



7100 City Center Way  
Fairview, TN 37062  
TEL: 615-799-2484  
FAX: 615-799-1383

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June 30, 2015

State of Tennessee  
Comptroller of the Treasury  
Office of State and Local Finance  
Attn: Sandra Thompson, Director of State and Local Finance  
Suite 1600 James K. Polk State Office Building  
505 Deaderick Street  
Nashville, TN 37243-1402

Dear Ms. Thompson,

Enclosed please find a certified copy of the City of Fairview's adopted budget and tax rate for the fiscal year 2015-2016.


The City of Fairview is glad to report that the fiscal year 2015-2016 budget breaks the cycle of a 5 year period of deficit spending. The City projects over \$1 M in surplus and is eager to start rebuilding depleted reserves. To meet the City's budget targets, operating expenditures and the work force have been lessened, Cumberland Securities was hired to develop and implement a debt restructure plan, and the City's property tax rate was raised by \$.365 cents.

During fiscal year 2014-2015, the City adopted a 3 year stabilization plan and a fund balance policy. Both documents are included.

Areas of focus this year will be on developing a cash management policy, finalizing the debt restructure, conducting a special census, exploring impact fee possibilities, and of course, providing citizens the maximum amount of service with the resources available.

Please call if you have any questions or need any further information.

Sincerely,

  
Wayne Hall  
Chief Executive Officer

ORDINANCE No. 891

AN ORDINANCE OF THE CITY OF FAIRVIEW, TENNESSEE  
 ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR  
 BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2016

WHEREAS, *Tennessee Code Annotated* Title 9 Chapter 1 Section 116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and

WHEREAS, the Board of Commissioners has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the Board will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF FAIRVIEW, TENNESSEE AS FOLLOWS:

SECTION 1: That the governing body estimates anticipated revenues of the municipality from all sources to be as follows for fiscal year 2016:

General Fund	FY 2014 Actual	FY 2015 Estimated	FY 2016 Proposed
Taxes	\$ 2,915,198	\$ 3,306,514	\$ 3,955,552
Licenses and Permits	\$ 52,789	\$ 73,479	\$ 66,500
Fines and Fees	\$ 369,272	\$ 195,572	\$ 182,875
Intergovernmental	\$ 1,221,633	\$ 1,266,378	\$ 1,210,072
Other	\$ 33,407	\$ 5,857	\$ 2,385
Total Revenues	\$ 4,592,299	\$ 4,847,800	\$ 5,417,384
Beginning Fund Balance	\$ 1,444,440	\$ 711,191	\$ 362,156
Total Available Funds	\$ 6,036,739	\$ 5,558,991	\$ 5,779,540

Facilities Fund	FY 2014 Actual	FY 2015 Estimated	FY 2016 Proposed
Facilities Tax Fees	\$ 41,850	\$ 110,040	\$ 120,000
Other	\$ 84	\$ 36	\$ 12
Total Revenues	\$ 41,934	\$ 110,076	\$ 120,012
Beginning Fund Balance	\$ 114,324	\$ 105,258	\$ 134,334
Total Available Funds	\$ 156,258	\$ 215,334	\$ 254,346

Drug Fund	FY 2014 Actual	FY 2015 Estimated	FY 2016 Proposed
Fines and Fees	\$ 18,138	\$ 11,906	\$ 12,000
Other	\$ 37,905	\$ 48,949	\$ 36,030
Total Revenues	\$ 56,043	\$ 60,855	\$ 48,030
Beginning Fund Balance	\$ 84,733	\$ 123,732	\$ 64,293
Total Available Funds	\$ 140,776	\$ 184,587	\$ 112,323

**SECTION 2:** That the governing body appropriates from these anticipated revenues and unexpended and unencumbered funds as follows:

General Fund	FY 2014 Actual	FY 2015 Estimated	FY 2016 Proposed
General Government	\$ 1,539,617	\$ 1,048,824	\$ 1,095,184
Finance Administration	\$ 153,396	\$ 161,307	\$ 164,028
City Court	\$ 109,381	\$ 113,020	\$ 113,949
Codes Administration	\$ 184,732	\$ 196,571	\$ 119,450
Police Department	\$ 1,233,758	\$ 1,461,045	\$ 1,249,729
Fire Department	\$ 813,738	\$ 891,393	\$ 838,409
Public Health	\$ 15,000	\$ 15,000	\$ 15,000
State Street Aid	\$ 306,328	\$ 213,782	\$ 156,500
Highways and Streets	\$ 50,828	\$ 230,035	\$ 228,942
Parks	\$ 357,271	\$ 302,301	\$ 211,828
Traffic	\$ 91,016	\$ -	\$ -
Fleet Maintenance	\$ 239,625	\$ 204,613	\$ 208,926
Debt Service	\$ 281,858	\$ 439,944	\$ 36,731
Total Appropriations	\$ 5,376,548	\$ 5,277,835	\$ 4,438,676
Surplus/(Deficit)	\$ (784,249)	\$ (430,035)	\$ 978,708
Other Financial Sources (Uses):			
Transfer In (Drug & Facilities Funds)	\$ 51,000	\$ 81,000	\$ -
Ending Fund Balance	\$ 711,191	\$ 362,156	\$ 1,340,864

Facilities Fund	FY 2014 Actual	FY 2015 Estimated	FY 2016 Proposed
Other Finance Sources (Uses) Transfer (Out)	\$ 51,000	\$ 81,000	\$ -
Total Appropriations	\$ 51,000	\$ 81,000	\$ -
Surplus/(Deficit)	\$ (9,066)	\$ 29,076	\$ 120,012
Ending Fund Balance	\$ 105,258	\$ 134,334	\$ 254,346

Drug Fund	FY 2014 Actual	FY 2015 Estimated	FY 2016 Proposed
Police Department	\$ 17,044	\$ 120,294	\$ 61,163
Total Appropriations	\$ 17,044	\$ 120,294	\$ 61,163
Surplus/(Deficit)	\$ 38,999	\$ (59,439)	\$ (13,133)
Ending Fund Balance	\$ 123,732	\$ 64,293	\$ 51,160

**SECTION 3:** At the end of the current fiscal year the governing body estimates balances/ (deficits) as follows:

General Fund	\$ 362,156
Facilities Fund	\$ 134,334
Drug Fund	\$ 64,293

**SECTION 4:** That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

Bonded or Other Indebtedness	Debt Principal	Interest Requirements	Debt Authorized and Unissued	Principal Outstanding at June 30
Bonds	\$ 2,985,000	\$ 36,731	N/A	\$ 2,985,000
Notes			N/A	
Capital Leases			N/A	
Other Debt			N/A	

**SECTION 5:** During the coming fiscal year the governing body has planned capital projects and proposed funding as follows:

Proposed Capital Projects	Proposed Amount Financed by Appropriations	Proposed Amount Financed by Debt
N/A	N/A	N/A

**SECTION 6:** No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 T.C.A. Section 6-56-208. In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accordance with Section 6-56-205 of the *Tennessee Code Annotated*.

**SECTION 7:** Money may be transferred from one appropriation to another in the same fund in an amount of up to \$1,000, subject to such limitations and procedures as set in the Budget Policy adopted by the Board of Commissioners in Ordinance No. 840 adopted on June 30, 2014 by Section 6-56-209 of the *Tennessee Code Annotated*. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

**SECTION 8:** A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full time equivalent employees required by Section 6-56-206, *Tennessee Code Annotated* will be attached.

**SECTION 9:** There is hereby levied a property tax of \$ 1.00 per \$100 of assessed value on all real and personal property.

**SECTION 10:** This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or Comptroller's Designee for approval if the City has notes issued pursuant to Title 9, Chapter 21, Tennessee Code Annotated or loan agreements with a public building authority issued pursuant to Title 12, Chapter 10, Tennessee Code Annotated approved by the Comptroller of the Treasury or Comptroller's Designee within fifteen (15) days of its adoption. This budget shall not become the official budget for the fiscal year until such budget is approved by the Comptroller of the Treasury or Comptroller's Designee in accordance with Title 9, Chapter 21, Tennessee Code Annotated (the "Statutes".) If the Comptroller of the Treasury or Comptroller's Designee determines that the budget does not comply with the Statutes, the Governing Body shall adjust its estimates or make additional tax levies sufficient to comply with the Statutes, or as directed by the Comptroller of the Treasury or Comptroller's Designee. If the City does not have such debt outstanding, it will file this annual operating and capital budget ordinance and supporting documents with the Comptroller of the Treasury or Comptroller's Designee.

SECTION 11: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 12: All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

SECTION 13: This ordinance shall take effect July 1, 2015, the public welfare requiring it.

Patte L. Lowell

Mayor

Brandy Johnson

City Recorder

APPROVED AS TO FORM:

Larry D. Cantrell

City Attorney

Budget Passed First Reading: June 4, 2015

Budget Passed Second Reading: June 18, 2015

Budget Public Hearing Held on: June 18, 2015

Tax Levy Approved First Reading: June 4, 2015

Tax Levy Approved Second Reading: June 18, 2015

Tax Levy Public Hearing Held on: June 18, 2015

CERTIFICATION

I, Brandy Johnson, Recorder for the City of Fairview, Tennessee, certify that this document is a true and exact copy of the original document duly filed in the records of the City of Fairview, Tennessee.

*Brandy Johnson*

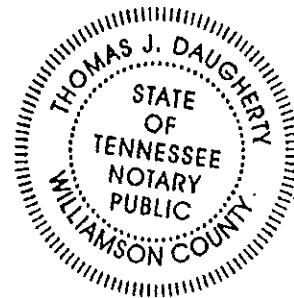
Brandy Johnson, Recorder, Fairview, TN

Executed this 29<sup>th</sup> day of June, 2014

*Thomas J. Daugherty*

NOTARY PUBLIC

MY COMMISSION EXPIRES: 4-3-2018



## Revenue

## 110 Unassigned

	General Fund				
	FY 15/16		FY 14/15		FY 13/14
	Proposed	% Change	Budget	Projected	Actual
31100 Property Taxes	\$ 1,699,500	56%	\$ 1,087,000	\$ 1,061,770	\$ 1,027,346
31200 Delinquent Property Taxes	\$ 15,000	-50%	\$ 30,000	\$ 9,352	\$ 28,810
31300 Penalties - Prop Taxes	\$ 8,000	-1%	\$ 8,100	\$ 6,000	\$ 8,766
31610 County Sales Taxes	\$ 1,175,000	-10%	\$ 1,310,000	\$ 1,175,485	\$ 940,172
31620 Local Sales Taxes	\$ 530,000	-10%	\$ 590,000	\$ 527,716	\$ 425,118
31710 Wholesale Beer Taxes	\$ 215,000	8%	\$ 200,000	\$ 213,887	\$ 205,524
31720 Wholesale Liquor Taxes	\$ 65,000	8%	\$ 60,000	\$ 65,808	\$ 57,595
31810 Minimum Bus Tax	\$ 85,000	0%	\$ 85,000	\$ 84,983	\$ 82,123
31850 Process Fee - Bus. Taxes	\$ 1,000	-9%	\$ 1,100	\$ 960	\$ 1,050
31911 Natural Gas Franchise Tax	\$ 60,000	33%	\$ 45,000	\$ 58,736	\$ 42,238
31912 Cable TV Franchise Tax	\$ 95,000	-5%	\$ 100,000	\$ 94,831	\$ 90,437
31920 Room Occupancy Tax	\$ 7,500	10%	\$ 6,800	\$ 7,394	\$ 6,307
32130 Contractor's License Fee	\$ 1,000	0%	\$ 1,000	\$ 900	\$ 1,100
32210 Beer License/Permits	\$ 2,700	-40%	\$ 4,500	\$ 2,640	\$ 3,433
32220 Liquor License Fees	\$ 2,400	140%	\$ 1,000	\$ 2,350	\$ 750
32610 Building Permits	\$ 50,000	43%	\$ 35,000	\$ 56,728	\$ 37,310
32620 Electrical Permits	\$ 2,000	0%	\$ 2,000	\$ 1,750	\$ 1,840
32630 Plumbing & Mechanical Permits	\$ 4,800	60%	\$ 3,000	\$ 5,500	\$ 3,146
32640 Rezoning, Subdividing & Other Fees	\$ 3,000	-80%	\$ 15,000	\$ 2,622	\$ 11,470
32650 Process Fee - Privilege Tax	\$ 500	400%	\$ 100	\$ 470	\$ 170
32660 Fees Appeal Boards	\$ -	-100%	\$ 350	\$ -	\$ 200
32690 Other Permits	\$ 1,700	-15%	\$ 2,000	\$ 1,650	\$ 1,690
32710 Sign Permits	\$ 1,500	-45%	\$ 2,750	\$ 1,561	\$ 2,915
32730 Engineer Charges & Fees	\$ -	-100%	\$ 3,000	\$ 5,525	\$ 2,473
32750 Miscellaneous - Codes	\$ -	-100%	\$ 250	\$ 10	\$ 240
33320 TVA Payments - In Lieu of Taxes	\$ 90,000	0%	\$ 90,000	\$ 88,738	\$ 85,411
33420 State Law Enforcement	\$ 14,400	0%	\$ 14,400	\$ 14,400	\$ 11,400
33421 State Incentive Firefighters	\$ 9,000	7%	\$ 8,400	\$ 8,400	\$ 7,800
33460 State Forestry Grant	\$ -	-100%	\$ 1,550	\$ -	\$ -
33490 Recruitment & Retention Grant - Fire	\$ 69,940	-48%	\$ 135,000	\$ 129,322	\$ 130,979
33492 State Grant #2 Vests P.D.	\$ -	#DIV/0!	\$ -	\$ 1,043	\$ 1,380
33494 TML Safety Grant	\$ -	-100%	\$ 3,000	\$ 1,500	\$ 1,500
33497 GHSO Grant	\$ 41,000	-9%	\$ 45,000	\$ 34,196	\$ 27,253
33510 State Sales Taxes	\$ 575,000	-1%	\$ 583,000	\$ 573,886	\$ 551,563
33520 State Income Tax	\$ 27,057	23%	\$ 22,000	\$ 27,057	\$ 27,057
33530 State Beer Tax	\$ 4,000	-11%	\$ 4,500	\$ 3,983	\$ 3,653
33545 Mixed Drink Tax - City	\$ 10,000	0%	\$ 10,000	\$ 9,168	\$ 8,554
33553 State Gas Inspection Fee	\$ 16,000	0%	\$ 16,000	\$ 15,755	\$ 15,798
33593 Telecommunications Taxes	\$ 775	3%	\$ 750	\$ 776	\$ 790
33594 Corporate Excise Tax	\$ 7,500	50%	\$ 5,000	\$ 7,481	\$ 4,716
33710 Grant Wm Co Fire Dept	\$ 14,400	0%	\$ 14,400	\$ 14,400	\$ 14,400
34110 Miscellaneous Fees/Charges	\$ 4,000	0%	\$ 4,000	\$ 4,603	\$ 4,553
34220 Alarm Permit Fees	\$ 400	-20%	\$ 500	\$ 400	\$ 405
34230 Fees Driving School	\$ 8,000	-20%	\$ 10,000	\$ 8,064	\$ 10,100
34314 Mowing	\$ 2,385	-87%	\$ 18,000	\$ 5,857	\$ 28,827
34741 Picnic Shelter Fees	\$ 750	-58%	\$ 1,800	\$ 1,200	\$ 2,030
34743 Arts and Crafts Fees	\$ -	-100%	\$ 100	\$ -	\$ 10
34751 July 4th Donations	\$ -	-100%	\$ 2,000	\$ 6,000	\$ 6,500
34752 October Fest Donations	\$ -	#DIV/0!	\$ -	\$ -	\$ 4,855
34791 Rec. Special Program Fees	\$ 4,500	-10%	\$ 5,000	\$ 3,938	\$ 10,075
34792 Nature Center Use	\$ 75	-50%	\$ 150	\$ 75	\$ 150
34799 Park Trail Fees	\$ 1,500	0%	\$ 1,500	\$ 1,301	\$ 1,940
35110 City Court Fines & Costs	\$ 135,000	-33%	\$ 200,000	\$ 131,870	\$ 176,411
35130 Court Costs User Fee	\$ 20,000	-33%	\$ 30,000	\$ 20,688	\$ 28,141
35160 Court Fines From County	\$ 1,050	-34%	\$ 1,600	\$ 1,050	\$ 1,529
36100 Interest	\$ 300	-61%	\$ 775	\$ 300	\$ 765
36110 Interest School Facilities Taxes	\$ -	-100%	\$ 50	\$ -	\$ 35
36340 City Auction Sales	\$ -	#DIV/0!	\$ -	\$ 3,796	\$ 4,580
36710 Donations to the Police Dept	\$ 2,000	900%	\$ 200	\$ 2,996	\$ 2,330
36730 Donation to the Park Dept	\$ 500	150%	\$ 200	\$ 2,150	\$ 762



