



PROPOSED FY 2020-2021 BUDGET

Section 102.005 of the Texas Local Government Code requires that the following statement be placed on the cover page of the proposed budget:

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$153,358, WHICH IS A 2.17% INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$184,410.



Memorandum

July 27, 2020

TO: Mayor and Councilmembers

FROM: Julie Couch, Town Manager

SUBJECT: **Proposed FY 2020-21 Budget**

Attached you will find the amended budget for FY 19-20 as well as the proposed budget for FY 20-21. Following is a discussion of the budget outlook and the major points included in the proposed budget.

Budget Overview

This year has been one of the more challenging budgets due to the ongoing impact of the COVID-19 pandemic and its impact on revenues and expenditures for both the current fiscal year and in projecting the impact into FY 20-21. This budget is a reflection of that impact and it was prepared with the goal of maintaining services with the uncertainty of economic conditions going into FY 20-21. The tax base is projected to see a slight increase over last year of approximately 2.14% over the tax roll from last year. The increase in the tax base is solely due to the new growth in the tax base of approximately \$53,100,000. The existing tax base saw a reduction of .47%. Below is a comparison of tax base growth over the past five years.

<u>FY15-16</u>	<u>FY16-17</u>	<u>FY17-18</u>	<u>FY18-19</u>	<u>FY19-20</u>
7.46%	10.33%	11.12%	10.10%	5.01%

The proposed FY20-21 budget conservatively assumes continued impacts from the effect of the pandemic and the associated economic impacts. The proposed budget will maintain existing services with existing personnel. The Town continues to provide one of the lowest tax rates of any full-service city in Collin County that provides both full time fire and police services as well as other town services.

The annual budget is a policy document that sets the financial course for the Town and defines the service priorities for the community. Adopting the budget is a key role of the Town Council. The budget process allows the Town Council the opportunity to balance the needs of the Town against available resources. The development of the budget requires a significant amount of time from the staff and from the Council. The departments submit their proposed budgets, those budgets are reviewed and prioritized in a manner that utilizes available resources with fiscal constraints to achieve the Town’s goals. The staff, from the department managers to the management team have scrutinized expenditures, reduced expenditures where possible, and only proposed expenditures that are deemed necessary to ensure that services are maintained.

Economic Picture and Growth

The economic impact of this pandemic is unlike any previous recession or downturn in the economy in that not all cities are experiencing the same conditions. Growth and development have been impacted, but it has not stopped and those cities that have been growing at rapid rates are still experiencing growth. We continue to see building however, builders are more cautious and homes are only being constructed if there is a contract on that home. What is unknown is what the level of construction will look like into FY20-21.

Attached is a breakdown from the Appraisal District which reflects the growth of all of the entities in Collin County. Attached you will find a comparison of tax base and personnel over the past several years.

Active residential construction is occurring in Chamberlain Place, Woodland Farms, Kingdom Estates, Harbor Oaks, Wooded Creek, and Apple Crossing residential developments. Below is a breakdown of residential permits over the past several years:

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020 – to date</u>
65	37	24	38	69	75	89	69

The pandemic significantly affected commercial properties including Lincoln Properties. Sales tax collections for FY19-20 exceeded the sales tax collections for FY18-19 through April, which represented sales tax collections through February. Sales tax collections for May, June and July reflected reductions of -23%, -44% and -3% from sales taxes collected for the same time period in FY18-19. As stores have begun reopening, we are seeing increased activity but the long-term outlook for retail operations could continue to be significantly impacted due to the effects of the pandemic.

There has been limited commercial construction in FY19-20 with the completion of Racetrac and the start of construction on a 100,000 square foot office project in the Center.

Taxes and Rates

Tax Rates and SB2

The state legislature made a number of changes in the methods and rules that apply to setting local tax rates with the passage of SB2 during the last session. Under the previous rules, local governments were required to calculate two rates. The effective rate was intended to reflect a tax rate that would produce the same amount of taxes applied to the new tax values less any new growth. A proposed tax rate that exceeded the effective rate would require the affirmative vote of 60% of the Council. The other rate that was calculated was the rollback rate. This rate reflected a tax rate that did not exceed 8% over the effective M&O rate and the debt rate necessary to pay the annual debt service. If a tax rate was proposed to exceed the rollback rate, a petition could be submitted to require an election to approve or deny the proposed rate. Generally, the effective rate was lower than the rollback rate.

Under SB2 there are now three tax rates that must be calculated for cities under 30,000 population. Below is a discussion of each rate and the process for considering approval of the tax rate.

- 1) The former effective rate is now referred to as the “no new revenue” tax rate. It is calculated in the same manner as before and approval of a tax rate that exceeds the “no new revenue” tax rate must still be approved by 60% of the governing body.
- 2) The second rate is a revision to the former rollback rate and it is referred to as the “voter approval” tax rate. The state reduced the amount of additional revenue that a city could generate under the M&O portion of the tax rate to 3.5% from the previous 8%. In a city that is over 30,000 in population, a tax rate that would exceed the “voter approval” rate would require an automatic election to approve the rate. In a city that is under 30,000 population if the proposed tax rate exceeds the “voter approval” rate but does not exceed the “de minimis” rate, as discussed below, a petition could still be submitted to require an election to approve or deny the proposed rate. Because the amount that the M&O rate may increase is so much lower than it was previously and because the rates are calculated differently, it is very possible that a proposed tax rate could not exceed the “no new revenue” rate but exceed the “voter approval” rate.
- 3) The third tax rate that must be calculated for cities under 30,000 is the “de minimis” tax rate. This rate would allow smaller cities to generate an additional \$500,000 in taxes, however, as outlined above, a petition could still be submitted to require an election to approve or deny the proposed rate. If the proposed tax rate exceeds the “de minimis” rate an election must be held.

There is a provision in the new law that if a disaster declaration has been approved by the Governor for a city in the previous year, the election required above would not be required for a tax rate that did not exceed the previous 8%, rather than the 3.5%. The assumption is that a city that has had a

disaster may have a need for additional revenues to address the impact of the disaster. This year the entire state has been under a disaster declaration so this provision would apply. In order for a city to enact this provision the council would need to approve a resolution so stating the intent.

There are also a number of changes in the time line for adoption of a tax rate, when public hearings must be held, and when tax rates must be adopted.

Determination of the certified tax roll – the Collin County Appraisal District (CCAD) is required to certify a tax roll by July 25. Due to the effects of the pandemic on holding hearings, the number of protests that were filed, and the number of changes in state law that impacted appraisal districts, the final tax roll will likely not be finalized until sometime in mid or late September. For the purposes of setting the tax rate the CCAD has provided a certified estimate. While the roll will change from this estimate, the change wouldn't be significant.

Tax Rate Calculation – We are still in the process of finalizing the tax rate calculation that is completed by the County Tax Assessor. That calculation should be finalized by the end of the week but again we have run the calculation and made some assumptions on the numbers that are still being finalized. Again, while the actual rates will likely differ from these, the changes should not be significant. Below is the current **estimate** of the three tax rates:

No New Revenue tax rate:	0.364635
Voter Approval tax rate:	0.352869
De Minimis tax rate:	0.370492

Proposed Tax rate – the tax rate proposed in the budget is the same as the current tax rate - \$0.347156. As reflected above, the proposed rate is less than the “no new revenue” rate and less than the “voter approval” rate. Under the law the tax rate could be increased up to the “voter approval” rate with only a vote of the council. The rate as proposed would not require a public hearing and could be approved by an affirmative vote of a majority of the council. The proposed tax rate provides sufficient revenue to maintain services, but lessens the impact to residents as it would generate less revenue on existing properties than it did last year.

Utility Rates

In 2018, the Town conducted an update review of the Town's water and wastewater rates by Willdan (aka Economist.Com) to determine what adjustments were needed in the water and wastewater rates. Several issues impact the costs in the Water & Wastewater Fund: increases in cost of water purchased and wastewater treatment by North Texas Municipal Water District, increased operating expenses in general, and coverage of debt service in line with the goal of having the Water & Wastewater Fund cover the cost of debt issued for water and sewer purposes. The review was consistent with previous reviews and recommended continued multi-year increases in the water and wastewater rates over the next several years.

There are several factors that are taken into consideration in developing rates and those are to ensure that the Water and Wastewater Fund:

1. Is covering current and future operating costs
2. Is paying for debt service attributable to the utility system
3. Is meeting all coverage and reserve requirements
4. Is meeting working capital goals and requirements – generally between 60 and 90 days of operating expenses but not less than 60 days per fund balance policy.

The study recommended a series of rate increases to fully meet the goal of transferring all of the water and sewer debt to the utility fund as well as anticipating ongoing increases in services from North Texas. The recommended rate adjustments were as follows:

FY19-20 -	10.2%
FY20-21 -	7%
FY21-22 -	3.8%
FY22-23 -	3.8%

Last year the rates for water were increased by 2.4% and the sewer rates were increased by 6.8%. Those were pass through increases to cover the rate increases from North Texas. Rates were not increased in accordance with the recommendations in order to better evaluate the full impact of the previous year's increase in a normal weather year.

