



**2021-22 Adopted Budget
Adopted on September 14, 2021**



Principal Officials 3
 Budget Ordinance..... 4
 Ad Valorem Tax Ordinance 6
 Profile of Fairfield, Texas10
 Organizational Chart.....14
 Staffing Chart.....15
 Pay Scale19
 Strategic Plan21
 Financial Forecast26
 Fund Structure and Basis of Budgeting35
 Budget Format.....37

General Fund Budget

General Fund Summary40
 General Fund Revenue Overview.....41
 Administration.....42
 Emergency Management.....45
 EMS.....47
 Conference/Civic Center.....48
 Fire Department.....50
 Municipal Court.....52
 Library.....53
 Parks and Recreation54
 Police.....56
 Streets and Drainage.....58
 Community Development60
 Fairfield Economic Development Corporation62

Enterprise Fund

Fund Summary63
 Revenue Overview64

Sanitation..... 65
 Water Operations..... 66
 Wastewater Operations 69

Debt Service Fund 72

TDCJ Fund..... 75

Hotel/Motel Fund..... 80

Other Funds

Police Education Fund..... 83
 Police Forfeiture Fund 86
 Court Technology Fund 89
 TDCJ Project Fund 92
 Court Security Fund..... 95
 Westwood Utility Fund 98
 Capital Improvement Fund..... 103

Addenda

Certified Tax Roll 105
 Property Tax Worksheet 119
 Financial Policy..... 134
 Investment Policy..... 150
 Purchasing Policy 157
 Glossary 171

2021-22 Budget



Principal Officials

MAYOR

Kenneth Hughes

CITY COUNCIL

Jeffrey Price – Place 1

Randy Johnson – Place 2

Bobby Nichols – Place 3

Stephen Daniel – Place 4

Angela Oglesbee – Place 5

CITY ADMINISTRATOR

Nate Smith

CITY SECRETARY

Misty Richardson

POLICE CHIEF

David Utsey

FAIRFIELD VOLUNTEER FIRE CHIEF

Richard Schaufert

PUBLIC WORKS DIRECTOR

Clyde Woods

ECONOMIC DEVELOPMENT DIRECTOR

David Fowler

TOURISM AND MARKETING DIRECTOR

Brenda Pate

ORDINANCE NUMBER 2021-09-14 BUDGET

ADOPTING THE BUDGET FOR 2021-2022 FISCAL YEAR

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF FAIRFIELD, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; APPROPRIATING MONEY TO DEBT SERVICE FOR THE CITY'S INDEBTEDNESS; PROVIDING FOR INTRA AND INTERDEPARTMENTAL FUND TRANSFERS; AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF FAIRFIELD, TEXAS FOR THE 2021-2022 FISCAL YEAR AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the budget appended here for the Fiscal Year beginning October 1, 2021 and ending September 30, 2022 was duly presented to the City Council of the City of Fairfield; and

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

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

SECTION 1. The appropriations for the Fiscal Year beginning October 1, 2021 and ending September 30, 2022 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 2021-2022 Budget, a copy of which is appended hereto.

SECTION 2. The budget, as shown in words and figures, is hereby approved in all respects and adopted as the City's budget for the Fiscal Year beginning October 1, 2021 and ending September 30, 2022.

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

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

SECTION 5. The City's Fiscal Year begins on October 1, 2021 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 AND APPROVED this __ day of September, 2021, at a Special 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
Jeffrey Price	_____	<u>✓</u>	_____	_____
Randy Johnson	_____	_____	_____	_____
Bobby Nichols	<u>✓</u> <u>✓</u>	_____	_____	_____
Stephen Daniel	_____ <u>✓</u>	<u>✓</u>	_____	_____
Angela Oglesbee	<u>✓</u> <u>✓</u>	_____	_____	_____

Mayor Hughes

APPROVE:



Kenneth D. Hughes, Mayor

ATTEST:



Misty Richardson, City Secretary

ORDINANCE NUMBER 2021-09-14 TAX RATE

TAX RATE FOR THE 2021-2022 FISCAL YEAR

AN ORDINANCE OF THE CITY OF FAIRFIELD APPROVING AND LEVYING THE AD VALOREM TAX RATE OF \$0.460137 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 2021-2022 FISCAL YEAR; PROVIDING FOR APPORTIONING OF EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN THE SAME SHALL BECOME DELINQUENT IF NOT PAID; APPROVING TAX CODE STATEMENTS; PROVIDING FOR PENALTIES AND INTEREST; DETERMINING FINDINGS OF FACT; PROVIDING FOR SEVERABILITY; INCLUDING A SAVINGS CLAUSE; PROVIDING FOR PUBLICATION AND ESTABLISHING AN EFFECTIVE DATE.

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

WHEREAS a notice was published in the City’s official newspaper on August 18, 2021; and

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

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

SECTION 1. ADOPTION OF TAX RATE. The tax rate of the City of Fairfield for the tax year 2022 be, and is hereby, set at \$ 0.460137 on each One Hundred Dollars (\$100.00) of the taxable value of all property, real, personal and mixed, not exempt from taxation by the Constitution and

laws of this State situated within the corporate limits of the City of Fairfield.

SECTION 2. TAX LEVY. There is hereby levied for the tax year 2022 upon all property, real, personal, and mixed, not exempt from taxation by the Constitution and laws of this State situated within the corporate limits of the City of Fairfield, and there shall be collected for the use and support of the municipal government of the City of Fairfield, for the payment of current expenses and to be deposited in the General Fund for the 2021-2022 Fiscal Year an ad valorem tax rate of \$ 0.460137 on each One Hundred Dollars (\$100.00) of the taxable value of such property, said tax being so levied shall be apportioned and distributed to the specific purposes here set forth.

- a. For the maintenance and support of the current expenses and budget of the general government (General Fund) (maintenance and operations) for Fiscal Year 2021-2022, a tax rate of \$0.336561 on each One Hundred Dollars (\$100.00) assessed value of taxable property.
- b. For the Debt Fund, for the purpose of creating a sinking fund to pay the interest and principal maturities on all outstanding debt of the City, not otherwise provided for, a tax rate of \$0.123576 on each One Hundred Dollars (\$100.00) assessed value of taxable property.

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

- a. **COMBINED TAX RATE. THIS COMBINED TAX RATE (MAINTENANCE AND OPERATIONS AND DEBT) WILL RAISE THE SAME AMOUNT OF TAXES AS LAST YEAR'S OVERALL TAX RATE. THE OVERALL TAX RATE WILL BE LOWER BY 0.01 PERCENT AND WILL LOWER TAXES ON A \$100,000 HOME BY APPROXIMATELY \$4.44.**
- b. **MAINTENANCE AND OPERATIONS TAX RATE. THIS TAX RATE WILL NOT RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0.01 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.36.**

- c. **DEBT FUND TAX RATE. THIS TAX RATE WILL NOT RAISE TAXES FOR THE DEBT FUND FROM LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE REDUCED BY 0.01 PERCENT AND WILL LOWER TAXES FOR THE DEBT FUND ON A \$100,000 HOME BY APPROXIMATELY \$4.80.**

SECTION 4. DUE DATE AND DELINQUENCY. Taxes levied under this ordinance shall be due January 1, 2022 and if not paid on or before January 31, 2022 shall immediately become delinquent.

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

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

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

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

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

SECTION 10. OPEN MEETING. It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public and that public notice of the time place and purpose of said meeting was

given as required by the Open Meetings Act, Texas Government Code Chapter 551.

PASSED this 14th day of September, 2021, at a Special Called Meeting of the City Council of the City of Fairfield, Texas, there being a quorum present, by () "YEAS" and () "NAYS" and approved by the Mayor on the date above set out.

ALDERMEN VOTING	AYE	NAY	ABSTAIN	ABSENT
Jeffrey Price	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Randy Johnson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bobby Nichols	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stephen Daniel	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Angela Oglesbee	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

APPROVED:


Kenneth D. Hughes, Mayor

ATTEST:


Misty Richardson, City Secretary



Fairfield's History

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

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

Sources: Texas Historical Commission and Fairfield Chamber of Commerce

City Government

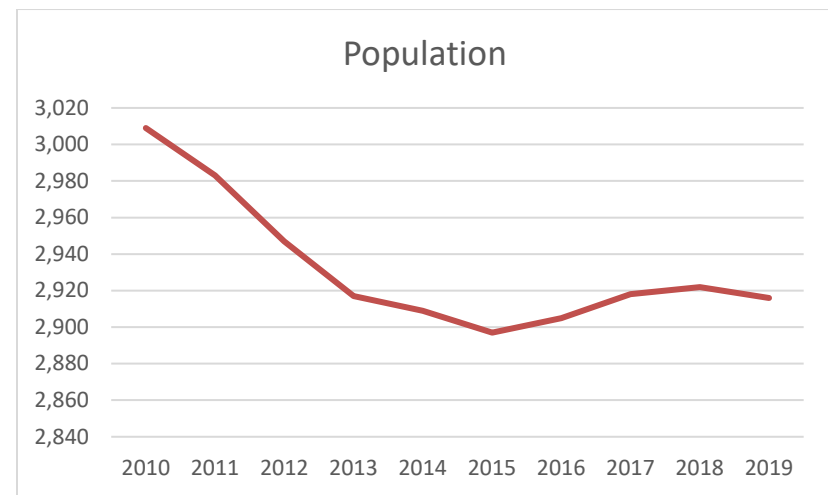
The City of Fairfield is a Type A General Law municipality, operating under a Mayor-Council form of government. The governing body, the Fairfield City Council, consists of five Council members in an aldermanic form of government. The Mayor is the Chief Executive Officer of the city, and the chief budget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

Council members are elected in staggered two-year terms. The Mayor and Council are responsible for casting a direction and vision for the city, enacting resolutions and ordinances, adopting and amending budgets, personnel, and determining the general policies of the city.

Fairfield's Economy

Population

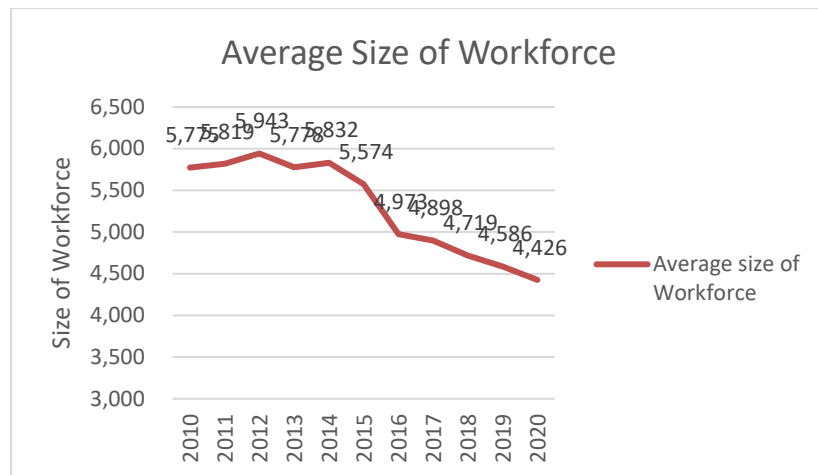
The population of Fairfield reached a high of 3,090 in the 2010 Census, but declined until 2015, when it reached a low of 2,897 according to Census estimates. The past two years, the Census estimates population has increased to 2,918 in 2017. Freestone County has a population of 19,646 in 2017, according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





Labor Force

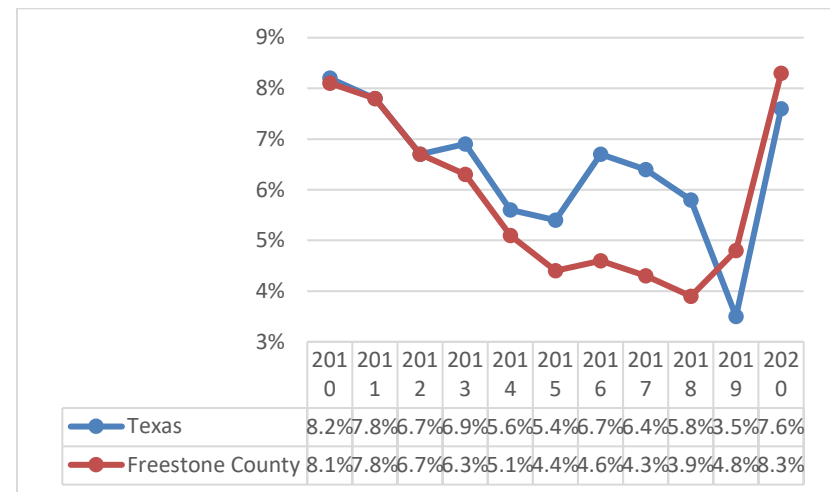
The size of the labor force in a given area can indicate the relative health of the local economy. Freestone County's Workforce has been steadily declining since 2014, especially since 2016. The pattern in the size of the labor force can mean the loss of jobs but can also mean a rapidly aging workforce.



Source: Texas Workforce Commission

Unemployment

Fairfield's unemployment rate has remained above the state average since 2012, as it has rose upward in 2016 and 2017, following the closing of the Big Brown mine and power plant. In 2016, unemployment reached a 10-year high of 6.7 percent, but has dropped in the years following. As of March 2019, the unemployment rate was at 4.8 percent, but remains above the state unemployment rate of 3.8 percent. The COVID-19 pandemic saw that rate rise sharply and has been slowly declining in 2021.

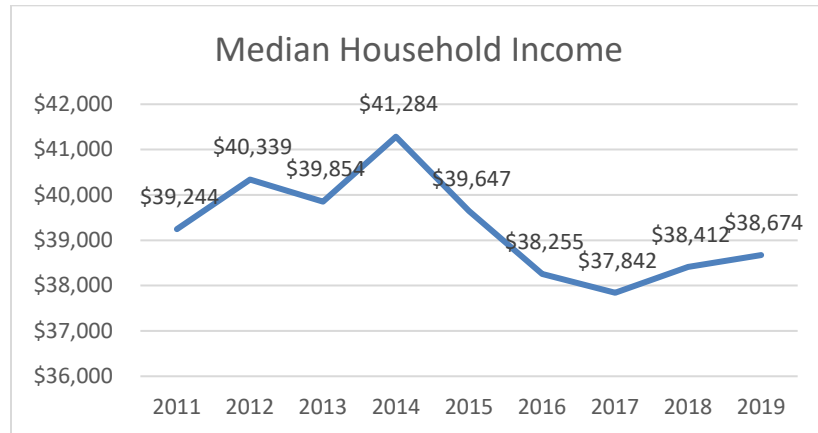


Source: Texas Workforce Commission



Income

Although the workforce has been on the decline and the unemployment rate is slightly higher than the rest of the state, the median household income has been steadily rising since 2014. According to the U.S. Census, the median household income in 2017 was \$45,890. However, during a recent income survey, a majority of households fell into the low- to moderate-income range.



Source: U.S. Census Bureau

Major Employers

The Texas Department of Criminal Justice is the largest employer in Freestone County, with over 300 employees. Approximately 230 employees are housed in the TDCJ's Boyd Unit, that is between the cities of Fairfield and Teague. The largest employer in the city of Fairfield limits is the Fairfield Independent School District with 177 employees. These numbers will change in 2022 as two large retail establishments will be in full operation.

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

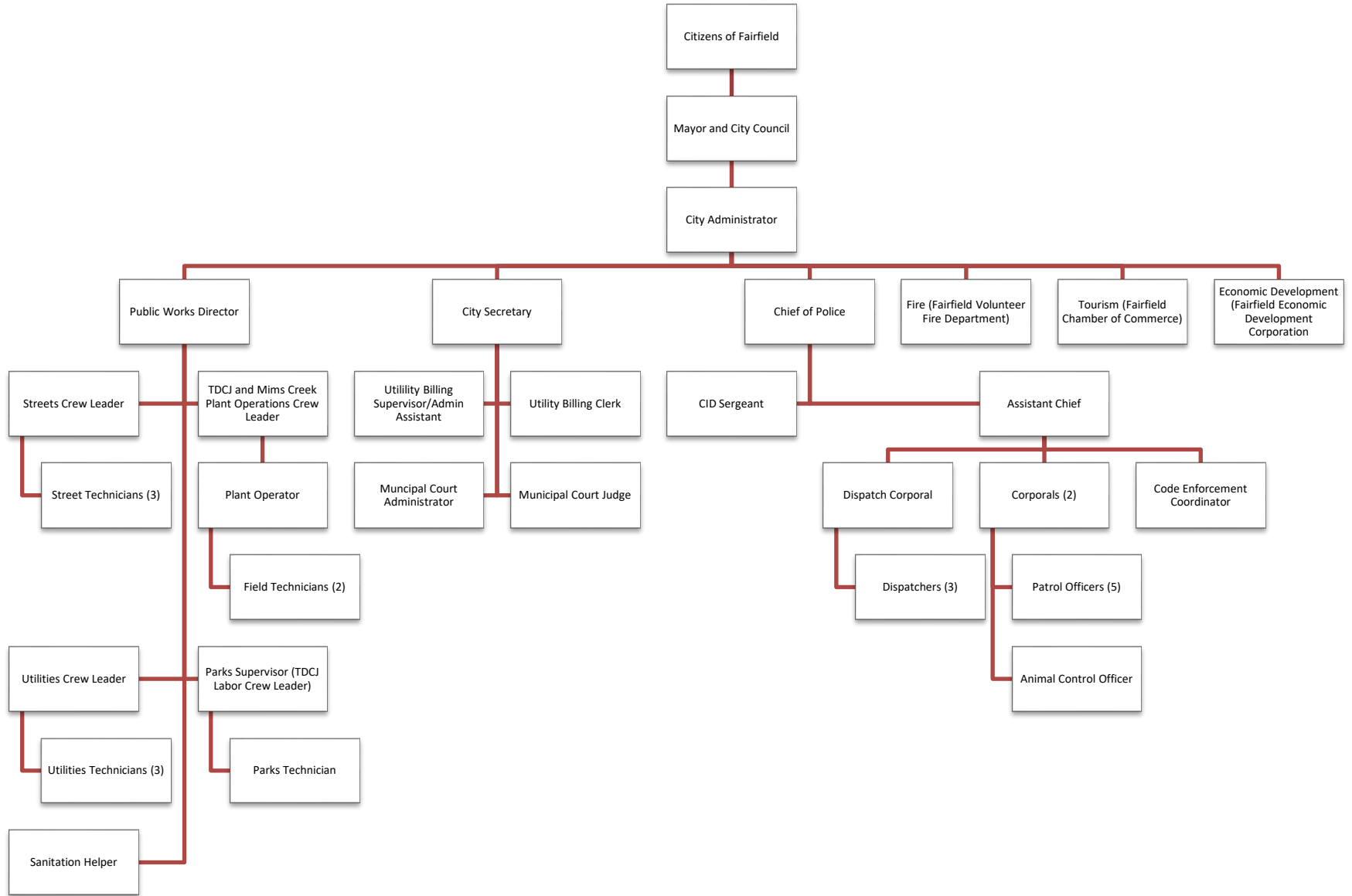
2021-22 Budget



Profile of Fairfield

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

Source: Fairfield Economic Development Corporation





General Fund

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

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

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



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

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

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

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

Enterprise Fund

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



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

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

TDCJ Fund

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



Hotel-Motel Fund

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

Westwood Fund

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

TOTAL EMPLOYEES

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



SALARY TABLE
Hourly Rates by Grade and Step

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

SALARY TABLE
Yearly Rates by Grade and Step

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

Color Key

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



Position	Department	Classification	FLSA Exemption Status	Grades	
Administrative Assistant	Admin, et al.	CL	N	6	
City Administrator	Administration	EX	Y	13	**
City Secretary	Administration	DH	Y	12	**
Code Enforcement Clerk	Administration	PT	N	4	
Economic Development Director	EDC	P	Y	11	**
Municipal Court Clerk	Judicial	CL	N	7	
Municipal Court Judge	Judicial	P, PT	N	4	
Parks Supervisor	Parks	S	N	7	
Parks Technician 1	Parks	ST	N	5	
Parks Technician 2	Parks	ST	N	6	
Police Chief	Police	DH	Y	12	**
Police Assitant Chief	Police	PS	N	10	
Police Corporal	Police	PS	N	9	
Police Dispatcher	Police	PS	N	5	
Police Dispatcher Trainee	Police	PS	N	4	
Police Head Dispatcher	Police	PS	N	6	
Police Officer	Police	PS	N	8	
Police Officer Trainee	Police	PS	N	7	
Police Sergeant	Police	PS	N	10	
Public Works Director	Public Works	DH	Y	12	**
Sanitation Technician	Public Works	PT	N	3	
Electrician	Public Works	ST	N	9	
Street Supervisor	Streets	S	N	8	
Street Technician 1	Streets	ST	N	5	
Street Technician 2	Streets	ST	N	6	
Utility Billing Supervisor	Water/Wastewater	S	N	6	
Utility Billing Clerk	Water/Wastewater	CL	N	5	
Utility Operator 1	Wastewater	LP	N	6	
Utility Operator 2	Wastewater	S	N	7	
Utility Supervisor	Water/Wastewater	S	N	9	
Utility Technician 1	Wastewater	LP	N	6	
UPDATED AUGUST 2021					
Classifications					
CL - Clerical					
DH - Department Head					
EX - Executive					
LP - Licened Professional					
P - Professional					
PS - Public Safety					
PT - Part Time					
ST - Service Trades					
S-Supervisor					
* Does not account for Cost of Living, Certification, nor Longevity Pay					
** All FLSA exempt employee salaries will be negotiated according to Grade					



Administration

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

Downtown

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

City Hall

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



Fire

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

I-45 Development

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

Mims Creek

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

Municipal Court

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



Parks

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

Police

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



Streets

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

TDCJ

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

Tourism

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



Wastewater

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

Water

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

Westwood

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



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

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

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

This forecast has been prepared to provide the following benefits:

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

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

Forecast Preparation

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

Forecasting Methodology

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

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



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

General Fund Revenue Assumptions

Property Tax collections are used with the following assumptions:

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

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

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

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

Property Tax Revenue

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

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

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

Source: Freestone County Appraisal District



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

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

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

Source: Freestone County Tax Assessor

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

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

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

Property Tax Comparison

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



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

Source: 2021 Tax and Debt Survey, Texas Municipal League

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

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

Source: 2021 Tax and Debt Survey, Texas Municipal League

Effect of Debt Service on Property Tax

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

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

2021-22 Budget



Financial Forecast

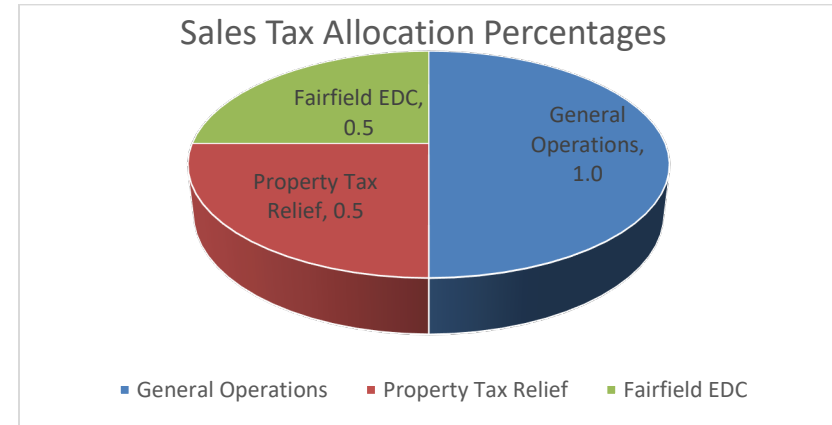
following table shows the remaining payments due on that certificate of obligation.

