063 PLANT MATERIAL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>
TOTAL SUPPLIES & MATERIALS	41,379.60	27,701.02	38,600.00	51,500.00

01 -GENERAL FUND
STREETS & DRAINAGE DEPT

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>OTHER CHARGES</u>				
01-5-18-4010 LIABILITY INSURANCE	243.14	239.48	250.00	250.00
01-5-18-4025 AUTO PHYSICAL INSURANCE	2,199.94	2,000.00	2,000.00	1,300.00
01-5-18-4030 AUTO LIABILITY INSURANCE	1,550.00	1,500.00	1,500.00	1,200.00
01-5-18-4036 MOBILE INSURANCE	184.73	206.92	225.00	375.00
01-5-18-4037 CONTIGENCIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER CHARGES	4,177.81	3,946.40	3,975.00	3,125.00
<u>BONDS</u>				
01-5-18-5000 STREET PAVING AND REPAIR	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL BONDS	0.00	0.00	0.00	0.00
<u>CAPITAL OUTLAY</u>				
01-5-18-6020 DUMP TRUCK/VEHICLE PURCHASE	0.00	0.00	0.00	0.00
01-5-18-6021 HAUL TRAILER	0.00	0.00	0.00	0.00
01-5-18-6022 COMPACTOR	0.00	0.00	0.00	0.00
01-5-18-6025 EQUIP PURCHASE	0.00	0.00	0.00	0.00
01-5-18-6100 ASSET - BUILDINGS	0.00	0.00	0.00	0.00
01-5-18-6101 ASSET - LAND	0.00	0.00	0.00	0.00
01-5-18-6102 ASSET - EQUIPMENT	8,710.25	649.00	1,000.00	0.00
01-5-18-6103 ASSET - VEHICLES	0.00	0.00	8,500.00	8,500.00
01-5-18-6105 ASSET - STRUCTURES	0.00	0.00	0.00	0.00
01-5-18-6106 ASSET - STREETS	0.00	0.00	116,000.00	225,000.00
01-5-18-6107 ASSET - DRAINAGE	0.00	0.00	0.00	5,000.00
01-5-18-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00
01-5-18-6109 ASSET - RESERVED	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	8,710.25	649.00	125,500.00	238,500.00
5-18-6106 ASSET - STREETS	PERMANENT NOTES: To be used for contractor overlay of specific city streets			
TOTAL STREETS & DRAINAGE DEPT	412,043.01	421,529.55	577,360.58	685,209.09

01 -GENERAL FUND
COMMUNITY DEVELOPMENT

EXPENDITURES			2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>PERSONNEL</u>						
01-5-22-1000	SALARIES		0.00	0.00	0.00	25,713.48
01-5-22-1002	OVERTIME		0.00	0.00	0.00	0.00
01-5-22-1004	FEES		0.00	0.00	0.00	0.00
01-5-22-1006	TMRS		0.00	0.00	0.00	947.54
01-5-22-1008	FICA		0.00	0.00	0.00	983.54
01-5-22-1010	GROUP INSURANCE		0.00	0.00	0.00	5,070.95
01-5-22-1012	WORKERS COMPENSATION		0.00	0.00	0.00	51.91
01-5-22-1014	UNEMPLOYEMENT		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PERSONNEL			0.00	0.00	0.00	32,767.42
<u>CONTRACTUAL SERVICES</u>						
01-5-22-2000	POSTAGE		0.00	0.00	0.00	0.00
01-5-22-2005	ADVERTISING		0.00	275.00	500.00	500.00
01-5-22-2010	DUES & SUBSCRIPTIONS		0.00	0.00	0.00	0.00
01-5-22-2011	MEMBERSHIPS		1,859.52	0.00	0.00	0.00
01-5-22-2015	TELEPHONE/INTERNET		0.00	0.00	0.00	0.00
01-5-22-2018	PROPERTY LEASE		0.00	0.00	0.00	0.00
01-5-22-2025	EQUIPMENT RENTAL		0.00	0.00	0.00	0.00
01-5-22-2026	GASOLINE/DIESEL		0.00	0.00	0.00	0.00
01-5-22-2035	TRAVEL		0.00	0.00	0.00	0.00
01-5-22-2040	TUITION / EDUCATION		0.00	0.00	0.00	0.00
01-5-22-2060	BUILDING MAINTENANCE		0.00	0.00	0.00	0.00
01-5-22-2070	PRINTING		0.00	0.00	0.00	0.00
01-5-22-2073	VEHICLE OPERATING SUPPLIES		399.96	0.00	0.00	0.00
01-5-22-2075	AUDIT		0.00	0.00	0.00	0.00
01-5-22-2085	CONTRACT LABOR		0.00	0.00	0.00	0.00
01-5-22-2100	HARDWARE MAINTENANCE		0.00	0.00	0.00	0.00
01-5-22-2105	SOFTWARE MAINTENANCE		0.00	0.00	0.00	0.00
01-5-22-2115	AWARDS/TRIBUTES		0.00	0.00	0.00	0.00
01-5-22-2150	PROFESSIONAL SERVICES		<u>0.00</u>	<u>10,280.00</u>	<u>10,500.00</u>	<u>17,500.00</u>
TOTAL CONTRACTUAL SERVICES			2,259.48	10,555.00	11,000.00	18,000.00
5-22-2150	PROFESSIONAL SERVICES	CURRENT YEAR NOTES:	Pay for city match of TxCDBG Planning Grant AND \$10,000 for Fireworks			
<u>SUPPLIES & MATERIALS</u>						
01-5-22-3000	OFFICE SUPPLIES		0.00	0.00	0.00	0.00
01-5-22-3005	JANITORIAL SERVICES		0.00	0.00	0.00	0.00
01-5-22-3010	EDUCATION SUPPLIES		0.00	0.00	0.00	0.00
01-5-22-3020	MEETING SUPPLIES		0.00	0.00	0.00	0.00
01-5-22-3022	MISC SUPPLIES		65.99	0.00	0.00	0.00
01-5-22-3023	EVENT SUPPLIES		<u>3,283.75</u>	<u>2,361.33</u>	<u>2,500.00</u>	<u>6,000.00</u>
TOTAL SUPPLIES & MATERIALS			3,349.74	2,361.33	2,500.00	6,000.00

5-22-3023 EVENT SUPPLIES CURRENT YEAR NOTES:
\$3,000 each for Easter and Halloween

01 -GENERAL FUND
COMMUNITY DEVELOPMENT

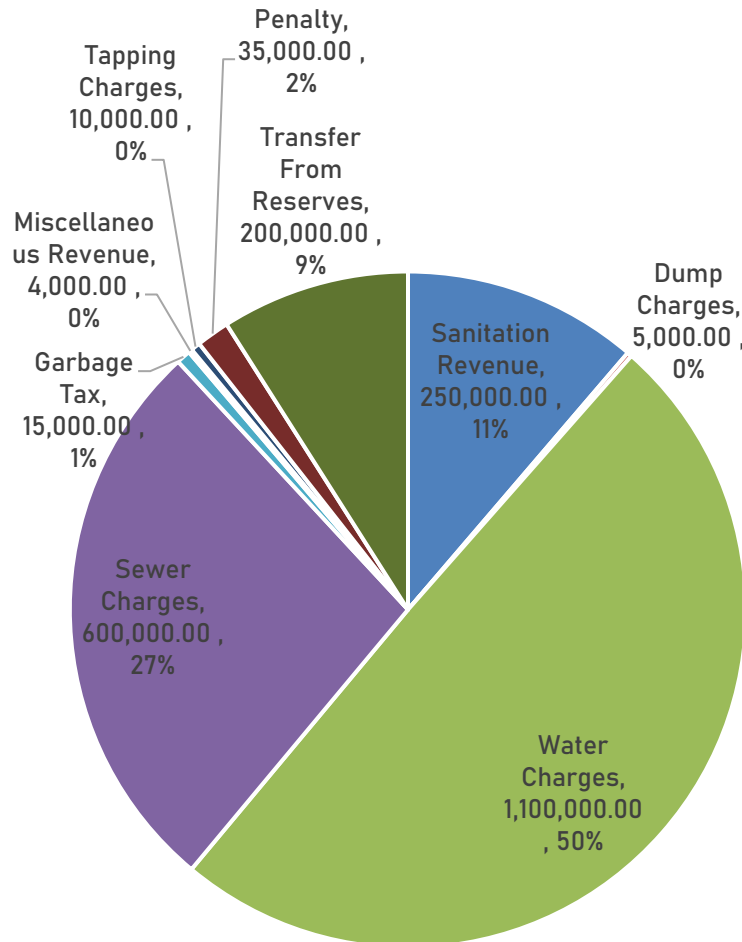
EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
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<u>OTHER CHARGES</u>				
01-5-22-4005 PROPERTY INSURANCE	0.00	0.00	0.00	0.00
01-5-22-4010 LIABILITY INSURANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER CHARGES	0.00	0.00	0.00	0.00
 <u>CAPITAL OUTLAY</u>				
01-5-22-6000 COMPUTER EQUIP LEASE	0.00	0.00	0.00	0.00
01-5-22-6005 OFFICE FURNITURE	0.00	0.00	0.00	0.00
01-5-22-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00
01-5-22-6109 ASSET - RESERVED	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
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TOTAL COMMUNITY DEVELOPMENT	5,609.22	12,916.33	13,500.00	56,767.42

01 -GENERAL FUND
FIDC

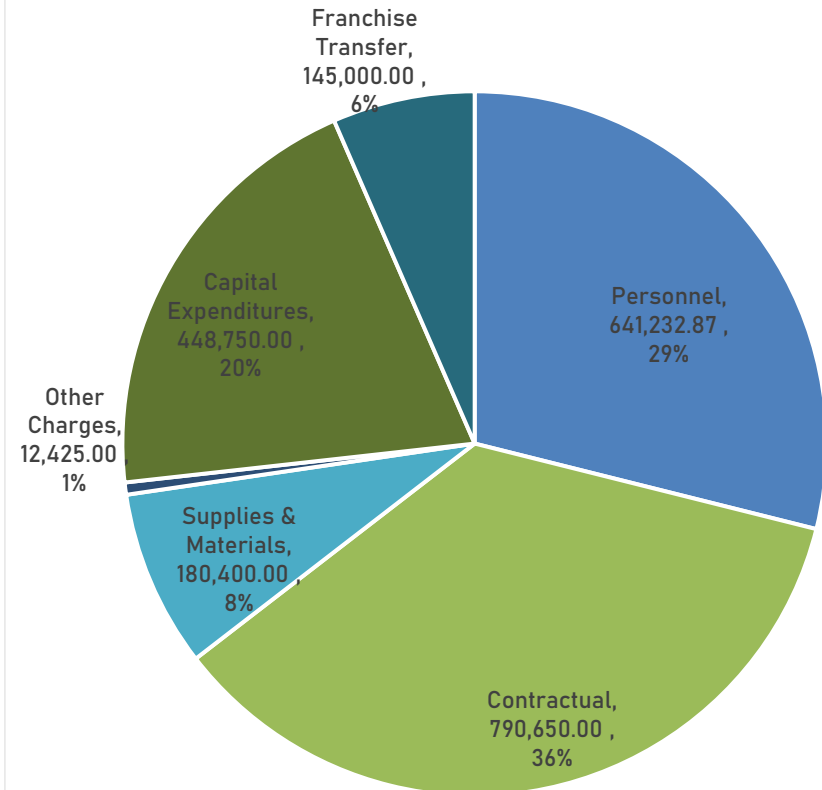
EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<hr/>				
<u>PERSONNEL</u>				
01-5-26-1000 SALARIES	113,951.24	113,821.57	110,300.54	108,945.20
01-5-26-1002 OVERTIME	0.00	0.00	0.00	0.00
01-5-26-1004 FEES	1,276.72	0.00	0.00	0.00
01-5-26-1006 TMRS	7,917.58	8,410.09	8,824.04	8,029.26
01-5-26-1008 FICA	7,065.05	8,700.84	8,437.99	8,334.31
01-5-26-1010 GROUP INSURANCE	27,924.72	27,554.88	28,744.01	33,637.98
01-5-26-1012 WORKERS COMPENSATION	0.00	400.00	444.73	438.68
01-5-26-1014 UNEMPLOYEMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PERSONNEL	158,135.31	158,887.38	156,751.31	159,385.43
<hr/>				
TOTAL FIDC	158,135.31	158,887.38	156,751.31	159,385.43
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TOTAL EXPENDITURES	3,171,390.46	3,556,982.49	3,736,582.50	3,961,982.11
	=====	=====	=====	=====
<hr/>				
REVENUES OVER/(UNDER) EXPENDITURES	133,935.88	231,219.43	63,417.50	17.89
	=====	=====	=====	=====



Enterprise Fund Revenue



Enterprise Fund Expenditures



CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2022

02 -ENTERPRISE
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>1,830,102.33</u>	<u>1,829,077.69</u>	<u>1,975,000.00</u>	<u>2,219,000.00</u>
	TOTAL REVENUES	<u>1,830,102.33</u> =====	<u>1,829,077.69</u> =====	<u>1,975,000.00</u> =====	<u>2,219,000.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	SANITATION	(68,445.79)	252,780.02	230,139.33	252,147.23
	WATER OPERATIONS	467,052.78	780,493.10	892,698.45	1,140,234.13
	WASTEWATER OPERATIONS	<u>813,470.03</u>	<u>813,048.43</u>	<u>778,204.60</u>	<u>826,076.51</u>
	TOTAL EXPENDITURES	<u>1,212,077.02</u> =====	<u>1,846,321.55</u> =====	<u>1,901,042.38</u> =====	<u>2,218,457.87</u> =====
	REVENUES OVER/ (UNDER) EXPENDITURES	618,025.31	(17,243.86)	73,957.62	542.13

02 -ENTERPRISE

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
02-4010 CONTRACT REVENUE	166.85	270.09	0.00	0.00
02-4011 SANITATION REVENUE	242,555.06	242,552.65	225,000.00	250,000.00
02-4012 INTEREST INCOME	0.00	0.00	0.00	0.00
02-4013 DUMP CHARGES	7,035.00	5,955.00	5,000.00	5,000.00
02-4014 WATER CHARGES	981,719.68	990,443.53	1,100,000.00	1,100,000.00
02-4015 DUMPSTER PICKUP	0.00	0.00	0.00	0.00
02-4016 SEWER CHARGES	530,939.70	514,629.04	575,000.00	600,000.00
02-4017 GARBAGE TAX	13,439.17	12,929.57	15,000.00	15,000.00
02-4018 MISCELLANEOUS REVENUE	4,098.28	3,937.40	4,000.00	4,000.00
02-4019 TAPPING CHARGES	14,056.98	16,150.00	16,000.00	10,000.00
02-4020 TRANSFER FROM GENERAL FUND`	0.00	0.00	0.00	0.00
02-4021 SALE OF SURPLUS PROPERTY	0.00	0.00	0.00	0.00
02-4022 RESERVED WATER SURCHARGE	0.00	0.00	0.00	0.00
02-4023 PENALTY	36,079.57	42,198.59	35,000.00	35,000.00
02-4024 OTHER WATER REVENUES	0.00	0.00	0.00	0.00
02-4025 TRANSFER FROM TDCJ	0.00	0.00	0.00	0.00
02-4026 TRANSFER FROM RESERVES	0.00	0.00	0.00	200,000.00
02-4029 SALE OF ASSETS	0.00	0.00	0.00	0.00
02-4030 FIRE DEP'T DONATION	12.04	11.82	0.00	0.00
02-4035 PROCEEDS FROM LOAN	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,830,102.33 =====	1,829,077.69 =====	1,975,000.00 =====	2,219,000.00 =====

4026 TRANSFER FROM RESERVES CURRENT YEAR NOTES:
WATER LOOP FUNDING

02 -ENTERPRISE
SANITATION

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>PERSONNEL</u>				
02-5-02-1000 SALARIES	1,736.00	4,425.50	3,000.00	11,284.00
02-5-02-1002 OVERTIME	1,683.00	2,099.24	4,000.00	0.00
02-5-02-1004 FEES	0.00	0.00	0.00	0.00
02-5-02-1006 TMRS	260.06	1,387.37	400.00	0.00
02-5-02-1008 FICA	264.19	1,443.11	450.00	863.23
02-5-02-1010 GROUP INSURANCE	812.68	5,723.08	1,100.00	0.00
02-5-02-1012 WORKER'S COMPENSATION	0.00	1,189.33	1,189.33	0.00
02-5-02-1014 UNEMPLOYMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PERSONNEL	4,755.93	16,267.63	10,139.33	12,147.23
<u>CONTRACTUAL SERVICES</u>				
02-5-02-2005 ADVERTISING	0.00	0.00	0.00	0.00
02-5-02-2013 EMS PREMIUMS	0.00	0.00	0.00	0.00
02-5-02-2073 VEHICLE OPERATING SUPPLIES	0.00	0.00	0.00	0.00
02-5-02-2085 CONTRACT SERVICES	0.00	0.00	0.00	0.00
02-5-02-2088 STATE TAX	4,735.06	10,150.26	20,000.00	15,000.00
02-5-02-2089 CONTRACT SERVICES	212,883.22	226,362.13	200,000.00	225,000.00
02-5-02-2095 LICENSE FEES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CONTRACTUAL SERVICES	217,618.28	236,512.39	220,000.00	240,000.00
<u>OTHER CHARGES</u>				
02-5-02-4005 PROPERTY INSURANCE	0.00	0.00	0.00	0.00
02-5-02-4010 LIABILITY INSURANCE	<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
<u>CATG 9</u>				
02-5-02-9903 TRANSFER IN	(<u>290,820.00</u>)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CATG	(290,820.00)	0.00	0.00	0.00
TOTAL SANITATION	(68,445.79)	252,780.02	230,139.33	252,147.23

