

STATE OF IOWA
2015
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2015
FAIRFAX

CITY OF FAIRFAX, IOWA
DUE: December 1, 2015

16205700800000
City Clerk/Treasurer
PO Box 337
Fairfax, IA 52228

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO
Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	597,563		597,563	579,901
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	597,563		597,563	579,901
Delinquent property taxes	0		0	
TIF revenues	860,078		860,078	887,461
Other city taxes	262,334	0	262,334	264,117
Licenses and permits	33,156	950	34,106	47,000
Use of money and property	9,373	14,639	24,012	28,000
Intergovernmental	781,113	0	781,113	861,550
Charges for fees and service	3,453	707,291	710,744	771,095
Special assessments	0	0	0	
Miscellaneous	131,513	0	131,513	59,100
Other financing sources	4,124,850	1,174,000	5,298,850	5,317,877
Total revenues and other sources	6,803,433	1,896,880	8,700,313	8,816,101
Expenditures and Other Financing Uses				
Public safety	383,152	0	383,152	428,093
Public works	1,301,332	0	1,301,332	1,640,200
Health and social services	0	0	0	
Culture and recreation	1,029,373	0	1,029,373	1,324,803
Community and economic development	15,740	0	15,740	50,000
General government	253,202	0	253,202	306,000
Debt service	1,137,793	0	1,137,793	1,157,877
Capital projects	0	0	0	
Total governmental activities expenditures	4,120,592	0	4,120,592	4,906,973
Business type activities	0	573,430	573,430	1,093,900
Total ALL expenditures	4,120,592	573,430	4,694,022	6,000,873
Other financing uses, including transfers out	2,994,561	232,963	3,227,524	3,167,877
Total ALL expenditures/And other financing uses	7,115,153	806,393	7,921,546	9,168,750
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-311,720	1,090,487	778,767	-352,649
Beginning fund balance July 1, 2014	2,276,691	406,645	2,683,336	2,683,336
Ending fund balance June 30, 2015	1,964,971	1,497,132	3,462,103	2,330,687

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 8,728,043	Other long-term debt	\$ 0
Revenue debt	\$ 1,886,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 9,647,717

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one	
		11-25-2015	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Cynthia Stimson	→	319-846-2204		
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/19/2015	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF FAIRFAX						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	597,563						597,563			597,563	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	597,563	0		0	0		597,563		T01	597,563	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	597,563	0		0	0	0	597,563			597,563	6				
7	TIF revenues			860,078				860,078		T01	860,078	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes	8,401						8,401		T15	8,401	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		253,933					253,933		T09	253,933	14				
15	TOTAL OTHER CITY TAXES	8,401	253,933	0	0	0	0	262,334	0		262,334	15				
16	Section B - LICENSES AND PERMITS	33,156						33,156	950	T29	34,106	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	8,463		910				9,373	20	U20	9,393	18				
19	Rents and royalties							0		U40	0	19				
20	Other miscellaneous use of money and property							0	14,619	U20	14,619	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	8,463	0	910	0	0	0	9,373	14,639		24,012	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants	398,228						398,228		B89	398,228	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	398,228	0	0	0	0	0	398,228	0		398,228	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF FAIRFAX					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
41	Section D - INTERGOVERNMENTAL - Continued											41			
42												42			
43	State shared revenues											43			
44	Road use taxes		220,755					220,755		C46	220,755	44			
45												45			
46												46			
47												47			
48	Other state grants and reimbursements											48			
49	State grants	4,394						4,394		C89	4,394	49			
50	Iowa Department of Transportation							0		C89	0	50			
51	Iowa Department of Natural Resources							0		C89	0	51			
52	Iowa Economic Development Authority							0		C89	0	52			
53	CEBA grants							0		C89	0	53			
54	Commercial & Industrial Replacement Claim	3,331						3,331		C89	3,331	54			
55								0			0	55			
56								0			0	56			
57								0			0	57			
58								0			0	58			
59								0			0	59			
60	Total state	7,725	220,755	0	0	0	0	228,480	0		228,480	60			
61												61			
62	Local grants and reimbursements											62			
63	County contributions							0			0	63			
64	Library service	30,420						30,420		D89	30,420	64			
65	Township contributions							0		D89	0	65			
66	Fire/EMT service	123,985						123,985		D89	123,985	66			
67								0		D89	0	67			
68								0			0	68			
69								0			0	69			
70	Total local grants and reimbursements	154,405	0	0	0	0	0	154,405	0		154,405	70			
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	560,358	220,755	0	0	0	0	781,113	0		781,113	71			
72	Section E - CHARGES FOR FEES AND SERVICE											72			
73	Water							0	208,566	A91	208,566	73			
74	Sewer							0	376,299	A8Ø	376,299	74			
75	Electric							0		A92	0	75			
76	Gas							0		A93	0	76			
77	Parking							0		A6Ø	0	77			
78	Airport							0		AØ1	0	78			
79	Landfill/garbage							0	122,426	A81	122,426	79			
80	Hospital							0		A36	0	80			