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

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

Sales Tax Revenue

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



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

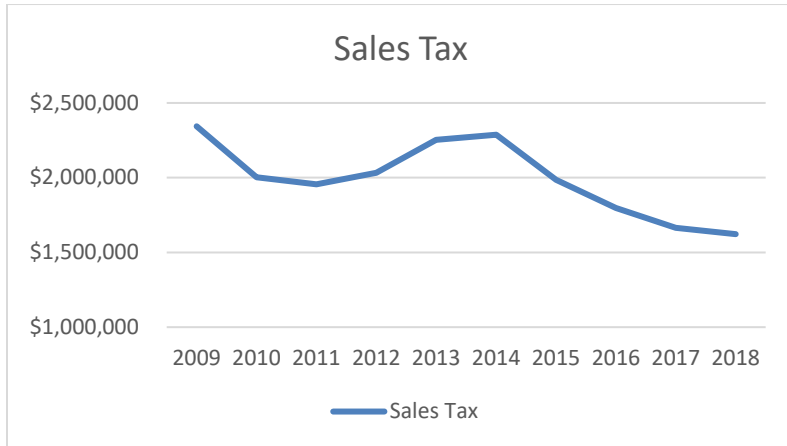
Year	Actual Revenue
2009	\$2,343,725.64
2010	\$2,003,347.63
2011	\$1,955,381.01
2012	\$2,033,486.77
2013	\$2,254,074.77
2014	\$2,286,600.64
2015	\$1,986,368.19
2016	\$1,798,255.12
2017	\$1,665,222.78
2018	\$1,622,304.68

2021-22 Budget



Financial Forecast

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



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

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

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

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

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



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

The following table represents the other General Fund revenue projections.

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

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

Other General Fund Revenues

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

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

Enterprise Fund Revenue

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



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

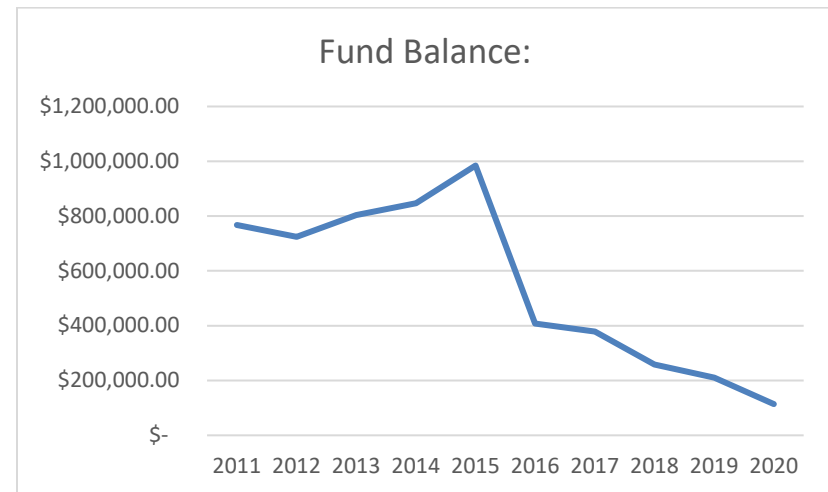
Source: 2021 TML Water and Wastewater Survey and Research for customers with 5,000 gallons of water usage

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

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

Fund Balances

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



2021-22 Budget

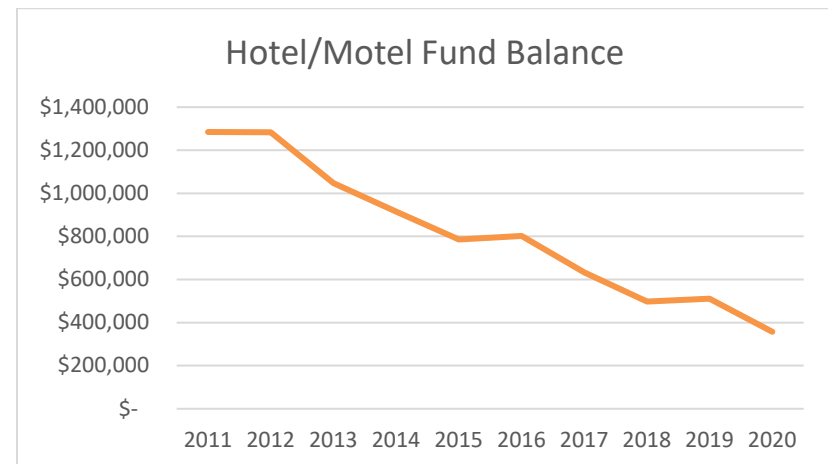
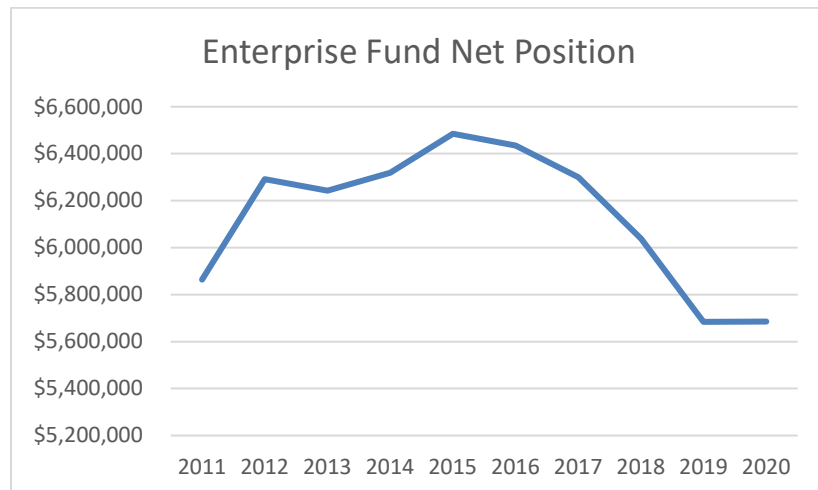
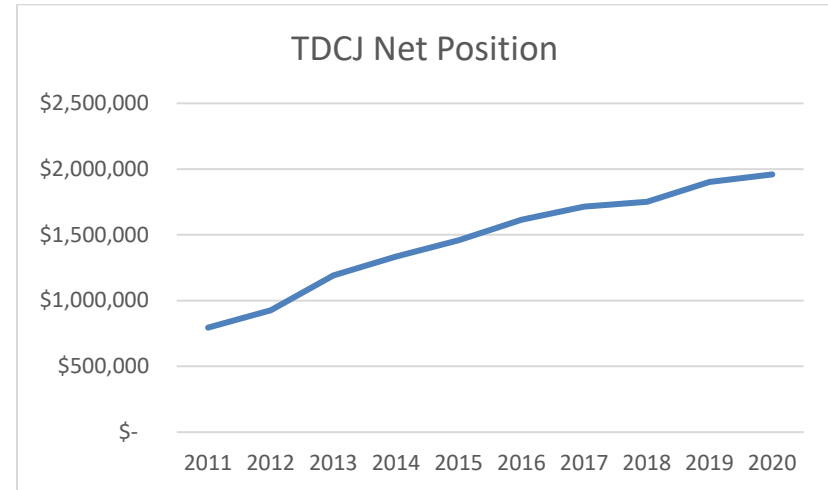


Financial Forecast

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

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

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





Fund structure and basis of budgeting

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

The City's Governmental Funds include:

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

fund for these purposes. Further, all capital projects (e.g. bond funded projects) are operated through this fund.

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

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

Basis of accounting

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

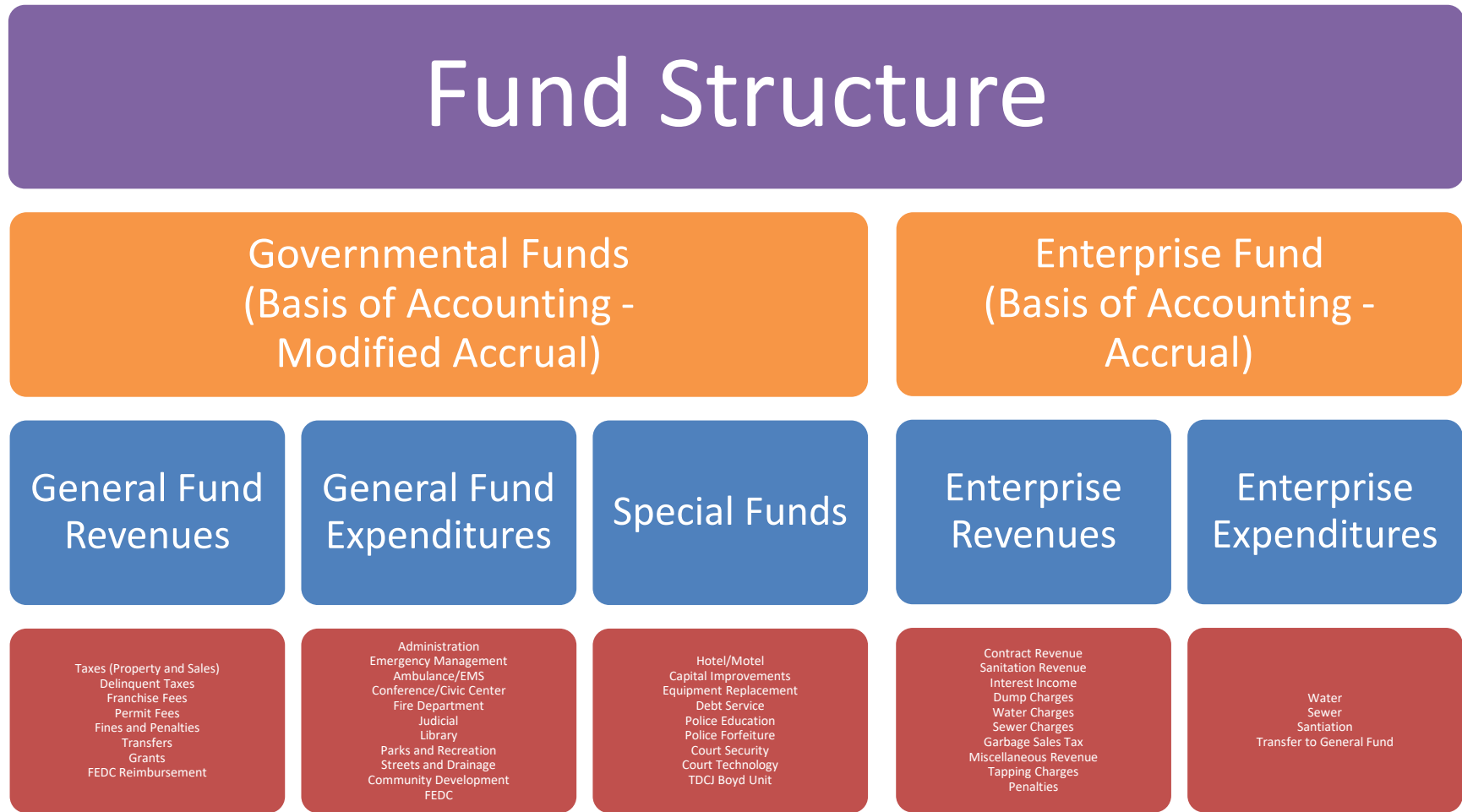
The modified accrual basis of accounting recognizes revenues when they become available and recognizes liabilities when they are incurred. The Governmental Funds use this basis of accounting.

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



longer-term view of the City's financial position. The Proprietary Funds use this basis of accounting.

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





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

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

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

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

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

FY 2021-22 Budget – Proposed and approved budget revenues, expenditures, and fund balances for the new fiscal year, starting October 1, 2020.

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

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

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

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

Other Charges – This category is for miscellaneous line items.

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

Budget process

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

A more detailed budget calendar is listed below.

Budget adoption

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

Amending the budget

2021-22 Budget



Budget Format

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

Budget Calendar

Fiscal Year 2021-22 Budget Calendar	Date
Distribution of budget memo by City Administrator giving department heads instructions	March, 2020
Survey of City Council fiscal priorities	March, 2020
Preparation of short-range (one year) revenue forecast by City Administrator	May-June, 2020
Collection of human resources, technology, debt service and capital outlay information by the City Administrator	May-June, 2020
Certified Annual Financial Report for 2019-20 Budget	June, 2020
Staff budget planning sessions	June-July, 2021

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

2021-22 Budget



Budget Format

For more information

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

For additional information about the City, visit fairfieldtexas.com.

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

01 -GENERAL FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>2,981,212.21</u>	<u>3,074,013.13</u>	<u>3,264,000.00</u>	<u>3,535,000.00</u>
	TOTAL REVENUES	<u>2,981,212.21</u>	<u>3,074,013.13</u>	<u>3,264,000.00</u>	<u>3,535,000.00</u>
<u>EXPENDITURE SUMMARY</u>					
	ADMINISTRATIVE	932,127.74	993,397.58	832,934.28	907,484.66
	EMERGENCY MANAGEMENT	1,167.11	31,785.71	10,000.00	10,000.00
	AMBULANCE/EMS	100,000.08	125,000.00	150,000.00	150,000.00
	CONFERENCE/CIVIC CENTERS	5,615.38	4,636.27	7,656.65	7,656.65
	FIRE DEPARTMENT	176,576.10	186,942.58	167,500.00	199,550.00
	JUDICIAL	136,608.89	109,791.24	131,108.84	145,780.42
	LIBRARY	40,000.08	11,000.00	12,000.00	20,000.00
	PARKS & RECREATION	182,654.03	175,935.01	195,108.31	229,197.21
	POLICE DEPARTMENT	1,067,316.63	987,499.21	1,010,247.03	1,028,223.39
	STREETS & DRAINAGE DEPT	600,842.34	380,182.24	587,876.48	644,370.23
	COMMUNITY DEVELOPMENT	21,929.35	5,609.22	7,000.00	37,500.00
	FIDC	<u>173,330.30</u>	<u>136,852.35</u>	<u>147,028.53</u>	<u>150,756.51</u>
	TOTAL EXPENDITURES	<u>3,438,168.03</u>	<u>3,148,631.41</u>	<u>3,258,460.12</u>	<u>3,530,519.07</u>
	REVENUES OVER/(UNDER) EXPENDITURES	(456,955.82)	(74,618.28)	5,539.88	4,480.93

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2021

01 -GENERAL FUND

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED	
01-4000	PROPERTY TAXES	361,641.96	735,866.52	630,000.00	700,000.00
01-4001	DELINQUENT TAXES	15,822.58	34,512.97	15,000.00	15,000.00
01-4002	FRANCHISE REVENUE- ELECTRIC	153,262.70	79,124.96	149,000.00	149,000.00
01-4003	FRANCHISE REVENUE - GAS	23,305.83	21,344.36	35,000.00	35,000.00
01-4004	SALES TAX	1,765,196.14	1,788,314.49	1,750,000.00	2,000,000.00
01-4005	MIXED DRINK TAX	9,437.62	12,047.52	5,000.00	5,000.00
01-4006	HOTEL/MOTEL TAX	0.00	0.00	0.00	0.00
01-4007	FRANCHISE REVENUE - PHONE	55,247.24	57,252.63	60,000.00	60,000.00
01-4008	FRANCHISE REVENUE - CABLE TV	21,824.33	11,257.85	25,000.00	20,000.00
01-4009	ROYALTY REVENUE	0.00	0.00	0.00	0.00
01-4010	MOODY REUNION INCOME	1,805.00	500.00	10,000.00	5,000.00
01-4011	TENT RENTAL	0.00	0.00	0.00	0.00
01-4012	INTEREST INCOME	671.17	219.37	3,500.00	2,000.00
01-4014	REIMBURSEMENT DOGAN	0.00	0.00	0.00	0.00
01-4015	REIMBURSEMENT STREETS	0.00	0.00	0.00	0.00
01-4016	BINGO	0.00	0.00	0.00	0.00
01-4017	FIRE DEPT REIMBURS/REVENUE	0.00	0.00	0.00	0.00
01-4018	OTHER GENERAL FUND REVENUE	297,815.13	12,993.14	50,000.00	50,000.00
01-4019	BUILDING PERMIT FEES	17,787.47	33,603.12	20,000.00	20,000.00
01-4020	JUDICIAL COURT REVENUE	67,404.46	44,920.15	75,000.00	75,000.00
01-4021	POLICE DEPARTMENT INCOME	0.00	0.00	0.00	0.00
01-4022	COMMUNITY DEVELOPMENT	0.00	0.00	0.00	0.00
01-4023	MARKET DAYS REVENUE	1,560.00	0.00	5,000.00	0.00
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	200,000.00	165,000.00
01-4027	FIDC REIMBURSEMENT	182,323.68	110,337.22	160,000.00	160,000.00
01-4028	SALE OF SURPLUS PROPERTY	0.00	0.00	0.00	0.00
01-4029	SALE OF ASSETS	0.00	0.00	0.00	0.00
01-4030	TAX PENALTY & INTEREST	6,106.90	15,688.08	7,500.00	10,000.00
01-4031	HOTEL/MOTEL REIMB - PAYROLL	0.00	116,030.75	64,000.00	64,000.00
01-4035	RESERVED	0.00	0.00	0.00	0.00
01-4050	PROCEEDS FROM CAPITAL LEASE	0.00	0.00	0.00	0.00
TOTAL REVENUES	2,981,212.21	3,074,013.13	3,264,000.00	3,535,000.00	

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2021

01 -GENERAL FUND
ADMINISTRATIVE

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>PERSONNEL</u>				
01-5-02-1000 SALARIES	164,817.28	141,729.74	97,146.34	125,118.90
01-5-02-1002 OVERTIME	73.13	0.00	0.00	0.00
01-5-02-1004 FEES	463.81	0.00	0.00	0.00
01-5-02-1006 TMRS	11,724.81	10,017.06	6,678.63	10,009.51
01-5-02-1008 FICA	11,426.49	10,101.29	7,431.70	9,571.60
01-5-02-1010 GROUP INSURANCE	45,892.25	40,579.98	25,060.22	36,752.82
01-5-02-1012 WORKER'S COMPENSATION	377.57	31,022.58	397.39	511.83
01-5-02-1014 UNEMPLOYMENT	3.20	0.00	0.00	0.00
01-5-02-1016 SEASONAL WORKER	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	234,778.54	233,450.65	136,714.28	181,964.66
<u>CONTRACTUAL SERVICES</u>				
01-5-02-2000 POSTAGE	2,377.20	2,199.97	2,000.00	2,250.00
01-5-02-2005 ADVERTISING	1,994.52	2,464.28	2,000.00	2,000.00
01-5-02-2010 DUES & SUBSCRIPTIONS	11,707.75	11,332.16	12,000.00	12,000.00
01-5-02-2012 AIREVAC MEMBERSHIP	4,261.50	3,348.00	4,000.00	3,100.00
01-5-02-2013 EMS PREMIUMS	3,208.50	2,646.00	3,000.00	2,500.00
01-5-02-2015 TELEPHONE/INTERNET	21,579.83	23,897.43	15,000.00	20,000.00
01-5-02-2020 ELECTRICITY	11,224.82	9,972.53	10,000.00	10,000.00
01-5-02-2022 GAS	488.26	0.00	1,000.00	0.00
01-5-02-2024 LEASE/PURCHASE	10,765.20	13,762.26	7,200.00	14,400.00
01-5-02-2025 OFFICE EQUIPMENT RENTAL	4,650.76	5,329.98	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	0.00	399.89	0.00	0.00
01-5-02-2035 TRAVEL	3,112.51	1,181.49	2,000.00	2,000.00
01-5-02-2040 TUITION / EDUCATION	1,562.50	3,034.52	2,500.00	1,000.00
01-5-02-2045 TAX APPRAISAL FEES	28,445.85	31,881.65	26,000.00	34,000.00
01-5-02-2050 TAX COLLECTION FEES	4,061.25	3,514.50	4,100.00	4,100.00
01-5-02-2055 JANITORIAL SERVICES	0.00	0.00	0.00	0.00
01-5-02-2060 BUILDING MAINTENANCE	2,991.48	1,529.20	1,000.00	1,000.00
01-5-02-2065 OFFICE EQUIPMENT MAINTENANCE	6.30	0.00	1,000.00	1,000.00
01-5-02-2070 PRINTING	2,633.97	2,559.37	3,000.00	2,000.00
01-5-02-2072 VH MAINT/REPAIR	0.00	0.00	0.00	0.00
01-5-02-2073 VEHICLE OPERATING EXP	0.00	0.00	0.00	0.00
01-5-02-2075 AUDIT	8,350.00	17,375.00	8,000.00	8,000.00
01-5-02-2080 LEGAL SERVICES	45,033.15	28,245.10	45,000.00	40,000.00
01-5-02-2081 PERMIT/LICENSE FEES	0.00	279.00	0.00	0.00
01-5-02-2085 CONTRACTOR SERVICES	14,949.86	23,977.71	5,000.00	5,000.00
01-5-02-2090 ELECTION CLERK	2,051.50	3,065.25	3,000.00	2,250.00
01-5-02-2100 HARDWARE MAINT/REPAIR	4,620.12	2,262.67	3,000.00	3,000.00
01-5-02-2105 SOFTWARE MAINT/REPAIR	32,589.28	31,186.42	25,000.00	25,000.00
01-5-02-2110 MAYOR / COUNCIL EXPENSES	5,932.68	1,005.11	5,000.00	5,000.00
01-5-02-2115 AWARDS/TRIBUTES	1,348.02	3,662.50	1,500.00	1,500.00
01-5-02-2150 PROFESSIONAL SERVICES	8,823.79	8,906.09	6,000.00	8,000.00
01-5-02-2155 RECORDS RETENTION PROGRAM	2,950.74	0.00	3,000.00	0.00
TOTAL CONTRACTUAL SERVICES	241,721.34	239,018.08	205,800.00	214,600.00

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

01 -GENERAL FUND
 ADMINISTRATIVE

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
5-02-2015 TELEPHONE/INTERNET				
	PERMANENT NOTES: The CivicPlus will be \$4,834 for 20-21, and 21-22 budgets.			
5-02-2024 LEASE/PURCHASE				
	CURRENT YEAR NOTES: Lease of Admin/Utility Building			
<u>SUPPLIES & MATERIALS</u>				
01-5-02-3000 OFFICE SUPPLIES	4,643.74	3,665.11	5,000.00	2,500.00
01-5-02-3005 JANITORIAL SUPPLIES	644.73	954.25	1,000.00	250.00
01-5-02-3015 ELECTION SUPPLIES	6,135.27	3,937.50	3,000.00	3,000.00
01-5-02-3020 MEETING SUPPLIES	82.74	457.35	250.00	500.00
01-5-02-3022 MISCELLANEOUS SUPPLIES	1,940.57	2,606.41	500.00	500.00
TOTAL SUPPLIES & MATERIALS	13,447.05	11,620.62	9,750.00	6,750.00
<u>OTHER CHARGES</u>				
01-5-02-4000 RESERVE	0.00	0.00	0.00	0.00
01-5-02-4005 PROPERTY INSURANCE	1,300.00	276.74	1,300.00	1,300.00
01-5-02-4010 LIABILITY INSURANCE	250.00	243.12	250.00	250.00
01-5-02-4013 CRIME FORGERY & ALTERATION	32.00	261.66	50.00	50.00
01-5-02-4014 PUBLIC EMPLOYEE DISHONESTY	929.66	2,200.00	950.00	950.00
01-5-02-4015 E & O INSURANCE	1,255.05	0.00	1,500.00	1,500.00
01-5-02-4025 AUTO PHYSICAL INSURANCE	60.00	69.00	60.00	60.00
01-5-02-4030 AUTO LIABILITY INSURANCE	60.00	0.00	60.00	60.00
TOTAL OTHER CHARGES	3,886.71	3,050.52	4,170.00	4,170.00
<u>BONDS</u>				
01-5-02-5030 TRANSFER TO BOND 1996	0.00	0.00	0.00	0.00
01-5-02-5035 TRANSFER TO BOND 1999	0.00	0.00	0.00	0.00
01-5-02-5040 TRANSFER TO BOND 2002	0.00	0.00	0.00	0.00
01-5-02-5048 TRANSFER TO BOND 2004	0.00	0.00	0.00	0.00
01-5-02-5049 RESERVE	0.00	0.00	0.00	0.00
01-5-02-5050 RESERVE	0.00	0.00	0.00	0.00
01-5-02-5055 RESERVE	0.00	0.00	0.00	0.00
TOTAL BONDS	0.00	0.00	0.00	0.00
<u>CAPITAL OUTLAY</u>				
01-5-02-6000 RESERVE	0.00	0.00	0.00	0.00
01-5-02-6001 EQUIPMENT REPLACEMENT FUND	0.00	0.00	0.00	0.00
01-5-02-6005 RESERVE	0.00	0.00	0.00	0.00
01-5-02-6010 RESERVE	0.00	0.00	0.00	0.00
01-5-02-6011 RESERVE	0.00	0.00	0.00	0.00
01-5-02-6015 RESERVE	0.00	0.00	0.00	0.00
01-5-02-6020 RESERVE	0.00	0.00	0.00	0.00
01-5-02-6021 RESERVE	0.00	0.00	0.00	0.00
01-5-02-6025 RESERVE	0.00	0.00	0.00	0.00
01-5-02-6026 RESERVE	0.00	0.00	0.00	0.00
01-5-02-6027 RESERVE	0.00	0.00	0.00	0.00
01-5-02-6100 ASSET- BUILDINGS	0.00	0.00	0.00	0.00
01-5-02-6101 ASSET- LAND	0.00	0.00	0.00	0.00
01-5-02-6102 ASSET- EQUIPMENT	0.00	2,301.04	0.00	0.00

