

STATE OF IOWA
2016
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2016

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

CITY OF FAIRFAX, IOWA
DUE: December 1, 2016

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

WHEN COMPLETED, PLEASE RETURN TO
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

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	634,974		634,974	620,893
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	634,974		634,974	620,893
Delinquent property taxes	0		0	
TIF revenues	981,277		981,277	933,800
Other city taxes	276,415	0	276,415	292,000
Licenses and permits	36,236	1,050	37,286	48,000
Use of money and property	12,923	10,784	23,707	13,000
Intergovernmental	450,589	0	450,589	462,400
Charges for fees and service	3,428	819,549	822,977	841,381
Special assessments	0		0	
Miscellaneous	61,533	0	61,533	81,000
Other financing sources	1,227,368	0	1,227,368	5,755,247
Total revenues and other sources	3,684,743	831,383	4,516,126	9,047,721
Expenditures and Other Financing Uses				
Public safety	905,607	0	905,607	997,215
Public works	669,450	0	669,450	1,167,500
Health and social services	0	0	0	
Culture and recreation	381,983	0	381,983	591,000
Community and economic development	97,650	0	97,650	185,000
General government	275,804	0	275,804	425,000
Debt service	1,241,485	0	1,241,485	1,300,000
Capital projects	0	0	0	
Total governmental activities expenditures	3,571,979	0	3,571,979	4,665,715
Business type activities	0	1,362,415	1,362,415	2,457,281
Total ALL expenditures	3,571,979	1,362,415	4,934,394	7,122,996
Other financing uses, including transfers out	1,022,965	204,403	1,227,368	3,580,247
Total ALL expenditures/And other financing uses	4,594,944	1,566,818	6,161,762	10,703,243
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-910,201	-735,435	-1,645,636	-1,655,522
Beginning fund balance July 1, 2015	1,964,971	1,497,132	3,462,103	3,462,103
Ending fund balance June 30, 2016	1,054,770	761,697	1,816,467	1,806,581

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, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 7,986,733	Other long-term debt	\$ 0
Revenue debt	\$ 1,753,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 10,017,847

CERTIFICATION

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

Signature of city clerk	Date Published/Posted	Mark (x) one
	11-22-2016	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code
Cynthia Stimson	→	319-846-2204
Signature of Mayor or other City official (Name and Title)	Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016					CITY OF FAIRFAX		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY				
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	634,974						634,974			634,974	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	634,974	0		0	0		634,974		T01	634,974	4	
5	Delinquent property taxes							0		T01	0	5	
6	Total property tax	634,974	0		0	0		634,974			634,974	6	
7	TIF revenues			981,277				981,277		T01	981,277	7	
	Other city taxes												
8	Utility tax replacement excise taxes							0		T15	0	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	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		276,415					276,415		T09	276,415	14	
15	TOTAL OTHER CITY TAXES	0	276,415	0	0	0		276,415	0		276,415	15	
16	Section B - LICENSES AND PERMITS	36,236						36,236	1,050	T29	37,286	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	8,178		625				8,803	20	U20	8,823	18	
19	Rents and royalties	4,120						4,120		U40	4,120	19	
20	Other miscellaneous use of money and property							0	10,764	U20	10,764	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	12,298	0	625	0	0	0	12,923	10,784		23,707	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants	25,582						25,582		B89	25,582	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	25,582	0	0	0	0	0	25,582	0		25,582	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, 2016 -- 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		262,359					262,359		C46	262,359	44	
45												45	
46												46	
47												47	
48	Other state grants and reimbursements											48	
49	State grants	16,254						16,254		C89	16,254	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							0		C89	0	54	
55								0			0	55	
56								0			0	56	
57								0			0	57	
58								0			0	58	
59								0			0	59	
60	Total state	16,254	262,359	0	0	0	0	278,613	0		278,613	60	
61												61	
62	Local grants and reimbursements											62	
63	County contributions							0			0	63	
64	Library service	31,584						31,584		D89	31,584	64	
65	Township contributions							0		D89	0	65	
66	Fire/EMT service	114,810						114,810		D89	114,810	66	
67								0		D89	0	67	
68								0			0	68	
69								0			0	69	
70	Total local grants and reimbursements	146,394	0	0	0	0	0	146,394	0		146,394	70	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	188,230	262,359	0	0	0	0	450,589	0		450,589	71	
72	Section E - CHARGES FOR FEES AND SERVICE											72	
73	Water							0	217,786	A91	217,786	73	
74	Sewer							0	449,812	A80	449,812	74	
75	Electric							0		A92	0	75	
76	Gas							0		A93	0	76	
77	Parking							0		A60	0	77	
78	Airport							0		A01	0	78	
79	Landfill/garbage							0	151,951	A81	151,951	79	
80	Hospital							0		A36	0	80	