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF FAIRFAX					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	3,303						3,303		A89	3,303	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	Rezoning Fees	150						150			150	103
104	TOTAL CHARGES FOR SERVICE	3,453	0	0	0	0	0	3,453	707,291		710,744	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	25,081						25,081		U99	25,081	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	71,200						71,200		U11	71,200	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Refunds/Reimbursements	17,699						17,699			17,699	114
115	Newsletter Ads	9,725						9,725			9,725	115
116	Welcome Packet	2,740						2,740			2,740	116
117	Misc.	5,068						5,068			5,068	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	131,513	0	0	0	0	0	131,513	0		131,513	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF FAIRFAX					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,342,907	474,688	860,988	0	0	0	2,678,583	722,880		3,401,463	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				2,071,326			2,071,326		NR	2,071,326	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	900,094			307,820			1,207,914	1,174,000		2,381,914	127
128	Internal TIF loans and transfers in	26,846			818,764			845,610			845,610	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	926,940	0	0	3,197,910	0	0	4,124,850	1,174,000		5,298,850	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,269,847	474,688	860,988	3,197,910	0	0	6,803,433	1,896,880		8,700,313	132
133												133
134	Beginning fund balance July 1, 2014	2,044,585	220,941	11,165				2,276,691	406,645		2,683,336	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	4,314,432	695,629	872,153	3,197,910	0	0	9,080,124	2,303,525		11,383,649	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
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148												148
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152												152
153												153
154												154
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156												156
157												157
158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF FAIRFAX							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	81,600						81,600		E62	81,600	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	1,735						1,735		E89	1,735	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	243,287						243,287		E24	243,287	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	55,600						55,600		E66	55,600	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	930						930		E32	930	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	383,152	0	0	0	0	0	383,152			383,152	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF FAIRFAX		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	18,286	200,749					219,035		E44	219,035	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		28,463					28,463		E44	28,463	48
49	Traffic control safety — Current operation		13,095					13,095		E44	13,095	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	1,038,986	1,753					1,040,739		E89	1,040,739	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,057,272	244,060	0	0	0	0	1,301,332			1,301,332	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF FAIRFAX							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF FAIRFAX		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	130,587	36,199					166,786		E52	166,786	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	192,574	36,214					228,788		E61	228,788	127
128	Purchase of land and equipment	25,054						25,054		G61	25,054	128
129	Construction	608,745						608,745		F61	608,745	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	956,960	72,413	0	0	0	0	1,029,373			1,029,373	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	1,034						1,034		E89	1,034	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	14,696						14,696		E50	14,696	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	10						10		E29	10	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	15,740	0	0	0	0	0	15,740			15,740	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF FAIRFAX		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	9,861						9,861		E29	9,861	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	68,732						68,732		E23	68,732	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	20,430						20,430		E25	20,430	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	25,866						25,866		E31	25,866	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	1,956						1,956		E89	1,956	171
172	Other general government — Current operation	126,357						126,357		E89	126,357	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	253,202	0	0	0	0	0	253,202			253,202	176
177	Section G — DEBT SERVICE				1,137,793			1,137,793			1,137,793	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,137,793	0	0	1,137,793			1,137,793	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,666,326	316,473	0	1,137,793	0	0	4,120,592			4,120,592	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF FAIRFAX						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation							203,985	E91	203,985	198					
199	Purchase of land and equipment								G91	0	199					
200	Construction							24,747	F91	24,747	200					
201	Sewer and sewage disposal — Current operation							218,648	E80	218,648	201					
202	Purchase of land and equipment								G80	0	202					
203	Construction								F80	0	203					
204	Electric — Current operation								E92	0	204					
205	Purchase of land and equipment								G92	0	205					
206	Construction								F92	0	206					
207	Gas Utility — Current operation								E93	0	207					
208	Purchase of land and equipment								G93	0	208					
209	Construction								F93	0	209					
210	Parking — Current operation								E60	0	210					
211	Purchase of land and equipment								G60	0	211					
212	Construction								F60	0	212					
213	Airport — Current operation								E01	0	213					
214	Purchase of land and equipment								G01	0	214					
215	Construction								F01	0	215					
216	Landfill/Garbage — Current operation							119,632	E81	119,632	216					
217	Purchase of land and equipment								G81	0	217					
218	Construction								F81	0	218					
219	Hospital — Current operation								E36	0	219					
220	Purchase of land and equipment								G36	0	220					
221	Construction								F36	0	221					
222	Transit — Current operation								E94	0	222					
223	Purchase of land and equipment								G94	0	223					
224	Construction								F94	0	224					
225	Cable TV, telephone, Internet — Current operation								E03	0	225					
226	Purchase of land and equipment								G03	0	226					
227	Housing authority — Current operation								E50	0	227					
228	Purchase of land and equipment								G50	0	228					
229	Construction								F50	0	229					
230	Storm water — Current operation								E80	0	230					
231	Purchase of land and equipment								G80	0	231					
232	Construction								F80	0	232					
233											233					
234											234					
235											235					
236											236					