02 -ENTERPRISE
WATER OPERATIONS

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
PERSONNEL				
02-5-04-1000 SALARIES	85,774.01	157,696.06	180,013.95	192,661.57
02-5-04-1002 OVERTIME	12,316.69	10,241.10	10,000.00	25,000.00
02-5-04-1004 FEES	0.00	0.00	0.00	0.00
02-5-04-1006 TMRS	7,417.41	11,900.10	15,135.57	14,199.16
02-5-04-1008 FICA	7,019.66	12,212.24	13,779.67	14,749.51
02-5-04-1010 GROUP INSURANCE	27,000.75	37,623.22	52,407.22	67,069.68
02-5-04-1012 WORKER'S COMPENSATION	0.00	3,500.00	5,212.04	5,679.21
02-5-04-1014 UNEMPLOYMENT	0.00	0.00	0.00	0.00
02-5-04-1016 SEASONAL WORKER	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	139,528.52	233,172.72	276,548.45	319,359.13
CONTRACTUAL SERVICES				
02-5-04-2000 POSTAGE	7,279.38	10,023.68	9,000.00	7,000.00
02-5-04-2005 ADVERTISING	216.00	897.25	1,000.00	1,000.00
02-5-04-2010 DUES & SUBSCRIPTIONS	2,238.13	61.07	500.00	500.00
02-5-04-2015 TELEPHONE	31,248.21	29,930.36	30,000.00	30,000.00
02-5-04-2020 ELECTRICITY	67,005.51	61,557.54	65,000.00	65,000.00
02-5-04-2021 NATURAL GAS	1,099.91	1,641.59	1,750.00	2,000.00
02-5-04-2022 LP GAS	0.00	551.37	600.00	1,000.00
02-5-04-2023 EQUIPMENT RENTAL	0.00	22,385.30	15,000.00	5,000.00
02-5-04-2025 MAPPING SERVICES	2,789.84	2,500.00	2,500.00	2,500.00
02-5-04-2026 GASOLINE/DIESEL	11,045.89	15,324.53	15,000.00	13,500.00
02-5-04-2035 TRAVEL	0.00	0.00	0.00	500.00
02-5-04-2037 UNIFORM EXPENSE	3,196.48	1,865.63	2,000.00	2,000.00
02-5-04-2040 TUITION / EDUCATION	0.00	113.75	500.00	500.00
02-5-04-2060 BUILDING MAINTENANCE	647.78	1,989.91	2,000.00	2,000.00
02-5-04-2066 PHYSICALS	73.00	304.00	500.00	500.00
02-5-04-2070 PRINTING	0.00	1,195.00	1,500.00	0.00
02-5-04-2072 VEHICLE MAINTENANCE & REPAIRS	13,704.55	1,386.58	10,000.00	8,000.00
02-5-04-2073 VEHICLE OPERATING COSTS	0.00	0.00	0.00	0.00
02-5-04-2075 AUDIT	5,500.00	5,500.00	5,500.00	5,500.00
02-5-04-2076 EQUIPMENT MAINTENANCE & REPAIR	6,497.08	1,464.59	1,000.00	5,000.00
02-5-04-2080 LEGAL SERVICES	125.00	0.00	0.00	1,000.00
02-5-04-2081 PERMIT FEES	3,907.75	3,507.75	4,000.00	5,000.00
02-5-04-2082 RADIOS	0.00	0.00	0.00	0.00
02-5-04-2083 LICENSE FEES	156.44	111.00	1,000.00	500.00
02-5-04-2084 WATER PRODUCTION FEES	6,678.08	1,095.60	5,000.00	5,000.00
02-5-04-2085 CONTRACTOR SERVICES	1,191.51	3,658.46	1,750.00	5,000.00
02-5-04-2094 LABORATORY FEES	5,955.54	3,673.91	3,000.00	3,000.00
02-5-04-2100 HARDWARE MAINT/REPAIR	549.00	274.00	1,500.00	1,000.00
02-5-04-2105 SOFTWARE MAINT/REPAIR	9,573.21	15,452.30	15,000.00	10,000.00
02-5-04-2150 PROFESSIONAL SERVICES	840.82	215.43	500.00	0.00
02-5-04-2200 WATER PLANT MAINTENANCE	34,195.45	39,485.71	40,000.00	35,000.00
02-5-04-2250 SEWER PLANT MAINTENANCE	0.00	0.00	0.00	0.00
02-5-04-2300 EQUIPMENT PURCHASE	0.00	0.00	0.00	500.00
02-5-04-2350 ENGINEERING FEES	0.00	15,218.75	3,750.00	5,000.00
02-5-04-2400 SLUDGE DISPOSAL	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	215,714.56	241,385.06	238,850.00	222,500.00

02 -ENTERPRISE
WATER OPERATIONS

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>SUPPLIES & MATERIALS</u>				
02-5-04-3000 OFFICE SUPPLIES	2,979.24	776.51	1,000.00	2,000.00
02-5-04-3005 JANITORIAL SUPPLIES	381.12	184.08	250.00	250.00
02-5-04-3008 EQUIPMENT OPERATING COSTS	0.00	0.00	0.00	0.00
02-5-04-3009 RADIO MAINTENANCE	0.00	0.00	0.00	0.00
02-5-04-3020 WEED CHEMICALS	0.00	0.00	0.00	1,500.00
02-5-04-3021 CHEMICALS	25,600.90	43,322.44	40,000.00	40,000.00
02-5-04-3022 MISC. SUPPLIES	2,223.43	4,831.77	5,000.00	1,500.00
02-5-04-3023 SMALL TOOLS	670.81	2,047.67	2,500.00	0.00
02-5-04-3024 PLANT MAINTENANCE	19.78	0.00	0.00	0.00
02-5-04-3025 SAFETY EQUIPMENT	1,345.23	1,107.69	1,000.00	500.00
02-5-04-3065 WATER SYSTEM MAINT. SUPPLIES	56,603.73	42,077.69	35,000.00	35,000.00
02-5-04-3070 SEWER SYSTEM MAINT. SUPPLIES	3,381.14	5.19	0.00	0.00
02-5-04-3075 WATER LINE REPAIRS	130.00	0.00	0.00	0.00
02-5-04-3080 SEWER LINE REPLACEMENT	199.27	0.00	0.00	0.00
02-5-04-3081 SEWER LIFT STATIONS	0.00	0.00	0.00	0.00
02-5-04-3085 WATER METERS	13,170.46	20,413.86	20,000.00	15,000.00
02-5-04-3086 I&I SUPPLIES	0.00	0.00	0.00	0.00
02-5-04-3099 SMALL EQUIPMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SUPPLIES & MATERIALS	106,705.11	114,766.90	104,750.00	95,750.00
<u>OTHER CHARGES</u>				
02-5-04-4005 PROPERTY INSURANCE	1,276.72	1,343.58	1,500.00	2,000.00
02-5-04-4010 LIABILITY INSURANCE	243.14	239.48	250.00	250.00
02-5-04-4015 E & O INSURANCE	0.00	0.00	0.00	0.00
02-5-04-4025 AUTO PHYSICAL INSURANCE	2,000.00	2,000.00	2,000.00	2,250.00
02-5-04-4030 AUTO LIABILITY INSURANCE	1,400.00	1,279.18	1,300.00	1,500.00
02-5-04-4036 MOBILE INS.	<u>184.73</u>	<u>206.92</u>	<u>250.00</u>	<u>375.00</u>
TOTAL OTHER CHARGES	5,104.59	5,069.16	5,300.00	6,375.00
<u>BONDS</u>				
02-5-04-5000 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5005 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5010 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5020 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5030 BOND 1999 PRINCIPLE	0.00	0.00	0.00	0.00
02-5-04-5035 BOND 1999 INTEREST	0.00	0.00	0.00	0.00
02-5-04-5040 BOND 1999 BANK CHARGES	0.00	0.00	0.00	0.00
02-5-04-5048 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5050 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5051 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5052 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5053 RESERVED	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL BONDS	0.00	0.00	0.00	0.00
<u>CAPITAL OUTLAY</u>				
02-5-04-6000 COMPUTER EQUIP LEASE	0.00	0.00	0.00	0.00
02-5-04-6005 RESERVED	0.00	0.00	0.00	0.00
02-5-04-6011 RESERVED	0.00	0.00	0.00	0.00

02 -ENTERPRISE
WATER OPERATIONS

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
02-5-04-6012 WATSON WELL GROUND STORAGE	0.00	0.00	0.00	0.00
02-5-04-6015 CLARK WELL REPAIRS	0.00	0.00	0.00	0.00
02-5-04-6020 RESERVED FOR MONARCH WELL	0.00	0.00	0.00	0.00
02-5-04-6025 RESERVED (BACKHOE)	0.00	0.00	0.00	0.00
02-5-04-6030 RESERVED (PHASE 1 WATER LOOP)	0.00	0.00	0.00	200,000.00
02-5-04-6035 RESERVED	0.00	0.00	0.00	0.00
02-5-04-6040 RESERVED	0.00	0.00	0.00	0.00
02-5-04-6041 RESERVED (WW Utility Payment)	0.00	0.00	0.00	0.00
02-5-04-6042 METER PAYMENT	0.00	0.00	86,250.00	86,250.00
02-5-04-6045 RESERVED	0.00	0.00	0.00	0.00
02-5-04-6050 RESERVED	0.00	0.00	0.00	0.00
02-5-04-6051 RESERVED	0.00	0.00	0.00	0.00
02-5-04-6052 RESERVED	0.00	0.00	0.00	0.00
02-5-04-6070 RESERVED	0.00	0.00	0.00	0.00
02-5-04-6080 RESERVED	0.00	0.00	0.00	0.00
02-5-04-6081 RESERVED	0.00	0.00	0.00	0.00
02-5-04-6082 RESERVED	0.00	0.00	0.00	0.00
02-5-04-6085 RESERVED	0.00	0.00	0.00	0.00
02-5-04-6100 ASSET - BUILDINGS	0.00	0.00	0.00	0.00
02-5-04-6101 ASSET - LAND	0.00	0.00	0.00	0.00
02-5-04-6102 ASSET - EQUIPMENT	0.00	0.00	0.00	40,000.00
02-5-04-6103 ASSET - VEHICLES	0.00	15,574.26	16,000.00	0.00
02-5-04-6104 ASSET - STRUCTURES	0.00	4,875.00	0.00	0.00
02-5-04-6105 ASSET - IMPROVEMENTS	0.00	0.00	0.00	0.00
02-5-04-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00
02-5-04-6109 ASSET - RESERVED	0.00	0.00	0.00	0.00
02-5-04-6110 ASSET - WATER SYSTEMS	<u>0.00</u>	<u>650.00</u>	<u>0.00</u>	<u>25,000.00</u>
TOTAL CAPITAL OUTLAY	0.00	21,099.26	102,250.00	351,250.00

5-04-6042 METER PAYMENT PERMANENT NOTES:
Payment to Government Capital for Water Meter project

5-04-6102 ASSET - EQUIPMENT CURRENT YEAR NOTES:
To pay for half of vac trailer purchase

5-04-6110 ASSET - WATER SYSTEMS CURRENT YEAR NOTES:
To pay for half of rate study.

OTHER SOURCES (USES)

02-5-04-7005 TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00
02-5-04-7299 DEPRECIATION EXPENSE	<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

CATG 9

02-5-04-9900 TRANSFER-IN DEBT SERVICE	0.00	0.00	0.00	0.00
02-5-04-9901 TRANSFER IN G/F	0.00	165,000.00	165,000.00	145,000.00
02-5-04-9999 MISCELLANEOUS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CATG	0.00	165,000.00	165,000.00	145,000.00

TOTAL WATER OPERATIONS	467,052.78	780,493.10	892,698.45	1,140,234.13
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02 -ENTERPRISE
WASTEWATER OPERATIONS

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>PERSONNEL</u>				
02-5-08-1000 SALARIES	232,538.43	160,755.53	182,139.63	193,974.85
02-5-08-1002 OVERTIME	14,017.66	11,015.28	10,000.00	20,000.00
02-5-08-1004 FEES	0.00	0.00	0.00	0.00
02-5-08-1006 TMRS	18,164.00	11,821.95	12,823.97	12,686.34
02-5-08-1008 FICA	17,483.17	12,332.53	13,933.68	14,839.08
02-5-08-1010 GROUP INSURANCE	69,031.60	43,800.19	44,114.72	60,265.06
02-5-08-1012 WORKER'S COMPENSATION	0.00	3,500.00	7,218.95	7,961.18
02-5-08-1014 UNEMPLOYMENT	0.00	0.00	0.00	0.00
02-5-08-1016 SEASONAL WORKER	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	351,234.86	243,225.48	270,230.95	309,726.51
<u>CONTRACTUAL SERVICES</u>				
02-5-08-2000 POSTAGE	659.19	0.00	0.00	250.00
02-5-08-2005 ADVERTISING	0.00	0.00	0.00	100.00
02-5-08-2010 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	100.00
02-5-08-2015 TELEPHONE	5,728.96	5,528.40	10,500.00	5,000.00
02-5-08-2020 ELECTRICITY	94,568.29	89,495.63	90,000.00	85,000.00
02-5-08-2021 NATURAL GAS	0.00	0.00	0.00	0.00
02-5-08-2022 WATER/SEWER UTILITIES	5,838.98	1,893.98	6,000.00	6,500.00
02-5-08-2023 EQUIPMENT RENTAL	0.00	4,907.53	6,000.00	2,000.00
02-5-08-2025 MAPPING SERVICES	0.00	0.00	0.00	0.00
02-5-08-2026 GASOLINE / DIESEL	11,146.60	13,909.25	15,000.00	15,000.00
02-5-08-2035 TRAVEL	710.73	0.00	0.00	500.00
02-5-08-2037 UNIFORM EXPENSE	3,428.90	2,316.45	2,500.00	2,500.00
02-5-08-2040 TUITION / EDUCATION	1,028.38	1,221.30	1,500.00	1,500.00
02-5-08-2060 BUILDING MAINTENANCE	0.00	2,824.00	3,000.00	500.00
02-5-08-2061 PLANT MAINTENANCE	121,281.59	58,567.34	75,000.00	75,000.00
02-5-08-2066 PHYSICALS	0.00	73.00	0.00	200.00
02-5-08-2070 PRINTING	0.00	0.00	0.00	0.00
02-5-08-2072 VEHICLE MAINT & REPAIR	1,579.40	5,923.27	7,000.00	6,500.00
02-5-08-2073 VEHICLE OPERATING COSTS	0.00	0.00	0.00	0.00
02-5-08-2075 AUDIT	4,000.00	4,000.00	4,000.00	4,000.00
02-5-08-2076 EQUIP MAINT / REPAIR	3,132.67	15,784.58	17,500.00	20,000.00
02-5-08-2080 LEGAL SERVICES	0.00	0.00	0.00	1,000.00
02-5-08-2081 PERMIT FEES	13,316.24	11,401.24	12,500.00	20,000.00
02-5-08-2082 RADIO EQUIPMENT	0.00	0.00	0.00	0.00
02-5-08-2083 LICENSE FEES	469.00	224.75	500.00	500.00
02-5-08-2085 CONTRACTOR SERVICES	8,244.15	5,212.24	22,500.00	20,000.00
02-5-08-2086 ENVIRONMENTAL SERVICES	0.00	0.00	0.00	0.00
02-5-08-2087 LAND / EASEMENTS / ROW	0.00	0.00	0.00	0.00
02-5-08-2094 LABORATORY FEES	31,953.45	28,532.55	30,000.00	30,000.00
02-5-08-2100 HARDWARE MAINTENANCE	0.00	0.00	0.00	1,000.00
02-5-08-2105 SOFTWARE MAINTENANCE	10,995.96	12,618.11	14,000.00	13,000.00
02-5-08-2150 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
02-5-08-2151 INSPECTION SERVICES	0.00	0.00	0.00	0.00
02-5-08-2300 EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00
02-5-08-2350 ENGINEERING SERVICES	2,882.50	2,120.00	2,000.00	3,000.00

02 -ENTERPRISE
WASTEWATER OPERATIONS

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
02-5-08-2400 SLUDGE DISPOSAL	<u>22,050.87</u>	<u>12,084.72</u>	<u>15,000.00</u>	<u>15,000.00</u>
TOTAL CONTRACTUAL SERVICES	343,015.86	278,638.34	334,500.00	328,150.00
SUPPLIES & MATERIALS				
02-5-08-3000 OFFICE SUPPLIES	179.76	19.99	20.00	300.00
02-5-08-3001 LABORATORY SUPPLIES	10,216.41	10,087.36	12,000.00	12,000.00
02-5-08-3005 JANITORIAL SUPPLIES	504.31	161.98	350.00	350.00
02-5-08-3008 EQUIPMENT OPERATING SUPPLIES	90.00	0.00	0.00	0.00
02-5-08-3009 RADIO MAINTENANCE SUPPLIES	0.00	0.00	0.00	0.00
02-5-08-3020 CHEMICAL SUPPLIES	62,065.84	64,022.06	60,000.00	60,000.00
02-5-08-3023 SMALL TOOLS	4,851.97	941.12	1,000.00	1,000.00
02-5-08-3025 SAFETY SUPPLIES	52.50	399.79	500.00	500.00
02-5-08-3070 SEWER SYSTEM MAINT SUPPLIES	17,298.25	8,418.60	5,000.00	10,000.00
02-5-08-3080 WASTEWATER LINE REPAIR	10.68	0.00	0.00	0.00
02-5-08-3081 SEWER LIFT STATIONS	0.00	0.00	0.00	0.00
02-5-08-3086 I & I SUPPLIES / TESTING	0.00	0.00	0.00	500.00
02-5-08-3099 SMALL EQUIPMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SUPPLIES & MATERIALS	95,269.72	84,050.90	78,870.00	84,650.00
OTHER CHARGES				
02-5-08-4005 PROPERTY INSURANCE	1,276.72	1,343.58	1,500.00	2,000.00
02-5-08-4010 LIABILITY INSURANCE	243.14	239.48	250.00	250.00
02-5-08-4015 E & O INSURANCE	0.00	0.00	0.00	0.00
02-5-08-4025 AUTO PHYSICAL INSURANCE	1,500.00	2,000.00	2,000.00	2,000.00
02-5-08-4030 AUTO LIABILITY INSURANCE	1,000.00	1,255.60	1,500.00	1,500.00
02-5-08-4036 MOBILE EQUIPMENT INSURANCE	<u>184.73</u>	<u>206.92</u>	<u>250.00</u>	<u>300.00</u>
TOTAL OTHER CHARGES	4,204.59	5,045.58	5,500.00	6,050.00
BONDS				
02-5-08-5000 BOND 2004 PRINCIPLE	0.00	0.00	0.00	0.00
02-5-08-5005 BOND 2004 INTEREST	0.00	0.00	0.00	0.00
02-5-08-5010 BOND 2004 BANK CHARGES	0.00	0.00	0.00	0.00
02-5-08-5051 BOND 2002 PRINCIPLE	0.00	0.00	0.00	0.00
02-5-08-5052 BOND 2002 INTEREST	0.00	0.00	0.00	0.00
02-5-08-5053 BOND 2002 BANK CHARGES	0.00	0.00	0.00	0.00
02-5-08-5055 GF CHARGES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL BONDS	0.00	0.00	0.00	0.00
CAPITAL OUTLAY				
02-5-08-6000 RESERVED	0.00	0.00	0.00	0.00
02-5-08-6020 RESERVED	0.00	0.00	0.00	0.00
02-5-08-6035 RESERVED	0.00	0.00	0.00	0.00
02-5-08-6050 WALNUT CREEK DIVERSION	0.00	0.00	0.00	0.00
02-5-08-6051 RESERVED	0.00	0.00	0.00	0.00
02-5-08-6081 RESERVED	0.00	0.00	0.00	0.00
02-5-08-6086 RESERVED	0.00	0.00	0.00	0.00
02-5-08-6100 ASSET - BUILDINGS	0.00	0.00	0.00	0.00
02-5-08-6101 ASSET - LAND	0.00	0.00	0.00	0.00
02-5-08-6102 ASSET - EQUIPMENT	0.00	17,750.00	0.00	40,000.00
02-5-08-6103 ASSET - VEHICLES	0.00	7,000.00	7,000.00	7,500.00