**Revenue**

36739 Employee Vol Ins Contributions  
 36750 Employee Ins. Contributions  
 36990 Insurance Reimbursements

		General Fund		
FY 15/16		FY 14/15		FY 13/14
Proposed	% Change	Budget	Projected	Actual
\$ -	#DIV/0!	\$ -	\$ -	\$ -
\$ -	#DIV/0!	\$ -	\$ -	\$ -
\$ 3,500	#DIV/0!	\$ -	\$ 6,048	\$ 8,519
<b>Total Unassigned</b>		<b>\$ 5,088,632</b>	<b>\$ 4,519,069</b>	<b>\$ 4,166,994</b>

**Park Fund**

36100 Interest

\$ 144	#DIV/0!	\$ -	\$ 144	\$ -
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**State Street Aid**

33551 State Gasoline Tax

\$ 205,000	-2%	\$ 210,000	\$ 203,849	\$ 199,732
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**School Facilities**

31930 School Facilities Tax  
 36100 Interest

\$ 120,000	-11.11%	\$ 135,000	\$ 121,230	\$ 126,873
\$ 12	#DIV/0!	\$ -	\$ 12	\$ -

**Total School Facilities**

<b>\$ 120,012</b>		<b>\$ 135,000</b>	<b>\$ 121,242</b>	<b>\$ 126,873</b>
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**Tree Bank**

31520 Payments from Industry  
 36100 Interest

\$ 3,500	#DIV/0!	\$ -	\$ 3,400	\$ 98,700
\$ 96	#DIV/0!	\$ -	\$ 96	\$ -

\$ 3,596		\$ -	\$ 3,496	\$ 98,700
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**Total General Fund Revenue**

<b>\$ 5,417,384</b>	<b>4.85%</b>	<b>\$ 5,166,825</b>	<b>\$ 4,847,800</b>	<b>\$ 4,592,299</b>
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**300 Facilities Fund**

33870 Facilities Tax Fees  
 36100 Interest

		Facilities Fund		
FY 15/16		FY 14/15		FY 13/14
Proposed	% Change	Budget	Projected	Actual
\$ 120,000	60%	\$ 75,000	\$ 110,040	\$ 41,850
\$ 12	-88%	\$ 100	\$ 36	\$ 84
<b>Total Facilities Fund</b>		<b>\$ 75,100</b>	<b>\$ 110,076</b>	<b>\$ 41,934</b>

**619 Drug Fund**

34110 Miscellaneous Fees & Charges  
 35140 Drug Related Fines  
 35200 Forfeits  
 36100 Interest  
 36340 City Auction Sales  
 36990 Insurance Reimbursements

		Drug Fund		
FY 15/16		FY 14/15		FY 13/14
Proposed	% Change	Budget	Projected	Actual
\$ 15,000	#DIV/0!	\$ -	\$ 14,725	\$ -
\$ 12,000	-33%	\$ 18,000	\$ 11,906	\$ 17,666
\$ -	#DIV/0!	\$ -	\$ 1,369	\$ 472
\$ 30	0%	\$ 30	\$ 35	\$ 60
\$ 20,000	0%	\$ 20,000	\$ 32,820	\$ 11,691
\$ 1,000	#DIV/0!	\$ -	\$ -	\$ 26,154
<b>Total Drug Fund</b>		<b>\$ 38,030</b>	<b>\$ 60,855</b>	<b>\$ 56,043</b>

**Total Revenue**

<b>\$ 5,585,426</b>	<b>5.79%</b>	<b>\$ 5,279,955</b>	<b>\$ 5,018,730</b>	<b>\$ 4,690,276</b>
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Expenditures

110 GENERAL FUND

	GENERAL FUND						
	FY 15/16		FY 14/15			FY 13/14	
	Proposed	% Change	Budget	Projected	Variance	Actual	
<b>UNASSIGNED</b>							
<b>Employee Related Expenses</b>							
110 SALARIES	\$ 2,249,912	-6%	\$ 2,406,319	\$ 2,353,923	\$ (52,396)	\$ 2,222,992	
111 PART-TIME SALARIES (SAFER GRANT)	\$ 52,813	-50%	\$ 104,975	\$ 106,016	\$ 1,041	\$ 100,695	
112 SALARIES - OVERTIME PAY	\$ 41,800	-58%	\$ 99,200	\$ 74,273	\$ (24,927)	\$ 94,013	
113 PART-TIME SALARIES	\$ 80,276	-26%	\$ 107,816	\$ 122,241	\$ 14,425	\$ 103,467	
119 INCENTIVE PAY	\$ 35,000	0%	\$ 35,000	\$ 42,926	\$ 7,926	\$ 32,727	
121 SCHOOL PATROL	\$ 9,800	0%	\$ 9,800	\$ 9,120	\$ (680)	\$ 9,506	
124 WAGES - PART-TIME - REGULAR	\$ 3,000	0%	\$ 3,000	\$ 2,477	\$ (523)	\$ 2,025	
132 INSERVICE PAY	\$ 23,400	3%	\$ 22,800	\$ 22,800	\$ -	\$ 19,200	
141 OASI (EMPLOYERS'S SHARE)	\$ 155,570	-12%	\$ 177,544	\$ 165,450	\$ (12,094)	\$ 159,837	
142 MEDICARE (EMPLOYER'S SHARE)	\$ 36,383	-13%	\$ 41,704	\$ 38,338	\$ (3,366)	\$ 37,381	
143 RETIREMENT	\$ 163,637	3%	\$ 158,198	\$ 170,850	\$ 12,652	\$ 253,231	
147 UNEMPLOYMENT INSURANCE	\$ 6,960	-13%	\$ 8,044	\$ 8,324	\$ 280	\$ 8,528	
161 BOARD AND COMMITTEE MEMBERS	\$ 27,000	0%	\$ 27,000	\$ 27,000	\$ -	\$ 27,000	
166 INCENTIVE PAY PLANNING COMMISSION	\$ 13,200	0%	\$ 13,200	\$ 12,300	\$ (900)	\$ 11,400	
510 PROPERTY AND LIABILITY INSURANCE	\$ 200,000	0%	\$ 199,133	\$ 198,420	\$ (713)	\$ 168,497	
512 LIFE INSURANCE ON PUBLIC SAFETY EMPLOY	\$ 2,500	0%	\$ 2,500	\$ 2,494	\$ (6)	\$ 2,494	
517 DUE TO USABLE - VOL INS	\$ 6,000	0%	\$ 6,000	\$ 5,498	\$ (502)	\$ -	
518 DUE TO MUTUAL OF OMAHA - LIFE	\$ 28,000	8%	\$ 26,000	\$ 27,385	\$ 1,385	\$ 12,792	
519 MEDICAL, DENTAL, AND VISION INSURANCE	\$ 370,000	6%	\$ 350,000	\$ 264,362	\$ (85,638)	\$ 274,249	
522 MEDICAL AND EYE REIMBURSEMENTS	\$ -	-100%	\$ 75,000	\$ 76,690	\$ 1,690	\$ 150,148	
<b>Total Employee Related Expenditures</b>	<b>\$ 3,505,252</b>	<b>-10%</b>	<b>\$ 3,873,233</b>	<b>\$ 3,730,886</b>	<b>\$ (142,347)</b>	<b>\$ 3,690,182</b>	

<b>Operating Expenditures</b>						
190 PERSONAL SERVICES/ANIMAL CONTROL	\$ 11,023	100%	\$ 5,500	\$ 5,426	\$ (74)	\$ 5,426
200 CONTRACTUAL SERVICES	\$ 24,270	-36%	\$ 37,940	\$ 41,710	\$ 3,770	\$ 36,000
230 MEMBERSHIPS, SUBS, DUES	\$ 6,850	19%	\$ 5,750	\$ 6,589	\$ 839	\$ 8,986
231 PUBLICATION OF FORMAL AND LEGAL NOTICE	\$ 5,500	-8%	\$ 6,000	\$ 5,444	\$ (556)	\$ 6,316
235 REGISTRATION FEES, TUITION	\$ 5,350	-1%	\$ 5,400	\$ 5,420	\$ 20	\$ 6,106
236 PUBLIC RELATION	\$ 3,750	-25%	\$ 5,000	\$ 9,755	\$ 4,755	\$ 5,746
237 PUBLIC RELATIONS/WEBSITE	\$ 6,600	-3%	\$ 6,828	\$ 6,564	\$ (264)	\$ 6,490
240 UTILITY SERVICES	\$ 81,500	4%	\$ 78,000	\$ 81,195	\$ 3,195	\$ 77,475
245 TELEPHONE AND TELEGRAPH	\$ 60,000	-28%	\$ 83,000	\$ 78,525	\$ (4,475)	\$ 81,967
250 PROFESSIONAL SERVICES	\$ 35,000	0%	\$ 35,000	\$ 44,354	\$ 9,354	\$ 80,601
251 MEDICAL SERVICES	\$ -	-100%	\$ 750	\$ -	\$ (750)	\$ 525
254 ENGINEERING AND LANDSCAPE SERVICES	\$ 34,000	-8%	\$ 37,000	\$ 43,274	\$ 6,274	\$ 61,934
255 DATA PROCESSING SERVICES	\$ 22,150	24%	\$ 17,870	\$ 23,429	\$ 5,559	\$ 18,472
261 REPAIR & MAINT. MOTOR VEHICLES	\$ 29,000	-24%	\$ 38,000	\$ 37,446	\$ (554)	\$ 49,414
262 REPAIR & MAINT. MACHINERY & EQUIP.	\$ 5,000	-23%	\$ 6,500	\$ 5,394	\$ (1,106)	\$ 19,518
263 REPAIRS AND MAINT OFFICE MACHINERY	\$ 1,000	-9%	\$ 1,100	\$ 700	\$ (400)	\$ 535
265 REPAIR AND MAINTENANCE GROUNDS	\$ 2,500	-84%	\$ 16,000	\$ 12,919	\$ (3,081)	\$ 7,122
266 REPAIR AND MAINT. BLDGS.	\$ 5,000	-50%	\$ 10,000	\$ 14,193	\$ 4,193	\$ 23,403
272 DUE TO COUNTY - 1/2 MIXED DRINKS	\$ 4,500	25%	\$ 3,600	\$ 4,233	\$ 633	\$ 3,689
280 TRAVEL	\$ 2,000	0%	\$ 2,000	\$ 2,103	\$ 103	\$ 4,684
293 RECORDING DOCUMENTS	\$ 100	-50%	\$ 200	\$ 100	\$ (100)	\$ 142
298 DRUG TESTING FEES	\$ 3,000	0%	\$ 3,000	\$ 2,527	\$ (473)	\$ 3,887
301 GRASS CUTTING LIENS	\$ 100		\$ -	\$ 54	\$ 54	\$ 189
310 OFFICE SUPPLIES	\$ 9,250	-3%	\$ 9,500	\$ 9,517	\$ 17	\$ 15,409
311 POSTAGE AND SUPPLIES	\$ 4,000	0%	\$ 4,000	\$ 3,964	\$ (36)	\$ 2,924
312 PRINTING/MAILING PROP TAX NOTICES	\$ 2,700	0%	\$ 2,700	\$ 2,663	\$ (37)	\$ 2,646
317 INDEPENDENCE DAY CELEBRATION	\$ -	-100%	\$ 12,000	\$ 12,000	\$ -	\$ 12,394
318 FAMILY FUN DAY	\$ 1,500	0%	\$ 1,500	\$ 1,476	\$ (24)	\$ 6,060
319 AUDIO/VISUAL SUPPLIES	\$ -	-100%	\$ 450	\$ 65	\$ (385)	\$ 308
320 OPERATING SUPPLIES	\$ 10,800	-23%	\$ 14,000	\$ 14,876	\$ 876	\$ 13,690
323 SAFETY SUPPLIES	\$ 200	-50%	\$ 400	\$ 65	\$ (335)	\$ 255
324 HOUSEHOLD AND JANITORIAL SUPPLIES	\$ 4,000	60%	\$ 2,500	\$ 4,683	\$ 2,183	\$ 4,168
326 CLOTHING AND UNIFORMS	\$ 15,500	-44%	\$ 27,500	\$ 19,426	\$ (8,074)	\$ 27,515
327 FIRE ARM SUPPLIES	\$ 4,000	-60%	\$ 10,000	\$ 4,856	\$ (5,144)	\$ 8,286

328	EDUCATIONAL SUPPLIES/PROGRAMS	\$	5,700	-21%	\$	7,200	\$	7,027	\$	(173)	\$	3,698
329	TRAINING & SUPPLIES	\$	12,000	-20%	\$	15,000	\$	8,760	\$	(6,240)	\$	20,893
331	GAS, OIL, DIESEL FUEL, GREASE, ETC.	\$	125,000	-11%	\$	140,000	\$	115,893	\$	(24,107)	\$	144,619
334	TIRES, TUBES, ETC.	\$	21,000	20%	\$	17,500	\$	13,970	\$	(3,530)	\$	10,924
341	TOOLS	\$	2,000	-60%	\$	5,000	\$	2,487	\$	(2,513)	\$	1,065
342	SIGN PARTS AND SUPPLIES	\$	1,000	-50%	\$	2,000	\$	1,216	\$	(784)	\$	5,086
345	GHSO GRANT	\$	41,000	#DIV/0!	\$	-	\$	50,580	\$	50,580	\$	18,995
602	DEBT SERVICE - FIRE TRUCKS	\$	-	-100%	\$	205,013	\$	209,436	\$	4,423	\$	97,766
603	DEBT SERVICE - CITY HALL	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	27,907
605	DEBT SERVICE - POLICE CARS	\$	-	-100%	\$	96,213	\$	96,213	\$	-	\$	-
614	DEBT SERVICE - INT ON FIRE TRUCKS	\$	-	-100%	\$	23,869	\$	20,754	\$	(3,115)	\$	2,180
615	DEBT SERVICE - INT ON CITY HALL	\$	-	-100%	\$	22,000	\$	20,269	\$	(1,731)	\$	20,036
616	DEBT SERVICE - INT ON ROAD LOAN	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	21,968
617	DEBT SERVICE - INT ON POLICE CARS	\$	-	-100%	\$	12,272	\$	12,272	\$	-	\$	-
618	DEBT SERVICE - 2016 CONSOLIDATION	\$	36,731	#DIV/0!	\$	-	\$	-	\$	-	\$	-
710	CITY MATCH PROP TAX RELIEF	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	200
742	SPECIAL INVESTIGATIVE FUNDS	\$	1,000	-50%	\$	2,000	\$	980	\$	(1,020)	\$	1,178
792	IMPROVEMENTS TO HISTORIC VILLAGE	\$	-	-100%	\$	2,500	\$	2,500	\$	-	\$	5,902
799	MISCELLANEOUS	\$	500	#DIV/0!	\$	-	\$	669	\$	669	\$	-
930	IMPROVEMENTS OTHER THAN BUILDINGS	\$	500	-91%	\$	5,715	\$	4,575	\$	(1,140)	\$	38,616
931	STREET PAVING AND IMPROVEMENTS	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	71,523
932	DRAINAGE IMPROVEMENTS	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	49
940	MACHINERY AND EQUIPMENT	\$	1,500	-93%	\$	22,000	\$	22,035	\$	35	\$	18,630
944	TRANSPORTATION EQUIPMENT	\$	-	-100%	\$	35,000	\$	34,821	\$	(179)	\$	-
945	COMMUNICATION EQUIPMENT	\$	3,500	0%	\$	3,500	\$	4,523	\$	1,023	\$	2,812
946	FIRE EQUIPMENT	\$	35,000	-56%	\$	80,000	\$	78,467	\$	(1,533)	\$	24,106
947	OFFICE MACHINERY AND EQUIPMENT	\$	19,000	-5%	\$	20,000	\$	20,231	\$	231	\$	19,409
948	COMPUTER EQUIP/SOFTWARE	\$	6,150	-57%	\$	14,200	\$	13,345	\$	(855)	\$	8,175

<b>TOTAL UNASSIGNED OPERATING EXPENDITURES</b>	\$	711,724	-41.66%	\$	1,219,970	\$	1,248,168	\$	28,198	\$	1,170,215
	\$	711,724	\$	-							
<b>TOTAL UNASSIGNED EXPENDITURES</b>	\$	4,216,976	-17.20%	\$	5,093,203	\$	4,979,055	\$	(114,148)	\$	4,860,397

## State Street Aid

### Employee Related Expenditures

110	SALARIES	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	94,090
112	OVERTIME PAY	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	2,787
113	PART-TIME SALARIES	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	21,497
141	OASI (EMPLOYER'S SHARE)	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	7,133
142	MEDICARE (EMPLOYER'S SHARE)	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	1,668
143	RETIREMENT	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	-
147	UNEMPLOYMENT INSURANCE	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	522

<b>Total Employee Related Expenditures</b>	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	127,696
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### Operating Expenditures