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF FAIRFAX					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237			
238	Other business type — Current operation								6,418	E89	6,418	238			
239	Purchase of land and equipment									G89	0	239			
240	Construction									F89	0	240			
241											0	241			
242	Enterprise Debt Service										0	242			
243	Enterprise Capital Projects										0	243			
244	Enterprise TIF Capital Projects										0	244			
245	Internal service funds — Specify										0	245			
246											0	246			
247											0	247			
248											0	248			
249											0	249			
250											0	250			
251	TOTAL BUSINESS TYPE ACTIVITIES								573,430		573,430	251			
252												252			
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,666,326	316,473	0	1,137,793	0	0	4,120,592	573,430		4,694,022	253			
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254			
255	Regular transfers out	71,900	31,051		2,046,000			2,148,951	232,963		2,381,914	255			
256	Internal TIF loans/repayments and transfers out			845,610				845,610			845,610	256			
257								0			0	257			
258	TOTAL OTHER FINANCING USES	71,900	31,051	845,610	2,046,000	0	0	2,994,561	232,963		3,227,524	258			
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,738,226	347,524	845,610	3,183,793	0	0	7,115,153	806,393		7,921,546	259			
260												260			
261	Ending fund balance June 30, 2015:											261			
262	Governmental:											262			
263	Nonspendable							0			0	263			
264	Restricted		19,959	26,543	14,117			60,619			60,619	264			
265	Committed	545,168						545,168			545,168	265			
266	Assigned	840,752						840,752			840,752	266			
267	Unassigned	190,286	328,146					518,432			518,432	267			
268	Total Governmental	1,576,206	348,105	26,543	14,117	0	0	1,964,971			1,964,971	268			
269	Proprietary								1,497,132		1,497,132	269			
270	Total ending fund balance June 30, 2015	1,576,206	348,105	26,543	14,117	0	0	1,964,971	1,497,132		3,462,103	270			
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,314,432	695,629	872,153	3,197,910	0	0	9,080,124	2,303,525		11,383,649	271			
272												272			

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF FAIRFAX

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44 4,720
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62 29,016
Sewerage.....	M80 210
Sanitation.....	M81
All other.....	M89 \$ 2,800

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....	Amount - Omit cents	
	Z00 \$	
		415,665

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,015,851	29U \$ 913,000	39U \$ 110,837	49U \$ 1,818,014	49U \$	49U \$	49U \$	191 \$ 31,617
2. Sewer utility	19U 2,570,000	29U 295,000	39U 254,000	49U 725,000	49U	49U 1,886,000	49U	189 71,858
3. Electric utility	19U	29U	39U	49U	49U	49U	49U	192
4. Gas utility	19U	29U	39U	49U	49U	49U	49U	193
5. Transit-bus	19U	29U	39U	49U	49U	49U	49U	194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Lease Other-Specify	19U 8,969	29U 50,043	39U 8,969	49U 50,043	49U	49U	49U	189
10. Refunding	19U 310,000	29U	39U 200,000	49U 110,000	49U	49U	49U	189 3,100
11. FD	19U 160,000	29U 515,000	39U 100,000	49U 575,000	49U	49U	49U	189 2,285
12. 2011 Park	19U 1,737,149	29U	39U 159,163	49U 1,577,986	49U	49U	49U	189 40,373
13. All Other Phase 1 & 2, Planning,	19U 3,305,000	29U 357,000	39U 20,000	49U 3,642,000	49U	49U	49U	189 78,547
14. Drainage	19U 265,000	29U	39U 35,000	49U 230,000	49U	49U	49U	189 10,235
Total long-term debt	9,371,969	2,130,043	887,969	8,728,043	0	1,886,000	0	238,015

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	
Outstanding as of JUNE 30, 2015	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15
Actual valuation -- January 1, 2013

Amount - Omit cents		
\$	192,954,347	x .05 = \$ 9,647,717

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$	W31 \$ 1,629,804		W61 1,832,299	3,462,103

REMARKS V98