This year is the last year for the full shift of water and sewer debt to the utility fund. The remaining \$200,000 will not be shifted from the general taxes to the utility fund as it has been in the past, but instead will be used toward the fire station debt service in the general debt service fund. The rate projections recommended a 7% increase for FY20-21. If that rate increase were implemented the utility fund would be fully funded with the loss of the \$200,000 transfer from general taxes.

A rate increase for FY20-21 is not included in the proposed FY20-21 budget. North Texas has notified us that there will be no rate increase for FY20-21. North Texas is aware of the impact of the pandemic and is doing what it can to minimize increases in cost to member and customer cities. The pandemic has also impacted residents and not enacting an increase in rates for FY20-21 would assist residents through the economic impact of the pandemic. The revenues are budgeted conservatively and if a normal weather year is experienced in FY20-21 revenues should cover expenditures. Should the revenues perform as proposed the fund has reserves that protect the fund. The town's policy is to maintain 60 days of working capital in reserves. The estimated ending fund balance even with the use of a portion of the fund balance would maintain 124 days of working capital.

Solid Waste Rates

Under our contract with Republic an automatic 3% increase will be implemented in FY20-21. Typically, the rates would be increased to cover these increases to the Town. The revenue estimate projects some growth in revenues with additional customers. A rate increase is not proposed in

solid waste. Not enacting an increase in rates for FY20-21 would assist residents through the economic impact of the pandemic. Should revenues not grow as projected sufficient fund balance to cover the shortfall.

Fund Balances

The general fund has a projected fund balance of 56% and the water and sewer fund has approximately 124 days of working capital. These levels exceed the town minimum requirements of 25% in the general fund and 60 days in the water and sewer fund.

There is a proposed reduction in fund balance in the FY19-20 amended budget to accommodate the transfer of reserves from the general fund to the capital projects fund to cover the costs planned to come from general fund reserves for the fire station construction. Even with that transfer the general fund will reflect a fund balance of 54%.

Elements of the Budget

Personnel

As discussed, the proposed FY20-21 budget presents what is hopefully a worst-case economic picture. The budget maintains existing personnel but there are no funds to provide for any salary adjustments in FY20-21. Typically, funds are included to provide merit increases under the town's personnel plan. In surveying our comparable cities some are including salary adjustments and some are not. Again, this pandemic is unusual in its impact across cities. While there are no salary adjustments included at this time, we would like to reevaluate conditions in mid-year to review actual revenues and to further evaluate what other cities have enacted. If appropriate and if funds are available at that time a budget amendment may be recommended to provide for salary adjustments.

General Fund

Revenues

As outlined above, the FY20-21 budget as proposed would maintain services but expenditures and revenues are budgeted conservatively as the impact of the pandemic and its effect on revenues is very uncertain. Revenues and expenditures, as projected, are less than anticipated revenues and expenditures for FY19-20 and less than actual revenues and expenditures in FY18-19.

There is a slight increase in property tax revenue that is attributable to the new growth in the tax base. Sales taxes, beverage taxes, building permits, and interest are all projected lower than FY19-20 revenues due to uncertain pandemic impacts. There is a reduction in telecom franchise fees from the actual revenue in FY19-20 due to state legislation that allows companies that have both cable and telecom to eliminate the lowest fees. Intergovernmental income is projected higher for both the amended FY19-20 and the proposed FY20-21 budget. This reflects CARES funds that will be used to cover pandemic related costs for costs in fire and police as well as other general fund expenses related to the pandemic.

Expenses

As mentioned, proposed expenses for FY20-21 are less than expenditures budgeted for FY19-20. One area of reduction in expenses is due to the elimination of payments to Lincoln for the 380 agreement. Should sales taxes remain lower the payment to Lincoln will also be lower. Under the proposed budget those payments would come out of EDC and CDC. Should sales taxes actually increase there may need to be some expenditures from the general fund as well to cover this payment.

There is a proposed transfer in the amended FY19-20 budget of \$100,000 to the vehicle replacement fund. The town received \$140,000 from the sale of surplus fire equipment and the majority of this sale is proposed to be transferred to the replacement fund to continue the goal of building a fund that will provide for the replacement of vehicles.

There are no new programs in the general fund departments. Any cost increases that are included are generally due to outside increases or operational cost increases. Behind each department you will find detail sheets that provide justification for supplemental items that were requested by department heads. Very few items were funded. If they were approved, they are included in the budget.

Water and Sewer Fund

Revenues

As mentioned, revenues are lower than revenues projected in FY19-20 primarily due to the reduction of the \$200,000 transfer from general debt service. Those debt service costs are now fully being paid from utility revenues. There is a slight increase in water revenues tied to growth.

Expenses

The expenses for FY20-21 as proposed are lower than projected expenses in FY19-20 primarily because there are no salary adjustments in FY20-21 are previously outlined.

Debt Service

The debt service fund reflects the addition of the cost of the debt for construction of the fire station. The funding from the TIF and the CDC toward the fire station, the use of the \$200,000 in general debt, and the refunding of some existing debt has allowed the general debt service to remain generally constant. There is no increase in debt service costs even with the addition of the debt for the fire station.

Drainage Fund

The revenues and expenses for FY20-21 are basically flat. The amended FY 19-20 budget reflects the expenditure for the drainage study that was authorized by Council this year.

Solid Waste Fund

There are no increases or changes to this fund.

EDC/CDC Funds

The EDC/CDC Board has a statutory obligation to develop their proposed budget for submission to the Council. The Board has met and they have approved their budgets for your consideration. Their budgets are attached along with the memo outlining the particulars of those budgets.

The revenues for the EDC and the CDC are both lower, in line with projections for sales tax revenues. Expenditures for the EDC and the CDC are projected to be lower than the proposed expenditures for FY19-20 and the actual expenditures for FY18-19. The CDC budget reflects the expenditure of \$100,000 for fire station debt service.

Capital Projects and Equipment

Capital Projects Fund

The construction of the fire station is budgeted in this fund. The transfer from the general fund for cash costs was included in the FY19-20 amended budget. The only other project for this fund is the completion of the updates to the subdivision and zoning ordinance.

Park Dedication Fund

In FY19-20 the town completed the construction of the trail off of Fairview Parkway. There are no planned expenditures for this fund. Once the park plan is updated the Park Board will likely have some recommendations for the council to consider. The update has been delayed due to the pandemic. It was planned to have the plan update completed in FY19-20. It will now happen in FY20-21.

Vehicle/Equipment Fund

The purchase of replacement police car is the only expenditure included in this fund. As discussed previously, a transfer of \$100,000 was included in overall transfers in FY19-20 with the sale of the surplus fire equipment.

Street Construction Fund

In FY 19-20 the town completed the reconstruction of East Stacy Road. Projects included in FY20-21 are the town's participation in the reconstruction of a portion of Orr Road. This project has already been approved by the council. A total of \$200,000 was set aside in FY19-20 to complete landscaping on Stacy Road. This has not been approved as a project by the council to date as planning with the City of Allen was delayed due to the pandemic. The funds are still available and, if that is still the direction of the council, we would plan to work with the City of Allen in FY20-21 to develop a plan for council consideration.

Utility Construction Fund

In FY19-20 the ground storage and the pump station on FM 1378 will be completed. Funds in FY20-21 are allocated to replace the water lines in Farmstead. Funds are also included to add additional fire hydrants per the town's requirements. Additionally, it is planned to repair the water line located at the Hwy 5 water tower where we have experienced 2 major water line breaks. Staff is still in the process of developing cost estimates for that project.

Impact Fee Funds

Funds are included in the roadway and utility impact fee funds to complete an update the town's adopted impact fees. These must be updated by state law.

Fire Donation Fund

In FY19-20 the town partnered with the Friends of Fairview Fire to fully replace the SCBA units. The Fire Donation Fund contributed \$72,000 and the Friends contributed \$50,000. The expenditures for FY20-21 include some equipment replacement and funds for events and awards for the department.

TIF Fund

The TIF Fund includes the expenditure of \$75,000 toward the det service for the fire station. This represents the first expenditure from the TIF Fund.

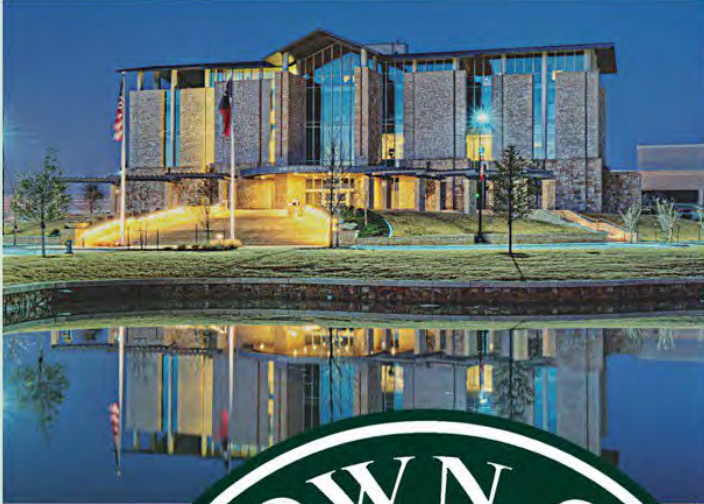
Relief Fund

This fund is a short-term fund that houses the revenue received from the County for the CARES Act and the expenditure of those funds will be completed in FY20-21.