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

01 -GENERAL FUND
 ADMINISTRATIVE

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
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	46,878.00	0.00	0.00
01-5-02-6106 ASSET- RESERVED	0.00	10,000.00	0.00	0.00
01-5-02-6107 ASSET - RESERVED	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	59,179.04	0.00	0.00
<u>OTHER SOURCES (USES)</u>				
01-5-02-7000 ECONOMIC DEVELOPMENT	438,294.10	447,078.67	412,500.00	500,000.00
01-5-02-7005 TRANSFER TO OTHER FUNDS	0.00	0.00	64,000.00	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)	438,294.10	447,078.67	476,500.00	500,000.00
5-02-7000 ECONOMIC DEVELOPMENT		PERMANENT NOTES:		
		.25 percent (1/4 Cent) of sales tax.		
5-02-7000 ECONOMIC DEVELOPMENT		CURRENT YEAR NOTES:		
		Projected Sales Tax of \$2,000,000. A fourth of that is \$500,000.		
<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	932,127.74	993,397.58	832,934.28	907,484.66

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

01 -GENERAL FUND
 EMERGENCY MANAGEMENT

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 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	949.89	2,500.00	2,500.00
01-5-03-2082 RADIO MAINTENANCE	0.00	0.00	0.00	0.00
01-5-03-2085 CONTRACTOR SERVICES	0.00	0.00	1,500.00	1,500.00
01-5-03-2150 PROFESSIONAL SERVICES	1,167.11	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	1,167.11	949.89	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	30,835.82	0.00	0.00
01-5-03-6103 ASSET - VEHICLE	0.00	0.00	0.00	0.00
01-5-03-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00
01-5-03-6105 ASSET - IMPROVEMENTS	0.00	0.00	6,000.00	6,000.00
01-5-03-6108 ASSET -RESERVED	0.00	0.00	0.00	0.00

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

01 -GENERAL FUND
 EMERGENCY MANAGEMENT

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
01-5-03-6109 ASSET - RESERVED	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	0.00	30,835.82	6,000.00	6,000.00
TOTAL EMERGENCY MANAGEMENT	1,167.11	31,785.71	10,000.00	10,000.00

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

01 -GENERAL FUND
 AMBULANCE/EMS

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>PERSONNEL</u>				
01-5-04-1016 EMS CONTRACT AGREEMENT	<u>100,000.08</u>	<u>125,000.00</u>	<u>150,000.00</u>	<u>150,000.00</u>
TOTAL PERSONNEL	100,000.08	125,000.00	150,000.00	150,000.00
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TOTAL AMBULANCE/EMS	100,000.08	125,000.00	150,000.00	150,000.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2021

01 -GENERAL FUND
CONFERENCE/CIVIC CENTERS

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>PERSONNEL</u>				
01-5-06-1000 SALARIES	0.00	0.00	0.00	0.00
01-5-06-1002 OVERTIME	0.00	0.00	0.00	0.00
01-5-06-1004 FEES	0.00	0.00	0.00	0.00
01-5-06-1006 TMRS	0.00	0.00	0.00	0.00
01-5-06-1008 FICA	0.00	0.00	0.00	0.00
01-5-06-1010 GROUP INSURANCE	0.00	0.00	0.00	0.00
01-5-06-1012 WORKERS COMPENSATION	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	0.00	0.00	0.00	0.00
<u>CONTRACTUAL SERVICES</u>				
01-5-06-2010 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00
01-5-06-2015 TELEPHONE/INTERNET	1,901.89	2,599.75	2,000.00	2,000.00
01-5-06-2020 ELECTRICITY	0.00	0.00	0.00	0.00
01-5-06-2022 GAS	73.61	0.00	0.00	0.00
01-5-06-2055 JANITORIAL SERVICES	54.13	0.00	0.00	0.00
01-5-06-2060 BUILDING MAINTENANCE	974.76	209.48	1,000.00	1,000.00
01-5-06-2072 VEHICLE MAIN. & REPAIR	0.00	0.00	0.00	0.00
01-5-06-2073 VEHICLE OPERATING COSTS	0.00	0.00	0.00	0.00
01-5-06-2076 EQUIPMENT MAIN. & REPAIRS	14.99	209.99	0.00	0.00
01-5-06-2082 RADIO MAINTENANCE	0.00	0.00	0.00	0.00
01-5-06-2085 CONTRACTOR SERVICES	0.00	0.00	750.00	750.00
01-5-06-2150 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	3,019.38	3,019.22	3,750.00	3,750.00
<u>SUPPLIES & MATERIALS</u>				
01-5-06-3000 OFFICE SUPPLIES	0.00	0.00	0.00	0.00
01-5-06-3005 JANITORIAL SUPPLIES	324.75	97.19	500.00	500.00
01-5-06-3021 CHEMICALS	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	324.75	97.19	500.00	500.00
<u>OTHER CHARGES</u>				
01-5-06-4005 PROPERTY INSURANCE	1,100.00	1,276.72	1,100.00	1,100.00
01-5-06-4010 LIABILITY INSURANCE	100.00	243.14	306.65	306.65
01-5-06-4025 AUTO PHYSICAL INSURANCE	0.00	0.00	0.00	0.00
01-5-06-4030 AUTO LIABILITY	0.00	0.00	0.00	0.00
TOTAL OTHER CHARGES	1,200.00	1,519.86	1,406.65	1,406.65
<u>CAPITAL OUTLAY</u>				
01-5-06-6005 FURNITURE	1,071.25	0.00	2,000.00	2,000.00
01-5-06-6100 ASSET - BUILDINGS	0.00	0.00	0.00	0.00
01-5-06-6101 ASSET - LAND	0.00	0.00	0.00	0.00
01-5-06-6102 ASSET - EQUIPMENT	0.00	0.00	0.00	0.00
01-5-06-6103 ASSET - VEHICLE	0.00	0.00	0.00	0.00
01-5-06-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00
01-5-06-6105 ASSET - IMPROVEMENTS	0.00	0.00	0.00	0.00
01-5-06-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00
01-5-06-6109 ASSET -RESERVED	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	1,071.25	0.00	2,000.00	2,000.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2021

01 -GENERAL FUND
CONFERENCE/CIVIC CENTERS

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
5-06-6005 FURNITURE	CURRENT YEAR NOTES: NEW TABLES/CHAIRS			
TOTAL CONFERENCE/CIVIC CENTERS	5,615.38	4,636.27	7,656.65	7,656.65

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

01 -GENERAL FUND
 FIRE DEPARTMENT

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>PERSONNEL</u>				
01-5-08-1000 SALARIES	0.00	0.00	0.00	0.00
01-5-08-1002 OVERTIME	0.00	0.00	0.00	0.00
01-5-08-1004 FEES	0.00	0.00	0.00	0.00
01-5-08-1006 TMRS	0.00	0.00	0.00	0.00
01-5-08-1008 FICA	0.00	0.00	0.00	0.00
01-5-08-1010 GROUP INSURANCE (GRANT)	0.00	0.00	0.00	0.00
01-5-08-1012 WORKER'S COMPENSATION	2,000.00	0.00	2,000.00	2,000.00
01-5-08-1014 UNEMPLOYMENT	0.00	0.00	0.00	0.00
01-5-08-1016 SEASONAL WORKER	0.00	0.00	0.00	0.00
01-5-08-1018 FIREMANS RETIREMENT FUND	3,456.00	1,728.00	9,000.00	9,000.00
TOTAL PERSONNEL	5,456.00	1,728.00	11,000.00	11,000.00
<u>CONTRACTUAL SERVICES</u>				
01-5-08-2000 POSTAGE	0.00	0.00	0.00	250.00
01-5-08-2010 DUES & SUBSCRIPTIONS	195.00	0.00	0.00	0.00
01-5-08-2015 TELEPHONE	0.00	0.00	0.00	3,000.00
01-5-08-2020 ELECTRICITY	2,432.97	3,996.69	2,000.00	3,500.00
01-5-08-2022 NATURAL GAS	1,977.55	2,458.94	2,000.00	2,500.00
01-5-08-2026 GASOLINE/DIESEL	1,832.03	3,117.06	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	0.00	0.00	0.00	500.00
01-5-08-2040 CONTINUING EDUCATION TUITION	455.00	200.00	200.00	1,000.00
01-5-08-2055 JANITORIAL SERVICES	0.00	0.00	0.00	0.00
01-5-08-2060 BUILDING MAINTENANCE	1,250.00	908.46	1,000.00	5,000.00
01-5-08-2066 PHYSICALS	0.00	0.00	0.00	0.00
01-5-08-2072 VEHICLE MAINTENANCE & REPAIR	5,272.80	7,788.58	7,500.00	10,000.00
01-5-08-2073 VEHICLE OPERATING SUPPLIES	36.51	37.46	0.00	0.00
01-5-08-2075 AUDIT	0.00	0.00	0.00	0.00
01-5-08-2076 EQUIP. MAINTENANCE & REPAIR	3,133.75	4,726.29	4,000.00	6,000.00
01-5-08-2078 RADIO AND SIREN TOWER	0.00	0.00	0.00	0.00
01-5-08-2080 LEGAL SERVICES	2,319.00	0.00	0.00	0.00
01-5-08-2082 RADIO MAINTENANCE	2,207.75	0.00	2,000.00	2,800.00
01-5-08-2100 HARDWARE MAINT/REPAIR	0.00	0.00	0.00	0.00
01-5-08-2105 SOFTWARE MAINT/REPAIR	0.00	0.00	0.00	1,800.00
01-5-08-2115 AWARDS	0.00	0.00	0.00	0.00
01-5-08-2120 CALL REIMBURSEMENTS	(300.00)	0.00	0.00	10,000.00
TOTAL CONTRACTUAL SERVICES	20,812.36	23,233.48	20,700.00	48,350.00
5-08-2105 SOFTWARE MAINT/REPAIR				
				CURRENT YEAR NOTES: Subscription fee for Response Master software.
<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
01-5-08-3022 MISCELLANEOUS SUPPLIES	2,380.56	1,069.29	1,000.00	1,500.00

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

01 -GENERAL FUND
 FIRE DEPARTMENT

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
01-5-08-3023 SMALL TOOLS	116.00	500.00	500.00	500.00
01-5-08-3025 SAFETY EQUIPMENT	6,611.00	6,545.81	7,500.00	9,500.00
TOTAL SUPPLIES & MATERIALS	9,107.56	8,115.10	9,000.00	11,500.00
OTHER CHARGES				
01-5-08-4005 PROPERTY INSURANCE	1,000.00	1,276.72	1,000.00	1,300.00
01-5-08-4010 LIABILITY INSURANCE	250.00	243.14	500.00	500.00
01-5-08-4025 AUTO PHYSICAL INSURANCE	2,000.00	3,500.00	2,000.00	3,500.00
01-5-08-4030 AUTO LIABILITY INSURANCE	1,390.00	2,050.66	2,000.00	2,100.00
TOTAL OTHER CHARGES	4,640.00	7,070.52	5,500.00	7,400.00
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	4,774.29	4,720.00	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	0.00	0.00	0.00	0.00
01-5-08-6035 BUILDING ADDITION	0.00	0.00	0.00	0.00
01-5-08-6100 ASSETS - BUILDINGS	2,321.20	0.00	0.00	0.00
01-5-08-6101 ASSETS - LAND	0.00	0.00	0.00	0.00
01-5-08-6102 ASSET - EQUIPMENT	0.00	25,775.25	0.00	0.00
01-5-08-6103 ASSET - VEHICLES	129,464.69	116,300.23	116,300.00	116,300.00
01-5-08-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00
01-5-08-6105 ASSET - IMPROVEMENTS	0.00	0.00	0.00	0.00
01-5-08-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00
01-5-08-6109 ASSET - RESERVED	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	136,560.18	146,795.48	121,300.00	121,300.00
5-08-6103 ASSET - VEHICLES				
		PERMANENT NOTES: LADDER/RESCUE TRUCK PAYMENT TO REPUBLIC FIRST NATIONAL: \$116,300 UNTIL 2031.		
OTHER SOURCES (USES)				
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	176,576.10	186,942.58	167,500.00	199,550.00

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

01 -GENERAL FUND
 JUDICIAL

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>PERSONNEL</u>				
01-5-10-1000 SALARIES	58,330.00	52,090.00	57,570.00	66,426.00
01-5-10-1002 OVERTIME	0.00	0.00	0.00	0.00
01-5-10-1004 FEES	0.00	0.00	0.00	0.00
01-5-10-1006 TMRS	4,417.54	3,946.12	4,605.60	5,314.08
01-5-10-1008 FICA	3,909.53	3,785.55	4,404.11	5,081.59
01-5-10-1010 GROUP INSURANCE	25,852.78	20,662.80	21,996.74	23,540.54
01-5-10-1012 WORKERS COMPENSATION	255.06	0.00	232.39	268.21
01-5-10-1014 UNEMPLOYEMENT	2.40	0.00	0.00	0.00
TOTAL PERSONNEL	92,767.31	80,484.47	88,808.84	100,630.42
<u>CONTRACTUAL SERVICES</u>				
01-5-10-2000 POSTAGE	0.00	0.00	0.00	0.00
01-5-10-2010 DUES & SUBSCRIPTIONS	15.98	0.00	100.00	100.00
01-5-10-2015 TELEPHONE INTERNET	0.00	0.00	0.00	0.00
01-5-10-2035 TRAVEL	334.67	0.00	750.00	750.00
01-5-10-2040 CONTINUING EDUCATION TUITION	700.00	200.00	1,000.00	1,000.00
01-5-10-2075 AUDIT	0.00	0.00	0.00	0.00
01-5-10-2080 LEGAL SERVICES	7,648.72	4,204.20	7,500.00	7,500.00
01-5-10-2082 RADIO MAINTENANCE	0.00	0.00	0.00	0.00
01-5-10-2085 CONTRACTOR SERVICES	0.00	0.00	0.00	0.00
01-5-10-2086 COURT COSTS & ARREST FEES	29,650.58	22,020.46	30,000.00	30,000.00
01-5-10-2087 COURT INTERPRETER	0.00	0.00	0.00	500.00
01-5-10-2100 HARDWARE MAINT/REPAIR	870.62	150.00	0.00	0.00
01-5-10-2105 SOFTWARE MAINT/REPAIR	4,247.94	2,054.00	2,000.00	4,000.00
TOTAL CONTRACTUAL SERVICES	43,468.51	28,628.66	41,350.00	43,850.00
5-10-2087 COURT INTERPRETER				
CURRENT YEAR NOTES: TO PAY COURT INTERPRETER (OFFICER) FOR SERVICE, \$45 AN HOUR				
<u>SUPPLIES & MATERIALS</u>				
01-5-10-3000 OFFICE SUPPLIES	236.15	234.97	250.00	250.00
01-5-10-3010 EDUCATIONAL SUPPLIES	0.00	0.00	100.00	100.00
TOTAL SUPPLIES & MATERIALS	236.15	234.97	350.00	350.00
<u>OTHER CHARGES</u>				
01-5-10-4010 LIABILITY INSURANCE	136.92	243.14	200.00	250.00
01-5-10-4021 JURY DUTY	0.00	0.00	100.00	100.00
01-5-10-4022 JURY DUTY DONATIONS	0.00	0.00	100.00	100.00
01-5-10-4031 REFUNDS	0.00	0.00	100.00	100.00
01-5-10-4040 RESTITUTION	0.00	0.00	100.00	100.00
TOTAL OTHER CHARGES	136.92	243.14	600.00	650.00
<u>CAPITAL OUTLAY</u>				
01-5-10-6000 COMPUTER EQUIP LEASE	0.00	0.00	0.00	0.00
01-5-10-6005 OFFICE FURNITURE	0.00	200.00	0.00	300.00
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	200.00	0.00	300.00
TOTAL JUDICIAL	136,608.89	109,791.24	131,108.84	145,780.42

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

01 -GENERAL FUND
 LIBRARY

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
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OTHER SOURCES (USES)				
01-5-12-7000 LIBRARY CONTRACTS	<u>40,000.08</u>	<u>11,000.00</u>	<u>12,000.00</u>	<u>20,000.00</u>
TOTAL OTHER SOURCES (USES)	40,000.08	11,000.00	12,000.00	20,000.00
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TOTAL LIBRARY	40,000.08	11,000.00	12,000.00	20,000.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2021

01 -GENERAL FUND
PARKS & RECREATION

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>PERSONNEL</u>				
01-5-14-1000 SALARIES	64,698.04	58,553.00	64,009.00	77,203.80
01-5-14-1002 OVERTIME	5,502.18	7,480.05	5,000.00	5,000.00
01-5-14-1004 FEES	0.00	0.00	0.00	0.00
01-5-14-1006 TMRS	5,328.67	5,056.90	5,120.72	6,176.30
01-5-14-1008 FICA	5,261.30	5,153.05	4,896.69	5,906.09
01-5-14-1010 GROUP INSURANCE	15,984.48	15,289.04	16,084.32	18,940.94
01-5-14-1012 WORKERS COMPENSATION	2,000.00	0.00	2,287.58	2,760.08
01-5-14-1014 UNEMPLOYEMENT	0.80	0.00	0.00	0.00
01-5-14-1016 SEASONAL WORKER	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	<u>98,775.47</u>	<u>91,532.04</u>	<u>97,398.31</u>	<u>115,987.21</u>
<u>CONTRACTUAL SERVICES</u>				
01-5-14-2005 ADVERTISING	302.50	0.00	0.00	0.00
01-5-14-2015 TELEPHONE/INTERNET	333.06	596.06	500.00	500.00
01-5-14-2020 ELECTRICITY	25,207.61	30,148.70	30,000.00	30,000.00
01-5-14-2025 EQUIPMENT RENTAL	9,864.63	2,514.60	10,000.00	5,000.00
01-5-14-2026 GASOLINE/DIESEL	4,595.18	8,310.75	4,000.00	5,500.00
01-5-14-2037 UNIFORMS	2,544.56	2,836.63	2,000.00	2,500.00
01-5-14-2040 REFUND CIVIC & CONF CENTERS	2,950.00	1,550.00	5,000.00	5,000.00
01-5-14-2060 BUILDING MAINTENANCE	1,342.55	410.81	2,000.00	2,000.00
01-5-14-2066 PHYSICALS	0.00	0.00	500.00	500.00
01-5-14-2072 VEHICLE MAINTENANCE & REPAIRS	2,348.75	809.78	2,500.00	2,500.00
01-5-14-2073 VEHICLE OPERATING SUPPLIES	188.18	12.80	500.00	500.00
01-5-14-2076 EQUIP. MAINTENANCE & REPAIRS	1,664.45	2,950.97	2,500.00	2,500.00
01-5-14-2077 LIGHTS/LIGHT MAINTENANCE	3,568.21	1,885.88	2,000.00	3,000.00
01-5-14-2085 CONTRACTOR SERVICES	15,394.50	8,481.00	5,000.00	5,000.00
01-5-14-2087 GROUNDS MAINTENANCE	6,215.67	5,484.05	10,000.00	10,000.00
TOTAL CONTRACTUAL SERVICES	<u>76,519.85</u>	<u>65,992.03</u>	<u>76,500.00</u>	<u>74,500.00</u>
<u>SUPPLIES & MATERIALS</u>				
01-5-14-3005 JANITORIAL SUPPLIES	496.13	658.36	500.00	500.00
01-5-14-3008 EQUIP OPERATING COSTS	0.00	0.00	0.00	0.00
01-5-14-3021 CHEMICALS	484.00	0.00	500.00	500.00
01-5-14-3022 MISC SUPPLIES	586.26	768.85	500.00	500.00
01-5-14-3023 SMALL TOOLS	261.07	524.01	300.00	300.00
01-5-14-3025 SAFETY SUPPLIES	287.97	43.98	500.00	500.00
01-5-14-3033 CULVERTS	0.00	1,000.00	500.00	2,000.00
01-5-14-3043 SMALL EQUIPMENT	429.98	0.00	500.00	500.00
01-5-14-3053 FERTILIZER	76.62	99.90	500.00	500.00
01-5-14-3063 PLANT MATERIAL	808.45	560.71	1,000.00	1,000.00
01-5-14-3064 MAINTENANCE MATERIAL	169.95	99.80	0.00	0.00
01-5-14-3075 EVENT SUPPLIES & MATERIALS	73.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	<u>3,673.43</u>	<u>3,755.61</u>	<u>4,800.00</u>	<u>6,300.00</u>
<u>OTHER CHARGES</u>				
01-5-14-4005 PROPERTY INSURANCE	1,000.00	1,276.72	1,000.00	1,000.00
01-5-14-4010 LIABILITY INSURANCE	250.00	234.14	250.00	250.00

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

01 -GENERAL FUND
 PARKS & RECREATION

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 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	250.00	150.00	150.00
01-5-14-4036 MOBILE INSURANCE	184.73	184.73	350.00	350.00
TOTAL OTHER CHARGES	1,744.73	2,105.59	1,910.00	1,910.00
<u>CAPITAL OUTLAY</u>				
01-5-14-6015 SOFTBALL FIELD	0.00	139.59	500.00	500.00
01-5-14-6016 RESTROOM BUILDINGS	0.00	0.00	0.00	0.00
01-5-14-6020 VEHICLE PURCHASE	0.00	0.00	0.00	0.00
01-5-14-6021 BASKETBALL COURT LIGHTING	280.44	0.00	500.00	500.00
01-5-14-6030 RODEO ARENA	1,148.51	905.71	500.00	500.00
01-5-14-6040 PARKS BEAUTIFICATION	232.86	2,100.00	1,500.00	1,500.00
01-5-14-6045 FAIRGROUNDS WATER LINES	278.74	40.39	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	2,000.00
01-5-14-6056 PLAYGROUND EQUIPMENT	0.00	0.00	0.00	0.00
01-5-14-6070 MOWING MACHINE	0.00	0.00	11,000.00	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	9,364.05	0.00	0.00
01-5-14-6103 ASSET - VEHICLE	0.00	0.00	0.00	0.00
01-5-14-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00
01-5-14-6105 ASSET - IMPROVEMENTS	0.00	0.00	0.00	25,000.00
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	1,940.55	12,549.74	14,500.00	30,500.00

5-14-6105 ASSET - IMPROVEMENTS

CURRENT YEAR NOTES:
 Requested to start a park at Ivy Park on South Bateman Street. The park would include a dog park.