247	STREET LIGHTING (ELECTRIC & MAINT.)	\$	35,000	-13%	\$	40,000	\$	26,558	\$	(13,442)	\$	34,578
254	ENGINEERING AND LANDSCAPE SERVICES	\$	1,500	#DIV/0!	\$	-	\$	2,645	\$	2,645	\$	-
262	REPAIR & MAINT. MACHINERY & EQUIP. *	\$	10,000	11%	\$	9,000	\$	9,000	\$	-	\$	-
342	SIGN PARTS AND SUPPLIES	\$	2,500	-17%	\$	3,000	\$	1,762	\$	(1,238)	\$	3,250
343	TRAFFIC SIGNAL MAINTENANCE	\$	2,500	150%	\$	1,000	\$	2,398	\$	1,398	\$	801
616	DEBT SERVICE - INT ON ROAD LOAN	\$	-		\$	19,571	\$	19,571	\$	-	\$	-
931	DEBT SERVICE STREET PAVING AND IMPROVEMENTS	\$	-		\$	63,000	\$	63,000	\$	-	\$	-
931	STREET PAVING AND IMPROVEMENTS	\$	90,000		\$	64,000	\$	64,000	\$	-	\$	-
932	DRAINAGE IMPROVEMENTS	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	122
933	GRAVEL AND REPAIRS TO STEETS	\$	15,000	-25%	\$	20,000	\$	12,555	\$	(7,445)	\$	16,585
940	MACHINERY AND EQUIPMENT	\$	-	-100%	\$	10,000	\$	12,293	\$	2,293	\$	17,718
944	TRANSPORTATION EQUIPMENT	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	-

<b>Total Operating Expenditures</b>	\$	156,500	-32%	\$	229,571	\$	213,782	\$	(15,789)	\$	178,632
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<b>TOTAL STATE STREET AID EXPENDITURES</b>	\$	156,500	-31.83%	\$	229,571	\$	213,782	\$	(15,789)	\$	306,328
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**School Facilities Tax**

790 OTHER GRANTS, CONTRIBUTIONS, AND INDEM

\$	65,200	#DIV/0!	\$	-	\$	-	\$	-	\$	97,825
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**Total General Fund Expenditures**

\$	4,438,676	-16.61%	\$	5,322,774	\$	5,196,835	\$	(125,939)	\$	5,376,548
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DRUG FUND						
FY 15/16		FY 14/15			FY 13/14	
Proposed	% Change	Budget	Projected	Variance	Actual	

**619 Drug Fund**

**Employee Related Expenditures**

110 SALARIES	\$	35,619	#DIV/0!	\$	-	\$	-	\$	-	\$	-
112 OVERTIME PAY	\$	500	#DIV/0!	\$	-	\$	-	\$	-	\$	-
113 PART-TIME SALARIES	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	-
141 OASI (EMPLOYER'S SHARE)	\$	2,239	#DIV/0!	\$	-	\$	-	\$	-	\$	-
142 MEDICARE (EMPLOYER'S SHARE)	\$	524	#DIV/0!	\$	-	\$	-	\$	-	\$	-
143 RETIREMENT	\$	2,673	#DIV/0!	\$	-	\$	-	\$	-	\$	-
147 UNEMPLOYMENT INSURANCE	\$	108	#DIV/0!	\$	-	\$	-	\$	-	\$	-

**Total Employee Related Expenditures**

\$	41,663	#DIV/0!	\$	-	\$	-	\$	-	\$	-
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**Operating Expenditures**

235 REGISTRATION FEES, TUITION	\$	500	100%	\$	250	\$	500	\$	250	\$	500
261 REPAIR AND MAINT. MOTOR VEHICLES	\$	-	-100%	\$	600	\$	100	\$	(500)	\$	85
262 REPAIR AND MAINT. MACHINERY & EQUIP	\$	500	-75%	\$	2,000	\$	85	\$	(1,915)	\$	-
280 TRAVEL	\$	-	-100%	\$	3,000	\$	-	\$	(3,000)	\$	-
320 OPERATING SUPPLIES	\$	2,000	100%	\$	1,000	\$	3,294	\$	2,294	\$	1,700
940 MACHINERY AND EQUIPMENT*	\$	-	-100%	\$	10,000	\$	10,034	\$	34	\$	-
944 TRANSPORTATION EQUIPMENT**	\$	-	-100%	\$	92,000	\$	89,798	\$	(2,202)	\$	-
948 COMPUTER EQUIP/SOFTWARE	\$	10,000	67%	\$	6,000	\$	10,268	\$	4,268	\$	9,052
952 DRUG DOG SUPPLIES	\$	1,000	0%	\$	1,000	\$	4,268	\$	3,268	\$	636
953 DOG VET EXPENSE	\$	500	-75%	\$	2,000	\$	248	\$	(1,752)	\$	71
954 DUE TO DRUG TASK FORCE	\$	5,000	0%	\$	5,000	\$	5,000	\$	-	\$	5,000

**Total Operating Expenditures**

\$	19,500	-84%	\$	122,850	\$	120,294	\$	(2,556)	\$	17,044
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**Total Drug Fund Expenditures**

\$	61,163	-50%	\$	122,850	\$	120,294	\$	(2,556)	\$	17,044
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FACILITIES FUND						
FY 15/16		FY 14/15			FY 13/14	
Proposed	% Change	Budget	Projected	Variance	Actual	

**300 Facilities Fund**

Debt Service City Hall

\$	-	-100%	\$	81,000	\$	81,000	\$	-	\$	51,000
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**Total Expenditures**

\$	4,499,839	-18.58%	\$	5,526,624	\$	5,398,129	\$	(128,495)	\$	5,444,593
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CITY OF FAIRVIEW

GENERAL FUND: 110

**GENERAL GOVERNMENT: 41000**

FY 13/14	
	Actual

FY 14/15		
Budget	Projected	Variance

FY 15/16	
Proposed	% Change

**Employee Related Expenditures**

110 SALARIES	\$ 80,742	-28%	\$ 111,591	\$ 83,552	\$ (28,039)	\$ 137,588
112 SALARIES - OVERTIME PAY	-	-100%	1,000	-	(1,000)	930
113 PART-TIME SALARIES (Janitor)	16,016	0%	16,016	15,763	(253)	10,538
141 OASI (EMPLOYER'S SHARE)	6,817	-46%	12,636	9,930	(2,706)	11,353
142 MEDICARE (EMPLOYER'S SHARE)	1,594	-49%	3,138	2,318	(820)	2,655
143 RETIREMENT	5,975	-28%	8,258	3,979	(4,279)	253,198
147 UNEMPLOYMENT INSURANCE	216	-75%	850	446	(404)	743
161 BOARD AND COMMITTEE MEMBERS	27,000	0%	27,000	27,000	-	27,000
166 INCENTIVE PAY PLANNING COMMISSION	13,200	0%	13,200	12,300	(900)	11,400
510 PROPERTY AND LIABILITY INSURANCE	200,000	0%	199,133	198,420	(713)	168,497
517 DUE TO USABLE - VOL INS	6,000	0%	6,000	5,498	(502)	-
518 DUE TO MUTUAL OF OMAHA - LIFE	28,000	8%	26,000	27,385	1,385	12,792
519 MEDICAL, DENTAL, AND VISION INSURANCE	370,000	6%	350,000	264,362	(85,638)	274,249
522 MEDICAL AND EYE REIMBURSEMENTS		-100%	75,000	76,690	1,690	150,148
<b>Total Employee Related Expenditures</b>	<b>\$ 755,561</b>	<b>-11%</b>	<b>\$ 849,822</b>	<b>\$ 727,644</b>	<b>\$ (122,178)</b>	<b>\$ 1,061,091</b>

**Operating Expenditures**

190 PERSONAL SERVICES/ANIMAL CONTROL	\$ 11,023	100%	\$ 5,500	\$ 2,200	\$ 2,200	\$ 2,195
230 MEMBERSHIPS, SUBS, DUES	4,000	33%	3,000	4,142	1,142	5,426
231 PUBLICATION OF FORMAL AND LEGAL NOTICE	5,500	-8%	6,000	5,444	(556)	4,908
235 REGISTRATION FEES, TUITION	600	20%	500	583	83	6,316
236 PUBLIC RELATION	3,500	-22%	4,500	9,512	5,012	590
237 PUBLIC RELATIONS/WEBSITE	6,600	-3%	6,828	6,564	(265)	5,261
240 UTILITY SERVICES	66,500	6%	63,000	66,195	3,195	6,490
245 TELEPHONE AND TELEGRAPH	60,000	-28%	83,000	78,525	(4,475)	62,475
250 PROFESSIONAL SERVICES	35,000	0%	35,000	44,354	9,354	81,967
254 ENGINEERING AND LANDSCAPE SERVICES	34,000	0%	34,000	40,324	6,324	80,601
255 DATA PROCESSING SERVICES	16,000	9%	14,720	20,279	5,559	61,804
263 REPAIRS AND MAINT OFFICE MACHINERY	500	-17%	600	450	(150)	13,455
						522

CITY OF FAIRVIEW

GENERAL FUND: 110

**GENERAL GOVERNMENT: 41000**

	FY 15/16		FY 14/15			FY 13/14
	Proposed	% Change	Budget	Projected	Variance	Actual
<b>Operating Expenditures</b>						
265 REPAIR AND MAINTENANCE GROUNDS	\$ 1,000	-50%	\$ 2,000	\$ 2,919	\$ 919	\$ 1,745
266 REPAIR AND MAINT. BLDGS.	\$ 1,500	-57%	\$ 3,500	\$ 2,028	\$ (1,472)	\$ 16,302
272 DUE TO COUNTY - 1/2 MIXED DRINKS	\$ 4,500	25%	\$ 3,600	\$ 4,233	\$ 633	\$ 3,689
280 TRAVEL	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ 3,106
298 DRUG TESTING FEES	\$ 3,000	0%	\$ 3,000	\$ 2,527	\$ (473)	\$ 3,887
310 OFFICE SUPPLIES	\$ 3,000	0%	\$ 3,000	\$ 2,932	\$ (68)	\$ 590
311 POSTAGE AND SUPPLIES	\$ 4,000	0%	\$ 4,000	\$ 3,964	\$ (36)	\$ 2,924
319 AUDIO/VISUAL SUPPLIES	\$ -	-100%	\$ 450	\$ 65	\$ (385)	\$ 308
320 OPERATING SUPPLIES	\$ 500	11%	\$ 450	\$ 1,336	\$ 886	\$ 749
323 SAFETY SUPPLIES	\$ 200	-50%	\$ 400	\$ 65	\$ (335)	\$ 255
324 HOUSEHOLD AND JANITORIAL SUPPLIES	\$ 4,000	60%	\$ 2,500	\$ 4,683	\$ 2,183	\$ 4,168
326 CLOTHING AND UNIFORMS	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ 166
342 SIGN PARTS AND SUPPLIES	\$ -	-100%	\$ 500	\$ 261	\$ (239)	\$ 2,508
710 CITY MATCH PROP TAX RELIEF	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ 200
790 OTHER GRANTS, CONTRIBUTIONS, AND INDEM	\$ 65,200	#DIV/0!	\$ -	\$ -	\$ -	\$ 97,825
799 MISCELLANEOUS	\$ 500	#DIV/0!	\$ -	\$ 669	\$ 669	\$ -
947 OFFICE MACHINERY AND EQUIPMENT	\$ 8,500	6%	\$ 8,000	\$ 9,731	\$ 1,731	\$ 7,814
948 COMPUTER EQUIP/SOFTWARE	\$ 500	0%	\$ 500	\$ 1,770	\$ 1,270	\$ 279
<b>Total Operating Expenditures</b>	\$ 339,623	17.70%	\$ 288,548	\$ 321,181	\$ 32,633	\$ 478,526
<b>Total General Government Expenditures</b>	\$ 1,095,184	-3.79%	\$ 1,138,370	\$ 1,048,824	\$ (89,546)	\$ 1,539,617

1 Full-Time Employee

CITY OF FAIRVIEW

GENERAL FUND: 110

**CITY COURT: 41210**

	FY 15/16		FY 14/15		FY 13/14 Actual
	Proposed	% Change	Budget	Projected	
<b>Employee Related Expenditures</b>					
110 SALARIES	\$ 76,419	-3%	\$ 79,141	\$ 76,303	\$ (2,838)
113 PART-TIME SALARIES (Judge)	\$ 16,200	0%	\$ 16,200	\$ 16,200	\$ -
124 WAGES - PART-TIME - REGULAR (Magistrate)	\$ 3,000	0%	\$ 3,000	\$ 2,477	\$ (523)
141 OASI (EMPLOYER'S SHARE)	\$ 5,928	-3%	\$ 6,097	\$ 5,889	\$ (208)
142 MEDICARE (EMPLOYER'S SHARE)	\$ 1,386	-3%	\$ 1,426	\$ 1,377	\$ (49)
143 RETIREMENT	\$ 5,655	-3%	\$ 5,856	\$ 4,679	\$ (1,177)
147 UNEMPLOYMENT INSURANCE	\$ 360	0%	\$ 360	\$ 394	\$ 34
<b>Total Employee Related Expenditures</b>	<b>\$ 108,949</b>	<b>-2.79%</b>	<b>\$ 112,080</b>	<b>\$ 107,319</b>	<b>\$ (4,761)</b>

<b>Operating Expenditures</b>					
235 REGISTRATION FEES, TUITION	\$ 100	0%	\$ 100	\$ 100	\$ -
255 DATA PROCESSING SERVICES	\$ 3,150	0%	\$ 3,150	\$ 3,150	\$ -
280 TRAVEL	\$ -	#DIV/0!	\$ -	\$ -	\$ -
310 OFFICE SUPPLIES	\$ 1,250	-17%	\$ 1,500	\$ 1,596	\$ 96
320 OPERATING SUPPLIES	\$ 500	-50%	\$ 1,000	\$ 855	\$ (145)
<b>Total Operating Expenditures</b>	<b>\$ 5,000</b>	<b>-13.04%</b>	<b>\$ 5,750</b>	<b>\$ 5,701</b>	<b>\$ (49)</b>
<b>Total Court Expenditures</b>	<b>\$ 113,949</b>	<b>-3.29%</b>	<b>\$ 117,830</b>	<b>\$ 113,020</b>	<b>\$ (4,810)</b>

**FINANCE ADMINISTRATION: 41500**

	FY 15/16		FY 14/15		FY 13/14 Actual
	Proposed	% Change	Budget	Projected	
<b>Employee Related Expenditures</b>					
110 SALARIES	\$ 131,729	4%	\$ 126,173	\$ 129,396	\$ 119,403
141 OASI (EMPLOYER'S SHARE)	\$ 8,167	4%	\$ 7,823	\$ 7,710	\$ 7,473
142 MEDICARE (EMPLOYER'S SHARE)	\$ 1,910	4%	\$ 1,830	\$ 1,803	\$ 1,748
143 RETIREMENT	\$ 9,748	4%	\$ 9,337	\$ 9,575	\$ -
147 UNEMPLOYMENT INSURANCE	\$ 324	0%	\$ 324	\$ 384	\$ 474
<b>Total Employee Related Expenditures</b>	<b>\$ 151,878</b>	<b>4.39%</b>	<b>\$ 145,487</b>	<b>\$ 148,869</b>	<b>\$ 129,098</b>
<b>Operating Expenditures</b>					
230 MEMBERSHIPS, SUBS, DUES	\$ 350	-30%	\$ 500	\$ 320	\$ 1,440
235 REGISTRATION FEES, TUITION	\$ 1,500	11%	\$ 1,350	\$ 1,917	\$ 2,375
310 OFFICE SUPPLIES	\$ 3,000	0%	\$ 3,000	\$ 2,989	\$ 13,982
312 PRINTING/MAILING PROP TAX NOTICES	\$ 2,700	0%	\$ 2,700	\$ 2,663	\$ 2,646
320 OPERATING SUPPLIES	\$ 400	-47%	\$ 750	\$ 347	\$ 705
948 COMPUTER EQUIP/SOFTWARE	\$ 4,200	0%	\$ 4,200	\$ 4,203	\$ 3,150
<b>Total Operating Expenditures</b>	<b>\$ 12,150</b>	<b>-2.80%</b>	<b>\$ 12,500</b>	<b>\$ 12,438</b>	<b>\$ 24,298</b>
<b>Total Finance Expenditures</b>	<b>\$ 164,028</b>	<b>3.82%</b>	<b>\$ 157,987</b>	<b>\$ 161,307</b>	<b>\$ 153,396</b>