02 -ENTERPRISE
WASTEWATER OPERATIONS

EXPENDITURES		2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
02-5-08-6104	ASSET - STRUCTURES	0.00	0.00	0.00	0.00
02-5-08-6105	ASSET - IMPROVEMENTS	0.00	25,000.00	25,000.00	25,000.00
02-5-08-6108	ASSET - RESERVED	0.00	47,028.13	47,103.65	0.00
02-5-08-6109	ASSET - RESERVED	0.00	0.00	0.00	0.00
02-5-08-6111	ASSET - WASTEWATER SYSTEMS	<u>19,745.00</u>	<u>105,310.00</u>	<u>10,000.00</u>	<u>25,000.00</u>
TOTAL CAPITAL OUTLAY		19,745.00	202,088.13	89,103.65	97,500.00
5-08-6103	ASSET - VEHICLES	PERMANENT NOTES: \$7,500 payment for 2020-21, 21-22, 22-23			
5-08-6105	ASSET - IMPROVEMENTS	CURRENT YEAR NOTES: \$25,000 for major repairs			
5-08-6111	ASSET - WASTEWATER SYSTEMS	CURRENT YEAR NOTES: To pay for half of rate study			
TOTAL WASTEWATER OPERATIONS		813,470.03	813,048.43	778,204.60	826,076.51
TOTAL EXPENDITURES		<u>1,212,077.02</u> =====	<u>1,846,321.55</u> =====	<u>1,901,042.38</u> =====	<u>2,218,457.87</u> =====
REVENUES OVER/ (UNDER) EXPENDITURES		<u>618,025.31</u> =====	<u>(17,243.86)</u> =====	<u>73,957.62</u> =====	<u>542.13</u> =====

04 -DEBT SERVICE FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>320,447.38</u>	<u>336,346.96</u>	<u>305,000.00</u>	<u>284,500.00</u>
	TOTAL REVENUES	<u>320,447.38</u> =====	<u>336,346.96</u> =====	<u>305,000.00</u> =====	<u>284,500.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	DEBT SERVICE	<u>290,820.00</u>	<u>4,862.50</u>	<u>289,975.00</u>	<u>276,020.69</u>
	TOTAL EXPENDITURES	<u>290,820.00</u> =====	<u>4,862.50</u> =====	<u>289,975.00</u> =====	<u>276,020.69</u> =====
	REVENUES OVER/ (UNDER) EXPENDITURES	29,627.38	331,484.46	15,025.00	8,479.31

04 -DEBT SERVICE FUND

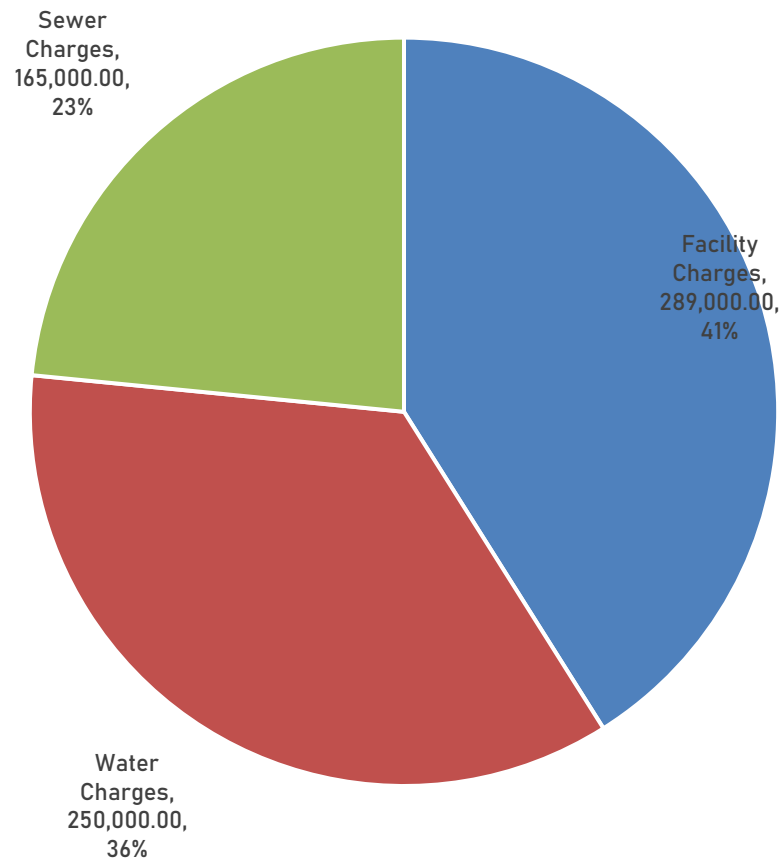
REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
04-4000	AD VALOREM - CURRENT	284,896.60	313,178.92	290,000.00	277,000.00
04-4005	AD VALOREM - DELINQUENT	24,730.17	10,070.57	10,000.00	5,000.00
04-4010	AD VALOREM - PENALTY	10,820.61	13,097.47	5,000.00	2,500.00
04-4020	TRANSFER FROM BOND RESERVES	0.00	0.00	0.00	0.00
TOTAL REVENUES		320,447.38	336,346.96	305,000.00	284,500.00
		=====	=====	=====	=====

04 -DEBT SERVICE FUND
DEBT SERVICE

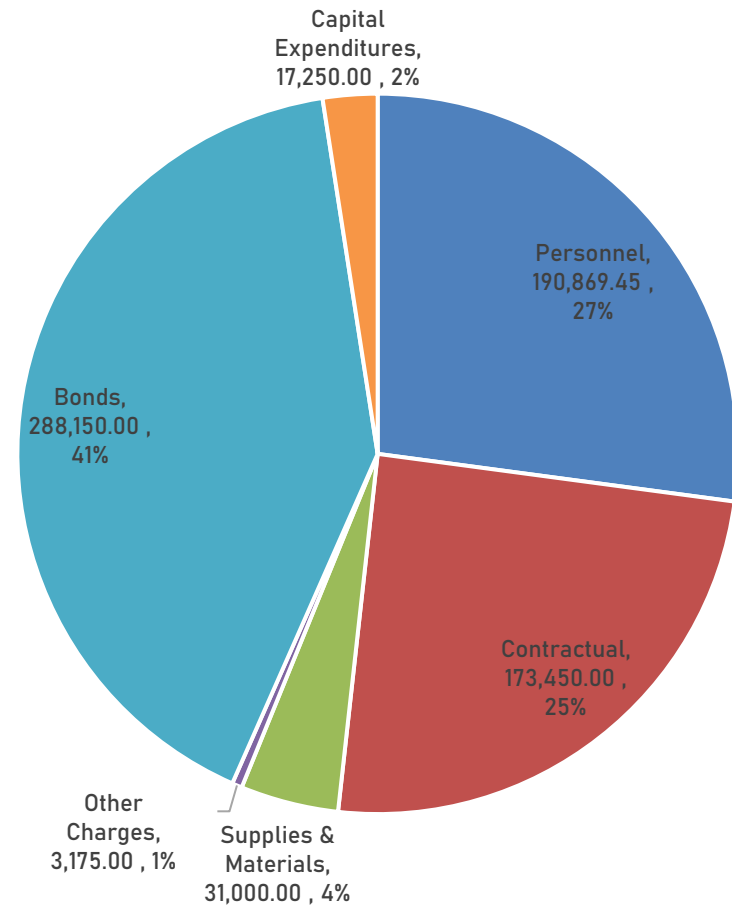
EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>CONTRACTUAL SERVICES</u>				
04-5-02-2013 EMS PREMIUMS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00
<u>BONDS</u>				
04-5-02-5030 PRINCIPAL 2002 BONDS	290,820.00	4,060.00	265,000.00	0.00
04-5-02-5035 INTEREST 2002 BONDS	0.00	0.00	22,975.00	0.00
04-5-02-5040 PRINCIPAL 2010 BONDS	0.00	0.00	0.00	0.00
04-5-02-5048 INTEREST 2010 BONDS	0.00	0.00	0.00	0.00
04-5-02-5049 RESERVE	0.00	802.50	2,000.00	0.00
04-5-02-5055 RESERVE	0.00	0.00	0.00	0.00
04-5-02-5060 PRINCIPAL 2019 CO	0.00	0.00	0.00	0.00
04-5-02-5065 INTEREST 2019 CO	0.00	0.00	0.00	0.00
04-5-02-5070 PRINCIPAL 2022 TAX NOTES	0.00	0.00	0.00	220,000.00
04-5-02-5075 INTEREST 2022 TAX NOTE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>56,020.69</u>
TOTAL BONDS	290,820.00	4,862.50	289,975.00	276,020.69
<u>CAPITAL OUTLAY</u>				
04-5-02-6103 ASSETS - VEHICLES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
<u>CATG 9</u>				
04-5-02-9902 TRANSFERS OUT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CATG	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	290,820.00	4,862.50	289,975.00	276,020.69
TOTAL EXPENDITURES	<u>290,820.00</u>	<u>4,862.50</u>	<u>289,975.00</u>	<u>276,020.69</u>
REVENUES OVER/(UNDER) EXPENDITURES	<u>29,627.38</u>	<u>331,484.46</u>	<u>15,025.00</u>	<u>8,479.31</u>



TDCJ Revenue



TDCJ Expenditures



CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2022

06 -TDCJ

BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>399,897.87</u>	<u>612,426.40</u>	<u>684,000.00</u>	<u>704,000.00</u>
	TOTAL REVENUES	<u>399,897.87</u> =====	<u>612,426.40</u> =====	<u>684,000.00</u> =====	<u>704,000.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	OPERATIONS & MAINTENANCE	<u>382,026.83</u>	<u>309,233.07</u>	<u>688,043.91</u>	<u>703,894.45</u>
	TOTAL EXPENDITURES	<u>382,026.83</u> =====	<u>309,233.07</u> =====	<u>688,043.91</u> =====	<u>703,894.45</u> =====
	REVENUES OVER/ (UNDER) EXPENDITURES	17,871.04	303,193.33	(4,043.91)	105.55

06 -TDCJ

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
06-4010	FACILITY CHARGES	0.00	260,096.40	289,000.00	289,000.00
06-4012	INTEREST EARNED	0.00	0.00	0.00	0.00
06-4014	WATER CHARGES	235,854.51	206,690.32	250,000.00	250,000.00
06-4016	SEWER CHARGES	164,043.36	145,639.68	145,000.00	165,000.00
06-4018	OTHER REVENUES	0.00	0.00	0.00	0.00
06-4020	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00
06-4029	SALE OF ASSETS	0.00	0.00	0.00	0.00
TOTAL REVENUES		399,897.87	612,426.40	684,000.00	704,000.00
		=====	=====	=====	=====

06 -TDCJ
OPERATIONS & MAINTENANCE

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>PERSONNEL</u>				
06-5-02-1000 SALARIES	89,585.26	117,956.31	126,408.51	126,618.51
06-5-02-1002 OVERTIME	3,825.00	4,524.15	5,000.00	10,000.00
06-5-02-1004 FEES	0.00	0.00	0.00	0.00
06-5-02-1006 TMRS	7,145.24	9,523.64	8,349.45	9,331.78
06-5-02-1008 FICA	6,991.07	9,750.16	9,670.25	9,686.32
06-5-02-1010 GROUP INSURANCE	18,127.13	25,641.94	20,951.80	30,379.80
06-5-02-1012 WORKER'S COMPENSATION	0.00	2,500.00	4,367.65	4,853.04
06-5-02-1014 UNEMPLOYMENT	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	125,673.70	169,896.20	174,747.66	190,869.45
<u>CONTRACTUAL SERVICES</u>				
06-5-02-2000 POSTAGE	0.00	0.00	0.00	150.00
06-5-02-2005 ADVERTISING	0.00	690.00	350.00	500.00
06-5-02-2010 DUES & SUBSCRIPTIONS	80.00	0.00	0.00	100.00
06-5-02-2013 EMS PREMIUMS	0.00	0.00	0.00	0.00
06-5-02-2015 TELEPHONE	523.52	774.87	2,000.00	1,000.00
06-5-02-2020 ELECTRICITY	51,185.23	46,159.78	55,000.00	55,000.00
06-5-02-2026 GASOLINE/DIESEL	4,667.09	8,269.54	9,000.00	5,000.00
06-5-02-2035 TRAVEL	37.55	0.00	0.00	500.00
06-5-02-2037 UNIFORMS	2,320.37	1,753.87	2,000.00	1,500.00
06-5-02-2040 TUITION	440.00	0.00	0.00	500.00
06-5-02-2060 BUILDING MAINTENANCE	0.00	50.25	100.00	500.00
06-5-02-2066 PHYSICALS	0.00	0.00	0.00	200.00
06-5-02-2072 VEHICLE MAINTENANCE & REPAIR	888.82	3,754.73	4,000.00	2,500.00
06-5-02-2073 VEHICLE OPERATING EXPENSE	0.00	0.00	0.00	0.00
06-5-02-2075 AUDIT	1,500.00	1,500.00	0.00	1,500.00
06-5-02-2076 EQUIPMENT MAINTENANCE & REPAIR	3,299.37	720.82	3,000.00	2,500.00
06-5-02-2077 EQUIPMENT OPERATING COSTS	0.00	0.00	0.00	0.00
06-5-02-2080 LEGAL SERVICES	21,099.73	250.00	250.00	500.00
06-5-02-2081 PERMIT / LICENSE FEES	2,574.94	3,659.94	4,000.00	5,000.00
06-5-02-2082 RADIO MAINTENANCE	0.00	0.00	0.00	0.00
06-5-02-2084 WATER PRODUCTION FEES	4,497.02	0.00	0.00	5,000.00
06-5-02-2085 CONTRACTOR SERVICES	1,039.89	1,591.51	0.00	1,000.00
06-5-02-2094 LABORATORY FEES	17,096.41	17,299.76	16,000.00	15,000.00
06-5-02-2100 HARDWARE MAINT/REPAIR	0.00	0.00	0.00	1,500.00
06-5-02-2105 SOFTWARE MAINT/REPAIR	4,705.30	2,927.93	3,000.00	5,000.00
06-5-02-2150 PROFESSIONAL SERVICES	0.00	811.50	2,000.00	1,000.00
06-5-02-2200 WATER PLANT MAINTENANCE	27,173.53	12,580.32	10,000.00	20,000.00
06-5-02-2250 SEWER PLANT MAINTENANCE	8,620.44	22,289.25	25,000.00	25,000.00
06-5-02-2350 ENGINEERING FEES	24,925.60	4,774.50	1,000.00	3,000.00
06-5-02-2400 SLUDGE DISPOSAL	22,279.55	22,895.10	25,000.00	20,000.00
TOTAL CONTRACTUAL SERVICES	198,954.36	152,753.67	161,700.00	173,450.00
<u>SUPPLIES & MATERIALS</u>				
06-5-02-3000 OFFICE SUPPLIES	570.75	362.45	500.00	500.00
06-5-02-3005 JANITORIAL SERVICES	0.00	0.00	0.00	0.00
06-5-02-3010 EDUCATIONAL MATERIALS	0.00	0.00	0.00	0.00

06 -TDCJ
OPERATIONS & MAINTENANCE

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
06-5-02-3020 WEED CHEMICALS	0.00	0.00	0.00	0.00
06-5-02-3021 CHEMICALS	28,259.20	37,981.02	40,000.00	25,000.00
06-5-02-3022 MISCELLANEOUS SUPPLIES	435.04	35.45	500.00	500.00
06-5-02-3023 SMALL TOOLS	578.25	741.48	1,000.00	500.00
06-5-02-3024 PLANT MAINTENANCE	0.00	0.00	0.00	0.00
06-5-02-3025 SAFETY EQUIPMENT	0.00	14.50	250.00	500.00
06-5-02-3026 LAB SUPPLIES & MATERIALS	3,859.45	2,365.24	2,000.00	2,500.00
06-5-02-3065 WATER SYSTEM MAINT. SUPPLIES	0.00	0.00	0.00	500.00
06-5-02-3070 SEWER SYSTEM MAINT. SUPPLIES	0.00	0.00	0.00	500.00
06-5-02-3099 SMALL EQUIPMENT	0.00	0.00	0.00	500.00
TOTAL SUPPLIES & MATERIALS	33,702.69	41,500.14	44,250.00	31,000.00