TOTAL PARKS & RECREATION 182,654.03 175,935.01 195,108.31 229,197.21

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

01 -GENERAL FUND
 POLICE DEPARTMENT

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>PERSONNEL</u>				
01-5-16-1000 SALARIES	567,620.90	522,600.22	593,067.24	593,548.04
01-5-16-1002 OVERTIME	21,528.24	34,439.97	25,000.00	25,000.00
01-5-16-1004 FEES	0.00	0.00	0.00	0.00
01-5-16-1006 TMRS	44,731.25	42,576.71	47,445.38	46,390.76
01-5-16-1008 FICA	42,373.81	41,286.09	45,369.64	45,406.43
01-5-16-1010 GROUP INSURANCE	133,380.03	148,744.55	152,193.22	166,544.45
01-5-16-1012 WORKERS COMPENSATION	11,000.00	0.00	19,921.55	19,283.71
01-5-16-1014 UNEMPLOYEMENT	2.80	0.00	0.00	0.00
TOTAL PERSONNEL	<u>820,637.03</u>	<u>789,647.54</u>	<u>882,997.03</u>	<u>896,173.39</u>
<u>CONTRACTUAL SERVICES</u>				
01-5-16-2000 POSTAGE	65.12	0.00	200.00	0.00
01-5-16-2005 ADVERTISING	0.00	63.70	0.00	0.00
01-5-16-2015 TELEPHONE/INTERNET	8,532.41	13,095.36	9,000.00	9,000.00
01-5-16-2020 ELECTRICITY	0.00	0.00	0.00	0.00
01-5-16-2024 LEASE PURCHASE	0.00	0.00	0.00	0.00
01-5-16-2025 OFFICE EQUIPMENT RENTAL	655.20	93.60	1,200.00	1,200.00
01-5-16-2026 GASOLINE/DIESEL	12,290.98	22,080.13	15,000.00	15,000.00
01-5-16-2030 OFFICE EQUIP. PURCHASE	860.51	38.51	1,000.00	1,000.00
01-5-16-2035 TRAVEL	561.21	0.00	0.00	0.00
01-5-16-2037 UNIFORMS/CLOTHING	2,874.91	2,221.80	5,000.00	5,000.00
01-5-16-2040 CONTIUNING EDUCATION TUITION (734.80)	302.01	0.00	0.00
01-5-16-2055 JANITORIAL SERVICES	0.00	0.00	0.00	0.00
01-5-16-2060 BUILDING MAINTENANCE	2,686.43	9,473.49	500.00	1,000.00
01-5-16-2062 OTHER EQUIP MAINTENANCE	0.00	0.00	0.00	0.00
01-5-16-2065 OFFICE EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00
01-5-16-2066 PHYSICALS	326.00	295.00	750.00	750.00
01-5-16-2070 PRINTING	0.00	1,117.31	500.00	500.00
01-5-16-2072 VEHICLE MAINTENANCE & REPAIR	6,187.20	11,370.99	5,000.00	6,000.00
01-5-16-2073 VEHICLE OPERATING SUPPLIES	328.92	1,968.53	2,500.00	2,500.00
01-5-16-2075 AUDIT	0.00	0.00	0.00	0.00
01-5-16-2076 EQUIP. MAINTENANCE & REPAIR	0.00	1,023.88	0.00	1,000.00
01-5-16-2077 FIRING RANGE	794.70	558.59	500.00	500.00
01-5-16-2080 LEGAL	0.00	636.20	500.00	2,500.00
01-5-16-2082 RADIO MAINTENANCE	4,978.32	290.41	1,000.00	1,000.00
01-5-16-2085 CONTRACTOR SERVICES	571.47	12,239.33	500.00	1,000.00
01-5-16-2100 HARDWARE MAINT/REPAIR	952.89	3,176.01	1,000.00	1,000.00
01-5-16-2105 SOFTWARE MAINT/REPAIR	5,140.48	1,684.07	4,000.00	4,000.00
01-5-16-2115 AWARDS/TRIBUTES	0.00	106.00	200.00	200.00
01-5-16-2150 PROFESSIONAL SERVICES	225.00	290.00	4,000.00	4,000.00
TOTAL CONTRACTUAL SERVICES	<u>47,296.95</u>	<u>82,124.92</u>	<u>52,350.00</u>	<u>57,150.00</u>

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

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

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

01 -GENERAL FUND
 POLICE DEPARTMENT

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
5-16-2080 LEGAL				
	CURRENT YEAR NOTES: Increase for Code Enforcement Prosecutor Cost			
<u>SUPPLIES & MATERIALS</u>				
01-5-16-3000 OFFICE SUPPLIES	2,389.91	1,034.73	1,000.00	1,000.00
01-5-16-3005 JANITORIAL SUPPLIES	85.50	524.64	500.00	500.00
01-5-16-3010 EDUCATIONAL SUPPLIES	880.42	296.11	500.00	500.00
01-5-16-3022 MISC SUPPLIES	2,031.23	994.47	1,000.00	1,000.00
01-5-16-3023 SMALL TOOLS	1,401.09	0.00	500.00	500.00
01-5-16-3034 INVESTIGATIVE SUPPLIES	<u>1,818.54</u>	<u>198.13</u>	<u>1,000.00</u>	<u>1,000.00</u>
TOTAL SUPPLIES & MATERIALS	8,606.69	3,048.08	4,500.00	4,500.00
<u>OTHER CHARGES</u>				
01-5-16-4005 PROPERTY INSURANCE	1,000.00	1,276.72	1,000.00	1,000.00
01-5-16-4010 LIABILITY INSURANCE	200.00	243.14	200.00	200.00
01-5-16-4012 POLICE OFFICERS LIABILITY	4,500.00	6,043.66	4,500.00	4,500.00
01-5-16-4015 E & O INSURANCE	4,718.60	2,586.60	5,000.00	5,000.00
01-5-16-4025 AUTO PHYSICAL INSURANCE	1,743.00	3,500.00	1,850.00	1,850.00
01-5-16-4030 AUTO LIABILITY INSURANCE	2,500.00	2,600.00	2,500.00	2,500.00
01-5-16-4036 MOBIL INSURANCE	<u>184.73</u>	<u>184.73</u>	<u>350.00</u>	<u>350.00</u>
TOTAL OTHER CHARGES	14,846.33	16,434.85	15,400.00	15,400.00
<u>CAPITAL OUTLAY</u>				
01-5-16-6000 COMPUTER EQUIP LEASE	0.00	0.00	0.00	0.00
01-5-16-6001 EMERGENCY GENERATOR	0.00	888.10	0.00	0.00
01-5-16-6020 VEHICLES	48,376.20	0.00	0.00	0.00
01-5-16-6050 BUILDINGS	1,379.36	0.00	0.00	0.00
01-5-16-6055 EQUIPMENT	194.00	0.00	0.00	0.00
01-5-16-6100 ASSET - BUILDINGS	4,248.36	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	20,376.71	50,347.76	10,000.00	10,000.00
01-5-16-6103 ASSET - VEHICLES	101,355.00	45,000.00	45,000.00	45,000.00
01-5-16-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00
01-5-16-6105 ASSET - IMPROVEMENTS	0.00	0.00	0.00	0.00
01-5-16-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00
01-5-16-6109 ASSET - RESERVED	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	175,929.63	96,235.86	55,000.00	55,000.00
5-16-6102 ASSET - EQUIPMENT				
	CURRENT YEAR NOTES: TO BE USED FOR TICKET WRITERS			
<u>CATG 9</u>				
01-5-16-9999 OTHER	<u>0.00</u>	<u>7.96</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CATG	0.00	7.96	0.00	0.00
TOTAL POLICE DEPARTMENT	1,067,316.63	987,499.21	1,010,247.03	1,028,223.39

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2021

01 -GENERAL FUND
STREETS & DRAINAGE DEPT

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>PERSONNEL</u>				
01-5-18-1000 SALARIES	156,880.04	140,516.70	156,115.12	163,566.72
01-5-18-1002 OVERTIME	2,651.07	2,014.71	6,000.00	6,000.00
01-5-18-1004 FEES	0.00	0.00	0.00	0.00
01-5-18-1006 TMRS	11,304.35	10,136.18	11,586.49	12,182.62
01-5-18-1008 FICA	11,395.27	10,473.71	11,942.81	12,512.85
01-5-18-1010 GROUP INSURANCE	48,968.83	51,118.60	53,669.95	57,488.02
01-5-18-1012 WORKERS COMPENSATION	11,000.00	0.00	12,092.11	12,650.02
01-5-18-1014 UNEMPLOYEMENT	5.20	0.00	0.00	0.00
TOTAL PERSONNEL	<u>242,204.76</u>	<u>214,259.90</u>	<u>251,406.48</u>	<u>264,400.23</u>
<u>CONTRACTUAL SERVICES</u>				
01-5-18-2005 ADVERTISING	700.00	30.00	0.00	0.00
01-5-18-2015 TELEPHONE/INTERNET	269.16	597.56	500.00	500.00
01-5-18-2020 ELECTRICITY	45,795.50	41,703.13	50,000.00	50,000.00
01-5-18-2025 EQUIPMENT RENTAL	400.99	0.00	1,000.00	1,000.00
01-5-18-2026 GASOLINE/DIESEL	5,733.90	9,215.79	9,000.00	9,000.00
01-5-18-2030 OFFICE EQUIP. PURCHASE	0.00	2,000.00	0.00	0.00
01-5-18-2037 UNIFORMS	2,678.90	4,236.20	2,500.00	2,500.00
01-5-18-2060 BUILDING MAINTENANCE	21.45	0.00	250.00	0.00
01-5-18-2066 PHYSICALS	329.00	190.00	200.00	200.00
01-5-18-2072 VEHICLE MAINTENANCE & REPAIR	5,166.03	3,604.31	6,000.00	6,000.00
01-5-18-2073 VEHICLE OPERATING SUPPLIES	177.00	0.00	1,000.00	1,000.00
01-5-18-2076 EQUIPMENT MAINTENANCE & REPAIR	26,042.48	23,769.86	10,000.00	25,000.00
01-5-18-2077 STREET LIGHT MAINTENANCE	2,924.19	647.45	3,000.00	3,000.00
01-5-18-2078 ANIMAL CONTROL	24,000.00	21,090.00	24,000.00	5,000.00
01-5-18-2079 ENGINEERING FEES	1,406.90	2,038.75	5,000.00	5,000.00
01-5-18-2082 RADIOS	0.00	0.00	0.00	0.00
01-5-18-2085 CONTRACTOR SERVICES	4,800.00	7,834.00	5,000.00	5,000.00
01-5-18-2087 GROUNDS MAINTENANCE	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	<u>120,445.50</u>	<u>116,957.05</u>	<u>117,450.00</u>	<u>113,200.00</u>
<u>SUPPLIES & MATERIALS</u>				
01-5-18-3005 JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00
01-5-18-3008 EQUIPMENT OPERATING COSTS	15.00	0.00	0.00	0.00
01-5-18-3022 MISC SUPPLIES	419.57	7,047.25	500.00	1,000.00
01-5-18-3023 SMALL TOOLS	78.43	622.54	500.00	500.00
01-5-18-3025 SAFETY EQUIPMENT	1,185.67	4,187.54	1,500.00	5,000.00
01-5-18-3028 STREET MATERIALS	33,118.31	19,550.16	35,000.00	35,000.00
01-5-18-3033 CULVERTS	5,202.87	1,590.68	2,000.00	2,500.00
01-5-18-3034 SIGNS	282.43	3,079.06	750.00	5,000.00
01-5-18-3035 WEED CHEMICALS	0.00	0.00	0.00	0.00
01-5-18-3043 SMALL EQUIPMENT	0.00	0.00	500.00	500.00
01-5-18-3063 PLANT MATERIAL	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	<u>40,302.28</u>	<u>36,077.23</u>	<u>40,750.00</u>	<u>49,500.00</u>

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

01 -GENERAL FUND
 STREETS & DRAINAGE DEPT

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>OTHER CHARGES</u>				
01-5-18-4010 LIABILITY INSURANCE	300.00	243.14	420.00	420.00
01-5-18-4025 AUTO PHYSICAL INSURANCE	1,500.00	2,199.94	1,500.00	1,500.00
01-5-18-4030 AUTO LIABILITY INSURANCE	1,146.56	1,550.00	1,500.00	1,500.00
01-5-18-4036 MOBILE INSURANCE	184.73	184.73	350.00	350.00
01-5-18-4037 CONTIGENCIES	0.00	0.00	0.00	0.00
TOTAL OTHER CHARGES	<u>3,131.29</u>	<u>4,177.81</u>	<u>3,770.00</u>	<u>3,770.00</u>
<u>BONDS</u>				
01-5-18-5000 STREET PAVING AND REPAIR	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL BONDS	0.00	0.00	0.00	0.00
<u>CAPITAL OUTLAY</u>				
01-5-18-6020 DUMP TRUCK/VEHICLE PURCHASE	0.00	0.00	0.00	0.00
01-5-18-6021 HAUL TRAILER	0.00	0.00	0.00	0.00
01-5-18-6022 COMPACTOR	0.00	0.00	0.00	0.00
01-5-18-6025 EQUIP PURCHASE	0.00	0.00	0.00	0.00
01-5-18-6100 ASSET - BUILDINGS	0.00	0.00	0.00	0.00
01-5-18-6101 ASSET - LAND	0.00	0.00	0.00	0.00
01-5-18-6102 ASSET - EQUIPMENT	0.00	8,710.25	11,000.00	50,000.00
01-5-18-6103 ASSET - VEHICLES	36,738.00	0.00	8,500.00	8,500.00
01-5-18-6105 ASSET - STRUCTURES	0.00	0.00	0.00	0.00
01-5-18-6106 ASSET - STREETS	158,020.51	0.00	150,000.00	150,000.00
01-5-18-6107 ASSET - DRAINAGE	0.00	0.00	5,000.00	5,000.00
01-5-18-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00
01-5-18-6109 ASSET - RESERVED	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	<u>194,758.51</u>	<u>8,710.25</u>	<u>174,500.00</u>	<u>213,500.00</u>
5-18-6102 ASSET - EQUIPMENT				
CURRENT YEAR NOTES: Purchase of Road Maintenance Equipment, including, asphalt spreader trailer; skid steer; skid steer attachments.				
5-18-6106 ASSET - STREETS				
CURRENT YEAR NOTES: To be used for contractor overlay of specific city streets				
TOTAL STREETS & DRAINAGE DEPT	600,842.34	380,182.24	587,876.48	644,370.23

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

01 -GENERAL FUND
 COMMUNITY DEVELOPMENT

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<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	21,929.35	5,609.22	7,000.00	37,500.00

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

01 -GENERAL FUND
 FIDC

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>PERSONNEL</u>				
01-5-26-1000 SALARIES	127,864.25	95,885.26	103,567.60	105,135.28
01-5-26-1002 OVERTIME	0.00	0.00	0.00	0.00
01-5-26-1004 FEES	0.00	1,276.72	0.00	0.00
01-5-26-1006 TMRS	8,172.40	7,304.56	8,285.41	8,410.82
01-5-26-1008 FICA	8,949.83	6,789.51	7,922.92	8,042.85
01-5-26-1010 GROUP INSURANCE	26,735.28	25,596.30	26,834.98	28,744.01
01-5-26-1012 WORKERS COMPENSATION	1,608.54	0.00	417.62	423.55
01-5-26-1014 UNEMPLOYEMENT	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	<u>173,330.30</u>	<u>136,852.35</u>	<u>147,028.53</u>	<u>150,756.51</u>
TOTAL FIDC	173,330.30	136,852.35	147,028.53	150,756.51
TOTAL EXPENDITURES	<u>3,438,168.03</u>	<u>3,148,631.41</u>	<u>3,258,460.12</u>	<u>3,530,519.07</u>
REVENUES OVER/(UNDER) EXPENDITURES	<u>(456,955.82)</u>	<u>(74,618.28)</u>	<u>5,539.88</u>	<u>4,480.93</u>

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

02 -ENTERPRISE
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>1,814,839.97</u>	<u>1,699,485.97</u>	<u>1,915,000.00</u>	<u>1,890,000.00</u>
	TOTAL REVENUES	<u>1,814,839.97</u>	<u>1,699,485.97</u>	<u>1,915,000.00</u>	<u>1,890,000.00</u>
<u>EXPENDITURE SUMMARY</u>					
	SANITATION	173,442.75	207,440.13	185,000.00	198,336.56
	WATER OPERATIONS	644,005.94	587,085.52	916,655.75	904,453.81
	WASTEWATER OPERATIONS	<u>1,070,582.81</u>	<u>820,360.72</u>	<u>809,065.65</u>	<u>786,968.82</u>
	TOTAL EXPENDITURES	<u>1,888,031.50</u>	<u>1,614,886.37</u>	<u>1,910,721.40</u>	<u>1,889,759.19</u>
	REVENUES OVER/(UNDER) EXPENDITURES	(73,191.53)	84,599.60	4,278.60	240.81

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2021

02 -ENTERPRISE

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
02-4010 CONTRACT REVENUE	978.88	166.85	0.00	0.00
02-4011 SANITATION REVENUE	225,567.35	221,221.59	200,000.00	200,000.00
02-4012 INTEREST INCOME	0.00	0.00	0.00	0.00
02-4013 DUMP CHARGES	6,620.00	6,575.00	5,000.00	5,000.00
02-4014 WATER CHARGES	1,003,331.42	927,448.34	1,000,000.00	1,000,000.00
02-4015 DUMPSTER PICKUP	0.00	0.00	0.00	0.00
02-4016 SEWER CHARGES	520,065.34	481,834.90	525,000.00	525,000.00
02-4017 GARBAGE TAX	12,527.78	12,282.95	15,000.00	15,000.00
02-4018 MISCELLANEOUS REVENUE	706.05	3,233.30	4,000.00	4,000.00
02-4019 TAPPING CHARGES	10,200.00	14,056.98	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	34,819.44	32,655.02	35,000.00	35,000.00
02-4024 OTHER WATER REVENUES	0.00	0.00	0.00	0.00
02-4025 TRANSFER FROM TDCJ	0.00	0.00	25,000.00	0.00
02-4026 TRANSFER FROM RESERVES	0.00	0.00	100,000.00	100,000.00
02-4029 SALE OF ASSETS	0.00	0.00	0.00	0.00
02-4030 FIRE DEP'T DONATION	23.71	11.04	0.00	0.00
02-4035 PROCEEDS FROM LOAN	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,814,839.97	1,699,485.97	1,915,000.00	1,890,000.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2021

02 -ENTERPRISE
SANITATION

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>PERSONNEL</u>				
02-5-02-1000 SALARIES	(34,892.00)	1,556.00	0.00	11,284.00
02-5-02-1002 OVERTIME	(5,283.00)	1,581.75	0.00	0.00
02-5-02-1004 FEES	0.00	0.00	0.00	0.00
02-5-02-1006 TMRS	(3,131.41)	238.68	0.00	0.00
02-5-02-1008 FICA	(2,905.40)	248.98	0.00	863.23
02-5-02-1010 GROUP INSURANCE	(12,171.39)	738.15	0.00	0.00
02-5-02-1012 WORKER'S COMPENSATION	0.00	0.00	0.00	1,189.33
02-5-02-1014 UNEMPLOYMENT	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	(58,383.20)	4,363.56	0.00	13,336.56
<u>CONTRACTUAL SERVICES</u>				
02-5-02-2005 ADVERTISING	60.00	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	16,896.73	10,017.91	15,000.00	15,000.00
02-5-02-2089 CONTRACT SERVICES	214,869.22	193,058.66	170,000.00	170,000.00
02-5-02-2095 LICENSE FEES	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	231,825.95	203,076.57	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
<u>CATG 9</u>				
02-5-02-9903 TRANSFER IN	0.00	0.00	0.00	0.00
TOTAL CATG	0.00	0.00	0.00	0.00
TOTAL SANITATION	173,442.75	207,440.13	185,000.00	198,336.56

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2021

02 -ENTERPRISE
WATER OPERATIONS

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>PERSONNEL</u>				
02-5-04-1000 SALARIES	86,851.22	79,314.52	138,869.46	189,194.63
02-5-04-1002 OVERTIME	6,787.35	11,416.83	5,000.00	5,000.00
02-5-04-1004 FEES	0.00	0.00	0.00	0.00
02-5-04-1006 TMRS	7,641.34	6,858.09	11,109.56	15,135.57
02-5-04-1008 FICA	7,217.62	6,901.07	10,629.82	14,482.00
02-5-04-1010 GROUP INSURANCE	29,937.17	24,905.86	43,034.27	52,407.22
02-5-04-1012 WORKER'S COMPENSATION	2,000.00	0.00	3,410.64	5,734.39
02-5-04-1014 UNEMPLOYMENT	2.80	0.00	0.00	0.00
02-5-04-1016 SEASONAL WORKER	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	140,437.50	129,396.37	212,053.75	281,953.81
<u>CONTRACTUAL SERVICES</u>				
02-5-04-2000 POSTAGE	7,989.80	7,460.11	5,000.00	7,500.00
02-5-04-2005 ADVERTISING	792.75	216.00	1,000.00	1,000.00
02-5-04-2010 DUES & SUBSCRIPTIONS	98.34	2,238.13	500.00	500.00
02-5-04-2015 TELEPHONE	28,741.17	28,352.50	25,000.00	25,000.00
02-5-04-2020 ELECTRICITY	64,509.89	48,339.25	55,000.00	55,000.00
02-5-04-2021 NATURAL GAS	940.85	1,042.90	1,300.00	1,300.00
02-5-04-2022 LP GAS	0.00	0.00	0.00	0.00
02-5-04-2023 EQUIPMENT RENTAL	28.50	523.28	400.00	500.00
02-5-04-2025 MAPPING SERVICES	447.90	2,789.84	2,500.00	2,500.00
02-5-04-2026 GASOLINE/DIESEL	6,459.29	10,458.08	7,000.00	7,500.00
02-5-04-2035 TRAVEL	0.00	0.00	600.00	600.00
02-5-04-2037 UNIFORM EXPENSE	2,235.24	3,051.48	2,000.00	2,000.00
02-5-04-2040 TUITION / EDUCATION	0.00	0.00	1,500.00	1,500.00
02-5-04-2060 BUILDING MAINTENANCE	737.15	647.78	500.00	500.00
02-5-04-2066 PHYSICALS	0.00	73.00	500.00	500.00
02-5-04-2070 PRINTING	0.00	0.00	0.00	0.00
02-5-04-2072 VEHICLE MAINTENANCE & REPAIRS	2,215.22	12,686.81	3,000.00	10,000.00
02-5-04-2073 VEHICLE OPERATING COSTS	177.00	29.99	0.00	0.00
02-5-04-2075 AUDIT	4,850.00	5,500.00	5,500.00	5,500.00
02-5-04-2076 EQUIPMENT MAINTENANCE & REPAIR	7,648.89	4,585.28	5,000.00	5,000.00
02-5-04-2080 LEGAL SERVICES	18,792.68	0.00	1,500.00	1,500.00
02-5-04-2081 PERMIT FEES	0.00	3,907.75	5,000.00	5,000.00
02-5-04-2082 RADIOS	0.00	0.00	0.00	0.00
02-5-04-2083 LICENSE FEES	0.00	156.44	1,000.00	1,000.00
02-5-04-2084 WATER PRODUCTION FEES	10,853.59	0.00	5,000.00	5,000.00
02-5-04-2085 CONTRACTOR SERVICES	2,641.50	695.50	1,500.00	1,500.00
02-5-04-2094 LABORATORY FEES	860.65	1,739.54	1,000.00	2,000.00
02-5-04-2100 HARDWARE MAINT/REPAIR	1,359.39	549.00	1,500.00	1,500.00
02-5-04-2105 SOFTWARE MAINT/REPAIR	4,520.31	8,962.93	7,000.00	7,000.00
02-5-04-2150 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
02-5-04-2200 WATER PLANT MAINTENANCE	33,992.14	32,024.87	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	500.00	500.00
02-5-04-2350 ENGINEERING FEES	0.00	0.00	3,750.00	3,750.00
02-5-04-2400 SLUDGE DISPOSAL	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	200,892.25	176,030.46	179,050.00	190,150.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2021

