

ORDINANCE NUMBER 2019-09-17

TAX RATE FOR THE 2019-2020 FISCAL YEAR

AN ORDINANCE OF THE CITY OF FAIRFIELD APPROVING AND LEVYING THE AD VALOREM TAX RATE OF \$0.464582 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 2019-2020 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; PROVIDING FOR PENALTIES AND INTEREST; PROVIDING FOR THE FOLLOWING: FINDINGS OF FACT; SEVERABILITY; A SAVINGS CLAUSE; PUBLICATION AND 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 of the hearing on a proposed tax revenue increase was published in the City's official newspaper on August 20, 2019; 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;

SECTION 1. That there is hereby levied and shall be assessed and collected for the use and support of the municipal government of the City of Fairfield, and to provide in the General Fund for the 2019-2020 Fiscal Year, upon all property, real, personal and mixed, within the corporate limits of the City of Fairfield subject to taxation, an ad valorem tax rate of \$ 0.464582 on each \$100.00 (one hundred dollars) assessed valuation of taxable

property, said tax being so levied and apportioned to the specific purposes here set forth.

1. For the maintenance and support of the current expenses and budget of the general government (General Fund) (maintenance and operations), a tax rate of \$0.279313 on each \$100.00 assessed valuation of taxable property; and
2. 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 \$ 0.185269 on each \$100.00 assessed valuation of taxable property.

For purposes of disclosure regarding maintenance and operations taxes:
THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.971 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$32.48:

SECTION 2. That taxes levied under this ordinance shall be due January 1, 2020 and if not paid on or before January 31, 2020 shall immediately become delinquent.

SECTION 3. 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 or personal, 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 4. The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if set forth herein.

SECTION 5. That all previous budget ordinances shall remain in full force and effect, save and except as amended by this Ordinance.

SECTION 6. 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 7. 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 8. 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 17th day of September, 2019, at a Regularly 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	✓			
Randy Johnson		✓		
Bobby Nichols				✓
Landis Bayless	✓			
David Steward	✓			

APPROVE:


Kenneth Hughes, Mayor

ATTEST:


Misty Richardson, City Secretary

ORDINANCE NUMBER 2019-09-24 BUDGET

ADOPTING THE BUDGET FOR 2019-2020 FISCAL YEAR

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF FAIRFIELD, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020; APPROPRIATING MONEY TO DEBT SERVICE FOR THE CITY'S INDEBTEDNESS; AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF FAIRFIELD, TEXAS FOR THE 2019-2020 FISCAL YEAR FOR FUNDING MUNICIPAL PURPOSES; AUTHORIZING EXPENDITURES; PROVIDING FOR FINDINGS OF FACT, ENACTMENT, FILING AND POSTING OF THE BUDGET, REPEALER, SEVERABILITY, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the budget appended here for the Fiscal Year beginning October 1, 2019 and ending September 30, 2020 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; and

WHEREAS, the City Council finds that the proposed Budget is for legitimate municipal purposes, and thus is statutorily authorized by Texas Local Government Code Chapter 102; and

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

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

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

WHEREAS, the City has satisfied all statutory requirements for public notices and public hearings regarding the attached budget.

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

SECTION 1. FINDINGS OF FACT:

That the foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein.

SECTION 2. ENACTMENT:

That the appropriations for the Fiscal Year beginning October 1, 2019 and ending September 30, 2020 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 2019-2020 Budget, a copy of which is attached hereto and incorporated into this Ordinance for all purposes.

That the budget, as shown in words and figures, is hereby approved and all expenditures therein are authorized in all respects and adopted as the City's budget for the Fiscal Year beginning October 1, 2019 and ending September 30, 2020.

That 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 3. FILING AND POSTING:

After passage and ratification by the City Council as required by law, the City Secretary shall attach any required cover page to the adopted budget, file the budget in her office in the City's official records and with the County Clerk of Freestone County, and post a copy of the budget including the required cover page, on the website of the City and in the City's official records.

SECTION 4. REPEALER:

That all ordinances, or parts thereof, that are in conflict or inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters regulated herein.

SECTION 5. SEVERABILITY:

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

SECTION 6. EFFECTIVE DATE:

That the City's Fiscal Year begins on October 1, 2019 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 24th day of September, 2019, at a Regular Meeting of the City Council of the City of Fairfield, Texas, by the following City Council of Fairfield roll call vote:and approved by the Mayor on the date above set out.


ALDERMEN VOTING	AYE	NAY	ABSTAIN	ABSENT
James Tyus	<u>✓</u>	<u> </u>	<u> </u>	<u> </u>
Randy Johnson	<u> </u>	<u>✓</u>	<u> </u>	<u> </u>
Bobby Nichols	<u>✓</u>	<u> </u>	<u> </u>	<u> </u>
Landis Bayless	<u>✓</u>	<u> </u>	<u> </u>	<u> </u>
David Steward	<u>✓</u>	<u> </u>	<u> </u>	<u> </u>

APPROVE:



Kenneth Hughes, Mayor

ATTEST:



Misty Richardson, City Secretary

CITY OF FAIRFIELD

RESOLUTION NO. 2019-09-24

Ratification of Fiscal Year 2019-2020 Budget

A RESOLUTION OF THE CITY OF FAIRFIELD, TEXAS,
RATIFYING THE MUNICIPAL BUDGET FOR FISCAL YEAR
2019-2020; FUNDING MUNICIPAL PURPOSES;
AUTHORIZING EXPENDITURES; FILING OF BUDGET;
REPEALER; SEVERABILITY; EFFECTIVE DATE; AND
PROPER NOTICE

WHEREAS, the City of Fairfield City Council ("City Council") seeks to enact and otherwise approve the City of Fairfield's ("City") budget for Fiscal Year 2019-2020; and

WHEREAS, the new fiscal year commences for the City on October 1, 2019; and

WHEREAS, This proposed budget will raise more revenue from property taxes than last year's budget by an amount of \$63,814, which is an 8 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 \$32,238; and

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

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

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

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

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

WHEREAS, the City has satisfied all statutory requirements for public notices and public hearings regarding the attached budget (*Attachment "A"*).

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

1. FINDINGS OF FACT

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

2. ENACTMENT

The City's budget for Fiscal Year 2019-2020 shall read in accordance with *Attachment "A"*, which is attached hereto and incorporated into this Resolution for all intents and purposes.

3. REPEALER

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

4. SEVERABILITY

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

5. FILING OF THE BUDGET

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

6. EFFECTIVE DATE

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

7. PROPER NOTICE & MEETING

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

COUNCIL MEMBER Bobby Nichols MOTIONED TO APPROVE THIS RESOLUTION, WHICH WAS SECONDED BY COUNCIL MEMBER David Steward THE MOTION TO APPROVE RESOLUTION NO. 2019-09-24 CARRIED RECEIVING THE VOTE: 4 (AYES), 1 (NAYS), AND 0 (ABSTENTIONS).

PASSED & APPROVED, this the 24th day of September 2019, by the following roll call vote of the City Council of Fairfield, Texas.

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

CITY OF FAIRFIELD:



Kenneth Hughes, Mayor

ATTEST:



Misty Richardson, City Secretary

City of Fairfield
Fiscal Year 2019-2020
Adopted Budget Cover Page
September 24, 2019

This proposed budget will raise more revenue from property taxes than last year's budget by an amount of \$63,814, which is an 8 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 \$32,238.

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

For: Mayor Pro Tem Landis Bayless, Councilman James Tyus, Councilman Bobby Nichols, Councilman David Steward

Against: Councilman Randy Johnson

Present and not voting

Absent:

Property Tax Rate Comparison

	2019-20	2018-19
Property Tax Rate	\$0.464582	\$0.432105
Effective Tax Rate	\$0.443825	\$0.432105
Effective Maintenance & Operations Tax Rate	\$0.279313	\$0.229972
Rollback Rate	\$0.464582	\$0.466341
Debt Rate	\$0.185269	\$0.202133

Total proposed debt obligation for City of Fairfield secured by property taxes: \$381,000.

FY 2019-20 BUDGET
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CITY OF FAIRFIELD, TEXAS

PRINCIPAL OFFICIALS

MAYOR

Kenneth Hughes

CITY COUNCIL

Landis Bayless – Mayor Pro Tem and Place 4

James Tyus – Place 1

Randy Johnson – Place 2

Bobby Nichols – Place 3

David Steward – Place 5

CITY ADMINISTRATOR

Nate Smith

CITY SECRETARY

Misty Richardson

POLICE CHIEF

David Utsey

PUBLIC WORKS DIRECTOR

Clyde Woods

To: Mayor, City Council Members

From: Nate Smith, City Administrator

Date: September 24, 2019

RE: Budget Transmittal Letter

On behalf of the City of Fairfield staff, I am pleased to submit the Fiscal Year 2019-2020 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. This budget represents a departure from previous budgets. It represents a conservative approach in both the general fund and other governmental funds with realistic revenue projections and expenditures this city can afford. However, there are appropriations that are in line with the council's three priorities for this budget year.

1. Ensure the police department has the equipment and personnel it needs to fulfill its mission of protecting our citizens.
2. Finding a new home for the City of Fairfield
3. Providing funds for infrastructure improvements.

This budget also provides a modest increase in wages for our employees in the new fiscal year, and attempts to right-size this city to support the conservative revenue estimates.

FY 2019-20 BUDGET

PROFILE OF FAIRFIELD, TEXAS

Fairfield's History

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

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

Sources: Texas Historical Commission and Fairfield Chamber of Commerce

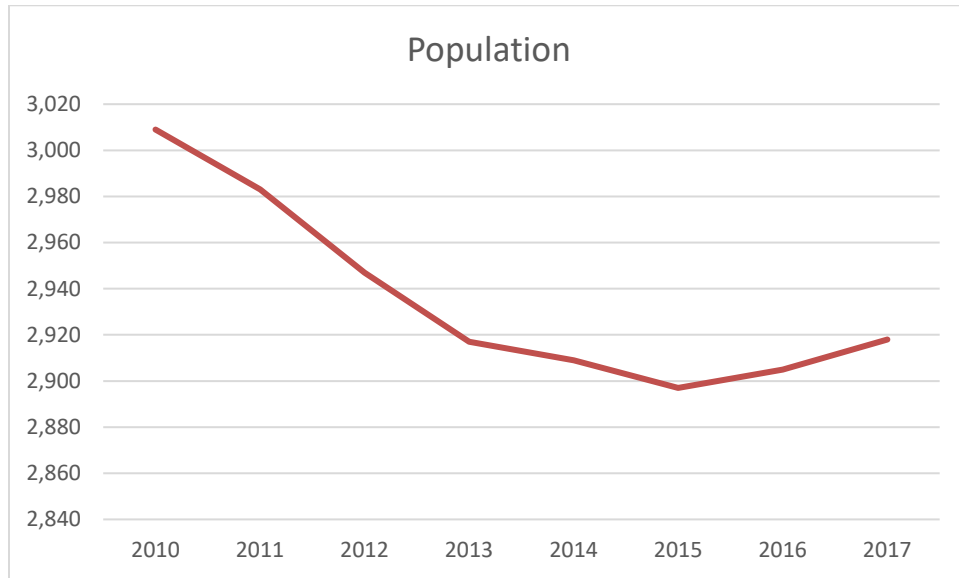
City Government

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

Fairfield's Economy

Population

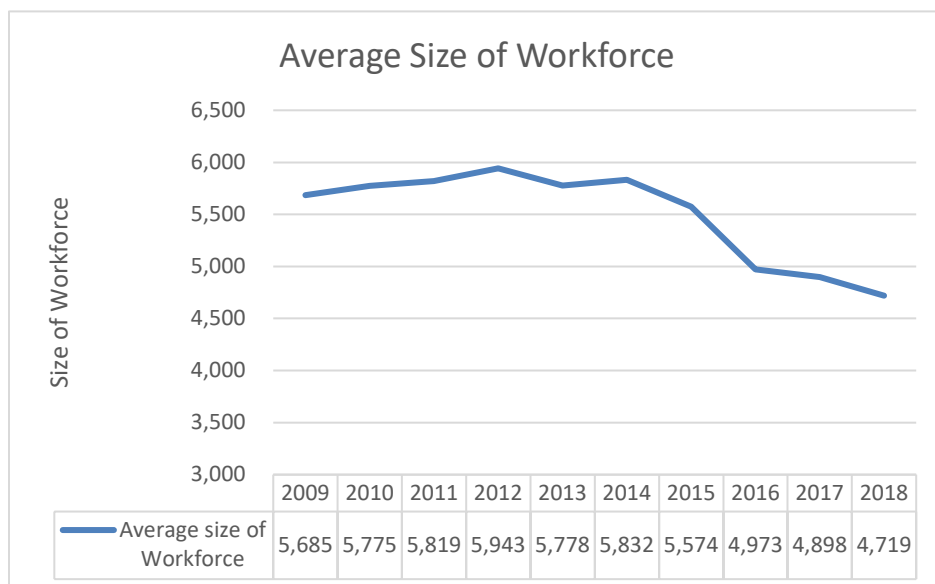
The population of Fairfield reached a high of 3,090 in the 2010 Census, but declined until 2015, when it reached a low of 2,897 according to Census estimates. The past two years, the Census estimates population has increased to 2,918 in 2017. Freestone County has a population of 19,646 in 2017, according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



Source: U.S. Census Bureau

Labor Force

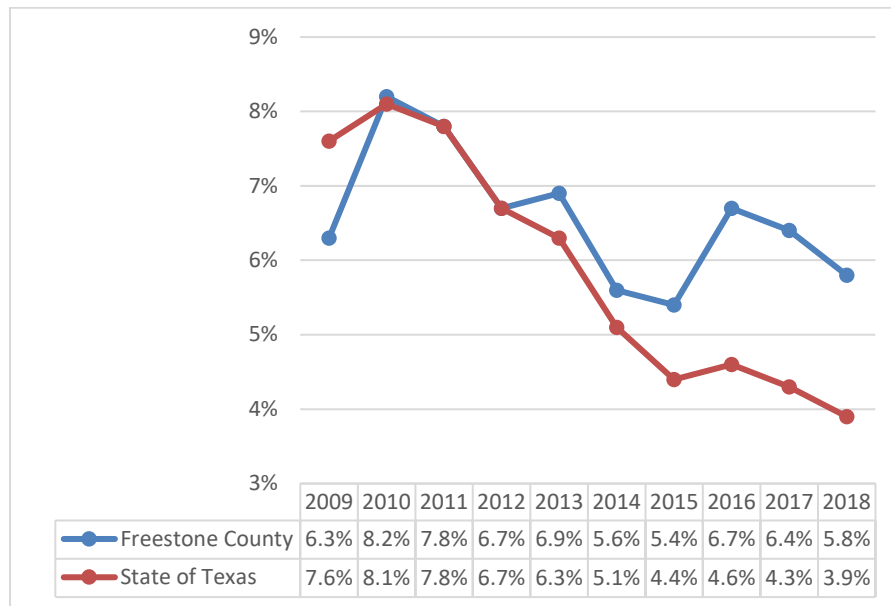
The size of the labor force in a given area can indicate the relative health of the local economy. Freestone County's Workforce has been steadily declining since 2014, especially since 2016. The city is seeing improvements in the labor market as the oil and gas sector is on the upswing.



Source: Texas Workforce Commission

Unemployment

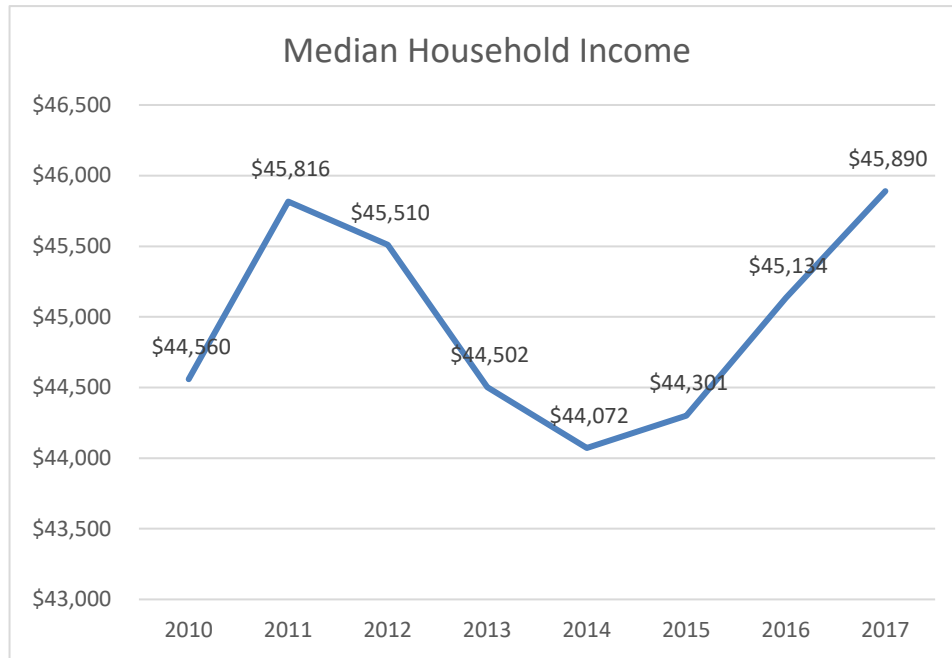
Fairfield's unemployment rate has remained above the state average since 2012, as it has rose upward in 2016 and 2017, following the closing of the Big Brown mine and power plant. In 2016, unemployment reached a 10-year high of 6.7 percent, but has dropped in the years following. As of March 2019, the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



Source: Unemployment Rate of Freestone County and State of Texas, Texas Workforce Commission

Income

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



Source: U.S. Census Bureau

Economic Clusters

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

Year	Ag and Mining	Construct-ion	Manufact-uring	Retail	Transport-ation	Education and Health Care	Food Services	Public Service
2010	1238	589	378	831	507	1965	305	391
2011	1036	680	474	684	568	1934	409	292
2012	1205	707	496	621	539	1907	437	405
2013	1179	742	611	622	561	2043	570	406
2014	1035	659	611	535	640	1949	685	578
2015	936	643	575	526	674	1763	676	630
2016	917	626	576	492	543	1812	604	651
2017	918	533	503	637	445	1695	651	557

Source: U.S. Census Bureau

Major Employers

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

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

CITY OF FAIRFIELD **LONG RANGE FINANCIAL FORECAST 2019-2022**

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

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

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

This forecast has been prepared to provide the following benefits:

1. The forecast can be used by the City Council in orchestrating policy decisions with long term implications.
2. The forecast can serve as an aid to both elected and administrative officials in anticipating future fiscal conditions, so that strategies can be developed and action implemented to correct, minimize or counteract these potential difficulties.
3. The financial forecast can assist the City Administrator as well as City departments in operational planning.
4. The long-range forecast can result in more accurate estimates of revenues and expenditures during the annual budget process.
5. The forecast can indicate to bond rating agencies and other interested parties that Fairfield does have a systematic financial planning process in place.
6. The long-range financial forecast can help the general public understand that long-term costs associated with current and proposed City activities that may affect the municipal government of Fairfield.

Forecast Preparation

Forecasting, one of many components of the financial planning, is not a perfect science. Many variables, including conditions in the local economy, volatility in the state and national economy, and changes in regulatory conditions can play havoc with forecasts. However, using

forecasting tools such as judgement, trend analysis, and incremental change can start the discussion of financial factors.

Forecasting Methodology

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

Judgement involves expert opinion from department heads and staff. Sometimes known as the “best guess” principle, it relies on those who know and understand their departments. Trend analysis uses a form of linear regression, ordinary least squares, over a multiple year span. For most of the revenue forecasts, a five-year trend is used except for sales tax, which uses a 10-year trend.

General Fund Revenue Assumptions

Property Tax collections are used with the following assumptions:

- The net taxable values are at 5 percent higher than the preliminary assessed valuations presented by the Freestone County Appraisal District
- The delinquency rate will remain at 5 percent through the forecast period.

Sales tax revenues are projected using a trend analysis based on the past 10 years of revenue. Sales tax is on the upward trend following lean years after the closing of Big Brown.

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 a return of an Enterprise Fund transfer to the General Fund to offset costs of administration and franchise payment for uses of the city rights-of-way. A flat payment of \$200,000 is suggested for this transfer. In addition, the Fairfield Economic Development Corporation transfers funds to the general fund for salaries and benefits for its two employees.

Property Tax Revenue

Although no one likes property tax, it, along with sales tax, remains 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 .432105 percent for every \$100 of assessed valuation. This rate went up for the 2018-19 Fiscal Year because of a dip in the certified total values tabulated by the Freestone County Appraisal District. Below is a table of certified values since 2010:

Certified Values	
2018	\$ 204,792,827.00
2017	\$ 203,933,097.00
2016	\$ 205,505,256.00
2015	\$ 220,661,144.00
2014	\$ 208,796,852.00
2013	\$ 212,611,780.00
2012	\$ 196,659,953.00
2011	\$ 208,020,267.00
2010	\$ 220,348,207.00

Source: Freestone County Appraisal District

In April, the Appraisal District sent its preliminary valuations for 2019. It showed a 13% drop in assessed value, at \$177,241,035.00. However, the appraisal district said that certified valuations will go up 5 to 10 percent from the preliminary values. If this trend continues, certified valuations will be between \$186,103,086 and \$194,965,138, still below the 2018 certified values.

Due to a lower valuation, a usual rise in the effective tax rate would occur. The effective tax rate is calculated to ensure a taxing entity receives the same amount of sales tax revenue as the previous year. The previous year, the city kept tax rates at the effective rate of .432105. Below is a table of tax rates since 2014:

Year	Adopted Tax Rate	Maintenance & Operations Rate	Interest & Sinking (Debt) Rate	Effective Tax Rate	Effective M&O Rate	Rollback Tax Rate
2018	.432105	.229972	.202133	.432105	.229972	.466341
2017	.42	.217161	.202839	.355404	.152565	.395679
2016	.3488	.150404	.198096	.379140	.183339	.39188
2015	.3488	.164423	.184377	.336779	.152071	.343571

2014	.3488	.152160	.196640	.357208	.082995	.280785
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Source: Freestone County Tax Assessor

Based on a 5 percent valuation rise from the preliminary rate, the certified assessed tax value will be approximately \$186 million. If valuations rise to 10 percent, then the certified value will be \$194 million. Using these estimates, the effective tax rate will be between .387542 to .426296. That revenue will generate approximately \$755,571.16 if the council decides to stay with the effective rate. The lowering of the effective tax rate is due to a significantly lower debt rate because of the escrow defeasance agreement.

The Texas Legislature has made property tax reform a centerpiece of its legislative agenda for this year, and although this will not take effect for this budget, it is important that its ramifications be discussed for the future. Although schools receive the majority of property tax, cities and counties have been painted with the same brush by the legislature. The result of that is Senate Bill 2 (SB2), announcing sweeping changes to property tax assessment and collection. For cities and counties, SB2 affects the percentage of how much cities can raise property taxes to raise revenue. The changes to the tax code include language changes and lowers the rate for rollback, now called “voter-approved” tax rates, to 3.5 percent. Any adopted tax rate over the 3.5 percent threshold will trigger an automatic rollback election for populations 30,000 or more.

Therefore, the 3.5 percent election threshold does not totally apply in our city’s case. However, a second rate will be calculated called the “de minimus” rate. This rate guarantees, according to the TML, that cities under 30,000 population can raise property taxes \$500,000 without triggering an automatic election. But, three percent of registered voters can petition for a tax election if the adopted tax rate is equal to or lower to the de minimus rate and greater than 8 percent of the effective rate. For our city, this effectively means the city can raise property taxes up to 8 percent.

Property Tax Comparison

Although the City of Fairfield might see a rise in the property tax rate, the city’s tax rate is far lower than surrounding cities and cities with similar populations across the state. First, Fairfield has the lowest gross tax rate in the surrounding area. The average gross tax rate for these cities is .6494253, as shown below.