Other Funds

There are no major changes in the other funds. These include Special Revenue, IT Fund, and Hotel/Motel Fund.

We will be ready to review the budget on Thursday at the work session.



Town of Fairview, Texas
Proposed Annual Budget
Fiscal Year 2020-2021
July 30, 2020



Budget Policies

The goal for the FY20-21 budget is to maintain existing Town services with existing personnel and to minimize the impact of the pandemic on residents with no increases in rates and fees.



Budget Highlights: General Fund

- Proposed Tax Rate, to remain at \$0.347156



Budget Highlights: Utility Fund Rates

- NTMWD is estimating no rate increase in rates for FY20-21. Last year the Town increased water and sewer rates, by 2.4% and 6.8% respectively. In FY 20-21 staff is recommending no rate increase for either water or sewer.
- FY20-21 will be the first year that the Utility Fund will fund its debt payments without a Debt Service Fund transfer.



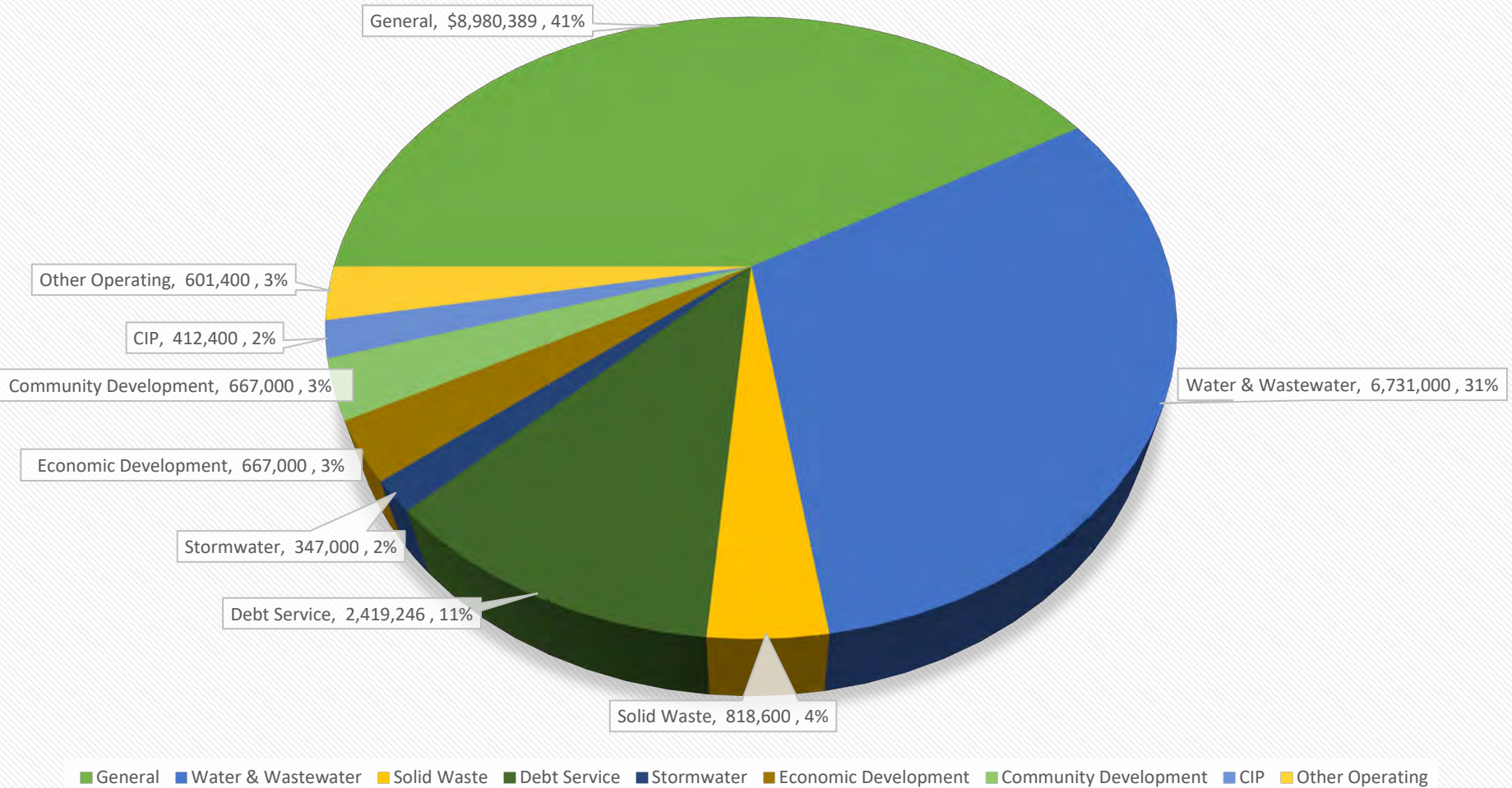
FY 2020-21: Total Revenues and Expenditures (Expenses)

Fund	Revenues	Expenses
General	\$ 8,980,389	\$ 8,980,389
Water & Wastewater	6,731,000	6,900,898
Solid Waste	818,600	810,100
Debt Service	2,419,246	2,404,719
Stormwater	347,000	335,442
Economic Development	667,000	659,700
Community Development	667,000	666,900
CIP	412,400	7,430,180
Other Operating	601,400	666,406
Subtotal	\$ 21,644,035	\$ 28,854,733
Internal Transfers	(1,584,300)	(1,584,300)
Total	\$ 20,059,735	\$ 27,270,433