02 -ENTERPRISE
WATER OPERATIONS

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>SUPPLIES & MATERIALS</u>				
02-5-04-3000 OFFICE SUPPLIES	2,076.54	2,896.29	2,000.00	2,000.00
02-5-04-3005 JANITORIAL SUPPLIES	154.94	387.90	250.00	250.00
02-5-04-3008 EQUIPMENT OPERATING COSTS	0.00	0.00	0.00	0.00
02-5-04-3009 RADIO MAINTENANCE	0.00	0.00	0.00	0.00
02-5-04-3020 WEED CHEMICALS	3,931.35	0.00	1,500.00	1,500.00
02-5-04-3021 CHEMICALS	28,766.60	25,863.03	20,000.00	30,000.00
02-5-04-3022 MISC. SUPPLIES	2,469.37	2,088.46	500.00	500.00
02-5-04-3023 SMALL TOOLS	2,778.93	670.81	1,000.00	1,000.00
02-5-04-3024 PLANT MAINTENANCE	0.00	0.00	0.00	0.00
02-5-04-3025 SAFETY EQUIPMENT	211.08	1,345.23	500.00	500.00
02-5-04-3065 WATER SYSTEM MAINT. SUPPLIES	47,031.32	56,547.93	20,000.00	20,000.00
02-5-04-3070 SEWER SYSTEM MAINT. SUPPLIES	0.00	3,381.14	0.00	0.00
02-5-04-3075 WATER LINE REPAIRS	0.00	0.00	0.00	0.00
02-5-04-3080 SEWER LINE REPLACEMENT	400.00	199.27	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	17,652.53	13,170.46	20,000.00	20,000.00
02-5-04-3086 I&I SUPPLIES	0.00	0.00	0.00	0.00
02-5-04-3099 SMALL EQUIPMENT	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	105,472.66	106,550.52	65,750.00	75,750.00
<u>OTHER CHARGES</u>				
02-5-04-4005 PROPERTY INSURANCE	1,000.00	1,276.72	1,000.00	1,000.00
02-5-04-4010 LIABILITY INSURANCE	250.00	243.14	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	1,000.00	2,000.00	1,500.00	1,500.00
02-5-04-4030 AUTO LIABILITY INSURANCE	1,300.00	1,400.00	1,300.00	1,300.00
02-5-04-4036 MOBILE INS.	184.73	184.73	300.00	300.00
TOTAL OTHER CHARGES	3,734.73	5,104.59	4,350.00	4,350.00
<u>BONDS</u>				
02-5-04-5000 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5005 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5010 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5020 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5030 BOND 1999 PRINCIPLE	0.00	0.00	0.00	0.00
02-5-04-5035 BOND 1999 INTEREST	0.00	0.00	0.00	0.00
02-5-04-5040 BOND 1999 BANK CHARGES	0.00	0.00	0.00	0.00
02-5-04-5048 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5050 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5051 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5052 RESERVED	0.00	0.00	0.00	0.00
02-5-04-5053 RESERVED	0.00	0.00	0.00	0.00
TOTAL BONDS	0.00	0.00	0.00	0.00
<u>CAPITAL OUTLAY</u>				
02-5-04-6000 COMPUTER EQUIP LEASE	0.00	0.00	0.00	0.00
02-5-04-6005 RESERVED	0.00	0.00	0.00	0.00
02-5-04-6011 RESERVED	0.00	0.00	0.00	0.00

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

02 -ENTERPRISE
 WATER OPERATIONS

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
02-5-04-6012 WATSON WELL GROUND STORAGE	0.00	0.00	0.00	0.00
02-5-04-6015 CLARK WELL REPAIRS	0.00	0.00	0.00	0.00
02-5-04-6020 RESERVED FOR MONARCH WELL	0.00	0.00	0.00	0.00
02-5-04-6025 RESERVED (BACKHOE)	17,202.00	17,204.88	17,202.00	0.00
02-5-04-6030 RESERVED (PHASE 1 WATER LOOP)	0.00	0.00	0.00	0.00
02-5-04-6035 RESERVED	8,900.00	0.00	100,000.00	0.00
02-5-04-6040 RESERVED	0.00	0.00	0.00	0.00
02-5-04-6041 RESERVED (WW Utility Payment)	0.00	0.00	0.00	0.00
02-5-04-6042 METER PAYMENT	0.00	0.00	86,250.00	86,250.00
02-5-04-6045 RESERVED	0.00	0.00	0.00	0.00
02-5-04-6050 RESERVED	0.00	0.00	0.00	0.00
02-5-04-6051 RESERVED	0.00	0.00	0.00	0.00
02-5-04-6052 RESERVED	0.00	0.00	0.00	0.00
02-5-04-6070 RESERVED	0.00	0.00	0.00	0.00
02-5-04-6080 RESERVED	0.00	0.00	0.00	0.00
02-5-04-6081 RESERVED	0.00	0.00	0.00	0.00
02-5-04-6082 RESERVED	0.00	0.00	0.00	0.00
02-5-04-6085 RESERVED	0.00	0.00	0.00	0.00
02-5-04-6100 ASSET - BUILDINGS	0.00	0.00	0.00	0.00
02-5-04-6101 ASSET - LAND	0.00	0.00	0.00	0.00
02-5-04-6102 ASSET - EQUIPMENT	0.00	9,364.05	11,000.00	5,000.00
02-5-04-6103 ASSET - VEHICLES	0.00	17,265.12	16,000.00	41,000.00
02-5-04-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00
02-5-04-6105 ASSET - IMPROVEMENTS	50.00	10,483.00	0.00	30,000.00
02-5-04-6108 ASSET - RESERVED	115,686.53	115,686.53	0.00	0.00
02-5-04-6109 ASSET - RESERVED	0.00	0.00	0.00	0.00
02-5-04-6110 ASSET - WATER SYSTEMS	51,630.27	0.00	25,000.00	25,000.00
TOTAL CAPITAL OUTLAY	193,468.80	170,003.58	255,452.00	187,250.00

5-04-6025 RESERVED (BACKHOE) CURRENT YEAR NOTES:
 Backhoe Paid Off

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

OTHER SOURCES (USES)

02-5-04-7005 TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00
02-5-04-7299 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00
TOTAL OTHER SOURCES (USES)	0.00	0.00	0.00	0.00

CATG 9

02-5-04-9900 TRANSFER-IN DEBT SERVICE	0.00	0.00	0.00	0.00
02-5-04-9901 TRANSFER IN G/F	0.00	0.00	200,000.00	165,000.00
02-5-04-9999 MISCELLANEOUS	0.00	0.00	0.00	0.00
TOTAL CATG	0.00	0.00	200,000.00	165,000.00

5-04-9901 TRANSFER IN G/F CURRENT YEAR NOTES:
 Reduction of \$35,000.

TOTAL WATER OPERATIONS	644,005.94	587,085.52	916,655.75	904,453.81
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CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2021

02 -ENTERPRISE
WASTEWATER OPERATIONS

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>PERSONNEL</u>				
02-5-08-1000 SALARIES	256,626.76	215,688.37	206,628.44	190,193.13
02-5-08-1002 OVERTIME	9,966.17	13,129.04	20,000.00	20,000.00
02-5-08-1004 FEES	0.00	0.00	0.00	0.00
02-5-08-1006 TMRS	19,534.35	16,911.04	14,866.28	13,551.45
02-5-08-1008 FICA	18,620.51	17,060.83	15,807.08	14,549.77
02-5-08-1010 GROUP INSURANCE	55,236.36	63,375.34	50,518.43	47,558.53
02-5-08-1012 WORKER'S COMPENSATION	5,000.00	0.00	11,271.77	7,642.29
02-5-08-1014 UNEMPLOYMENT	6.50	0.00	0.00	0.00
02-5-08-1016 SEASONAL WORKER	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	364,990.65	326,164.62	319,092.00	293,495.17
<u>CONTRACTUAL SERVICES</u>				
02-5-08-2000 POSTAGE	0.00	24.15	0.00	500.00
02-5-08-2005 ADVERTISING	258.00	0.00	0.00	0.00
02-5-08-2010 DUES & SUBSCRIPTIONS	0.00	0.00	100.00	100.00
02-5-08-2015 TELEPHONE	4,343.08	5,099.09	5,000.00	5,000.00
02-5-08-2020 ELECTRICITY	83,223.11	85,000.01	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	6,232.38	5,536.14	6,000.00	6,000.00
02-5-08-2023 EQUIPMENT RENTAL	3,068.50	995.08	2,000.00	2,000.00
02-5-08-2025 MAPPING SERVICES	41.90	0.00	0.00	0.00
02-5-08-2026 GASOLINE / DIESEL	6,459.32	10,558.76	6,000.00	7,500.00
02-5-08-2035 TRAVEL	0.00	710.73	500.00	500.00
02-5-08-2037 UNIFORM EXPENSE	2,714.43	3,283.88	2,500.00	2,500.00
02-5-08-2040 TUITION / EDUCATION	1,325.00	1,403.38	2,000.00	2,000.00
02-5-08-2060 BUILDING MAINTENANCE	3,133.98	0.00	500.00	500.00
02-5-08-2061 PLANT MAINTENANCE	126,151.45	107,155.05	70,000.00	75,000.00
02-5-08-2066 PHYSICALS	593.00	0.00	200.00	200.00
02-5-08-2070 PRINTING	0.00	0.00	500.00	500.00
02-5-08-2072 VEHICLE MAINT & REPAIR	2,148.98	1,574.02	5,000.00	5,000.00
02-5-08-2073 VEHICLE OPERATING COSTS	267.61	0.00	100.00	100.00
02-5-08-2075 AUDIT	4,350.00	4,000.00	4,000.00	4,000.00
02-5-08-2076 EQUIP MAINT / REPAIR	4,426.08	3,089.18	15,000.00	15,000.00
02-5-08-2080 LEGAL SERVICES	16,726.68	0.00	1,000.00	1,000.00
02-5-08-2081 PERMIT FEES	44,884.30	13,316.24	15,000.00	15,000.00
02-5-08-2082 RADIO EQUIPMENT	0.00	0.00	0.00	0.00
02-5-08-2083 LICENSE FEES	111.11	469.00	500.00	500.00
02-5-08-2085 CONTRACTOR SERVICES	524.01	7,748.12	25,000.00	25,000.00
02-5-08-2086 ENVIRONMENTAL SERVICES	0.00	0.00	0.00	0.00
02-5-08-2087 LAND / EASEMENTS / ROW	0.00	0.00	0.00	0.00
02-5-08-2094 LABORATORY FEES	29,072.00	29,817.45	25,000.00	30,000.00
02-5-08-2100 HARDWARE MAINTENANCE	509.00	0.00	1,500.00	1,500.00
02-5-08-2105 SOFTWARE MAINTENANCE	9,572.94	10,995.96	10,000.00	12,500.00
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	13,231.80	2,120.00	6,000.00	6,000.00

02 -ENTERPRISE
WASTEWATER OPERATIONS

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
02-5-08-2400 SLUDGE DISPOSAL	<u>16,168.15</u>	<u>22,050.87</u>	<u>17,500.00</u>	<u>17,500.00</u>
TOTAL CONTRACTUAL SERVICES	379,536.81	314,947.11	295,900.00	310,400.00
<u>SUPPLIES & MATERIALS</u>				
02-5-08-3000 OFFICE SUPPLIES	197.33	179.76	0.00	0.00
02-5-08-3001 LABORATORY SUPPLIES	9,451.14	7,506.68	7,500.00	7,500.00
02-5-08-3005 JANITORIAL SUPPLIES	593.87	504.31	350.00	350.00
02-5-08-3008 EQUIPMENT OPERATING SUPPLIES	19.99	90.00	0.00	0.00
02-5-08-3009 RADIO MAINTENANCE SUPPLIES	0.00	0.00	0.00	0.00
02-5-08-3020 CHEMICAL SUPPLIES	47,177.35	55,130.22	40,000.00	50,000.00
02-5-08-3023 SMALL TOOLS	516.24	4,690.09	1,000.00	1,000.00
02-5-08-3025 SAFETY SUPPLIES	490.35	52.50	500.00	500.00
02-5-08-3070 SEWER SYSTEM MAINT SUPPLIES	5,805.27	15,042.19	10,000.00	10,000.00
02-5-08-3080 WASTEWATER LINE REPAIR	31.45	0.00	500.00	500.00
02-5-08-3081 SEWER LIFT STATIONS	0.00	0.00	0.00	0.00
02-5-08-3086 I & I SUPPLIES / TESTING	0.00	0.00	500.00	2,500.00
02-5-08-3099 SMALL EQUIPMENT	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>0.00</u>
TOTAL SUPPLIES & MATERIALS	64,282.99	83,195.75	60,850.00	72,350.00
<u>OTHER CHARGES</u>				
02-5-08-4005 PROPERTY INSURANCE	1,000.00	1,276.72	1,000.00	1,000.00
02-5-08-4010 LIABILITY INSURANCE	420.00	243.14	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	1,500.00	1,000.00	1,000.00
02-5-08-4030 AUTO LIABILITY INSURANCE	900.00	1,000.00	900.00	900.00
02-5-08-4036 MOBILE EQUIPMENT INSURANCE	<u>184.73</u>	<u>184.73</u>	<u>300.00</u>	<u>300.00</u>
TOTAL OTHER CHARGES	3,504.73	4,204.59	3,620.00	3,620.00
<u>BONDS</u>				
02-5-08-5000 BOND 2004 PRINCIPLE	0.00	0.00	0.00	0.00
02-5-08-5005 BOND 2004 INTEREST	0.00	0.00	0.00	0.00
02-5-08-5010 BOND 2004 BANK CHARGES	0.00	0.00	0.00	0.00
02-5-08-5051 BOND 2002 PRINCIPLE	0.00	0.00	0.00	0.00
02-5-08-5052 BOND 2002 INTEREST	0.00	0.00	0.00	0.00
02-5-08-5053 BOND 2002 BANK CHARGES	0.00	0.00	0.00	0.00
02-5-08-5055 GF CHARGES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL BONDS	0.00	0.00	0.00	0.00
<u>CAPITAL OUTLAY</u>				
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	(7,000.00)	0.00	0.00
02-5-08-6103 ASSET - VEHICLES	49,146.00	7,000.00	7,500.00	35,000.00

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

02 -ENTERPRISE
 WASTEWATER OPERATIONS

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
02-5-08-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00
02-5-08-6105 ASSET - IMPROVEMENTS	84,845.48	25,000.00	50,000.00	0.00
02-5-08-6108 ASSET - RESERVED	47,103.65	47,103.65	47,103.65	47,103.65
02-5-08-6109 ASSET - RESERVED	0.00	0.00	0.00	0.00
02-5-08-6111 ASSET - WASTEWATER SYSTEMS	77,172.50	19,745.00	25,000.00	25,000.00
TOTAL CAPITAL OUTLAY	258,267.63	91,848.65	129,603.65	107,103.65
5-08-6103 ASSET - VEHICLES		PERMANENT NOTES: \$7,500 payment for 2020-21, 21-22, 22-23		
5-08-6103 ASSET - VEHICLES		CURRENT YEAR NOTES: Purchase of vehicles		
5-08-6108 ASSET - RESERVED		PERMANENT NOTES: Aerator payment to Community National		
TOTAL WASTEWATER OPERATIONS	1,070,582.81	820,360.72	809,065.65	786,968.82
TOTAL EXPENDITURES	1,888,031.50	1,614,886.37	1,910,721.40	1,889,759.19
REVENUES OVER/(UNDER) EXPENDITURES	(73,191.53)	84,599.60	4,278.60	240.81

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

04 -DEBT SERVICE FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>566,356.80</u>	<u>319,442.40</u>	<u>305,000.00</u>	<u>305,000.00</u>
	TOTAL REVENUES	<u>566,356.80</u>	<u>319,442.40</u>	<u>305,000.00</u>	<u>305,000.00</u>
<u>EXPENDITURE SUMMARY</u>					
	DEBT SERVICE	<u>289,580.00</u>	<u>7,910.00</u>	<u>289,975.00</u>	<u>289,975.00</u>
	TOTAL EXPENDITURES	<u>289,580.00</u>	<u>7,910.00</u>	<u>289,975.00</u>	<u>289,975.00</u>
	REVENUES OVER/ (UNDER) EXPENDITURES	276,776.80	311,532.40	15,025.00	15,025.00

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

04 -DEBT SERVICE FUND

REVENUES		2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
04-4000	AD VALOREM - CURRENT	536,191.85	284,325.52	290,000.00	290,000.00
04-4005	AD VALOREM - DELINQUENT	22,137.40	24,515.48	10,000.00	10,000.00
04-4010	AD VALOREM - PENALTY	8,027.55	10,601.40	5,000.00	5,000.00
04-4020	TRANSFER FROM BOND RESERVES	0.00	0.00	0.00	0.00
TOTAL REVENUES		566,356.80	319,442.40	305,000.00	305,000.00

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

04 -DEBT SERVICE FUND
 DEBT SERVICE

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>CONTRACTUAL SERVICES</u>				
04-5-02-2013 EMS PREMIUMS	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00
<u>BONDS</u>				
04-5-02-5030 PRINCIPAL 2002 BONDS	265,000.00	7,910.00	265,000.00	265,000.00
04-5-02-5035 INTEREST 2002 BONDS	22,975.00	0.00	22,975.00	22,975.00
04-5-02-5040 PRINCIPAL 2010 BONDS	0.00	0.00	0.00	0.00
04-5-02-5048 INTEREST 2010 BONDS	0.00	0.00	0.00	0.00
04-5-02-5049 RESERVE	1,605.00	0.00	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	0.00
04-5-02-5065 INTEREST 2019 CO	0.00	0.00	0.00	0.00
TOTAL BONDS	289,580.00	7,910.00	289,975.00	289,975.00
<u>CAPITAL OUTLAY</u>				
04-5-02-6103 ASSETS - VEHICLES	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
<u>CATG 9</u>				
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	289,580.00	7,910.00	289,975.00	289,975.00
TOTAL EXPENDITURES	289,580.00	7,910.00	289,975.00	289,975.00
REVENUES OVER/(UNDER) EXPENDITURES	276,776.80	311,532.40	15,025.00	15,025.00

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

06 -TDCJ
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>499,869.85</u>	<u>368,169.72</u>	<u>531,583.00</u>	<u>684,000.00</u>
	TOTAL REVENUES	<u>499,869.85</u>	<u>368,169.72</u>	<u>531,583.00</u>	<u>684,000.00</u>
<u>EXPENDITURE SUMMARY</u>					
	OPERATIONS & MAINTENANCE	<u>372,558.99</u>	<u>346,999.18</u>	<u>491,651.50</u>	<u>682,843.43</u>
	TOTAL EXPENDITURES	<u>372,558.99</u>	<u>346,999.18</u>	<u>491,651.50</u>	<u>682,843.43</u>
	REVENUES OVER/ (UNDER) EXPENDITURES	127,310.86	21,170.54	39,931.50	1,156.57

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

06 -TDCJ

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
06-4010 FACILITY CHARGES	102,437.01	0.00	136,583.00	289,000.00
06-4012 INTEREST EARNED	0.00	0.00	0.00	0.00
06-4014 WATER CHARGES	231,117.90	216,736.80	250,000.00	250,000.00
06-4016 SEWER CHARGES	166,314.84	151,432.92	145,000.00	145,000.00
06-4018 OTHER REVENUES	0.10	0.00	0.00	0.00
06-4020 TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00
06-4029 SALE OF ASSETS	0.00	0.00	0.00	0.00
TOTAL REVENUES	499,869.85	368,169.72	531,583.00	684,000.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2021

06 -TDCJ
OPERATIONS & MAINTENANCE

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>PERSONNEL</u>				
06-5-02-1000 SALARIES	106,664.70	82,383.68	136,884.14	104,368.07
06-5-02-1002 OVERTIME	5,850.00	3,645.00	5,000.00	5,000.00
06-5-02-1004 FEES	0.00	0.00	0.00	0.00
06-5-02-1006 TMRS	8,510.44	6,584.25	10,950.73	8,349.45
06-5-02-1008 FICA	8,272.31	6,694.13	10,471.64	7,984.16
06-5-02-1010 GROUP INSURANCE	20,163.63	16,567.80	38,376.68	20,951.80
06-5-02-1012 WORKER'S COMPENSATION	5,000.00	0.00	4,168.31	4,093.70
06-5-02-1014 UNEMPLOYMENT	5.98	0.00	0.00	0.00
TOTAL PERSONNEL	154,467.06	115,874.86	205,851.50	150,747.18
<u>CONTRACTUAL SERVICES</u>				
06-5-02-2000 POSTAGE	0.00	0.00	150.00	150.00
06-5-02-2005 ADVERTISING	718.00	0.00	500.00	500.00
06-5-02-2010 DUES & SUBSCRIPTIONS	0.00	80.00	100.00	100.00
06-5-02-2013 EMS PREMIUMS	0.00	0.00	0.00	0.00
06-5-02-2015 TELEPHONE	333.05	569.26	4,000.00	2,000.00
06-5-02-2020 ELECTRICITY	52,063.44	47,238.29	55,000.00	55,000.00
06-5-02-2026 GASOLINE/DIESEL	4,468.71	4,392.78	5,000.00	5,000.00
06-5-02-2035 TRAVEL	0.00	37.55	500.00	500.00
06-5-02-2037 UNIFORMS	2,484.27	2,175.37	1,500.00	1,500.00
06-5-02-2040 TUITION	375.00	815.00	1,000.00	1,000.00
06-5-02-2060 BUILDING MAINTENANCE	0.00	0.00	500.00	500.00
06-5-02-2066 PHYSICALS	217.00	0.00	200.00	200.00
06-5-02-2072 VEHICLE MAINTENANCE & REPAIR	1,659.37	888.82	2,000.00	2,000.00
06-5-02-2073 VEHICLE OPERATING EXPENSE	177.00	0.00	0.00	0.00
06-5-02-2075 AUDIT	1,850.00	1,500.00	1,500.00	1,500.00
06-5-02-2076 EQUIPMENT MAINTENANCE & REPAIR	3,998.51	3,299.37	3,000.00	3,000.00
06-5-02-2077 EQUIPMENT OPERATING COSTS	0.00	0.00	0.00	0.00
06-5-02-2080 LEGAL SERVICES	1,750.00	13,108.36	10,000.00	10,000.00
06-5-02-2081 PERMIT / LICENSE FEES	2,772.48	2,474.94	4,000.00	4,000.00
06-5-02-2082 RADIO MAINTENANCE	0.00	0.00	0.00	0.00
06-5-02-2084 WATER PRODUCTION FEES	3,664.58	1,200.50	5,000.00	5,000.00
06-5-02-2085 CONTRACTOR SERVICES	241.47	543.88	1,000.00	1,000.00
06-5-02-2094 LABORATORY FEES	17,523.00	14,407.41	15,000.00	15,000.00
06-5-02-2100 HARDWARE MAINT/REPAIR	0.00	0.00	2,000.00	1,500.00
06-5-02-2105 SOFTWARE MAINT/REPAIR	4,534.12	4,705.30	6,500.00	6,500.00
06-5-02-2150 PROFESSIONAL SERVICES	5,844.34	0.00	10,000.00	10,000.00
06-5-02-2200 WATER PLANT MAINTENANCE	22,398.88	23,663.81	20,000.00	20,000.00
06-5-02-2250 SEWER PLANT MAINTENANCE	5,825.73	8,409.50	20,000.00	20,000.00
06-5-02-2350 ENGINEERING FEES	16,626.44	24,925.60	2,500.00	1,000.00
06-5-02-2400 SLUDGE DISPOSAL	22,666.95	22,279.55	25,000.00	25,000.00
TOTAL CONTRACTUAL SERVICES	172,192.34	176,715.29	195,950.00	191,950.00
<u>SUPPLIES & MATERIALS</u>				
06-5-02-3000 OFFICE SUPPLIES	39.99	570.75	300.00	500.00
06-5-02-3005 JANITORIAL SERVICES	462.81	0.00	200.00	200.00
06-5-02-3010 EDUCATIONAL MATERIALS	0.00	0.00	0.00	0.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2021

