

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

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

CITY OF FAIRFAX , IOWA
DUE: December 1, 2017

(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	658,257		658,257	647,073
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	658,257		658,257	647,073
Delinquent property taxes	0		0	
TIF revenues	1,006,816		1,006,816	1,010,000
Other city taxes	316,767	0	316,767	286,122
Licenses and permits	47,935	3,500	51,435	82,500
Use of money and property	22,039	14,847	36,886	30,020
Intergovernmental	577,468	0	577,468	587,285
Charges for fees and service	3,434	918,528	921,962	996,650
Special assessments	0	0	0	
Miscellaneous	147,031	0	147,031	69,500
Other financing sources	2,544,815	4,054,333	6,599,148	10,536,748
Total revenues and other sources	5,324,562	4,991,208	10,315,770	14,245,898
Expenditures and Other Financing Uses				
Public safety	528,542	0	528,542	613,252
Public works	759,513	0	759,513	1,725,340
Health and social services	0	0	0	
Culture and recreation	388,288	0	388,288	410,093
Community and economic development	125,815	0	125,815	270,418
General government	483,323	0	483,323	511,800
Debt service	1,037,872	0	1,037,872	1,361,748
Capital projects	0	0	0	
Total governmental activities expenditures	3,323,353	0	3,323,353	4,892,651
Business type activities	0	3,000,242	3,000,242	3,716,950
Total ALL expenditures	3,323,353	3,000,242	6,323,595	8,609,601
Other financing uses, including transfers out	2,030,751	2,002,749	4,033,500	6,536,748
Total ALL expenditures/And other financing uses	5,354,104	5,002,991	10,357,095	15,146,349
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-29,542	-11,783	-41,325	-900,451
Beginning fund balance July 1, 2016	1,054,806	761,268	1,816,074	
Ending fund balance June 30, 2017	1,025,264	749,485	1,774,749	-900,451

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, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 8,064,026	Other long-term debt	\$ 0
Revenue debt	\$ 3,231,900	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 10,493,145

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one
		11-21-2017	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Cynthia Stimson	→	319-846-2204	Extension
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, 2017					CITY OF FAIRFAX					SELECT ONLY ONE <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	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
1	Section A - TAXES											1	
2	Taxes levied on property	658,257						658,257			658,257	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	658,257	0		0	0		658,257		T01	658,257	4	
5	Delinquent property taxes							0		T01	0	5	
6	Total property tax	658,257	0		0	0	0	658,257			658,257	6	
7	TIF revenues			1,006,816				1,006,816		T01	1,006,816	7	
	Other city taxes												
8	Utility tax replacement excise taxes	16,379						16,379		T15	16,379	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	10,010						10,010		T15	10,010	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		290,378					290,378		T09	290,378	14	
15	TOTAL OTHER CITY TAXES	26,389	290,378	0	0	0	0	316,767	0		316,767	15	
16	Section B - LICENSES AND PERMITS	47,935						47,935	3,500	T29	51,435	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	4,749		675				5,424	142	U20	5,566	18	
19	Rents and royalties	16,615						16,615		U40	16,615	19	
20	Other miscellaneous use of money and property							0	14,705	U20	14,705	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	21,364	0	675	0	0	0	22,039	14,847		36,886	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants	155,977						155,977		B89	155,977	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	155,977	0	0	0	0	0	155,977	0		155,977	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, 2017 -- 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		263,557					263,557		C46	263,557	44			
45												45			
46												46			
47												47			
48	Other state grants and reimbursements											48			
49	State grants	4,023						4,023		C89	4,023	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	4,023	263,557	0	0	0	0	267,580	0		267,580	60			
61												61			
62	Local grants and reimbursements											62			
63	County contributions	25,474						25,474			25,474	63			
64	Library service	5,360						5,360		D89	5,360	64			
65	Township contributions	53,365						53,365		D89	53,365	65			
66	Fire/EMT service	69,712						69,712		D89	69,712	66			
67								0		D89	0	67			
68								0			0	68			
69								0			0	69			
70	Total local grants and reimbursements	153,911	0	0	0	0	0	153,911	0		153,911	70			
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	313,911	263,557	0	0	0	0	577,468	0		577,468	71			
72	Section E - CHARGES FOR FEES AND SERVICE											72			
73	Water							0	250,877	A91	250,877	73			
74	Sewer							0	497,227	A80	497,227	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	170,424	A81	170,424	79			
80	Hospital							0		A36	0	80			