**CODES ADMINISTRATION: 41710**

	FY 15/16		FY 14/15		FY 13/14 Actual
	Proposed	% Change	Budget	Projected	
<b>Employee Related Expenditures</b>					
110 SALARIES	\$ 87,209	-45%	\$ 159,336	\$ 155,116	\$ (4,220)
141 OASI (EMPLOYER'S SHARE)	\$ 5,407	-45%	\$ 9,879	\$ 9,336	\$ (543)
142 MEDICARE (EMPLOYER'S SHARE)	\$ 1,265	-45%	\$ 2,310	\$ 2,183	\$ (127)
143 RETIREMENT	\$ 6,453	-38%	\$ 10,382	\$ 9,654	\$ (728)
147 UNEMPLOYMENT INSURANCE	\$ 216	-33%	\$ 324	\$ 367	\$ 444
<b>Total Employee Related Expenditures</b>	<b>\$ 100,550</b>	<b>-44.82%</b>	<b>\$ 182,231</b>	<b>\$ 176,655</b>	<b>\$ (5,576)</b>
<b>Operating Expenditures</b>					
230 MEMBERSHIPS	\$ 1,200	0%	\$ 1,200	\$ 1,197	\$ (3)
235 REGISTRATION FEES, TUITION	\$ 600	50%	\$ 400	\$ 565	\$ 165
255 DATA PROCESSING SERVICES	\$ 3,000	#DIV/0!	\$ -	\$ -	\$ -
280 TRAVEL	\$ -	#DIV/0!	\$ -	\$ -	\$ 21
293 RECORDING DOCUMENTS	\$ 100	-50%	\$ 200	\$ 100	\$ (100)
301 GRASS CUTTING LEINS	\$ 100	#DIV/0!	\$ -	\$ 54	\$ 189
310 OFFICE SUPPLIES	\$ 2,000	0%	\$ 2,000	\$ 2,000	\$ 837
320 OPERATING SUPPLIES	\$ 400	-20%	\$ 500	\$ 500	\$ 421
342 SIGN PARTS AND SUPPLIES	\$ -	#DIV/0!	\$ -	\$ -	\$ 1,160
947 OFFICE MACHINERY AND EQUIPMENT	\$ 10,500	-13%	\$ 12,000	\$ 10,500	\$ (1,500)
948 COMPUTER EQUIPMENT/SOFTWARE	\$ 1,000	-80%	\$ 5,000	\$ 5,000	\$ 4,209
<b>Total Operating Expenditures</b>	<b>\$ 18,900</b>	<b>-11.27%</b>	<b>\$ 21,300</b>	<b>\$ 19,916</b>	<b>\$ (1,384)</b>
<b>Total Codes Expenditures</b>	<b>\$ 119,450</b>	<b>-41.31%</b>	<b>\$ 203,531</b>	<b>\$ 196,571</b>	<b>\$ (9,210)</b>

CITY OF FAIRVIEW

GENERAL FUND: 110

**POLICE: 42100**

FY 15/16		% Change
Proposed		

FY 14/15		Projected	Variance
Budget			

FY 13/14	
	Actual

**Employee Related Expenditures**

110 SALARIES	\$ 938,893		-11%	\$ 1,058,823	\$ 1,027,032	\$ (31,791)	\$ 922,423
112 OVERTIME PAY	\$ 25,000		-58%	\$ 60,000	\$ 42,244	\$ (17,756)	\$ 50,301
113 PART-TIME SALARIES (SO & 2 Park Rangers)	\$ 26,560		-60%	\$ 67,080	\$ 86,018	\$ 18,938	\$ 75,994
119 INCENTIVE PAY (Auxiliary Police)	\$ 5,000		-29%	\$ 7,000	\$ 4,886	\$ (2,114)	\$ 3,002
121 SCHOOL PATROL	\$ 9,800		0%	\$ 9,800	\$ 9,120	\$ (680)	\$ 9,506
132 INSERVICE PAY	\$ 14,400		0%	\$ 14,400	\$ 14,400	\$ -	\$ 11,400
141 OASI (EMPLOYER'S SHARE)	\$ 63,218		-16%	\$ 75,460	\$ 68,359	\$ (7,101)	\$ 65,672
142 MEDICARE (EMPLOYER'S SHARE)	\$ 14,785		-16%	\$ 17,648	\$ 17,164	\$ (484)	\$ 15,359
143 RETIREMENT	\$ 63,927		-10%	\$ 71,109	\$ 76,000	\$ 4,891	\$ 33
147 UNEMPLOYMENT	\$ 2,376		-12%	\$ 2,700	\$ 3,175	\$ 475	\$ 3,323
512 LIFE INSURANCE ON PUBLIC SAFETY EMPLOY	\$ 2,500		0%	\$ 2,500	\$ 2,494	\$ (6)	\$ 2,494
<b>Total Employee Related Expenditures</b>	<b>\$ 1,166,459</b>		<b>-15.87%</b>	<b>\$ 1,386,520</b>	<b>\$ 1,350,892</b>	<b>\$ (35,628)</b>	<b>\$ 1,159,507</b>

**Operating Expenditures**

200 CONTRACTUAL SERVICES	\$ 15,270		-23%	\$ 19,940	\$ 23,710	\$ 3,770	\$ 18,000
230 MEMBERSHIPS, SUBS, DUES	\$ 750		50%	\$ 500	\$ 500	\$ -	\$ 770
235 REGISTRATION FEES, TUITION	\$ 2,000		-20%	\$ 2,500	\$ 2,255	\$ (245)	\$ 2,734
236 PUBLIC RELATION	\$ 250		-50%	\$ 500	\$ 243	\$ (257)	\$ 485
251 MEDICAL SERVICES	\$ -		-100%	\$ 750	\$ -	\$ (750)	\$ 525
262 REPAIR & MAINT. MACHINERY & EQUIP.	\$ 1,000		-33%	\$ 1,500	\$ 1,380	\$ (120)	\$ 1,411
280 TRAVEL	\$ 2,000		0%	\$ 2,000	\$ 2,103	\$ 103	\$ 1,390
320 OPERATING SUPPLIES	\$ 2,500		-17%	\$ 3,000	\$ 3,670	\$ 670	\$ 2,706
326 CLOTHING AND UNIFORMS	\$ 7,000		-46%	\$ 13,000	\$ 10,010	\$ (2,990)	\$ 13,547
327 FIRE ARM SUPPLIES	\$ 4,000		-60%	\$ 10,000	\$ 4,856	\$ (5,144)	\$ 8,286
328 EDUCATIONAL SUPPLIES/PROGRAMS	\$ 2,000		0%	\$ 2,000	\$ 1,827	\$ (173)	\$ 1,775
345 GHSO GRANT	\$ 41,000		#DIV/0!	\$ -	\$ 50,580	\$ 50,580	\$ 18,995
742 SPECIAL INVESTIATIVE FUNDS	\$ 1,000		-50%	\$ 2,000	\$ 980	\$ (1,020)	\$ 1,178
940 MACHINERY & EQUIPMENT	\$ 1,500		-25%	\$ 2,000	\$ 2,035	\$ 35	\$ 904
945 COMMUNICATION EQUIPMENT	\$ 3,000		0%	\$ 3,000	\$ 3,948	\$ 948	\$ 1,249
947 OFFICE MACHINERY & EQUIPMENT	\$ -		#DIV/0!	\$ -	\$ -	\$ -	\$ 298
948 COMPUTER EQUIP/SOFTWARE	\$ -		-100%	\$ 3,000	\$ 2,056	\$ (944)	\$ -
<b>Total Operating Expenditures</b>	<b>\$ 83,270</b>		<b>26.76%</b>	<b>\$ 65,690</b>	<b>\$ 110,153</b>	<b>\$ 44,463</b>	<b>\$ 74,251</b>

**Total Police Expenditures**

<b>Total Police Expenditures</b>	<b>\$ 1,249,729</b>		<b>-13.94%</b>	<b>\$ 1,452,210</b>	<b>\$ 1,461,045</b>	<b>\$ 8,835</b>	<b>\$ 1,233,758</b>
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CITY OF FAIRVIEW

GENERAL FUND: 110

**FLEET MAINTENANCE: 42152**

	FY 15/16		FY 14/15		FY 13/14 Actual
	Proposed	% Change	Budget	Projected	
<b>Employee Related Expenditures</b>					
110 SALARIES	\$ 46,343	-2%	\$ 47,270	\$ 46,343	\$ (927)
141 OASI (EMPLOYER'S SHARE)	\$ 2,873	-2%	\$ 2,931	\$ 2,783	\$ (148)
142 MEDICARE (EMPLOYER'S SHARE)	\$ 672	-2%	\$ 685	\$ 651	\$ (34)
143 RETIREMENT	\$ 3,429	-2%	\$ 3,498	\$ 3,429	\$ (69)
147 UNEMPLOYMENT INSURANCE	\$ 108	0%	\$ 108	\$ 215	\$ 107
<b>Total Employee Related Expenditures</b>	<b>\$ 53,426</b>	<b>\$ (0.02)</b>	<b>\$ 54,492</b>	<b>\$ 53,421</b>	<b>\$ (1,071)</b>
<b>Operating Expenditures</b>					
261 REPAIR AND MAINT. MOTOR VEHICLES	\$ 15,000	-25%	\$ 20,000	\$ 20,000	\$ -
331 GAS, OIL, DIESEL FUEL, GREASE, ETC.	\$ 125,000	-11%	\$ 140,000	\$ 115,893	\$ (24,107)
334 TIRES, TUBES, ETC.	\$ 15,000	-14%	\$ 17,500	\$ 13,970	\$ (3,530)
341 TOOLS	\$ 500	-67%	\$ 1,500	\$ 1,329	\$ (171)
<b>Total Operating Expenditures</b>	<b>\$ 155,500</b>	<b>-13.13%</b>	<b>\$ 179,000</b>	<b>\$ 151,192</b>	<b>\$ (27,808)</b>
<b>Total Fleet Expenditures</b>	<b>\$ 208,926</b>	<b>-10.52%</b>	<b>\$ 233,492</b>	<b>\$ 204,613</b>	<b>\$ (28,879)</b>

CITY OF FAIRVIEW

GENERAL FUND: 110

**FIRE: 42200**

FY 14/15		FY 13/14
Budget	Projected	Actual

FY 15/16		FY 14/15		Variance
Proposed	% Change	Budget	Projected	

**Employee Related Expenditures**

110	SALARIES	\$ 547,836	12%	\$ 488,884	\$ 496,775	\$ 7,891	\$ 509,443
111	PART-TIME SALARIES (SAFER GRANT)	\$ 52,813	-50%	\$ 104,975	\$ 106,016	\$ 1,041	\$ 100,695
112	OVERTIME PAY	\$ 15,800	5%	\$ 15,000	\$ 13,102	\$ (1,898)	\$ 14,739
119	INCENTIVE PAY	\$ 30,000	7%	\$ 28,000	\$ 38,040	\$ 10,040	\$ 29,725
132	IN-SERVICE PAY	\$ 9,000	7%	\$ 8,400	\$ 8,400	\$ -	\$ 7,800
141	OASI (EMPLOYER'S SHARE)	\$ 40,638	2%	\$ 40,006	\$ 39,701	\$ (305)	\$ 39,942
142	MEDICARE (EMPLOYER'S SHARE)	\$ 9,504	2%	\$ 9,356	\$ 7,760	\$ (1,596)	\$ 9,341
143	RETIREMENT	\$ 43,161	61%	\$ 26,761	\$ 42,034	\$ 15,273	\$ -
147	UNEMPLOYMENT INSURANCE	\$ 1,908	-2%	\$ 1,956	\$ 1,954	\$ (3)	\$ 2,133
	<b>Total Employee Related Expenditures</b>	\$ 750,659	3.78%	\$ 723,338	\$ 753,781	\$ 30,443	\$ 713,819

**Operating Expenditures**

200	CONTRACTUAL SERVICES	\$ 9,000	-50%	\$ 18,000	\$ 18,000	\$ -	\$ 18,000
230	MEMBERSHIPS, SUBS, DUES	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ 8
261	REPAIR & MAINT. MOTOR VEHICLES	\$ 14,000	-22%	\$ 18,000	\$ 17,446	\$ (554)	\$ 14,494
262	REPAIR & MAINT. MACHINERY & EQUIP.	\$ 1,500	-25%	\$ 2,000	\$ 1,560	\$ (440)	\$ 3,688
266	REPAIR & MAINT. BLDGS.	\$ 2,000	-20%	\$ 2,500	\$ 6,906	\$ 4,406	\$ 4,062
320	OPERATING SUPPLIES	\$ 3,000	0%	\$ 3,000	\$ 3,797	\$ 797	\$ 4,658
326	CLOTHING AND UNIFORMS	\$ 4,000	-33%	\$ 6,000	\$ 1,824	\$ (4,176)	\$ 8,150
329	TRAINING & SUPPLIES	\$ 12,000	-20%	\$ 15,000	\$ 8,760	\$ (6,240)	\$ 20,893
341	TOOLS	\$ 500	0%	\$ 500	\$ 151	\$ (349)	\$ 130
334	TIRES, TUBES, ETC.	\$ 6,000	#DIV/0!	\$ -	\$ -	\$ -	\$ -
945	COMMUNICATION EQUIPMENT	\$ 500	0%	\$ 500	\$ 575	\$ 75	\$ 1,563
946	FIRE EQUIPMENT	\$ 35,000	-56%	\$ 80,000	\$ 78,467	\$ (1,533)	\$ 24,106
948	COMPUTER EQUIP./SOFTWARE	\$ 250	-50%	\$ 500	\$ 126	\$ (374)	\$ 167
	<b>Total Operating Expenditures</b>	\$ 87,750	-39.90%	\$ 146,000	\$ 137,612	\$ (8,388)	\$ 99,920
	<b>Total Fire Expenditures</b>	\$ 838,409	-3.56%	\$ 869,338	\$ 891,393	\$ 22,055	\$ 813,738

14 Full-Time Employees

CITY OF FAIRVIEW

GENERAL FUND: 110

**HIGHWAYS AND STREETS: 43100**

FY 15/16		FY 14/15		FY 13/14
Proposed	% Change	Budget	Projected	Actual

**Employee Related Expenditures**

110 SALARIES	\$ 182,363	1%	\$ 180,720	\$ 182,339	\$ 1,619
112 OVERTIME PAY	\$ 1,000	-80%	\$ 5,000	\$ 2,663	\$ (2,337)
113 PART-TIME SALARIES	\$ 9,500	-2%	\$ 9,720	\$ 9,005	\$ (715)
141 OASI (EMPLOYER'S SHARE)	\$ 11,958	1%	\$ 11,807	\$ 11,290	\$ (517)
142 MEDICARE (EMPLOYER'S SHARE)	\$ 2,797	1%	\$ 2,761	\$ 2,638	\$ (123)
143 RETIREMENT	\$ 13,569	0%	\$ 13,373	\$ 11,371	\$ (2,002)
147 UNEMPLOYMENT INSURANCE	\$ 756	8%	\$ 702	\$ 701	\$ (1)
<b>Total Employee Related Expenditures</b>	<b>\$ 221,942</b>	<b>-0.96%</b>	<b>\$ 224,083</b>	<b>\$ 220,007</b>	<b>\$ (4,076)</b>

\$ 27,032
\$ -
\$ 1,276
\$ 1,639
\$ 383
\$ -
\$ 65
<b>\$ 30,395</b>

**Operating Expenditures**

262 REPAIR & MAINT. MACHINERY & EQUIP.	\$ -	#DIV/0!	\$ -	\$ -	\$ 10,888
266 REPAIR & MAINT. BLDGS.	\$ 1,500	-40%	\$ 2,500	\$ 1,500	\$ 1,232
320 OPERATING SUPPLIES	\$ 1,500	-35%	\$ 2,300	\$ 1,984	\$ 1,773
326 CLOTHING AND UNIFORMS	\$ 3,500	-53%	\$ 7,500	\$ 6,343	\$ 4,745
341 TOOLS	\$ 500	-75%	\$ 2,000	\$ 200	\$ 774
342 SIGN PARTS & SUPPLIES	\$ -	#DIV/0!	\$ -	\$ -	\$ 124
932 DRAINAGE IMPROVEMENTS	\$ -	#DIV/0!	\$ -	\$ -	\$ 49
940 MACHINERY & EQUIPMENT	\$ -	#DIV/0!	\$ -	\$ -	\$ 848
944 TRANSPORTATION EQUIPMENT	\$ -	#DIV/0!	\$ -	\$ -	\$ -
<b>Total Operating Expenditures</b>	<b>\$ 7,000</b>	<b>-51.05%</b>	<b>\$ 14,300</b>	<b>\$ 10,027</b>	<b>\$ (4,273)</b>

\$ 20,433
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\$ 50,828
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**Total Hwys & Streets Expenditures**

5.5 Full-Time Employees  
Street/Parks Director Salary split between both Departments

\$ 238,383
------------

\$ 230,035
------------

\$ (8,348)
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FY 15/16		% Change
Proposed		

FY 14/15		Variance
Budget	Projected	

FY 13/14	
Actual	

**Employee Related Expenditures**

110 SALARIES	\$ 158,378	3%	\$ 154,381	\$ 157,067	\$ 2,686	\$ 160,191
112 OVERTIME PAY	-	-100%	2,000	63	(1,937)	4,598
113 PART-TIME SALARIES (Instructors)	12,000	-20%	15,000	11,455	(3,545)	15,659
141 OASI (EMPLOYER'S SHARE)	10,563	-3%	10,905	10,452	(453)	11,184
142 MEDICARE (EMPLOYER'S SHARE)	2,470	-3%	2,550	2,444	(106)	2,615
143 RETIREMENT	11,720	22%	9,624	10,129	505	-
147 UNEMPLOYMENT INSURANCE	696	-3%	720	688	(32)	674
<b>Total Employee Related Expenditures</b>	<b>\$ 195,828</b>	<b>0%</b>	<b>\$ 195,180</b>	<b>\$ 192,299</b>	<b>\$ (2,881)</b>	<b>\$ 194,922</b>