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- 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	3,078						3,078		A89	3,078	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 and Variance Fees	350						350			350	103
104	TOTAL CHARGES FOR SERVICE	3,428	0	0	0	0	0	3,428	819,549		822,977	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	24,245						24,245		U99	24,245	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	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	Reimbursements	15,196						15,196			15,196	114
115	Refunds	409						409			409	115
116	Welcome Packet	2,750						2,750			2,750	116
117	South Slope	9,593						9,593			9,593	117
118	Newsletter	8,900						8,900			8,900	118
119	Miscellaneous	440						440			440	119
120	TOTAL MISCELLANEOUS	61,533	0	0	0	0	0	61,533	0		61,533	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF FAIRFAX						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)							
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	936,699	538,774	981,902	0	0	0	2,457,375	831,383		3,288,758	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)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans				293,362			293,362			293,362	127		
128	Internal TIF loans and transfers in				934,006			934,006			934,006	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	0	0	0	1,227,368	0	0	1,227,368	0		1,227,368	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	936,699	538,774	981,902	1,227,368	0	0	3,684,743	831,383		4,516,126	132		
133												133		
134	Beginning fund balance July 1, 2015	1,576,206	348,105	26,543	14,117			1,964,971	1,497,132		3,462,103	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,512,905	886,879	1,008,445	1,241,485	0	0	5,649,714	2,328,515		7,978,229	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
148												148		
149												149		
150												150		
151												151		
152												152		
153												153		
154												154		
155												155		
156												156		
157												157		
158												158		
159												159		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					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	82,948						82,948		E62	82,948	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							0		E89	0	8
9	Purchase of land and equipment	57,617						57,617		G89	57,617	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	198,348						198,348		E24	198,348	13
14	Purchase of land and equipment	515,000						515,000		G24	515,000	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	51,099						51,099		E66	51,099	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	595						595		E32	595	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	905,607	0					905,607			905,607	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- 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	2,399	195,101					197,500		E44	197,500	42
43	Purchase of land and equipment		11,944					11,944		G44	11,944	43
44	Construction	182,573						182,573		F44	182,573	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							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	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	8,920	69,986					78,906		E89	78,906	65
66	Purchase of land and equipment		91,024					91,024		G89	91,024	66
67	Construction	107,503						107,503		F89	107,503	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	301,395	368,055		0	0	0	669,450			669,450	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- 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	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- 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	148,523						148,523		E52	148,523	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	148,233						148,233		E61	148,233	127
128	Purchase of land and equipment	14,190						14,190		G61	14,190	128
129	Construction	26,289	44,748					71,037		F61	71,037	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	337,235	44,748				0	381,983			381,983	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	1,770						1,770		E89	1,770	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	94,568						94,568		E50	94,568	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	1,312						1,312		E29	1,312	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	97,650	0	0	0	0	0	97,650			97,650	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, 2016 -- 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	13,086						13,086		E29	13,086	160			
161	Purchase of land and equipment							0		G29	0	161			
162	Clerk, Treasurer, financial administration -- Current operation	91,507						91,507		E23	91,507	162			
163	Purchase of land and equipment							0		G23	0	163			
164	Elections -- Current operation	3,685						3,685		E89	3,685	164			
165	Purchase of land and equipment							0		G89	0	165			
166	Legal services and city attorney -- Current operation	12,799						12,799		E25	12,799	166			
167	Purchase of land and equipment							0		G25	0	167			
168	City hall and general buildings -- Current operation	23,761						23,761		E31	23,761	168			
169	Purchase of land and equipment							0		G31	0	169			
170	Construction							0		F31	0	170			
171	Tort liability -- Current operation	2,354						2,354		E89	2,354	171			
172	Other general government -- Current operation	128,612						128,612		E89	128,612	172			
173	Purchase of land and equipment							0		G89	0	173			
174								0			0	174			
175								0			0	175			
176	TOTAL GENERAL GOVERNMENT	275,804	0	0	0	0	0	275,804			275,804	176			
177	Section G -- DEBT SERVICE				1,241,485			1,241,485			1,241,485	177			
178								0			0	178			
179								0			0	179			
180								0			0	180			
181								0			0	181			
182	TOTAL DEBT SERVICE	0	0	0	1,241,485	0	0	1,241,485			1,241,485	182			
183	Section H -- REGULAR CAPITAL PROJECTS -- Specify											183			
184								0			0	184			
185								0			0	185			
186								0			0	186			
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187			
188	-- TIF CAPITAL PROJECTS -- Specify											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	1,917,691	412,803	0	1,241,485	0	0	3,571,979			3,571,979	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, 2016 -- 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							268,076	E91	268,076	198		
199	Purchase of land and equipment								G91	0	199		
200	Construction							435,753	F91	435,753	200		
201	Sewer and sewage disposal — Current operation							365,384	E80	365,384	201		
202	Purchase of land and equipment								G80	0	202		
203	Construction							134,015	F80	134,015	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							149,504	E81	149,504	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, 2016 -- 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							9,683	E89	9,683		238
239	Purchase of land and equipment								G89	0		239
240	Construction								F89	0		240
241												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											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES							1,362,415			1,362,415	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,917,691	412,803	0	1,241,485	0	0	3,571,979	1,362,415		4,934,394	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	58,210	30,749					88,959	204,403		293,362	255
256	Internal TIF loans/repayments and transfers out			934,006				934,006			934,006	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	58,210	30,749	934,006	0	0	0	1,022,965	204,403		1,227,368	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,975,901	443,552	934,006	1,241,485	0	0	4,594,944	1,566,818		6,161,762	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		87,490	74,439				161,929			161,929	264
265	Committed	215,333						215,333			215,333	265
266	Assigned	288,693						288,693			288,693	266
267	Unassigned	32,978	355,837					388,815			388,815	267
268	Total Governmental	537,004	443,327	74,439	0	0	0	1,054,770			1,054,770	268
269	Proprietary								761,697		761,697	269
270	Total ending fund balance June 30, 2016	537,004	443,327	74,439	0	0	0	1,054,770	761,697		1,816,467	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,512,905	886,879	1,008,445	1,241,485	0	0	5,649,714	2,328,515		7,978,229	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