OTHER CHARGES

06-5-02-4005 PROPERTY INSURANCE	1,276.72	1,343.58	1,350.00	2,500.00
06-5-02-4010 LIABILITY INSURANCE	243.14	239.48	250.00	250.00
06-5-02-4025 AUTO PHYSICAL INSURANCE	1,500.00	1,673.62	1,750.00	225.00
06-5-02-4030 AUTO LIABILITY INSURANCE	1,200.00	1,255.60	1,300.00	200.00
06-5-02-4036 MOBIL INSURANCE	184.73	338.84	350.00	0.00
06-5-02-4050 TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00
06-5-02-4055 TRANSFER TO ENTERPRISE FUND	0.00	0.00	0.00	0.00
06-5-02-4060 TEAGUE CONTRACT - TDCJ BOND	0.00	0.00	0.00	0.00
TOTAL OTHER CHARGES	4,404.59	4,851.12	5,000.00	3,175.00

BONDS

06-5-02-5000 BOND 1993 PRINCIPLE	0.00	0.00	0.00	0.00
06-5-02-5005 BOND 1993 INTEREST	0.00	0.00	0.00	0.00
06-5-02-5010 BOND 1993 BANK CHARGES	0.00	0.00	0.00	0.00
06-5-02-5015 BOND 1996 PRINCIPLE	0.00	0.00	0.00	0.00
06-5-02-5020 BOND 1996 INTEREST	0.00	0.00	0.00	0.00
06-5-02-5021 2010 BOND INTEREST	0.00	0.00	0.00	0.00
06-5-02-5025 BOND 1996 BANK CHARGES	0.00	0.00	0.00	0.00
06-5-02-5050 BOND 96 I&S FUND ACCRUAL	0.00	0.00	0.00	0.00
06-5-02-5060 2021 BOND PRINCIPLE	0.00	0.00	150,000.00	165,000.00
06-5-02-5061 2021 BOND INTEREST	0.00	500.00	135,096.25	123,150.00
TOTAL BONDS	0.00	500.00	285,096.25	288,150.00

CAPITAL OUTLAY

06-5-02-6000 RESERVED	0.00	0.00	0.00	0.00
06-5-02-6001 RESERVED	0.00	0.00	0.00	0.00
06-5-02-6002 MECHANICAL BAR SCREEN	0.00	0.00	0.00	0.00
06-5-02-6003 RESERVED	0.00	0.00	0.00	0.00
06-5-02-6020 RESERVED	0.00	0.00	0.00	0.00
06-5-02-6021 RESERVED	0.00	0.00	0.00	0.00
06-5-02-6025 RESERVED	0.00	0.00	0.00	0.00
06-5-02-6030 RESERVED	0.00	0.00	0.00	0.00
06-5-02-6035 EMERGENCY PUMP REPAIR	9,942.00	0.00	10,000.00	10,000.00
06-5-02-6100 ASSET - BUILDINGS	0.00	0.00	0.00	0.00
06-5-02-6101 ASSET - LAND	0.00	0.00	0.00	0.00
06-5-02-6102 ASSET - EQUIPMENT	9,364.05	0.00	0.00	0.00
06-5-02-6103 ASSET - VEHICLES	(14.56)	0.00	7,250.00	7,250.00

06 -TDCJ
OPERATIONS & MAINTENANCE

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
06-5-02-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00
06-5-02-6105 ASSET - IMPROVEMENTS	0.00	(60,268.06)	0.00	0.00
06-5-02-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00
06-5-02-6109 ASSET - RESERVED	0.00	0.00	0.00	0.00
06-5-02-6110 ASSET - WATER SYSTEMS	0.00	0.00	0.00	0.00
06-5-02-6111 ASSET - WASTEWATER SYSTEMS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	19,291.49	(60,268.06)	17,250.00	17,250.00
5-02-6103 ASSET - VEHICLES PERMANENT NOTES: \$7,250 needs in for 21-22, and 22-23.				
<u>OTHER SOURCES (USES)</u>				
06-5-02-7299 DEPRECIATION EXPENSE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER SOURCES (USES)	0.00	0.00	0.00	0.00
<u>CATG 9</u>				
06-5-02-9902 TRANSFER IN - DEBT SERVICE	0.00	0.00	0.00	0.00
06-5-02-9999 MISCELLANEOUS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CATG	0.00	0.00	0.00	0.00
TOTAL OPERATIONS & MAINTENANCE				
	382,026.83	309,233.07	688,043.91	703,894.45
TOTAL EXPENDITURES				
	382,026.83	309,233.07	688,043.91	703,894.45
	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES				
	17,871.04	303,193.33	(4,043.91)	105.55
	=====	=====	=====	=====

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2022

07 -HOTEL/MOTEL FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>216,530.35</u>	<u>207,709.62</u>	<u>285,000.00</u>	<u>225,000.00</u>
	TOTAL REVENUES	216,530.35 =====	207,709.62 =====	285,000.00 =====	225,000.00 =====
<u>EXPENDITURE SUMMARY</u>					
	HOTEL/MOTEL FUND	<u>437,950.36</u>	<u>389,559.36</u>	<u>379,401.55</u>	<u>212,328.42</u>
	TOTAL EXPENDITURES	437,950.36 =====	389,559.36 =====	379,401.55 =====	212,328.42 =====
	REVENUES OVER/ (UNDER) EXPENDITURES	(221,420.01)	(181,849.74)	(94,401.55)	12,671.58

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2022

07 -HOTEL/MOTEL FUND

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
07-4006	HOTEL/MOTEL TAX RECEIPTS	215,052.05	207,709.62	285,000.00	225,000.00
07-4012	INTEREST INCOME	21.86	0.00	0.00	0.00
07-4014	OTHER INCOME	1,456.44	0.00	0.00	0.00
07-4020	TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00
TOTAL REVENUES		216,530.35	207,709.62	285,000.00	225,000.00
		=====	=====	=====	=====

07 -HOTEL/MOTEL FUND
HOTEL/MOTEL FUND

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>PERSONNEL</u>				
07-5-24-1000 SALARIES	37,719.32	38,372.16	51,366.96	25,713.48
07-5-24-1002 OVERTIME	0.00	0.00	0.00	0.00
07-5-24-1004 FEES	67.91	0.00	0.00	0.00
07-5-24-1006 TMRS	2,859.56	2,824.77	3,916.42	947.54
07-5-24-1008 FICA	2,785.75	2,889.62	3,804.74	983.54
07-5-24-1010 GROUP INSURANCE	8,338.20	8,202.95	8,609.52	5,031.95
07-5-24-1012 WPRKER'S COMPENSATION	0.00	159.03	203.91	51.91
07-5-24-1014 UNEMPLOYMENT	0.00	0.00	0.00	0.00
07-5-24-1016 SEASONAL WORKER	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PERSONNEL	51,770.74	52,448.53	67,901.55	32,728.42

CONTRACTUAL SERVICES

07-5-24-2004 ADMINISTRATION	0.00	92.43	0.00	0.00
07-5-24-2005 MUNICIPAL ADVERTISING	1,932.87	0.00	0.00	0.00
07-5-24-2006 COMPREHENSIVE PLAN-TOURISM	0.00	0.00	0.00	0.00
07-5-24-2007 TELEPHONE/INTERNET	0.00	0.00	0.00	0.00
07-5-24-2010 HISTORIC PRESERVATION GRANTS	0.00	0.00	0.00	0.00
07-5-24-2016 TOURISM INFO CENTER	37,822.76	60,000.00	60,000.00	60,000.00
07-5-24-2017 EVENTS/TOURISM	36,282.62	10,498.17	41,500.00	31,600.00
07-5-24-2019 RODEO / EXPO CENTER	16,850.00	0.00	0.00	0.00
07-5-24-2020 CHRISTMAS EVENTS	8,126.80	38,612.49	39,000.00	21,000.00
07-5-24-2021 FUZZY PEACH FESTIVAL	7,615.89	8,570.59	12,500.00	10,000.00
07-5-24-2022 SHOW OF WHEELS	8,632.57	8,067.85	16,500.00	14,500.00
07-5-24-2025 MISCELLANEOUS EVENTS	33,798.03	6,023.48	7,000.00	8,000.00
07-5-24-2027 FREESTONE COUNTY MUSEUM	40,000.00	15,000.00	15,000.00	15,000.00
07-5-24-2041 TEXAS STATE COONHUNTERS	2,201.75	4,999.30	5,000.00	0.00
07-5-24-2045 SPORTING EVENTS	6,885.00	3,976.52	6,000.00	0.00
07-5-24-2046 ATHLETIC EVENTS	0.00	9,270.00	10,000.00	15,000.00
07-5-24-2047 TRINITY STAR ARTS COUNCIL	8,595.45	0.00	9,000.00	0.00
07-5-24-2048 MARKET DAYS	0.00	0.00	0.00	0.00
07-5-24-2050 CIVIC CENTER	151,555.88	115,000.00	75,000.00	0.00
07-5-24-2051 DISC GOLF COURSE	25,880.00	1,000.00	5,000.00	0.00
07-5-24-2057 TXDOT SIDEWALK PROJECT	0.00	0.00	0.00	0.00
07-5-24-2065 MOODY BRADLEY	0.00	0.00	0.00	4,500.00
07-5-24-2070 FREESTONE FAIR	<u>0.00</u>	<u>56,000.00</u>	<u>10,000.00</u>	<u>0.00</u>
TOTAL CONTRACTUAL SERVICES	386,179.62	337,110.83	311,500.00	179,600.00

5-24-2025 MISCELLANEOUS EVENTS CURRENT YEAR NOTES:
Go Texan Event - \$8,000

5-24-2046 ATHLETIC EVENTS CURRENT YEAR NOTES:
Fairfield Invitational Tournament

5-24-2065 MOODY BRADLEY CURRENT YEAR NOTES:
To be used for signage project

TOTAL HOTEL/MOTEL FUND	437,950.36	389,559.36	379,401.55	212,328.42
TOTAL EXPENDITURES	437,950.36	389,559.36	379,401.55	212,328.42
	=====	=====	=====	=====

REVENUES OVER (UNDER) EXPENDITURES (221,482.31) (121,242.74) (24,421.55) 12,671.50

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2022

15 -POLICE EDUCATION FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>1,333.68</u>	<u>0.21</u>	<u>1,500.00</u>	<u>1,500.00</u>
	TOTAL REVENUES	<u>1,333.68</u> =====	<u>0.21</u> =====	<u>1,500.00</u> =====	<u>1,500.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	POLICE EDUCATION FUND	<u>3,815.96</u>	<u>0.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
	TOTAL EXPENDITURES	<u>3,815.96</u> =====	<u>0.00</u> =====	<u>5,000.00</u> =====	<u>5,000.00</u> =====
	REVENUES OVER/ (UNDER) EXPENDITURES	(2,482.28)	0.21	(3,500.00)	(3,500.00)

15 -POLICE EDUCATION FUND

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
15-4012	INTEREST REVENUE	1.97	0.21	0.00	0.00
15-4040	COMPTROLLER REVENUE	1,331.71	0.00	1,500.00	1,500.00
15-4055	RECEIVED FROM OTHER SOURCES	0.00	0.00	0.00	0.00
TOTAL REVENUES		1,333.68 =====	0.21 =====	1,500.00 =====	1,500.00 =====

15 -POLICE EDUCATION FUND
POLICE EDUCATION FUND

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>CONTRACTUAL SERVICES</u>				
15-5-09-2000 POSTAGE	0.00	0.00	0.00	0.00
15-5-09-2005 ADVERTISING	0.00	0.00	0.00	0.00
15-5-09-2040 TUITION/EDUCATION	3,815.96	0.00	5,000.00	5,000.00
15-5-09-2075 AUDIT	0.00	0.00	0.00	0.00
15-5-09-2080 LEGAL SERVICES	0.00	0.00	0.00	0.00
15-5-09-2081 PERMIT FEES	0.00	0.00	0.00	0.00
15-5-09-2150 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
15-5-09-2164 PATROL CARS	0.00	0.00	0.00	0.00
15-5-09-2300 EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00
15-5-09-2351 ADMINISTRATION FEES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CONTRACTUAL SERVICES	3,815.96	0.00	5,000.00	5,000.00
<u>SUPPLIES & MATERIALS</u>				
15-5-09-3000 OFFICE SUPPLIES	0.00	0.00	0.00	0.00
15-5-09-3020 MEETING SUPPLIES	0.00	0.00	0.00	0.00
15-5-09-3022 TRAINING SUPPLIES	0.00	0.00	0.00	0.00
15-5-09-3025 SAFETY MATERIALS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00
<hr/>				
TOTAL POLICE EDUCATION FUND	3,815.96	0.00	5,000.00	5,000.00
TOTAL EXPENDITURES	3,815.96	0.00	5,000.00	5,000.00
	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	(2,482.28)	0.21	(3,500.00)	(3,500.00)
	=====	=====	=====	=====

16 -POLICE FORFEITURE FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>0.12</u>	<u>0.03</u>	<u>500.00</u>	<u>500.00</u>
	TOTAL REVENUES	<u>0.12</u>	<u>0.03</u>	<u>500.00</u>	<u>500.00</u>
		=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
	CHAPTER 59 FORFEITURE	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>
	TOTAL EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>
		=====	=====	=====	=====
	REVENUES OVER/ (UNDER) EXPENDITURES	0.12	0.03	0.00	0.00

16 -POLICE FORFEITURE FUND

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
16-4012	INTEREST REVENUE	0.12	0.03	0.00	0.00
16-4040	FORFEITURE REVENUE	0.00	0.00	500.00	500.00
16-4055	RECEIVED FROM OTHER SOURCES	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.12	0.03	500.00	500.00
		=====	=====	=====	=====

16 -POLICE FORFEITURE FUND
CHAPTER 59 FORFEITURE

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>CONTRACTUAL SERVICES</u>				
16-5-09-2000 POSTAGE	0.00	0.00	0.00	0.00
16-5-09-2005 ADVERTISING	0.00	0.00	0.00	0.00
16-5-09-2040 TUITION/EDUCATION	0.00	0.00	0.00	0.00
16-5-09-2075 AUDIT	0.00	0.00	0.00	0.00
16-5-09-2080 LEGAL SERVICES	0.00	0.00	0.00	0.00
16-5-09-2081 PERMIT FEES	0.00	0.00	0.00	0.00
16-5-09-2150 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
16-5-09-2300 EQUIPMENT PURCHASE	0.00	0.00	500.00	500.00
16-5-09-2351 ADMINISTRATION FEES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CONTRACTUAL SERVICES	0.00	0.00	500.00	500.00
<u>SUPPLIES & MATERIALS</u>				
16-5-09-3000 OFFICE SUPPLIES	0.00	0.00	0.00	0.00
16-5-09-3020 MEETING SUPPLIES	0.00	0.00	0.00	0.00
16-5-09-3022 TRAINING SUPPLIES	0.00	0.00	0.00	0.00
16-5-09-3025 SAFETY MATERIALS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00
<hr/>				
TOTAL CHAPTER 59 FORFEITURE	0.00	0.00	500.00	500.00
TOTAL EXPENDITURES	0.00	0.00	500.00	500.00
	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.12	0.03	0.00	0.00
	=====	=====	=====	=====

19 -COURT TECHNOLOGY FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>1,108.44</u>	<u>202.56</u>	<u>2,470.00</u>	<u>2,470.00</u>
	TOTAL REVENUES	<u>1,108.44</u> =====	<u>202.56</u> =====	<u>2,470.00</u> =====	<u>2,470.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	COURT TECHNOLOGY FUND	<u>2,100.00</u>	<u>0.00</u>	<u>2,200.00</u>	<u>1,300.00</u>
	TOTAL EXPENDITURES	<u>2,100.00</u> =====	<u>0.00</u> =====	<u>2,200.00</u> =====	<u>1,300.00</u> =====
	REVENUES OVER/ (UNDER) EXPENDITURES	(991.56)	202.56	270.00	1,170.00

19 -COURT TECHNOLOGY FUND

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
19-4012	INTEREST REVENUE	1.84	0.58	20.00	20.00
19-4040	COURT REVENUE - TECHNOLOGY	1,106.60	201.98	2,000.00	2,000.00
19-4055	RECEIVED FROM OTHER SOURCES	0.00	0.00	450.00	450.00
TOTAL REVENUES		1,108.44 =====	202.56 =====	2,470.00 =====	2,470.00 =====

19 -COURT TECHNOLOGY FUND
COURT TECHNOLOGY FUND

EXPENDITURES		2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>CONTRACTUAL SERVICES</u>					
19-5-10-2000	POSTAGE	0.00	0.00	0.00	0.00
19-5-10-2005	ADVERTISING	0.00	0.00	0.00	0.00
19-5-10-2040	TUITION/EDUCATION	0.00	0.00	0.00	0.00
19-5-10-2075	AUDIT	0.00	0.00	0.00	0.00
19-5-10-2080	LEGAL SERVICES	0.00	0.00	0.00	0.00
19-5-10-2081	PERMIT FEES	0.00	0.00	0.00	0.00
19-5-10-2100	HARWARE MAINT/REPAIR	2,100.00	0.00	2,200.00	0.00
19-5-10-2105	SOFTWARE MAINT/REPAIR	0.00	0.00	0.00	1,300.00
19-5-10-2150	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
19-5-10-2300	EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00
19-5-10-2351	ADMINISTRATION FEES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CONTRACTUAL SERVICES		2,100.00	0.00	2,200.00	1,300.00
5-10-2105	SOFTWARE MAINT/REPAIR	CURRENT YEAR NOTES: TO COVER ADDITIONAL COST OF SOFTWARE			
<u>SUPPLIES & MATERIALS</u>					
19-5-10-3000	OFFICE SUPPLIES	0.00	0.00	0.00	0.00
19-5-10-3020	MEETING SUPPLIES	0.00	0.00	0.00	0.00
19-5-10-3022	TRAINING SUPPLIES	0.00	0.00	0.00	0.00
19-5-10-3025	SAFETY MATERIALS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SUPPLIES & MATERIALS		0.00	0.00	0.00	0.00
<u>CATG 9</u>					
19-5-10-9902	MISCELLANEOUS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CATG		0.00	0.00	0.00	0.00
TOTAL COURT TECHNOLOGY FUND		2,100.00	0.00	2,200.00	1,300.00
TOTAL EXPENDITURES		2,100.00	0.00	2,200.00	1,300.00
		=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES		(991.56)	202.56	270.00	1,170.00
		=====	=====	=====	=====