06 -TDCJ
OPERATIONS & MAINTENANCE

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
06-5-02-3020 WEED CHEMICALS	0.00	0.00	0.00	0.00
06-5-02-3021 CHEMICALS	22,934.00	26,219.94	20,000.00	25,000.00
06-5-02-3022 MISCELLANEOUS SUPPLIES	298.11	435.04	500.00	500.00
06-5-02-3023 SMALL TOOLS	81.50	578.25	500.00	500.00
06-5-02-3024 PLANT MAINTENANCE	0.00	0.00	0.00	0.00
06-5-02-3025 SAFETY EQUIPMENT	44.50	0.00	500.00	500.00
06-5-02-3026 LAB SUPPLIES & MATERIALS	4,589.32	2,894.41	5,000.00	5,000.00
06-5-02-3065 WATER SYSTEM MAINT. SUPPLIES	122.03	0.00	500.00	500.00
06-5-02-3070 SEWER SYSTEM MAINT. SUPPLIES	0.00	0.00	500.00	500.00
06-5-02-3099 SMALL EQUIPMENT	0.00	0.00	500.00	500.00
TOTAL SUPPLIES & MATERIALS	28,572.26	30,698.39	28,500.00	33,700.00
<u>OTHER CHARGES</u>				
06-5-02-4005 PROPERTY INSURANCE	1,100.00	1,276.72	1,100.00	1,100.00
06-5-02-4010 LIABILITY INSURANCE	250.00	243.14	500.00	500.00
06-5-02-4025 AUTO PHYSICAL INSURANCE	1,000.00	1,500.00	1,000.00	1,000.00
06-5-02-4030 AUTO LIABILITY INSURANCE	1,100.00	1,200.00	1,100.00	1,100.00
06-5-02-4036 MOBIL INSURANCE	184.73	184.73	400.00	400.00
06-5-02-4050 TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00
06-5-02-4055 TRANSFER TO ENTERPRISE FUND	0.00	0.00	25,000.00	0.00
06-5-02-4060 TEAGUE CONTRACT - TDCJ BOND	0.00	0.00	0.00	0.00
TOTAL OTHER CHARGES	3,634.73	4,404.59	29,100.00	4,100.00
<u>BONDS</u>				
06-5-02-5000 BOND 1993 PRINCIPLE	0.00	0.00	0.00	0.00
06-5-02-5005 BOND 1993 INTEREST	0.00	0.00	0.00	0.00
06-5-02-5010 BOND 1993 BANK CHARGES	0.00	0.00	0.00	0.00
06-5-02-5015 BOND 1996 PRINCIPLE	0.00	0.00	0.00	0.00
06-5-02-5020 BOND 1996 INTEREST	0.00	0.00	0.00	0.00
06-5-02-5021 2010 BOND INTEREST	0.00	0.00	0.00	0.00
06-5-02-5025 BOND 1996 BANK CHARGES	0.00	0.00	0.00	0.00
06-5-02-5050 BOND 96 I&S FUND ACCRUAL	0.00	0.00	0.00	0.00
06-5-02-5060 2021 BOND PRINCIPLE	0.00	0.00	0.00	150,000.00
06-5-02-5061 2021 BOND INTEREST	0.00	0.00	0.00	135,096.25
TOTAL BONDS	0.00	0.00	0.00	285,096.25
<u>CAPITAL OUTLAY</u>				
06-5-02-6000 RESERVED	0.00	0.00	0.00	0.00
06-5-02-6001 RESERVED	0.00	0.00	0.00	0.00
06-5-02-6002 MECHANICAL BAR SCREEN	0.00	0.00	0.00	0.00
06-5-02-6003 RESERVED	0.00	0.00	0.00	0.00
06-5-02-6020 RESERVED	0.00	0.00	0.00	0.00
06-5-02-6021 RESERVED	0.00	0.00	0.00	0.00
06-5-02-6025 RESERVED	0.00	0.00	0.00	0.00
06-5-02-6030 RESERVED	0.00	0.00	0.00	0.00
06-5-02-6035 EMERGENCY PUMP REPAIR	0.00	9,942.00	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	9,364.05	15,000.00	0.00
06-5-02-6103 ASSET - VEHICLES	13,692.60	0.00	7,250.00	7,250.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2021

06 -TDCJ
OPERATIONS & MAINTENANCE

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
06-5-02-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00
06-5-02-6105 ASSET - IMPROVEMENTS	0.00	0.00	0.00	0.00
06-5-02-6108 ASSET - RESERVED	0.00	0.00	0.00	0.00
06-5-02-6109 ASSET - RESERVED	0.00	0.00	0.00	0.00
06-5-02-6110 ASSET - WATER SYSTEMS	0.00	0.00	0.00	0.00
06-5-02-6111 ASSET - WASTEWATER SYSTEMS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	13,692.60	19,306.05	32,250.00	17,250.00
5-02-6103 ASSET - VEHICLES				
		PERMANENT NOTES: \$7,250 needs in for 21-22, and 22-23.		
<u>OTHER SOURCES (USES)</u>				
06-5-02-7299 DEPRECIATION EXPENSE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER SOURCES (USES)	0.00	0.00	0.00	0.00
<u>CATG 9</u>				
06-5-02-9902 TRANSFER IN - DEBT SERVICE	0.00	0.00	0.00	0.00
06-5-02-9999 MISCELLANEOUS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CATG	0.00	0.00	0.00	0.00
TOTAL OPERATIONS & MAINTENANCE	372,558.99	346,999.18	491,651.50	682,843.43
TOTAL EXPENDITURES	<u>372,558.99</u>	<u>346,999.18</u>	<u>491,651.50</u>	<u>682,843.43</u>
REVENUES OVER/(UNDER) EXPENDITURES	<u>127,310.86</u>	<u>21,170.54</u>	<u>39,931.50</u>	<u>1,156.57</u>

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

07 -HOTEL/MOTEL FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>197,143.47</u>	<u>165,351.17</u>	<u>285,000.00</u>	<u>285,000.00</u>
	TOTAL REVENUES	<u>197,143.47</u>	<u>165,351.17</u>	<u>285,000.00</u>	<u>285,000.00</u>
<u>EXPENDITURE SUMMARY</u>					
	HOTEL/MOTEL FUND	<u>320,828.37</u>	<u>293,956.76</u>	<u>346,749.79</u>	<u>378,223.97</u>
	TOTAL EXPENDITURES	<u>320,828.37</u>	<u>293,956.76</u>	<u>346,749.79</u>	<u>378,223.97</u>
	REVENUES OVER/ (UNDER) EXPENDITURES	(123,684.90)	(128,605.59)	(61,749.79)	(93,223.97)

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

07 -HOTEL/MOTEL FUND

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
07-4006 HOTEL/MOTEL TAX RECEIPTS	197,050.96	163,872.87	285,000.00	285,000.00
07-4012 INTEREST INCOME	92.51	21.86	0.00	0.00
07-4014 OTHER INCOME	0.00	1,456.44	0.00	0.00
07-4020 TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00
TOTAL REVENUES	<u>197,143.47</u>	<u>165,351.17</u>	<u>285,000.00</u>	<u>285,000.00</u>

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

07 -HOTEL/MOTEL FUND
 HOTEL/MOTEL FUND

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>PERSONNEL</u>				
07-5-24-1000 SALARIES	38,843.88	34,756.04	47,940.80	48,955.20
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	2,936.49	2,638.16	3,835.26	3,916.42
07-5-24-1008 FICA	2,883.25	2,674.32	3,667.47	3,745.07
07-5-24-1010 GROUP INSURANCE	7,992.24	7,644.52	8,042.16	8,609.52
07-5-24-1012 WPRKER'S COMPENSATION	0.00	0.00	194.10	197.76
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	<u>52,655.86</u>	<u>47,713.04</u>	<u>63,679.79</u>	<u>65,423.97</u>
<u>CONTRACTUAL SERVICES</u>				
07-5-24-2004 ADMINISTRATION	0.00	0.00	0.00	0.00
07-5-24-2005 MUNICIPAL ADVERTISING	529.95	1,932.87	0.00	0.00
07-5-24-2006 COMPREHENSIVE PLAN-TOURISM	0.00	0.00	0.00	0.00
07-5-24-2007 TELEPHONE/INTERNET	0.00	0.00	0.00	0.00
07-5-24-2010 HISTORIC PRESERVATION GRANTS	0.00	0.00	0.00	0.00
07-5-24-2016 TOURISM INFO CENTER	26,872.46	32,822.76	32,520.00	60,000.00
07-5-24-2017 EVENTS/TOURISM	37,724.21	27,137.37	39,050.00	43,800.00
07-5-24-2019 RODEO / EXPO CENTER	0.00	16,850.00	0.00	0.00
07-5-24-2020 CHRISTMAS EVENTS	58,913.70	8,126.80	15,000.00	44,000.00
07-5-24-2021 FUZZY PEACH FESTIVAL	1,828.48	7,341.03	12,000.00	12,500.00
07-5-24-2022 SHOW OF WHEELS	300.00	3,164.81	18,500.00	16,500.00
07-5-24-2025 MISCELLANEOUS EVENTS	0.00	0.00	0.00	0.00
07-5-24-2027 FREESTONE COUNTY MUSEUM	15,000.00	38,750.00	40,000.00	15,000.00
07-5-24-2041 TEXAS STATE COONHUNTERS	2,798.25	2,201.75	0.00	5,000.00
07-5-24-2045 SPORTING EVENTS	24,544.46	6,885.00	7,000.00	7,000.00
07-5-24-2046 ATHLETIC EVENTS	17,117.66	0.00	10,000.00	10,000.00
07-5-24-2047 TRINITY STAR ARTS COUNCIL	9,223.34	8,595.45	9,000.00	9,000.00
07-5-24-2048 MARKET DAYS	0.00	0.00	0.00	0.00
07-5-24-2050 CIVIC CENTER	18,245.00	66,555.88	75,000.00	75,000.00
07-5-24-2051 DISC GOLF COURSE	36,075.00	25,880.00	25,000.00	5,000.00
07-5-24-2057 TXDOT SIDEWALK PROJECT	0.00	0.00	0.00	0.00
07-5-24-2065 MOODY BRADLEY	19,000.00	0.00	0.00	0.00
07-5-24-2070 FREESTONE FAIR	0.00	0.00	0.00	10,000.00
TOTAL CONTRACTUAL SERVICES	<u>268,172.51</u>	<u>246,243.72</u>	<u>283,070.00</u>	<u>312,800.00</u>
5-24-2070 FREESTONE FAIR				
PERMANENT NOTES: For the 100th Anniversary of the Freestone County Fair				
TOTAL HOTEL/MOTEL FUND	320,828.37	293,956.76	346,749.79	378,223.97
TOTAL EXPENDITURES	<u>320,828.37</u>	<u>293,956.76</u>	<u>346,749.79</u>	<u>378,223.97</u>
REVENUES OVER/(UNDER) EXPENDITURES	(123,684.90)	(128,605.59)	(61,749.79)	(93,223.97)

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

15 -POLICE EDUCATION FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>6,685.28</u>	<u>1,333.20</u>	<u>1,500.00</u>	<u>1,500.00</u>
	TOTAL REVENUES	<u>6,685.28</u>	<u>1,333.20</u>	<u>1,500.00</u>	<u>1,500.00</u>
<u>EXPENDITURE SUMMARY</u>					
	POLICE EDUCATION FUND	<u>2,092.24</u>	<u>2,700.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
	TOTAL EXPENDITURES	<u>2,092.24</u>	<u>2,700.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
	REVENUES OVER/ (UNDER) EXPENDITURES	4,593.04	(1,366.80)	(3,500.00)	(3,500.00)

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2021

15 -POLICE EDUCATION FUND

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
15-4012 INTEREST REVENUE	3.90	1.49	0.00	0.00
15-4040 COMPTROLLER REVENUE	1,518.38	1,331.71	1,500.00	1,500.00
15-4055 RECEIVED FROM OTHER SOURCES	5,163.00	0.00	0.00	0.00
TOTAL REVENUES	<u>6,685.28</u>	<u>1,333.20</u>	<u>1,500.00</u>	<u>1,500.00</u>

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

15 -POLICE EDUCATION FUND
 POLICE EDUCATION FUND

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 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	1,973.63	2,700.00	5,000.00	5,000.00
15-5-09-2075 AUDIT	0.00	0.00	0.00	0.00
15-5-09-2080 LEGAL SERVICES	0.00	0.00	0.00	0.00
15-5-09-2081 PERMIT FEES	0.00	0.00	0.00	0.00
15-5-09-2150 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
15-5-09-2164 PATROL CARS	0.00	0.00	0.00	0.00
15-5-09-2300 EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00
15-5-09-2351 ADMINISTRATION FEES	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	<u>1,973.63</u>	<u>2,700.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
<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	118.61	0.00	0.00	0.00
15-5-09-3025 SAFETY MATERIALS	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	<u>118.61</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL POLICE EDUCATION FUND	2,092.24	2,700.00	5,000.00	5,000.00
TOTAL EXPENDITURES	2,092.24	2,700.00	5,000.00	5,000.00
REVENUES OVER/(UNDER) EXPENDITURES	<u>4,593.04</u>	<u>(1,366.80)</u>	<u>(3,500.00)</u>	<u>(3,500.00)</u>

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

16 -POLICE FORFEITURE FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>0.42</u>	<u>0.08</u>	<u>500.00</u>	<u>500.00</u>
	TOTAL REVENUES	<u>0.42</u>	<u>0.08</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	0.42	0.08	0.00	0.00

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

16 -POLICE FORFEITURE FUND

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
16-4012 INTEREST REVENUE	0.42	0.08	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>0.42</u>	<u>0.08</u>	<u>500.00</u>	<u>500.00</u>

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

16 -POLICE FORFEITURE FUND
 CHAPTER 59 FORFEITURE

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 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	0.42	0.08	0.00	0.00

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

19 -COURT TECHNOLOGY FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>1,918.72</u>	<u>890.28</u>	<u>2,470.00</u>	<u>2,470.00</u>
	TOTAL REVENUES	<u>1,918.72</u>	<u>890.28</u>	<u>2,470.00</u>	<u>2,470.00</u>
<u>EXPENDITURE SUMMARY</u>					
	COURT TECHNOLOGY FUND	<u>0.00</u>	<u>2,100.00</u>	<u>2,200.00</u>	<u>1,000.00</u>
	TOTAL EXPENDITURES	<u>0.00</u>	<u>2,100.00</u>	<u>2,200.00</u>	<u>1,000.00</u>
	REVENUES OVER/ (UNDER) EXPENDITURES	1,918.72	(1,209.72)	270.00	1,470.00

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

19 -COURT TECHNOLOGY FUND

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
19-4012 INTEREST REVENUE	1.06	1.11	20.00	20.00
19-4040 COURT REVENUE - TECHNOLOGY	1,917.66	889.17	2,000.00	2,000.00
19-4055 RECEIVED FROM OTHER SOURCES	0.00	0.00	450.00	450.00
TOTAL REVENUES	<u>1,918.72</u>	<u>890.28</u>	<u>2,470.00</u>	<u>2,470.00</u>

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2021

19 -COURT TECHNOLOGY FUND
COURT TECHNOLOGY FUND

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 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	2,100.00	2,200.00	0.00
19-5-10-2105 SOFTWARE MAINT/REPAIR	0.00	0.00	0.00	1,000.00
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	2,100.00	2,200.00	1,000.00
5-10-2105 SOFTWARE MAINT/REPAIR				
		CURRENT YEAR NOTES: TO COVER ADDITIONAL COST OF SOFTWARE		
<u>SUPPLIES & MATERIALS</u>				
19-5-10-3000 OFFICE SUPPLIES	0.00	0.00	0.00	0.00
19-5-10-3020 MEETING SUPPLIES	0.00	0.00	0.00	0.00
19-5-10-3022 TRAINING SUPPLIES	0.00	0.00	0.00	0.00
19-5-10-3025 SAFETY MATERIALS	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	2,100.00	2,200.00	1,000.00
TOTAL EXPENDITURES	0.00	2,100.00	2,200.00	1,000.00
REVENUES OVER/(UNDER) EXPENDITURES	1,918.72	(1,209.72)	270.00	1,470.00

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

20 -TDCJ WATER LINE
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,600,000.00</u>
	TOTAL REVENUES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,600,000.00</u>
<u>EXPENDITURE SUMMARY</u>					
	TWDB-TDCJ WATER LINE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,596,582.20</u>
	TOTAL EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,596,582.20</u>
	REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	3,417.80

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2021

20 -TDCJ WATER LINE

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
20-4012 INTEREST INCOME	0.00	0.00	0.00	0.00
20-4025 TRANSFER FROM OTHER FUNDS	0.00	0.00	0.00	0.00
20-4040 BOND REVENUE	0.00	0.00	0.00	4,600,000.00
TOTAL REVENUES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,600,000.00</u>

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

20 -TDCJ WATER LINE
 TWDB-TDCJ WATER LINE

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>CONTRACTUAL SERVICES</u>				
20-5-06-2000 POSTAGE	0.00	0.00	0.00	0.00
20-5-06-2005 ADVERTISING	0.00	0.00	0.00	0.00
20-5-06-2015 TELEPHONE	0.00	0.00	0.00	0.00
20-5-06-2022 UTILITIES CONSTRUCTION	0.00	0.00	0.00	0.00
20-5-06-2023 EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
20-5-06-2070 PRINTING	0.00	0.00	0.00	0.00
20-5-06-2075 AUDIT	0.00	0.00	0.00	0.00
20-5-06-2080 LEGAL SERVICES	0.00	0.00	0.00	0.00
20-5-06-2081 PERMIT FEES	0.00	0.00	0.00	0.00
20-5-06-2083 LICENSE FEES	0.00	0.00	0.00	0.00
20-5-06-2085 CONTRACTOR SERVICES	0.00	0.00	0.00	0.00
20-5-06-2086 ENVIRONMENTAL SERVICES	0.00	0.00	0.00	0.00
20-5-06-2087 LAND/EASEMENT/ROW	0.00	0.00	0.00	0.00
20-5-06-2094 LABORATORY FEES	0.00	0.00	0.00	0.00
20-5-06-2150 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
20-5-06-2350 ENGINEERING - FEASIBILITY	0.00	0.00	0.00	0.00
20-5-06-2351 ENGINEERING - PRELIM DESIGN	0.00	0.00	0.00	0.00
20-5-06-2352 ENGINEERING - FINAL DESIGN	0.00	0.00	0.00	0.00
20-5-06-2353 ENGINEERING - BIDDING PHASE	0.00	0.00	0.00	0.00
20-5-06-2354 ENGINEERING - CONSTRUCTION	0.00	0.00	0.00	0.00
20-5-06-2355 ENGINEERING - OPERATIONS PHASE	0.00	0.00	0.00	0.00
20-5-06-2356 ENGINEERING - MATERIAL TEST	0.00	0.00	0.00	0.00
20-5-06-2357 ENGINEERING - INSPECTIONS	0.00	0.00	0.00	0.00
20-5-06-2400 WATER ENGINEERING	0.00	0.00	0.00	324,886.00
20-5-06-2405 WASTEWATER ENGINEERING	0.00	0.00	0.00	66,680.00
TOTAL CONTRACTUAL SERVICES	0.00	0.00	0.00	391,566.00
<u>SUPPLIES & MATERIALS</u>				
20-5-06-3000 OFFICE SUPPLIES	0.00	0.00	0.00	0.00
20-5-06-3022 CONSTRUCTION MATERIALS	0.00	0.00	0.00	0.00
20-5-06-3025 SAFETY SUPPLIES	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00
<u>CAPITAL OUTLAY</u>				
20-5-06-6110 ASSET - WATER SYSTEMS	0.00	0.00	0.00	2,097,625.00
20-5-06-6115 ASSET - UNIT TIE-IN	0.00	0.00	0.00	133,656.81
20-5-06-6116 ASSET - WATER WELL	0.00	0.00	0.00	552,160.22
20-5-06-6120 ASSET - SCADA MODIFICATIONS	0.00	0.00	0.00	55,200.00
20-5-06-6125 ASSET - WASTEWATER REFURB	0.00	0.00	0.00	997,855.00
20-5-06-6130 RESERVED - CONTINGENCY	0.00	0.00	0.00	368,519.17
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	4,205,016.20
TOTAL TWDB-TDCJ WATER LINE	0.00	0.00	0.00	4,596,582.20
TOTAL EXPENDITURES	0.00	0.00	0.00	4,596,582.20
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	3,417.80

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

21 -COURT SECURITY FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>1,755.16</u>	<u>542.36</u>	<u>500.00</u>	<u>500.00</u>
	TOTAL REVENUES	<u>1,755.16</u>	<u>542.36</u>	<u>500.00</u>	<u>500.00</u>
<u>EXPENDITURE SUMMARY</u>					
	COURT SECURITY	<u>214.65</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>
	TOTAL EXPENDITURES	<u>214.65</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>
	REVENUES OVER/ (UNDER) EXPENDITURES	1,540.51	542.36	0.00	0.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2021

21 -COURT SECURITY FUND

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
21-4012 INTEREST REVENUE	0.00	0.00	0.00	0.00
21-4040 COURT REVENUE - SECURITY	1,755.16	542.36	500.00	500.00
TOTAL REVENUES	<u>1,755.16</u>	<u>542.36</u>	<u>500.00</u>	<u>500.00</u>

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

21 -COURT SECURITY FUND
 COURT SECURITY

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<hr/>				
CONTRACTUAL SERVICES				
21-5-10-2110 COURT SECURITY EXPENSES	<u>214.65</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>
TOTAL CONTRACTUAL SERVICES	214.65	0.00	500.00	500.00
<hr/>				
TOTAL COURT SECURITY	214.65	0.00	500.00	500.00
TOTAL EXPENDITURES	214.65	0.00	500.00	500.00
	=====	=====	=====	=====
REVENUES OVER/ (UNDER) EXPENDITURES	<u>1,540.51</u>	<u>542.36</u>	<u>0.00</u>	<u>0.00</u>
	=====	=====	=====	=====

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

23 -WESTWOOD WATER
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>303,175.00</u>	<u>273,362.85</u>	<u>337,500.00</u>	<u>337,500.00</u>
	TOTAL REVENUES	<u>303,175.00</u>	<u>273,362.85</u>	<u>337,500.00</u>	<u>337,500.00</u>
<u>EXPENDITURE SUMMARY</u>					
	WATER OPERATIONS	<u>322,429.85</u>	<u>312,602.49</u>	<u>339,973.72</u>	<u>340,633.63</u>
	TOTAL EXPENDITURES	<u>322,429.85</u>	<u>312,602.49</u>	<u>339,973.72</u>	<u>340,633.63</u>
	REVENUES OVER/ (UNDER) EXPENDITURES	(19,254.85)	(39,239.64)	(2,473.72)	(3,133.63)

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2021

23 -WESTWOOD WATER

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
23-4014 WATER CHARGES	303,175.00	273,362.85	325,000.00	325,000.00
23-4019 TAPPING CHARGES	0.00	0.00	2,500.00	2,500.00
23-4023 PENALTY	0.00	0.00	10,000.00	10,000.00
23-4024 OTHER WATER REVENUES	0.00	0.00	0.00	0.00
TOTAL REVENUES	303,175.00	273,362.85	337,500.00	337,500.00