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
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62 29,952
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$ 13,818

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 \$	
		491,050

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 2,013,150	29U \$	39U \$ 154,175	49U \$ 1,858,975	49U \$	49U \$	49U \$	I91 \$ 54,542
2. Sewer utility	19U 2,611,000	29U	39U 270,827	49U 587,173	49U	49U 1,753,000	49U	I89 70,997
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Lease Refunding	19U 50,043	29U 98,025	39U 9,335	49U 138,733	49U	49U	49U	I89
10. FD	19U 110,000	29U	39U 110,000	49U	49U	49U	49U	I89 1,100
11. Park	19U 575,000	29U	39U 80,000	49U 495,000	49U	49U	49U	I89 8,779
12. Phase 1 & 2, Vanderbilt,	19U 1,578,850	29U	39U 159,250	49U 1,419,600	49U	49U	49U	I89 37,210
13. Vanderbilt,	19U 3,676,000	29U	39U 188,748	49U 3,487,252	49U	49U	49U	I89 81,456
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	10,614,043	98,025	972,335	7,986,733	0	1,753,000	0	254,084

B. Short-term debt

Outstanding as of JULY 1, 2015	61V \$	64V \$
Outstanding as of JUNE 30, 2016		

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS
 Assessed Valuations by Levy Authority and County, AY2014/FY2016
 Actual valuation -- January 1, 2014

Amount - Omit cents		
\$	200,356,947	x .05 = \$ 10,017,847

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016

Type of asset	Amount - Omit cents				Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	
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	W61		
	\$	\$	805,729	1,010,738	1,816,467

REMARKS

V98