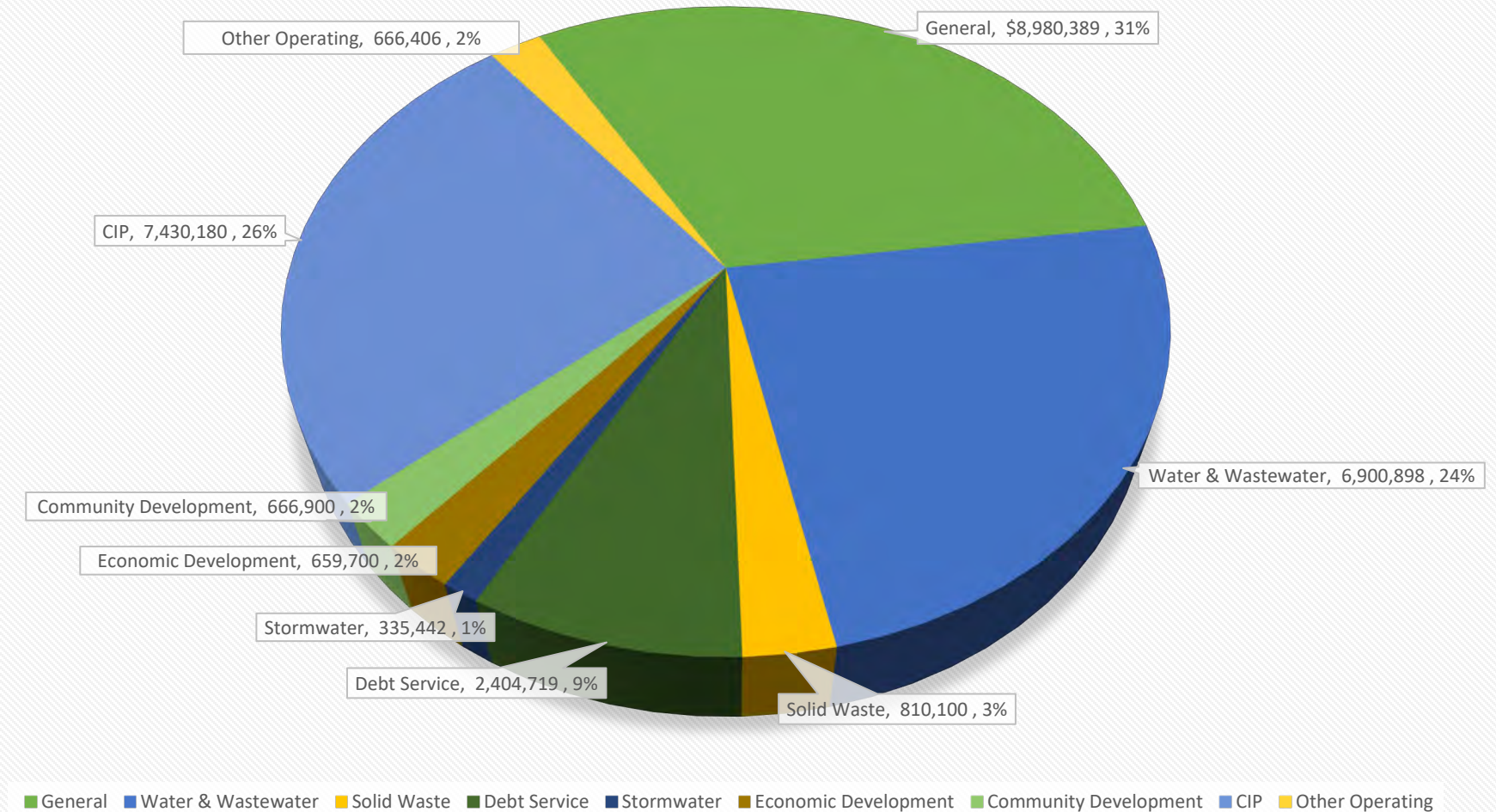
FY2020-21 Total Revenues

FY 2020-21 Total Revenues \$21,644,035



FY2020-21 Total Expenditures

FY 2020-21 Total Expenditures \$28,854,733



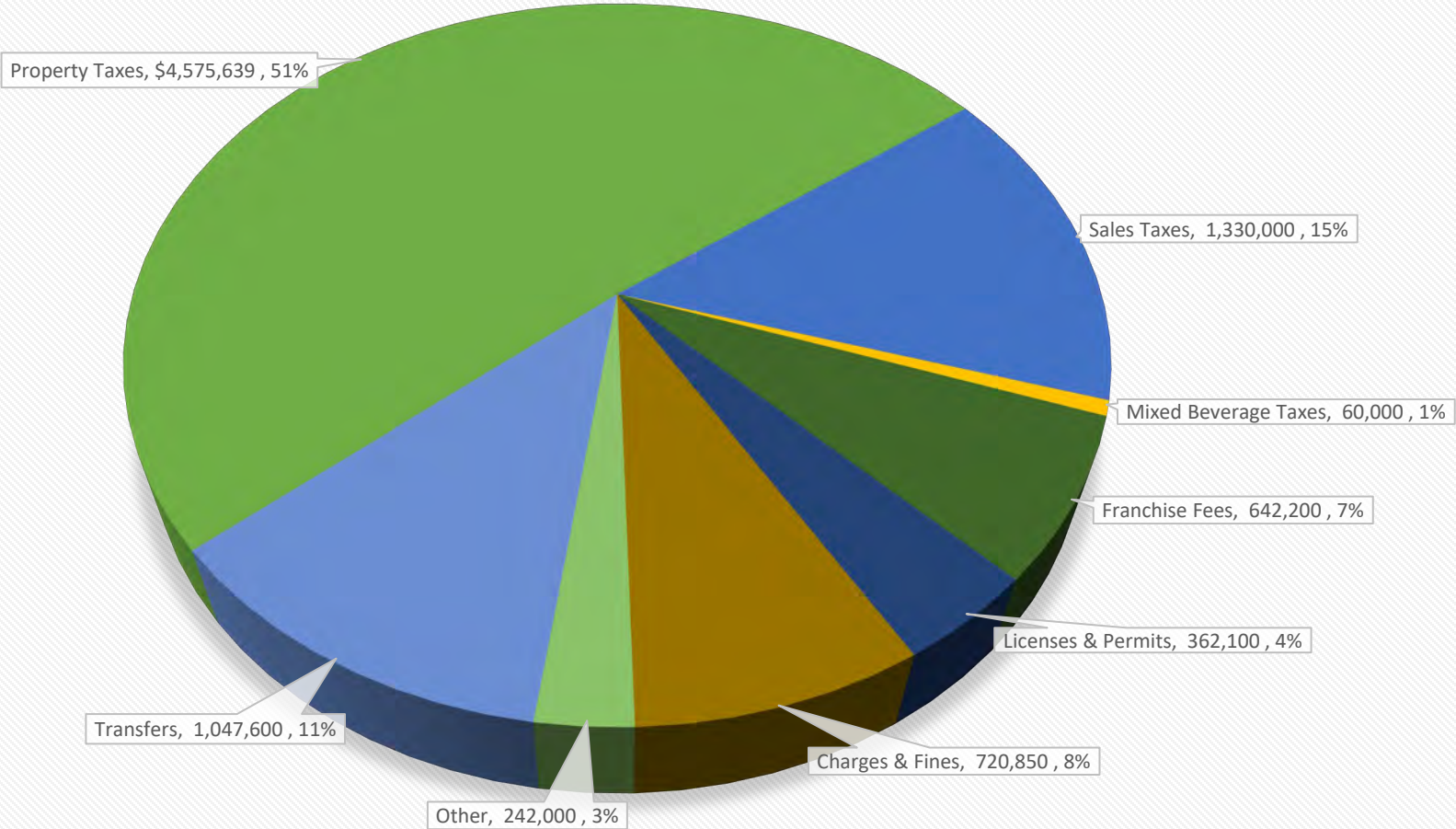
General Fund Revenues

General Fund Revenues	Actual	Adopted	EOY Estimate	Proposed	Change-Adopted to Proposed	
	FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21	Amount	Percent
Property Taxes	\$4,288,019	\$4,418,322	\$4,417,450	\$4,575,639	\$157,317	3.56%
Sales Taxes	1,666,322	1,620,000	1,325,000	1,330,000	(290,000)	-17.90%
Mixed Beverage Taxes	73,450	76,000	56,000	60,000	(16,000)	-21.05%
Franchise Fees	686,911	637,000	657,000	642,200	5,200	0.82%
Licenses & Permits	419,954	388,700	461,650	362,100	(26,600)	-6.84%
Charges & Fines	766,917	732,550	694,350	720,850	(11,700)	-1.60%
Other	618,350	419,000	661,518	242,000	(177,000)	-42.24%
Transfers	867,600	1,067,600	837,600	1,047,600	(20,000)	-1.87%
Use of Reserves	-	-	-	-		0.00%
Total Revenues	\$ 9,387,524	\$ 9,359,172	\$ 9,110,568	\$ 8,980,389	(\$378,783)	-4%



General Fund Revenues

FY 2020-21 General Fund Revenues \$8,980,389



■ Property Taxes ■ Sales Taxes ■ Mixed Beverage Taxes ■ Franchise Fees ■ Licenses & Permits ■ Charges & Fines ■ Other ■ Transfers

Senate Bill 2

- Effective January 1, 2020, Senate Bill 2, also known as the Texas Property Tax Reform and Transparency Act of 2019 (SB 2) went into effect. This reforms the system of property taxation; primarily in three ways.
 - 1. It has lowered the tax rate a taxing unit can adopt without voter approval and requiring a mandatory election to go above the lowered rate. (From 8% increase to 3.5%)
 - 2. Makes numerous changes to the procedure by which a city adopts a tax rate.
 - 3. Makes several changes to the property tax appraisal process.

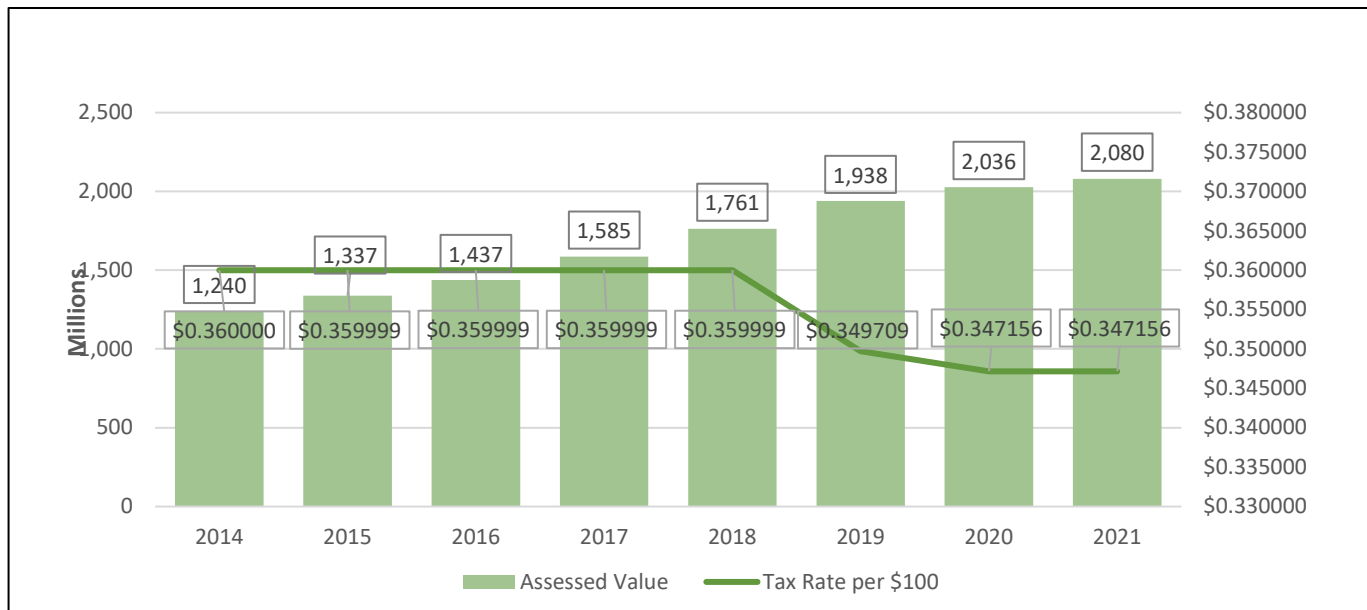
Senate Bill 2 Cont'd.