CITY OF FAIRFIELD
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2021

23 -WESTWOOD WATER
WATER OPERATIONS

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>PERSONNEL</u>				
23-5-04-1000 SALARIES	42,246.01	41,845.39	47,136.84	46,968.04
23-5-04-1002 OVERTIME	2,568.74	3,677.72	1,125.00	1,125.00
23-5-04-1004 FEES	0.00	0.00	0.00	0.00
23-5-04-1006 TMRS	3,414.91	3,491.44	3,770.95	3,757.44
23-5-04-1008 FICA	3,003.00	3,209.17	3,605.97	3,593.06
23-5-04-1010 GROUP INSURANCE	18,743.04	17,914.78	18,792.82	20,134.49
23-5-04-1012 WORKER'S COMPENSATION	0.00	0.00	2,153.64	2,143.10
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	69,975.70	70,138.50	76,585.22	77,721.13
<u>CONTRACTUAL SERVICES</u>				
23-5-04-2000 POSTAGE	0.00	354.17	3,000.00	2,000.00
23-5-04-2005 ADVERTISING	1,308.00	0.00	400.00	400.00
23-5-04-2010 DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	0.00
23-5-04-2015 TELEPHONE	570.49	0.00	500.00	500.00
23-5-04-2020 ELECTRICITY	7,416.31	9,284.64	7,500.00	8,000.00
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	100.00	100.00
23-5-04-2025 MAPPING SERVICES	0.00	0.00	0.00	0.00
23-5-04-2026 GASOLINE/DIESEL	0.00	0.00	0.00	0.00
23-5-04-2035 TRAVEL	0.00	0.00	0.00	0.00
23-5-04-2037 UNIFORM EXPENSE	275.33	545.52	625.00	625.00
23-5-04-2040 TUITION/EDUCATION	0.00	0.00	0.00	0.00
23-5-04-2060 BUILDING MAINTENANCE	0.00	0.00	125.00	125.00
23-5-04-2066 PHYSICALS	0.00	0.00	0.00	0.00
23-5-04-2070 PRINTING	0.00	0.00	125.00	125.00
23-5-04-2072 VEHICLE MAINTENANCE & REPAIRS	810.37	401.04	2,000.00	1,500.00
23-5-04-2073 VEHICLE OPERATING COSTS	0.00	0.00	125.00	125.00
23-5-04-2075 AUDIT	500.00	500.00	500.00	500.00
23-5-04-2076 EQUIPMENT MAINTENANCE & REPAIR	0.00	0.00	1,000.00	1,000.00
23-5-04-2080 LEGAL SERVICES	0.00	0.00	0.00	0.00
23-5-04-2081 PERMIT FEES	0.00	1,029.00	0.00	1,200.00
23-5-04-2082 RADIOS	0.00	0.00	0.00	0.00
23-5-04-2083 LICENSE FEES	0.00	0.00	0.00	0.00
23-5-04-2084 WATER PRODUCTION FEES	2,357.04	0.00	2,000.00	2,000.00
23-5-04-2085 CONTRACTOR SERVICES	1,177.18	0.00	1,000.00	1,000.00
23-5-04-2094 LABORATORY FEES	1,587.89	810.71	2,000.00	2,000.00
23-5-04-2100 HARDWARE MAIN/REPAIR	0.00	0.00	375.00	375.00
23-5-04-2105 SOFTWARE MAINT/REPAIR	0.00	0.00	0.00	0.00
23-5-04-2150 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
23-5-04-2200 WATER PLANT MAINTENANCE	23,043.96	17,262.08	25,000.00	25,000.00
23-5-04-2300 EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00
23-5-04-2350 ENGINEERING FEES	0.00	0.00	500.00	0.00
TOTAL CONTRACTUAL SERVICES	39,046.57	30,187.16	46,875.00	46,575.00

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

23 -WESTWOOD WATER
 WATER OPERATIONS

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
5-04-2037 UNIFORM EXPENSE				
	CURRENT YEAR NOTES: Requested at \$700			
<u>SUPPLIES & MATERIALS</u>				
23-5-04-3000 OFFICE SUPPLIES	1,122.34	0.00	500.00	0.00
23-5-04-3005 JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00
23-5-04-3008 EQUIPMENT OPERATING COSTS	0.00	0.00	0.00	0.00
23-5-04-3009 RADIO MAINTENANCE	0.00	0.00	0.00	0.00
23-5-04-3020 WEED CHEMICALS	0.00	0.00	0.00	0.00
23-5-04-3021 CHEMICALS	2,240.75	1,983.18	3,000.00	3,000.00
23-5-04-3022 MISC. SUPPLIES	0.00	110.07	0.00	0.00
23-5-04-3023 SMALL TOOLS	0.00	59.15	125.00	125.00
23-5-04-3024 PLANT MAINTENANCE	0.00	0.00	0.00	0.00
23-5-04-3025 SAFETY EQUIPMENT	0.00	0.00	125.00	125.00
23-5-04-3065 WATER SYSTEM MAINT. SUPPLIES	68.91	148.85	1,500.00	1,500.00
23-5-04-3075 WATER LINE REPAIRS	0.00	0.00	500.00	500.00
23-5-04-3085 WATER METERS	0.00	0.00	0.00	0.00
23-5-04-3086 I & I SUPPLIES	0.00	0.00	0.00	0.00
23-5-04-3099 SMALL EQUIPMENT	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	3,432.00	2,301.25	5,750.00	5,250.00
<u>OTHER CHARGES</u>				
23-5-04-4005 PROPERTY INSURANCE	0.00	0.00	250.00	250.00
23-5-04-4010 LIABILITY INSURANCE	0.00	0.00	62.50	62.50
23-5-04-4015 E & O INSURANCE	0.00	0.00	0.00	0.00
23-5-04-4025 AUTO PHYSICAL INSURANCE	0.00	0.00	375.00	375.00
23-5-04-4030 AUTO LIABILITY INSURANCE	0.00	0.00	325.00	325.00
23-5-04-4036 MOBILE INS.	0.00	0.00	75.00	75.00
TOTAL OTHER CHARGES	0.00	0.00	1,087.50	1,087.50
<u>CAPITAL OUTLAY</u>				
23-5-04-6041 WESTWOOD PAYMENT	209,975.58	209,975.58	209,676.00	210,000.00
23-5-04-6042 METER PAYMENT	0.00	0.00	0.00	0.00
23-5-04-6100 ASSET - BUILDINGS	0.00	0.00	0.00	0.00
23-5-04-6101 ASSET - LAND	0.00	0.00	0.00	0.00
23-5-04-6102 ASSET - EQUIPMENT	0.00	0.00	0.00	0.00
23-5-04-6103 ASSET - VEHICLES	0.00	0.00	0.00	0.00
23-5-04-6104 ASSET - STRUCTURES	0.00	0.00	0.00	0.00
23-5-04-6105 ASSET - IMPROVEMENTS	0.00	0.00	0.00	0.00
23-5-04-6110 ASSET - WATER SYSTEMS	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	209,975.58	209,975.58	209,676.00	210,000.00
<u>OTHER SOURCES (USES)</u>				
23-5-04-7005 TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00
23-5-04-7299 DEPRCIATION EXPENSE	0.00	0.00	0.00	0.00
TOTAL OTHER SOURCES (USES)	0.00	0.00	0.00	0.00
<u>CATG 9</u>				
23-5-04-9900 TRANSFER - IN DEBT SERVICE	0.00	0.00	0.00	0.00
23-5-04-9901 TRANSFER IN G/F	0.00	0.00	0.00	0.00

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

23 -WESTWOOD WATER
 WATER OPERATIONS

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
23-5-04-9999 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	0.00
<hr/>				
TOTAL WATER OPERATIONS	322,429.85	312,602.49	339,973.72	340,633.63
TOTAL EXPENDITURES	<u>322,429.85</u>	<u>312,602.49</u>	<u>339,973.72</u>	<u>340,633.63</u>
REVENUES OVER/(UNDER) EXPENDITURES	(19,254.85)	(39,239.64)	(2,473.72)	(3,133.63)

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

25 -CAPITAL IMPROVEMENT FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUE	<u>0.00</u>	<u>0.00</u>	<u>2,650,000.00</u>	<u>300,000.00</u>
	TOTAL REVENUES	<u>0.00</u>	<u>0.00</u>	<u>2,650,000.00</u>	<u>300,000.00</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	0.00	0.00	2,650,000.00	300,000.00

CITY OF FAIRFIELD
 BUDGET PRESENTATION
 AS OF: AUGUST 31ST, 2021

25 -CAPITAL IMPROVEMENT FUND

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2021 BUDGET	2021-2022 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	2,650,000.00	0.00
25-4006 TRANSFER FROM TDCJ	0.00	0.00	0.00	0.00
25-4007 TRANSFER FROM HOTEL-MOTEL	0.00	0.00	0.00	0.00
25-4008 GRANT PROCEEDS	0.00	0.00	0.00	300,000.00
25-4009 TRANSFER FROM RESERVES	0.00	0.00	0.00	0.00
TOTAL REVENUES	<u>0.00</u>	<u>0.00</u>	<u>2,650,000.00</u>	<u>300,000.00</u>
TOTAL EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>2,650,000.00</u>	<u>300,000.00</u>



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

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

Certification of 2021 Appraisal Roll For City of Fairfield

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

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



Certified this the 23rd day of July 2021.



Bud Black, RPA/CTA
Chief Appraiser

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

2021 Certified - HISTORY VALUE RECAP

(10) - CITY OF FAIRFIELD

Land		Value	Items	Exempt			
Land - Homesite	(+)	10,979,077	1,219	10,718			
Land - Non Homesite	(+)	32,083,568	961	7,164,612			
Land - Productivity Market	(+)	5,715,387	90	0			
Land - Income	(+)	1,718,077	14	16,800			
Total Land Market Value	(=)	50,496,109	2,291		Total Land Value:	(+)	50,496,109
Improvements		Value	Items	Exempt			
Improvements - Homesite	(+)	98,756,272	1,127	143,079			
New Improvements - Homesite	(+)	731,757	90	0			
Improvements - Non Homesite	(+)	137,732,306	312	90,427,176			
New Improvements - Non Homesite	(+)	586,326	18	120,839			
Improvements - Income	(+)	11,806,855	21	393,927			
Total Improvement Value	(=)	249,613,516	1,568		Total Imp Value:	(+)	249,613,516
Personal		Value	Items	Exempt			
Personal - Homesite	(+)	1,553,154	75	0			
New Personal - Homesite	(+)	38,373	4	0			
Personal - Non Homesite	(+)	22,697,221	606	980,050			
New Personal - Non Homesite	(+)	342,581	13	0			
Total Personal Value	(=)	24,631,329	698		Total Personal Value:	(+)	24,631,329
Total Real Estate & Personal Mkt Value		(=)	324,740,954	4,557			
Minerals		Value	Items				
Mineral Value	(+)	1,035,230	703				
Mineral Value - Real	(+)	40,530	2				
Mineral Value - Personal	(+)	17,201,620	1,174				
Total Mineral Market Value	(=)	18,277,380	1,879		Total Min Mkt Value:	(+)	18,277,380
Total Market Value		(=)	343,018,334		Total Market Value:	(=/+)	343,018,334
Ag/Timber *does not include protested		Value	Items				
Land Timber Gain	(+)	0	0		Land Timber Gain:	(+)	0
Productivity Market	(+)	5,715,387	90				
Land Ag 1D	(-)	0	0				
Land Ag 1D1	(-)	63,775	90				
Land Ag Tim	(-)	0	0				
Productivity Loss:	(=)	5,651,612	90		Productivity Loss:	(-)	5,651,612
Losses		Value	Items				
Less Real Exempt Property	(-)	99,257,201	174				
Less \$500 Inc. Real Personal	(-)	10,263	63				
Less Disaster Exemption	(-)	0	0		Total Market Taxable:	(=)	337,366,722
Less Real/Personal Abatements	(-)	0	0				
Less Community Housing	(-)	0	0				
Less Freeport	(-)	0	0				
Less Allocation	(-)	0	0				
Less MultiUse	(-)	0	0				
Less Goods In Transit (Real & Industrial)	(-)	0	0				
Less Historical	(-)	0	0				
Less Solar/Wind Power	(-)	0	0		Total Protested Value:		12,541,863
Less Vehicle Leased for Personal Use	(-)	0	0		Protested % of Total Market :		3.66 %
Less Real Protested Value	(-)	12,541,863	18				
Less 10% Cap Loss	(-)	3,836,732	289				
Less TCEQ/Pollution Control	(-)	17,840	1				
Less VLA Loss	(-)	0	0				
Less Mineral Exempt Property	(-)	690	2				
Less \$500 Inc. Mineral Owner	(-)	52,480	1,038				
Less Mineral Abatements	(-)	0	0				
Less Mineral Freeports	(-)	0	0				
Less Interstate Commerce	(-)	0	0				
Less Foreign Trade	(-)	0	0		Total Losses:	(-)	115,717,069
Less Mineral Unknown	(-)	0	0		Total Appraised Value:	(=/+)	221,649,653
Less Mineral Protested Value	(-)	0	0		Total Exemptions*:	(-)	2,783,481
Total Losses (includes Prod. Loss)	(=)	121,368,681			<i>* See breakdown on following page</i>		
Total Appraised Value	(=)	221,649,653			Net Taxable Value:		218,866,172

2021 Certified - HISTORY VALUE RECAP

(10) - CITY OF FAIRFIELD

Count of Homesteads

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

Owner and Parcel Counts

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

Total Owners: 2,942

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	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%	(+) 1,267,688	9
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	1,267,688	9
Local Discount	(+) 0	0
Disabled Veteran	(+) 82,028	10
Optional 65	(+) 1,433,765	306
Local Disabled	(+) 0	0
State Homestead	(+) 0	0

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

Total Exemptions (=) **2,783,481** (includes Ported/Charity Amounts)

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$48,087
Exempt Value of First Time Partial Exemption	\$178,208
New AG/Timber	
Market	\$10,200
Taxable	\$192
Value Loss	\$10,008
New Improvement/Personal	
Market	\$1,578,198
Taxable	\$1,578,198

2021 Certified - HISTORY VALUE RECAP

(10) - CITY OF FAIRFIELD

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

2021 Certified - HISTORY VALUE RECAP

(10) - CITY OF FAIRFIELD

Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
A1	1,061	497,222	9,558,091	0	0	9,558,091	95,463,799	0	0	105,021,890	98,366,241
A1X	3	0.000	0	0	0	0	0	0	0	0	0
A2	32	10,486	137,688	0	0	137,688	311,140	0	0	448,828	439,246
A2L	42	21,993	326,873	0	0	326,873	41,277	0	0	368,150	344,602
A2P	9	0,000	0	0	0	0	0	146,017	0	146,017	131,899
A2R	33	15,553	200,134	0	0	200,134	1,097,254	0	0	1,297,388	1,150,461
A3	22	11,418	170,967	0	0	170,967	133,243	0	0	304,210	300,095
A*	1,202	556.672	10,393,753	0	0	10,393,753	97,046,713	146,017	0	107,586,483	100,732,544
B1	13	3,673	95,939	0	0	95,939	912,659	0	0	1,008,598	1,008,598
B3	6	13,738	200,948	0	0	200,948	2,066,488	0	0	2,267,436	1,212,404
B*	19	17.411	296,887	0	0	296,887	2,979,147	0	0	3,276,034	2,221,002
C1	472	262,983	5,285,210	0	0	5,285,210	104,048	0	0	5,389,258	5,389,258
C1M	1	0,570	13,110	0	0	13,110	20,259	0	0	33,369	33,369
C1X	9	0,000	0	0	0	0	0	0	0	0	0
C*	482	263.553	5,298,320	0	0	5,298,320	124,307	0	0	5,422,627	5,422,627
D1	90	565,684	0	63,775	5,715,387	63,775	0	0	0	63,775	62,767
D2	10	0,000	0	0	0	0	111,487	0	0	111,487	111,487
D*	100	565.684	0	63,775	5,715,387	63,775	111,487	0	0	175,262	174,254
E1	77	316,675	2,958,357	0	0	2,958,357	1,176,091	0	0	4,134,448	3,857,099
E2M	3	2,160	14,397	0	0	14,397	0	0	0	14,397	14,397
E2S	8	6,950	54,875	0	0	54,875	519,271	0	0	574,146	516,663
E*	88	325.785	3,027,629	0	0	3,027,629	1,695,362	0	0	4,722,991	4,388,159
F1	9	43,523	940,106	0	0	940,106	696,128	0	0	1,636,234	1,636,234
F1O	136	164,478	8,439,177	0	0	8,439,177	20,610,656	0	0	29,049,833	28,348,534
F1T	104	137,339	7,470,762	0	0	7,470,762	32,421,361	0	0	39,892,123	29,926,914
F1X	1	0,000	0	0	0	0	0	0	0	0	0
F1	250	345.340	16,850,045	0	0	16,850,045	53,728,145	0	0	70,578,190	59,911,682
F2	17	70,965	1,522,219	0	0	1,522,219	2,805,772	0	40,530	4,368,521	4,368,521
F2	17	70.965	1,522,219	0	0	1,522,219	2,805,772	0	40,530	4,368,521	4,368,521
F*	267	416.305	18,372,264	0	0	18,372,264	56,533,917	0	40,530	74,946,711	64,280,203
G1	703	0,000	0	0	0	0	0	0	1,035,230	1,035,230	1,035,230
G*	703	0.000	0	0	0	0	0	0	1,035,230	1,035,230	1,035,230
J2	1	0,000	0	0	0	0	0	0	1,139,880	1,139,880	1,139,880
J3	4	2,350	76,047	0	0	76,047	0	0	3,657,090	3,733,137	3,733,137
J4	17	0,194	13,857	0	0	13,857	0	0	1,245,040	1,258,897	1,258,897
J4A	4	0,000	0	0	0	0	0	0	72,770	72,770	72,770
J7	1	0,000	0	0	0	0	0	0	87,550	87,550	87,550
J*	27	2.544	89,904	0	0	89,904	0	0	6,202,330	6,292,234	6,292,234
L1	189	0,000	0	0	0	0	0	9,686,056	0	9,686,056	9,561,421
L11	8	0,000	0	0	0	0	0	0	0	0	0
L1A	11	0,000	0	0	0	0	0	1,980,409	0	1,980,409	1,980,409
L1G	252	0,000	0	0	0	0	0	1,860,075	0	1,860,075	1,855,275
L1H	9	0,000	0	0	0	0	0	25,060	0	25,060	25,060
L1I	28	0,000	0	0	0	0	0	3,456,741	0	3,456,741	3,456,741
L1J	1	0,000	0	0	0	0	0	40,043	0	40,043	40,043
L1M	4	0,000	0	0	0	0	0	41,400	0	41,400	41,400
L1X	26	0,000	0	0	0	0	0	0	0	0	0
L1Z	26	0,000	0	0	0	0	0	37,702	0	37,702	37,702
L1	554	0.000	0	0	0	0	0	17,127,486	0	17,127,486	16,998,051
L2A	12	0,000	0	0	0	0	0	0	1,289,920	1,289,920	1,289,920

2021 Certified - HISTORY VALUE RECAP

(10) - CITY OF FAIRFIELD

Category Code Breakdown

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

Properties Remaining Under Protest for CITY OF FAIRFIELD

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

Properties Remaining Under Protest for CITY OF FAIRFIELD

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

Summary

Total Market Value Under Protest: 12,541,863
Total Certifiable Market Value: 11,914,770

Total Taxable Value Under Protest: 12,510,328
Total Certifiable Taxable Value: 11,884,812

2021 Certified Protested Parcel Recap for Effective Tax Rate - HISTORY VALUE RECAP

(10) - CITY OF FAIRFIELD

Land				
	Value	Items	Exempt	
Land - Homesite	(+) 97,961	5	0	
Land - Non Homesite	(+) 894,418	6	0	
Land - Productivity Market	(+) 0	0	0	
Land - Income	(+) 741,303	4	0	
Total Land Market Value	(=) 1,733,682	16		
Total Land Value:	(+) 1,733,682			
Improvements				
	Value	Items	Exempt	
Improvements - Homesite	(+) 592,106	4	0	
New Improvements - Homesite	(+) 5,821	3	0	
Improvements - Non Homesite	(+) 6,817,777	6	0	
New Improvements - Non Homesite	(+) 0	0	0	
Improvements - Income	(+) 3,263,042	5	0	
Total Improvement Value	(=) 10,678,746	18		
Total Imp Value:	(+) 10,678,746			
Personal				
	Value	Items	Exempt	
Personal - Homesite	(+) 0	0	0	
New Personal - Homesite	(+) 0	0	0	
Personal - Non Homesite	(+) 124,635	1	0	
New Personal - Non Homesite	(+) 4,800	1	0	
Total Personal Value	(=) 129,435	2		
Total Personal Value:	(+) 129,435			
Total Real Estate & Personal Mkt Value	(=) 12,541,863	36		
Minerals				
	Value	Items	Exempt	
Mineral Value	(+) 0	0	0	
Mineral Value - Real	(+) 0	0	0	
Mineral Value - Personal	(+) 0	0	0	
Total Mineral Market Value	(=) 0	0		
Total Min Mkt Value:	(+) 0			
Total Market Value:	(=/+) 12,541,863			
Ag/Timber *does not include protested				
	Value	Items	Exempt	
Land Timber Gain	(+) 0	0	0	
Productivity Market	(+) 0	0	0	
Land Ag 1D	(-) 0	0	0	
Land Ag 1D1	(-) 0	0	0	
Land Ag Tim	(-) 0	0	0	
Productivity Loss:	(=) 0	0		
Productivity Loss:	(-) 0			
Losses				
	Value	Items	Exempt	
Less Real Exempt Property	(-) 0	0	0	
Less \$500 Inc. Real Personal	(-) 0	0	0	
Less Disaster Exemption	(-) 0	0	0	
Less Real/Personal Abatements	(-) 0	0	0	
Less Community Housing	(-) 0	0	0	
Less Freeport	(-) 0	0	0	
Less Allocation	(-) 0	0	0	
Less MultiUse	(-) 0	0	0	
Less Goods In Transit (Real & Industrial)	(-) 0	0	0	
Less Historical	(-) 0	0	0	
Less Solar/Wind Power	(-) 0	0	0	
Less Vehicle Leased for Personal Use	(-) 0	0	0	
Less Real Protested Value	(-) 0	0	0	
Less 10% Cap Loss	(-) 21,535	2	0	
Less TCEQ/Pollution Control	(-) 0	0	0	
Less VLA Loss	(-) 0	0	0	
Less Mineral Exempt Property	(-) 0	0	0	
Less \$500 Inc. Mineral Owner	(-) 0	0	0	
Less Mineral Abatements	(-) 0	0	0	
Less Mineral Freeports	(-) 0	0	0	
Less Interstate Commerce	(-) 0	0	0	
Less Foreign Trade	(-) 0	0	0	
Less Mineral Unknown	(-) 0	0	0	
Less Mineral Protested Value	(-) 0	0	0	
Total Losses (includes Prod. Loss)	(=) 21,535			
Total Appraised Value	(=) 12,520,328			
Total Market Taxable:	(=) 12,541,863			
Total Losses:	(-) 21,535			
Total Appraised Value: (=/+)	12,520,328			
Total Exemptions*:	(-) 10,000			
<i>* See breakdown on following page</i>				
Net Taxable Value:	12,510,328			

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

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

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

Owner and Parcel Counts	
Total Parcels*:	20* Parcel count is figured by parcel per ownership sequences.
Total Owners:	17

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

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

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

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$0
Exempt Value of First Time Partial Exemption	\$0
New AG/Timber	
Market	\$0
Taxable	\$0
Value Loss	\$0
New Improvement/Personal	
Market	\$10,621
Taxable	\$10,621

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$139,177	5	Market \$ 695,888
Taxable \$134,870		Taxable \$ 664,353
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$139,177	5	Market \$ 695,888
Taxable \$134,870		Taxable \$ 664,353
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$139,177	5	Market \$ 695,888
Taxable \$134,870		Taxable \$ 664,353

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

Minerals			Value	Items		
Mineral Value			0	0		
Mineral Value - Real			0	0		
Mineral Value - Personal			0	0		
					Total Mineral Value:	0
Mineral Loss			Value	Items		
Less Mineral Exempt Property			0	0	Total Mineral Exempt Value:	0
Less \$500 Inc. Mineral Owner			0	0		
Less Mineral Abatements			0	0		
Less Mineral Freeports/Interstate Commerce			0	0		
Less Mineral Unknown			0	0		
Less TCEQ/Pollution Control			0	0		
Less VLA			0	0		
Less Mineral Protested Value			0	0	Taxload Mineral Total:	0
Land			Value	Items		
Land - Homesite			97,961	5		
Land - Non Homesite			894,418	6		
Land - Productivity Market			0	0		
Land - Income			741,303	4	Total Land Value:	1,733,682
Land Timber Gain			0	0		
Improvements			Value	Items		
Improvements - Homesite			592,106	4		
New Improvements - Homesite			5,821	3		
Improvements - Non Homesite			6,817,777	6		
New Improvements - Non Homesite			0	0		
Improvements - Income			3,263,042	5	Total Improvement Value:	10,678,746
Ag Loss			Value	Items		
Productivity Market			0	0		
Land Ag 1D			0	0		
Land Ag 1D1			0	0		
Land Ag Tim			0	0	Productivity Loss:	0
Real Loss			Value			
Land Homesite Exempt			0			
Land Non-Homesite Exempt			0			
Productivity Market Exempt			0			
Income Land Exempt			0			
Improvement Homesite Exempt			0			
New Improvement Homesite Exempt			0			
Improvement Non-Homesite Exempt			0			
New Improvement Non-Homesite Exempt			0			
Income Improvement Exempt			0		Real Exempt Total:	0
Personal			Value	Items		
Personal - Homesite			0	0		
New Personal - Homesite			0	0		
Personal - Non Homesite			124,635	1		
New Personal - Non Homesite			4,800	1	Total Personal Value:	129,435
Personal Loss			Value			
Personal Homesite Exempt			0			
New Personal Homesite Exempt			0			
Personal Non-Homesite Exempt			0			
New Personal Non-Homesite Exempt			0			
Personal Under 500			0		Personal Exempt Total:	0
					Taxload Personal Total:	129,435
					Total Appraised:	12,520,328