**Operating Expenditures**

230 MEMBERSHIPS, SUBS, DUES	\$ 550	0%	\$ 550	\$ 430	\$ (120)	\$ 670
235 REGISTRATION FEES, TUITION	550	0%	550	-	(550)	-
254 ENGINEERING, AND LANDSCAPING SERVICES	-	-100%	3,000	2,950	(50)	130
262 REPAIR & MAINT. MACHINERY & EQUIP.	2,500	-17%	3,000	2,454	(546)	3,531
263 REPAIR & MAINT. OFFICE MACHINERY	500	0%	500	250	(250)	13
265 REPAIR & MAINT. GROUNDS	1,500	-89%	14,000	14,000	-	5,378
266 REPAIR & MAINT. BLDGS.	-	-100%	1,500	3,759	2,259	1,806
280 TRAVEL	-	#DIV/0!	-	-	-	80
317 INDEPENDENCE DAY CELEBRATION	-	-100%	12,000	12,000	-	12,394
318 FAMILY FUN DAY	1,500	0%	1,500	1,476	(24)	6,060
320 OPERATING SUPPLIES	2,000	-33%	3,000	2,387	(613)	1,708
326 CLOTHING AND UNIFORMS	1,000	0%	1,000	1,249	249	906
328 EDUCATIONAL SUPPLIES/PROGRAMS	3,700	-29%	5,200	5,200	-	1,924
341 TOOLS	500	-50%	1,000	807	(193)	160
342 SIGN PARTS & SUPPLIES	1,000	-33%	1,500	955	(545)	1,294
792 IMPROVEMENTS TO HISTORIC VILLAGE	-	-100%	2,500	2,500	-	5,902
930 IMPROVEMENTS OTHER THAN BUILDINGS	500	-91%	5,715	4,575	(1,140)	38,616
931 STREET PAVING AND IMPROVEMENTS	-	#DIV/0!	-	-	-	71,523
940 MACHINERY & EQUIPMENT	-	-100%	20,000	20,000	-	9,885
944 TRANSPORTATION EQUIPMENT	-	-100%	35,000	34,821	(179)	-
947 OFFICE MACHINERY & EQUIPMENT	-	#DIV/0!	-	-	-	-
948 COMPUTER EQUIP./SOFTWARE	200	-80%	1,000	190	(810)	370
<b>Total Operating Expenditures</b>	<b>\$ 16,000</b>	<b>-85.78%</b>	<b>\$ 112,515</b>	<b>\$ 110,002</b>	<b>\$ (2,513)</b>	<b>\$ 162,350</b>
<b>Total Parks Expenditures</b>	<b>\$ 211,828</b>	<b>-31.16%</b>	<b>\$ 307,695</b>	<b>\$ 302,301</b>	<b>\$ (5,394)</b>	<b>\$ 357,271</b>

CITY OF FAIRVIEW

GENERAL FUND: 110

**DEBT SERVICE: 49000**

	FY 15/16		FY 14/15		FY 13/14
	Proposed	% Change	Budget	Projected	Actual
602 DEBT SERVICE - FIRE TRUCKS	\$ -	-100%	\$ 205,013	\$ 209,436	\$ 97,766
603 DEBT SERVICE - CITY HALL (Transfer in 300 Facilities Fund)	\$ -	-100%	\$ 81,000	\$ 81,000	\$ 78,907
605 DEBT SERVICE - POLICE CARS	\$ -	-100%	\$ 96,213	\$ 96,213	\$ -
614 DEBT SERVICE - INT ON FIRE TRUCKS	\$ -	-100%	\$ 23,869	\$ 20,754	\$ 2,180
615 DEBT SERVICE - INT ON CITY HALL	\$ -	-100%	\$ 22,000	\$ 20,269	\$ 20,036
616 DEBT SERVICE - INT ON ROAD LOAN (Transfer in State Street Aid)	\$ -	#DIV/0!	\$ -	\$ -	\$ 21,968
617 DEBT SERVICE - INT ON POLICE CARS	\$ -	-100%	\$ 12,272	\$ 12,272	\$ -
618 DEBT SERVICE - 2016 CONSOLIDATION	\$ 36,731	#DIV/0!	\$ -	\$ -	\$ -
931 STREET PAVING AND IMPROVEMENTS	\$ -	#DIV/0!	\$ -	\$ -	\$ 61,000
944 TRANSPORTATION EQUIPMENT	\$ -	#DIV/0!	\$ -	\$ -	\$ -
	\$ 36,731	-91.66%	\$ 440,367	\$ 439,944	\$ 281,858
				\$ (423)	

0 Full-Time Employees

CITY OF FAIRVIEW

GENERAL FUND: 110

**HEALTH DEPARTMENT: 44100**

	FY 15/16		FY 14/15		FY 13/14	
	Proposed	% Change	Budget	Projected	Actual	
240 UTILITY SERVICES	\$ 15,000	0%	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
0 Full-Time Employees	\$ 15,000	0%	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000

240 UTILITY SERVICES

0 Full-Time Employees



FY 13/14	
	Actual

FY 14/15		Variance
Budget	Projected	

FY 15/16		% Change
Proposed		

\$	94,090		
\$	2,787		
\$	21,497		
\$	7,133		
\$	1,668		
\$	-		
\$	522		
\$			127,696

\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$		\$		\$	

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\$		#DIV/0!

**Employee Related Expenditures**  
 110 SALARIES  
 112 OVERTIME PAY  
 113 PART-TIME SALARIES  
 141 OASI (EMPLOYER'S SHARE)  
 142 MEDICARE (EMPLOYER'S SHARE)  
 143 RETIREMENT  
 147 UNEMPLOYMENT INSURANCE  
**Total Employee Related Expenditures**

\$	34,578		
\$	-		
\$	-		
\$	3,250		
\$	801		
\$	-		
\$	105,579		
\$	-		
\$	122		
\$	16,585		
\$	17,718		
\$	-		
\$			178,632

\$	40,000	\$	26,558	\$	(13,442)
\$	-	\$	2,645	\$	2,645
\$	9,000	\$	9,000	\$	-
\$	3,000	\$	1,762	\$	(1,238)
\$	1,000	\$	2,398	\$	1,398
\$	19,571	\$	19,571	\$	0
\$	64,000	\$	64,000	\$	-
\$	63,000	\$	63,000	\$	-
\$	-	\$	-	\$	-
\$	20,000	\$	12,555	\$	(7,445)
\$	10,000	\$	12,293	\$	2,293
\$	-	\$	-	\$	-
\$		\$		\$	
\$		\$	213,782	\$	(15,789)

\$	35,000	-13%
\$	1,500	#DIV/0!
\$	10,000	11%
\$	2,500	-17%
\$	2,500	150%
\$	-	-100%
\$	90,000	41%
\$	-	-100%
\$	-	#DIV/0!
\$	15,000	-25%
\$	-	-100%
\$	-	#DIV/0!
\$	156,500	-31.83%
\$	156,500	-31.83%

**Operating Expenditures**  
 247 STREET LIGHTING (ELECTRIC & MAINT.)  
 254 ENGINEERING AND LANDSCAPING SERVICES  
 262 REPAIR & MAINT. MACHINERY & EQUIP. \*  
 342 SIGN PARTS AND SUPPLIES  
 343 TRAFFIC SIGNAL MAINTENANCE  
 616 DEBT SERVICE - INT ON ROAD LOAN (Transfer in State Street Aid)  
 931 STREET PAVING AND IMPROVEMENTS \*\*  
 931 STREET PAVING AND IMPROVEMENTS (Transfer in State Street Aid)  
 932 DRAINAGE IMPROVEMENTS  
 933 GRAVEL AND REPAIRS TO STEETS  
 940 MACHINERY & EQUIPMENT  
 944 TRANSPORTATION EQUIPMENT  
**Total Operating Expenditures**  
**Total State Street Aid Expenditures**

0 Full-Time Employees

CITY OF FAIRVIEW

GENERAL FUND: 110

**TRAFFIC: 42130**

	FY 15/16		FY 14/15		FY 13/14 Actual
	Proposed	% Change	Budget	Projected	
<b>Employee Related Expenditures</b>					
110 SALARIES		#DIV/0!	\$ -	\$ -	\$ 70,769
112 OVERTIME	\$ -	#DIV/0!	\$ -	\$ -	\$ 7,245
141 OASI (EMPLOYER'S SHARE)		#DIV/0!	\$ -	\$ -	\$ 4,696
142 MEDICARE		#DIV/0!	\$ -	\$ -	\$ 1,098
143 RETIREMENT	\$ -	#DIV/0!	\$ -	\$ -	\$ -
147 UNEMPLOYMENT INSURANCE	\$ -	#DIV/0!	\$ -	\$ -	\$ 215
<b>Total Employee Related Expenditures</b>	\$ -	#DIV/0!	\$ -	\$ -	\$ 84,024
<b>Operating Expenditures</b>					
940 MACHINERY & EQUIPMENT	\$ -	#DIV/0!	\$ -	\$ -	\$ 6,992
948 TRANSPORTATION EQUIPMENT	\$ -	#DIV/0!	\$ -	\$ -	\$ -
<b>Total Operating Expenditures</b>	\$ -	#DIV/0!	\$ -	\$ -	\$ 6,992
<b>Total Traffic Expenditures</b>	\$ -	#DIV/0!	\$ -	\$ -	\$ 91,016

0 Full-Time Employees  
 Department consolidated with Police Dept FY 14/15.

CITY OF FAIRVIEW

DRUG FUND: 619

**DRUG INVESTIGATION AND CONTROL: 42129**

FY 15/16		% Change
Proposed		

FY 14/15		Variance
Budget	Projected	

FY 13/14	
Actual	

**Employee Related Expenditures**

		#DIV/0!
110 SALARIES	\$ 35,619	#DIV/0!
112 OVERTIME PAY	\$ 500	#DIV/0!
113 PART-TIME SALARIES	\$ -	#DIV/0!
141 OASI (EMPLOYER'S SHARE)	\$ 2,239	#DIV/0!
142 MEDICARE (EMPLOYER'S SHARE)	\$ 524	#DIV/0!
143 RETIREMENT	\$ 2,673	#DIV/0!
147 UNEMPLOYMENT INSURANCE	\$ 108	#DIV/0!

\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -

\$ 94,090
\$ 2,787
\$ 21,497
\$ 7,133
\$ 1,668
\$ -
\$ 522

**Total Employee Related Expenditures**

\$ 41,663	#DIV/0!
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\$ -	\$ -	\$ -
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\$ 127,696
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**Operating Expenditures**

235 REGISTRATION FEES, TUITION	\$ 500	100%
261 REPAIR AND MAINT. MOTOR VEHICLES	\$ -	-100%
262 REPAIR AND MAINT. MACHINERY & EQUIP	\$ 500	-75%
280 TRAVEL	\$ -	-100%
320 OPERATING SUPPLIES	\$ 2,000	100%
940 MACHINERY AND EQUIPMENT*	\$ -	-100%
944 TRANSPORTATION EQUIPMENT**	\$ -	-100%
948 COMPUTER EQUIP/SOFTWARE	\$ 10,000	67%
952 DRUG DOG SUPPLIES	\$ 1,000	0%
953 DOG VET EXPENSE	\$ 500	-75%
954 DUE TO DRUG TASK FORCE	\$ 5,000	0%

\$ 250	\$ 500	\$ 250
\$ 600	\$ 100	\$ (500)
\$ 2,000	\$ 85	\$ (1,915)
\$ 3,000	\$ -	\$ (3,000)
\$ 1,000	\$ 3,294	\$ 2,294
\$ 10,000	\$ 10,034	\$ 34
\$ 92,000	\$ 89,798	\$ (2,202)
\$ 6,000	\$ 10,268	\$ 4,268
\$ 1,000	\$ 966	\$ (34)
\$ 2,000	\$ 248	\$ (1,752)
\$ 5,000	\$ 5,000	\$ -

\$ 500
\$ 85
\$ -
\$ -
\$ 1,700
\$ -
\$ -
\$ 9,052
\$ 636
\$ 71
\$ 5,000

**Total Operating Expenditures**

\$ 19,500	-84%
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\$ 122,850	\$ 120,294	\$ (2,556)
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\$ 17,044
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**Total Drug Fund Expenditures**

\$ 61,163	-50%
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\$ 122,850	\$ 120,294	\$ (2,556)
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\$ 144,741
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FY 2015-2016 PAY PLAN

0% MERIT RAISE  
0% COLA

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
1	23,783	24,259	24,735	25,229	25,724	26,239	26,753	27,286	27,823	28,380
2	25,851	26,368	26,885	27,423	27,961	28,520	29,079	29,661	30,243	30,847
3	28,099	28,661	29,223	29,808	30,392	31,000	31,608	32,240	32,872	33,530
4	30,543	31,154	31,765	32,400	33,035	33,696	34,357	35,044	35,731	36,445
5	33,199	33,863	34,527	35,217	35,908	36,626	37,344	38,091	38,838	39,615
6	35,855	36,572	37,289	38,035	38,780	39,556	40,332	41,138	41,945	42,784
7	38,723	39,497	40,272	41,077	41,883	42,720	43,558	44,429	45,300	46,206
8	41,821	42,657	43,494	44,364	45,233	46,138	47,043	47,984	48,924	49,903
9	45,166	46,070	46,973	47,913	48,852	49,829	50,806	51,822	52,838	53,895
10	48,780	49,755	50,731	51,746	52,760	53,815	54,871	55,968	57,065	58,207
11	52,682	53,736	54,789	55,885	56,981	58,121	59,260	60,445	61,631	62,863
12	56,897	58,035	59,173	60,356	61,540	62,770	64,001	65,281	66,561	67,892
13	61,448	62,677	63,906	65,185	66,463	67,792	69,121	70,504	71,886	73,324
14	66,364	67,692	69,019	70,399	71,780	73,215	74,651	76,144	77,637	79,190

Grades are 8% higher down the page

Steps are 2 % higher across the page

Steps granted annually upon satisfactory performance or by special permission of the Board

COLA raises are determined annually by the board

Longevity pay is abolished

FY 2015-2016 PAY PLAN

0% MERIT RAISE

0% COLA

Grade	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20
1	28,936	29,515	30,093	30,695	31,297	31,923	32,549	33,200	33,851	34,528
2	31,452	32,081	32,710	33,365	34,019	34,699	35,379	36,087	36,795	37,531
3	34,187	34,871	35,555	36,266	36,977	37,716	38,456	39,225	40,010	40,810
4	37,160	37,903	38,646	39,419	40,192	40,996	41,800	42,636	43,472	44,341
5	40,391	41,199	42,007	42,847	43,687	44,561	45,435	46,343	47,252	48,197
6	43,623	44,495	45,368	46,275	47,182	48,126	49,069	50,051	51,032	52,053
7	47,112	48,055	48,997	49,977	50,957	51,976	52,995	54,055	55,115	56,217
8	50,881	51,899	52,917	53,975	55,033	56,134	57,235	58,379	59,524	60,715
9	54,952	56,051	57,150	58,293	59,436	60,625	61,813	63,050	64,286	65,572
10	59,348	60,535	61,722	62,956	64,191	65,475	66,758	68,094	69,429	70,817
11	64,096	65,378	66,660	67,993	69,326	70,713	72,099	73,541	74,983	76,483
12	69,224	70,608	71,993	73,432	74,872	76,370	77,867	79,424	80,982	82,601
13	74,761	76,257	77,752	79,307	80,862	82,479	84,096	85,778	87,460	89,210
14	80,742	82,357	83,972	85,652	87,331	89,078	90,824	92,641	94,457	96,346

Grades are 8% higher down the page

Steps are 2 % higher across the page

Steps granted annually upon satisfactory performance or by special permission of the Board

COLA raises are determined annually by the board

Longevity pay is abolished

City of Fairview  
Salary Breakdown

0% MERIT  
0% COLA

UNASSIGNED

Department	Title	Hire Date	Grade/Step
Gen Gov	City Manager	10/21/2013	14/11
		1	Gen Gov Total

Salary FY 2016
80,742
<b>80,742</b>

Finance	Finance Director	11/21/2013	11/4
Finance	City Recorder	11/18/2013	9/4
Finance	Deputy Recorder	11/22/2013	2/5
		3	Finance Total

55,855
47,913
27,961
<b>131,729</b>

Codes	Codes Inspector	4/7/2006	8/8
Codes	Codes Clerk	2/18/2000	3/18
		2	Codes Total

47,984
39,225
<b>87,209</b>

Courts	Court Clerk	8/13/1987	6/18
Courts	Deputy Court Clerk	12/29/2014	2/2
		2	Court Total

50,051
26,368
<b>76,419</b>

Fire	Chief	2/9/2015	13/1
Fire	Captain	7/11/2003	10/3
Fire	Captain	9/14/2004	10/3
Fire	Captain	4/7/2006	10/3
Fire	Captain	6/1/2011	10/3
Fire	Lieutenant	8/25/2010	7/5
Fire	Lieutenant	10/1/2011	7/3
Fire	Lieutenant	1/15/2013	7/2
Fire	Firefighter	6/27/2014	6/2
Fire	Grant Firemen	2/8/2013	6/1
Fire	Grant Firemen	7/8/2013	6/1
Fire	Grant Firemen	6/13/2015	5/1
Fire	Firefighter	1/14/2013	6/2
Fire	Firefighter	11/22/2013	6/2
		14	Fire Total

61,448
50,731
50,731
50,731
50,731
41,883
40,272
39,497
36,572
35,855
35,855
33,199
36,572
36,572
<b>600,649</b>