- Terminology

- “Effective Tax Rate” is now known as the “No-New-Revenue Rate”
- “Effective Maintenance and Operations Tax Rate” is now known as the “No-New-Revenue Maintenance and Operations Tax Rate”
- “Rollback Tax Rate” is now known as the “Voter-approval Tax Rate”
- “De Minimus Rate” which was added to S.B. 2 to allow smaller cities some flexibility to adopt a tax rate that generates \$500,000 more in property tax revenue than the previous year.

Property Values and Tax Rates

Fiscal Year	Assessed Valuation	Percent of Increase	Average Home Value	M&O Rate per \$100	I&S Rate per \$100	Tax Rate per \$100	Average Property Tax
2013-14	1,240,003,029	3.09%	358,952	0.216291	0.143709	0.360000	1,292.23
2014-15	1,336,949,720	7.82%	393,458	0.221733	0.138266	0.359999	1,416.44
2015-16	1,436,726,297	7.46%	424,559	0.225858	0.134141	0.359999	1,528.41
2016-17	1,585,159,271	10.33%	462,770	0.227856	0.132143	0.359999	1,665.97
2017-18	1,761,451,183	11.12%	493,150	0.231409	0.128590	0.359999	1,775.34
2018-19	1,938,208,515	10.03%	520,479	0.227424	0.122285	0.349709	1,820.16
2019-20	2,035,824,569	5.07%	541,564	0.230180	0.116976	0.347156	1,880.07
2020-21	2,080,000,000	2.17%	533,000	0.240342	0.106814	0.347156	1,850.34



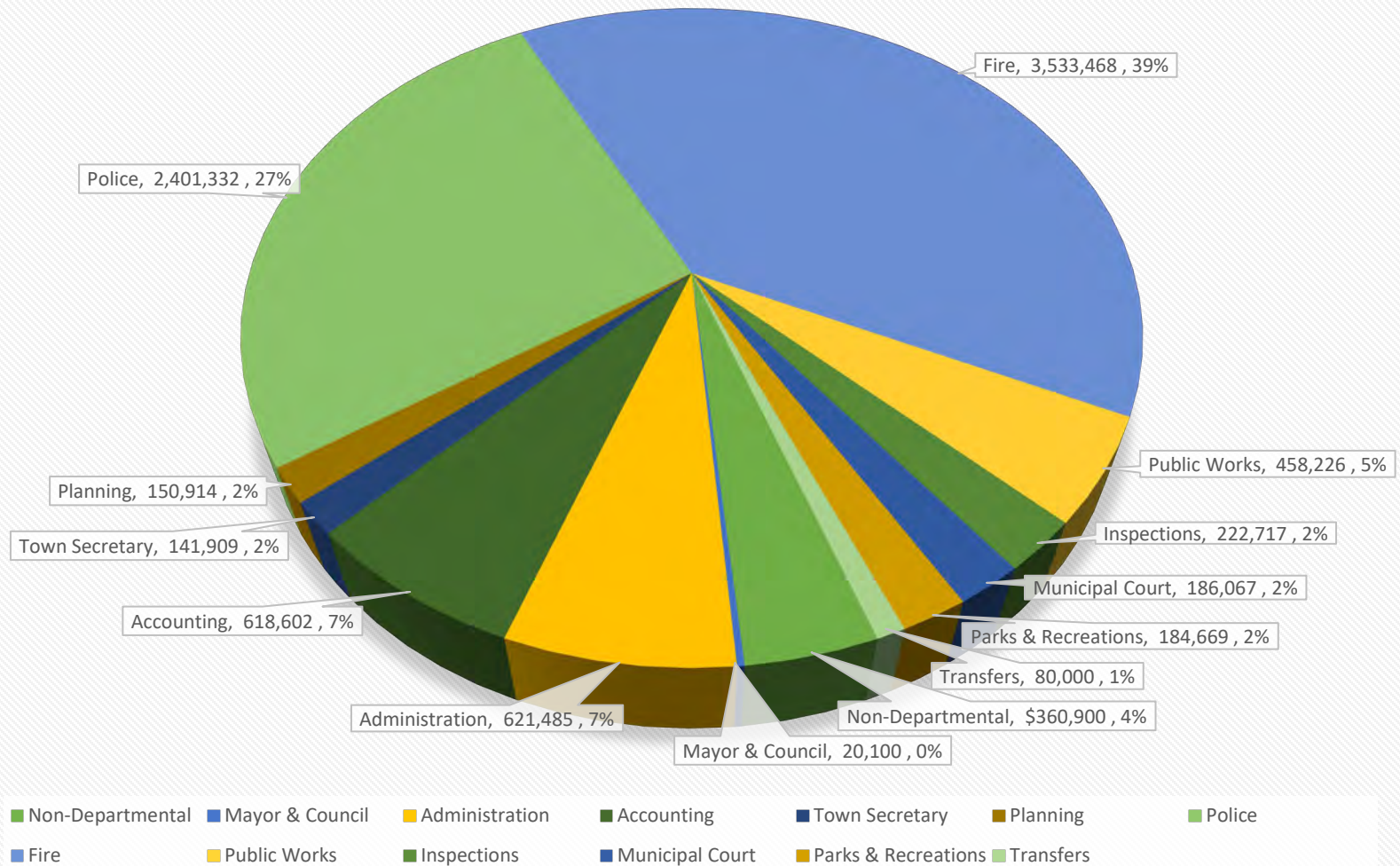
General Fund Expenditures

General Fund Expenditures	Actual	Adopted	EOY Estimate	Proposed	Change-Adopted to Proposed	
	FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21	Amount	Percent
Non-Departmental	\$ 864,534	\$ 1,102,601	\$ 618,886	\$ 360,900	\$ (741,701)	-67.27%
Mayor & Council	18,268	22,300	12,700	20,100	(2,200)	-9.87%
Administration	588,739	607,429	589,453	621,485	14,056	2.31%
Accounting	594,746	603,123	608,237	618,602	15,479	2.57%
Town Secretary	150,635	132,550	123,329	141,909	9,360	7.06%
Planning	143,943	150,821	149,674	150,914	93	0.06%
Police	2,323,447	2,384,029	2,270,872	2,401,332	17,302	0.73%
Fire	3,220,070	3,201,533	3,426,156	3,533,468	331,935	10.37%
Public Works	464,287	454,719	450,753	458,226	3,507	0.77%
Inspections	221,428	222,823	218,095	222,717	(107)	-0.05%
Municipal Court	177,121	186,625	182,183	186,067	(558)	-0.30%
Parks & Recreations	214,221	183,916	183,315	184,669	753	0.41%
Transfers	323,644	103,000	409,000	80,000	(23,000)	0.00%
Total Expenditures	\$ 9,305,082	\$ 9,355,469	\$ 9,242,651	\$ 8,980,389	\$ (375,081)	-4%



General Fund Expenditures

FY 2020-21 General Fund Expenditures \$8,980,389



General Fund Balance

General Fund Summary & Fund Balance	Actual FY 2018-19	Adopted FY 2019-20	EOY Estimate FY 2019-20	Proposed FY 2020-21
Beginning Fund Balance	\$5,039,917	\$5,039,950	\$5,122,359	\$4,990,276
Total Revenues	\$9,387,524	\$9,359,172	\$9,110,568	\$8,980,389
Total Expenditures	\$9,305,082	\$9,355,469	\$9,242,651	\$8,980,389
Surplus (Deficit)	\$82,441	\$3,703	(\$132,083)	\$0
Audit Adjustments				
Unassigned Ending Fund Balance	\$5,122,359	\$5,043,653	\$4,990,276	\$4,990,276
90-Day Expenditure Requirement	\$2,326,271	\$2,338,867	\$2,310,663	\$2,245,097
Percentage of Fund Balance	55%	54%	54%	56%



Water Rate Structure

No Increase Proposed for Water Rates

Gallons Used	Current	Proposed
Residential		
Base Rate: 0 - 2,000	\$23.65	\$23.65
2,001 - 10,000	\$5.16	\$5.16
10,001 - 20,000	\$6.44	\$6.44
20,001 - 30,000	\$8.06	\$8.06
30,001 - 40,000	\$8.87	\$8.87
40,001 - 50,000	\$9.75	\$9.75
Over 50,000	\$12.94	\$12.94
Residential-Special		
Detached & Attached single family homes in which HOA provides, maintains & manages irrigation of all common areas & exterior lots. Rate Structure for Residential-Special will be same as Residential above except the top-tier is over 40,000 gallons.		
Commercial		
Base Rate: 0 - 1,000	\$28.38	\$28.38
1,001 - 30,000	\$6.45	\$6.45
30,001 - 40,000	\$8.19	\$8.19
Over 40,000	\$12.93	\$12.93