City of Fairfield Budget | 2019

City	Population	Total Net Taxable	Gross Tax Rate	Total Debt	Sales Tax
Buffalo	1,984	\$103,974,340	0.4894980	\$5,535,000	\$1,198,928
Corsicana	23,989	\$1,487,198,899	0.6272000	\$96,209,252	\$6,466,015
Crockett	6,950	\$243,560,080	0.5967910	\$1,690,000	\$1,612,229
Groesbeck	4,366	\$120,018,157	0.7333600	\$6,356,000	\$715,118
Kaufman	7,322	\$359,148,753	0.8986509	\$30,396,000	\$3,175,341
Mexia	7,539	\$279,952,737	0.8509000	\$580,000	\$2,630,376
Palestine	18,712	\$1,014,904,663	0.6487410	\$14,800,000	\$5,856,493
Rusk	5,618	\$122,477,510	0.4800000	\$6,100,000	\$718,768
Streetman	247	\$6,836,327	0.5450420	\$-	\$60,638
Sulphur Springs	16,162	\$927,144,948	0.4400000	\$43,230,000	\$6,282,851
Teague	3,505	\$121,505,448	0.7596630	\$944,000	\$556,547
Tool	2,291	\$213,556,334	0.4901600	\$2,293,000	\$108,924
Wortham	1,073	\$28,344,848	0.8825230	\$297,017	\$159,420
Averages	7,674	\$386,817,157	0.6494253	\$20,414,867	\$2,272,434
Fairfield	3,705	\$204,792,827	0.4321050	\$407,716	\$1,622,304

Source: 2019 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 almost 10 cents lower in property tax rate, with less debt.

Cities between 2,500 and 4,500	Population	Total Net Taxable	Gross Tax Rate	Total Debt
Average	3,393	\$271,827,114	0.5213805	\$5,433,058
Fairfield	3,705	\$204,792,827	0.4321050	\$407,716

Source: 2019 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 the spring, due to the ongoing legal cases with the City of Teague, the council decided to place the final two payments of a 2010 CO into an escrow defeasance agreement. By putting the funds into escrow, the city will only have one scheduled debt obligation to pay for in the 2019-20 fiscal year, a 2002 Certificate of Obligation. The city is scheduled to pay \$284,605 in debt service in 2019-20, and the following table shows the remaining payments due on that certificate of obligation.

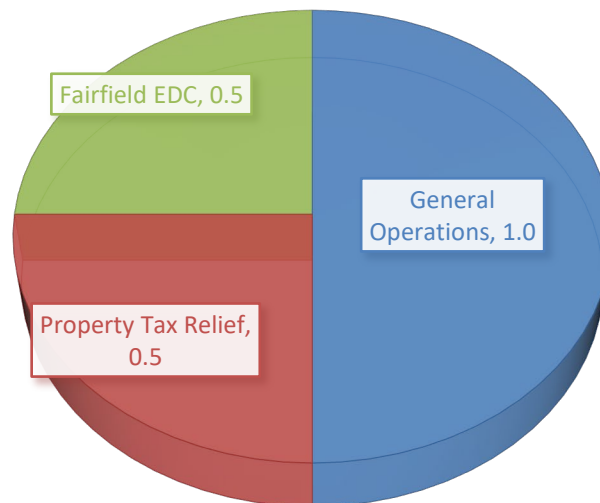
2002 Certificate of Obligation	
2019-20	\$ 284,605.00
2020-21	\$ 287,975.00
2021-22	\$ 290,820.00
2022-23	\$ 288,120.00

The effect of the escrow defeasance agreement has significant effects on the allocation of property tax revenue. The additional funds that would have been allocated for debt service on the 2010 CO will not factor into our Interest & Sinking (I&S) or debt, rate. Therefore, the overall tax rate will go down. The rates will be set by the Freestone County Tax Assessor and Collector, but estimates show a lower I&S rate. Should the council decide to borrow more, the I&S rate will rise.

Sales Tax Revenue

The city is 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.

SALES TAX ALLOCATION PERCENTAGES



However, sales tax receipts have been declining since 2014, when the city received \$2.286 million. In 2018, actual sales tax receipts were \$1.62 million. 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



In 2017 and 2018, the downward trend has somewhat stabilized and in 2019, the projected sales tax will be \$1.67 million. Below are the actual collections and projections for this fiscal year.

Month	Amount
January	\$97,589.17

February	\$186,082.09
March	\$130,322.27
April	\$110,183.25
May	\$184,631.64
June	\$152,973.48
July (Projected)	\$146,069.09
August (Projected)	\$154,659.66
September (Projected)	\$115,857.61
October (Projected)	\$130,820.13
November (Projected)	\$193,502.67
December (Projected)	\$114,446.10

Using the ordinary least squares method of linear regression through the past 10 years, the computer calculates that forecasted sales tax revenue for the 2019-20 fiscal year will be \$1,613,371.92. However, using the formulas provided, it shows with 95 percent certainty that sales tax will fall between \$853,263.22 and \$2,373,480.61. The following table shows the fiscal year forecast.

Forecasted FY19-20 Sales Tax			
Month	Forecast	Low	High
October	\$ 130,820.13	\$ 47,482.67	\$ 214,157.59
November	\$ 193,502.67	\$ 60,663.30	\$ 326,342.03
December	\$ 114,446.10	\$ 61,043.90	\$ 167,848.30
January	\$ 96,070.07	\$ 37,271.82	\$ 154,868.31
February	\$ 192,012.75	\$ 127,782.33	\$ 256,243.17
March	\$ 118,069.11	\$ 85,740.72	\$ 150,397.50
April	\$ 101,858.68	\$ 66,024.76	\$ 137,692.60
May	\$ 153,567.77	\$ 34,154.40	\$ 272,981.14
June	\$ 107,875.59	\$ 78,352.30	\$ 137,398.88
July	\$ 146,117.09	\$ 106,842.45	\$ 185,391.73
August	\$ 145,716.68	\$ 75,023.68	\$ 216,409.68
September	\$ 113,315.29	\$ 72,880.90	\$ 153,749.69
Totals:	\$ 1,613,371.92	\$ 853,263.22	\$ 2,373,480.61

Being conservative with this forecast is important to maintain fiscal stability. Therefore, a budgeted projection of \$1,725,000 will be both conservative and realistic for budgeting. If sales

tax continues its upward trend, the added revenue then can be used for fund balance or the budget can be adjusted later in the fiscal year for additional appropriations.

For future years, sales tax forecasts vary depending on the month-to-month forecasts. However, using yearly forecasting, one will find that sales tax revenue will be on the decline. However, this projection will be updated throughout the year when sales tax receipts come in. Also, changes in the local economy will affect future sales tax revenues. The following estimates come from past yearly values from 2010.

Year	Forecast	High	Low
2019	\$ 1,562,226.53	\$ 1,232,978.62	\$ 1,891,474.45
2020	\$ 1,502,900.15	\$ 1,059,722.06	\$ 1,946,078.24
2021	\$ 1,443,573.76	\$ 910,090.02	\$ 1,977,057.50
2022	\$ 1,384,247.37	\$ 773,511.21	\$ 1,994,983.53

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	\$15,000
Franchise Revenue – Electric	\$149,000
Franchise Revenue – Gas	\$35,000
Franchise Revenue – Phone	\$75,000
Franchise Revenue – Cable TV	\$25,000
Royalty Revenue	\$100
Moody Reunion Revenue	\$11,000
Interest Income	\$2,000

Other General Fund Revenue	\$40,000
Building Permit Fees	\$10,000
Judicial Court Revenue	\$60,000
Market Days Revenue	\$10,000
FIDC (FEDC) Reimbursement	\$160,000
Enterprise Fund Reimbursement	\$250,000
Tax Penalty and Interest	\$10,000

Enterprise Fund Revenue

Water and Wastewater rates in the City of Fairfield have not changed since 2008, and remain some of the lowest rates in the state of Texas. The city's water rate is in the lowest third in the state, and in the lowest quarter for wastewater. Below is a list of surrounding areas and their water, wastewater, and sanitation rates.

CITY	WATER	SEWER	SUB TOTAL	GARBAGE	TOTAL
ATHENS	\$28.72	\$37.75	\$66.47	\$23.55	\$90.02
BUFFALO	\$31.00	\$29.00	\$60.00	\$14.84	\$74.84
BULLARD	\$36.45	\$32.40	\$68.85	\$15.27	\$84.12
CARTHAGE	\$26.25	\$31.55	\$57.80	\$5.00	\$62.80
CORSICANA	\$33.20	\$33.20	\$66.40	\$12.50	\$78.90
CHANDLER	\$32.20	\$23.00	\$55.20	\$20.03	\$75.23
CROCKETT	\$39.83	\$36.77	\$76.60	\$18.89	\$95.49
ENNIS	\$38.00	\$36.89	\$74.89	\$21.25	\$96.14
GRAPELAND	\$36.60	\$37.60	\$74.20	\$25.00	\$99.20
GROESBECK	\$48.12	\$27.21	\$75.33	\$13.39	\$88.72
KAUFMAN	\$44.53	\$36.32	\$80.85	\$11.32	\$92.17
MEXIA	\$65.00	\$52.15	\$117.15	\$12.73	\$129.88
PALESTINE	\$17.40	\$21.17	\$38.57	\$19.64	\$58.21
RUSK	\$31.87	\$25.94	\$57.81	\$13.41	\$71.22
SULPHUR SPRINGS	\$26.88	\$29.56	\$56.44	\$13.28	\$69.72
TEAGUE	\$37.30	\$47.30	\$84.60	\$13.75	\$98.35
TOOL	\$20.50	\$20.50	\$41.00	\$ -	\$41.00
WORTHAM	\$81.33	\$78.75	\$160.08	\$16.10	\$176.18

City of Fairfield Budget | 2019

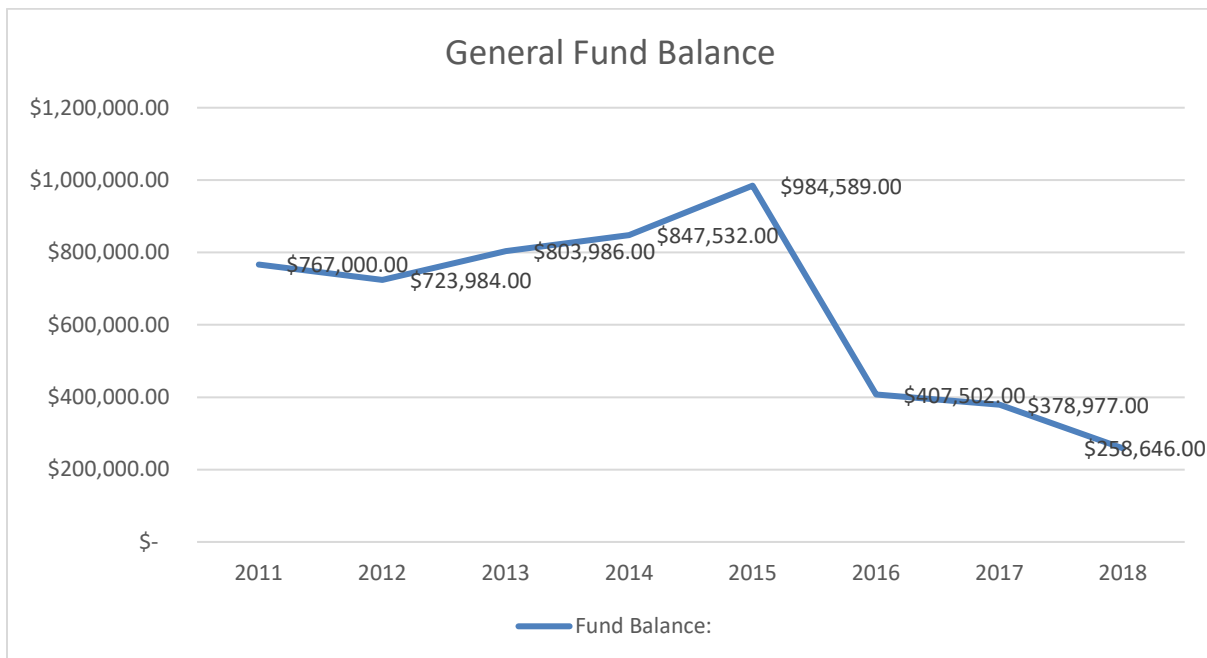
FAIRFIELD	\$31.20	\$18.57	\$49.77	\$10.11	\$59.88
2,001-5,000 STATEWIDE AVERAGE	\$40.15	\$49.92	\$90.07		

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

However, while water rates have not risen, incurred costs have in employees, maintenance and upgrades. The base rate for residential customers is \$18.20. Using inflation and the Consumer Price Index, that base rate should be \$21.17. Delaying a rise in the base rates will 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.

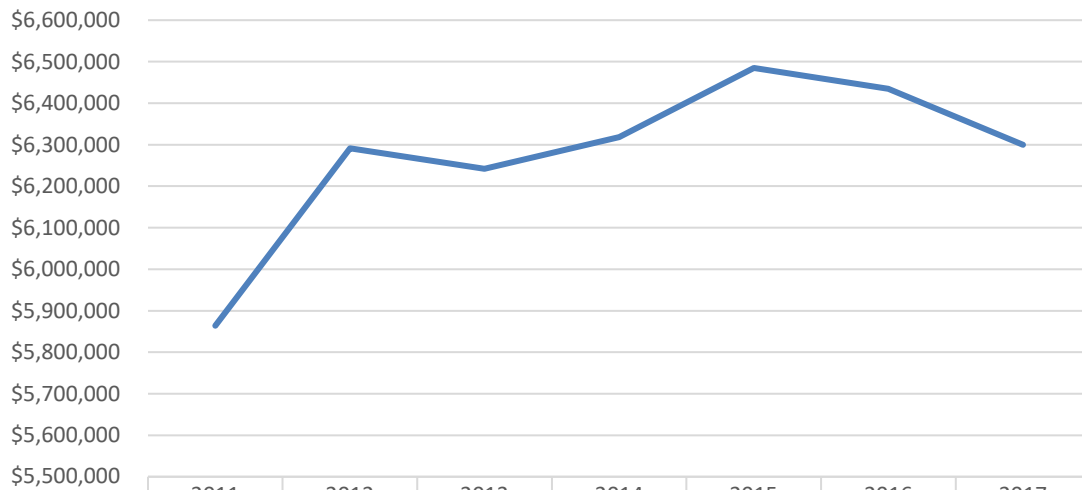
Fund Balances

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

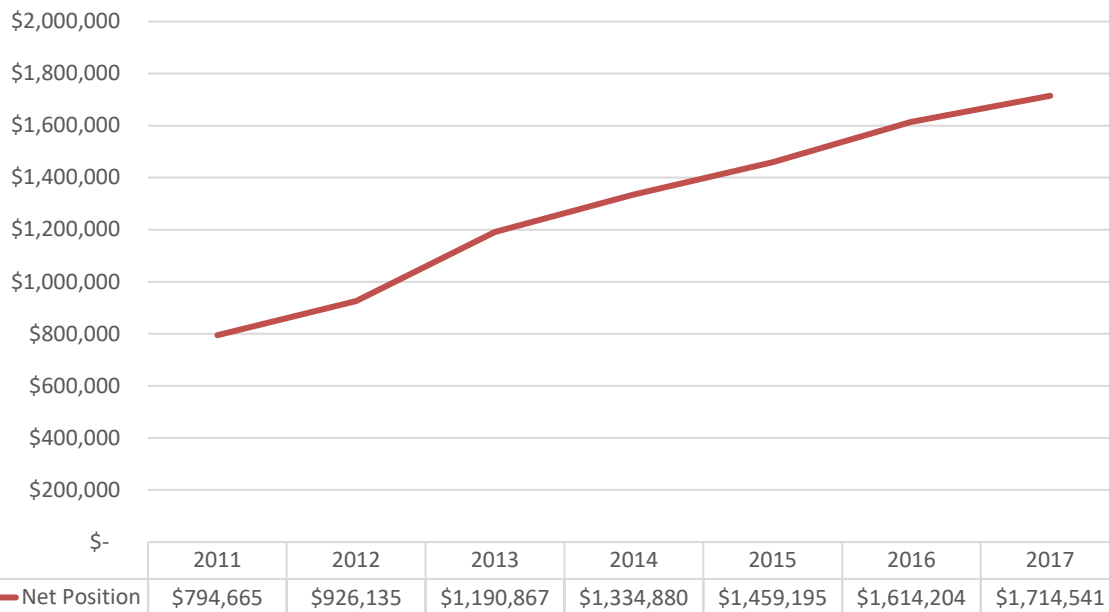


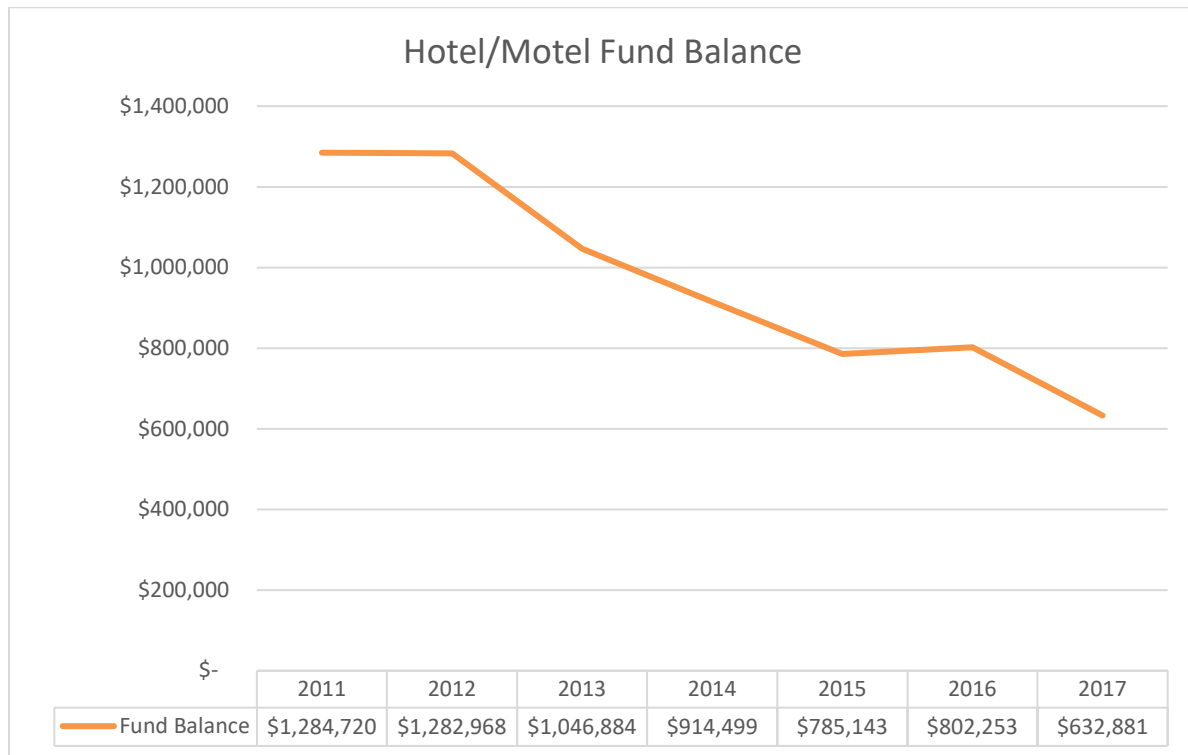
However, fund balances in all other funds remain healthy, including the Enterprise fund, TDCJ and Hotel/Motel fund. They all remain above the 25 percent threshold required by the city's financial management policy.

Enterprise Fund Net Position (Fund Balance)



TDCJ Net Position (Fund Balance)

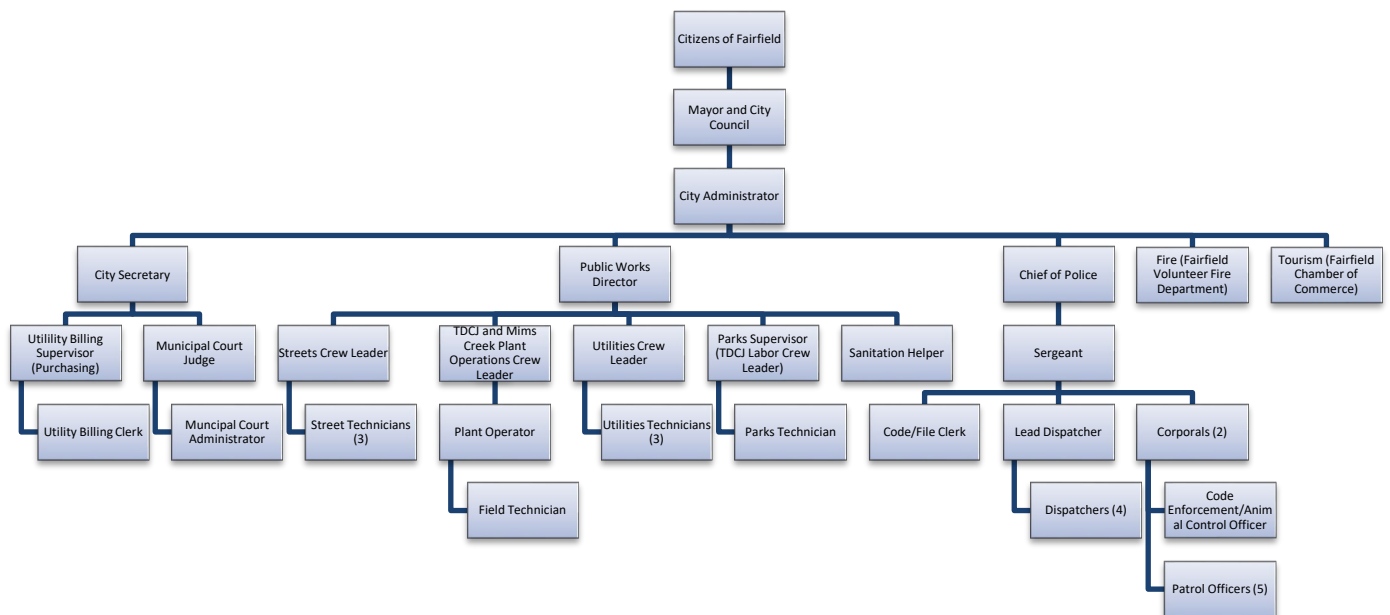




With these healthier fund balances, one of the goals of the budget needs to be increasing General Fund balance. The city's Financial Policy states that the General Fund should have a 15 percent fund balance from each fiscal year. A more conservative percentage would be 25 percent, which would account for operations while the city waits for property tax revenue to come in during the second quarter of the 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.