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- 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	3,184						3,184		A89	3,184	99			
100	Park, recreation, and cultural charges							0		A61	0	100			
101	Animal control charges							0		A89	0	101			
102	Other charges - Specify							0			0	102			
103	Variance Fees	250						250			250	103			
104	TOTAL CHARGES FOR SERVICE	3,434	0	0	0	0	0	3,434	918,528		921,962	104			
105												105			
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106			
107	Section G - MISCELLANEOUS											107			
108	Contributions	108,012						108,012		U99	108,012	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 - Specify							0			0	113			
114	Refunds	11,474						11,474			11,474	114			
115	Reimbursements	13,689						13,689			13,689	115			
116	Welcome Packet	2,259						2,259			2,259	116			
117	Newsletter	8,525						8,525			8,525	117			
118	Miscellaneous	3,072						3,072			3,072	118			
119								0			0	119			
120	TOTAL MISCELLANEOUS	147,031	0	0	0	0	0	147,031	0		147,031	120			

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- 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)	1,218,321	553,935	1,007,491	0	0	0	2,779,747	936,875		3,716,622	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)				949,748			949,748	1,615,900	NR	2,565,648	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	420,845	136,350		98,344			655,539	2,438,433		3,093,972	127
128	Internal TIF loans and transfers in				939,528			939,528			939,528	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	420,845	136,350	0	1,987,620	0	0	2,544,815	4,054,333		6,599,148	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,639,166	690,285	1,007,491	1,987,620	0	0	5,324,562	4,991,208		10,315,770	132
133												133
134	Beginning fund balance July 1, 2016	533,305	443,307	78,194				1,054,806	761,268		1,816,074	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,172,471	1,133,592	1,085,685	1,987,620	0	0	6,379,368	5,752,476		12,131,844	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
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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, 2017					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))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	76,356						76,356		E62	76,356	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	10						10		E89	10	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	337,892						337,892		E24	337,892	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	80,635						80,635		E66	80,635	18
19	Purchase of land and equipment	2,746	29,973					32,719		G66	32,719	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	498,569	29,973					528,542			528,542	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- 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	2,632	274,678					277,310		E44	277,310	42
43	Purchase of land and equipment	2,334						2,334		G44	2,334	43
44	Construction	284,849						284,849		F44	284,849	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		29,055					29,055		E44	29,055	48
49	Traffic control safety — Current operation		15,870					15,870		E44	15,870	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		10,000					10,000		E89	10,000	65
66	Purchase of land and equipment		15,151					15,151		G89	15,151	66
67	Construction							0		F89	0	67
68	Utility System Upgrades		124,944					124,944			124,944	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	289,815	469,698				0	759,513			759,513	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- 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	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, 2017 -- 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	152,440						152,440		E52	152,440	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	229,670						229,670		E61	229,670	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction		6,178					6,178		F61	6,178	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	382,110	6,178				0	388,288			388,288	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	1,120						1,120		E89	1,120	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	103,082						103,082		E89	103,082	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	202						202		E29	202	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		21,411					21,411		E89	21,411	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	104,404	21,411	0	0	0	0	125,815			125,815	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, 2017 -- 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	10,652						10,652		E29	10,652	160			
161	Purchase of land and equipment							0		G29	0	161			
162	Clerk, Treasurer, financial administration — Current operation	96,593						96,593		E23	96,593	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	10,707						10,707		E25	10,707	166			
167	Purchase of land and equipment							0		G25	0	167			
168	City hall and general buildings — Current operation	30,039	187,642					217,681		E31	217,681	168			
169	Purchase of land and equipment							0		G31	0	169			
170	Construction							0		F31	0	170			
171	Tort liability — Current operation	1,927						1,927		E89	1,927	171			
172	Other general government — Current operation	145,763						145,763		E89	145,763	172			