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2022

20 -TDCJ WATER LINE
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>4,603,016.08</u>	<u>0.00</u>	<u>4,600,000.00</u>	<u>0.00</u>
	TOTAL REVENUES	<u>4,603,016.08</u>	<u>0.00</u>	<u>4,600,000.00</u>	<u>0.00</u>
<u>EXPENDITURE SUMMARY</u>					
	TWDB-TDCJ WATER LINE	<u>0.00</u>	<u>129,054.93</u>	<u>0.00</u>	<u>4,470,527.25</u>
	TOTAL EXPENDITURES	<u>0.00</u>	<u>129,054.93</u>	<u>0.00</u>	<u>4,470,527.25</u>
	REVENUES OVER/ (UNDER) EXPENDITURES	4,603,016.08	(129,054.93)	4,600,000.00	(4,470,527.25)

20 -TDCJ WATER LINE

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
20-4012	INTEREST INCOME	0.00	0.00	0.00	0.00
20-4025	TRANSFER FROM OTHER FUNDS	0.00	0.00	0.00	0.00
20-4040	BOND PROCEEDS	4,603,016.08	0.00	4,600,000.00	0.00
TOTAL REVENUES		4,603,016.08	0.00	4,600,000.00	0.00

20 -TDCJ WATER LINE
TWDB-TDCJ WATER LINE

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>CONTRACTUAL SERVICES</u>				
20-5-06-2000 POSTAGE	0.00	0.00	0.00	0.00
20-5-06-2005 ADVERTISING	0.00	0.00	0.00	0.00
20-5-06-2015 TELEPHONE	0.00	0.00	0.00	0.00
20-5-06-2022 UTILITIES CONSTRUCTION	0.00	0.00	0.00	0.00
20-5-06-2023 EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
20-5-06-2070 PRINTING	0.00	0.00	0.00	0.00
20-5-06-2075 AUDIT	0.00	0.00	0.00	0.00
20-5-06-2080 LEGAL SERVICES	0.00	0.00	0.00	0.00
20-5-06-2081 PERMIT FEES	0.00	0.00	0.00	0.00
20-5-06-2083 LICENSE FEES	0.00	0.00	0.00	0.00
20-5-06-2085 CONTRACTOR SERVICES	0.00	0.00	0.00	0.00
20-5-06-2086 ENVIRONMENTAL SERVICES	0.00	0.00	0.00	0.00
20-5-06-2087 LAND/EASEMENT/ROW	0.00	0.00	0.00	0.00
20-5-06-2094 LABORATORY FEES	0.00	0.00	0.00	0.00
20-5-06-2150 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
20-5-06-2350 ENGINEERING - FEASIBILITY	0.00	0.00	0.00	0.00
20-5-06-2351 ENGINEERING - PRELIM DESIGN	0.00	0.00	0.00	0.00
20-5-06-2352 ENGINEERING - FINAL DESIGN	0.00	0.00	0.00	0.00
20-5-06-2353 ENGINEERING - BIDDING PHASE	0.00	0.00	0.00	0.00
20-5-06-2354 ENGINEERING - CONSTRUCTION	0.00	0.00	0.00	0.00
20-5-06-2355 ENGINEERING - OPERATIONS PHASE	0.00	0.00	0.00	0.00
20-5-06-2356 ENGINEERING - MATERIAL TEST	0.00	0.00	0.00	0.00
20-5-06-2357 ENGINEERING - INSPECTIONS	0.00	0.00	0.00	0.00
20-5-06-2400 WATER ENGINEERING	0.00	105,780.48	0.00	219,105.50
20-5-06-2405 WASTEWATER ENGINEERING	<u>0.00</u>	<u>23,274.45</u>	<u>0.00</u>	<u>43,405.55</u>
TOTAL CONTRACTUAL SERVICES	0.00	129,054.93	0.00	262,511.05
<u>SUPPLIES & MATERIALS</u>				
20-5-06-3000 OFFICE SUPPLIES	0.00	0.00	0.00	0.00
20-5-06-3022 CONSTRUCTION MATERIALS	0.00	0.00	0.00	0.00
20-5-06-3025 SAFETY SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00
<u>CAPITAL OUTLAY</u>				
20-5-06-6110 ASSET - WATER SYSTEMS	0.00	0.00	0.00	2,097,625.00
20-5-06-6115 ASSET - UNIT TIE-IN	0.00	0.00	0.00	133,656.81
20-5-06-6116 ASSET - WATER WELL	0.00	0.00	0.00	555,160.22
20-5-06-6120 ASSET - SCADA MODIFICATIONS	0.00	0.00	0.00	55,200.00
20-5-06-6125 ASSET - WASTEWATER REFURB	0.00	0.00	0.00	997,855.00
20-5-06-6130 RESERVED - CONTINGENCY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>368,519.17</u>
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	4,208,016.20
TOTAL TWDB-TDCJ WATER LINE	0.00	129,054.93	0.00	4,470,527.25
TOTAL EXPENDITURES	<u>0.00</u>	<u>129,054.93</u>	<u>0.00</u>	<u>4,470,527.25</u>
REVENUES OVER/(UNDER) EXPENDITURES	4,603,016.08	(129,054.93)	4,600,000.00	(4,470,527.25)

21 -COURT SECURITY FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>715.60</u>	<u>217.72</u>	<u>500.00</u>	<u>500.00</u>
	TOTAL REVENUES	<u>715.60</u> =====	<u>217.72</u> =====	<u>500.00</u> =====	<u>500.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	COURT SECURITY	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>
	TOTAL EXPENDITURES	<u>0.00</u> =====	<u>0.00</u> =====	<u>500.00</u> =====	<u>500.00</u> =====
	REVENUES OVER/ (UNDER) EXPENDITURES	715.60	217.72	0.00	0.00

21 -COURT SECURITY FUND

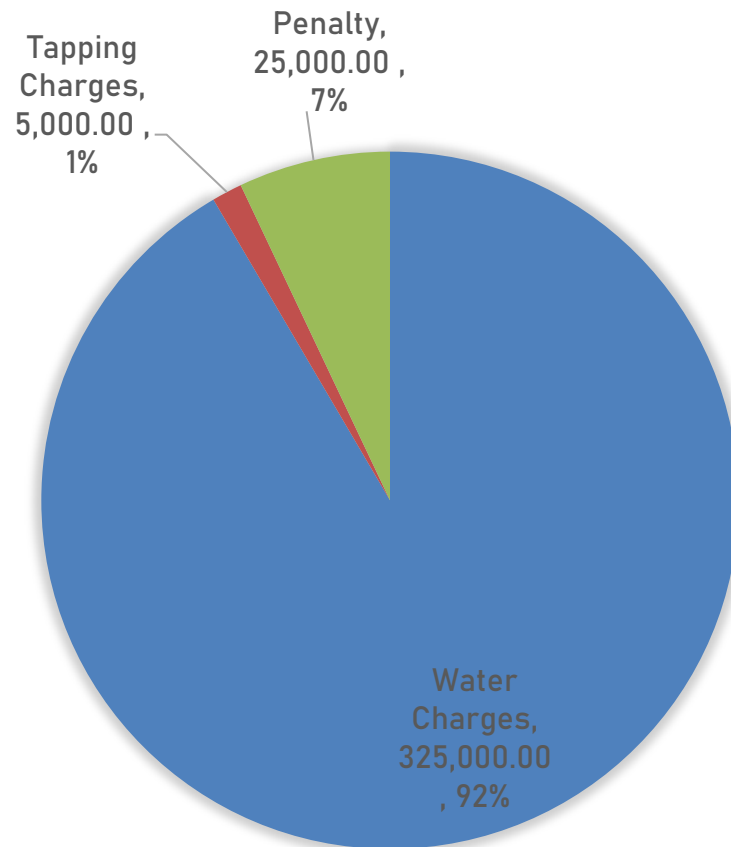
REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
21-4012	INTEREST REVENUE	0.00	0.00	0.00	0.00
21-4040	COURT REVENUE - SECURITY	715.60	217.72	500.00	500.00
TOTAL REVENUES		715.60	217.72	500.00	500.00

21 -COURT SECURITY FUND
COURT SECURITY

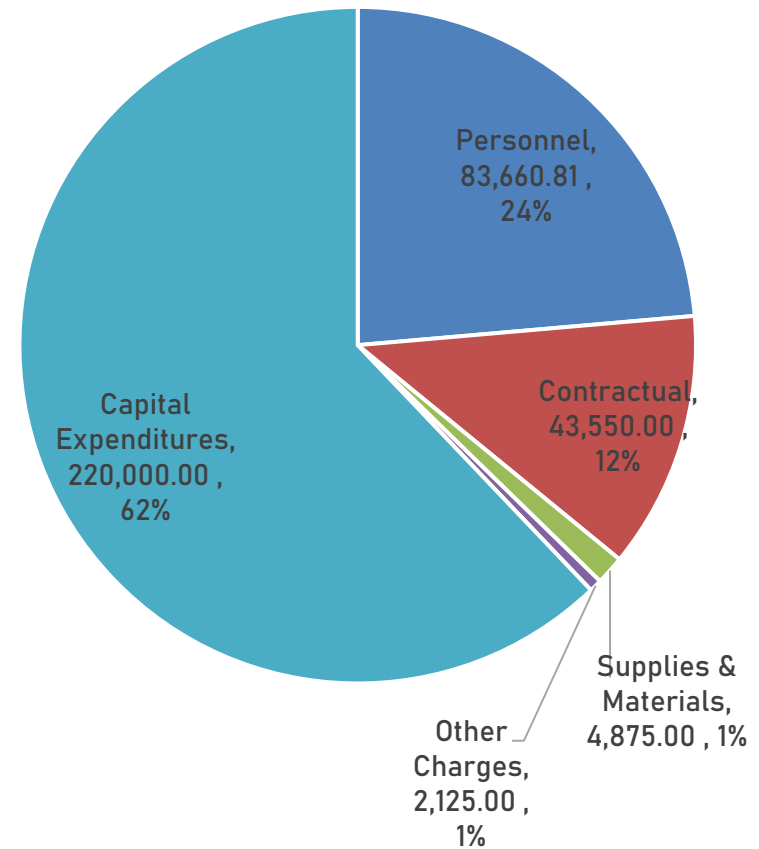
EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<hr/>				
CONTRACTUAL SERVICES				
21-5-10-2110 COURT SECURITY EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>
TOTAL CONTRACTUAL SERVICES	0.00	0.00	500.00	500.00
<hr/>				
TOTAL COURT SECURITY	0.00	0.00	500.00	500.00
TOTAL EXPENDITURES	0.00	0.00	500.00	500.00
	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	715.60	217.72	0.00	0.00
	=====	=====	=====	=====



WESTWOOD REVENUE



WESTWOOD EXPENDITURES



23 -WESTWOOD WATER
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>300,994.86</u>	<u>298,795.37</u>	<u>337,500.00</u>	<u>355,000.00</u>
	TOTAL REVENUES	<u>300,994.86</u> =====	<u>298,795.37</u> =====	<u>337,500.00</u> =====	<u>355,000.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	WATER OPERATIONS	<u>319,761.07</u>	<u>324,986.51</u>	<u>339,278.24</u>	<u>354,210.81</u>
	TOTAL EXPENDITURES	<u>319,761.07</u> =====	<u>324,986.51</u> =====	<u>339,278.24</u> =====	<u>354,210.81</u> =====
	REVENUES OVER/(UNDER) EXPENDITURES	(18,766.21)	(26,191.14)	(1,778.24)	789.19

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2022

23 -WESTWOOD WATER

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
23-4014	WATER CHARGES	300,994.86	298,795.37	325,000.00	325,000.00
23-4019	TAPPING CHARGES	0.00	0.00	2,500.00	5,000.00
23-4023	PENALTY	0.00	0.00	10,000.00	25,000.00
23-4024	OTHER WATER REVENUES	0.00	0.00	0.00	0.00
TOTAL REVENUES		300,994.86	298,795.37	337,500.00	355,000.00
		=====	=====	=====	=====

23 -WESTWOOD WATER
WATER OPERATIONS

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>PERSONNEL</u>				
23-5-04-1000 SALARIES	45,462.07	46,114.24	49,292.44	49,352.44
23-5-04-1002 OVERTIME	3,677.72	539.04	1,125.00	1,125.00
23-5-04-1004 FEES	0.00	0.00	0.00	0.00
23-5-04-1006 TMRS	3,766.30	3,476.19	3,632.85	3,637.27
23-5-04-1008 FICA	3,197.82	3,202.65	3,775.46	3,775.46
23-5-04-1010 GROUP INSURANCE	19,542.12	19,248.01	20,134.49	23,574.08
23-5-04-1012 WORKER'S COMPENSATION	0.00	2,000.00	2,196.56	2,196.56
23-5-04-1014 UNEMPLOYMENT	0.00	0.00	0.00	0.00
23-5-04-1016 SEASONAL WORKER	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	75,646.03	74,580.13	80,156.80	83,660.81
<u>CONTRACTUAL SERVICES</u>				
23-5-04-2000 POSTAGE	354.17	7.96	2,000.00	1,500.00
23-5-04-2005 ADVERTISING	0.00	90.00	90.00	250.00
23-5-04-2010 DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	0.00
23-5-04-2015 TELEPHONE	18.99	0.00	0.00	500.00
23-5-04-2020 ELECTRICITY	10,247.90	12,394.15	9,035.00	9,250.00
23-5-04-2021 NATURAL GAS	0.00	0.00	0.00	0.00
23-5-04-2022 LP GAS	0.00	0.00	0.00	0.00
23-5-04-2023 EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
23-5-04-2025 MAPPING SERVICES	0.00	0.00	0.00	0.00
23-5-04-2026 GASOLINE/DIESEL	0.00	310.62	500.00	1,000.00
23-5-04-2035 TRAVEL	0.00	0.00	0.00	0.00
23-5-04-2037 UNIFORM EXPENSE	545.52	239.80	625.00	500.00
23-5-04-2040 TUITION/EDUCATION	0.00	1,101.00	0.00	0.00
23-5-04-2060 BUILDING MAINTENANCE	0.00	0.00	125.00	500.00
23-5-04-2066 PHYSICALS	0.00	0.00	0.00	0.00
23-5-04-2070 PRINTING	0.00	0.00	125.00	200.00
23-5-04-2072 VEHICLE MAINTENANCE & REPAIRS	549.04	137.62	1,500.00	1,500.00
23-5-04-2073 VEHICLE OPERATING COSTS	0.00	0.00	0.00	0.00
23-5-04-2075 AUDIT	500.00	500.00	500.00	500.00
23-5-04-2076 EQUIPMENT MAINTENANCE & REPAIR	0.00	0.00	250.00	500.00
23-5-04-2080 LEGAL SERVICES	0.00	0.00	0.00	0.00
23-5-04-2081 PERMIT FEES	1,029.00	1,029.00	1,200.00	1,200.00
23-5-04-2082 RADIOS	0.00	0.00	0.00	0.00
23-5-04-2083 LICENSE FEES	0.00	0.00	0.00	0.00
23-5-04-2084 WATER PRODUCTION FEES	99.47	99.47	100.00	500.00
23-5-04-2085 CONTRACTOR SERVICES	0.00	320.92	350.00	500.00
23-5-04-2094 LABORATORY FEES	894.71	2,456.53	2,650.00	2,650.00
23-5-04-2100 HARDWARE MAIN/REPAIR	0.00	0.00	0.00	500.00
23-5-04-2105 SOFTWARE MAINT/REPAIR	0.00	1,987.12	2,000.00	2,000.00
23-5-04-2150 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
23-5-04-2200 WATER PLANT MAINTENANCE	17,262.08	11,369.22	20,000.00	20,000.00
23-5-04-2300 EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00
23-5-04-2350 ENGINEERING FEES	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	31,500.88	32,043.41	41,050.00	43,550.00

23 -WESTWOOD WATER
WATER OPERATIONS

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>SUPPLIES & MATERIALS</u>				
23-5-04-3000 OFFICE SUPPLIES	0.00	0.00	0.00	0.00
23-5-04-3005 JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00
23-5-04-3008 EQUIPMENT OPERATING COSTS	0.00	0.00	0.00	0.00
23-5-04-3009 RADIO MAINTENANCE	0.00	0.00	0.00	0.00
23-5-04-3020 WEED CHEMICALS	0.00	0.00	0.00	0.00
23-5-04-3021 CHEMICALS	2,192.22	3,375.64	3,000.00	3,000.00
23-5-04-3022 MISC. SUPPLIES	134.49	0.00	0.00	0.00
23-5-04-3023 SMALL TOOLS	143.24	1,520.15	125.00	250.00
23-5-04-3024 PLANT MAINTENANCE	19.78	0.00	0.00	0.00
23-5-04-3025 SAFETY EQUIPMENT	0.00	65.88	125.00	125.00
23-5-04-3065 WATER SYSTEM MAINT. SUPPLIES	148.85	729.28	1,500.00	1,500.00
23-5-04-3075 WATER LINE REPAIRS	0.00	0.00	500.00	0.00
23-5-04-3085 WATER METERS	0.00	0.00	0.00	0.00
23-5-04-3086 I & I SUPPLIES	0.00	0.00	0.00	0.00
23-5-04-3099 SMALL EQUIPMENT	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	2,638.58	5,690.95	5,250.00	4,875.00
<u>OTHER CHARGES</u>				
23-5-04-4005 PROPERTY INSURANCE	0.00	1,343.58	1,343.58	1,500.00
23-5-04-4010 LIABILITY INSURANCE	0.00	62.50	62.50	250.00
23-5-04-4015 E & O INSURANCE	0.00	0.00	0.00	0.00
23-5-04-4025 AUTO PHYSICAL INSURANCE	0.00	715.36	715.36	225.00
23-5-04-4030 AUTO LIABILITY INSURANCE	0.00	500.00	625.00	150.00
23-5-04-4036 MOBILE INS.	0.00	75.00	75.00	0.00
TOTAL OTHER CHARGES	0.00	2,696.44	2,821.44	2,125.00
<u>CAPITAL OUTLAY</u>				
23-5-04-6041 WESTWOOD PAYMENT	209,975.58	209,975.58	210,000.00	210,000.00
23-5-04-6042 METER PAYMENT	0.00	0.00	0.00	0.00
23-5-04-6100 ASSET - BUILDINGS	0.00	0.00	0.00	0.00
23-5-04-6101 ASSET - LAND	0.00	0.00	0.00	0.00
23-5-04-6102 ASSET - EQUIPMENT	0.00	0.00	0.00	0.00
23-5-04-6103 ASSET - VEHICLES	0.00	0.00	0.00	0.00
23-5-04-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00
23-5-04-6105 ASSET - IMPROVEMENTS	0.00	0.00	0.00	0.00
23-5-04-6110 ASSET - WATER SYSTEMS	0.00	0.00	0.00	10,000.00
TOTAL CAPITAL OUTLAY	209,975.58	209,975.58	210,000.00	220,000.00
<u>OTHER SOURCES (USES)</u>				
23-5-04-7005 TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00
23-5-04-7299 DEPRCIATION EXPENSE	0.00	0.00	0.00	0.00
TOTAL OTHER SOURCES (USES)	0.00	0.00	0.00	0.00
<u>CATG 9</u>				
23-5-04-9900 TRANSFER - IN DEBT SERVICE	0.00	0.00	0.00	0.00
23-5-04-9901 TRANSFER IN G/F	0.00	0.00	0.00	0.00
23-5-04-9999 MISCELLANEOUS	0.00	0.00	0.00	0.00
TOTAL CATG	0.00	0.00	0.00	0.00