6 months Safer Grant (Salaries only/no benefits)

<b>52,813</b>
<b>547,836</b>

Parks	Parks Director	8/1/1999	11/2
Parks	Superintendent	1/7/2013	5/3
Parks	Equipment Operator	3/10/2011	4/4
Parks	Programmer	12/20/2010	4/11
Parks	Naturalist	9/21/2012	2/4
		4.5	Park Total

26,868
34,527
32,400
37,160
27,423
<b>158,378</b>

City of Fairview  
Salary Breakdown

0% MERIT  
0% COLA

UNASSIGNED

Department	Title	Hire Date	Grade/Step	Salary FY 2016
Police	Chief	10/18/1985	13/12	76,257
Police	Asst Chief	3/9/2001	12/3	59,173
Police	Lieutenant	7/23/2004	8/12	51,899
Police	Lieutenant	5/9/2008	9/1	44,429
Police	Sergeant	3/17/2006	8/8	47,984
Police	Sergeant	12/14/2010	8/1	41,821
Police	Sergeant CID	3/23/2001	9/7	50,806
Police	Detective	9/10/2004	9/8	51,822
Police	Detective	5/20/2011	9/4	47,913
Police	Corporal	5/20/2011	7/1	38,723
Police	Corporal	6/29/2012	5/7	37,344
Police	Corporal	6/28/2013	5/4	35,217
Police	Officer	3/23/2001	6/12	44,495
Police	Officer	8/16/2002	6/12	44,495
Police	Officer	10/25/2004	6/10	42,784
Police	Officer	3/20/2015	5/1	33,199
Police	Officer	2/1/2013	5/2	33,863
Police	Officer	12/5/2008	5/8	38,091
Police	Officer	1/5/2007	7/7	43,558
Police	Officer	7/26/2013	5/1	33,199
Police	IT/Admin	3/9/2012	8/1	41,821
21			<b>Police Total</b>	<b>938,893</b>

Streets	Streets Director	8/1/1999	11/2	26,868
Streets	Supervisor	12/2/2005	5/15	43,687
Streets	Worker	4/16/2010	2/5	27,961
Streets	Worker	5/15/2009	1/9	27,823
Streets	Worker	10/1/2010	4/3	31,765
Streets	Worker	6/10/2013	1/2	24,259
5.5			<b>Street Total</b>	<b>182,363</b>

Fleet Main	Supervisor	9/13/2000	5/18	46,343
1			<b>Fleet Main Total</b>	<b>46,343</b>

**TOTAL UNASSIGNED SALARIES** **2,249,912**

DRUG FUND

Police	K-9 Officer	5/1/2013	5/5	35,979
1			<b>TOTAL DRUG FUND SALARIES</b>	<b>35,979</b>

**TOTAL SALARIES** **2,285,891**

55 Full-time employees

Attachment B  
Budget Summary  
FY 2016  
Budget Ordinance

Municipality Name: City of Fairview

Fund	Estimated Beginning Cash 07/01/2015	Est. Cash Receipts	Debt Proceeds	Transfers-In	Total Estimated Cash Receipts	Available Funds	Expenditures	Transfers-Out	Appropriations	Receipts - Appropriations	Estimated Ending Cash Balance 06/30/2016	Do Total Appropriations Agree with Detail Budget?	Is Est. Ending Cash Bal. Less Than 1 Month's Avg. Exp. Or 3.33% #DIV/0!
General Fund	\$ 362,156	\$ 5,417,384	\$ -	\$ -	\$ 5,417,384	\$ 5,779,540	\$ 4,438,676	\$ -	\$ 4,438,676	\$ 978,708	\$ 1,340,864	Yes	30%
Facilities Fund	\$ 134,334	\$ 120,012	\$ -	\$ -	\$ 120,012	\$ 254,346	\$ -	\$ -	\$ -	\$ 120,012	\$ 254,346	Yes	#DIV/0!
Drug Fund	\$ 64,293	\$ 48,030	\$ -	\$ -	\$ 48,030	\$ 112,323	\$ 61,163	\$ -	\$ 61,163	\$ (13,133)	\$ 51,160	Yes	84%
<b>Totals</b>	<b>\$ 560,783</b>	<b>\$ 5,585,426</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,585,426</b>	<b>\$ 6,146,209</b>	<b>\$ 4,499,839</b>	<b>\$ -</b>	<b>\$ 4,499,839</b>	<b>\$ 1,085,587</b>	<b>\$ 1,646,370</b>		

Detailed Budget

Fund	Beginning Fund Balance 07/01/2015	Estimated Beginning Cash 07/01/2015	Est. Cash Receipts	Debt Proceeds	Transfers-In	Total Estimated Cash Receipts	Available Funds	Expenditures	Transfers-Out	Appropriations	Receipts - Appropriations	Estimated Ending Cash Balance 06/30/2016	Estimated Ending Fund Balance 06/30/2016
General Fund	\$ 362,156	\$ -	\$ 5,417,384	\$ -	\$ -	\$ 5,417,384	\$ 5,417,384	\$ -	\$ -	\$ 4,438,676	\$ 978,708	\$ 978,708	\$ 1,340,864
Facilities Fund	\$ 134,334	\$ -	\$ 120,012	\$ -	\$ -	\$ 120,012	\$ 120,012	\$ -	\$ -	\$ -	\$ 120,012	\$ 120,012	\$ 254,346
Drug Fund	\$ 64,293	\$ -	\$ 48,030	\$ -	\$ -	\$ 48,030	\$ 48,030	\$ 61,163	\$ -	\$ 61,163	\$ (13,133)	\$ (13,133)	\$ 51,160
<b>Totals</b>	<b>\$ 560,783</b>	<b>\$ -</b>	<b>\$ 5,585,426</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,585,426</b>	<b>\$ 5,585,426</b>	<b>\$ 5,585,426</b>	<b>\$ -</b>	<b>\$ 4,499,839</b>	<b>\$ 1,085,587</b>	<b>\$ 1,085,587</b>	<b>\$ 1,646,370</b>

Please Note: Check that the organizational units that are the appropriations within each fund, in the budget ordinance agree with the organizational units within the detailed budget.

Debt Service

	Principal	Interest	Debt Service
Fund: General Fund	\$ -	\$ 36,731	\$ 36,731
Schedule of Outstanding Debt	\$ -	\$ 36,731	\$ 36,731
Less: Budgeted Debt Payments	\$ -	\$ -	\$ -
Difference:	\$ -	\$ -	\$ -
Fund: Facilities Fund	\$ -	\$ -	\$ -
Schedule of Outstanding Debt	\$ -	\$ -	\$ -
Less: Budgeted Debt Payments	\$ -	\$ -	\$ -
Difference:	\$ -	\$ -	\$ -
Fund: Drug Fund	\$ -	\$ -	\$ -
Schedule of Outstanding Debt	\$ -	\$ -	\$ -
Less: Budgeted Debt Payments	\$ -	\$ -	\$ -
Difference:	\$ -	\$ -	\$ -



ATTACHMENT C  
 City of Fairview  
 Schedule of Outstanding Debt  
 Fiscal Year 2016

GO Bonds	Loan Name	Authorized and Unissued	Amount Outstanding at 06/30/15	FY 2016 Debt Service Payments			Total Debt Service
				Payment Fund	Principal	Interest	
	Currently implementing Debt Restructure	\$ 2,985,000	\$ 2,985,000	\$ -	\$ 36,731	\$ 36,731	\$ 36,731
<b>TOTAL GO BONDS:</b>		\$ -	\$ 2,985,000	\$ -	\$ 36,731	\$ 36,731	\$ 36,731

Debt Service By Fund		Debt Service By Organization	
Principal	Interest	Principal	Interest
General Fund \$	\$ 36,731	General Government \$	\$ 36,731
		Police Department \$	\$ -
		Fire Department \$	\$ -
		Public Works Department \$	\$ -
<b>Total \$</b>	<b>\$ 36,731</b>	<b>Total \$</b>	<b>\$ 36,731</b>

Debt Service By Fund		Total Debt	
Principal	Interest	Principal	Interest
General Fund \$	\$ 36,731	General Government \$	\$ 36,731
		Police Department \$	\$ -
		Fire Department \$	\$ -
		Public Works Department \$	\$ -
<b>Total \$</b>	<b>\$ 36,731</b>	<b>Total \$</b>	<b>\$ 36,731</b>

**ATTACHMENT D**  
City of Fairview  
Schedule of Budgeted Debt Payments  
FY 2016

Fund	Principal	Interest
<b>General Fund</b>		
General Government (Implementing Debt Restructure)		
Note Principal	-	
Note Interest		36,731
Subtotal	-	36,731
Subtotal	-	36,731
<b>General Fund Total</b>	-	36,731

Attachment E  
Cash Flow Statement  
FY 2016

General Fund	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	June	Total
Cash Receipts	\$ 331,250	\$ 291,078	\$ 281,208	\$ 323,943	\$ 410,243	\$ 1,093,651	\$ 676,942	\$ 727,834	\$ 311,794	\$ 291,207	\$ 344,408	\$ 333,826	\$ 5,417,384
Loan Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Inflows	331,250	291,078	281,208	323,943	410,243	1,093,651	676,942	727,834	311,794	291,207	344,408	333,826	5,417,384
Beg Cash Bal	362,156	367,939	291,050	261,776	69,730	113,816	857,074	1,215,909	1,564,538	1,514,550	1,382,623	1,315,115	362,156
Available Cash	693,406	659,017	572,258	585,719	479,973	1,207,467	1,534,016	1,943,743	1,876,332	1,805,757	1,727,031	1,648,941	5,779,540
Cash Payments	325,467	367,967	310,482	515,989	366,157	350,393	318,107	379,205	361,782	423,134	411,916	307,776	4,438,375
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Outflows	325,467	367,967	310,482	515,989	366,157	350,393	318,107	379,205	361,782	423,134	411,916	307,776	4,438,375
End Bal	367,939	291,050	261,776	69,730	113,816	857,074	1,215,909	1,564,538	1,514,550	1,382,623	1,315,115	1,341,165	1,341,165
Cash inflows - Outflows	\$ 5,783	\$ (76,889)	\$ (29,274)	\$ (192,046)	\$ 44,086	\$ 743,258	\$ 358,835	\$ 348,629	\$ (49,988)	\$ (131,927)	\$ (67,508)	\$ 26,050	\$ 979,009

Facilities Fund	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	June	Total
Cash Receipts	\$ 10,001	\$ 10,001	\$ 10,001	\$ 10,001	\$ 10,001	\$ 10,001	\$ 10,001	\$ 10,001	\$ 10,001	\$ 10,001	\$ 10,001	\$ 10,001	\$ 120,012
Loan Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Inflows	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	120,012
Beg Cash Bal	134,334	-	-	-	-	-	-	-	-	-	-	-	134,334
Available Cash	144,335	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	254,346
Cash Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	144,335.00	10,001.00	10,001.00	10,001.00	10,001.00	10,001.00	10,001.00	10,001.00	10,001.00	10,001.00	10,001.00	10,001.00	254,346.00
Cash inflows - Outflows	\$ 10,001	\$ 10,001	\$ 10,001	\$ 10,001	\$ 10,001	\$ 10,001	\$ 10,001	\$ 10,001	\$ 10,001	\$ 10,001	\$ 10,001	\$ 10,001	\$ 120,012

Drug Fund	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	June	Total
Cash Receipts	\$ 2,353	\$ 2,052	\$ 7,503	\$ 2,052	\$ 2,453	\$ 7,002	\$ 2,053	\$ 2,652	\$ 8,503	\$ 2,052	\$ 2,053	\$ 7,302	\$ 48,030
Loan Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Inflows	2,353	2,052	7,503	2,052	2,453	7,002	2,053	2,652	8,503	2,052	2,053	7,302	48,030
Beg Cash Bal	64,293	-	-	-	-	-	-	-	-	-	-	-	64,293
Available Cash	66,646	2,052	7,503	2,052	2,453	7,002	2,053	2,652	8,503	2,052	2,053	7,302	112,323
Cash Payments	3,477	3,450	6,908	5,529	3,450	6,908	3,450	3,450	5,654	11,864	3,450	3,574	61,164
Debt Service	66,646	2,052	7,503	2,052	2,453	7,002	2,053	2,652	8,503	2,052	2,053	7,302	112,323
Transfers Out	3,477	3,450	6,908	5,529	3,450	6,908	3,450	3,450	5,654	11,864	3,450	3,574	61,164
Total Cash Outflows	3,477	3,450	6,908	5,529	3,450	6,908	3,450	3,450	5,654	11,864	3,450	3,574	61,164
End Bal	63,169	(1,398)	595	(3,477)	(997)	94	(1,397)	(798)	2,849	(9,812)	(1,397)	3,728	51,159
Cash inflows - Outflows	\$ (1,124)	\$ (1,398)	\$ 595	\$ (3,477)	\$ (997)	\$ 94	\$ (1,397)	\$ (798)	\$ 2,849	\$ (9,812)	\$ (1,397)	\$ 3,728	\$ (13,134)



CITY OF FAIRVIEW														
STATEMENT OF CASH FLOWS														
YEAR ENDED JUNE 30, 2016														
REVENUE														
ACCT	DESCRIPTION	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	BUDGET TOTALS
<b>PARK FUND</b>														
36100	Interest	12	12	12	12	12	12	12	12	12	12	12	12	144
<b>STATE STREET AID</b>														
33551	State Gasoline Tax	17,083	17,083	17,083	17,083	17,083	17,083	17,083	17,083	17,083	17,083	17,083	17,083	205,000
<b>SCHOOL FACILITIES</b>														
27200	School Facilities Tax	10,000	10,000	9,000	9,000	10,000	10,000	9,000	9,000	10,000	10,000	12,000	12,000	120,000
36100	Interest	1	1	1	1	1	1	1	1	1	1	1	1	12
<b>TOTAL SCHOOL FACILITIES</b>		10,001	10,001	9,001	9,001	10,001	10,001	9,001	9,001	10,001	10,001	12,001	12,001	120,012
<b>TREE BANK</b>														
31520	Payments from Industry	-	-	875.00	-	-	875.00	-	-	875.00	-	-	875.00	3,500
36100	Interest	8	8	8	8	8	8	8	8	8	8	8	8	96
<b>TOTAL TREE BANK</b>		8	8	883	8	8	883	8	8	883	8	8	883	3,596
<b>TOTAL GENERAL FUND REVENUE</b>		331,250	291,078	281,208	323,943	410,243	1,093,651	676,942	727,834	311,794	291,209	344,409	333,827	5,417,384
<b>FACILITIES FUND</b>														
33870	Municipal Bldgs - Facility Tax	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000.00
36100	Interest	1	1	1	1	1	1	1	1	1	1	1	1	12.00
<b>TOTAL FACILITIES FUND</b>		10,001.00	10,001.00	10,001.00	10,001.00	10,001.00	10,001.00	10,001.00	10,001.00	10,001.00	10,001.00	10,001.00	10,001.00	120,012.00
<b>DRUG FUND</b>														
34110	Miscellaneous Fees & Charges	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
35140	Drug Related Fines	1,100	800	1,000	800	1,200	500	800	1,400	2,000	800	800	800	12,000
36100	Interest Income	3	2	3	2	3	2	3	2	3	2	3	2	30.00
36340	City Auction Sales	-	-	5,000	-	-	5,000	-	-	5,000	-	-	5,000	20,000.00
36340	Insurance Reimbursements	-	-	250	-	-	250	-	-	250	-	-	250	1,000.00
<b>TOTAL DRUG FUND</b>		2,353	2,052	7,503	2,052	2,453	7,002	2,053	2,652	8,503	2,052	2,053	7,302	48,030
<b>TOTAL REVENUE</b>		343,604	303,131	298,712	335,996	422,697	1,110,654	688,996	740,487	330,298	303,262	356,463	351,130	5,585,426