173	Purchase of land and equipment							0		G89	0	173			
174								0			0	174			
175								0			0	175			
176	TOTAL GENERAL GOVERNMENT	295,681	187,642	0	0	0	0	483,323			483,323	176			
177	Section G — DEBT SERVICE				1,037,872			1,037,872			1,037,872	177			
178								0			0	178			
179								0			0	179			
180								0			0	180			
181								0			0	181			
182	TOTAL DEBT SERVICE	0	0	0	1,037,872	0	0	1,037,872			1,037,872	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	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	1,570,579	714,902	0	1,037,872	0	0	3,323,353			3,323,353	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, 2017 -- 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 Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								332,923	E91	332,923	198
199	Purchase of land and equipment									G91	0	199
200	Construction								542,481	F91	542,481	200
201	Sewer and sewage disposal — Current operation								382,129	E80	382,129	201
202	Purchase of land and equipment									G80	0	202
203	Construction								1,360,918	F80	1,360,918	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								167,385	E81	167,385	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, 2017 -- 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							5,530	E89	5,530	238				
239	Purchase of land and equipment								G89	0	239				
240	Construction								F89	0	240				
241											241				
242	Enterprise Debt Service							208,876		208,876	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							3,000,242		3,000,242	251				
252											252				
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,570,579	714,902	0	1,037,872	0	0	3,323,353	3,000,242		6,323,595	253			
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254			
255	Regular transfers out	194,356	336,867		560,000			1,091,223	2,002,749		3,093,972	255			
256	Internal TIF loans/repayments and transfers out			939,528				939,528			939,528	256			
257								0			0	257			
258	TOTAL OTHER FINANCING USES	194,356	336,867	939,528	560,000	0	0	2,030,751	2,002,749		4,033,500	258			
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,764,935	1,051,769	939,528	1,597,872	0	0	5,354,104	5,002,991		10,357,095	259			
260												260			
261	Ending fund balance June 30, 2017:											261			
262	Governmental:											262			
263	Nonspendable							0			0	263			
264	Restricted	226,223	79,660	146,157	389,748			841,788			841,788	264			
265	Committed	48,827						48,827			48,827	265			
266	Assigned	118,814						118,814			118,814	266			
267	Unassigned	13,672	2,163					15,835			15,835	267			
268	Total Governmental	407,536	81,823	146,157	389,748	0	0	1,025,264			1,025,264	268			
269	Proprietary								749,485		749,485	269			
270	Total ending fund balance June 30, 2017	407,536	81,823	146,157	389,748	0	0	1,025,264	749,485		1,774,749	270			
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,172,471	1,133,592	1,085,685	1,987,620	0	0	6,379,368	5,752,476		12,131,844	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. <i>Enter amount, omit cents.</i>								
	Purpose	Amount paid to other local governments		Purpose				
	Correction.....	M05 \$		Highways.....				
	Health.....	M32		All other.....				
	Highways.....	M44 97,279						
	Transit subsidies.....	M94						
	Libraries.....	M52						
	Police protection.....	M62 23,166						
	Sewerage.....	M80						
	Sanitation.....	M81						
	All other.....	M89 \$ 2,045						
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					
			200					
			\$	568,313				
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED							
A. Long-term debt								
Purpose	Debt outstanding JULY 1, 2016 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,858,275	29U \$ 415,900	39U \$ 230,283	49U \$ 1,627,992	49U \$	49U \$ 415,900	49U \$	091 \$ 59,041
2. Sewer utility	19U 2,340,873	29U 1,200,000	39U 245,438	49U 479,435	49U	49U 2,816,000	49U	089 71,037
3. Electric utility	19U	29U	39U	49U	49U	49U	49U	092
4. Gas utility	19U	29U	39U	49U	49U	49U	49U	093
5. Transit-bus	19U	29U	39U	49U	49U	49U	49U	094
6. Industrial Revenue	19T	24T	34T		44T	44T		089
7. Mortgage revenue	19T	24T	34T		44T	44T		089
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	089
Other-Specify	19U	29U	39U	49U	49U	49U	49U	089
9. Lease	138,733		27,707	111,026				
FD	19U 495,000	29U	39U 80,000	49U 415,000	49U	49U	49U	089 8,233
10. Park	19U 1,419,600	29U	39U 163,800	49U 1,255,800	49U	49U	49U	089 34,025
11. Phase 1 & 2, Vanderbilt, etc	19U 3,487,252	29U	39U 267,479	49U 3,219,773	49U	49U	49U	089 78,759
12. 955,000 GO Bond	19U	29U 955,000	39U	49U 955,000	49U	49U	49U	089
13. Bond	19U	29U	39U	49U	49U	49U	49U	089
14. Total long-term debt	9,739,733	2,570,900	1,014,707	8,064,026	0	3,231,900	0	251,095
B. Short-term debt								
Outstanding as of JULY 1, 2016				61V \$	Amount - Omit cents			
Outstanding as of JUNE 30, 2017				64V \$	0			
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS							
Assessed Valuations by Levy Authority and County, AY2015/FY2017								
Actual valuation -- January 1, 2015								
				\$	209,862,899	x .05 = \$	10,493,145	
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017							
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		W61				
	\$	\$	346,121	1,428,627	1,774,748			
REMARKS					V98			