Wastewater Rate Structure

No Increase Proposed for Sewer Rates

Gallons Used	Current	Proposed
Residential		
Base Rate: 0 - 1,000	\$26.90	\$26.90
1,001 - 12,000	\$4.50	\$4.50
Residential w/o Town water service	\$77.46	\$77.46
Commercial		
Base Rate: 0 - 1,000	\$40.02	\$40.02
Each 1,000	\$4.50	\$4.50



Water & Wastewater Average Bill

Effective October 1, 2020*				
Average Residential Water Usage: 10,000 gallons				
Water Rates	Current Rates	Monthly Cost	No Increase	
Base Rate up to 2,000 gal	\$23.65	\$ 23.65	\$23.65	\$ 23.65
2,001 - 10,000 gal	\$5.16/1,000	\$ 41.28	\$5.16/1,000	\$ 41.28
		<u>\$ 64.93</u>		<u>\$ 64.93</u>
Monthly Water Increase			<u>\$</u>	<u>-</u>
Sewer Rates	Current Rates	Monthly Cost	No Increase	
Base Rate up to 1,000 gal	\$26.90	\$26.90	\$26.90	\$26.90
1,001 - 10,000 gal	\$4.50/1,000	\$ 40.50	\$4.50/1,000	\$ 40.50
		<u>\$67.40</u>		<u>\$ 67.40</u>
Monthly Sewer Increase			<u>\$</u>	<u>-</u>
Total Monthly Charges		<u>\$ 132.33</u>	<u>\$</u>	<u>132.33</u>
Total Monthly Increase			<u>\$</u>	<u>-</u>

*If approved



Water & Wastewater Fund Revenues

Water & Wastewater Fund Revenues	Actual	Adopted	EOY Estimate	Proposed	Change-Revised to Proposed	
	FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21	Amount	Percent
Water Sales	\$5,159,717	\$5,104,640	\$5,250,000	\$5,275,000	\$170,360	3.34%
Sewer Charges	1,065,610	1,149,035	1,150,000	1,150,000	965	0.08%
Lease/Rental Income	233,677	199,000	200,500	200,500	1,500	0.75%
Miscellaneous Income	85,141	63,500	115,594	80,500	17,000	26.77%
Interest Income	12,883	12,000	5,000	5,000	(7,000)	-58.33%
Transfers	190,000	220,000	220,000	20,000	(200,000)	-90.91%
Total Revenues	\$6,747,028	\$6,748,175	\$6,941,094	\$6,731,000	(\$17,175)	-0.25%



Water & Wastewater Fund Expenses

Water & Wastewater Fund Expenses	Actual	Adopted	EOY Estimate	Proposed	Change-Revised to Proposed	
	FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21	Amount	Percent
Non-Departmental	\$1,597,908	\$1,914,135	\$1,871,862	\$1,836,389	(\$77,746)	-4.06%
Water Distribution	3,738,334	3,837,987	3,894,156	3,878,196	\$40,209	1.05%
Utility Billing	130,375	129,504	138,789	138,286	8,782	6.78%
Wastewater	1,150,772	1,041,326	1,037,013	1,048,027	6,701	0.64%
Total Expenses	\$6,617,390	\$6,922,952	\$6,941,820	\$6,900,898	(\$22,054)	-0.32%



Water & Wastewater Fund Cash & Investments

Water & Wastewater Fund Cash & Investment Balance	Actual	Adopted	EOY Estimate	Proposed
	FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21
Beginning Cash & Investments	2,413,588	2,115,477	\$2,543,226	\$2,542,500
Total Revenues	6,747,028	6,748,175	6,941,094	6,731,000
Total Expenses	6,617,390	6,922,952	6,941,820	6,900,898
Net Income (Loss)	\$129,638	(\$174,777)	(\$726)	(\$169,898)
Non-Cash Adjustments	\$0	\$0	\$0	\$0
Ending Cash & Investments	\$2,543,226	\$1,940,700	\$2,542,500	\$2,372,603
60 Days Cash Expenses	\$1,102,898.29	\$1,153,825	\$1,156,970	\$1,150,150
Excess	\$1,440,328	\$786,875	\$1,385,530	\$1,222,453
Number Days Excess	78	41	72	64



Other Operating Funds

Other Operating Funds	Fund Balance 10/1/2020	FY 2020-21 Revenues	FY 2020-21 Expenditures	Adjustments	Fund Balance 9/30/2021
Solid Waste	\$48,225	\$818,600	\$810,100	\$0	\$56,725
Debt Service	367,477	2,419,246	2,404,719	0	382,005
Vehicle Replacement Fund	156,575	20,000	105,860	0	70,715
Stormwater	863,327	347,000	335,442	0	874,885
Economic Development	1,077,807	667,000	659,700	0	1,085,107
Community Development	1,037,062	667,000	666,900	0	1,037,162
Court	205,393	21,200	27,900	0	198,693
Technology	86,101	103,200	160,600	0	28,701
Fire Donation	30,490	37,000	23,500	0	43,990
Hotel / Motel	86,167	120,000	124,000	0	82,167
Fairview TIRZ #1	803,652	300,000	75,000	0	1,028,652
Relief Fund	149,546	0	149,546	0	0



Trash Rate Structure

No Increase Proposed for Solid Waste Services

Republic Services Trash Services	Current	Proposed
Residential		
Regular Trash Collection Services	\$10.96	\$10.96
Senior Trash Collection Services	\$9.59	\$9.59
Carry Out - Handicapped Services	\$10.96	\$10.96
Carry Out - Non-Handicapped Services	\$22.42	\$22.42
Recycling Services	\$5.50	\$5.50
Brush/bulk Services	\$1.91	\$1.91
Town Administrative Fee	\$1.80	\$1.80
Extra Cart	\$6.91	\$6.91
Monthly Garbage Bill	\$20.17	\$20.17
Monthly Senior Garbage Bill	\$18.80	\$18.80
Monthly Handicapped Garbage Bill	\$20.17	\$20.17
Monthly Non-Handicapped Garbage Bill	\$31.63	\$31.63



Funded Supplemental Items

Fund	Requested	Funded	Unfunded
General	\$88,615	\$3,515	\$85,100
Vehicle / Equip Replacement	105,860	105,860	-
Total	\$194,475	\$109,375	\$85,100



Administration

- General Fund Non-Departmental
- Mayor & Council
- Administration
- Town Secretary
- Technology Fund

General Fund Non-Departmental

EXPENDITURES	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY 19-20	Proposed FY 20-21
Personnel Costs - Wages	\$ -	\$ 270,000	\$ -	\$ -
Personnel Costs - Benefits	-	50,301	-	-
Materials & Supplies	-	-	-	-
Purchased Services	279,596	224,900	257,368	238,500
Repairs & Maintenance	107,077	100,000	170,000	115,000
Utility Services	8,735	7,400	7,400	7,400
Fiscal Charges	469,127	450,000	184,118	-
Transfers	323,644	103,000	409,000	80,000
Total	\$ 1,188,178	\$ 1,205,601	\$ 1,027,886	\$ 440,900

Mayor & Council

MAYOR & COUNCIL

	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
EXPENDITURES				
Materials & Supplies	7,002	8,600	6,400	8,600
Purchased Services	4,921	5,700	5,500	5,700
General & Administrative Services	6,345	8,000	800	5,800
Total	\$ 18,268	\$ 22,300	\$ 12,700	\$ 20,100

NO STAFFING

Administration

ADMINISTRATION

EXPENDITURES	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
Personnel Costs - Wages	\$ 355,427	\$ 354,448	\$ 353,585	\$ 364,327
Personnel Costs - Benefits	104,564	103,081	102,068	104,858
Materials & Supplies	10,475	16,400	11,300	16,400
Purchased Services	96,094	104,500	104,900	106,900
General & Administrative Services	22,178	29,000	17,600	29,000
Total	\$ 588,739	\$ 607,429	\$ 589,453	\$ 621,485

STAFFING	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
Town Manager	1.00	1.00	1.00	1.00
Human Resources Director	1.00	1.00	1.00	1.00
Assistant to Town Manager	1.00	1.00	1.00	1.00
Management Intern	-	-	-	-
Total	3.00	3.00	3.00	3.00

Town Secretary

TOWN SECRETARY

EXPENDITURES	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
Personnel Costs - Wages	\$ 50,460	\$ 60,988	\$ 64,402	\$ 64,708
Personnel Costs - Benefits	15,473	19,012	19,627	20,201
Materials & Supplies	2,611	1,700	1,700	1,700
Purchased Services	63,529	36,650	34,400	36,300
General & Administrative Services	18,561	14,200	3,200	19,000
Total	\$ 150,635	\$ 132,550	\$ 123,329	\$ 141,909

STAFFING	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
Public Relations Coordinator/Town Secretary	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

Financial Services

- Accounting
- Municipal Court
- Water & Wastewater Non-Departmental
- Utility Billing
- Debt Service Fund
- Hotel/Motel Fund
- Fairview Tax Reinvestment Zone #1 (TIF)