TOTAL WATER OPERATIONS	319,761.07	324,986.51	339,278.24	354,210.81
TOTAL EXPENDITURES	319,761.07	324,986.51	339,278.24	354,210.81

25 -CAPITAL IMPROVEMENT FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>130,314.19</u>	<u>0.00</u>	<u>1,988,281.54</u>	<u>0.00</u>
	TOTAL REVENUES	<u>130,314.19</u> =====	<u>0.00</u> =====	<u>1,988,281.54</u> =====	<u>0.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	CAPITAL PROJECTS	<u>0.00</u>	<u>0.00</u>	<u>1,434,618.17</u>	<u>253,633.37</u>
	TOTAL EXPENDITURES	<u>0.00</u> =====	<u>0.00</u> =====	<u>1,434,618.17</u> =====	<u>253,633.37</u> =====
	REVENUES OVER/ (UNDER) EXPENDITURES	130,314.19	0.00	553,663.37	(253,633.37)

25 -CAPITAL IMPROVEMENT FUND

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
25-4001	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00
25-4002	TRANSFER FROM ENTERPRISE	0.00	0.00	0.00	0.00
25-4004	DEBT PROCEEDS	0.00	0.00	1,688,281.54	0.00
25-4006	TRANSFER FROM TDCJ	0.00	0.00	0.00	0.00
25-4007	TRANSFER FROM HOTEL-MOTEL	0.00	0.00	0.00	0.00
25-4008	GRANT PROCEEDS	130,314.19	0.00	300,000.00	0.00
25-4009	TRANSFER FROM RESERVES	0.00	0.00	0.00	0.00
TOTAL REVENUES		130,314.19	0.00	1,988,281.54	0.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2022

25 -CAPITAL IMPROVEMENT FUND
CAPITAL PROJECTS

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 APPROVED
<hr/>				
<u>CAPITAL OUTLAY</u>				
25-5-02-6000 CITY HALL PROJECT	0.00	0.00	0.00	0.00
25-5-02-6005 LOVE STREET WATER TOWER	0.00	0.00	0.00	0.00
25-5-02-6010 ROAD CONSTRUCTION	0.00	0.00	0.00	0.00
25-5-02-6015 DRAINAGE PROJECTS	0.00	0.00	0.00	0.00
25-5-02-6025 MISC. PROJECTS	0.00	0.00	0.00	0.00
25-5-02-6030 MUNICIPAL BUILDING PURCHASE	0.00	0.00	1,420,118.17	0.00
25-5-02-6035 MUNICIPAL BUILDING RECON.	<u>0.00</u>	<u>0.00</u>	<u>14,500.00</u>	<u>253,633.37</u>
TOTAL CAPITAL OUTLAY	0.00	0.00	1,434,618.17	253,633.37
<hr/>				
TOTAL CAPITAL PROJECTS	0.00	0.00	1,434,618.17	253,633.37
TOTAL EXPENDITURES	0.00	0.00	1,434,618.17	253,633.37
	=====	=====	=====	=====
REVENUES OVER/ (UNDER) EXPENDITURES	130,314.19	0.00	553,663.37	(253,633.37)
	=====	=====	=====	=====



**Freestone Central
Appraisal District**

218 N Mount Street
Fairfield TX 75840

Don Awalt, RPA/CTA Chief Appraiser
Phone: 903-389-5510
Fax: 903-389-5955
Email: general.info@freestoncad.org
www.freestoncad.org

July 25, 2022

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 2022 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

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 that reads 'Don Awalt'.

Don Awalt, RPA/CTA
Chief Appraiser



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

Don Awalt, RPA/CTA Chief Appraiser
Phone: 903-389-5510
Fax: 903-389-5955
Email: general.info@freestonecad.org
www.freestonecad.org

Certification of 2022 Appraisal Roll For City of Fairfield

"I, Don Awalt, 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 2022 and constitutes the appraisal roll for the year of 2022."

Total Market Value	395,402,475
Total Market Taxable Value	388,815,728
Value Remaining Under Protest	2,590,727
Certified Total Appraised Value	265,927,830
Certified Net Taxable Value	262,744,196
Certified Net Taxable Value Adjusted for Over 65	262,744,196
Certifiable Taxable Value of Property Remaining Under Protest	2,106,145
Total Certified Taxable Value of All Property	264,850,341
Parcel Count	5,325



Certified this the 25th day of July 2022.

A handwritten signature in blue ink that reads 'Don Awalt'.

Don Awalt, RPA/CTA
Chief Appraiser

2022 Certified - HISTORY VALUE RECAP

(10) - CITY OF FAIRFIELD

Land		Value	Items	Exempt			
Land - Homesite	(+)	11,348,928	1,225	9,450			
Land - Non Homesite	(+)	34,012,387	951	8,060,040			
Land - Productivity Market	(+)	6,892,303	110	0			
Land - Income	(+)	2,458,875	19	16,800			
Total Land Market Value	(=)	54,712,493	2,312		Total Land Value:	(+)	54,712,493
Improvements		Value	Items	Exempt			
Improvements - Homesite	(+)	116,638,058	1,129	323,511			
New Improvements - Homesite	(+)	880,619	18	0			
Improvements - Non Homesite	(+)	147,897,725	315	101,326,413			
New Improvements - Non Homesite	(+)	123,176	1	0			
Improvements - Income	(+)	20,136,656	26	395,267			
Total Improvement Value	(=)	285,676,234	1,489		Total Imp Value:	(+)	285,676,234
Personal		Value	Items	Exempt			
Personal - Homesite	(+)	1,816,897	76	0			
New Personal - Homesite	(+)	605,230	10	0			
Personal - Non Homesite	(+)	28,980,395	615	1,537,071			
New Personal - Non Homesite	(+)	227,506	1	0			
Total Personal Value	(=)	31,630,028	702		Total Personal Value:	(+)	31,630,028
Total Real Estate & Personal Mkt Value		(=)	372,018,755	4,503			
Minerals		Value	Items				
Mineral Value	(+)	2,188,800	2,082				
Mineral Value - Real	(+)	40,530	2				
Mineral Value - Personal	(+)	21,154,390	148				
Total Mineral Market Value	(=)	23,383,720	2,232				
Total Market Value		(=)	395,402,475				
Total Min Mkt Value:				(+)	23,383,720		
Total Market Value:				(=/+)	395,402,475		
Ag/Timber *does not include protested		Value	Items				
Land Timber Gain	(+)	0	0	Land Timber Gain: (+) 0			
Productivity Market	(+)	6,644,789	107				
Land Ag 1D	(-)	0	0				
Land Ag 1D1	(-)	58,042	107				
Land Ag Tim	(-)	0	0				
Productivity Loss:	(=)	6,586,747	110	Productivity Loss: (-) 6,586,747			
Losses		Value	Items				
Less Real Exempt Property	(-)	111,870,897	174 (includes Prorated Exempt of 193,141)				
Less \$2500 Inc. Real Personal	(-)	124,473	177				
Less Disaster Exemption	(-)	0	0	Total Market Taxable: (=) 388,815,728			
Less Real/Personal Abatements	(-)	0	0				
Less Community Housing	(-)	0	0				
Less Freeport	(-)	415,026	1				
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	Total Protested Value: 2,590,727			
Less Vehicle Leased for Personal Use	(-)	0	0	Protested % of Total Market : 0.66 %			
Less Real Protested Value	(-)	2,581,427	17				
Less 10% Cap Loss	(-)	7,793,345	503				
Less TCEQ/Pollution Control	(-)	21,200	1				
Less VLA Loss	(-)	0	0				
Less Mineral Exempt Property	(-)	1,410	2				
Less \$500 Inc. Mineral Owner	(-)	70,820	1,193				
Less Mineral Abatements	(-)	0	0				
Less Mineral Freeports	(-)	0	0				
Less Interstate Commerce	(-)	0	0				
Less Foreign Trade	(-)	0	0	Total Losses: (-) 122,887,898			
Less Mineral Unknown	(-)	0	0	Total Appraised Value:(=+) 265,927,830			
Less Mineral Protested Value	(-)	9,300	13	Total Exemptions*: (-) 3,183,634			
Total Losses (includes Prod. Loss)	(=)	129,474,645		* See breakdown on following page			
Total Appraised Value		(=)	265,927,830	Net Taxable Value: 262,744,196			

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
267	285	0	16	0	26	0	16	10	0	0

Owner and Parcel Counts

Total Parcels*: 5,325* Parcel count is figured by parcel per ownership sequences.

Total Owners: 3,098

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%	(+)	1,622,852
Surviving Spouse of a Service Member	(+)	0
Surviving Spouse of a First Responder	(+)	0
Total Reimbursable (=)	1,622,852	10
Local Discount	(+)	0
Disabled Veteran	(+)	105,996
Optional 65	(+)	1,454,786
Local Disabled	(+)	0
State Homestead	(+)	0
Total Exemptions	(=)	3,183,634 (includes Ported/Charity Amounts)

H - Homestead
S - Over 65
F - Disabled Widow
B - Disabled
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

D - Disabled Only
W - Widow
O - Over 65 (No HS)
DV - Disabled Veteran

Special Certified Totals

Exempt Value of First Time Absolute Exemption \$944,703

Exempt Value of First Time Partial Exemption \$293,263

New AG/Timber

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

New Improvement/Personal

Market \$1,836,531
Taxable \$1,709,172

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*
Market	\$104,548	1,199	Market \$125,353,640
Taxable	\$98,324		Taxable \$113,172,036
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*
Market	\$104,784	1,213	Market \$127,103,794
Taxable	\$98,481		Taxable \$114,754,318
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1
Market	\$100,441	1,288	Market \$129,368,623
Taxable	\$94,425		Taxable \$116,860,782
Average Homestead Value M1		Parcels	Total Homestead Value M1
Market	\$30,197	75	Market \$2,264,829
Taxable	\$28,815		Taxable \$2,106,464

2022 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	1,059	499.7279	9,822,019	0	0	9,822,019	112,814,292	0	0	122,636,311	110,545,017
A1X	3	0.0000	0	0	0	0	0	0	0	0	0
A2	66	26.0490	335,817	0	0	335,817	1,569,250	0	0	1,905,067	1,801,742
A2L	43	22.5430	340,120	0	0	340,120	47,318	0	0	387,438	362,584
A2P	9	0.0000	0	0	0	0	0	157,298	0	157,298	140,355
A3	22	12.0673	194,764	0	0	194,764	193,663	0	0	388,427	322,338
A*	1,202	560.3872	10,692,720	0	0	10,692,720	114,624,523	157,298	0	125,474,541	113,172,036
B1	13	3.6729	98,964	0	0	98,964	1,068,729	0	0	1,167,693	1,167,693
B3	6	13.7380	211,819	0	0	211,819	2,086,673	0	0	2,298,492	2,298,492
B*	19	17.4109	310,783	0	0	310,783	3,155,402	0	0	3,466,185	3,466,185
C1	478	261.0423	5,644,933	0	0	5,644,933	85,365	0	0	5,730,298	5,696,208
C1X	9	0.0000	0	0	0	0	0	0	0	0	0
C*	487	261.0423	5,644,933	0	0	5,644,933	85,365	0	0	5,730,298	5,696,208
D1	110	560.5993	0	61,295	6,892,303	61,295	0	0	0	61,295	57,066
D2	10	0.0000	0	0	0	0	122,991	0	0	122,991	122,991
D*	120	560.5993	0	61,295	6,892,303	61,295	122,991	0	0	184,286	180,057
E1	78	318.6502	3,630,619	0	0	3,630,619	1,321,967	0	0	4,952,586	4,373,719
E2M	4	2.4100	20,703	0	0	20,703	0	0	0	20,703	13,000
E2S	8	6.9500	56,089	0	0	56,089	593,318	0	0	649,407	577,947
E*	90	328.0102	3,707,411	0	0	3,707,411	1,915,285	0	0	5,622,696	4,964,666
F1	9	43.5230	1,133,009	0	0	1,133,009	759,987	0	0	1,892,996	1,892,996
F1O	138	181.4084	8,895,966	0	0	8,895,966	23,558,479	0	0	32,454,445	32,108,068
F1T	105	136.5610	7,625,485	0	0	7,625,485	36,481,105	0	0	44,106,590	44,102,900
F1X	1	0.0000	0	0	0	0	0	0	0	0	0
F1	253	361.4924	17,654,460	0	0	17,654,460	60,799,571	0	0	78,454,031	78,103,964
F2	17	67.6440	1,517,227	0	0	1,517,227	2,890,344	0	40,530	4,448,101	4,448,101
F2	17	67.6440	1,517,227	0	0	1,517,227	2,890,344	0	40,530	4,448,101	4,448,101
F*	270	429.1364	19,171,687	0	0	19,171,687	63,689,915	0	40,530	82,902,132	82,552,065
G1	887	0.0000	0	0	0	0	0	0	2,116,570	2,116,570	2,107,270
G*	887	0.0000	0	0	0	0	0	0	2,116,570	2,116,570	2,107,270
J1	1	0.0000	0	0	0	0	0	0	20,660	20,660	20,660
J2	1	0.0000	0	0	0	0	0	0	1,424,000	1,424,000	1,424,000
J3	4	2.3500	80,709	0	0	80,709	0	0	3,746,270	3,826,979	3,826,979
J4	19	0.1940	13,857	0	0	13,857	0	0	1,018,410	1,032,267	1,032,267
J4A	3	0.0000	0	0	0	0	0	0	38,240	38,240	38,240
J7	1	0.0000	0	0	0	0	0	0	85,430	85,430	85,430
J*	29	2.5440	94,566	0	0	94,566	0	0	6,333,010	6,427,576	6,427,576
L1	137	0.0000	0	0	0	0	0	13,625,562	0	13,625,562	13,210,536
L11	11	0.0000	0	0	0	0	0	0	0	0	0
L1A	8	0.0000	0	0	0	0	0	1,329,643	0	1,329,643	1,329,643
L1G	205	0.0000	0	0	0	0	0	1,563,722	0	1,563,722	1,563,722
L1H	2	0.0000	0	0	0	0	0	13,817	0	13,817	13,817
L1I	26	0.0000	0	0	0	0	0	3,518,584	0	3,518,584	3,518,584
L1J	1	0.0000	0	0	0	0	0	35,427	0	35,427	35,427
L1L	5	0.0000	0	0	0	0	0	78,947	0	78,947	78,947
L1M	3	0.0000	0	0	0	0	0	49,150	0	49,150	49,150
L1X	5	0.0000	0	0	0	0	0	0	0	0	0
L1Z	28	0.0000	0	0	0	0	0	264,185	0	264,185	264,185
L1	431	0.0000	0	0	0	0	0	20,479,037	0	20,479,037	20,064,011
L2A	13	0.0000	0	0	0	0	0	0	1,863,810	1,863,810	1,863,810

2022 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	12	0.0000	0	0	0	0	0	0	3,568,460	3,568,460	3,568,460
L2D	10	0.0000	0	0	0	0	0	0	328,840	328,840	328,840
L2G	31	0.0000	0	0	0	0	0	0	6,594,290	6,594,290	6,573,090
L2H	12	0.0000	0	0	0	0	0	0	398,710	398,710	398,710
L2I	1	0.0000	0	0	0	0	0	0	212,920	212,920	212,920
L2J	18	0.0000	0	0	0	0	0	0	202,870	202,870	202,870
L2L	4	0.0000	0	0	0	0	0	0	227,770	227,770	227,770
L2M	7	0.0000	0	0	0	0	0	0	710,170	710,170	710,170
L2O	9	0.0000	0	0	0	0	0	0	80,570	80,570	80,570
L2P	3	0.0000	0	0	0	0	0	0	278,770	278,770	278,770
L2Q	3	0.0000	0	0	0	0	0	0	354,200	354,200	354,200
L2	123	0.0000	0	0	0	0	0	0	14,821,380	14,821,380	14,800,180
L*	554	0.0000	0	0	0	0	0	20,479,037	14,821,380	35,300,417	34,864,191
M1	97	0.0000	0	0	0	0	0	2,527,482	0	2,527,482	2,369,117
M1X	4	0.0000	0	0	0	0	0	0	0	0	0
M2	4	0.0000	0	0	0	0	0	0	0	0	0
M*	105	0.0000	0	0	0	0	0	2,527,482	0	2,527,482	2,369,117
O1	24	12.9550	102,596	0	0	102,596	37,562	0	0	140,158	140,158
O*	24	12.9550	102,596	0	0	102,596	37,562	0	0	140,158	140,158
SHR	1	0.0000	0	0	0	0	0	43,118	0	43,118	43,118
SMV	16	0.0000	0	0	0	0	0	6,761,549	0	6,761,549	6,761,549
S*	17	0.0000	0	0	0	0	0	6,804,667	0	6,804,667	6,804,667
XB	177	0.0000	0	0	0	0	0	124,473	0	124,473	0
XC	1,193	0.0000	0	0	0	0	0	0	70,820	70,820	0
XL	20	406.2710	3,288,276	0	0	3,288,276	218,243	0	0	3,506,519	0
XN	29	0.0000	0	0	0	0	0	833,665	0	833,665	0
XR	1	0.2900	4,350	0	0	4,350	144,066	0	0	148,416	0
XUA	1	0.3200	7,360	0	0	7,360	0	0	0	7,360	0
XUB	2	2.8000	16,800	0	0	16,800	395,267	3,325	0	415,392	0
XUC	2	2.4200	17,424	0	0	17,424	191,583	0	0	209,007	0
XV	2	0.0000	0	0	0	0	0	0	1,410	1,410	0
XVA	9	13.6730	408,908	0	0	408,908	4,153,634	0	0	4,562,542	0
XVB	39	74.7758	1,254,411	0	0	1,254,411	547,638	0	0	1,802,049	0
XVC	17	188.1510	1,787,853	0	0	1,787,853	62,694,557	0	0	64,482,410	0
XVD	6	13.2770	352,508	0	0	352,508	9,662,705	700,081	0	10,715,294	0
XVF	3	5.3400	33,240	0	0	33,240	0	0	0	33,240	0
XVG	3	6.4600	144,814	0	0	144,814	709,031	0	0	853,845	0
XVH	1	0.2630	9,450	0	0	9,450	151,254	0	0	160,704	0
XVJ	33	41.6697	722,737	0	0	722,737	22,474,117	0	0	23,196,854	0
XVK	4	1.0200	19,764	0	0	19,764	411,586	0	0	431,350	0
XVO	3	0.9250	19,028	0	0	19,028	190,571	0	0	209,599	0
XVQ	1	0.1200	8,571	0	0	8,571	100,939	0	0	109,510	0
X*	1,546	757.7755	8,095,494	0	0	8,095,494	102,045,191	1,661,544	72,230	111,874,459	0
	5,350	2,929.8608	47,820,190	61,295	6,892,303	47,881,485	285,676,234	31,630,028	23,383,720	388,571,467	262,744,196