ORGANIZATIONAL CHART



City of Fairfield Budget | 2019

FY 2019-20 BUDGET STAFFING CHART

GENERAL FUND

<u>Department</u>	<u>Job Title</u>	<u>FY 2018-19 Adopted Budget</u>	<u>FY 2019-20 Adopted Budget</u>
Administration	City Administrator	1	1
	City Secretary	1	1
	Utility Billing Supervisor	.5	.5
	Code Enforcement (Part-Time)	.5	0
	Subtotal	3	2.5

<u>Department</u>	<u>Job Title</u>	<u>FY 2018-19 Adopted Budget</u>	<u>FY 2019-20 Adopted Budget</u>
Judicial	City Judge	1	1
	Court Administrator	1	1
Subtotal		2	2

<u>Department</u>	<u>Job Title</u>	<u>FY 2018-19 Adopted Budget</u>	<u>FY 2019-20 Adopted Budget</u>
Police	Chief	1	1
	Sergeant	1	1
	Corporals	0	2
	Patrol Officers	8	6
	Animal Control/ Code Enforcement	0	1
	Lead Dispatcher	1	1
	Dispatchers	4	4
	Code Enforcement File Clerk	0	.5
	Subtotal	15	16.5

<u>Department</u>	<u>Job Title</u>	<u>FY 2018-19 Adopted Budget</u>	<u>FY 2019-20 Adopted Budget</u>
Parks and Recreation	Parks Lead/TDCJ Supervisor	1	1
	Park Hands	2	1
	Subtotal	3	2

<u>Department</u>	<u>Job Title</u>	<u>FY 2018-19 Adopted Budget</u>	<u>FY 2019-20 Adopted Budget</u>
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City of Fairfield Budget | 2019

Streets and Drainage	Streets Lead	1	1
	Street Hands	3	3
Subtotal		4	4

<u>Department</u>	<u>Job Title</u>	<u>FY 2018-19 Adopted Budget</u>	<u>FY 2019-20 Adopted Budget</u>
Community Development	Community Development Director	.5	0
Subtotal		.5	0

<u>Department</u>	<u>Job Title</u>	<u>FY 2018-19 Adopted Budget</u>	<u>FY 2019-20 Adopted Budget</u>
Fairfield EDC	Director	1	1
	Administrative Assistant	1	1
Subtotal		2	2

ENTERPRISE FUND

<u>Department</u>	<u>Job Title</u>	<u>FY 2018-19 Adopted Budget</u>	<u>FY 2019-20 Adopted Budget</u>
Water Operations	Water Lead	1	1
	Technicians	2	2
	Utility Billing Supervisor (Split with General Fund)	.5	.5
	Utility Billing Clerk	1	1
Subtotal		4.5	4.5

<u>Department</u>	<u>Job Title</u>	<u>FY 2018-19 Adopted Budget</u>	<u>FY 2019-20 Adopted Budget</u>
Wastewater Operations	Public Works Director	1	.5
	Wastewater Lead	1	1
	Utility Operator	1	1
	Utility Technicians	2	1
Subtotal		5	3.5

TDCJ FUND

City of Fairfield Budget | 2019

<u>Department</u>	<u>Job Title</u>	<u>FY 2018-19 Adopted Budget</u>	<u>FY 2019-20 Adopted Budget</u>
Operations	Public Works Director	0	.5
	Operator	1	1
	Technician	1	2
Subtotal		2	3.5

HOTEL-MOTEL FUND

<u>Department</u>	<u>Job Title</u>	<u>FY 2018-19 Adopted Budget</u>	<u>FY 2019-20 Adopted Budget</u>
Operations	Tourism Development Director	0	1
Subtotal		0	1

WESTWOOD FUND

<u>Department</u>	<u>Job Title</u>	<u>FY 2018-19 Adopted Budget</u>	<u>FY 2019-20 Adopted Budget</u>
Operations	Operator	0	1
Subtotal		0	1

TOTAL EMPLOYEES

<u>FUND</u>	<u>FY 2018-19 Adopted Budget</u>	<u>FY 2019-20 Adopted Budget</u>
GENERAL	29.5	29
ENTERPRISE	9.5	8.5
TDCJ	2	3.5
HOTEL-MOTEL	0	1
WESTWOOD	0	1
Subtotal	41	42.5

City of Fairfield Budget | 2019

FY 2019-20 BUDGET

PAY SCALE

SALARY TABLE

Hourly Rates by Grade and Step

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

SALARY TABLE

Yearly Rates by Grade and Step

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

Color Key

Intervals

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

City of Fairfield Budget | 2019

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

FUND STRUCTURE AND BASIS OF BUDGETING

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

The City's Governmental Funds include:

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

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

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

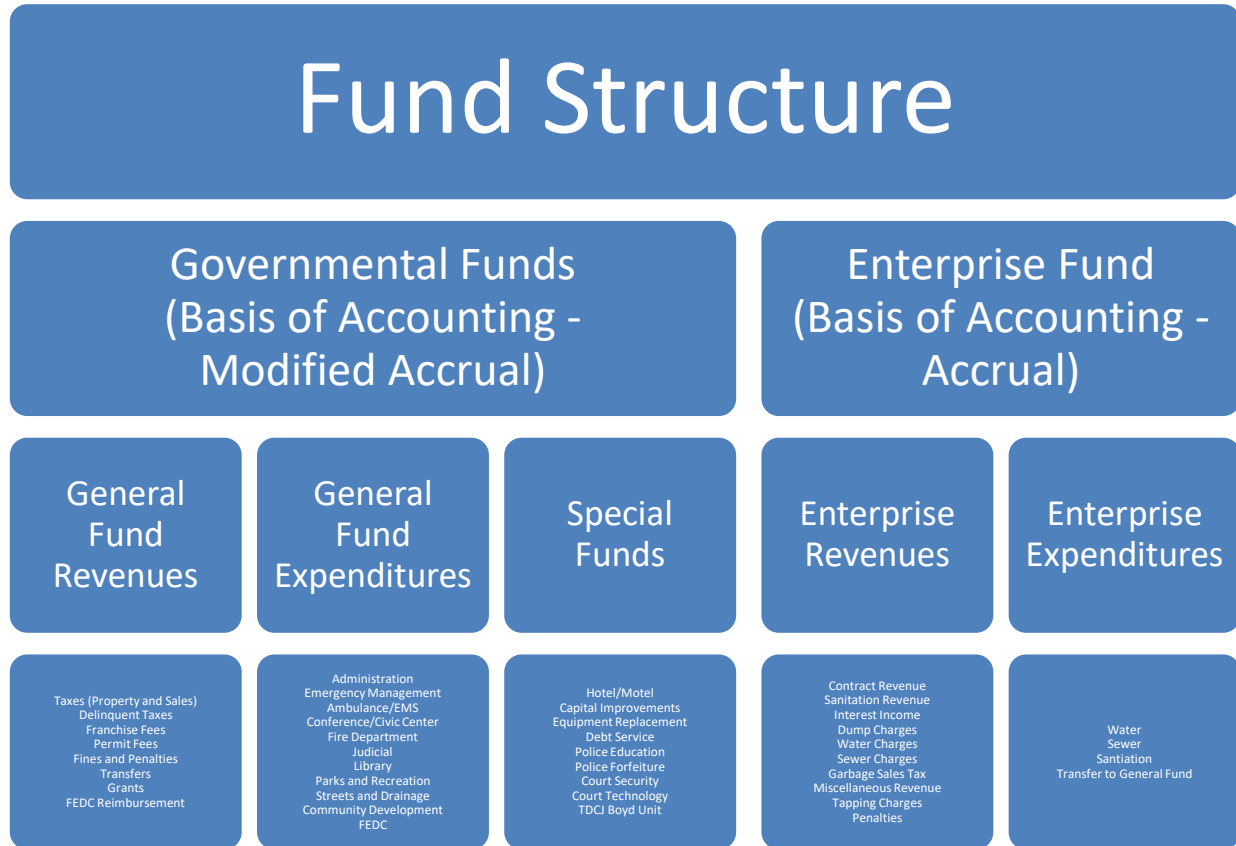
Basis of Accounting

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

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

The accrual basis of accounting recognizes events regardless of when the transaction occurs. The concept is to match incoming revenues to outgoing expenses when a transaction occurs rather than when cash is exchanged. The benefit of this approach is to provide a longer-term view of the City's financial position. The Proprietary Funds use this basis of accounting.

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



BUDGET FORMAT

The budget format for the FY 2019-20 Budget is different than previous City of Fairfield budgets. 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 2017-18 Actual – Actual Revenues, expenditures, and fund balances for the fiscal year ending September 30, 2018

FY 2018-19 Budget – Budgeted revenues, expenditures and fund balances for the current fiscal year, ending September 30, 2019

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

FY 2019-20 Budget – Proposed and approved budget revenues, expenditures, and fund balances for the new fiscal year, starting October 1, 2019.

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

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

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

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

Other Charges – This category is for miscellaneous line items.

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

BUDGET PROCESS

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

A more detailed budget calendar is listed below.

BUDGET ADOPTION

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

AMENDING THE BUDGET

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

BUDGET CALENDAR

Fiscal Year 2019-20 Budget Calendar	Date
Distribution of budget memo by City Administrator giving department heads instructions	April 15, 2019
Survey of City Council fiscal priorities	May, 2019
Citizen input (e.g., surveys, focus groups, social media)	May, 2019
Return of completed departmental budget requests to City Administrator	May 15, 2019
Administrative staff meetings with department heads	May, 2019
Preparation of short-range (one year) revenue forecast by City Administrator	May-June, 2019
Collection of human resources, technology, debt service and capital outlay information by the City Administrator	May-June, 2019
Certified Annual Financial Report for 2017-18 Budget	June, 2019
Staff budget planning sessions	April-June, 2019
Formulation of the executive budget	May-June, 2019
Workshops with the City Council	June, July, August, 2019
Certification of Tax Roll and Tax Rate Worksheets	July 22, 2019
Proposed Property Tax Rate Set	August 13, 2019
File 2019-20 Proposed Budget with City Secretary	August 23, 2019
Publish notice of public hearing on tax rate and budget	Week of August 19, 2019
Public hearings on budget and tax rate	August 27 & September 10, 2019
Adoption of the tax rate and budget by the City Council	September 24, 2019
Beginning of the fiscal year	Oct. 1, 2019
The budget is entered into the city's accounting system	Oct. 1, 2019

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 Hall, 839 E. 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.

GENERAL FUND

9-20-2019 08:32 AM

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

PAGE: 1

01 -GENERAL FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
REVENUE SUMMARY					
	ALL REVENUE	<u>2,613,741.37</u>	<u>2,442,367.21</u>	<u>3,244,826.00</u>	<u>3,082,625.00</u>
	TOTAL REVENUES	<u>2,613,741.37</u>	<u>2,442,367.21</u>	<u>3,244,826.00</u>	<u>3,082,625.00</u>
EXPENDITURE SUMMARY					
	ADMINISTRATIVE	892,642.74	795,125.88	848,206.31	769,576.77
	EMERGENCY MANAGEMENT	2,673.00	4,000.00	10,000.00	10,000.00
	AMBULANCE/EMS	125,000.04	114,583.26	125,000.00	100,000.00
	CONFERENCE/CIVIC CENTERS	4,899.93	7,591.91	10,925.00	8,656.65
	FIRE DEPARTMENT	180,696.67	190,456.67	199,917.00	183,645.00
	JUDICIAL	126,279.72	115,904.56	131,577.40	118,949.51
	LIBRARY	44,000.04	40,333.37	44,000.00	40,000.00
	PARKS & RECREATION	143,010.54	246,962.45	233,440.33	207,192.19
	POLICE DEPARTMENT	952,256.87	795,568.40	1,020,814.68	994,193.76
	STREETS & DRAINAGE DEPT	415,660.04	363,903.81	414,533.43	443,690.39
	COMMUNITY DEVELOPMENT	0.00	22,153.48	43,923.00	30,000.00
	FIDC	<u>153,538.71</u>	<u>137,694.43</u>	<u>139,672.00</u>	<u>147,493.29</u>
	TOTAL EXPENDITURES	<u>3,040,658.30</u>	<u>2,834,278.22</u>	<u>3,222,009.15</u>	<u>3,053,397.56</u>
	REVENUES OVER/(UNDER) EXPENDITURES	(426,916.93)	(391,911.01)	22,816.85	29,227.44

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

01 -GENERAL FUND

REVENUES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
01-4000 PROPERTY TAXES	380,632.22	410,547.35	443,000.00	470,000.00
01-4001 DELINQUENT TAXES	32,840.93	20,026.63	15,000.00	15,000.00
01-4002 FRANCHISE REVENUE- ELECTRIC	129,406.33	71,455.23	149,000.00	149,000.00
01-4003 FRANCHISE REVENUE - GAS	25,452.19	197.46	35,000.00	35,000.00
01-4004 SALES TAX	1,657,078.18	1,601,252.94	1,785,000.00	1,725,000.00
01-4005 MIXED DRINK TAX	7,587.00	3,993.70	10,000.00	10,000.00
01-4006 HOTEL/MOTEL TAX	0.00	0.00	20,000.00	20,000.00
01-4007 FRANCHISE REVENUE - PHONE	49,981.11	64,717.96	75,000.00	75,000.00
01-4008 FRANCHISE REVENUE - CABLE TV	33,015.36	15,546.33	25,000.00	25,000.00
01-4009 ROYALTY REVENUE	156.87	0.00	0.00	0.00
01-4010 MOODY REUNION INCOME	10,480.00	13,680.00	12,000.00	11,000.00
01-4011 TENT RENTAL	0.00	0.00	0.00	0.00
01-4012 INTEREST INCOME	2,345.41	247.86	3,500.00	3,500.00
01-4014 REIMBURSEMENT DOGAN	0.00	0.00	4,125.00	4,125.00
01-4015 REIMBURSEMENT STREETS	0.00	0.00	0.00	0.00
01-4016 BINGO	66.00	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	35,221.74	28,789.74	40,000.00	40,000.00
01-4019 BUILDING PERMIT FEES	11,463.56	9,408.40	10,000.00	10,000.00
01-4020 JUDICIAL COURT REVENUE	65,401.55	43,911.65	150,000.00	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	3,950.00	4,350.00	10,000.00	10,000.00
01-4024 TRANSFER FROM RESERVES	0.00	0.00	0.00	0.00
01-4025 TRANSFER FROM OTHER FUNDS	0.00	0.00	0.00	0.00
01-4026 EF REIMBURSEMENT	0.00	0.00	0.00	225,000.00
01-4027 FIDC REIMBURSEMENT	158,983.00	143,318.57	139,101.00	150,000.00
01-4028 SALE OF SURPLUS PROPERTY	0.00	0.00	0.00	0.00
01-4029 SALE OF ASSETS	0.00	0.00	25,000.00	25,000.00
01-4030 TAX PENALTY & INTEREST	9,811.92	10,923.39	5,000.00	5,000.00
01-4035 RESERVED	0.00	0.00	289,100.00	0.00
01-4050 PROCEEDS FROM CAPITAL LEASE	0.00	0.00	0.00	0.00
TOTAL REVENUES	2,613,741.37	2,442,367.21	3,244,826.00	3,082,625.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

01 -GENERAL FUND
ADMINISTRATIVE

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
PERSONNEL				
01-5-02-1000 SALARIES	155,416.61	112,731.26	153,795.20	84,055.91
01-5-02-1002 OVERTIME	0.00	16.32	0.00	0.00
01-5-02-1004 FEES	597.11	0.00	0.00	0.00
01-5-02-1006 TMRS	9,949.05	8,542.15	12,018.24	6,048.56
01-5-02-1008 FICA	9,388.15	6,275.90	11,765.33	6,430.28
01-5-02-1010 GROUP INSURANCE	26,554.70	36,756.37	20,915.46	24,994.45
01-5-02-1012 WORKER'S COMPENSATION	945.82	602.29	692.08	377.57
01-5-02-1014 UNEMPLOYMENT	0.00	0.00	0.00	0.00
01-5-02-1016 SEASONAL WORKER	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	202,851.44	164,924.29	199,186.31	121,906.77
CONTRACTUAL SERVICES				
01-5-02-2000 POSTAGE	1,509.22	1,816.89	1,500.00	1,500.00
01-5-02-2005 ADVERTISING	2,772.70	1,889.64	2,000.00	2,000.00
01-5-02-2010 DUES & SUBSCRIPTIONS	8,085.75	7,461.29	6,500.00	9,000.00
01-5-02-2012 AIREVAC MEMBERSHIP	4,378.50	4,266.00	3,000.00	3,000.00
01-5-02-2013 EMS PREMIUMS	3,406.50	3,069.00	2,000.00	2,000.00
01-5-02-2015 TELEPHONE/INTERNET	6,321.47	2,464.56	6,000.00	15,000.00
01-5-02-2020 ELECTRICITY	11,782.98	7,487.91	12,000.00	12,000.00
01-5-02-2022 GAS	645.99	763.02	600.00	1,000.00
01-5-02-2024 LEASE/PURCHASE	153.51	697.04	0.00	0.00
01-5-02-2025 OFFICE EQUIPMENT RENTAL	4,674.61	4,391.70	5,500.00	5,500.00
01-5-02-2026 GASOLINE/DIESEL	0.00	0.00	0.00	0.00
01-5-02-2030 OFFICE EQUIPMENT PURCHASE	289.71	69.10	500.00	0.00
01-5-02-2035 TRAVEL	3,943.62	1,130.50	2,500.00	2,000.00
01-5-02-2040 TUITION / EDUCATION	825.00	1,080.65	3,500.00	2,500.00
01-5-02-2045 TAX APPRAISAL FEES	18,806.94	25,313.26	25,000.00	26,000.00
01-5-02-2050 TAX COLLECTION FEES	1,172.67	4,021.50	0.00	0.00
01-5-02-2055 JANITORIAL SERVICES	4,687.97	3,583.06	6,500.00	0.00
01-5-02-2060 BUILDING MAINTENANCE	3,394.45	3,357.94	3,000.00	1,000.00
01-5-02-2065 OFFICE EQUIPMENT MAINTENANCE	37.50	13.27	3,000.00	1,000.00
01-5-02-2070 PRINTING	4,102.42	3,290.58	1,500.00	2,500.00
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	34,487.63	8,000.00	8,000.00	8,000.00
01-5-02-2080 LEGAL SERVICES	46,524.57	66,086.57	40,000.00	50,000.00
01-5-02-2081 PERMIT/LICENSE FEES	0.00	0.00	0.00	0.00
01-5-02-2085 CONTRACTOR SERVICES	44,479.47	14,946.48	12,500.00	10,000.00
01-5-02-2090 ELECTION CLERK	3,081.00	1,190.50	2,000.00	4,000.00
01-5-02-2100 HARDWARE MAINT/REPAIR	590.42	1,089.05	3,000.00	3,000.00
01-5-02-2105 SOFTWARE MAINT/REPAIR	16,257.09	23,685.32	12,500.00	20,000.00
01-5-02-2110 MAYOR / COUNCIL EXPENSES	348.91	7,155.37	8,000.00	10,000.00
01-5-02-2115 AWARDS/TRIBUTES	4,420.38	5,577.67	6,000.00	2,000.00
01-5-02-2150 PROFESSIONAL SERVICES	3,474.43	999.50	1,500.00	4,000.00
01-5-02-2155 RECORDS RETENTION PROGRAM	2,907.50	997.50	3,000.00	3,000.00
TOTAL CONTRACTUAL SERVICES	236,865.09	205,894.87	181,100.00	200,000.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 201901 -GENERAL FUND
ADMINISTRATIVE

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED	
5-02-2015	TELEPHONE/INTERNET	CURRENT YEAR NOTES: Includes \$4,834 for CivicPlus website redesign and hosting.			
5-02-2015	TELEPHONE/INTERNET	NEXT YEAR NOTES: The CivicPlus will be \$4,834 for 20-21, and 21-22 budgets. There cost of hosting is \$2,625 thereafter.			
5-02-2045	TAX APPRAISAL FEES	CURRENT YEAR NOTES: Total Cost to FCAD: \$25,574.60; Quarterly payment of \$6,393.65.			
<u>SUPPLIES & MATERIALS</u>					
01-5-02-3000	OFFICE SUPPLIES	6,788.77	5,324.96	6,000.00	10,000.00
01-5-02-3005	JANITORIAL SUPPLIES	1,838.89	986.27	2,000.00	1,000.00
01-5-02-3015	ELECTION SUPPLIES	1,754.37	2,647.55	2,500.00	6,000.00
01-5-02-3020	MEETING SUPPLIES	175.88	288.66	500.00	500.00
01-5-02-3022	MISCELLANEOUS SUPPLIES	1,461.81	3,514.76	1,500.00	1,000.00
TOTAL SUPPLIES & MATERIALS		12,019.72	12,762.20	12,500.00	18,500.00
<u>OTHER CHARGES</u>					
01-5-02-4000	RESERVE	0.00	0.00	0.00	0.00
01-5-02-4005	PROPERTY INSURANCE	1,214.93	1,226.36	1,300.00	1,300.00
01-5-02-4010	LIABILITY INSURANCE	154.59	181.65	250.00	250.00
01-5-02-4013	CRIME FORGERY & ALTERATION	32.00	50.00	50.00	50.00
01-5-02-4014	PUBLIC EMPLOYEE DISHONESTY	949.00	1,252.00	950.00	950.00
01-5-02-4015	E & O INSURANCE	1,751.20	1,500.00	1,500.00	1,500.00
01-5-02-4025	AUTO PHYSICAL INSURANCE	60.00	60.00	60.00	60.00
01-5-02-4030	AUTO LIABILITY INSURANCE	60.00	60.00	60.00	60.00
TOTAL OTHER CHARGES		4,221.72	4,330.01	4,170.00	4,170.00
<u>BONDS</u>					
01-5-02-5030	TRANSFER TO BOND 1996	0.00	0.00	0.00	0.00
01-5-02-5035	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	TRANSFER TO BOND 2004	0.00	0.00	0.00	0.00
01-5-02-5049	RESERVE	0.00	0.00	0.00	0.00
01-5-02-5050	RESERVE	0.00	0.00	0.00	0.00
01-5-02-5055	RESERVE	0.00	0.00	0.00	0.00
TOTAL BONDS		0.00	0.00	0.00	0.00
<u>CAPITAL OUTLAY</u>					
01-5-02-6000	RESERVE	0.00	0.00	0.00	0.00
01-5-02-6001	EQUIPMENT REPLACEMENT FUND	0.00	0.00	0.00	0.00
01-5-02-6005	RESERVE	0.00	0.00	0.00	0.00
01-5-02-6010	RESERVE	0.00	0.00	0.00	0.00
01-5-02-6011	RESERVE	0.00	0.00	0.00	0.00
01-5-02-6015	RESERVE	0.00	0.00	0.00	0.00
01-5-02-6020	RESERVE	0.00	0.00	0.00	0.00
01-5-02-6021	RESERVE	0.00	0.00	0.00	0.00
01-5-02-6025	RESERVE	4,525.00	0.00	0.00	0.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 201901 -GENERAL FUND
ADMINISTRATIVE

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
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	4,461.00	5,000.00	5,000.00	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	0.00	0.00	0.00	0.00
01-5-02-6106 ASSET- RESERVED	0.00	0.00	0.00	0.00
01-5-02-6107 ASSET - RESERVED	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	8,986.00	5,000.00	5,000.00	0.00
<u>OTHER SOURCES (USES)</u>				
01-5-02-7000 ECONOMIC DEVELOPMENT	402,581.73	402,214.51	446,250.00	425,000.00
01-5-02-7005 TRANSFER TO OTHER FUNDS	25,117.04	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	0.00	0.00	0.00	0.00
TOTAL OTHER SOURCES (USES)	427,698.77	402,214.51	446,250.00	425,000.00
<u>CATG 9</u>				
01-5-02-9900 TRANSFER TO W & S	0.00	0.00	0.00	0.00
TOTAL CATG	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATIVE	892,642.74	795,125.88	848,206.31	769,576.77

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 201901 -GENERAL FUND
EMERGENCY MANAGEMENT

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
<u>PERSONNEL</u>				
01-5-03-1000 SALARIES	0.00	0.00	0.00	0.00
01-5-03-1002 OVERTIME	0.00	0.00	0.00	0.00
01-5-03-1004 FEES	0.00	0.00	0.00	0.00
01-5-03-1006 TMRS	0.00	0.00	0.00	0.00
01-5-03-1008 FICA	0.00	0.00	0.00	0.00
01-5-03-1010 GROUP INSURANCE	0.00	0.00	0.00	0.00
01-5-03-1012 WORKERS COMPENSATION	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	0.00	0.00	0.00	0.00
<u>CONTRACTUAL SERVICES</u>				
01-5-03-2005 ADVERTISING	0.00	0.00	0.00	0.00
01-5-03-2010 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00
01-5-03-2020 ELECTRICITY	0.00	0.00	0.00	0.00
01-5-03-2022 GAS - LP	0.00	0.00	0.00	0.00
01-5-03-2035 TRAVEL	0.00	0.00	0.00	0.00
01-5-03-2055 JANITORIAL SERVICES	0.00	0.00	0.00	0.00
01-5-03-2060 BUILDING MAINTENANCE	0.00	0.00	0.00	0.00
01-5-03-2072 VEHICLE MAIN. & REPAIR	0.00	0.00	0.00	0.00
01-5-03-2073 VEHICLE OPERATING COST	0.00	0.00	0.00	0.00
01-5-03-2076 EQUIPMENT MAINT. & REPAIRS	0.00	2,500.00	2,500.00	2,500.00
01-5-03-2082 RADIO MAINTENANCE	0.00	0.00	0.00	0.00
01-5-03-2085 CONTRACTOR SERVICES	2,673.00	0.00	0.00	0.00
01-5-03-2150 PROFESSIONAL SERVICES	0.00	1,500.00	1,500.00	1,500.00
TOTAL CONTRACTUAL SERVICES	2,673.00	4,000.00	4,000.00	4,000.00
<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	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00
<u>OTHER CHARGES</u>				
01-5-03-4005 PROPERTY INSURANCE	0.00	0.00	0.00	0.00
01-5-03-4010 LIABILITY INSURANCE	0.00	0.00	0.00	0.00
01-5-03-4025 AUTO PHYSICAL INSURANCE	0.00	0.00	0.00	0.00
01-5-03-4030 AUTO LIABILITY	0.00	0.00	0.00	0.00
TOTAL OTHER CHARGES	0.00	0.00	0.00	0.00
<u>CAPITAL OUTLAY</u>				
01-5-03-6005 FURNITURE	0.00	0.00	0.00	0.00
01-5-03-6100 ASSET-BUILDINGS	0.00	0.00	0.00	0.00
01-5-03-6101 ASSET - LAND	0.00	0.00	0.00	0.00
01-5-03-6102 ASSET - EQUIPMENT	0.00	0.00	0.00	0.00
01-5-03-6103 ASSET - VEHICLE	0.00	0.00	0.00	0.00
01-5-03-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00
01-5-03-6105 ASSET - IMPROVEMENTS	0.00	0.00	6,000.00	6,000.00
01-5-03-6108 ASSET -RESERVED	0.00	0.00	0.00	0.00