2021 Certified Protested Parcel Recap for Effective Tax Rate - HISTORY VALUE RECAP

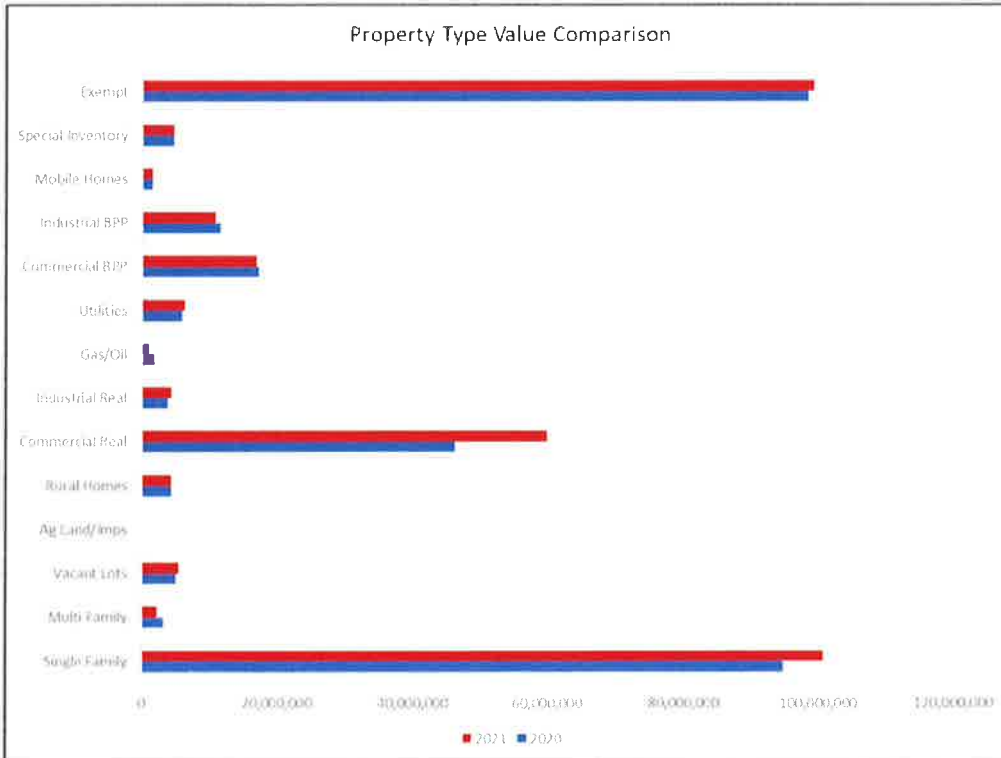
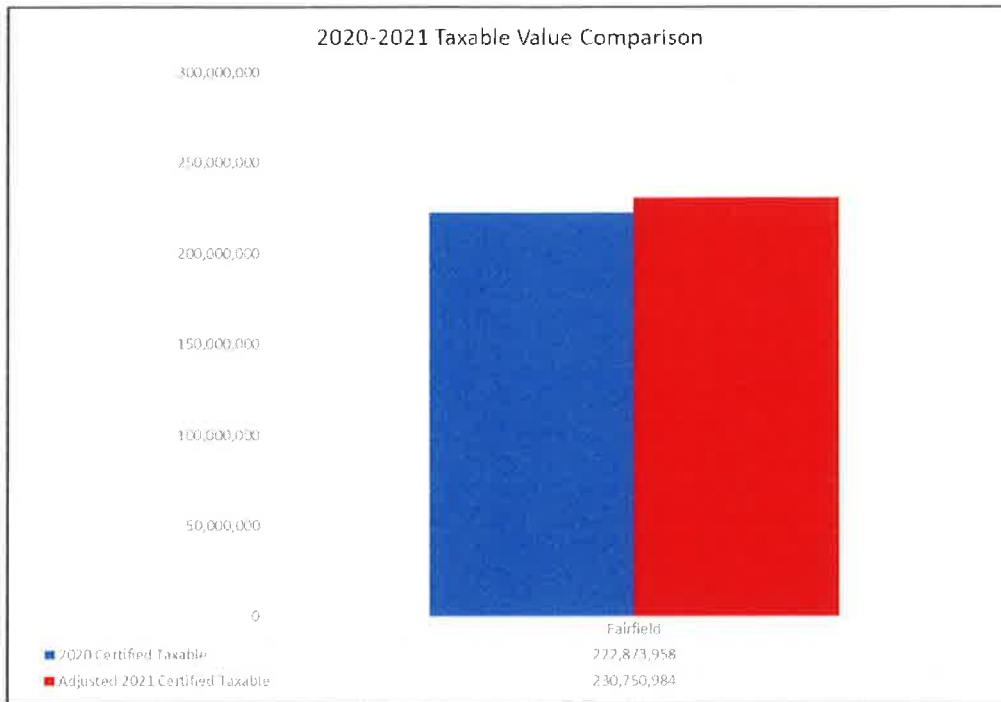
(10) - CITY OF FAIRFIELD

Taxroll Load Total: 12,541,863

Category Code Breakdown

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

City of Fairfield





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

*Bud Black, RPA/CTA Chief Appraiser
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July 23, 2021

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

Dear Mr. Smith:

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

Within two weeks you will receive:

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

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

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

Sincerely,

A handwritten signature in blue ink that reads 'Bud Black'.

Bud Black, RPA/CTA
Chief Appraiser

2021 Tax Rate Calculation Worksheet

Date: 08/04/2021 02:30 PM

Taxing Units Other Than School Districts or Water Districts

FAIRFIELD CITY

903-389-2828

Taxing Unit Name

Phone (area code and number)

425 West Commerce St., Fairfield, TX 75840

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

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

Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$227,184,272
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$227,184,272
4. 2020 total adopted tax rate.	\$0.464582/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	
A. Original 2020 ARB values:	\$0

B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$227,184,272
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$48,087
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$178,208
C. Value loss. Add A and B. ⁵	\$226,295
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$10,200
B. 2021 productivity or special appraised value:	\$192
C. Value loss. Subtract B from A. ⁷	\$10,008
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$236,303
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$226,947,969
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$1,054,359
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	\$152

<p>by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.⁸</p>	
<p>17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16.¹⁰</p>	\$1,054,511
<p>18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values:</p> <p style="text-align: right;">\$218,866,172</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:</p> <p style="text-align: right;">\$0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:</p> <p style="text-align: right;">\$0</p> <p>D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹²</p> <p style="text-align: right;">\$0</p> <p>E. Total 2021 value. Add A and B, then subtract C and D.</p> <p style="text-align: right;">\$218,866,172</p>	
<p>19. Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁴</p> <p style="text-align: right;">\$11,884,812</p> <p>B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁵</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$11,884,812</p> <p>C. Total value under protest or not certified: Add A and B.</p>	
<p>20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step.¹⁶</p>	\$0
<p>21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20.¹⁷</p>	\$230,750,984

22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$1,578,198
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$1,578,198
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$229,172,786
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.460137/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

SECTION 2: Voter-Approval Tax Rate

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

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.336198/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$227,184,272
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$763,788
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$110
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$110
E. Add Line 30 to 31D.	\$763,898
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$229,172,786
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.333328/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p>B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

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

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C, and D from A.</p>	<p>\$290,000</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$290,000</p>
<p>43. Certified 2020 excess debt collections. Enter the amount certified by the collector.²⁸</p>	\$0
<p>44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.</p>	\$290,000
<p>45. 2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector:²⁹</p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p>100.00%</p> <p>109.60%</p> <p>101.70%</p> <p>103.70%</p> <p>101.70%</p>
<p>46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E</p>	\$285,152
<p>47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$230,750,984
<p>48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$0.123575/\$100

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

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)

²⁹Tex. Tax Code Section 26.012(10) and 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

³¹Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

Additional Sales and Use Tax Worksheet	Amount/Rate
<p>51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p>52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.³³</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p style="text-align: center;">- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$466,305
<p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$230,750,984
<p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.202082/\$100
<p>55. 2021 NNR tax rate, unadjusted for sales tax.³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.460137/\$100
<p>56. 2021 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.460137/\$100
<p>57. 2021 voter-approval tax rate, unadjusted for sales tax.³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.679164/\$100
<p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p>	\$0.477082/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

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

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

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

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

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

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

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.000000/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.477082/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

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

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

⁴³Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

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

⁴⁴Tex. Tax Code Section 26.012(8-a)

⁴⁵Tex. Tax Code Section 26.063(a)(1)

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year⁴⁷.

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

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

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

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

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

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

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

⁴⁶Tex. Tax Code Section 26.042(b)

⁴⁷Tex. Tax Code Section 26.042(f)

⁴⁸Tex. Tax Code Section 26.042(c)

⁴⁹Tex. Tax Code Section 26.042(b)

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.460137/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.477082/\$100

Indicate the line number used: 58

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.673586/\$100

SECTION 9: Taxing Unit Representative Name and Signature

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

print here Daniel M. Ralstin CTA

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

Date

8/5/21



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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

I. Revenues

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

Balance and Diversification in Revenue Sources

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

User Fees

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

Enterprise Fund User Fees

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

Administrative Service Charges

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

Tax Revenues



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

Other Revenues

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

Revenue Estimates for Budgeting

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

Revenue Collection and Administration

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

Revenue Budget Adjustments

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

II. Expenditures

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

Current Funding Basis

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

Avoidance of Operating Deficit



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

Maintenance of Capital Assets

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

Periodic Program Reviews

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

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

Expense Budget Adjustments

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

Fund Balance/ Retained Earnings

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

General Fund Undesignated Fund Balance

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

Retained Earnings of Other Funds



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

Use of Fund Balance/Retained Earnings

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

Debt Service Reserve Funds

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

III. Capital Expenditures and Improvements

Maintain a long-range capital improvement plan with annual updates. Annually review and monitor the state of the City's capital equipment

and infrastructure, and set priorities for replacement and renovation based on needs and funding alternatives.

Capital Improvement Planning Program

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

Capital Improvement Fund

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



access to City facilities and information, and promoting community-wide economic development.

Equipment Replacement Fund

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

Capital Expenditure Financing

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

Insurance Protection

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

IV. Debt

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

Use of Debt Financing

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

Assumption of Additional Debt

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

Affordability Targets



General Obligation Bonds

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

Revenue Bonds

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

Debt Structure

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

Call Provisions

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

Sale Process

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

Full disclosure of operations and open lines of communications shall be made to the rating agencies. City staff, with the assistance of financial advisors, shall prepare the necessary materials and



presentation to the rating agencies. Credit ratings will be sought from one or more of the nationally recognized municipal bond rating agencies, currently Moody's, Standard & Poor's, and Fitch, as recommended by the City's financial advisor.

Continuing Disclosure

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

Debt Refunding

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

Interest Earnings

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

Lease/Purchase Agreements

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

V. Investments

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

Cash Management Policy

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

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

Cash management activities shall be conducted in full compliance with prevailing local, state and federal regulations. Furthermore, such



activities shall be designed to adhere to guidelines and standards promulgated by such professional organizations as the American Institute of Certified Public Accountants (AICPA), the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

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

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

Investments of the City, or of funds held in its possession in a fiduciary capacity shall be made with the exercise of that judgment

and care, under circumstances then prevailing which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived.

Investment Strategy

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

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

Interest Earnings

Interest earned from investments shall be distributed to the General, Enterprise, Capital Improvement or other City funds from which the investment money was provided, with the exception that interest earnings received on the investment of bond proceeds may be used



for the project financed or used for paying the principal and interest due on the particular bond issue.

Designated Investment Committee

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

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

VI. Intergovernmental Regulations

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

Interlocal Cooperation in Delivering Services

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

Legislative Program

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

VII. Grants

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

Grant Guidelines

The City shall apply, and facilitate the application by others, for only those grants that are consistent with the objectives and high priority needs previously identified by Department Heads and the City Council. The potential for incurring ongoing costs, including the



assumption of support from local revenues for grant-funded positions, will be considered prior to applying for a grant.

Indirect Costs

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

Grant Review

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

Grant Program Termination

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

VIII. Economic Development

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

Positive Business Environment

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

Commitment to Business Expansion, Diversification and Job Creation

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



Tax Incentives

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

Increase Non-residential Share of Tax Bas

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

Coordinate Efforts with Other Jurisdictions

The City's Economic Development Program shall encourage close cooperation with other local jurisdictions, the Chamber of Commerce,

the Industrial Development Corporation, Main Street and other agencies interested in promoting the economic well-being of this area.

Use of Other incentives

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

IX. Fiscal Monitoring

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

Financial Status and Performance Reports

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

Monthly Financial Report

Monthly Budget Comparison Report

Monthly Fund Balance Summary Report

Monthly Pooled Cash Report

Monthly Trial Balance

Utilities Aging Report



Utilities Consumption Summary Report
Utilities Usage/Loss Report
Utilities GIL Reconciliation Report
Other reports as necessary noting the status of fund balances including dollar amounts and percentages, and outlining any remedial actions necessary to maintain the City's financial position shall be prepared for review by the City Administrator.

Three-year Forecast of Revenues and Expenditures

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

Monthly Status Report on Capital Projects

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

Compliance with Council Policy Statements

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

X. Financial Consultants

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

Advisors

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

Selection

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

XI. Accounting, Auditing, and Financial Reporting



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

Conformance to Accounting Principles

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

Citizens Reporting

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

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

XII. Internal Controls

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

Proper Authorizations

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

Separation of Duties

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

Proper Recording

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

Access to Assets and Records



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

Independent Checks

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

Costs and Benefits

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

XIII. Budgeting

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

Financial Systems

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

Budget Report

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

Interim Budget Reporting

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

Long Range Planning

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

2021-22 Budget



Financial Management Policy

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



I. Policy Statement

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

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

II. Scope of Policy

A. Funds Included

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

B. Funds Excluded

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

III. Prudence

Investments shall be made with judgment and care, under circumstances then prevailing which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of the capitol as well as the probable income to be derived. The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio of funds, rather than a consideration as to the prudence of a single investment. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion to the CITY OF FAIRFIELD and appropriate action is taken to control adverse developments.

IV. Objectives of Policy

A. Safety

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



B. Liquidity

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

C. Yield

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

V. Investment Strategy By Fund Type

A. Operating Funds

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

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

B. Debt Service Funds

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

C. Debt Service Reserve Funds

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

D. Capital Project and Special Purpose Funds

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



VI. Authority

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

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

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

VII. Conflict Of Interest

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

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

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

VIII. Authorized Investments

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

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



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

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

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

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

proceeds, reserves, and debt service funds. The City's investment in mutual funds, including bond proceeds, reserves, and debt service funds, may not exceed 10% of the total assets of the mutual fund.

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

Investment instruments not authorized for purchase include:

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

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

Additional investment instruments not authorized for purchase include:



1. Collateralized Mortgage Obligations
2. Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pay no principal.
3. Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest.

IX. Authorized Financial Dealers and Institutions

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

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

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

X. Safekeeping and Custody

Insurance or Collateral

All deposits and investments of the City of Fairfield other than direct purchase of U. S. Treasuries or Agencies shall be secured by pledge collateral. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102% of market value of principal and accrued interest on the deposits or investments



less an amount insured by the FDIC or FSLIC. Evidence of the pledged collateral shall be maintained by the Investment Officer or a third-party financial institution. Collateral shall be reviewed weekly to assure that the market value of the pledged securities is adequate.

Safekeeping Agreement

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

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

Collateral Defined

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

- A. FDIC and FSLIC insurance coverage.
- B. A bond, certificate of indebtedness, or Treasury Note of the United States, or other evidence of indebtedness of the

United States that is guaranteed as to principal and interest by the United States.

C. Obligations, the principal and interest on which, are unconditionally guaranteed or insured by the State of Texas.

D. A bond of the State of Texas or of a county, city or other political subdivision of the State of Texas having been rated as investment grade (investment rating no less than "A" or its equivalent) by a nationally recognized rating agency with a remaining maturity of Ten (10) years or less.

Subject to Audit

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

Delivery vs. Payment

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

XI. Investment Reports



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

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

XII. Internal Control

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

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

XIV. Investment Policy Adoption

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



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

II. Purchasing process

General Authority

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

Purchases Less than \$1,000

Purchases less than \$1,000 do not require competitive bidding, quotation forms, or purchase orders. Directors, or their approved designees, may without further approval of the Purchasing

Department/Agent make purchases less than \$1,000. Department Head and Director must authorize invoices for payment and forward to the Accounts Payable Department.

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

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

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

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

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

Purchase's in excess of \$5,000 may qualify under GASB 34 as a Capital Asset and will require additional tracking and subsequent coding and inventory tagging. The City Administrator will signify on the Purchase Order the Project Tracking Information. The Director will at



this time consult Administrative Policy #96, Capital Assets, for further guidelines.

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

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

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

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

Purchases for \$50,000 or More

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

Chapter 252.021 Texas Local Government Code

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

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

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

General Purchasing Provisions

General Rules Applicable to all Contracts

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

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



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

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

Change Orders

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

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

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

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

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

See Texas Local Government Code 252.048

Tie Breakers

When two or more vendors submit identical bids:

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



Otherwise, the City Administrator will supervise casting the lots.

See generally Texas Local Government Code 271.901

Consideration of Location of Bidder's principal Place of Business

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

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

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

See generally Texas Local Government Code 271.905

Preference for Recycled Products

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

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

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

Texas Health and Safety Code 361.426

Contracts

Annual Contracts

The City may use an annual contract to obtain goods and services as the City needs them from a chosen vendor at a fixed price for a specified time. These contracts eliminate the necessity of obtaining



quotes each time they are needed. Annual contracts require a purchase order.

Legal Review Required

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

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

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

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

Texas Local Government Code Chapter 252.050 and Chapter 271

Construction Projects

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

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

Texas Labor Code 406.096

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

Texas Health and Safety Code 756.096

- The proposed specifications shall include bonding requirements.

Texas Local Government Code 252.044

- The proposed specifications shall include prevailing wage rates.

Texas Government Code Chapter 2258.

- Deliver to the Purchasing Department/ Agent a request to advertise bids a least fifteen working days before the requested date of bid opening.
- Furnish to the Purchasing Department/agent all blue-line plans required for bidding the project.
- Furnish to the Purchasing Department/Agent a set of the proposed Contract Documents and Specifications. The Purchasing Department/agent will run copies for the bid process.



- Furnish to the Purchasing Department/Agent a bid tabulation sheet for each project.
- Check references and recommend an action in writing to the Purchasing Department/Agent.
- Be responsible for designing the proposed project and answering all questions from prospective bidders related to technical specifications.
- Forward all addendums to the Purchasing Department/Agent before the bid opening.
- Be responsible for contract administration including notice of award, contract signing, appropriate bonding, notice to proceed, and general contract administration.
- The Director shall forward all approved contracts over \$15,000 to the City Secretary with a copy of the contract to the Purchasing Department/ Agent.
- The Director may, through the procurement process, select and allow the City Engineer to administer some or all of the above.

The Purchasing Department/ Agent shall:

- Place notice in the paper, contact bidders, distribute bid documents and plans, distribute addendums, keep bidders list current, open bids, tabulate and check bids and furnish a corrected tab sheet to the responsible department. If the estimated cost of the project exceeds \$50,000, the

Purchasing Department/agent may advertise the bids in the Dodge Reports in addition to further notices.

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

III. Purchasing forms

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

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

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



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

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

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

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

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

- The vendor's name, address, and vendor number;
- Three written price quotations;
- Total price including freight;

- Date through which quoted price will become effective;
- Vendor representative name;
- Authorized signatures;
- Account number and Budget Balance;
- Asset tracking information if applicable;
- Purchase Order number obtained from Purchasing Department/Agent.

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

IV. When competitive bids are not required

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

High Technology Procurement

The City may use a Request for Proposal (RFP) to procure high technology products and services. RFP's are similar to competitive bids. The Department Head/Director must receive prior approval of the Purchasing Department/Agent to use a Request for Proposal. The department user should write specifications using performance standards rather than a description of the goods and services. The



specification should also list the factors by which the City will judge the proposal, and the weight to be given to each factor.

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

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

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

Emergency Situations

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

In an emergency, and the absence of the Purchasing Agent, the Department Head/Director is empowered to make the necessary purchase, while attempting to notify the Mayor and/or the Mayor Pro Temp of the situation. If the cost is greater than \$1,000 but less than \$3,000, an explanation shall be included on the quotation form. If the cost is \$3,000 or more, the Department Head/Director shall send a confirming requisition, including a brief explanation of the purchase,

and invoices to the Purchasing Department/Agent as soon as possible. The Purchasing department/Agent will then assign a purchase order number and advise the user department to forward that number to the appropriate vendor. The Purchasing Department/Agent will report all emergency purchase of more than \$3,000 to the City Council as they occur;

Texas Local Government Code 252.022 (1), (2) & (3).

Personal Services

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

Texas Government Code 2171.052

Professional Services

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



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

- on the basis of demonstrated competence and qualifications to perform the services; and (2) for a fair and reasonable price.
- The professional fees under the contract: (1) must be consistent with and not higher than the recommended practices and fees published by the applicable professional associations; and (2) may not exceed any maximum provided by law.

Texas Government Code 2254.002 and 2254.003.

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

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

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

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

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

Purchase of Land or Right-Of-Way

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

Single or One Source Items

Items available from only one source including:

- Patents, copyrights, secret process, or natural monopolies;
- Films, manuscripts, or books;
- Electricity, gas, water, and other utility services;



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

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

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

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

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

Services Performed by Blind or Severely Disabled Persons

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

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

Developer Participation Contracts

The City Council must approve Developer Participation Contracts over \$3,000 in advance.

Texas Local Government Code 212.071.

Interlocal Contracts

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

Texas Government Code Chapter 791.

Cooperative Purchasing

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



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

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

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

The Commissions may charge the City an amount not to exceed the actual cost incurred by the Commission in providing purchasing services to the City under the program. The Commissions may adopt rules and procedures necessary to administer the purchasing program. The City shall adopt a Resolution allowing participation in these purchasing programs. Any item purchased under these contracts satisfy any state law requiring the City to seek competitive

bids for the purchase of the items. Department Heads and Directors shall present their requests to the Purchasing Department/ Agent for items to be purchased. The Purchasing Department/ Agent will perform the necessary research to verify if items are offered through these contracts. The Purchasing Department/Agent will prepare appropriate documentation for purchase orders as needed. The Department Head/Director will receive paperwork supporting the purchase. The Authorization for payment shall include the appropriate signatures and include contract numbers.

Texas Local Government Code 271.083

Automated Information Systems (AIS).

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

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

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



services and forwards to the Commission and all eligible purchasers a copy of each Revised catalogue. The City may purchase items through these catalogues without further competitive bid procedures.

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

Media Advertising

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

Texas Government Code 2051.041

V. Disposal of city property

Property Disposal

Sometimes City property may outlive its usefulness and become unserviceable or obsolete. Before a department removes any property

from service, the Department Head/Director shall first determine if it can be transferred to another department for continued service, If it is found that the property is no longer serviceable to the City, the Department Head/Director shall request that the Purchasing Department/Agent dispose of the item: The User department is required to complete a disposal/auction memo.

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

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

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

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



Auction Procedures

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

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

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

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

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

Sealed Bid Procedure

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

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

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

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

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

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



A

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

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

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

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

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

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

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

B

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

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

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

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

C

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

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

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



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

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

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

D

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

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

E

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

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

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

F

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

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

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



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

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

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

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

G

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

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

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

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

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

I

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

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

L

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



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

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

M

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

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

N

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

O

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

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

P

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

R

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

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

S

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



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

T

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

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

W

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