CITY OF FAIRVIEW														
STATEMENT OF CASH FLOWS														
YEAR ENDED JUNE 30, 2016														
EXPENDITURES														
ACCT	DESCRIPTION	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	BUDGET TOTALS
TOTAL FACILITIES EXPENDITURES														
<b>DRUG FUND (Restricted)</b>														
110	Salaries	2,740	2,740	2,740	4,110	2,740	2,740	2,740	2,740	4,110	2,740	2,740	2,740	35,619
112	Salaries - Overtime Pay	42	42	42	42	42	42	42	42	42	42	42	42	500
141	OASI Employer's Share	172	172	172	258	172	172	172	172	258	172	172	172	2,239
142	Medicare Employer's Share	40	40	40	60	40	40	40	40	60	40	40	40	524
143	Retirement - Current	206	206	206	308	206	206	206	206	308	206	206	206	2,673
147	Unemployment Insurance	27	-	-	-	-	-	-	-	-	-	-	-	108
230	Memberships, Subs, Dues	-	-	-	-	-	-	-	-	-	-	-	-	-
235	Registration Fees, Tuition	-	-	-	250	-	-	-	-	250	-	-	-	500
262	Repair and Maint. Machinery & Equip	-	-	-	-	-	-	-	-	-	-	-	-	-
280	Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Operating Supplies	167	167	167	167	167	167	167	167	167	167	167	167	2,000
940	Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
944	Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
948	Computer Equip/Software	-	-	3,333	-	-	-	-	-	-	3,333	-	-	10,000
952	Drug Dose Supplies	83	83	83	83	83	83	83	83	83	83	83	83	1,000
953	Drug Dose Ver Expense	-	-	125	-	-	125	-	-	-	-	-	125	500
954	Due to Drug Task Force	-	-	-	-	-	-	-	-	-	5,000	-	-	5,000
<b>TOTAL DRUG FUND EXPENDITURES</b>		<b>3,477</b>	<b>3,450</b>	<b>6,908</b>	<b>5,529</b>	<b>3,450</b>	<b>6,908</b>	<b>3,450</b>	<b>3,450</b>	<b>5,654</b>	<b>11,864</b>	<b>3,450</b>	<b>3,575</b>	<b>61,164</b>
<b>TOTAL EXPENDITURES</b>		<b>328,944</b>	<b>371,417</b>	<b>317,390</b>	<b>521,517</b>	<b>369,607</b>	<b>357,301</b>	<b>371,557</b>	<b>382,655</b>	<b>367,436</b>	<b>434,998</b>	<b>415,366</b>	<b>311,352</b>	<b>4,499,539</b>
<b>SURPLUS / (DEFICIT)</b>		<b>14,660</b>	<b>(68,286)</b>	<b>(18,678)</b>	<b>(185,522)</b>	<b>55,090</b>	<b>753,353</b>	<b>367,439</b>	<b>357,832</b>	<b>(37,138)</b>	<b>(131,736)</b>	<b>(58,903)</b>	<b>39,778</b>	<b>1,085,887</b>



# CITY OF FAIRVIEW, TENNESSEE



Fairview  
Tennessee  
WILLIAMSON COUNTY

## Preliminary Refunding Analysis

March 24, 2015

Prepared By:



CUMBERLAND SECURITIES

SINCE 1931

Independent Financial Advisors  
813 S. Northshore Drive, Suite 201A  
Knoxville, Tennessee 37919  
Telephone: (865) 988-2663  
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**City of Fairview, Tennessee**

**Preliminary Refunding Analysis**

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CUMBERLAND SECURITIES

SINCE 1931

City of Fairview, Tennessee  
 Total Outstanding Debt  
 Tuesday, March 24, 2015

Aggregate Estimated Debt Service

Date	Principal	Interest	Total P+I
06/30/2015	-	-	-
06/30/2016	459,409.14	72,353.37	531,762.51
06/30/2017	472,290.13	59,030.57	531,320.70
06/30/2018	442,734.96	46,970.56	489,705.52
06/30/2019	456,987.64	35,041.35	492,028.99
06/30/2020	180,000.00	22,719.17	202,719.17
06/30/2021	187,000.00	17,624.70	204,624.70
06/30/2022	114,000.00	12,350.00	126,350.00
06/30/2023	119,000.00	10,061.67	129,061.67
06/30/2024	125,000.00	7,671.70	132,671.70
06/30/2025	131,000.00	5,161.63	136,161.63
06/30/2026	138,000.00	2,530.00	140,530.00
<b>Total</b>	<b>\$2,825,421.87</b>	<b>\$291,514.72</b>	<b>\$3,116,936.59</b>

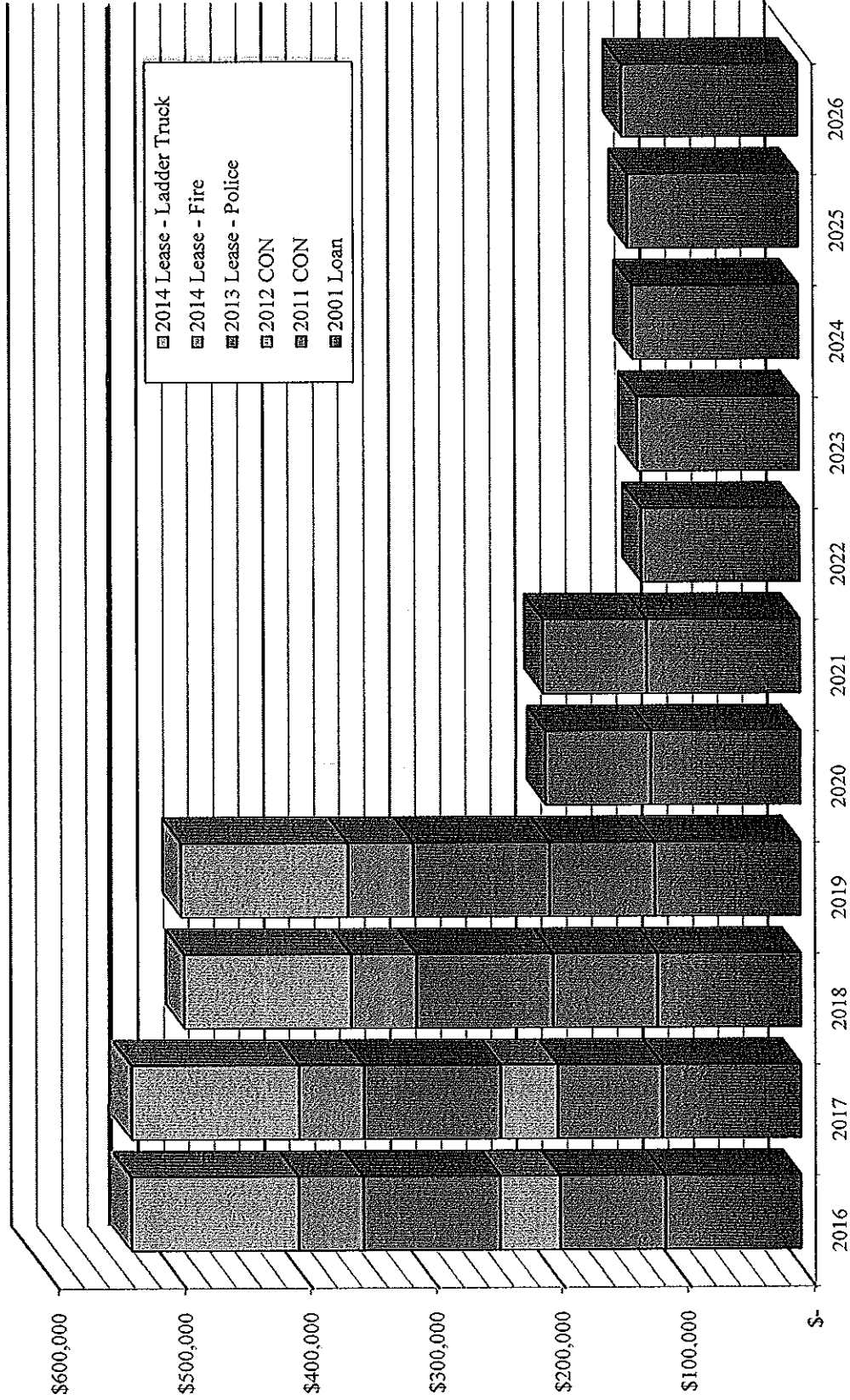
**Par Amounts Of Selected Issues**

GO - TMBF Loans, Series 2001.....	1,204,000.00
GO - CON, Series 2011.....	435,000.00
GO - CON Fire Pump Truck, 2012 - Anytime.....	89,239.00
GO - Lease/Purchase Patrol Cars, 2014 - \$316,550.83.....	408,807.29
GO - Lease/Purchase Fire Rescue, 2010 - \$387,760.90.....	189,301.49
GO - Lease/Purchase Ladder Truck, 2014- 146,780.44.....	499,074.09
<b>TOTAL.....</b>	<b>2,825,421.87</b>

*May not include all leases and notes*

# City of Fairview, Tennessee

## Total Combined Outstanding Debt Service



**\$2,985,000**  
 City of Fairview, Tennessee  
 General Obligation Refunding Bonds, Series 2015

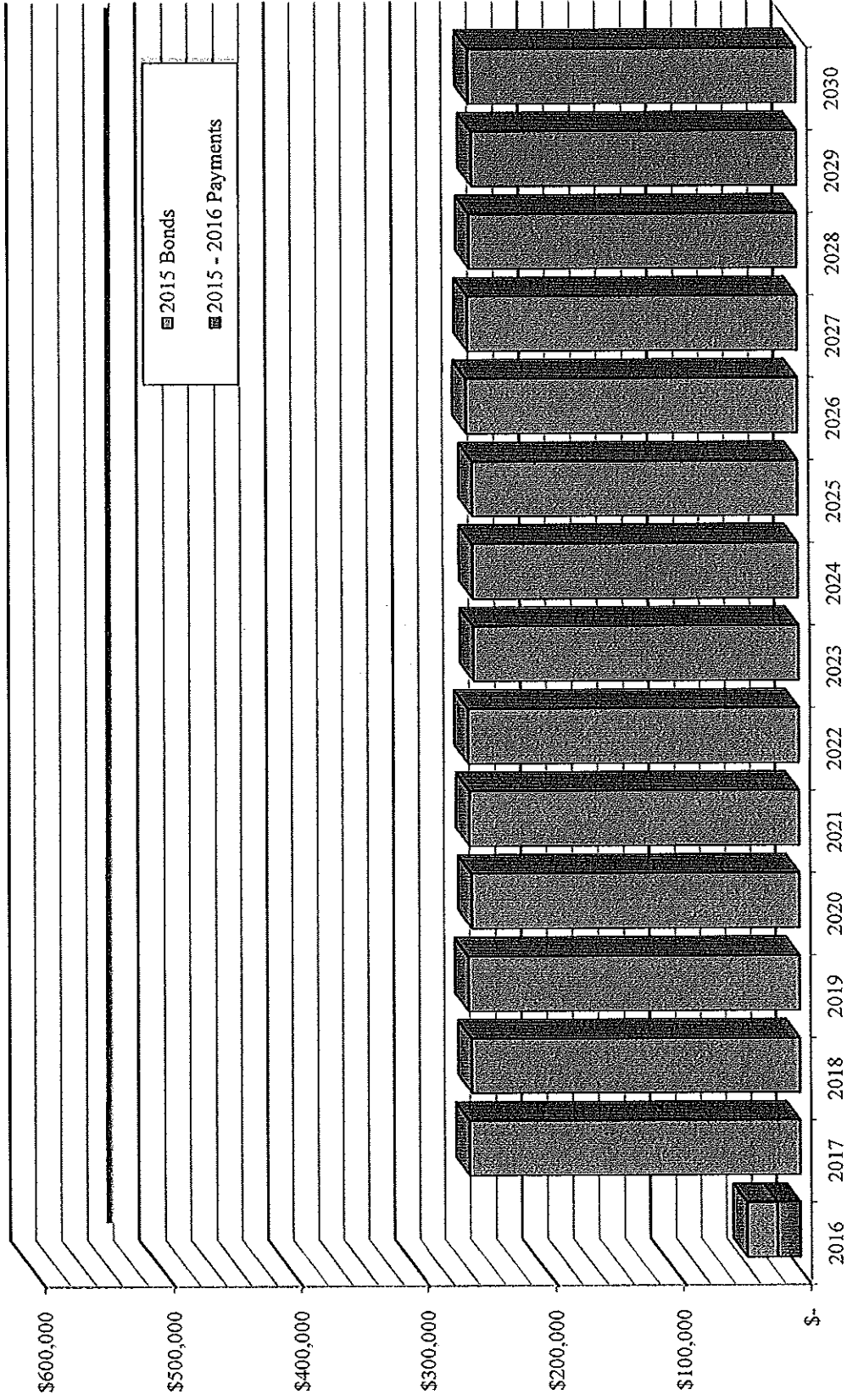
Estimated Savings Analysis (Loss)

Date	Principal	Coupon	Interest	Total P+I	Refunded D/S	Estimated Savings (Loss)
06/30/2016	-	-	24,370.50	24,370.50	525,742.50	501,372.00
06/30/2017	190,000.00	1.000%	69,630.00	259,630.00	531,320.70	271,690.70
06/30/2018	190,000.00	1.250%	67,730.00	257,730.00	489,705.52	231,975.52
06/30/2019	195,000.00	1.500%	65,355.00	260,355.00	492,028.99	231,673.99
06/30/2020	195,000.00	1.750%	62,430.00	257,430.00	202,719.17	(54,710.83)
06/30/2021	200,000.00	2.000%	59,017.50	259,017.50	204,624.70	(54,392.80)
06/30/2022	205,000.00	2.150%	55,017.50	260,017.50	126,350.00	(133,667.50)
06/30/2023	205,000.00	2.250%	50,610.00	255,610.00	129,061.67	(126,548.33)
06/30/2024	210,000.00	2.450%	45,997.50	255,997.50	132,671.70	(123,325.80)
06/30/2025	215,000.00	2.500%	40,852.50	255,852.50	136,161.63	(119,690.87)
06/30/2026	225,000.00	2.750%	35,477.50	260,477.50	140,530.00	(119,947.50)
06/30/2027	230,000.00	2.850%	29,290.00	259,290.00	-	(259,290.00)
06/30/2028	235,000.00	3.000%	22,735.00	257,735.00	-	(257,735.00)
06/30/2029	240,000.00	3.150%	15,685.00	255,685.00	-	(255,685.00)
06/30/2030	250,000.00	3.250%	8,125.00	258,125.00	-	(258,125.00)
<b>Total</b>	<b>\$2,985,000.00</b>	<b>-</b>	<b>\$652,323.00</b>	<b>\$3,637,323.00</b>	<b>\$3,110,916.58</b>	<b>(526,406.42)</b>

Net Present Value Loss	\$(149,643.29)
Net PV Loss / \$2,825,422 Refunded Principal	(5.296%)
Dated	10/25/2015
First Coupon Date	3/10/2016
Weighted Average Maturity	8.201 Years
Bond Yield for Arbitrage Purposes	2.6421554%
Average Coupon	2.6647454%
Bond Year Dollars	\$24,479.75
True Interest Cost (TIC)	2.7816956%

# City of Fairview, Tennessee

## Total Combined Outstanding Debt Service - Post Issuance



**\$2,000,000**  
City of Fairview, Tennessee  
General Obligation TMBF Loan, Series 2001  
2% Budget Rates

Debt Service To Maturity And To Call

Date	Refunded Bonds	Refunded Interest	D/S To Call	Principal	Coupon	Interest	Refunded D/S
06/30/2016	1,204,000.00	2,006.67	1,206,006.67	85,000.00	-	17,918.36	102,918.36
06/30/2017	-	-	-	89,000.00	-	22,231.67	111,231.67
06/30/2018	-	-	-	94,000.00	-	20,443.37	114,443.37
06/30/2019	-	-	-	98,000.00	-	18,556.67	116,556.67
06/30/2020	-	-	-	103,000.00	-	16,588.37	119,588.37
06/30/2021	-	-	-	108,000.00	-	14,520.00	122,520.00
06/30/2022	-	-	-	114,000.00	-	12,350.00	126,350.00
06/30/2023	-	-	-	119,000.00	-	10,061.67	129,061.67
06/30/2024	-	-	-	125,000.00	-	7,671.70	132,671.70
06/30/2025	-	-	-	131,000.00	-	5,161.63	136,161.63
06/30/2026	-	-	-	138,000.00	2.000%	2,530.00	140,530.00
Total	\$1,204,000.00	\$2,006.67	\$1,206,006.67	\$1,204,000.00	-	\$148,033.44	\$1,352,033.44

**Yield Statistics**

Base date for Avg. Life & Avg. Coupon Calculation.....	10/25/2015
Average Life.....	6.064 Years
Average Coupon.....	2.0000014%
Weighted Average Maturity (Par Basis).....	6.064 Years

**Refunding Bond Information**

Refunding Dated Date.....	10/25/2015
Refunding Delivery Date.....	10/25/2015

**\$670,000**  
City of Fairview, Tennessee  
General Obligation Capital Outlay Note, Series 2011  
Callable Anytime at 1% Premium

Debt Service To Maturity And To Call

Date	Refunded Bonds	Premium	Refunded Interest	D/S To Call	Principal	Coupon	Interest	Refunded D/S
10/25/2015	435,000.00	4,350.00	8,262.83	447,612.83	-	-	-	-
11/01/2015	-	-	-	-	-	-	8,547.75	8,547.75
05/01/2016	-	-	-	-	66,000.00	3.930%	8,547.75	74,547.75
11/01/2016	-	-	-	-	-	-	7,250.85	7,250.85
05/01/2017	-	-	-	-	68,000.00	3.930%	7,250.85	75,250.85
11/01/2017	-	-	-	-	-	-	5,914.65	5,914.65
05/01/2018	-	-	-	-	71,000.00	3.930%	5,914.65	76,914.65
11/01/2018	-	-	-	-	-	-	4,519.50	4,519.50
05/01/2019	-	-	-	-	74,000.00	3.930%	4,519.50	78,519.50
11/01/2019	-	-	-	-	-	-	3,065.40	3,065.40
05/01/2020	-	-	-	-	77,000.00	3.930%	3,065.40	80,065.40
11/01/2020	-	-	-	-	-	-	1,552.35	1,552.35
05/01/2021	-	-	-	-	79,000.00	3.930%	1,552.35	80,552.35
<b>Total</b>	<b>\$435,000.00</b>	<b>\$4,350.00</b>	<b>\$8,262.83</b>	<b>\$447,612.83</b>	<b>\$435,000.00</b>	<b>-</b>	<b>\$61,701.00</b>	<b>\$496,701.00</b>