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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01 -GENERAL FUND
EMERGENCY MANAGEMENT

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
01-5-03-6109 ASSET - RESERVED	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	6,000.00	6,000.00
5-03-6105 ASSET - IMPROVEMENTS				
CURRENT YEAR NOTES: Emergency Siren repairs and upgrades				
TOTAL EMERGENCY MANAGEMENT	2,673.00	4,000.00	10,000.00	10,000.00

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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01 -GENERAL FUND
AMBULANCE/EMS

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
<hr/>				
<u>PERSONNEL</u>				
01-5-04-1016 EMS CONTRACT AGREEMENT	<u>125,000.04</u>	<u>114,583.26</u>	<u>125,000.00</u>	<u>100,000.00</u>
TOTAL PERSONNEL	125,000.04	114,583.26	125,000.00	100,000.00
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TOTAL AMBULANCE/EMS	125,000.04	114,583.26	125,000.00	100,000.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 201901 -GENERAL FUND
CONFERENCE/CIVIC CENTERS

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
PERSONNEL				
01-5-06-1000 SALARIES	0.00	0.00	0.00	0.00
01-5-06-1002 OVERTIME	0.00	0.00	0.00	0.00
01-5-06-1004 FEES	0.00	0.00	0.00	0.00
01-5-06-1006 TMRS	0.00	0.00	0.00	0.00
01-5-06-1008 FICA	0.00	0.00	0.00	0.00
01-5-06-1010 GROUP INSURANCE	0.00	0.00	0.00	0.00
01-5-06-1012 WORKERS COMPENSATION	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	0.00	0.00	0.00	0.00
CONTRACTUAL SERVICES				
01-5-06-2010 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00
01-5-06-2015 TELEPHONE/INTERNET	2,439.36	2,199.87	3,000.00	2,000.00
01-5-06-2020 ELECTRICITY	0.00	0.00	1,200.00	0.00
01-5-06-2022 GAS	0.00	0.00	0.00	0.00
01-5-06-2055 JANITORIAL SERVICES	0.00	0.00	1,000.00	0.00
01-5-06-2060 BUILDING MAINTENANCE	699.47	3,505.56	2,500.00	2,500.00
01-5-06-2072 VEHICLE MAIN. & REPAIR	0.00	0.00	0.00	0.00
01-5-06-2073 VEHICLE OPERATING COSTS	0.00	0.00	0.00	0.00
01-5-06-2076 EQUIPMENT MAIN. & REPAIRS	0.00	0.00	500.00	500.00
01-5-06-2082 RADIO MAINTENANCE	0.00	0.00	0.00	0.00
01-5-06-2085 CONTRACTOR SERVICES	0.00	0.00	0.00	0.00
01-5-06-2150 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	3,138.83	5,705.43	8,200.00	5,000.00
SUPPLIES & MATERIALS				
01-5-06-3000 OFFICE SUPPLIES	0.00	167.06	500.00	0.00
01-5-06-3005 JANITORIAL SUPPLIES	310.18	312.77	750.00	250.00
01-5-06-3021 CHEMICALS	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	310.18	479.83	1,250.00	250.00
OTHER CHARGES				
01-5-06-4005 PROPERTY INSURANCE	1,089.33	1,100.00	1,100.00	1,100.00
01-5-06-4010 LIABILITY INSURANCE	361.59	306.65	375.00	306.65
01-5-06-4025 AUTO PHYSICAL INSURANCE	0.00	0.00	0.00	0.00
01-5-06-4030 AUTO LIABILITY	0.00	0.00	0.00	0.00
TOTAL OTHER CHARGES	1,450.92	1,406.65	1,475.00	1,406.65
CAPITAL OUTLAY				
01-5-06-6005 FURNITURE	0.00	0.00	0.00	2,000.00
01-5-06-6100 ASSET - BUILDINGS	0.00	0.00	0.00	0.00
01-5-06-6101 ASSET - LAND	0.00	0.00	0.00	0.00
01-5-06-6102 ASSET - EQUIPMENT	0.00	0.00	0.00	0.00
01-5-06-6103 ASSET - VEHICLE	0.00	0.00	0.00	0.00
01-5-06-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00
01-5-06-6105 ASSET - IMPROVEMENTS	0.00	0.00	0.00	0.00
01-5-06-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00
01-5-06-6109 ASSET -RESERVED	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	2,000.00
TOTAL CONFERENCE/CIVIC CENTERS	4,899.93	7,591.91	10,925.00	8,656.65

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 201901 -GENERAL FUND
FIRE DEPARTMENT

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 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	0.58	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	2.99	0.00	0.00
01-5-08-1012 WORKER'S COMPENSATION	2,071.00	1,910.21	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	0.00	9,396.00	10,000.00	9,000.00
TOTAL PERSONNEL	2,071.00	11,302.64	12,000.00	11,000.00
<u>CONTRACTUAL SERVICES</u>				
01-5-08-2000 POSTAGE	0.00	0.00	0.00	0.00
01-5-08-2010 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00
01-5-08-2015 TELEPHONE	0.00	0.00	0.00	0.00
01-5-08-2020 ELECTRICITY	3,182.48	1,071.95	3,200.00	2,000.00
01-5-08-2022 NATURAL GAS	2,019.40	1,440.44	1,500.00	1,500.00
01-5-08-2026 GASOLINE/DIESEL	2,069.72	1,989.26	2,000.00	2,000.00
01-5-08-2035 TRAVEL	0.00	0.00	0.00	0.00
01-5-08-2037 UNIFORM EXPENSE	742.45	69.50	250.00	0.00
01-5-08-2040 CONTINUING EDUCATION TUITION	0.00	0.00	500.00	200.00
01-5-08-2055 JANITORIAL SERVICES	0.00	0.00	0.00	0.00
01-5-08-2060 BUILDING MAINTENANCE	5,419.19	1,292.14	1,000.00	1,000.00
01-5-08-2066 PHYSICALS	0.00	0.00	0.00	0.00
01-5-08-2072 VEHICLE MAINTENANCE & REPAIR	13,138.83	36,826.41	34,522.00	20,000.00
01-5-08-2073 VEHICLE OPERATING SUPPLIES	0.00	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	4,082.41	3,538.76	4,000.00	4,000.00
01-5-08-2078 RADIO AND SIREN TOWER	0.00	0.00	0.00	0.00
01-5-08-2080 LEGAL SERVICES	0.00	0.00	0.00	0.00
01-5-08-2082 RADIO MAINTENANCE	0.00	1,746.84	1,800.00	2,300.00
01-5-08-2100 HARDWARE MAINT/REPAIR	0.00	0.00	0.00	0.00
01-5-08-2105 SOFTWARE MAINT/REPAIR	0.00	0.00	0.00	0.00
01-5-08-2115 AWARDS	0.00	0.00	0.00	0.00
01-5-08-2120 CALL REIMBURSEMENTS	8,450.00	8,000.00	10,000.00	0.00
TOTAL CONTRACTUAL SERVICES	39,104.48	55,836.30	58,772.00	33,000.00
5-08-2072 VEHICLE MAINTENANCE & REPAIR	CURRENT YEAR NOTES:			
	Preventive Maintenance			
	Aerial Ladder Test - \$1,895			
<u>SUPPLIES & MATERIALS</u>				
01-5-08-3000 OFFICE SUPPLIES	0.00	0.00	0.00	0.00
01-5-08-3005 JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00
01-5-08-3010 EDUCATIONAL SUPPLIES	0.00	0.00	0.00	0.00
01-5-08-3021 CHEMICALS	0.00	0.00	0.00	0.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

01 -GENERAL FUND
FIRE DEPARTMENT

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
01-5-08-3022 MISCELLANEOUS SUPPLIES	0.00	0.00	0.00	2,500.00
01-5-08-3023 SMALL TOOLS	1,013.70	88.90	1,000.00	500.00
01-5-08-3025 SAFETY EQUIPMENT	16,091.99	2,918.83	5,000.00	7,500.00
TOTAL SUPPLIES & MATERIALS	17,105.69	3,007.73	6,000.00	10,500.00
OTHER CHARGES				
01-5-08-4005 PROPERTY INSURANCE	1,000.00	954.79	1,000.00	1,000.00
01-5-08-4010 LIABILITY INSURANCE	282.09	431.65	500.00	500.00
01-5-08-4025 AUTO PHYSICAL INSURANCE	2,000.00	2,000.00	2,000.00	2,000.00
01-5-08-4030 AUTO LIABILITY INSURANCE	1,807.00	1,774.60	2,000.00	2,000.00
TOTAL OTHER CHARGES	5,089.09	5,161.04	5,500.00	5,500.00
BONDS				
01-5-08-5010 FIRE TRUCK PURCHASE	0.00	0.00	0.00	0.00
01-5-08-5012 VEHICLE PURCHASE	0.00	0.00	0.00	0.00
TOTAL BONDS	0.00	0.00	0.00	0.00
CAPITAL OUTLAY				
01-5-08-6000 COMPUTER EQUIP LEASE	0.00	0.00	0.00	0.00
01-5-08-6020 HOSE AND PUMP	3,752.45	1,575.00	5,000.00	5,000.00
01-5-08-6025 EMERGENCY WARNING SIRENS	0.00	0.00	0.00	0.00
01-5-08-6026 EMERGENCY GENERATOR	0.00	0.00	0.00	0.00
01-5-08-6030 SCBA / AIRPACKS	33,929.24	33,929.24	33,000.00	34,000.00
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	5,000.00
01-5-08-6101 ASSETS - LAND	0.00	0.00	0.00	0.00
01-5-08-6102 ASSET - EQUIPMENT	0.00	0.00	0.00	0.00
01-5-08-6103 ASSET - VEHICLES	79,644.72	79,644.72	79,645.00	79,645.00
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	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	117,326.41	115,148.96	117,645.00	123,645.00
5-08-6020 HOSE AND PUMP				
CURRENT YEAR NOTES: Need to purchase 5" hose. 1 3/4" hose. Request was for \$6K				
5-08-6100 ASSETS - BUILDINGS				
CURRENT YEAR NOTES: Guttering - \$5,000 estimate (Will need other estimates)				
OTHER SOURCES (USES)				
01-5-08-7500 LEASE PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00
01-5-08-7550 LEASE INTEREST PAYMENTS	0.00	0.00	0.00	0.00
TOTAL OTHER SOURCES (USES)	0.00	0.00	0.00	0.00
CATG 9				
01-5-08-9999 OTHER	0.00	0.00	0.00	0.00
TOTAL CATG	0.00	0.00	0.00	0.00
TOTAL FIRE DEPARTMENT	180,696.67	190,456.67	199,917.00	183,645.00

01 -GENERAL FUND
JUDICIAL

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
PERSONNEL				
01-5-10-1000 SALARIES	48,666.33	48,684.95	56,000.00	57,440.42
01-5-10-1002 OVERTIME	0.00	461.96	0.00	0.00
01-5-10-1004 FEES	0.00	0.00	0.00	0.00
01-5-10-1006 TMRS	2,008.18	4,016.46	2,421.00	4,916.90
01-5-10-1008 FICA	3,275.11	3,098.52	4,043.00	4,394.19
01-5-10-1010 GROUP INSURANCE	19,387.68	26,240.27	21,035.40	16,692.94
01-5-10-1012 WORKERS COMPENSATION	174.00	148.21	238.00	255.06
01-5-10-1014 UNEMPLOYEMENT	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	73,511.30	82,650.37	83,737.40	83,699.51
CONTRACTUAL SERVICES				
01-5-10-2000 POSTAGE	0.00	0.00	300.00	300.00
01-5-10-2010 DUES & SUBSCRIPTIONS	71.00	0.00	100.00	100.00
01-5-10-2015 TELEPHONE INTERNET	0.00	0.00	500.00	500.00
01-5-10-2035 TRAVEL	1,044.95	447.92	1,000.00	750.00
01-5-10-2040 CONTINUING EDUCATION TUITION	310.00	100.00	500.00	500.00
01-5-10-2075 AUDIT	0.00	0.00	1,000.00	0.00
01-5-10-2080 LEGAL SERVICES	18,891.58	9,599.26	3,000.00	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	0.00	0.00	0.00
01-5-10-2086 COURT COSTS & ARREST FEES	27,652.95	18,573.30	30,000.00	20,000.00
01-5-10-2087 COURT INTERPRETER	0.00	0.00	200.00	0.00
01-5-10-2100 HARDWARE MAINT/REPAIR	74.99	0.00	750.00	500.00
01-5-10-2105 SOFTWARE MAINT/REPAIR	4,200.00	4,200.00	9,000.00	4,200.00
TOTAL CONTRACTUAL SERVICES	52,245.47	32,920.48	46,350.00	34,350.00
SUPPLIES & MATERIALS				
01-5-10-3000 OFFICE SUPPLIES	422.95	202.15	400.00	200.00
01-5-10-3010 EDUCATIONAL SUPPLIES	0.00	0.00	250.00	100.00
TOTAL SUPPLIES & MATERIALS	422.95	202.15	650.00	300.00
OTHER CHARGES				
01-5-10-4010 LIABILITY INSURANCE	100.00	131.56	200.00	200.00
01-5-10-4021 JURY DUTY	0.00	0.00	120.00	100.00
01-5-10-4022 JURY DUTY DONATIONS	0.00	0.00	120.00	100.00
01-5-10-4031 REFUNDS	0.00	0.00	200.00	100.00
01-5-10-4040 RESTITUTION	0.00	0.00	200.00	100.00
TOTAL OTHER CHARGES	100.00	131.56	840.00	600.00
CAPITAL OUTLAY				
01-5-10-6000 COMPUTER EQUIP LEASE	0.00	0.00	0.00	0.00
01-5-10-6005 OFFICE FURNITURE	0.00	0.00	0.00	0.00
01-5-10-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00
01-5-10-6109 ASSET - RESERVED	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
TOTAL JUDICIAL	126,279.72	115,904.56	131,577.40	118,949.51

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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01 -GENERAL FUND
LIBRARY

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
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OTHER SOURCES (USES)				
01-5-12-7000 LIBRARY CONTRACTS	44,000.04	40,333.37	44,000.00	40,000.00
TOTAL OTHER SOURCES (USES)	44,000.04	40,333.37	44,000.00	40,000.00
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TOTAL LIBRARY	44,000.04	40,333.37	44,000.00	40,000.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 201901 -GENERAL FUND
PARKS & RECREATION

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
PERSONNEL				
01-5-14-1000 SALARIES	40,416.13	69,501.52	69,730.00	72,797.60
01-5-14-1002 OVERTIME	3,578.81	3,634.56	3,000.00	5,000.00
01-5-14-1004 FEES	0.00	0.00	0.00	0.00
01-5-14-1006 TMRS	3,704.22	6,074.83	8,806.37	6,231.47
01-5-14-1008 FICA	3,334.05	5,241.90	5,865.00	5,569.02
01-5-14-1010 GROUP INSURANCE	10,911.98	21,592.19	29,142.96	21,996.74
01-5-14-1012 WORKERS COMPENSATION	3,380.00	1,910.21	2,000.00	3,040.36
01-5-14-1014 UNEMPLOYEMENT	0.00	0.00	0.00	0.00
01-5-14-1016 SEASONAL WORKER	0.00	0.00	5,000.00	0.00
TOTAL PERSONNEL	65,325.19	107,955.21	123,544.33	114,635.19
CONTRACTUAL SERVICES				
01-5-14-2005 ADVERTISING	0.00	205.60	700.00	0.00
01-5-14-2015 TELEPHONE/INTERNET	0.00	0.00	0.00	500.00
01-5-14-2020 ELECTRICITY	34,920.70	36,528.36	35,000.00	35,000.00
01-5-14-2025 EQUIPMENT RENTAL	7,661.64	11,487.46	3,000.00	5,000.00
01-5-14-2026 GASOLINE/DIESEL	3,926.70	3,350.76	3,000.00	3,000.00
01-5-14-2037 UNIFORMS	2,870.28	2,294.95	2,000.00	1,000.00
01-5-14-2040 REFUND CIVIC & CONF CENTERS	4,350.00	8,925.00	5,000.00	5,000.00
01-5-14-2060 BUILDING MAINTENANCE	2,073.32	5,518.89	1,000.00	5,000.00
01-5-14-2066 PHYSICALS	0.00	373.00	500.00	500.00
01-5-14-2072 VEHICLE MAINTENANCE & REPAIRS	2,028.49	2,013.52	2,500.00	2,500.00
01-5-14-2073 VEHICLE OPERATING SUPPLIES	0.00	20.43	1,000.00	500.00
01-5-14-2076 EQUIP. MAINTENANCE & REPAIRS	1,488.79	3,518.77	2,000.00	2,500.00
01-5-14-2077 LIGHTS/LIGHT MAINTENANCE	3,285.34	907.54	3,500.00	2,000.00
01-5-14-2085 CONTRACTOR SERVICES	455.99	4,721.46	1,000.00	5,000.00
01-5-14-2087 GROUNDS MAINTENANCE	1,484.08	9,718.12	5,000.00	5,000.00
TOTAL CONTRACTUAL SERVICES	64,545.33	89,583.86	65,200.00	72,500.00
SUPPLIES & MATERIALS				
01-5-14-3005 JANITORIAL SUPPLIES	735.33	950.48	1,500.00	500.00
01-5-14-3008 EQUIP OPERATING COSTS	0.00	0.00	300.00	0.00
01-5-14-3021 CHEMICALS	169.91	53.92	1,000.00	500.00
01-5-14-3022 MISC SUPPLIES	621.37	9.95	2,000.00	500.00
01-5-14-3023 SMALL TOOLS	592.84	313.15	500.00	300.00
01-5-14-3025 SAFETY SUPPLIES	252.10	144.00	500.00	500.00
01-5-14-3033 CULVERTS	0.00	0.00	1,000.00	500.00
01-5-14-3043 SMALL EQUIPMENT	205.87	0.00	1,000.00	500.00
01-5-14-3053 FERTILIZER	0.00	0.00	500.00	500.00
01-5-14-3063 PLANT MATERIAL	1,816.70	549.10	3,500.00	1,000.00
01-5-14-3064 MAINTENANCE MATERIAL	0.00	29.97	500.00	0.00
01-5-14-3075 EVENT SUPPLIES & MATERIALS	3,840.38	20,075.01	5,000.00	0.00
TOTAL SUPPLIES & MATERIALS	8,234.50	22,125.58	17,300.00	4,800.00
OTHER CHARGES				
01-5-14-4005 PROPERTY INSURANCE	992.33	954.79	1,000.00	1,000.00
01-5-14-4010 LIABILITY INSURANCE	243.70	181.65	250.00	250.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

01 -GENERAL FUND
PARKS & RECREATION

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
01-5-14-4025 AUTO PHYSICAL INSURANCE	160.00	160.00	160.00	160.00
01-5-14-4030 AUTO LIABILITY INSURANCE	150.00	150.00	150.00	150.00
01-5-14-4036 MOBILE INSURANCE	331.00	350.00	350.00	350.00
TOTAL OTHER CHARGES	1,877.03	1,796.44	1,910.00	1,910.00
CAPITAL OUTLAY				
01-5-14-6015 SOFTBALL FIELD	516.74	10,273.28	1,000.00	2,000.00
01-5-14-6016 RESTROOM BUILDINGS	0.00	1,424.43	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	79.90	0.00	500.00	500.00
01-5-14-6030 RODEO ARENA	387.00	0.00	1,000.00	1,500.00
01-5-14-6040 PARKS BEAUTIFICATION	1,897.00	2,443.83	5,000.00	2,000.00
01-5-14-6045 FAIRGROUNDS WATER LINES	147.85	0.00	500.00	500.00
01-5-14-6050 LAND PURCHASE	0.00	0.00	0.00	0.00
01-5-14-6055 BENCHES / TABLES	0.00	0.00	0.00	0.00
01-5-14-6056 PLAYGROUND EQUIPMENT	0.00	0.00	0.00	0.00
01-5-14-6070 MOWING MACHINE	0.00	0.00	0.00	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	0.00	10,675.08	10,639.00	0.00
01-5-14-6103 ASSET - VEHICLE	0.00	684.74	6,847.00	6,847.00
01-5-14-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00
01-5-14-6105 ASSET - IMPROVEMENTS	0.00	0.00	0.00	0.00
01-5-14-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00
01-5-14-6109 ASSET - RESERVED	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	3,028.49	25,501.36	25,486.00	13,347.00
5-14-6103 ASSET - VEHICLE				
CURRENT YEAR NOTES: one more year for payment				
TOTAL PARKS & RECREATION	143,010.54	246,962.45	233,440.33	207,192.19

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

01 -GENERAL FUND
POLICE DEPARTMENT

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
PERSONNEL				
01-5-16-1000 SALARIES	603,114.32	467,450.38	600,476.00	576,557.17
01-5-16-1002 OVERTIME	12,478.74	36,591.51	21,855.00	25,000.00
01-5-16-1004 FEES	0.00	0.00	0.00	0.00
01-5-16-1006 TMRS	49,482.93	41,876.10	53,272.00	49,353.29
01-5-16-1008 FICA	45,825.19	35,294.45	47,608.00	44,106.62
01-5-16-1010 GROUP INSURANCE	118,773.21	108,894.34	157,303.68	138,995.83
01-5-16-1012 WORKERS COMPENSATION	18,327.46	17,160.21	17,250.00	20,830.85
01-5-16-1014 UNEMPLOYEMENT	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	848,001.85	707,266.99	897,764.68	854,843.76
CONTRACTUAL SERVICES				
01-5-16-2000 POSTAGE	7.60	0.00	300.00	200.00
01-5-16-2005 ADVERTISING	0.00	100.00	200.00	0.00
01-5-16-2015 TELEPHONE/INTERNET	7,283.85	1,004.52	6,000.00	9,000.00
01-5-16-2020 ELECTRICITY	0.00	0.00	0.00	0.00
01-5-16-2024 LEASE PURCHASE	0.00	0.00	0.00	0.00
01-5-16-2025 OFFICE EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
01-5-16-2026 GASOLINE/DIESEL	18,007.52	13,693.76	17,000.00	15,000.00
01-5-16-2030 OFFICE EQUIP. PURCHASE	383.21	1,595.19	2,000.00	1,000.00
01-5-16-2035 TRAVEL	1,319.14	678.27	750.00	1,000.00
01-5-16-2037 UNIFORMS/CLOTHING	2,672.90	2,330.43	4,000.00	5,000.00
01-5-16-2040 CONTINUING EDUCATION TUITION	445.57	345.00	500.00	1,000.00
01-5-16-2055 JANITORIAL SERVICES	750.00	500.00	800.00	0.00
01-5-16-2060 BUILDING MAINTENANCE	139.97	1,209.09	2,000.00	0.00
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	155.00	180.00	500.00	750.00
01-5-16-2072 VEHICLE MAINTENANCE & REPAIR	6,958.70	6,893.84	7,000.00	7,000.00
01-5-16-2073 VEHICLE OPERATING SUPPLIES	2,171.66	2,987.55	2,500.00	2,500.00
01-5-16-2075 AUDIT	0.00	0.00	700.00	0.00
01-5-16-2076 EQUIP. MAINTENANCE & REPAIR	0.00	0.00	0.00	0.00
01-5-16-2077 FIRING RANGE	0.00	256.06	500.00	500.00
01-5-16-2080 LEGAL	4,247.50	264.80	1,000.00	500.00
01-5-16-2082 RADIO MAINTENANCE	19,249.81	852.48	1,000.00	2,000.00
01-5-16-2085 CONTRACTOR SERVICES	0.00	424.42	500.00	500.00
01-5-16-2100 HARDWARE MAINT/REPAIR	294.75	0.00	500.00	500.00
01-5-16-2105 SOFTWARE MAINT/REPAIR	1,518.00	2,640.00	4,000.00	4,000.00
01-5-16-2115 AWARDS/TRIBUTES	60.00	0.00	200.00	200.00
01-5-16-2150 PROFESSIONAL SERVICES	4,980.00	32,397.50	300.00	300.00
TOTAL CONTRACTUAL SERVICES	70,645.18	67,662.91	52,250.00	50,950.00

5-16-2035 TRAVEL

CURRENT YEAR NOTES:
Increase for more training.