Properties Remaining Under Protest for CITY OF FAIRFIELD

Parcel: 5403	Market Value:	126,326	Taxable Value:	1,673
Name: BETTS MCDUFFIE EST	Certifiable Market:	120,010	Certifiable Taxable:	1,589
Parcel: 5403	Market Value:	7,703	Taxable Value:	7,703
Name: BETTS MCDUFFIE EST	Certifiable Market:	7,318	Certifiable Taxable:	7,318
Parcel: 676967	Market Value:	480	Taxable Value:	480
Name: CORONADO RESOURCES 2018 LP	Certifiable Market:	456	Certifiable Taxable:	456
Parcel: 677105	Market Value:	390	Taxable Value:	390
Name: CORONADO RESOURCES 2018 LP	Certifiable Market:	370	Certifiable Taxable:	370
Parcel: 241222	Market Value:	20	Taxable Value:	0
Name: DESERT PARTNERS II LP	Certifiable Market:	19	Certifiable Taxable:	0
Parcel: 391385	Market Value:	20	Taxable Value:	0
Name: DESERT PARTNERS II LP	Certifiable Market:	19	Certifiable Taxable:	0
Parcel: 428743	Market Value:	10	Taxable Value:	0
Name: DESERT PARTNERS II LP	Certifiable Market:	10	Certifiable Taxable:	0
Parcel: 444226	Market Value:	10	Taxable Value:	0
Name: DESERT PARTNERS IV LP	Certifiable Market:	10	Certifiable Taxable:	0
Parcel: 444826	Market Value:	90	Taxable Value:	0
Name: DESERT PARTNERS IV LP	Certifiable Market:	86	Certifiable Taxable:	0
Parcel: 446999	Market Value:	90	Taxable Value:	0
Name: DESERT PARTNERS IV LP	Certifiable Market:	86	Certifiable Taxable:	0
Parcel: 618081	Market Value:	10	Taxable Value:	0
Name: DESERT PARTNERS IV LP	Certifiable Market:	10	Certifiable Taxable:	0
Parcel: 19017	Market Value:	11,550	Taxable Value:	11,550
Name: HARTLEY ERNIE	Certifiable Market:	10,972	Certifiable Taxable:	10,972
Parcel: 5655	Market Value:	10,723	Taxable Value:	10,723
Name: HATCHER PINKIE & WESLEY EST	Certifiable Market:	10,187	Certifiable Taxable:	10,187
Parcel: 5628	Market Value:	56,118	Taxable Value:	56,118
Name: JOHNSON MERDIS H LIFE ESTATE	Certifiable Market:	53,312	Certifiable Taxable:	53,312
Parcel: 5709	Market Value:	61,210	Taxable Value:	783
Name: JOHNSON MERDIS H LIFE ESTATE	Certifiable Market:	58,150	Certifiable Taxable:	744
Parcel: 5721	Market Value:	59,978	Taxable Value:	797
Name: JOHNSON MERDIS H LIFE ESTATE	Certifiable Market:	56,979	Certifiable Taxable:	757
Parcel: 5722	Market Value:	183,709	Taxable Value:	183,709
Name: JOHNSON MERDIS H LIFE ESTATE	Certifiable Market:	174,524	Certifiable Taxable:	174,524

Properties Remaining Under Protest for CITY OF FAIRFIELD

Parcel: 19170	Market Value:	261,699	Taxable Value:	261,699
Name: JONES ANTHONY E & BARBARA J	Certifiable Market:	248,614	Certifiable Taxable:	248,614
Parcel: 3616	Market Value:	22,540	Taxable Value:	22,540
Name: JONES ARLIS A & SUSAN	Certifiable Market:	21,413	Certifiable Taxable:	21,413
Parcel: 681190	Market Value:	110	Taxable Value:	110
Name: MOEGLIN WILLIAM R LIFE ESTATE	Certifiable Market:	104	Certifiable Taxable:	104
Parcel: 688513	Market Value:	230	Taxable Value:	230
Name: MOEGLIN WILLIAM R LIFE ESTATE	Certifiable Market:	218	Certifiable Taxable:	218
Parcel: 689176	Market Value:	7,560	Taxable Value:	7,560
Name: MOEGLIN WILLIAM R LIFE ESTATE	Certifiable Market:	7,182	Certifiable Taxable:	7,182
Parcel: 690176	Market Value:	280	Taxable Value:	280
Name: MOEGLIN WILLIAM R LIFE ESTATE	Certifiable Market:	266	Certifiable Taxable:	266
Parcel: 3578	Market Value:	148,236	Taxable Value:	148,236
Name: MRS C-STORE INVESTMENTS LLC	Certifiable Market:	140,824	Certifiable Taxable:	140,824
Parcel: 19471	Market Value:	390,375	Taxable Value:	358,661
Name: PARTAIN CHRIS & ELIZABETH J	Certifiable Market:	370,856	Certifiable Taxable:	340,728
Parcel: 19324	Market Value:	114,954	Taxable Value:	114,954
Name: PORCH SWING PROPERTIES LLC	Certifiable Market:	109,206	Certifiable Taxable:	109,206
Parcel: 52389	Market Value:	3,690	Taxable Value:	3,690
Name: SESSIONS KEN I	Certifiable Market:	3,506	Certifiable Taxable:	3,506
Parcel: 19161	Market Value:	229,687	Taxable Value:	229,687
Name: SIMMONS STANLEY GORDON & ORLANDO GAR	Certifiable Market:	218,203	Certifiable Taxable:	218,203
Parcel: 18976	Market Value:	143,593	Taxable Value:	123,432
Name: TURNER CORY & LACEY	Certifiable Market:	136,413	Certifiable Taxable:	117,260
Parcel: 19456	Market Value:	749,336	Taxable Value:	671,992
Name: WILLIAMS LARRY J & CAROLYN A	Certifiable Market:	711,869	Certifiable Taxable:	638,392

Summary

Total Market Value Under Protest: 2,590,727
Total Certifiable Market Value: 2,461,192

Total Taxable Value Under Protest: 2,216,997
Total Certifiable Taxable Value: 2,106,145

2022 Certified Protested Parcel Recap for Effective Tax Rate - HISTORY VALUE RECAP

(10) - CITY OF FAIRFIELD

Land		Value	Items	Exempt			
Land - Homesite	(+)	107,783	8	0			
Land - Non Homesite	(+)	298,247	6	0			
Land - Productivity Market	(+)	247,514	3	0			
Land - Income	(+)	0	0	0			
Total Land Market Value	(=)	653,544	17		Total Land Value:	(+)	653,544
Improvements		Value	Items	Exempt			
Improvements - Homesite	(+)	1,800,287	7	0			
New Improvements - Homesite	(+)	0	0	0			
Improvements - Non Homesite	(+)	127,596	1	0			
New Improvements - Non Homesite	(+)	0	0	0			
Improvements - Income	(+)	0	0	0			
Total Improvement Value	(=)	1,927,883	8		Total Imp Value:	(+)	1,927,883
Personal		Value	Items	Exempt			
Personal - Homesite	(+)	0	0	0			
New Personal - Homesite	(+)	0	0	0			
Personal - Non Homesite	(+)	0	0	0			
New Personal - Non Homesite	(+)	0	0	0			
Total Personal Value	(=)	0	0		Total Personal Value:	(+)	0
Total Real Estate & Personal Mkt Value	(=)	2,581,427	25				
Minerals		Value	Items				
Mineral Value	(+)	9,300	13				
Mineral Value - Real	(+)	0	0				
Mineral Value - Personal	(+)	0	0				
Total Mineral Market Value	(=)	9,300	13		Total Min Mkt Value:	(+)	9,300
Total Market Value	(=)	2,590,727			Total Market Value:	(=/+)	2,590,727
Ag/Timber *does not include protested		Value	Items				
Land Timber Gain	(+)	0	0		Land Timber Gain:	(+)	0
Productivity Market	(+)	247,514	3				
Land Ag 1D	(-)	0	0				
Land Ag 1D1	(-)	3,253	3				
Land Ag Tim	(-)	0	0				
Productivity Loss:	(=)	244,261	3		Productivity Loss:	(-)	244,261
Losses		Value	Items				
Less Real Exempt Property	(-)	0	0				
Less \$2500 Inc. Real Personal	(-)	0	0		Total Market Taxable:	(=)	2,346,466
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		Total Protested Value:		0
Less Vehicle Leased for Personal Use	(-)	0	0		Protested % of Total Market :		0.00 %
Less Real Protested Value	(-)	0	0				
Less 10% Cap Loss	(-)	124,219	3				
Less TCEQ/Pollution Control	(-)	0	0				
Less VLA Loss	(-)	0	0				
Less Mineral Exempt Property	(-)	0	0				
Less \$500 Inc. Mineral Owner	(-)	250	7				
Less Mineral Abatements	(-)	0	0				
Less Mineral Freeports	(-)	0	0				
Less Interstate Commerce	(-)	0	0				
Less Foreign Trade	(-)	0	0		Total Losses:	(-)	124,469
Less Mineral Unknown	(-)	0	0		Total Appraised Value:(=/+)		2,221,997
Less Mineral Protested Value	(-)	0	0		Total Exemptions*:	(-)	5,000
Total Losses (includes Prod. Loss)	(=)	368,730			* See breakdown on following page		
Total Appraised Value	(=)	2,221,997			Net Taxable Value:		2,216,997

2022 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	SS Svc Member
2	1	0	0	0	0	0	0	0	0	0

Owner and Parcel Counts

Total Parcels*: 29* Parcel count is figured by parcel per ownership sequences.

Total Owners: 17

Ported Homestead/Charity Amounts

Value

Items

DV Donated Home (Charity)	(+)	0	0
SS of a Service Member Ported Amount	(+)	0	0
SS of a First Responder Ported Amount	(+)	0	0
SS of DV Donated Home Ported Amount	(+)	0	0
SS of 100% DV Ported Amount	(+)	0	0

Homestead Exemptions

Value

Items

Homestead H,S	(+)	0	0
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	0	0
Surviving Spouse of a Service Member	(+)	0	0
Surviving Spouse of a First Responder	(+)	0	0
Total Reimbursable (=)		0	0
Local Discount	(+)	0	0
Disabled Veteran	(+)	0	0
Optional 65	(+)	5,000	1
Local Disabled	(+)	0	0
State Homestead	(+)	0	0

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	

Total Exemptions (=) **5,000** (includes Ported/Charity Amounts)

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	\$0
Taxable	\$0

Average Values* (includes protested & exempt value)

Average Homestead Value A*

Parcels

Total Homestead Value A*

Market	\$271,481	7	Market	\$ 1,900,367
Taxable	\$253,735		Taxable	\$ 1,771,148

Average Homestead Value A* and E*

Parcels

Total Homestead Value A* and E*

Market	\$271,481	7	Market	\$ 1,900,367
Taxable	\$253,735		Taxable	\$ 1,771,148

Average Homestead Value A* and E* and M1

Parcels

Total Homestead Value A* and E* and M1

Market	\$271,481	7	Market	\$ 1,900,367
Taxable	\$253,735		Taxable	\$ 1,771,148

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

Minerals	Value	Items		
Mineral_Value	9,300	13		
Mineral Value - Real	0	0		
Mineral Value - Personal	0	0	Total Mineral Value:	9,300
Mineral Loss	Value	Items		
Less Mineral Exempt Property	0	0	Total Mineral Exempt Value:	0
Less \$500 Inc. Mineral Owner	250	7		
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	Taxload Mineral Total:	9,300
Land	Value	Items		
Land - Homesite	107,783	8		
Land - Non Homesite	298,247	6		
Land - Productivity Market	247,514	3		
Land - Income	0	0	Total Land Value:	653,544
Land Timber Gain	0	0		
Improvements	Value	Items		
Improvements - Homesite	1,800,287	7		
New Improvements - Homesite	0	0		
Improvements - Non Homesite	127,596	1		
New Improvements - Non Homesite	0	0		
Improvements - Income	0	0	Total Improvement Value:	1,927,883
Ag Loss	Value	Items		
Productivity Market	247,514	3		
Land Ag 1D	0	0		
Land Ag 1D1	3,253	3		
Land Ag Tim	0	0	Productivity Loss:	244,261
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	0	0		
New Personal - Non Homesite	0	0	Total Personal Value:	0
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 2500	0		Personal Exempt Total:	0
			Taxload Personal Total:	0
			Total Appraised:	2,221,997

2022 Certified Protested Parcel Recap for Effective Tax Rate - HISTORY VALUE RECAP

(10) - CITY OF FAIRFIELD

Taxroll Load Total:

2,346,466

Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
A1	7	4.3232	100,080	0	0	100,080	1,800,287	0	0	1,900,367	1,771,148
A*	7	4.3232	100,080	0	0	100,080	1,800,287	0	0	1,900,367	1,771,148
C1	2	1.3184	34,090	0	0	34,090	0	0	0	34,090	34,090
C*	2	1.3184	34,090	0	0	34,090	0	0	0	34,090	34,090
D1	3	30.7500	0	3,253	247,514	3,253	0	0	0	3,253	3,253
D*	3	30.7500	0	3,253	247,514	3,253	0	0	0	3,253	3,253
E1	2	21.1900	239,827	0	0	239,827	0	0	0	239,827	239,827
E2M	1	0.6600	7,703	0	0	7,703	0	0	0	7,703	7,703
E*	3	21.8500	247,530	0	0	247,530	0	0	0	247,530	247,530
F1O	1	0.4300	20,640	0	0	20,640	127,596	0	0	148,236	148,236
F1T	1	0.2460	3,690	0	0	3,690	0	0	0	3,690	3,690
F1	2	0.6760	24,330	0	0	24,330	127,596	0	0	151,926	151,926
F*	2	0.6760	24,330	0	0	24,330	127,596	0	0	151,926	151,926
G1	6	0.0000	0	0	0	0	0	0	9,050	9,050	9,050
G*	6	0.0000	0	0	0	0	0	0	9,050	9,050	9,050
XC	7	0.0000	0	0	0	0	0	0	250	250	0
X*	7	0.0000	0	0	0	0	0	0	250	250	0
	30	58.9176	406,030	3,253	247,514	409,283	1,927,883	0	9,300	2,346,466	2,216,997

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

FAIRFIELD CITY

Taxing Unit Name

425 West Commerce St., Fairfield, TX 75840

Taxing Unit's Address, City, State, ZIP Code

903-389-2828

Phone (area code and number)

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

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 District 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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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	\$ 229,894,328
2.	2021 tax ceilings. Counties, cities and junior college districts. 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 unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 229,894,328
4.	2021 total adopted tax rate.	\$ 0.460137 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 0 B. 2021 values resulting from final court decisions: - \$ 0 C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: - \$ 0 C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)² Tex. Tax Code § 26.012(14)³ Tex. Tax Code § 26.012(13)⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 229,894,328
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 944,703 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 293,263 C. Value loss. Add A and B. ⁶	\$ 1,237,966
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,237,966
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 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.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 228,656,362
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,052,132
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 2,238
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,054,370
18.	Total 2022 taxable value on the 2022 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: \$ 262,744,196 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 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 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 262,744,196

⁵ Tex. Tax Code § 26.012(15)⁶ Tex. Tax Code § 26.012(15)⁷ Tex. Tax Code § 26.012(15)⁸ Tex. Tax Code § 26.03(c)⁹ Tex. Tax Code § 26.012(13)¹⁰ Tex. Tax Code § 26.012(13)¹¹ Tex. Tax Code § 26.012, 26.04(c-2)¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2022 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 \$ <u>2,106,145</u>	
	B. 2022 value of properties not under protest or included on certified appraisal roll. 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 + \$ <u>0</u>	
	C. Total value under protest or not certified. Add A and B.	\$ <u>2,106,145</u>
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>264,850,341</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>1,709,172</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>1,709,172</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>263,141,169</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.400686</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ _____/\$100

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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.336561</u> /\$100
29.	2021 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> .	\$ <u>229,894,328</u>

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 773,734
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ 1,637</p> <p>B. 2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2021 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. +/- \$ 0</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 1,637</p> <p>E. Add Line 30 to 31D.</p>	\$ 775,371
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 263,141,169
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.294659 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2022 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> <p>B. 2021 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. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0</p> <p>B. 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. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code § 26.044²⁴ Tex. Tax Code § 26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ <u>0</u> B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure 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. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0</u> /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. 2022 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, 2021 and ending on June 30, 2022. \$ <u>0</u> B. 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. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0</u> /\$100
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 26.0444 for more information. A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u> B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0</u> /\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.294659</u> /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>562,532</u> B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.213775</u> /\$100 C. Add Line 40B to Line 39.	\$ <u>0.508434</u> /\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.526229</u> /\$100