Accounting

ACCOUNTING

	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
EXPENDITURES				
Personnel Costs - Wages	\$ 270,227	\$ 268,748	\$ 281,509	\$ 281,749
Personnel Costs - Benefits	\$ 76,381	\$ 81,775	75,753	77,653
Materials & Supplies	\$ 4,100	\$ 6,000	5,975	4,500
Purchased Services	\$ 195,231	\$ 194,100	193,500	199,400
General & Administrative Services	\$ 48,808	\$ 52,500	51,500	55,300
Total	\$ 594,746	\$ 603,123	\$ 608,237	\$ 618,602

	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
STAFFING				
Chief Financial Officer	1.00	1.00	1.00	1.00
Accounting Manager	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00
Accounting Specialist (part-time)	0.50	0.50	0.50	0.50
Total	3.50	3.50	3.50	3.50

Municipal Court

MUNICIPAL COURT

EXPENDITURES	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
Personnel Costs - Wages	\$ 99,875	\$ 98,720	\$ 104,071	\$ 104,698
Personnel Costs - Benefits	30,293	34,455	28,012	28,469
Materials & Supplies	2,766	3,100	4,600	3,400
Purchased Services	36,958	39,750	37,100	39,500
Utility Services	6,235	7,500	7,500	7,500
General & Administrative Services	994	3,100	900	2,500
Total	\$ 177,121	\$ 186,625	\$ 182,183	\$ 186,067

STAFFING	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
Court Administrator	1.00	1.00	1.00	1.00
Administrative Assistant/Court Clerk	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00

Water & Wastewater Non-Departmental

EXPENSES	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY 19-20	Proposed FY 20-21
Personnel Costs - Wages	\$ -	\$ 38,500	\$ -	\$ -
Personnel Costs - Benefits	-	7,173	-	-
Materials & Supplies	-	-	-	-
Purchased Services	92,372	86,100	89,500	88,250
Fiscal Charges	-	-	-	-
Transfers	750,012	730,300	430,300	696,900
Total	\$ 842,384	\$ 862,073	\$ 819,800	\$ 785,150

Utility Billing

UTILITY BILLING

	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
EXPENDITURES				
Personnel Costs - Wages	\$ 37,394	\$ 37,609	\$ 39,027	\$ 39,345
Personnel Costs - Benefits	14,970	14,795	14,762	15,641
Materials & Supplies	19,830	20,400	24,200	20,200
Purchased Services	47,498	45,700	47,000	49,100
Utility Services	10,046	10,400	13,400	13,400
General & Administrative Services	637	600	400	600
Total	\$ 130,375	\$ 129,504	\$ 138,789	\$ 138,286

	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
STAFFING				
Customer Service Representative, Sr.	-	-	-	-
Customer Service Representative	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

Debt Service Fund

DEBT SERVICE FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
REVENUES				
Property Taxes	\$ 2,430,531	\$ 2,362,196	\$ 2,360,800	\$ 2,244,246
Fiscal Revenue	-	-	-	175,000.00
Total Revenues :	\$ 2,430,531	\$ 2,362,196	\$ 2,360,800	\$ 2,419,246
EXPENDITURES				
Fiscal Charges	\$ 2,138,044	\$ 2,212,745	\$ 2,211,454	\$ 2,404,719
Transfers	170,000	200,000	200,000	-
Total Expenditures :	\$ 2,308,044	\$ 2,412,745	\$ 2,411,454	\$ 2,404,719
NET INCOME	\$ 122,487	\$ (50,550)	\$ (50,654)	\$ 14,528
BEGINNING FUND BALANCE	\$ 295,643	\$ 407,363	\$ 418,130	\$ 367,477
ADJUSTMENTS	-	-	-	-
ENDING FUND BALANCE	\$ 418,130	\$ 356,813	\$ 367,477	\$ 382,005

NO STAFFING IN THIS FUND

Hotel / Motel Fund

HOTEL / MOTEL FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
REVENUES				
Hotel / Motel Tax	\$ 210,145	\$ 190,000	\$ 126,000	\$ 120,000
Total Revenues :	\$ 210,145	\$ 190,000	\$ 126,000	\$ 120,000
EXPENDITURES				
Materials & Supplies	\$ 10,424	\$ 10,500	\$ 17,500	\$ 14,000
Transfers	130,000	130,000	100,000	110,000
Total Expenditures :	\$ 140,424	\$ 140,500	\$ 117,500	\$ 124,000
NET INCOME	\$ 69,721	\$ 49,500	\$ 8,500	\$ (4,000)
BEGINNING FUND BALANCE	\$ 7,946	\$ 57,446	\$ 77,667	\$ 86,167
ADJUSTMENTS				
ENDING FUND BALANCE	\$ 77,667	\$ 106,946	\$ 86,167	\$ 82,167

NO STAFFING IN THIS FUND

Fairview TIRZ #1

FAIRVIEW TAX REINVESTMENT ZONE (TIF)

STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
REVENUES				
Property Taxes	\$ 289,805	\$ 311,105	\$ 331,608	\$ 300,000
Total Revenues :	\$ 289,805	\$ 311,105	\$ 331,608	\$ 300,000
EXPENDITURES				
Transfers	-	-	-	75,000
Total Expenditures :	\$ -	\$ -	\$ -	\$ 75,000
NET INCOME	\$ 289,805	\$ 311,105	\$ 331,608	\$ 225,000
BEGINNING FUND BALANCE	\$ 182,239	\$ 472,044	\$ 472,044	\$ 803,652
ADJUSTMENTS	-	-	-	-
ENDING FUND BALANCE	\$ 472,044	\$ 783,149	\$ 803,652	\$ 1,028,652

NO STAFFING IN THIS FUND

Development Services

- Planning
- Inspections
- Stormwater Fund

Planning

PLANNING

	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
EXPENDITURES				
Personnel Costs - Wages	\$ 111,893	\$ 111,635	\$ 115,863	\$ 116,120
Personnel Costs - Benefits	29,984	29,386	29,611	30,294
Materials & Supplies	607	2,100	1,900	1,700
Purchased Services	913	4,700	1,300	2,300
General & Administrative Services	545	3,000	1,000	500
Total	\$ 143,943	\$ 150,821	\$ 149,674	\$ 150,914
STAFFING				
Planning Manager	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

Inspections

INSPECTIONS

EXPENDITURES	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
Personnel Costs - Wages	\$ 106,494	\$ 140,174	\$ 146,749	\$ 147,272
Personnel Costs - Benefits	31,491	42,289	42,596	43,745
Materials & Supplies	3,430	2,660	3,450	2,600
Purchased Services	72,997	32,700	23,500	26,000
Repairs & Maintenance	5,036	800	1,000	800
General & Administrative Services	1,980	4,200	800	2,300
Total	\$ 221,428	\$ 222,823	\$ 218,095	\$ 222,717

STAFFING	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
Building Official	-	1.00	1.00	1.00
Building Inspector	1.00	-	-	-
Permit Technician	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00

Stormwater Fund

	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
REVENUES				
Stormwater Charges	324,566	334,000	339,000	345,000
Fiscal Revenue	-	-	12,000	2,000
Total Revenues :	\$ 324,566	\$ 334,000	\$ 351,000	\$ 347,000
EXPENDITURES				
Personnel Costs - Wages	\$ 143,293	\$ 139,020	\$ 142,727	\$ 144,720
Personnel Costs - Benefits	39,258	37,797	38,214	39,722
Materials & Supplies	1,259	1,200	1,800	1,200
Purchased Services	14,940	11,400	11,500	11,400
Repairs & Maintenance	75,372	65,300	175,500	61,300
General & Administrative Services	1,047	2,100	400	1,000
Transfers	60,600	75,500	75,500	76,100
Total Expenses:	\$ 335,769	\$ 332,317	\$ 445,640	\$ 335,442
NET INCOME	\$ (11,203)	\$ 1,683	\$ (94,640)	\$ 11,558
BEGINNING FUND BALANCE	\$ 960,985	\$ 966,433	\$ 957,966	\$ 863,326
AUDIT ADJUSTMENTS	\$ 8,184			
ENDING FUND BALANCE	\$ 957,966	\$ 968,116	\$ 863,326	\$ 874,884
STAFFING	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
Town Engineer	0.5	0.5	0.5	0.5
Engineer in Training	1	1	1	0
Civil Engineer	0	0	0	1
Total	1.50	1.50	1.50	1.50

Public Safety

- Police
- Fire

Police

EXPENDITURES	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
Personnel Costs - Wages	\$ 1,306,962	\$ 1,445,145	\$ 1,378,288	\$ 1,440,717
Personnel Costs - Benefits	410,094	444,284	408,484	453,515
Materials & Supplies	173,509	85,200	79,300	81,400
Purchased Services	385,411	359,800	364,100	375,100
Repairs & Maintenance	20,720	23,800	28,800	25,200
Utility Services	-	800	400	400
General & Administrative Services	16,632	25,000	11,500	25,000
Capital Outlay	10,119	-	-	-
Total	\$ 2,323,447	\$ 2,384,029	\$ 2,270,872	\$ 2,401,332
STAFFING	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
Police Chief	1.00	1.00	1.00	1.00
Sergeant	2.00	3.00	3.00	3.00
Corporal	3.00	3.00	3.00	3.00
Police Officer	12.00	11.00	11.00	11.00
Police Officer (SRO)	-	-	-	-
Total	18.00	18.00	18.00	18.00