5-16-2037 UNIFORMS/CLOTHING

CURRENT YEAR NOTES:
42 Uniform shirts - \$1,512
200 Patches - \$300

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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01 -GENERAL FUND
POLICE DEPARTMENT

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED	
5-16-2066	PHYSICALS	CURRENT YEAR NOTES: Rising Costs for new officers			
5-16-2073	VEHICLE OPERATING SUPPLIES	CURRENT YEAR NOTES: Bars for rear windows of Tahoe/Explorers - \$792			
5-16-2082	RADIO MAINTENANCE	CURRENT YEAR NOTES: Maintain and purchase newer radios			
5-16-2100	HARDWARE MAINT/REPAIR	CURRENT YEAR NOTES: Server - \$5,000 TLETS Comp - \$1,713.59 (Will have to be capital expenditures)			
5-16-2105	SOFTWARE MAINT/REPAIR	CURRENT YEAR NOTES: Estimated \$28,000 for NIBRS upgrade. Current RMS not upgradable.			
SUPPLIES & MATERIALS					
01-5-16-3000	OFFICE SUPPLIES	1,369.23	841.22	1,000.00	500.00
01-5-16-3005	JANITORIAL SUPPLIES	0.00	188.62	200.00	0.00
01-5-16-3010	EDUCATIONAL SUPPLIES	0.00	806.92	1,000.00	1,000.00
01-5-16-3022	MISC SUPPLIES	1,090.21	575.79	1,000.00	1,000.00
01-5-16-3023	SMALL TOOLS	0.00	0.00	0.00	1,000.00
01-5-16-3034	INVESTIGATIVE SUPPLIES	513.90	87.00	1,000.00	1,500.00
TOTAL SUPPLIES & MATERIALS		2,973.34	2,499.55	4,200.00	5,000.00
5-16-3000	OFFICE SUPPLIES	CURRENT YEAR NOTES: Want to lower all office supplies with move			
5-16-3022	MISC SUPPLIES	CURRENT YEAR NOTES: Purchase 12 yellow traffic vests - \$604.80			
5-16-3023	SMALL TOOLS	CURRENT YEAR NOTES: Animal Control Large Trap - \$84.95 Pole Net - \$107.65 Throw net - \$72.50 Ketch Pole - \$102 Dog Box - \$629.99 (Possible to outsource building)			
5-16-3034	INVESTIGATIVE SUPPLIES	CURRENT YEAR NOTES: Fingerprint Kit and Evidence Tape - \$251.64 and \$73.95 purchased in 2018-19 Fiscal Year Drug Test Kits - Purchased two (\$150) in 2018-19 FY. Purchase 5 more (\$375) in new FY			
OTHER CHARGES					
01-5-16-4005	PROPERTY INSURANCE	992.33	954.79	1,000.00	1,000.00
01-5-16-4010	LIABILITY INSURANCE	201.41	131.56	200.00	200.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

01 -GENERAL FUND
POLICE DEPARTMENT

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
01-5-16-4012 POLICE OFFICERS LIABILITY	4,479.00	3,447.00	4,500.00	4,500.00
01-5-16-4015 E & O INSURANCE	2,959.00	1,947.00	3,000.00	3,000.00
01-5-16-4025 AUTO PHYSICAL INSURANCE	1,881.00	1,850.00	1,850.00	1,850.00
01-5-16-4030 AUTO LIABILITY INSURANCE	2,500.00	4,274.60	2,500.00	2,500.00
01-5-16-4036 MOBIL INSURANCE	331.00	350.00	350.00	350.00
TOTAL OTHER CHARGES	13,343.74	12,954.95	13,400.00	13,400.00
CAPITAL OUTLAY				
01-5-16-6000 COMPUTER EQUIP LEASE	0.00	0.00	0.00	0.00
01-5-16-6001 EMERGENCY GENERATOR	0.00	0.00	0.00	0.00
01-5-16-6020 VEHICLES	0.00	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	7,370.04	5,184.00	21,200.00	25,000.00
01-5-16-6103 ASSET - VEHICLES	9,922.72	0.00	32,000.00	45,000.00
01-5-16-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00
01-5-16-6105 ASSET - IMPROVEMENTS	0.00	0.00	0.00	0.00
01-5-16-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00
01-5-16-6109 ASSET - RESERVED	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	17,292.76	5,184.00	53,200.00	70,000.00
5-16-6102 ASSET - EQUIPMENT	CURRENT YEAR NOTES: 5,184 - Taser Payment \$6,511.04 - Ballistic Vests and Carriers \$6,427.50 - Glock 17 Gen 5 9mm handguns (\$235 on buy back) \$1,007.84 - 8 flashlights \$830.543 - Sports Afield Gun Safe Remainder will be used to purchase 4 patrol rifles (\$2,784)			
5-16-6103 ASSET - VEHICLES	CURRENT YEAR NOTES: \$44,193.36 payment for 3 PD Tahoes on 4-year note with 0 down payment.			
5-16-6103 ASSET - VEHICLES	NEXT YEAR NOTES: Must have \$45,000 for next 3 years.			
CATG 9				
01-5-16-9999 OTHER	0.00	0.00	0.00	0.00
TOTAL CATG	0.00	0.00	0.00	0.00
TOTAL POLICE DEPARTMENT	952,256.87	795,568.40	1,020,814.68	994,193.76

01 -GENERAL FUND
STREETS & DRAINAGE DEPT

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
PERSONNEL				
01-5-18-1000 SALARIES	147,059.07	131,685.48	116,196.00	156,180.12
01-5-18-1002 OVERTIME	9,911.81	2,664.74	5,507.00	6,000.00
01-5-18-1004 FEES	0.00	0.00	0.00	0.00
01-5-18-1006 TMRS	12,521.62	10,378.28	10,418.00	12,403.11
01-5-18-1008 FICA	11,527.23	9,418.35	9,310.00	11,947.78
01-5-18-1010 GROUP INSURANCE	54,655.61	45,550.09	48,425.00	42,919.30
01-5-18-1012 WORKERS COMPENSATION	17,239.00	10,592.21	10,682.00	16,270.08
01-5-18-1014 UNEMPLOYEMENT	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	252,914.34	210,289.15	200,538.00	245,720.39
CONTRACTUAL SERVICES				
01-5-18-2005 ADVERTISING	1,255.50	1,050.30	500.00	0.00
01-5-18-2015 TELEPHONE/INTERNET	0.00	0.00	0.00	500.00
01-5-18-2020 ELECTRICITY	62,021.57	60,734.95	60,000.00	63,000.00
01-5-18-2025 EQUIPMENT RENTAL	0.00	23.94	1,000.00	1,000.00
01-5-18-2026 GASOLINE/DIESEL	6,321.14	9,233.95	9,000.00	9,000.00
01-5-18-2030 OFFICE EQUIP. PURCHASE	0.00	0.00	500.00	0.00
01-5-18-2037 UNIFORMS	3,039.88	1,663.60	2,500.00	2,500.00
01-5-18-2060 BUILDING MAINTENANCE	22.91	0.00	250.00	250.00
01-5-18-2066 PHYSICALS	125.00	268.00	200.00	200.00
01-5-18-2072 VEHICLE MAINTENANCE & REPAIR	17,115.00	5,717.23	8,000.00	8,000.00
01-5-18-2073 VEHICLE OPERATING SUPPLIES	91.89	16.00	1,000.00	1,000.00
01-5-18-2076 EQUIPMENT MAINTENANCE & REPAIR	14,569.41	3,906.78	10,000.00	10,000.00
01-5-18-2077 STREET LIGHT MAINTENANCE	1,220.85	2,092.61	2,000.00	2,000.00
01-5-18-2078 ANIMAL CONTROL	8,600.00	15,019.50	10,000.00	10,000.00
01-5-18-2079 ENGINEERING FEES	13,350.10	3,153.90	5,000.00	5,000.00
01-5-18-2082 RADIOS	0.00	0.00	500.00	0.00
01-5-18-2085 CONTRACTOR SERVICES	16,631.33	12,333.42	10,000.00	12,000.00
01-5-18-2087 GROUNDS MAINTENANCE	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	144,364.58	115,214.18	120,450.00	124,450.00
SUPPLIES & MATERIALS				
01-5-18-3005 JANITORIAL SUPPLIES	0.00	0.00	200.00	0.00
01-5-18-3008 EQUIPMENT OPERATING COSTS	0.00	29.10	0.00	0.00
01-5-18-3022 MISC SUPPLIES	150.88	497.68	500.00	500.00
01-5-18-3023 SMALL TOOLS	303.78	137.91	500.00	500.00
01-5-18-3025 SAFETY EQUIPMENT	320.11	4,600.32	1,000.00	1,500.00
01-5-18-3028 STREET MATERIALS	12,671.74	26,903.13	30,000.00	30,000.00
01-5-18-3033 CULVERTS	692.95	244.80	1,000.00	1,000.00
01-5-18-3034 SIGNS	1,250.57	26.29	1,500.00	750.00
01-5-18-3035 WEED CHEMICALS	0.00	0.00	1,000.00	1,000.00
01-5-18-3043 SMALL EQUIPMENT	0.00	0.00	1,000.00	1,000.00
01-5-18-3063 PLANT MATERIAL	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	15,390.03	32,439.23	36,700.00	36,250.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 201901 -GENERAL FUND
STREETS & DRAINAGE DEPT

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
<u>OTHER CHARGES</u>				
01-5-18-4010 LIABILITY INSURANCE	160.09	351.65	420.00	420.00
01-5-18-4025 AUTO PHYSICAL INSURANCE	1,300.00	1,500.00	1,500.00	1,500.00
01-5-18-4030 AUTO LIABILITY INSURANCE	1,200.00	1,274.60	1,500.00	1,500.00
01-5-18-4036 MOBILE INSURANCE	331.00	350.00	350.00	350.00
01-5-18-4037 CONTIGENCIES	0.00	0.00	0.00	0.00
TOTAL OTHER CHARGES	2,991.09	3,476.25	3,770.00	3,770.00
<u>BONDS</u>				
01-5-18-5000 STREET PAVING AND REPAIR	0.00	0.00	0.00	0.00
TOTAL BONDS	0.00	0.00	0.00	0.00
<u>CAPITAL OUTLAY</u>				
01-5-18-6020 DUMP TRUCK/VEHICLE PURCHASE	0.00	0.00	0.00	0.00
01-5-18-6021 HAUL TRAILER	0.00	0.00	0.00	0.00
01-5-18-6022 COMPACTOR	0.00	0.00	0.00	0.00
01-5-18-6025 EQUIP PURCHASE	0.00	0.00	0.00	0.00
01-5-18-6100 ASSET - BUILDINGS	0.00	0.00	0.00	0.00
01-5-18-6101 ASSET - LAND	0.00	0.00	0.00	0.00
01-5-18-6102 ASSET - EQUIPMENT	0.00	0.00	27,575.43	0.00
01-5-18-6103 ASSET - VEHICLES	0.00	0.00	20,500.00	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	0.00	20,000.00
01-5-18-6107 ASSET - DRAINAGE	0.00	2,485.00	5,000.00	5,000.00
01-5-18-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00
01-5-18-6109 ASSET - RESERVED	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	2,485.00	53,075.43	33,500.00
5-18-6103 ASSET - VEHICLES	CURRENT YEAR NOTES: \$8,312 payment for 1-ton truck (4 years - 0 down payment)			
5-18-6106 ASSET - STREETS	CURRENT YEAR NOTES: New Street Lights on South Bateman - Estimated \$10,000 per light			
TOTAL STREETS & DRAINAGE DEPT	415,660.04	363,903.81	414,533.43	443,690.39

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

01 -GENERAL FUND
COMMUNITY DEVELOPMENT

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
<u>PERSONNEL</u>				
01-5-22-1000 SALARIES	0.00	0.00	17,150.00	0.00
01-5-22-1002 OVERTIME	0.00	0.00	0.00	0.00
01-5-22-1004 FEES	0.00	0.00	0.00	0.00
01-5-22-1006 TMRS	0.00	0.00	900.00	0.00
01-5-22-1008 FICA	0.00	0.00	1,800.00	0.00
01-5-22-1010 GROUP INSURANCE	0.00	0.00	8,073.00	0.00
01-5-22-1012 WORKERS COMPENSATION	0.00	0.00	0.00	0.00
01-5-22-1014 UNEMPLOYEMENT	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	0.00	0.00	27,923.00	0.00
<u>CONTRACTUAL SERVICES</u>				
01-5-22-2000 POSTAGE	0.00	0.00	0.00	0.00
01-5-22-2005 ADVERTISING	0.00	200.00	5,000.00	3,000.00
01-5-22-2010 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00
01-5-22-2011 MEMBERSHIPS	0.00	0.00	0.00	0.00
01-5-22-2015 TELEPHONE/INTERNET	0.00	0.00	0.00	0.00
01-5-22-2018 PROPERTY LEASE	0.00	0.00	0.00	0.00
01-5-22-2025 EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
01-5-22-2026 GASOLINE/DIESEL	0.00	0.00	0.00	0.00
01-5-22-2035 TRAVEL	0.00	19.78	500.00	0.00
01-5-22-2040 TUITION / EDUCATION	0.00	0.00	500.00	0.00
01-5-22-2060 BUILDING MAINTENANCE	0.00	0.00	0.00	0.00
01-5-22-2070 PRINTING	0.00	0.00	0.00	0.00
01-5-22-2073 VEHICLE OPERATING SUPPLIES	0.00	0.00	0.00	0.00
01-5-22-2075 AUDIT	0.00	0.00	0.00	0.00
01-5-22-2085 CONTRACT LABOR	0.00	0.00	0.00	12,000.00
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	0.00	6,125.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	0.00	6,344.78	6,000.00	15,000.00
5-22-2005 ADVERTISING	CURRENT YEAR NOTES: Go Fairfield App - \$2,700 Other Advertising - \$300			
5-22-2085 CONTRACT LABOR	CURRENT YEAR NOTES: Payment to Fairfield Fest Organizer. \$1,000 a month.			
<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	0.00	0.00	0.00	0.00
01-5-22-3023 EVENT SUPPLIES	0.00	15,808.70	10,000.00	15,000.00
TOTAL SUPPLIES & MATERIALS	0.00	15,808.70	10,000.00	15,000.00

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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01 -GENERAL FUND
COMMUNITY DEVELOPMENT

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
5-22-3023 EVENT SUPPLIES				
	CURRENT YEAR NOTES: Fireworks = \$10,000 Halloween = \$2,500 Easter = \$2,500			
<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
TOTAL COMMUNITY DEVELOPMENT	0.00	22,153.48	43,923.00	30,000.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

01 -GENERAL FUND
FIDC

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
PERSONNEL				
01-5-26-1000 SALARIES	109,415.27	95,136.56	96,004.00	103,438.02
01-5-26-1002 OVERTIME	0.00	0.00	0.00	0.00
01-5-26-1004 FEES	0.00	0.00	0.00	0.00
01-5-26-1006 TMRS	8,453.08	7,967.18	8,155.00	8,854.29
01-5-26-1008 FICA	7,598.60	6,201.64	7,344.00	7,913.01
01-5-26-1010 GROUP INSURANCE	26,903.76	26,663.05	27,169.00	26,834.98
01-5-26-1012 WORKERS COMPENSATION	1,168.00	1,726.00	1,000.00	452.99
01-5-26-1014 UNEMPLOYEMENT	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	153,538.71	137,694.43	139,672.00	147,493.29
TOTAL FIDC	153,538.71	137,694.43	139,672.00	147,493.29
TOTAL EXPENDITURES	3,040,658.30	2,834,278.22	3,222,009.15	3,053,397.56
REVENUES OVER/(UNDER) EXPENDITURES	(426,916.93)	(391,911.01)	22,816.85	29,227.44

ENTERPRISE FUND

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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02 -ENTERPRISE
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>1,734,633.22</u>	<u>1,664,176.19</u>	<u>1,880,000.00</u>	<u>1,790,000.00</u>
	TOTAL REVENUES	<u>1,734,633.22</u>	<u>1,664,176.19</u>	<u>1,880,000.00</u>	<u>1,790,000.00</u>
<u>EXPENDITURE SUMMARY</u>					
	SANITATION	184,795.83	200,469.60	185,000.00	185,000.00
	WATER OPERATIONS	623,959.41	2,219,329.81	956,828.53	910,203.78
	WASTEWATER OPERATIONS	<u>721,988.75</u>	<u>810,816.23</u>	<u>705,861.00</u>	<u>664,065.57</u>
	TOTAL EXPENDITURES	<u>1,530,743.99</u>	<u>3,230,615.64</u>	<u>1,847,689.53</u>	<u>1,759,269.35</u>
	REVENUES OVER/(UNDER) EXPENDITURES	203,889.23	(1,566,439.45)	32,310.47	30,730.65

02 -ENTERPRISE

REVENUES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
02-4010 CONTRACT REVENUE	0.00	0.00	0.00	0.00
02-4011 SANITATION REVENUE	207,303.26	203,554.50	230,000.00	200,000.00
02-4012 INTEREST INCOME	0.00	0.00	0.00	0.00
02-4013 DUMP CHARGES	6,290.00	6,225.00	5,000.00	5,000.00
02-4014 WATER CHARGES	811,966.96	785,915.18	885,000.00	1,000,000.00
02-4015 DUMPSTER PICKUP	0.00	33.77	0.00	0.00
02-4016 SEWER CHARGES	376,026.32	378,461.69	420,000.00	525,000.00
02-4017 GARBAGE TAX	11,202.42	11,101.02	15,000.00	15,000.00
02-4018 MISCELLANEOUS REVENUE	6,377.09	28.81	4,000.00	4,000.00
02-4019 TAPPING CHARGES	1,000.00	8,542.30	6,000.00	6,000.00
02-4020 TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00
02-4021 SALE OF SURPLUS PROPERTY	0.00	0.00	0.00	0.00
02-4022 RESERVED WATER SURCHARGE	0.00	0.00	0.00	0.00
02-4023 PENALTY	35,722.23	33,103.91	35,000.00	35,000.00
02-4024 OTHER WATER REVENUES	278,681.09	237,246.19	280,000.00	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	0.00
02-4029 SALE OF ASSETS	0.00	0.00	0.00	0.00
02-4030 FIRE DEP'T DONATION	63.85	31.36	0.00	0.00
02-4035 PROCEEDS FROM LOAN	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,734,633.22	1,664,176.19	1,880,000.00	1,790,000.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 201902 -ENTERPRISE
SANITATION

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
<u>PERSONNEL</u>				
02-5-02-1000 SALARIES	0.00	0.00	0.00	0.00
02-5-02-1002 OVERTIME	0.00	0.00	0.00	0.00
02-5-02-1004 FEES	0.00	0.00	0.00	0.00
02-5-02-1006 TMRS	0.00	0.00	0.00	0.00
02-5-02-1008 FICA	0.00	0.00	0.00	0.00
02-5-02-1010 GROUP INSURANCE	0.00	0.00	0.00	0.00
02-5-02-1012 WORKER'S COMPENSATION	0.00	0.00	0.00	0.00
02-5-02-1014 UNEMPLOYMENT	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	0.00	0.00	0.00	0.00
<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	12,611.86	10,846.14	15,000.00	15,000.00
02-5-02-2089 CONTRACT SERVICES	172,183.97	189,623.46	170,000.00	170,000.00
02-5-02-2095 LICENSE FEES	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	184,795.83	200,469.60	185,000.00	185,000.00
<u>OTHER CHARGES</u>				
02-5-02-4005 PROPERTY INSURANCE	0.00	0.00	0.00	0.00
02-5-02-4010 LIABILITY INSURANCE	0.00	0.00	0.00	0.00
TOTAL OTHER CHARGES	0.00	0.00	0.00	0.00
TOTAL SANITATION	184,795.83	200,469.60	185,000.00	185,000.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

02 -ENTERPRISE
WATER OPERATIONS

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
PERSONNEL				
02-5-04-1000 SALARIES	118,168.71	98,907.36	144,459.00	116,645.81
02-5-04-1002 OVERTIME	2,294.11	7,748.20	4,500.00	5,000.00
02-5-04-1004 FEES	13.90	0.00	0.00	0.00
02-5-04-1006 TMRS	9,451.06	8,923.97	13,220.00	9,984.88
02-5-04-1008 FICA	8,092.42	6,798.29	11,815.00	8,923.40
02-5-04-1010 GROUP INSURANCE	32,747.06	40,780.50	48,920.00	45,776.97
02-5-04-1012 WORKER'S COMPENSATION	5,000.00	3,710.21	3,800.00	2,770.72
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	175,767.26	166,868.53	226,714.00	189,101.78
CONTRACTUAL SERVICES				
02-5-04-2000 POSTAGE	7,810.99	6,478.73	6,000.00	6,000.00
02-5-04-2005 ADVERTISING	920.00	2,136.00	1,000.00	1,000.00
02-5-04-2010 DUES & SUBSCRIPTIONS	226.60	30.00	200.00	500.00
02-5-04-2015 TELEPHONE	7,760.32	2,854.41	7,500.00	7,000.00
02-5-04-2020 ELECTRICITY	70,310.68	69,566.70	65,000.00	55,000.00
02-5-04-2021 NATURAL GAS	1,165.67	941.23	1,300.00	1,300.00
02-5-04-2022 LP GAS	359.00	0.00	200.00	0.00
02-5-04-2023 EQUIPMENT RENTAL	757.10	289.84	250.00	400.00
02-5-04-2025 MAPPING SERVICES	0.00	0.00	500.00	500.00
02-5-04-2026 GASOLINE/DIESEL	6,425.54	5,978.46	7,000.00	5,000.00
02-5-04-2035 TRAVEL	232.52	322.46	500.00	600.00
02-5-04-2037 UNIFORM EXPENSE	2,633.38	1,626.86	2,000.00	1,875.00
02-5-04-2040 TUITION / EDUCATION	2,661.00	824.38	2,500.00	1,500.00
02-5-04-2060 BUILDING MAINTENANCE	196.75	46.57	500.00	500.00
02-5-04-2066 PHYSICALS	36.00	349.50	500.00	1,000.00
02-5-04-2070 PRINTING	4.55	254.22	500.00	375.00
02-5-04-2072 VEHICLE MAINTENANCE & REPAIRS	499.99	3,147.50	5,000.00	6,000.00
02-5-04-2073 VEHICLE OPERATING COSTS	12.86	0.00	500.00	0.00
02-5-04-2075 AUDIT	11,500.00	5,500.00	5,500.00	4,500.00
02-5-04-2076 EQUIPMENT MAINTENANCE & REPAIR	355.27	1,343.07	2,500.00	2,500.00
02-5-04-2080 LEGAL SERVICES	2,834.50	84,034.52	1,500.00	1,500.00
02-5-04-2081 PERMIT FEES	0.00	0.00	1,500.00	2,500.00
02-5-04-2082 RADIOS	0.00	0.00	0.00	0.00
02-5-04-2083 LICENSE FEES	666.11	0.00	500.00	0.00
02-5-04-2084 WATER PRODUCTION FEES	12,289.94	6,233.23	15,000.00	11,250.00
02-5-04-2085 CONTRACTOR SERVICES	3,057.18	3,089.92	1,500.00	1,500.00
02-5-04-2094 LABORATORY FEES	3,753.97	999.70	1,000.00	1,000.00
02-5-04-2100 HARDWARE MAINT/REPAIR	964.51	0.00	1,500.00	1,000.00
02-5-04-2105 SOFTWARE MAINT/REPAIR	755.00	7,578.79	5,000.00	6,500.00
02-5-04-2150 PROFESSIONAL SERVICES	15.76	0.00	0.00	0.00
02-5-04-2200 WATER PLANT MAINTENANCE	37,034.39	30,554.13	35,000.00	35,000.00
02-5-04-2250 SEWER PLANT MAINTENANCE	0.00	0.00	0.00	0.00
02-5-04-2300 EQUIPMENT PURCHASE	0.00	0.00	1,000.00	500.00
02-5-04-2350 ENGINEERING FEES	0.00	3,900.00	2,500.00	3,750.00
02-5-04-2400 SLUDGE DISPOSAL	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	175,239.58	237,375.30	174,950.00	160,050.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