²⁵ Tex. Tax Code § 26.0442²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41. Disaster Line 41 (D41): 2022 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 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).		\$ <u>0</u> /\$100
42. Total 2022 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, 2022, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ <u>277,000</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>0</u> E. Adjusted debt. Subtract B, C and D from A.		\$ <u>277,000</u>
43. Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹		\$ <u>3,919</u>
44. Adjusted 2022 debt. Subtract Line 43 from Line 42E.		\$ <u>273,081</u>
45. 2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ <u>101.35</u> % B. Enter the 2021 actual collection rate. <u>101.35</u> % C. Enter the 2020 actual collection rate. <u>109.60</u> % D. Enter the 2019 actual collection rate. <u>101.70</u> % 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		<u>101.35</u> %
46. 2022 debt adjusted for collections. Divide Line 44 by Line 45E.		\$ <u>269,443</u>
47. 2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .		\$ <u>264,850,341</u>
48. 2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.		\$ <u>0.101734</u> /\$100
49. 2022 voter-approval tax rate. Add Lines 41 and 48.		\$ <u>0.627963</u> /\$100
D49. Disaster Line 49 (D49): 2022 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.		\$ _____ /\$100

²⁷ Tex. Tax Code § 26.042(a)²⁸ Tex. Tax Code § 26.012(7)²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)³⁰ Tex. Tax Code § 26.04(b)³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 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 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 562,532
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 264,850,341
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0.212397 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 0.400686 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ _____ 0.400686 /\$100
57.	2022 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 <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0.627963 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ 0.415566 /\$100

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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements 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.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 264,850,341
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 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).	\$ _____ 0.415566 /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 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;⁴⁰
- 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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.016945 / \$100
64.	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.	\$ 0.000000 / \$100
65.	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 / \$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.016945 / \$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. 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).	\$ 0.432511 / \$100

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.⁴⁴

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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.294659 / \$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 264,850,341
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.188785 / \$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.101734 / \$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.585178 / \$100

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.⁴⁷

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.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(b-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

This section will 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).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.460137/\$100
74.	Adjusted 2021 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 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 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 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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.	\$ 0/\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.460137/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 228,656,362
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 1,052,132
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 263,141,169
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0/\$100
80.	2022 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).	\$ 0.432511/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.400686/\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
Voter-approval tax rate.	\$ 0.432511/\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), 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: <u>67</u>	
De minimis rate.	\$ 0.585178/\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

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 → Daniel M. Ralston
Printed Name of Taxing Unit Representative

sign here → [Signature]
Taxing Unit Representative

Date

7/26/22

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)



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

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

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

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

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

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

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

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

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

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

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

ACCOUNTING, AUDITING AND FINANCIAL REPORTING: Comply with local, state and Federal regulations, as well as current



professional principles and practices relative to accounting, auditing, and financial reporting.

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

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

I. Revenues

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

Balance and Diversification in Revenue Sources

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

User Fees

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

Enterprise Fund User Fees

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

Administrative Service Charges

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

Tax Revenues



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

Other Revenues

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

Revenue Estimates for Budgeting

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

Revenue Collection and Administration

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

Revenue Budget Adjustments

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

II. Expenditures

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

Current Funding Basis

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

**Avoidance of Operating Deficit**

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

Maintenance of Capital Assets

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

Periodic Program Reviews

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

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

Expense Budget Adjustments

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

Fund Balance/ Retained Earnings

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

General Fund Undesignated Fund Balance

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

Retained Earnings of Other Funds



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

Use of Fund Balance/Retained Earnings

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

Debt Service Reserve Funds

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

III. Capital Expenditures and Improvements

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

Capital Improvement Planning Program

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

Capital Improvement Fund

A Capital Improvement Fund(s) shall be maintained to accumulate proceeds from the sale of bonds for capital projects and designated transfers from the General Fund and the Enterprise Funds(s). These funds shall only be used to pay for large, non-routine and one-time expenditures such as land and building purchases, construction and maintenance projects with a 10-year life or more, capital equipment and vehicles with a 10-year life or more, and technology improvements with a 5-year life. Expenditures from this Fund shall be



used for protecting the health and safety of the citizens and employees, protecting the existing assets of the City, ensuring public access to City facilities and information, and promoting community-wide economic development.

Equipment Replacement Fund

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

Capital Expenditure Financing

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

Insurance Protection

The City shall maintain appropriate property and liability insurance coverage on its facilities and equipment, and in cooperation with its

insurance carriers, shall conduct an effective safety program and loss prevention audits.

IV. Debt

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

Use of Debt Financing

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

Assumption of Additional Debt

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

**Affordability Targets****General Obligation Bonds**

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

Revenue Bonds

For the City to issue new revenue bonds, revenues, as defined in the ordinance authorizing the revenue bonds in question, shall be a minimum of 125% of the average annual debt service and 110% of the debt service or the year in which requirements are scheduled to be the greatest, but should be maintained at 150% of the maximum annual debt service for financial planning purposes. Annual

adjustments to the City's rate structure will be considered as necessary to maintain a 150% coverage factor.

Debt Structure

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

Call Provisions

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

Sale Process

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



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

Continuing Disclosure

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

Debt Refunding

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

Interest Earnings

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

Lease/Purchase Agreements

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

V. Investments

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

Cash Management Policy

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

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



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

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

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

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

Investment Strategy

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

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

Interest Earnings



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

Designated Investment Committee

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

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

VI. Intergovernmental Regulations

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

Interlocal Cooperation in Delivering Services

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

Legislative Program

The City shall cooperate with other jurisdictions to actively oppose any state or Federal regulation or proposal that mandates additional City programs or services and does not provide the funding to implement them. Conversely, as appropriate, the City shall support legislations 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 objectives questionnaires and requests for qualifications/proposals based upon demonstrated expertise relative to the scope of work to be performed and competitive fees.

XI. Accounting, Auditing, and Financial Reporting



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

Conformance to Accounting Principles

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

Citizens Reporting

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

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

XII. Internal Controls

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

Proper Authorizations

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

Separation of Duties

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

Proper Recording

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

Access to Assets and Records



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

Independent Checks

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

Costs and Benefits

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

XIII. Budgeting

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

Financial Systems

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

Budget Report

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

Interim Budget Reporting

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

Long Range Planning

In addition to the annual budget, Department Heads will maintain a long-range plan of at least three years of operations, capital expenditures and cash flow. This plan will be updated annually prior to



the budget process so that trends, major programs and financing needs can be identified.



I. Policy Statement

The CITY OF FAIRFIELD, will invest its funds in compliance with all state and local laws as well as the procedures in this policy. It will consider the protection of principal first, with the intent to maximize earnings as well as provide the daily cash needs.

Investments for the City will be made for the purpose of earning income and not speculation.

II. Scope of Policy

A. Funds Included

This investment policy covers all financial assets of the accounted for in the General Fund, Special Revenue Funds, Enterprise Funds, Trust and Agency Funds, Capitol Project Funds, and any other funds created and not specifically exempted.

B. Funds Excluded

This policy shall not govern funds that are managed under separate investment programs. Such funds may include: funds established by the City for deferred employee compensation plans, the City participation in the Texas Municipal Retirement System and defeased bonds that are held in trust escrow accounts. The City will maintain responsibility for these funds as required by Federal and State Law.

III. Prudence

Investments shall be made with 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 the capital as well as the probable income to be derived. The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio of funds, rather than a consideration as to the prudence of a single investment. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion to the CITY OF FAIRFIELD and appropriate action is taken to control adverse developments.

IV. Objectives of Policy

A. Safety

The primary objective of the City's investment activity is the presentation of capital in the overall portfolio. Diversification is required to meet this objective to insure that possible losses on some investments do not exceed the earnings on the others in the portfolio.



E. No-Load Money Market Mutual Funds regulated by the Securities and Exchange Commission that have a dollar-weighted average stated maturity of 90 days or less, invested exclusively in obligations authorized by the preceding paragraphs

(A) through (F) of this section of the policy, and include in their investment objectives the maintenance of stable net asset value of \$1 for each share are authorized.

F. In addition to a No Load Money Market Mutual Fund permitted in (G), No Load Mutual Funds that are registered with the Securities and Exchange Commission, have an average weighted maturity of less than two years, are invested exclusively in obligations authorized by the preceding paragraphs (A) through (D) and are continuously rated as to investment quality by a least one nationally recognized investment rating firm of not less than AAA or its equivalent are authorized.

The City is not authorized to invest in the aggregate more than 80% of its monthly average fund balance, excluding bond proceeds, reserve and debt service funds in money market mutual funds, or mutual funds either separately or collectively. No, more than an aggregate 20% of the City's monthly average fund balance, excluding bond proceeds, reserves and debt service funds may be invested in no load mutual funds described in (H) above. No load mutual funds, described in Section H, are not authorized investments for any portion of bond proceeds, reserves, and debt service funds. The City's investment in

mutual funds, including bond proceeds, reserves, and debt service funds, may not exceed 10% of the total assets of the mutual fund.

G. The City is authorized to invest in the preceding approved items directly or through government investment pools. The investment pool must invest the City funds in the above-authorized investments as permitted by this policy. The Investment Officer will be responsible for receiving the information from the pool and determine their qualifications, as required by Section 2256.016 through 2256.019 of the Law.

Investment instruments not authorized for purchase include:

1. Reserve Repurchase Agreements
2. Banker's Acceptances
3. Commercial Paper
4. Bond Mutual Funds

The above instruments are not eligible for direct purchase but may be included the portfolio of certain Investment Pool(s), money market mutual funds or mutual funds.

Additional investment instruments not authorized for purchase include:

1. Collateralized Mortgage Obligations



2. Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pay no principal.

3. Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest.

IX. Authorized Financial Dealers and Institutions

Financial dealers and institutions which seek to execute investment transactions with the City must provide a written instrument certifying that they have received and thoroughly reviewed the City's Investment Policy and Investment Strategy and have implemented reasonable procedures and controls in an effort to preclude imprudent investment activities arising from investment transactions. An investment officer of the City may not buy any securities from a firm that has not filed this instrument except jhr Joint Investment Pools of political subdivisions of the State of Texas.

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Investment Officer with the following upon request:

- A) Audited financial statements;
- B) Proof of National Association of Securities Dealers (N.A.S.D.) Certifications;

- C) Proof of registration with the State of Texas Securities Board;
- D) Resumes of all sales representatives who will purchase or sell securities or otherwise represent the financial institution or broker/dealer firm in their dealings with the City; and
- E) Certification from a registered principal of the financial institution or broker/dealer and all sales representatives on the City's account that they have received and thoroughly reviews the City's investment policy and have implemented reasonable procedures and controls in an effort to preclude imprudent investment activities arising from investment transactions:

X. Safekeeping and Custody

Insurance or Collateral

All deposits and investments of the City of Fairfield other than direct purchase of U. S. Treasuries or Agencies shall be secured by pledge collateral. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102% of market value of principal and accrued interest on the deposits or investments less an amount insured by the FDIC or FSLIC. Evidence of the pledged collateral shall be maintained by the Investment Officer or a third-party financial institution. Collateral shall be reviewed weekly to assure that the market value of the pledged securities is adequate.

Safekeeping Agreement

**B. Liquidity**

The City's investment portfolio will remain sufficiently liquid to enable the City to meet operating requirements that might be reasonably anticipated. This will be achieved by projecting cash flow requirements and matching investment maturities with projected needs.

C. Yield

Investments will be managed to maximize the return on investments while remaining within the objective of safety and liquidity.

V. Investment Strategy By Fund Type**A. Operating Funds**

Operating funds will have as their primary objective to assure that anticipated daily cash requirements are matched with adequate investment liquidity. The secondary objective is to create a portfolio, which will minimize volatility during changing economic cycles.

Operating funds needed to meet the current budget requirements will be invested in high quality, short to medium term securities in a ladder or barbell maturity structure and by diversification among market sectors. The dollar-weighted average maturity of operating funds will be calculated and limited to 180 days or less. Operating funds reserved or fund balance may be invested in securities that have a dollar-weighted average maturity of 365 days or less.

B. Debt Service Funds

Investment strategies for debt service funds shall have as the primary objective the assurance of investment liquidity adequate to cover the debt service obligation on the required payment date. Investments will be made that will assure safety of principal and liquidity first and yield and diversification second. Securities purchased will not have maturity dates that exceed the next debt service payment date.

C. Debt Service Reserve Funds

Investments will have as the primary objective the ability to generate a dependable revenue stream to the appropriate debt service fund within the limits set forth by the bond ordinance or debt covenants specific to each individual bond issue. Individual securities may be invested to a stated final maturity of ten years or less and not more than a five-year dollar-weighted average life.

D. Capital Project and Special Purpose Funds

These funds will have as their primary objective to assure that anticipated cash outflows are matched with adequate liquidity. These portfolios should have liquid securities to allow for unanticipated project expenditures or accelerated project outlays due to a better than expected or changed construction schedule. The dollar-weighted average life of the portfolio should match the duration of the liabilities.

**VI. Authority**

Management responsible for the Investment Program is assigned to the City Administrator, who shall be the Investment Officer, and who is designated by the City Council. The City Secretary and one (1) Council member shall serve as advisors.

Together the Investment Officer, City Secretary, and the Council member shall constitute the City of Fairfield Investment Committee.

The Investment Officer must attend at least one training session covering investment controls, security, strategy, and market risks, and compliance with State Law within 12 months of assuming the investment responsibilities and be re-certified every two (2) years in accordance with State Law.

VII. Conflict Of Interest

Investment officials and employees involved in the investment process will refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

Investment officials and employees shall disclose to the Investment Committee any material financial interest in financial institutions that conduct business with the City. Investment officials and employees shall subordinate their personal investment transactions to those of this jurisdiction, particularly with regard to the timing of purchases and sales. An investment official that is related within the second degree

by affinity to consanguinity to individuals seeking to sell an investment to the City shall file a statement disclosing that relationship with the Texas ethics commission and the Board.

VIII. Authorized Investments

Funds of the CITY OF FAIRFIELD may be invested in the following investments as authorized by Chapter 2256 of the Government Code of the State of Texas, known as the "Public Funds Investment Act", and as authorized by the investment policy. Investments not specifically listed below are not authorized:

- A. Obligations of the United States or its agencies and instrumentalities;
- B. Direct obligations of this state or its agencies and instrumentalities;
- C. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, the State of Texas or the United States or its instrumentalities;
- D. Certificates of Deposit that are issued by a state or national bank or savings and loan domiciled in the State of Texas and that are guaranteed or insured by the Federal Deposit Insurance City or are secured as to principal by obligations described in the preceding clauses or in any other manner and amount provided by the law for City deposits;



Collateral pledged to secure deposits of the City of Fairfield shall be held by a safekeeping institution in accordance with the Safekeeping Agreement prepared by the depository institution, which clearly defines the procedural steps for gaining access to the collateral should the City of Fairfield determine that the City's funds are in jeopardy.

The safekeeping institution, or Trustee, shall be the Federal Reserve Bank or an institution not affiliated with the firm pledging the collateral. The safekeeping agreement shall include the signatures of authorized representatives of the City of Fairfield, the firm pledging the collateral, and the Trustee.

Collateral Defined

The City of Fairfield shall accept only the following securities as collateral:

- A. FDIC and FSLIC insurance coverage.
- B. A bond, certificate of indebtedness, or Treasury Note of the United States, or other evidence of indebtedness of the United States that is guaranteed as to principal and interest by the United States.
- C. Obligations, the principal and interest on which, are unconditionally guaranteed or insured by the State of Texas.
- D. A bond of the State of Texas or of a county, city or other political subdivision of the State of Texas having been rated as investment grade (investment rating no less than "A" or its equivalent)

by a nationally recognized rating agency with a remaining maturity of Ten (10) years or less.

Subject to Audit

All collateral shall be subject to inspection and audit by the City of Fairfield's Investment Officer and Committee or the City's independent auditors.

Delivery vs. Payment

Treasury Bills, Notes, Bonds, Repurchase Agreements and Government Agencies' securities shall be purchased using the delivery vs. payment method. That is, funds shall not be wired or paid until verification has been made that the correct security was received by the Trustee. The security has been held in the name of the City of Fairfield or held on behalf of the City of Fairfield. The Trustee's records shall assure the copy of all safekeeping receipts shall be delivered to the City of Fairfield.

XI. Investment Reports

The Investment Officer shall submit quarterly an investment report to the City Council. The report must contain the following information:

- A) Investment position of the City on the date of the report;
- B) The signature of the Investment Officer of the City;



- C) A summary statement of each pooled fund or individual portfolio, that states the: beginning market value for the reporting period, the ending market value for the period, and the resulting change in market value that may have occurred;
- D) State the book value and market value of each separately invested asset at the beginning and end of the reporting period by the type of asset and fund type invested;
- E) State the duration or average maturity of each portfolio;
- F) State the accounting fund or pooled group fund for which individual investments were acquired, by name or number or both;
- G) State the compliance of the investment portfolio as it related to the investment strategy expressed in the City's investment policy and compliance with all laws governing the City's investments.

The City of Fairfield's Investment Policy shall be adopted by resolution of the City Council. The policy shall be review for effectiveness on an annual basis by the Investment Committee and any modifications will be recommended for approval to the City Council. The City Council shall review these investment policies and strategies no less than annually.

XII. Internal Control

The Investment Officer shall establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures.

The Investment Officer will annually present the investment policy and strategies for the board's review.

XIV. Investment Policy Adoption



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 mat 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 a FTE.

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



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

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

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

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

G

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

General Obligation (GO) Bonds – Bonds for the payment of which the full faith and credit of the issuing government is pledged. In issuing its general obligation bonds, the City pledges to levy whatever property tax is needed to repay the bonds for a particular year. Bonds cannot

be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

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

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

I

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

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

L

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



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

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

M

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

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

N

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

O

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

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

P

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

R

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

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

S

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



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

T

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

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

W

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