Police

- **Supplemental Requests:**
 - Personal Protection Equipment \$19,460
- **Supplemental Funded:**
 - None

Fire

EXPENDITURES	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
Personnel Costs - Wages	\$ 2,051,978	\$ 2,052,544	\$ 2,250,412	\$ 2,261,177
Personnel Costs - Benefits	619,488	594,739	620,834	708,441
Materials & Supplies	132,920	165,150	135,650	162,750
Purchased Services	194,326	206,500	207,360	211,900
Repairs & Maintenance	154,060	110,500	147,200	118,500
General & Administrative Services	67,298	72,100	64,700	70,700
Total	\$ 3,220,070	\$ 3,201,533	\$ 3,426,156	\$ 3,533,468
STAFFING	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
Fire Chief	1.00	1.00	1.00	1.00
Fire Marshall	-	1.00	1.00	1.00
Fire Captain	6.00	6.00	6.00	6.00
Engineer	4.00	5.00	5.00	5.00
Firefighter	9.00	9.00	9.00	12.00
Part-time Firefighter	15.00	16.00	16.00	11.00
Total	35.00	38.00	38.00	36.00

Fire

■ Supplemental Requests:

- ESO Inspections & Properties Software - \$3,015
- Vehicle Maintenance - \$17,200
- Station #2 Bay Floor - \$25,000
- TX Fire Chiefs Best Practices Program - \$500
- Wildlife Equipment - \$4,860
- Rope Equipment - \$2,400
- Swift Water Rescue Training & Equipment - \$2,960
- Line Pressure Gauge / Valve - \$3,230
- REALITi360 Training monitor & CPR Module - \$9,990

■ Supplemental Funded:

- ESO Inspections & Properties Software - \$3,015
- TX Fire Chiefs Best Practices Program - \$500

Public Works

- Public Works
- Water Distribution
- Wastewater

Public Works

EXPENDITURES	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
Personnel Costs - Wages	\$ 58,870	\$ 57,237	\$ 58,894	\$ 58,966
Personnel Costs - Benefits	19,540	19,032	18,959	19,460
Materials & Supplies	278,402	306,550	309,700	306,400
Purchased Services	28,823	50,400	34,200	50,900
Repairs & Maintenance	40,355	19,000	27,000	20,000
General & Administrative Services	1,210	2,500	2,000	2,500
Capital Outlay	37,088	-	-	-
Total	\$ 464,287	\$ 454,719	\$ 450,753	\$ 458,226

STAFFING	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
Code Enforcement Officer	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

Water Distribution

EXPENDITURES	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
Personnel Costs - Wages	\$ 479,382	\$ 552,989	\$ 583,101	\$ 604,127
Personnel Costs - Benefits	184,946	210,653	215,005	239,369
Materials & Supplies	2,792,619	2,830,145	2,838,600	2,834,300
Purchased Services	85,976	86,200	94,750	84,600
Repairs & Maintenance	169,734	100,100	103,300	89,500
Utility Services	17,790	16,400	19,300	19,800
General & Administrative Services	4,888	6,500	5,100	6,500
Capital Outlay	3,000	35,000	35,000	-
Total	\$ 3,738,334	\$ 3,837,987	\$ 3,894,156	\$ 3,878,196
STAFFING	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
Town Engineer	0.50	0.50	0.50	0.50
Public Works Manager	1.00	1.00	1.00	1.00
Maintenance Team lead	-	-	-	1.00
Maintenance Operator	1.00	1.00	1.00	1.00
Maintenance Worker Skilled	2.00	2.00	2.00	4.00
Maintenance Worker	5.00	5.00	7.00	4.00
Total	9.50	9.50	11.50	11.50

Wastewater

EXPENDITURES	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
Personnel Costs - Wages	\$ 36,032	\$ 36,091	\$ 38,755	\$ 38,809
Personnel Costs - Benefits	15,287	14,435	15,159	15,768
Materials & Supplies	1,237	1,600	900	1,250
Purchased Services	40,120	30,700	33,700	33,700
Repairs & Maintenance	16,394	35,000	25,000	35,000
Utility Services	1,041,703	923,500	923,500	923,500
Total	\$ 1,150,772	\$ 1,041,326	\$ 1,037,013	\$ 1,048,027

STAFFING	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
Maintenance Worker	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

Quality of Life

- Parks & Recreation
- Fairview Economic Development Corporation
- Fairview Community Development Corporation

Parks & Recreation

EXPENDITURES	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
Personnel Costs - Wages	\$ 114,234	\$ 111,133	\$ 112,985	\$ 113,012
Personnel Costs - Benefits	37,804	36,483	36,580	37,057
Materials & Supplies	4,824	5,100	4,600	5,300
Purchased Services	2,862	2,700	3,050	2,800
Repairs & Maintenance	25,587	27,500	26,100	26,000
General & Administrative Services	-	1,000	-	500
Capital Outlay	28,909	-	-	-
Total	\$ 214,221	\$ 183,916	\$ 183,315	\$ 184,669

STAFFING	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
Grounds Maintenance Worker	1.00	1.00	1.00	1.00
Event Coordinator	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00

Fairview EDC Fund

	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
REVENUES				
Sales & Use Taxes	\$ 833,161	\$ 780,000	\$ 700,000	\$ 665,000
Interest Income	23,494	15,000	9,200	2,000
Total Revenues :	\$ 856,655	\$ 795,000	\$ 709,200	\$ 667,000
EXPENDITURES				
Personnel Costs - Wages	\$ 38,010	\$ -	\$ -	\$ -
Personnel Costs - Benefits	10,336	-	-	-
Materials & Supplies	58,252	62,000	31,600	38,500
Purchased Services	106,037	119,500	109,700	126,000
General & Administrative Services	20,205	28,000	5,000	5,000
Fiscal Charges	590,450	550,000	550,000	490,000
Transfers	300	200	200	200
Total Expenses:	\$ 823,589	\$ 759,700	\$ 696,500	\$ 659,700
NET INCOME	\$ 33,066	\$ 35,300	\$ 12,700	\$ 7,300
BEGINNING FUND BALANCE	\$ 1,032,041	\$ 1,048,972	\$ 1,065,107	\$ 1,077,807
ADJUSTMENTS				
ENDING FUND BALANCE	\$ 1,065,107	\$ 1,084,272	\$ 1,077,807	\$ 1,085,107
STAFFING	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
Economic Development Manager	1	0	0	0
Executive Assistant	0	0	0	0
Total	1.00	-	-	-

Fairview CDC Fund

	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
REVENUES				
Sales & Use Taxes	\$ 833,161	\$ 780,000	\$ 700,000	\$ 665,000
Interest Income	26,686	15,000	9,000	2,000
Total Revenues :	\$ 859,847	\$ 795,000	\$ 709,000	\$ 667,000
EXPENDITURES				
Personnel Costs - Wages	\$ 38,010	\$ -	\$ -	\$ -
Personnel Costs - Benefits	10,335	-	-	-
Materials & Supplies	23,242	30,400	15,400	22,300
Purchased Services	14,767	81,900	63,500	28,400
General & Administrative Services	43,695	44,000	31,500	26,000
Fiscal Charges	590,450	550,000	550,000	490,000
Transfers	300,300	200	200	100,200
Total Expenditures:	\$ 1,020,800	\$ 706,500	\$ 660,600	\$ 666,900
NET INCOME	\$ (160,953)	\$ 88,500	\$ 48,400	\$ 100
BEGINNING FUND BALANCE	\$ 1,149,615	\$ 970,150	\$ 988,662	\$ 1,037,062
ADJUSTMENTS				
ENDING FUND BALANCE	\$ 988,662	\$ 1,058,650	\$ 1,037,062	\$ 1,037,162
	Actual FY 18-19	Adopted Budget FY 19-20	End-of-Year Estimate FY19-20	Proposed FY 20-21
STAFFING				
Economic Development Manager	1	0	0	0
Executive Assistant	0	0	0	0
Total	1.00	-	-	-

Tax Rate Comparison

2020 TAX YEAR

Adopted Tax Rate : \$0.347156

- O&M Rate : \$0.230180

- I&S Rate : \$0.116976

Effective Rate: \$0.347156

Rollback Rate : \$0.356597

2021 TAX YEAR

Tax Rate : \$0.347156*

- O&M Rate : \$0.240342*

- I&S Rate: \$0.106814

No-New Revenue Rate : \$0.367130

Voter Approval Tax Rate : \$0.354573

Voter App Rate (Under Disaster Declaration):
\$0.365345

De-Minimus Rate: \$0.372315

*Proposed