02 -ENTERPRISE
WATER OPERATIONS

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
SUPPLIES & MATERIALS				
02-5-04-3000 OFFICE SUPPLIES	1,291.03	2,198.86	1,500.00	1,500.00
02-5-04-3005 JANITORIAL SUPPLIES	183.79	22.14	250.00	250.00
02-5-04-3008 EQUIPMENT OPERATING COSTS	0.00	0.00	100.00	0.00
02-5-04-3009 RADIO MAINTENANCE	0.00	0.00	0.00	0.00
02-5-04-3020 WEED CHEMICALS	0.00	1,096.63	500.00	1,500.00
02-5-04-3021 CHEMICALS	18,827.21	23,678.06	17,000.00	16,000.00
02-5-04-3022 MISC. SUPPLIES	518.25	141.77	600.00	250.00
02-5-04-3023 SMALL TOOLS	159.45	1,803.94	500.00	375.00
02-5-04-3024 PLANT MAINTENANCE	5,500.00	0.00	6,500.00	0.00
02-5-04-3025 SAFETY EQUIPMENT	1,829.06	554.32	500.00	375.00
02-5-04-3065 WATER SYSTEM MAINT. SUPPLIES	11,797.69	21,026.65	20,000.00	17,500.00
02-5-04-3070 SEWER SYSTEM MAINT. SUPPLIES	0.00	0.00	0.00	0.00
02-5-04-3075 WATER LINE REPAIRS	0.00	1,750.00	2,000.00	1,500.00
02-5-04-3080 SEWER LINE REPLACEMENT	0.00	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	1,259.64	1,729.27	1,000.00	19,000.00
02-5-04-3086 I&I SUPPLIES	0.00	0.00	0.00	0.00
02-5-04-3099 SMALL EQUIPMENT	0.00	0.00	500.00	0.00
TOTAL SUPPLIES & MATERIALS	41,366.12	54,001.64	50,950.00	58,250.00
5-04-3085 WATER METERS	CURRENT YEAR NOTES: Cellular service for meters			
OTHER CHARGES				
02-5-04-4005 PROPERTY INSURANCE	1,000.00	954.79	1,000.00	1,000.00
02-5-04-4010 LIABILITY INSURANCE	282.21	181.56	250.00	250.00
02-5-04-4015 E & O INSURANCE	0.00	0.00	0.00	0.00
02-5-04-4025 AUTO PHYSICAL INSURANCE	1,500.00	1,500.00	1,500.00	1,500.00
02-5-04-4030 AUTO LIABILITY INSURANCE	1,300.00	1,187.30	1,300.00	1,300.00
02-5-04-4036 MOBILE INS.	326.66	300.00	300.00	300.00
TOTAL OTHER CHARGES	4,408.87	4,123.65	4,350.00	4,350.00
BONDS				
02-5-04-5000 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5005 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5010 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5020 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5030 BOND 1999 PRINCIPLE	0.00	0.00	0.00	0.00
02-5-04-5035 BOND 1999 INTEREST	0.00	0.00	0.00	0.00
02-5-04-5040 BOND 1999 BANK CHARGES	0.00	0.00	0.00	0.00
02-5-04-5048 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5050 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5051 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5052 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5053 RESERVED	0.00	0.00	0.00	0.00
TOTAL BONDS	0.00	0.00	0.00	0.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

02 -ENTERPRISE
WATER OPERATIONS

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
<u>CAPITAL OUTLAY</u>				
02-5-04-6000	COMPUTER EQUIP LEASE	0.00	0.00	0.00
02-5-04-6005	RESERVED	0.00	0.00	0.00
02-5-04-6011	RESERVED	0.00	0.00	0.00
02-5-04-6012	WATSON WELL GROUND STORAGE	0.00	0.00	0.00
02-5-04-6015	CLARK WELL REPAIRS	0.00	0.00	0.00
02-5-04-6020	RESERVED FOR MONARCH WELL	0.00	0.00	0.00
02-5-04-6025	RESERVED (BACKHOE)	17,202.00	17,202.00	17,202.00
02-5-04-6030	RESERVED(PHASE 1 WATER LOOP)	0.00	0.00	0.00
02-5-04-6035	RESERVED	0.00	1,248,567.00	0.00
02-5-04-6040	RESERVED	0.00	1,320.00	0.00
02-5-04-6041	RESERVED (WW Utility Payment)	209,975.58	209,975.58	209,976.00
02-5-04-6042	METER PAYMENT	0.00	0.00	86,250.00
02-5-04-6045	RESERVED	0.00	0.00	0.00
02-5-04-6050	RESERVED	0.00	0.00	0.00
02-5-04-6051	RESERVED	0.00	0.00	0.00
02-5-04-6052	RESERVED	0.00	0.00	0.00
02-5-04-6070	RESERVED	0.00	0.00	0.00
02-5-04-6080	RESERVED	0.00	0.00	0.00
02-5-04-6081	RESERVED	0.00	0.00	0.00
02-5-04-6082	RESERVED	0.00	0.00	0.00
02-5-04-6085	RESERVED	0.00	10,560.74	0.00
02-5-04-6100	ASSET - BUILDINGS	0.00	0.00	0.00
02-5-04-6101	ASSET - LAND	0.00	0.00	0.00
02-5-04-6102	ASSET - EQUIPMENT	0.00	0.00	0.00
02-5-04-6103	ASSET - VEHICLES	0.00	32,000.00	32,000.00
02-5-04-6104	ASSET - STRUCTURES	0.00	0.00	0.00
02-5-04-6105	ASSET - IMPROVEMENTS	0.00	57,374.52	75,000.00
02-5-04-6108	ASSET - RESERVED	0.00	236,160.85	115,686.53
02-5-04-6109	ASSET - RESERVED	0.00	0.00	0.00
02-5-04-6110	ASSET - WATER SYSTEMS	0.00	7,800.00	50,000.00
TOTAL CAPITAL OUTLAY		227,177.58	1,756,960.69	499,864.53
5-04-6042	METER PAYMENT	CURRENT YEAR NOTES: Part of debt service for water meter replacements		
5-04-6105	ASSET - IMPROVEMENTS	CURRENT YEAR NOTES: New Generator at Ivy Well		
5-04-6110	ASSET - WATER SYSTEMS	CURRENT YEAR NOTES: Contractor funds to replace water lines		
<u>OTHER SOURCES (USES)</u>				
02-5-04-7005	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00
02-5-04-7299	DEPRECIATION EXPENSE	0.00	0.00	0.00
TOTAL OTHER SOURCES (USES)		0.00	0.00	0.00

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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02 -ENTERPRISE
WATER OPERATIONS

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
CATG 9				
02-5-04-9900 TRANSFER-IN DEBT SERVICE	0.00	0.00	0.00	45,000.00
02-5-04-9901 TRANSFER IN G/F	0.00	0.00	0.00	225,000.00
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	0.00	0.00	270,000.00
TOTAL WATER OPERATIONS	623,959.41	2,219,329.81	956,828.53	910,203.78

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 201902 -ENTERPRISE
WASTEWATER OPERATIONS

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
PERSONNEL				
02-5-08-1000 SALARIES	220,439.95	209,694.40	228,768.00	151,653.53
02-5-08-1002 OVERTIME	15,487.22	14,271.57	17,244.00	20,000.00
02-5-08-1004 FEES	0.00	0.00	0.00	0.00
02-5-08-1006 TMRS	18,969.24	18,484.37	21,059.00	12,981.80
02-5-08-1008 FICA	16,707.09	14,877.56	18,820.00	11,601.72
02-5-08-1010 GROUP INSURANCE	47,960.53	61,804.99	55,127.00	28,255.75
02-5-08-1012 WORKER'S COMPENSATION	5,793.00	6,823.00	6,823.00	5,152.77
02-5-08-1014 UNEMPLOYMENT	0.00	0.00	0.00	0.00
02-5-08-1016 SEASONAL WORKER	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	325,357.03	325,955.89	347,841.00	229,645.57
CONTRACTUAL SERVICES				
02-5-08-2000 POSTAGE	307.48	0.00	500.00	0.00
02-5-08-2005 ADVERTISING	0.00	0.00	400.00	0.00
02-5-08-2010 DUES & SUBSCRIPTIONS	0.00	37.50	100.00	100.00
02-5-08-2015 TELEPHONE	4,387.47	854.53	4,000.00	3,000.00
02-5-08-2020 ELECTRICITY	77,774.29	82,536.99	75,000.00	75,000.00
02-5-08-2021 NATURAL GAS	0.00	0.00	0.00	0.00
02-5-08-2022 WATER/SEWER UTILITIES	4,141.58	3,770.37	5,000.00	4,000.00
02-5-08-2023 EQUIPMENT RENTAL	0.00	1,643.61	1,000.00	2,000.00
02-5-08-2025 MAPPING SERVICES	0.00	0.00	500.00	500.00
02-5-08-2026 GASOLINE / DIESEL	6,466.62	5,746.56	6,000.00	5,000.00
02-5-08-2035 TRAVEL	1,248.53	774.22	500.00	500.00
02-5-08-2037 UNIFORM EXPENSE	2,654.33	1,085.79	2,500.00	1,500.00
02-5-08-2040 TUITION / EDUCATION	500.00	135.38	1,000.00	2,000.00
02-5-08-2060 BUILDING MAINTENANCE	171.61	0.00	500.00	500.00
02-5-08-2061 PLANT MAINTENANCE	79,975.78	77,049.30	60,000.00	70,000.00
02-5-08-2066 PHYSICALS	138.00	36.00	200.00	200.00
02-5-08-2070 PRINTING	4.55	254.22	500.00	500.00
02-5-08-2072 VEHICLE MAINT & REPAIR	4,144.79	4,491.09	3,500.00	5,000.00
02-5-08-2073 VEHICLE OPERATING COSTS	8.00	0.00	100.00	100.00
02-5-08-2075 AUDIT	9,700.00	3,700.00	3,700.00	4,000.00
02-5-08-2076 EQUIP MAINT / REPAIR	614.16	4,443.84	15,000.00	15,000.00
02-5-08-2080 LEGAL SERVICES	0.00	83,461.59	1,000.00	1,000.00
02-5-08-2081 PERMIT FEES	11,101.24	7,551.24	15,000.00	10,000.00
02-5-08-2082 RADIO EQUIPMENT	0.00	0.00	500.00	0.00
02-5-08-2083 LICENSE FEES	644.00	111.00	500.00	500.00
02-5-08-2085 CONTRACTOR SERVICES	1,954.94	1,541.03	5,000.00	5,000.00
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	29,142.00	24,271.00	25,000.00	25,000.00
02-5-08-2100 HARDWARE MAINTENANCE	74.99	0.00	2,000.00	0.00
02-5-08-2105 SOFTWARE MAINTENANCE	6,513.00	12,695.40	8,000.00	10,000.00
02-5-08-2150 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
02-5-08-2151 INSPECTION SERVICES	0.00	0.00	0.00	0.00
02-5-08-2300 EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00
02-5-08-2350 ENGINEERING SERVICES	0.00	7,193.61	6,000.00	6,000.00

02 -ENTERPRISE
WASTEWATER OPERATIONS

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
02-5-08-2400 SLUDGE DISPOSAL	7,641.60	11,436.40	5,000.00	15,000.00
TOTAL CONTRACTUAL SERVICES	249,308.96	334,820.67	248,000.00	261,400.00
SUPPLIES & MATERIALS				
02-5-08-3000 OFFICE SUPPLIES	394.82	0.00	1,000.00	0.00
02-5-08-3001 LABORATORY SUPPLIES	5,265.81	1,730.53	7,500.00	7,500.00
02-5-08-3005 JANITORIAL SUPPLIES	0.00	591.79	200.00	200.00
02-5-08-3008 EQUIPMENT OPERATING SUPPLIES	0.00	0.00	200.00	200.00
02-5-08-3009 RADIO MAINTENANCE SUPPLIES	0.00	0.00	0.00	0.00
02-5-08-3020 CHEMICAL SUPPLIES	46,305.36	36,278.51	30,000.00	35,000.00
02-5-08-3023 SMALL TOOLS	418.94	636.74	500.00	500.00
02-5-08-3025 SAFETY SUPPLIES	377.72	47.46	500.00	500.00
02-5-08-3070 SEWER SYSTEM MAINT SUPPLIES	32,947.30	5,630.86	15,000.00	15,000.00
02-5-08-3080 WASTEWATER LINE REPAIR	0.00	0.00	0.00	1,500.00
02-5-08-3081 SEWER LIFT STATIONS	0.00	0.00	0.00	0.00
02-5-08-3086 I & I SUPPLIES / TESTING	0.00	0.00	1,000.00	1,000.00
02-5-08-3099 SMALL EQUIPMENT	0.00	0.00	500.00	500.00
TOTAL SUPPLIES & MATERIALS	85,709.95	44,915.89	56,400.00	61,900.00
OTHER CHARGES				
02-5-08-4005 PROPERTY INSURANCE	1,000.00	954.79	1,000.00	1,000.00
02-5-08-4010 LIABILITY INSURANCE	188.09	351.56	420.00	420.00
02-5-08-4015 E & O INSURANCE	0.00	0.00	0.00	0.00
02-5-08-4025 AUTO PHYSICAL INSURANCE	1,000.00	1,000.00	1,000.00	1,000.00
02-5-08-4030 AUTO LIABILITY INSURANCE	900.00	787.30	900.00	900.00
02-5-08-4036 MOBILE EQUIPMENT INSURANCE	281.83	300.00	300.00	300.00
TOTAL OTHER CHARGES	3,369.92	3,393.65	3,620.00	3,620.00
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	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00
02-5-08-6103 ASSET - VEHICLES	0.00	0.00	0.00	7,500.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

02 -ENTERPRISE
WASTEWATER OPERATIONS

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
02-5-08-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00
02-5-08-6105 ASSET - IMPROVEMENTS	11,139.24	54,626.48	25,000.00	50,000.00
02-5-08-6108 ASSET - RESERVED	47,103.65	47,103.65	0.00	0.00
02-5-08-6109 ASSET - RESERVED	0.00	0.00	0.00	0.00
02-5-08-6111 ASSET - WASTEWATER SYSTEMS	0.00	0.00	25,000.00	50,000.00
TOTAL CAPITAL OUTLAY	58,242.89	101,730.13	50,000.00	107,500.00
5-08-6103 ASSET - VEHICLES	CURRENT YEAR NOTES: \$7,246.47 payment for 4-year note for F150 truck.			
5-08-6103 ASSET - VEHICLES	NEXT YEAR NOTES: \$7,500 payment for 2020-21, 21-22, 22-23			
5-08-6105 ASSET - IMPROVEMENTS	CURRENT YEAR NOTES: Three new concrete pads at Mims Creek plant for sludge removal			
5-08-6111 ASSET - WASTEWATER SYSTEMS	CURRENT YEAR NOTES: Contractor funds to replace sewer lines			
TOTAL WASTEWATER OPERATIONS	721,988.75	810,816.23	705,861.00	664,065.57
TOTAL EXPENDITURES	1,530,743.99	3,230,615.64	1,847,689.53	1,759,269.35
REVENUES OVER/(UNDER) EXPENDITURES	203,889.23	(1,566,439.45)	32,310.47	30,730.65

DEBT SERVICE FUND

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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04 -DEBT SERVICE FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>457,763.53</u>	<u>463,234.88</u>	<u>455,000.00</u>	<u>411,000.00</u>
	TOTAL REVENUES	<u>457,763.53</u>	<u>463,234.88</u>	<u>455,000.00</u>	<u>411,000.00</u>
<u>EXPENDITURE SUMMARY</u>					
	DEBT SERVICE	<u>411,655.00</u>	<u>285,407.50</u>	<u>407,716.00</u>	<u>379,513.00</u>
	TOTAL EXPENDITURES	<u>411,655.00</u>	<u>285,407.50</u>	<u>407,716.00</u>	<u>379,513.00</u>
	REVENUES OVER/(UNDER) EXPENDITURES	46,108.53	177,827.38	47,284.00	31,487.00

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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04 -DEBT SERVICE FUND

REVENUES		2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
04-4000	AD VALOREM - CURRENT	415,308.24	432,714.56	425,000.00	381,000.00
04-4005	AD VALOREM - DELINQUENT	22,533.44	21,246.23	20,000.00	20,000.00
04-4010	AD VALOREM - PENALTY	19,921.85	9,274.09	10,000.00	10,000.00
04-4020	TRANSFER FROM BOND RESERVES	0.00	0.00	0.00	0.00
TOTAL REVENUES		457,763.53	463,234.88	455,000.00	411,000.00

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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04 -DEBT SERVICE FUND
DEBT SERVICE

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
CONTRACTUAL SERVICES				
04-5-02-2013 EMS PREMIUMS	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00
BONDS				
04-5-02-5030 PRINCIPAL 2002 BONDS	370,400.00	269,802.50	240,000.00	255,000.00
04-5-02-5035 INTEREST 2002 BONDS	41,255.00	14,802.50	41,616.00	29,605.00
04-5-02-5040 PRINCIPAL 2010 BONDS	0.00	0.00	110,000.00	0.00
04-5-02-5048 INTEREST 2010 BONDS	0.00	0.00	14,100.00	0.00
04-5-02-5049 RESERVE	0.00	802.50	2,000.00	2,000.00
04-5-02-5055 RESERVE	0.00	0.00	0.00	0.00
04-5-02-5060 PRINCIPAL 2019 CO	0.00	0.00	0.00	92,908.00
04-5-02-5065 INTEREST 2019 CO	0.00	0.00	0.00	0.00
TOTAL BONDS	411,655.00	285,407.50	407,716.00	379,513.00
CATG 9				
04-5-02-9902 TRANSFERS OUT	0.00	0.00	0.00	0.00
TOTAL CATG	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	411,655.00	285,407.50	407,716.00	379,513.00
TOTAL EXPENDITURES	411,655.00	285,407.50	407,716.00	379,513.00
REVENUES OVER/(UNDER) EXPENDITURES	46,108.53	177,827.38	47,284.00	31,487.00

TDCJ FUND

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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06 -TDCJ
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>451,929.23</u>	<u>471,618.97</u>	<u>531,583.00</u>	<u>531,583.00</u>
	TOTAL REVENUES	<u>451,929.23</u>	<u>471,618.97</u>	<u>531,583.00</u>	<u>531,583.00</u>
<u>EXPENDITURE SUMMARY</u>					
	OPERATIONS & MAINTENANCE	<u>463,298.03</u>	<u>426,117.12</u>	<u>423,026.77</u>	<u>504,194.26</u>
	TOTAL EXPENDITURES	<u>463,298.03</u>	<u>426,117.12</u>	<u>423,026.77</u>	<u>504,194.26</u>
	REVENUES OVER/(UNDER) EXPENDITURES	(11,368.80)	45,501.85	108,556.23	27,388.74

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

06 -TDCJ

REVENUES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
06-4010 FACILITY CHARGES	125,200.79	125,200.79	136,583.00	136,583.00
06-4012 INTEREST EARNED	0.00	0.00	0.00	0.00
06-4014 WATER CHARGES	194,099.40	201,850.34	250,000.00	250,000.00
06-4016 SEWER CHARGES	132,629.04	144,286.84	145,000.00	145,000.00
06-4018 OTHER REVENUES	0.00	281.00	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	 451,929.23	 471,618.97	 531,583.00	 531,583.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 201906 -TDCJ
OPERATIONS & MAINTENANCE

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
PERSONNEL				
06-5-02-1000 SALARIES	88,307.31	82,744.58	83,004.00	193,946.70
06-5-02-1002 OVERTIME	6,734.40	6,400.50	1,998.00	5,000.00
06-5-02-1004 FEES	0.00	0.00	0.00	0.00
06-5-02-1006 TMRS	8,001.52	7,392.50	7,276.00	16,601.84
06-5-02-1008 FICA	7,096.25	6,279.83	6,503.00	14,836.92
06-5-02-1010 GROUP INSURANCE	19,654.32	20,266.70	15,765.00	47,916.03
06-5-02-1012 WORKER'S COMPENSATION	2,699.00	4,386.00	4,386.00	5,898.00
06-5-02-1014 UNEMPLOYMENT	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	132,492.80	127,470.11	118,932.00	284,199.49
CONTRACTUAL SERVICES				
06-5-02-2000 POSTAGE	86.74	0.00	150.00	150.00
06-5-02-2005 ADVERTISING	460.00	920.00	500.00	500.00
06-5-02-2010 DUES & SUBSCRIPTIONS	0.00	0.00	100.00	100.00
06-5-02-2013 EMS PREMIUMS	0.00	0.00	0.00	0.00
06-5-02-2015 TELEPHONE	2,069.41	4.00	2,000.00	3,000.00
06-5-02-2020 ELECTRICITY	63,037.38	55,973.28	65,000.00	60,000.00
06-5-02-2026 GASOLINE/DIESEL	7,341.19	6,071.63	4,500.00	4,500.00
06-5-02-2035 TRAVEL	1,918.44	170.38	500.00	500.00
06-5-02-2037 UNIFORMS	2,376.93	1,393.25	1,000.00	1,000.00
06-5-02-2040 TUITION	760.00	24.38	1,000.00	1,000.00
06-5-02-2060 BUILDING MAINTENANCE	0.00	0.00	500.00	500.00
06-5-02-2066 PHYSICALS	69.00	36.00	200.00	200.00
06-5-02-2072 VEHICLE MAINTENANCE & REPAIR	3,208.36	2,925.27	1,500.00	1,500.00
06-5-02-2073 VEHICLE OPERATING EXPENSE	0.00	0.00	0.00	0.00
06-5-02-2075 AUDIT	5,350.00	1,300.00	1,500.00	1,500.00
06-5-02-2076 EQUIPMENT MAINTENANCE & REPAIR	647.30	744.96	2,500.00	2,500.00
06-5-02-2077 EQUIPMENT OPERATING COSTS	0.00	0.00	0.00	0.00
06-5-02-2080 LEGAL SERVICES	5,716.50	49,673.96	2,000.00	2,000.00
06-5-02-2081 PERMIT / LICENSE FEES	1,472.00	1,250.00	3,000.00	3,000.00
06-5-02-2082 RADIO MAINTENANCE	0.00	0.00	0.00	0.00
06-5-02-2084 WATER PRODUCTION FEES	4,081.17	1,090.25	5,000.00	5,000.00
06-5-02-2085 CONTRACTOR SERVICES	174.00	259.90	1,000.00	1,000.00
06-5-02-2094 LABORATORY FEES	16,280.73	13,873.35	10,000.00	15,000.00
06-5-02-2100 HARDWARE MAINT/REPAIR	0.00	0.00	2,000.00	2,000.00
06-5-02-2105 SOFTWARE MAINT/REPAIR	910.80	4,406.10	2,500.00	6,500.00
06-5-02-2150 PROFESSIONAL SERVICES	0.00	10,725.00	1,500.00	10,000.00
06-5-02-2200 WATER PLANT MAINTENANCE	9,557.08	6,371.86	7,000.00	7,000.00
06-5-02-2250 SEWER PLANT MAINTENANCE	6,198.15	10,564.30	7,000.00	10,000.00
06-5-02-2350 ENGINEERING FEES	3,827.00	0.00	2,500.00	2,500.00
06-5-02-2400 SLUDGE DISPOSAL	6,936.08	18,489.18	3,500.00	15,000.00
TOTAL CONTRACTUAL SERVICES	142,478.26	186,267.05	127,950.00	155,950.00
SUPPLIES & MATERIALS				
06-5-02-3000 OFFICE SUPPLIES	358.05	0.00	300.00	300.00
06-5-02-3005 JANITORIAL SERVICES	0.00	0.00	200.00	200.00
06-5-02-3010 EDUCATIONAL MATERIALS	0.00	0.00	250.00	250.00

06 -TDCJ
OPERATIONS & MAINTENANCE

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
06-5-02-3020 WEED CHEMICALS	0.00	0.00	250.00	250.00
06-5-02-3021 CHEMICALS	22,879.47	18,330.71	18,000.00	18,000.00
06-5-02-3022 MISCELLANEOUS SUPPLIES	23.57	149.74	500.00	500.00
06-5-02-3023 SMALL TOOLS	0.00	113.92	500.00	500.00
06-5-02-3024 PLANT MAINTENANCE	1,500.00	0.00	2,000.00	2,000.00
06-5-02-3025 SAFETY EQUIPMENT	247.37	104.95	500.00	500.00
06-5-02-3026 LAB SUPPLIES & MATERIALS	2,974.60	4,303.12	1,500.00	5,000.00
06-5-02-3065 WATER SYSTEM MAINT. SUPPLIES	150.00	0.00	500.00	500.00
06-5-02-3070 SEWER SYSTEM MAINT. SUPPLIES	0.00	282.92	500.00	500.00
06-5-02-3099 SMALL EQUIPMENT	0.00	0.00	500.00	500.00
TOTAL SUPPLIES & MATERIALS	28,133.06	23,285.36	25,500.00	29,000.00
OTHER CHARGES				
06-5-02-4005 PROPERTY INSURANCE	1,000.00	1,054.79	1,100.00	1,100.00
06-5-02-4010 LIABILITY INSURANCE	164.09	431.56	500.00	500.00
06-5-02-4025 AUTO PHYSICAL INSURANCE	1,000.00	1,000.00	1,000.00	1,000.00
06-5-02-4030 AUTO LIABILITY INSURANCE	1,100.00	874.60	1,100.00	1,100.00
06-5-02-4036 MOBIL INSURANCE	353.51	400.00	400.00	400.00
06-5-02-4050 TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00
06-5-02-4055 TRANSFER TO ENTERPRISE FUND	0.00	0.00	0.00	0.00
06-5-02-4060 TEAGUE CONTRACT - TDCJ BOND	133,043.04	71,638.88	122,850.00	0.00
TOTAL OTHER CHARGES	136,660.64	75,399.83	126,950.00	4,100.00
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
TOTAL BONDS	0.00	0.00	0.00	0.00
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	9,838.50	0.00	10,000.00	10,000.00
06-5-02-6100 ASSET - BUILDINGS	0.00	0.00	0.00	0.00
06-5-02-6101 ASSET - LAND	0.00	0.00	0.00	0.00
06-5-02-6102 ASSET - EQUIPMENT	0.00	0.00	0.00	0.00
06-5-02-6103 ASSET - VEHICLES	13,694.77	13,694.77	13,694.77	20,944.77
06-5-02-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00
06-5-02-6105 ASSET - IMPROVEMENTS	0.00	0.00	0.00	0.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 201906 -TDCJ
OPERATIONS & MAINTENANCE

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
06-5-02-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00
06-5-02-6109 ASSET - RESERVED	0.00	0.00	0.00	0.00
06-5-02-6110 ASSET - WATER SYSTEMS	0.00	0.00	0.00	0.00
06-5-02-6111 ASSET - WASTEWATER SYSTEMS	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	23,533.27	13,694.77	23,694.77	30,944.77
5-02-6103 ASSET - VEHICLES	CURRENT YEAR NOTES: \$13,694.77 payment on one truck and \$7,250 payment on second truck			
5-02-6103 ASSET - VEHICLES	NEXT YEAR NOTES: \$13K payment ends in 2019-20 and \$7,250 needs in for 20-21, 21-22, and 22-23.			
OTHER SOURCES (USES)				
06-5-02-7299 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00
TOTAL OTHER SOURCES (USES)	0.00	0.00	0.00	0.00
CATG 9				
06-5-02-9902 TRANSFER IN - DEBT SERVICE	0.00	0.00	0.00	0.00
06-5-02-9999 MISCELLANEOUS	0.00	0.00	0.00	0.00
TOTAL CATG	0.00	0.00	0.00	0.00
TOTAL OPERATIONS & MAINTENANCE	463,298.03	426,117.12	423,026.77	504,194.26
TOTAL EXPENDITURES	463,298.03	426,117.12	423,026.77	504,194.26
REVENUES OVER/(UNDER) EXPENDITURES	(11,368.80)	45,501.85	108,556.23	27,388.74

HOTEL-MOTEL
(TOURISM) FUND

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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07 -HOTEL/MOTEL FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>182,621.98</u>	<u>227,398.30</u>	<u>285,000.00</u>	<u>285,000.00</u>
	TOTAL REVENUES	<u>182,621.98</u>	<u>227,398.30</u>	<u>285,000.00</u>	<u>285,000.00</u>
<u>EXPENDITURE SUMMARY</u>					
	HOTEL/MOTEL FUND	<u>273,961.98</u>	<u>182,195.50</u>	<u>284,074.00</u>	<u>418,204.39</u>
	TOTAL EXPENDITURES	<u>273,961.98</u>	<u>182,195.50</u>	<u>284,074.00</u>	<u>418,204.39</u>
	REVENUES OVER/(UNDER) EXPENDITURES	(91,340.00)	45,202.80	926.00	(133,204.39)

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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07 -HOTEL/MOTEL FUND

REVENUES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
07-4006 HOTEL/MOTEL TAX RECEIPTS	182,600.31	227,385.35	285,000.00	285,000.00
07-4012 INTEREST INCOME	21.67	12.95	0.00	0.00
07-4014 OTHER INCOME	0.00	0.00	0.00	0.00
07-4020 TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00
TOTAL REVENUES	182,621.98	227,398.30	285,000.00	285,000.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

07 -HOTEL/MOTEL FUND
HOTEL/MOTEL FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
PERSONNEL				
07-5-24-1000 SALARIES	0.00	0.00	0.00	37,872.64
07-5-24-1002 OVERTIME	0.00	0.00	0.00	0.00
07-5-24-1004 FEES	0.00	0.00	0.00	0.00
07-5-24-1006 TMRS	0.00	0.00	0.00	3,241.90
07-5-24-1008 FICA	0.00	0.00	0.00	2,897.26
07-5-24-1010 GROUP INSURANCE	0.00	0.00	0.00	8,042.16
07-5-24-1012 WPRKER'S COMPENSATION	0.00	0.00	0.00	170.43
07-5-24-1014 UNEMPLOYMENT	0.00	0.00	0.00	0.00
07-5-24-1016 SEASONAL WORKER	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	0.00	0.00	0.00	52,224.39
CONTRACTUAL SERVICES				
07-5-24-2004 ADMINISTRATION	2,046.00	0.00	0.00	0.00
07-5-24-2005 MUNICIPAL ADVERTISING	73.85	50.00	2,800.00	3,000.00
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	500.00
07-5-24-2010 HISTORIC PRESERVATION GRANTS	0.00	0.00	0.00	0.00
07-5-24-2016 TOURISM INFO CENTER	74,374.97	51,697.58	56,464.00	32,520.00
07-5-24-2017 EVENTS/TOURISM	100,183.65	73,786.55	45,150.00	72,650.00
07-5-24-2019 RODEO / EXPO CENTER	0.00	0.00	0.00	1,000.00
07-5-24-2020 CHRISTMAS EVENTS	0.00	0.00	0.00	34,150.00
07-5-24-2021 FUZZY PEACH FESTIVAL	0.00	0.00	0.00	12,000.00
07-5-24-2022 SHOW OF WHEELS	0.00	0.00	0.00	18,500.00
07-5-24-2025 MISCELLANEOUS EVENTS	0.00	0.00	0.00	0.00
07-5-24-2027 FREESTONE COUNTY MUSEUM	37,250.00	19,130.00	15,000.00	15,000.00
07-5-24-2041 TEXAS STATE COONHUNTERS	0.00	0.00	0.00	5,000.00
07-5-24-2045 SPORTING EVENTS	17,229.94	9,689.91	30,000.00	30,000.00
07-5-24-2046 ATHLETIC EVENTS	0.00	0.00	0.00	10,000.00
07-5-24-2047 TRINITY STAR ARTS COUNCIL	5,500.00	10,149.00	10,160.00	10,160.00
07-5-24-2048 MARKET DAYS	15,487.74	8,061.91	15,000.00	2,500.00
07-5-24-2050 CIVIC CENTER	12,296.53	60.98	100,000.00	75,000.00
07-5-24-2051 DISC GOLF COURSE	0.00	0.00	0.00	25,000.00
07-5-24-2057 TXDOT SIDEWALK PROJECT	0.00	0.00	0.00	0.00
07-5-24-2065 MOODY BRADLEY	9,667.00	9,569.57	9,500.00	19,000.00
TOTAL CONTRACTUAL SERVICES	273,961.98	182,195.50	284,074.00	365,980.00

5-24-2005 MUNICIPAL ADVERTISING

CURRENT YEAR NOTES:
Go Farifield App - \$2,700

5-24-2017 EVENTS/TOURISM

CURRENT YEAR NOTES:
Billboards and Signage - \$18,200
Tourism App - \$2,700
Tourism Materials and Dues - \$15,000
Hotel/Motel Logo/Sign - \$15,000
Travel/Business - \$1,750

5-24-2045 SPORTING EVENTS

CURRENT YEAR NOTES:

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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07 -HOTEL/MOTEL FUND
HOTEL/MOTEL FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
LITTLE DRIBBLERS NATIONAL TOURNAMENT - \$30,000 pledge				
5-24-2046 ATHLETIC EVENTS	CURRENT YEAR NOTES: FAIRFIELD INVITATIONAL - 10,000			
TOTAL HOTEL/MOTEL FUND	273,961.98	182,195.50	284,074.00	418,204.39
TOTAL EXPENDITURES	<u>273,961.98</u>	<u>182,195.50</u>	<u>284,074.00</u>	<u>418,204.39</u>
REVENUES OVER/ (UNDER) EXPENDITURES	<u>(91,340.00)</u>	<u>45,202.80</u>	<u>926.00</u>	<u>(133,204.39)</u>

OTHER FUNDS

- **POLICE EDUCATION**
- **POLICE FORFEITURE**
- **COURT TECHNOLOGY**
- **COURT SECURITY**
- **WESTWOOD WATER UTILITY**
- **CAPITAL IMPROVEMENT**

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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15 -POLICE EDUCATION FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>2,300.52</u>	<u>0.36</u>	<u>1,250.00</u>	<u>1,250.00</u>
	TOTAL REVENUES	<u>2,300.52</u>	<u>0.36</u>	<u>1,250.00</u>	<u>1,250.00</u>
<u>EXPENDITURE SUMMARY</u>					
	POLICE EDUCATION FUND	<u>1,367.64</u>	<u>295.00</u>	<u>1,000.00</u>	<u>1,000.00</u>
	TOTAL EXPENDITURES	<u>1,367.64</u>	<u>295.00</u>	<u>1,000.00</u>	<u>1,000.00</u>
	REVENUES OVER/ (UNDER) EXPENDITURES	932.88	(294.64)	250.00	250.00

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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15 -POLICE EDUCATION FUND

REVENUES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
15-4012 INTEREST REVENUE	2.90	0.36	0.00	0.00
15-4040 COMPTROLLER REVENUE	2,297.62	0.00	1,250.00	1,250.00
15-4055 RECEIVED FROM OTHER SOURCES	0.00	0.00	0.00	0.00
TOTAL REVENUES	2,300.52	0.36	1,250.00	1,250.00

15 -POLICE EDUCATION FUND
POLICE EDUCATION FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 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	1,367.64	295.00	1,000.00	1,000.00
15-5-09-2075 AUDIT	0.00	0.00	0.00	0.00
15-5-09-2080 LEGAL SERVICES	0.00	0.00	0.00	0.00
15-5-09-2081 PERMIT FEES	0.00	0.00	0.00	0.00
15-5-09-2150 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
15-5-09-2300 EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00
15-5-09-2351 ADMINISTRATION FEES	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	1,367.64	295.00	1,000.00	1,000.00
<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	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00
TOTAL POLICE EDUCATION FUND	1,367.64	295.00	1,000.00	1,000.00
TOTAL EXPENDITURES	1,367.64	295.00	1,000.00	1,000.00
REVENUES OVER/(UNDER) EXPENDITURES	932.88	(294.64)	250.00	250.00

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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16 -POLICE FORFEITURE FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>0.96</u>	<u>0.02</u>	<u>500.00</u>	<u>500.00</u>
	TOTAL REVENUES	<u>0.96</u>	<u>0.02</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	0.96	0.02	0.00	0.00

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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16 -POLICE FORFEITURE FUND

REVENUES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
16-4012 INTEREST REVENUE	0.96	0.02	0.00	0.00
16-4040 FORFEITURE REVENUE	0.00	0.00	500.00	500.00
16-4055 RECEIVED FROM OTHER SOURCES	0.00	0.00	0.00	0.00
TOTAL REVENUES	<u>0.96</u>	<u>0.02</u>	<u>500.00</u>	<u>500.00</u>

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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16 -POLICE FORFEITURE FUND
CHAPTER 59 FORFEITURE

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 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	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00
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	0.96	0.02	0.00	0.00

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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19 -COURT TECHNOLOGY FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>3,133.62</u>	<u>0.08</u>	<u>2,470.00</u>	<u>2,470.00</u>
	TOTAL REVENUES	<u>3,133.62</u>	<u>0.08</u>	<u>2,470.00</u>	<u>2,470.00</u>
<u>EXPENDITURE SUMMARY</u>					
	COURT TECHNOLOGY FUND	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>
	TOTAL EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>
	REVENUES OVER/ (UNDER) EXPENDITURES	3,133.62	0.08	470.00	470.00

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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19 -COURT TECHNOLOGY FUND

REVENUES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
19-4012 INTEREST REVENUE	0.79	0.08	20.00	20.00
19-4040 COURT REVENUE - TECHNOLOGY	3,038.83	0.00	2,000.00	2,000.00
19-4055 RECEIVED FROM OTHER SOURCES	94.00	0.00	450.00	450.00
TOTAL REVENUES	3,133.62	0.08	2,470.00	2,470.00

19 -COURT TECHNOLOGY FUND
COURT TECHNOLOGY FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
<u>CONTRACTUAL SERVICES</u>				
19-5-10-2000 POSTAGE	0.00	0.00	0.00	0.00
19-5-10-2005 ADVERTISING	0.00	0.00	0.00	0.00
19-5-10-2040 TUITION/EDUCATION	0.00	0.00	0.00	0.00
19-5-10-2075 AUDIT	0.00	0.00	0.00	0.00
19-5-10-2080 LEGAL SERVICES	0.00	0.00	0.00	0.00
19-5-10-2081 PERMIT FEES	0.00	0.00	0.00	0.00
19-5-10-2100 HARWARE MAINT/REPAIR	0.00	0.00	2,000.00	2,000.00
19-5-10-2105 SOFTWARE MAINT/REPAIR	0.00	0.00	0.00	0.00
19-5-10-2150 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
19-5-10-2300 EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00
19-5-10-2351 ADMINISTRATION FEES	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	0.00	0.00	2,000.00	2,000.00
<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	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00
<u>CATG 9</u>				
19-5-10-9902 MISCELLANEOUS	0.00	0.00	0.00	0.00
TOTAL CATG	0.00	0.00	0.00	0.00
TOTAL COURT TECHNOLOGY FUND	0.00	0.00	2,000.00	2,000.00
TOTAL EXPENDITURES	0.00	0.00	2,000.00	2,000.00
REVENUES OVER/(UNDER) EXPENDITURES	3,133.62	0.08	470.00	470.00

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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21 -COURT SECURITY FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>29.15</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>
	TOTAL REVENUES	<u>29.15</u>	<u>0.00</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	29.15	0.00	0.00	0.00

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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21 -COURT SECURITY FUND

REVENUES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
21-4012 INTEREST REVENUE	0.00	0.00	0.00	0.00
21-4040 COURT REVWENUE - SECURITY	29.15	0.00	500.00	500.00
TOTAL REVENUES	29.15	0.00	500.00	500.00

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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21 -COURT SECURITY FUND
COURT SECURITY

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
<u>CONTRACTUAL SERVICES</u>				
21-5-10-2110 COURT SECURITY EXPENSES	0.00	0.00	500.00	500.00
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
<hr/>				
REVENUES OVER/ (UNDER) EXPENDITURES	29.15	0.00	0.00	0.00
<hr/>				

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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23 -WESTWOOD WATER
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>337,500.00</u>
	TOTAL REVENUES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>337,500.00</u>
<u>EXPENDITURE SUMMARY</u>					
	WATER OPERATIONS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>395,710.50</u>
	TOTAL EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>395,710.50</u>
	REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	(58,210.50)

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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23 -WESTWOOD WATER

REVENUES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
23-4014 WATER CHARGES	0.00	0.00	0.00	325,000.00
23-4019 TAPPING CHARGES	0.00	0.00	0.00	2,500.00
23-4023 PENALTY	0.00	0.00	0.00	10,000.00
23-4024 OTHER WATER REVENUES	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	0.00	0.00	337,500.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 201923 -WESTWOOD WATER
WATER OPERATIONS

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
PERSONNEL				
23-5-04-1000 SALARIES	0.00	0.00	0.00	46,690.04
23-5-04-1002 OVERTIME	0.00	0.00	0.00	1,125.00
23-5-04-1004 FEES	0.00	0.00	0.00	0.00
23-5-04-1006 TMRS	0.00	0.00	0.00	3,996.67
23-5-04-1008 FICA	0.00	0.00	0.00	3,571.79
23-5-04-1010 GROUP INSURANCE	0.00	0.00	0.00	23,491.02
23-5-04-1012 WORKER'S COMPENSATION	0.00	0.00	0.00	1,797.48
23-5-04-1014 UNEMPLOYMENT	0.00	0.00	0.00	0.00
23-5-04-1016 SEASONAL WORKER	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	0.00	0.00	0.00	80,672.00
CONTRACTUAL SERVICES				
23-5-04-2000 POSTAGE	0.00	0.00	0.00	2,000.00
23-5-04-2005 ADVERTISING	0.00	0.00	0.00	400.00
23-5-04-2010 DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	0.00
23-5-04-2015 TELEPHONE	0.00	0.00	0.00	500.00
23-5-04-2020 ELECTRICITY	0.00	0.00	0.00	15,000.00
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	100.00
23-5-04-2025 MAPPING SERVICES	0.00	0.00	0.00	0.00
23-5-04-2026 GASOLINE/DIESEL	0.00	0.00	0.00	2,000.00
23-5-04-2035 TRAVEL	0.00	0.00	0.00	500.00
23-5-04-2037 UNIFORM EXPENSE	0.00	0.00	0.00	625.00
23-5-04-2040 TUITION/EDUCATION	0.00	0.00	0.00	700.00
23-5-04-2060 BUILDING MAINTENANCE	0.00	0.00	0.00	125.00
23-5-04-2066 PHYSICALS	0.00	0.00	0.00	300.00
23-5-04-2070 PRINTING	0.00	0.00	0.00	125.00
23-5-04-2072 VEHICLE MAINTENANCE & REPAIRS	0.00	0.00	0.00	2,000.00
23-5-04-2073 VEHICLE OPERATING COSTS	0.00	0.00	0.00	125.00
23-5-04-2075 AUDIT	0.00	0.00	0.00	500.00
23-5-04-2076 EQUIPMENT MAINTENANCE & REPAIR	0.00	0.00	0.00	1,000.00
23-5-04-2080 LEGAL SERVICES	0.00	0.00	0.00	5,000.00
23-5-04-2081 PERMIT FEES	0.00	0.00	0.00	0.00
23-5-04-2082 RADIOS	0.00	0.00	0.00	0.00
23-5-04-2083 LICENSE FEES	0.00	0.00	0.00	1,000.00
23-5-04-2084 WATER PRODUCTION FEES	0.00	0.00	0.00	3,750.00
23-5-04-2085 CONTRACTOR SERVICES	0.00	0.00	0.00	1,000.00
23-5-04-2094 LABORATORY FEES	0.00	0.00	0.00	1,000.00
23-5-04-2100 HARDWARE MAIN/REPAIR	0.00	0.00	0.00	375.00
23-5-04-2105 SOFTWARE MAINT/REPAIR	0.00	0.00	0.00	1,500.00
23-5-04-2150 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
23-5-04-2200 WATER PLANT MAINTENANCE	0.00	0.00	0.00	20,000.00
23-5-04-2300 EQUIPMENT PURCHASE	0.00	0.00	0.00	250.00
23-5-04-2350 ENGINEERING FEES	0.00	0.00	0.00	1,250.00
TOTAL CONTRACTUAL SERVICES	0.00	0.00	0.00	61,125.00

23 -WESTWOOD WATER
WATER OPERATIONS

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
SUPPLIES & MATERIALS				
23-5-04-3000 OFFICE SUPPLIES	0.00	0.00	0.00	500.00
23-5-04-3005 JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00
23-5-04-3008 EQUIPMENT OPERATING COSTS	0.00	0.00	0.00	0.00
23-5-04-3009 RADIO MAINTENANCE	0.00	0.00	0.00	0.00
23-5-04-3020 WEED CHEMICALS	0.00	0.00	0.00	500.00
23-5-04-3021 CHEMICALS	0.00	0.00	0.00	4,000.00
23-5-04-3022 MISC. SUPPLIES	0.00	0.00	0.00	150.00
23-5-04-3023 SMALL TOOLS	0.00	0.00	0.00	125.00
23-5-04-3024 PLANT MAINTENANCE	0.00	0.00	0.00	0.00
23-5-04-3025 SAFETY EQUIPMENT	0.00	0.00	0.00	125.00
23-5-04-3065 WATER SYSTEM MAINT. SUPPLIES	0.00	0.00	0.00	2,500.00
23-5-04-3075 WATER LINE REPAIRS	0.00	0.00	0.00	500.00
23-5-04-3085 WATER METERS	0.00	0.00	0.00	6,000.00
23-5-04-3086 I & I SUPPLIES	0.00	0.00	0.00	0.00
23-5-04-3099 SMALL EQUIPMENT	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	0.00	0.00	0.00	14,400.00
OTHER CHARGES				
23-5-04-4005 PROPERTY INSURANCE	0.00	0.00	0.00	250.00
23-5-04-4010 LIABILITY INSURANCE	0.00	0.00	0.00	62.50
23-5-04-4015 E & O INSURANCE	0.00	0.00	0.00	0.00
23-5-04-4025 AUTO PHYSICAL INSURANCE	0.00	0.00	0.00	375.00
23-5-04-4030 AUTO LIABILITY INSURANCE	0.00	0.00	0.00	325.00
23-5-04-4036 MOBILE INS.	0.00	0.00	0.00	75.00
TOTAL OTHER CHARGES	0.00	0.00	0.00	1,087.50
CAPITAL OUTLAY				
23-5-04-6041 WESTWOOD PAYMENT	0.00	0.00	0.00	209,676.00
23-5-04-6042 METER PAYMENT	0.00	0.00	0.00	28,750.00
23-5-04-6100 ASSET - BUILDINGS	0.00	0.00	0.00	0.00
23-5-04-6101 ASSET - LAND	0.00	0.00	0.00	0.00
23-5-04-6102 ASSET - EQUIPMENT	0.00	0.00	0.00	0.00
23-5-04-6103 ASSET - VEHICLES	0.00	0.00	0.00	0.00
23-5-04-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00
23-5-04-6105 ASSET - IMPROVEMENTS	0.00	0.00	0.00	0.00
23-5-04-6110 ASSET - WATER SYSTEMS	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	238,426.00
5-04-6042 METER PAYMENT	CURRENT YEAR NOTES: 1/4 of meter payment			
OTHER SOURCES (USES)				
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

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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23 -WESTWOOD WATER
WATER OPERATIONS

EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
CATG 9				
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	0.00	0.00	0.00	395,710.50
TOTAL EXPENDITURES	0.00	0.00	0.00	395,710.50
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	(58,210.50)

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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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25 -CAPITAL IMPROVEMENT FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,650,000.00</u>
	TOTAL REVENUES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,650,000.00</u>
<u>EXPENDITURE SUMMARY</u>					
	TOTAL EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	REVENUES OVER/(UNDER) EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,650,000.00</u>

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

25 -CAPITAL IMPROVEMENT FUND

REVENUES	2017-2018 ACTUAL	2018-2019 ACTUAL	2018-2019 BUDGET	2019-2020 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	0.00	2,650,000.00
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
TOTAL REVENUES	0.00	0.00	0.00	2,650,000.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	2,650,000.00

ADDENDA

- **CERTIFIED TAX ROLL**
- **PROPERTY TAX WORKSHEET**
- **PROPERTY TAX NOTICE**
- **FINANCIAL MANAGEMENT POLICY STATEMENTS**
- **PURCHASING POLICY**
- **GLOSSARY**

Freestone Central Appraisal District

218 North Mount
Fairfield, Texas 75840

Bud Black, Chief Appraiser

Tel (903) 389-5
Fax (903) 389-5

Certification of 2019 Appraisal Roll For City of Fairfield

"I, Bud Black, Chief Appraiser for the Freestone Central Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll of the Freestone Central Appraisal District which lists property taxable by City of Fairfield within the boundaries of the Freestone Central Appraisal District for 2019 and constitutes the appraisal roll for the year of 2019."

Total Market Value	293,402,351
Total Market Taxable Value	289,920,683
Value Remaining Under Protest	2,061,990
Certified Total Appraised Value	206,747,779
Certified Net Taxable Value	204,615,360
Certified Net Taxable Value Adjusted for Over 65	204,615,360
Total Parcels	5,415
Certifiable Value of Property Remaining Under Protest	1,030,995



Certified this the 22nd day of July, 2019.

Bud Black, RPA/CTA
Chief Appraiser

Additional Information for Truth In Taxation Publications For City of Fairfield

Average Homestead Value

	Including Mobile Homes	Excluding Mobile Homes
Total Market Value of All Residential Property	91,176,184	89,913,409
Total Taxable Value of All Residential Property	89,347,650	88,136,091
Total Parcel Count of Residential Properties	1,249	1,176
Average Market Value of Residences <i>(before cap limitations)</i>	72,999	76,456
Average Taxable Value of Residences <i>(after cap limitations & available exemptions)</i>	72,887	76,344

Other Public Notice Information

First Time Absolute Exemptions	459,879
First Time Partial Exemptions	245,580
Value Lost for New Ag/Timber/Wildlife Valuation	55,278
Total Appraised Value of New Property	6,939,322
Total Taxable Value of New Property	6,939,322

2019 Certified - HISTORY VALUE RECAP

(10) - CITY OF FAIRFIELD

Land		Value	Items	Exempt			
Land - Homesite	(+)	7,986,376	1,172	22,560			
Land - Non Homesite	(+)	30,360,274	1,027	8,444,807			
Land - Productivity Market	(+)	3,543,222	87	0			
Land - Income	(+)	847,041	10	16,800			
Total Land Market Value	(=)	42,736,913	2,304		Total Land Value:	(+)	42,736,913
Improvements		Value	Items	Exempt			
Improvements - Homesite	(+)	83,166,052	1,120	187,218			
New Improvements - Homesite	(+)	42,384	5	0			
Improvements - Non Homesite	(+)	108,417,058	316	70,797,379			
New Improvements - Non Homesite	(+)	2,586,579	8	0			
Improvements - Income	(+)	5,027,851	18	239,890			
Total Improvement Value	(=)	199,239,924	1,467		Total Imp Value:	(+)	199,239,924
Personal		Value	Items	Exempt			
Personal - Homesite	(+)	1,255,206	73	0			
New Personal - Homesite	(+)	7,569	1	0			
Personal - Non Homesite	(+)	19,198,721	566	663,779			
New Personal - Non Homesite	(+)	4,799,798	186	497,008			
Total Personal Value	(=)	25,261,294	826		Total Personal Value:	(+)	25,261,294
Total Real Estate & Personal Mkt Value	(=)	267,238,131	4,597				
Minerals		Value	Items				
Mineral Value	(+)	2,689,340	2,179				
Mineral Value - Real	(+)	23,474,880	133				
Mineral Value - Personal	(+)	0	0				
Total Mineral Market Value	(=)	26,164,220	2,312		Total Min Mkt Value:	(+)	26,164,220
Total Market Value	(=)	293,402,351			Total Market Value:	(=/+)	293,402,351
Ag/Timber *does not include protested		Value	Items				
Land Timber Gain	(+)	0	0		Land Timber Gain:	(+)	0
Productivity Market	(+)	3,543,222	87				
Land Ag 1D	(-)	0	0				
Land Ag 1D1	(-)	61,554	87				
Land Ag Tim	(-)	0	0				
Productivity Loss:	(=)	3,481,668	87		Productivity Loss:	(-)	3,481,668
Losses		Value	Items				
Less Real Exempt Property	(-)	80,876,431	179				
Less \$500 Inc. Real Personal	(-)	12,251	58				
Less Real/Personal Abatements	(-)	0	0		Total Market Taxable:	(=)	289,920,683
Less Community Housing	(-)	0	0				
Less Freeport	(-)	0	0				
Less Allocation	(-)	0	0				
Less MultiUse	(-)	0	0				
Less Goods In Transit	(-)	0	0				
Less Historical	(-)	0	0				
Less Solar/Wind Power	(-)	0	0				
Less Vehicle Leased for Personal Use	(-)	0	0		Total Protested Value:		2,061,990
Less Real Protested Value	(-)	0	0		Protested % of Total Market :		0.70 %
Less 10% Cap Loss	(-)	139,272	17				
Less TCEQ/Pollution Control	(-)	18,070	1				
Less VLA Loss	(-)	0	0				
Less Mineral Exempt Property	(-)	1,160	2				
Less \$500 Inc. Mineral Owner	(-)	63,730	1,154				
Less Mineral Abatements	(-)	0	0				
Less Mineral Freeports/Interstate Commer	(-)	0	0				
Less Mineral Unknown	(-)	0	0				
Less Mineral Protested Value	(-)	2,061,990	4				
Total Losses (includes Prod. Loss)	(=)	86,654,572			Total Losses:	(-)	83,172,904
Total Appraised Value	(=)	206,747,779			Total Appraised Value:	(=/+)	206,747,779
					Total Exemptions*:	(-)	2,132,419
* See breakdown on following page							
Net Taxable Value:							204,615,360

2019 Certified - HISTORY VALUE RECAP

(10) - CITY OF FAIRFIELD

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
292	262	0	12	0	26	0	12	7	0	0

Owner and Parcel Counts

Total Parcels*: 5,415 * Parcel count is figured by parcel per ownership sequences.

Total Owners: 2,951

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%	(+)	692,037	7
Surviving Spouse of a Service Member	(+)	0	0
Surviving Spouse of a First Responder	(+)	0	0
Total Reimbursable (=)		692,037	7
Local Discount	(+)	0	0
Disabled Veteran	(+)	74,543	9
Optional 65	(+)	1,365,839	288
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Total Exemptions (=)		2,132,419	<i>(includes Ported/Charity Amounts)</i>

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	\$459,879
Exempt Value of First Time Partial Exemption	\$245,580
New AG/Timber	
Market	\$56,018
Taxable	\$740
Value Loss	\$55,278
New Improvement/Personal	
Market	\$6,939,322
Taxable	\$6,939,322

2019 Certified - HISTORY VALUE RECAP

(10) - CITY OF FAIRFIELD

Average Values* (includes protested & exempt value)			
Average Homestead Value A*		Parcels	Total Homestead Value A*
Market	\$77,540	1,143	Market \$88,628,277
Taxable	\$77,424		Taxable \$86,825,708
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*
Market	\$76,456	1,176	Market \$89,913,409
Taxable	\$76,344		Taxable \$88,136,091
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1
Market	\$72,999	1,249	Market \$91,176,184
Taxable	\$72,887		Taxable \$89,347,650
Average Homestead Value M1		Parcels	Total Homestead Value M1
Market	\$17,298	73	Market \$1,262,775
Taxable	\$17,194		Taxable \$1,211,559

2019 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	1,067	499.475	7,338,551	0	0	7,338,551	80,004,436	0	0	87,342,987	85,329,073
A11	1	0.220	1,320	0	0	1,320	0	0	0	1,320	1,320
A1X	1	0.000	0	0	0	0	0	0	0	0	0
A2	22	8.462	88,396	0	0	88,396	385,663	0	0	474,059	459,281
A2L	29	17.676	165,911	0	0	165,911	7,815	0	0	173,726	168,876
A2R	30	13.202	128,590	0	0	128,590	899,651	0	0	1,028,241	995,483
A3	5	3.759	43,494	0	0	43,494	3,281	0	0	46,775	46,775
A*	1,155	542.794	7,766,262	0	0	7,766,262	81,300,846	0	0	89,067,108	87,000,808
B1	12	3.293	106,224	0	0	106,224	674,115	0	0	780,339	780,339
B3	6	13.900	200,948	0	0	200,948	1,890,890	0	0	2,091,838	2,091,838
B*	18	17.193	307,172	0	0	307,172	2,565,005	0	0	2,872,177	2,872,177
C1	474	227.634	4,076,530	0	0	4,076,530	335,422	0	0	4,411,952	4,410,932
C1M	1	0.450	3,240	0	0	3,240	81,890	0	0	85,130	85,130
C1X	8	0.000	0	0	0	0	0	0	0	0	0
CIX	1	0.000	0	0	0	0	0	0	0	0	0
C*	484	228.084	4,079,770	0	0	4,079,770	417,312	0	0	4,497,082	4,496,062
D1	87	563.389	0	61,554	3,543,222	61,554	0	0	0	61,554	60,531
D2	5	0.000	0	0	0	0	64,340	0	0	64,340	64,340
D*	92	563.389	0	61,554	3,543,222	61,554	64,340	0	0	125,894	124,871
E1	96	346.034	2,887,269	0	0	2,887,269	1,059,499	0	0	3,946,768	3,823,067
E2M	3	2.160	14,637	0	0	14,637	0	0	0	14,637	14,637
E2S	6	6.445	43,398	0	0	43,398	422,182	0	0	465,580	438,580
E*	105	354.639	2,945,304	0	0	2,945,304	1,481,681	0	0	4,426,985	4,276,284
F1	3	2.528	19,289	0	0	19,289	74,499	0	0	93,788	93,788
F1O	142	186.500	7,606,481	0	0	7,606,481	16,298,314	0	0	23,904,795	23,904,795
F1T	108	145.372	6,428,055	0	0	6,428,055	23,635,970	0	0	30,064,025	30,064,025
F1X	2	0.340	0	0	0	0	0	0	0	0	0
F1	255	334.740	14,053,825	0	0	14,053,825	40,008,783	0	0	54,062,608	54,062,608
F2	18	81.967	1,287,215	0	0	1,287,215	2,139,104	0	40,530	3,466,849	3,466,849
F2	18	81.967	1,287,215	0	0	1,287,215	2,139,104	0	40,530	3,466,849	3,466,849
F*	273	416.707	15,341,040	0	0	15,341,040	42,147,887	0	40,530	57,529,457	57,529,457
G1	1,023	0.000	0	0	0	0	0	0	2,624,450	2,624,450	2,624,450
G*	1,023	0.000	0	0	0	0	0	0	2,624,450	2,624,450	2,624,450
J2	1	0.000	0	0	0	0	0	0	960,370	960,370	960,370
J3	4	2.350	88,243	0	0	88,243	0	0	2,557,000	2,645,243	2,645,243
J4	12	0.194	5,432	0	0	5,432	0	0	1,383,420	1,388,852	1,388,852
J4A	3	0.000	0	0	0	0	0	0	176,950	176,950	176,950
J7	1	0.000	0	0	0	0	0	0	94,390	94,390	94,390
J*	21	2.544	93,675	0	0	93,675	0	0	5,172,130	5,265,805	5,265,805
L1	195	0.000	0	0	0	0	0	11,387,950	0	11,387,950	11,387,950
L11	9	0.000	0	0	0	0	0	0	0	0	0
L1A	11	0.000	0	0	0	0	0	2,270,479	0	2,270,479	2,270,479
L1C	1	0.000	0	0	0	0	0	8,808	0	8,808	8,808
L1G	298	0.000	0	0	0	0	0	2,239,728	0	2,239,728	2,239,728
L1H	12	0.000	0	0	0	0	0	45,560	0	45,560	45,560
L1I	27	0.000	0	0	0	0	0	3,009,403	0	3,009,403	3,009,403
L1J	1	0.000	0	0	0	0	0	50,792	0	50,792	50,792
L1X	34	0.000	0	0	0	0	0	0	0	0	0
L1	588	0.000	0	0	0	0	0	19,012,720	0	19,012,720	19,012,720
L2A	13	0.000	0	0	0	0	0	0	1,579,940	1,579,940	1,579,940

2019 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
L2B	1	0.000	0	0	0	0	0	0	447,940	447,940	447,940
L2C	14	0.000	0	0	0	0	0	0	7,801,810	7,801,810	6,901,810
L2D	8	0.000	0	0	0	0	0	0	126,990	126,990	126,990
L2G	28	0.000	0	0	0	0	0	0	5,077,390	5,077,390	4,963,820
L2H	7	0.000	0	0	0	0	0	0	598,270	598,270	598,270
L2I	1	0.000	0	0	0	0	0	0	212,920	212,920	212,920
L2J	17	0.000	0	0	0	0	0	0	179,790	179,790	104,790
L2L	4	0.000	0	0	0	0	0	0	291,540	291,540	291,540
L2M	9	0.000	0	0	0	0	0	0	1,564,420	1,564,420	572,930
L2O	8	0.000	0	0	0	0	0	0	93,720	93,720	93,720
L2P	2	0.000	0	0	0	0	0	0	67,370	67,370	67,370
L2Q	2	0.000	0	0	0	0	0	0	220,120	220,120	220,120
L2	114	0.000	0	0	0	0	0	0	18,262,220	18,262,220	16,182,160
L*	702	0.000	0	0	0	0	0	19,012,720	18,262,220	37,274,940	35,194,880
M1	95	0.000	0	0	0	0	0	1,457,564	0	1,457,564	1,404,917
M1X	4	0.000	0	0	0	0	0	0	0	0	0
M*	99	0.000	0	0	0	0	0	1,457,564	0	1,457,564	1,404,917
O1	54	19.857	169,311	0	0	169,311	38,366	0	0	207,677	207,677
O*	54	19.857	169,311	0	0	169,311	38,366	0	0	207,677	207,677
SHI	1	0.000	0	0	0	0	0	916	0	916	916
SHR	2	0.000	0	0	0	0	0	36,083	0	36,083	36,083
SMH	1	0.000	0	0	0	0	0	3,992	0	3,992	3,992
SMV	8	0.000	0	0	0	0	0	3,576,981	0	3,576,981	3,576,981
S*	12	0.000	0	0	0	0	0	3,617,972	0	3,617,972	3,617,972
XB	58	0.000	0	0	0	0	0	12,251	0	12,251	0
XC	1,154	0.000	0	0	0	0	0	0	63,730	63,730	0
XL	17	430.178	4,666,264	0	0	4,666,264	131,632	0	0	4,797,896	0
XN	33	0.000	0	0	0	0	0	941,007	0	941,007	0
XUA	1	0.320	4,800	0	0	4,800	0	0	0	4,800	0
XUB	2	2.800	16,800	0	0	16,800	239,890	3,325	0	260,015	0
XUC	1	1.030	15,450	0	0	15,450	0	0	0	15,450	0
XV	2	0.000	0	0	0	0	0	0	1,160	1,160	0
XVA	11	20.116	363,071	0	0	363,071	2,825,098	0	0	3,188,169	0
XVB	38	74.475	793,310	0	0	793,310	548,739	0	0	1,342,049	0
XVC	18	188.624	1,181,366	0	0	1,181,366	45,988,536	0	0	47,169,902	0
XVD	5	13.277	558,816	0	0	558,816	6,754,732	173,972	0	7,487,520	0
XVF	2	4.780	30,948	0	0	30,948	0	0	0	30,948	0
XVG	3	6.460	298,656	0	0	298,656	470,292	0	0	768,948	0
XVJ	39	43.058	495,034	0	0	495,034	13,821,703	0	0	14,316,737	0
XVK	5	2.410	39,816	0	0	39,816	237,567	0	0	277,383	0
XVO	4	1.071	18,985	0	0	18,985	136,377	42,483	0	197,845	0
XVQ	1	0.120	7,841	0	0	7,841	69,921	0	0	77,762	0
X*	1,394	788.718	8,491,157	0	0	8,491,157	71,224,487	1,173,038	64,890	80,953,572	0
	5,432	2,933.925	39,193,691	61,554	3,543.222	39,255,245	199,239,924	25,261,294	26,164,220	289,920,683	204,615,360

Certified Protest List

10 CITY OF FAIRFIELD

Parcel	Name	Market Value	Net Taxable Value	Certifiable Value
571338	MIDCOAST G&P (EAST TX) LP	75000	75,000	37,500
598163	MIDCOAST G&P (EAST TX) LP	900000	900,000	450,000
607222	MIDCOAST G&P (EAST TX) LP	95500	95,500	47,750
614246	MIDCOAST G&P (EAST TX) LP	991490	991,490	495,745

Summary for CITY OF FAIRFIELD (4 detail records)

Market Value	2,061,990
Net Taxable Value	2,061,990
Certifiable Value	1,030,995

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 10 F-CITY

1. 2018 Total Taxable Value	204,817,510
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2018 Adjusted tax value	204,817,510
4. 2018 Total Tax Rate	0.432105 / \$100
5. 2018 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2018 Original ARB Value	0
5B. 2018 Values resulting from court decisions	0
5C. 2018 Value Loss	0
6. 2018 Taxable value, adjusted for court ordered reductions	204,817,510
7. 2018 Taxable value of property in Territory Deannexed After Jan 1, 2018	0
8. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2019.	
8A. Absolute Exemptions. Use 2018 Market Value	459,879
8B. Partial Exemptions. 2019 exemption amount or 2019 percent exemption times 2018 value.	245,580
8C. Value Loss	705,459
9. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2018 Market Value	56,018
9B. 2019 Productivity Or Special Appraised Value	740
9C. Value Loss	55,278
10. Total Adjustments For Lost Value	760,737
11. 2018 Adjusted Taxable Value	204,056,773
12. 2018 Adjusted Taxes	881,739.52
13. Taxes Refunded For Years Preceding Tax Year 2018	172.79
14. Taxes in tax increment financing for tax year 2018	0.00
15. 2018 Adjusted taxes with refunds	881,912.31
16. TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	204,615,360
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2019 value.	204,615,360
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2019 Taxable Value of properties under protest.	1,030,995
17B. 2019 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	1,030,995
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2019 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	0
19. 2019 Total Taxable Value	205,646,355
20. 2019 Total Taxable Value of properties annexed after Jan 2018	0
21. 2019 Total Taxable value of new improvements and new personal property	6,939,322
22. Total adjustments to 2019 taxable value	6,939,322
23. 2019 Adjusted Taxable value	198,707,033
24. 2019 Effective Tax Rate	0.443825 / \$100
25. Counties Only: Total of All 2019 Effective Tax Rate	/ \$100
2019 ROLLBACK TAX RATE WORKSHEET	
26. 2018 Maintenance And Operations Tax Rate	0.229972 / \$100
27. 2018 Adjusted Taxable Value	204,056,773
28. 2018 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	469,273
28B. Additional Sales Tax	422,109
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceding 2018	173

Effective = 443825
Debt = 185269
Rollback = 464582

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 10 F-CITY

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	891,555
29. 2019 ADJUSTED TAXABLE VALUE	198,707,033
30. 2019 Effective Rollback Maintenance And Operations Rate	0.448678 / \$100
31. 2019 Rollback Maintenance And Operations Rate	0.484572 / \$100
32. Debt to be paid with 2019 property taxes and sales tax revenue	381,000.00
33. 2018 Certified excess debt collection	0.00
34. Adjusted 2019 debt	381,000.00
35. Certified 2019 anticipated collection Rate Percent	100 %
36. 2019 Debt adjusted for collection	381,000.00
37. 2019 Total taxable value	205,646,355
38. 2019 Debt Tax Rate	0.185269 / \$100
39. 2019 Rollback Tax Rate	0.669841 / \$100
40. Counties Only: 2019 Rollback tax rate	0 / \$100

ADDITIONAL SALES TAX WORKSHEET

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	0
42. Estimated sales tax revenue for previous 4 quarters.	422109
43. 2019 Total Taxable value	205,646,355
44. Sales tax adjustment rate	0.205259 / \$100
45. 2019 Effective Tax Rate, unadjusted For Sales Tax	0.443825 / \$100
46. 2019 Effective Tax Rate adjusted For Sales Tax	0.443825 / \$100
47. 2019 Rollback Tax Rate, unadjusted For Sales Tax	0.669841 / \$100
48. 2019 Rollback tax rate adjusted for sales tax	0.464582 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	0
50. 2019 Total Taxable value	205,646,355
51. Additional rate for For Pollution Control	0 / \$100
52. 2019 Rollback tax rate adjusted for Pollution Control	0.464582 / \$100

NOTICE OF TAX YEAR PROPOSED PROPERTY TAX RATE FOR

A tax rate of \$ _____ per \$100 valuation has been proposed for adoption by the governing body of _____. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

The governing body of _____ proposes to use revenue attributable to the tax rate increase for the purpose of _____.

PROPOSED TAX RATE	\$ _____ per \$100
PRECEDING YEAR'S TAX RATE	\$ _____ per \$100
EFFECTIVE TAX RATE	\$ _____ per \$100
ROLLBACK TAX RATE	\$ _____ per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for _____ from the same properties in both the _____ tax year and the _____ tax year.

The rollback tax rate is the highest tax rate that _____ may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

_____ tax assessor-collector

You are urged to attend and express your views at the following public hearings on the proposed tax rate:

First Hearing: _____ at _____.
Second Hearing: _____ at _____.

CITY OF FAIRFIELD FINANCIAL MANAGEMENT POLICY STATEMENTS

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 insure its safety, liquidity and optimum yield.

Cash Management Policy

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

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

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

Operating within appropriately established administrative and procedural guidelines, the City shall aggressively pursue optimum investment return, while controlling its related expenditures.

Therefore, cash management functions which involve outside financial consultants or institutions shall be conducted in the best interests of the City. In pursuit of these interests, the City will use competitive bidding practices wherever practicable, affording no special financial advantage to any individual or corporate member of the financial or investment community.

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

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

Investment Strategy

The City of Fairfield shall maintain a Consolidated Portfolio in which it shall pool its funds for investment purposes. The City's cash management program seeks to achieve three objectives in

this order; safety of principal, adequate liquidity to meet daily cash needs, and a reasonable yield commensurate with the preservation of principal and liquidity. The following investment strategy has been designed to accomplish these objectives;

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

Interest Earnings

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

Designated Investment Committee

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

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

VI. Intergovernmental Regulations

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

Interlocal Cooperation in Delivering Services

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

Legislative Program

The City shall cooperate with other jurisdictions to actively oppose any state of Federal regulation or proposal that mandates additional City programs or services and does not provide the funding to implement them Conversely, as appropriate, the City shall support legislatives 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 coats, 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 Base

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

Coordinate Efforts with Other Jurisdictions

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

Use of Other Incentives

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

IX. Fiscal Monitoring

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

Financial Status and Performance Reports

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

Monthly Financial Report

Monthly Budget Comparison Report

Monthly Fund Balance Summary Report

Monthly Pooled Cash Report

Monthly Trial Balance

Utilities Aging Report

Utilities Consumption Summary Report

Utilities Usage/Loss Report

Utilities GIL Reconciliation Report

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

Three-year Forecast of Revenues and Expenditures

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

Monthly Status Report on Capital Projects

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

Compliance with Council Policy Statements

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

X. Financial Consultants

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

Advisors

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

Selection

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

XI. Accounting, Auditing, and Financial Reporting

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

Conformance to Accounting Principles

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

Citizens Reporting

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

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

XII. Internal Controls

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

Proper Authorizations

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

Separation of Duties

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

Proper Recording

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

Access to Assets and Records

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

Independent Checks

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

Costs and Benefits

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

XIII. Budgeting

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

Financial Systems

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

Budget Report

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

Interim Budget Reporting

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

Long Range Planning

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

CITY OF FAIRFIELD PURCHASING POLICY

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 the 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 with in the limits of the budget;
- Receive and record materials, supplies, services and capital assets in the appropriate manner; and conduct operations in an efficient manner.

II. PURCHASING PROCESS

General Authority

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

Purchases Less than \$1,000

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

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

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

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

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

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

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

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

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

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

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

Purchases for \$50,000 or More

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

Chapter 252.021 Texas Local Government Code

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

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

The formal bid process will take at least three (3) weeks, Except as provide in Section 4, "When Competitive Bids are not required". The Purchasing Department/ Agent will be responsible for vendor solicitation and legal advertisements before bid opening, and vendors' notification after the bids are considered and approved by the City Council. Such goods and services may be acquired by the issuance of a Purchase Order or execution of a Contract.

General Purchasing Provisions

General Rules Applicable to all Contracts

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

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

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

Change Orders

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

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

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

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

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

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

See Texas Local Government Code 252.048

Tie Breakers

When two or more vendors submit identical bids:

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

See generally Texas Local Government Code 271.901

Consideration of Location of Bidder's principal Place of Business

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

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

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

See generally Texas Local Government Code 271.905

Preference for Recycled Products

The Purchasing Department /Agent encourages the use of recycled products that 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.

The 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;
- Tree 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 Severly 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 Cashiers 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 Cashiers 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.

GLOSSARY

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.