**Yield Statistics**

Base date for Avg. Life & Avg. Coupon Calculation.....	10/25/2015
Average Life.....	3.126 Years
Average Coupon.....	4.5376724%
Weighted Average Maturity (Par Basis).....	3.126 Years

**Refunding Bond Information**

Refunding Dated Date.....	10/25/2015
Refunding Delivery Date.....	10/25/2015



**\$178,726**  
City of Fairview, Tennessee  
General Obligation Capital Outlay Note, Series 2012  
Fire Pump Truck

Debt Service To Maturity And To Call

Date	Refunded Bonds	Refunded Interest	D/S To Call	Principal	Coupon	Interest	Refunded D/S
10/25/2015	-	-	-	-	-	-	-
12/12/2015	89,239.00	2,141.74	91,380.74	44,619.50	2.400%	2,141.74	46,761.24
06/12/2016	-	-	-	-	-	535.43	535.43
12/12/2016	-	-	-	44,619.50	2.400%	535.43	45,154.93
<b>Total</b>	<b>\$89,239.00</b>	<b>\$2,141.74</b>	<b>\$91,380.74</b>	<b>\$89,239.00</b>	<b>-</b>	<b>\$3,212.60</b>	<b>\$92,451.60</b>

**Yield Statistics**

Base date for Avg. Life & Avg. Coupon Calculation.....	10/25/2015
Average Life.....	0.631 Years
Average Coupon.....	5.7092440%
Weighted Average Maturity (Par Basis).....	0.631 Years

**Refunding Bond Information**

Refunding Dated Date.....	10/25/2015
Refunding Delivery Date.....	10/25/2015

**\$505,020**  
City of Fairview, Tennessee  
Lease Agreement, Series 2013

Debt Service To Maturity And To Call

Date	Refunded Bonds	Premium	Refunded Interest	D/S To Call	Principal	Coupon	Interest	Refunded D/S
10/25/2015	-	-	-	-	-	-	-	-
12/12/2015	408,807.29	6,294.63	9,934.02	425,035.94	98,551.09	2.430%	9,934.02	108,485.11
12/12/2016	-	-	-	-	100,945.88	2.430%	7,539.23	108,485.11
12/12/2017	-	-	-	-	103,398.87	2.430%	5,086.24	108,485.11
12/12/2018	-	-	-	-	105,911.45	2.430%	2,573.65	108,485.10
Total	\$408,807.29	\$6,294.63	\$9,934.02	\$425,035.94	\$408,807.29	-	\$25,133.14	\$433,940.43

**Yield Statistics**

Base date for Avg. Life & Avg. Coupon Calculation.....	10/25/2015
Average Life.....	1.661 Years
Average Coupon.....	3.7023111%
Weighted Average Maturity (Par Basis).....	1.661 Years

**Refunding Bond Information**

Refunding Dated Date.....	10/25/2015
Refunding Delivery Date.....	10/25/2015

**\$365,645**  
City of Fairview, Tennessee  
Lease Agreement, Series 2013  
Rescue Truck

Debt Service To Maturity And To Call

Date	Refunded Bonds	Premium	Refunded Interest	D/S To Call	Principal	Coupon	Interest	Refunded D/S
10/25/2015	-	-	-	-	-	-	-	-
12/01/2015	189,301.49	2,424.43	6,530.90	198,256.82	44,945.48	3.450%	6,530.90	51,476.38
12/01/2016	-	-	-	-	46,496.10	3.450%	4,980.28	51,476.38
12/01/2017	-	-	-	-	48,100.21	3.450%	3,376.17	51,476.38
12/01/2018	-	-	-	-	49,759.70	3.450%	1,716.71	51,476.41
<b>Total</b>	<b>\$189,301.49</b>	<b>\$2,424.43</b>	<b>\$6,530.90</b>	<b>\$198,256.82</b>	<b>\$189,301.49</b>	<b>-</b>	<b>\$16,604.06</b>	<b>\$205,905.55</b>

**Yield Statistics**

Base date for Avg. Life & Avg. Coupon Calculation.....	10/25/2015
Average Life.....	1.642 Years
Average Coupon.....	5.3405442%
Weighted Average Maturity (Par Basis).....	1.642 Years

**Refunding Bond Information**

Refunding Dated Date.....	10/25/2015
Refunding Delivery Date.....	10/25/2015

**\$618,959**  
City of Fairview, Tennessee  
Lease Agreement, Series 2014  
Ladder Truck

Debt Service To Maturity And To Call

Date	Refunded Bonds	Premium	Refunded Interest	D/S To Call	Principal	Coupon	Interest	Refunded D/S
10/25/2015	-	-	-	-	-	-	-	-
01/16/2016	499,074.09	8,979.88	12,177.41	520,231.38	120,293.07	2.440%	12,177.41	132,470.48
01/16/2017	-	-	-	-	123,228.65	2.440%	9,242.26	132,470.91
01/16/2018	-	-	-	-	126,235.88	2.440%	6,235.48	132,471.36
01/16/2019	-	-	-	-	129,316.49	2.440%	3,155.32	132,471.81
Total	\$499,074.09	\$8,979.88	\$12,177.41	\$520,231.38	\$499,074.09	-	\$30,810.47	\$529,884.56

**Yield Statistics**

Base date for Avg. Life & Avg. Coupon Calculation.....	10/25/2015
Average Life.....	1.755 Years
Average Coupon.....	3.5174116%
Weighted Average Maturity (Par Basis).....	1.755 Years

**Refunding Bond Information**

Refunding Dated Date.....	10/25/2015
Refunding Delivery Date.....	10/25/2015

City of Fairview, Tennessee  
 General Obligation TMBF Loan, Series 2001  
 General Obligation Capital Outlay Note, Series 2011  
 General Obligation Capital Outlay Note, Series 2012  
 Lease Agreement, Series 2013  
 Lease Agreement, Series 2013  
 Lease Agreement, Series 2014

Combined Debt Service To Maturity And To Call

Date	Refunded Bonds	Premium	Interest to Call	D/S To Call	Principal	Interest	Refunded D/S
06/30/2016	2,825,421.87	22,048.94	41,053.57	2,888,524.38	459,409.14	66,333.36	525,742.50
06/30/2017	-	-	-	-	472,290.13	59,030.57	531,320.70
06/30/2018	-	-	-	-	442,734.96	46,970.56	489,705.52
06/30/2019	-	-	-	-	456,987.64	35,041.35	492,028.99
06/30/2020	-	-	-	-	180,000.00	22,719.17	202,719.17
06/30/2021	-	-	-	-	187,000.00	17,624.70	204,624.70
06/30/2022	-	-	-	-	114,000.00	12,350.00	126,350.00
06/30/2023	-	-	-	-	119,000.00	10,061.67	129,061.67
06/30/2024	-	-	-	-	125,000.00	7,671.70	132,671.70
06/30/2025	-	-	-	-	131,000.00	5,161.63	136,161.63
06/30/2026	-	-	-	-	138,000.00	2,530.00	140,530.00
<b>Total</b>	<b>\$2,825,421.87</b>	<b>\$22,048.94</b>	<b>\$41,053.57</b>	<b>\$2,888,524.38</b>	<b>\$2,825,421.87</b>	<b>\$285,494.71</b>	<b>\$3,110,916.58</b>

**Yield Statistics**

Base date for Avg. Life & Avg. Coupon Calculation.....	10/25/2015
Average Life.....	3.746 Years
Average Coupon.....	2.6786987%
Weighted Average Maturity (Par Basis).....	3.746 Years

**Refunding Bond Information**

Refunding Dated Date.....	10/25/2015
Refunding Delivery Date.....	10/25/2015

CITY OF FAIRVIEW, TENNESSEE

RESOLUTION NO. 17-14

A RESOLUTION TO ADOPT A STABILIZATION PLAN FOR  
THE CITY OF FAIRVIEW, TENNESSEE.

WHEREAS, The City of Fairview, Tennessee is in the process of establishing a Stabilization Plan for the Budget for the City of Fairview, Tennessee, and,

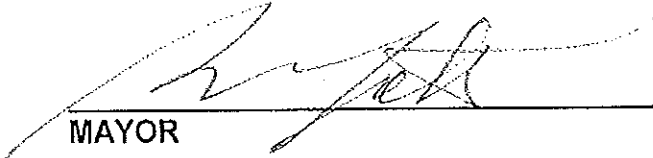
,WHEREAS, the Board of Commissioners for the City of Fairview, Tennessee have determined that the best interest of the City and all its citizens will be served by adoption of a budget Stabilization Plan.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE CITY OF FAIRVIEW, TENNESSEE, THAT A BUDGET STABILIZATION PLAN IS HEREBY ADOPTED. THE BUDGET STABILIZATION PLAN READS AS FOLLOWS:


1. Establish and maintain an initial Unassigned Fund Balance equal to One (1) month General Fund expenditures to be located in the City's operating account. These reserves are to serve as a cash flow hedge and should be greater than or equal to One (1) month's General Fund expenditures at the end of fiscal year 2016 and at the end of subsequent fiscal years going forward.
2. Segregate Restricted and Committed Funds into specified accounts separate from unassigned funds. The order of fund redistribution is as follows.
  - a. State Street Aid (100% in FY 2015)
  - b. School Facilities Tax (25% segregated in FY 2016, 25% segregated FY 2017, remaining balance segregated in FY 2018)
3. Adopt a General Fund Balance Policy with a minimum of:
  - a. An Unassigned General Fund balance threshold equal to Two (2) months General Fund Expenditures of which One (1) month is located in LGIP account and will not be disbursed without a Two Thirds (2/3) majority vote of the Board of Commissioners and One (1) month located in General Fund operating account as explained in number (1) above.
  - b. An Emergency Stabilization Account including a balance threshold equal to 5% of the General Fund expenditures.
  - c. Thresholds to be obtained within Two (2) fiscal years with an expense line item of \$30,000 per month dedicated to funding these thresholds beginning in FY 2016. The priority of disbursements is to be:

- (1) One Half (1/2) Unassigned Fund Balance Reserves in operating account
- (2) One Half (1/2) Unassigned Fund Balance Reserves in LGIP
- (3) Emergency Stabilization Account.

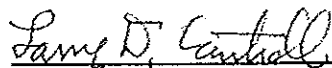
Adopted this the 6<sup>th</sup> day of November, 2014.

  
\_\_\_\_\_  
MAYOR

ATTEST:

  
\_\_\_\_\_  
CITY RECORDER

APPROVED AS TO FORM

  
\_\_\_\_\_  
LARRY D. CANTRELL  
CITY ATTORNEY  
FAIRVIEW, TENNESSEE

Bill # 2014-30

ORDINANCE NO. 852

**AN ORDINANCE ESTABLISHING A FUND BALANCE POLICY FOR THE CITY OF FAIRVIEW, TENNESSEE.**

**Be it Ordained by the City of Fairview, Tennessee as follows:**

**WHEREAS**, the Board of Commissioners of the City of Fairview, Tennessee, have determined that the Best Interest of the City of Fairview, Tennessee and all the Citizens of the City will be greatly enhanced by the adoption of a Fund Balance Policy for the City of Fairview, Tennessee.

**Now therefore, Be it Ordained by the City of Fairview, Tennessee as follows:**

**Section 1. Purpose.** The Fund Balance Policy is intended to provide guidelines during the preparation and execution of the annual budget to ensure that sufficient reserves are maintained for unanticipated expenditures or revenue shortfalls. It also is intended to preserve flexibility throughout the fiscal year to make adjustments in funding for programs approved in connection with the annual budget. The Fund Balance Policy should be established based upon a long-term perspective recognizing that stated thresholds are considered minimum balances. The main objective of establishing and maintaining a Fund Balance Policy is for the City to be in a strong fiscal position that will allow for better position to weather negative economic trends.

**Section 2. Categories.** The Fund Balance consists of five categories: Non-spendable, Restricted, Committed, Assigned, and Unassigned.

- **Non-spendable Fund Balance** consists of funds that cannot be spent due to their form (e.g. inventories and pre-pays) or funds that legally or contractually must be maintained intact.
- **Restricted Fund Balance** consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
- **Committed Fund Balance** consists of funds that are set aside for a specific purpose by the City's highest level of decision making authority (Board or Council). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the fund balance.



- **Assigned Fund Balance** consists of funds that are set aside with the intent to be used for a specific purpose by the City's highest level of decision making authority or a body or official that has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.
- **Unassigned Fund Balance** consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

**Section 3. Responsibility.** Non-spendable funds are those funds that cannot be spent because they are either:

- 1) Not in spendable form (e.g. inventories and pre-pays)
- 2) Legally or contractually required to be maintained intact

It is the responsibility of the Finance Director to report all Non-spendable Funds appropriately in the City's Financial Statements.

Restricted funds are those funds that have constraints placed on their use either:

- 1) Externally by creditors, grantors, contributors, or laws or regulations of other governments.
- 2) By law through constitutional provisions or enabling legislation.

It is the responsibility of the Finance Director to report all Restricted Funds appropriately in the City's Financial Statements. All Restricted Funds must also be reported to the City's governing body within two (2) months of the end of the fiscal year.

#### **Section 4. Order and Use of Restricted and Unrestricted Funds**

When both restricted and unrestricted funds are available for expenditure, restricted funds should be spent first unless legal requirements disallow it.

When committed, assigned, and unassigned funds are available for expenditure, committed funds should be spent first, assigned funds second, and unassigned funds last.

#### **Section 5. Authority to Commit Funds**

The City's governing body has the authority to set aside funds for a specific purpose. Any funds set aside as Committed Fund Balance requires the passage of a resolution by a simple majority vote. The passage of a resolution must take place prior to June 30<sup>th</sup> of the applicable fiscal year. If the actual amount of the

commitment is not available by June 30<sup>th</sup>, the resolution must state the process or formula necessary to calculate the actual amount as soon as information is available.

#### **Section 6. Stabilization Funds**

Maintaining a Financial Stabilization Account is a necessity for sound financial management and fiscal accountability. The City's governing body has the authority to establish a Financial Stabilization Account that will be a Committed Fund Balance. A Financial Stabilization Account is established for the purpose of providing funds for an urgent event that affects the safety of the general public (e.g. flood, tornado, etc.). The minimum level for the Financial Stabilization Account is 5% of General Fund expenditures. The recognition of an urgent event must be established by the governing body or their designee (e.g. Chief Administrative Officer). If established by the governing body's designee, the specific urgent event must be reported to the governing body at their next meeting. A budget amendment must be approved by the City's governing body. In the event that the balance drops below the established minimum level, the City's governing body will develop a plan to replenish the Financial Stabilization Account balance to the established minimum level within two years.

#### **Section 7. Authority to Assign Funds**

The City's governing body has the authority to set aside funds for the intended use of a specific purpose. Any funds set aside as Assigned Fund Balance requires a simple majority vote and must be recorded in the minutes. The same action is required to change or remove the assignment. Upon passage of a budget ordinance where fund balance is used as a source to balance the budget, the Finance Director shall record the amount as Assigned Fund Balance.

#### **Section 8. Unassigned Fund Balance**

Unassigned Fund Balance is the residual amount of Fund Balance in the General Fund. It represents the resources available for future spending. An appropriate level of Unassigned Fund Balance of Two (2) months General Fund expenditures shall be maintained in the General Fund in order to cover unexpected expenditures and revenue shortfalls. Funds in the Unassigned Fund Balance are not for Board discretionary spending.


Unassigned Fund Balance may be accessed in the event of unexpected expenditures up to the minimum established level upon approval of a budget amendment by the City's governing body. In the event of projected revenue shortfalls, it is the responsibility of the Finance Director to report the projections to the City's governing body on a quarterly basis, and shall be recorded in the minutes.


The Fund Balance Policy establishes a minimum Unassigned Fund Balance equal to Two (2) months of General Fund expenditures. One (1) month will be located in the City's General Fund operating account and will be available to hedge variances in cash flows. The minimum balance at fiscal year's end shall be greater than or equal to 1 month General Fund expenditures. An additional minimum of 1 month of General Fund expenditures shall be held in reserves and located in a Local Government Investment Pool investment account. In the event that the balance drops below the established minimum level, the City's governing body will develop a plan to replenish the fund balance to the established minimum level within a two year period.

Any budget amendment that will result in the Unassigned Fund Balance dropping below the minimum level will require the approval of Two Thirds (2/3) vote of the City's governing body.

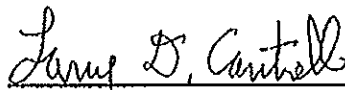
**Section 9. Effective Date.** This Ordinance shall take effect fifteen days (15) days after its first passage or upon second reading, whichever is later, the public welfare requiring it

**BE IT FURTHER ORDAINED,** If any sentence, clause, phrase or paragraph of this Ordinance is declared to be unconstitutional by any Court of competent jurisdiction, such holding will not affect any other portion of this Ordinance.

  
MAYOR

  
CITY RECORDER

APPROVED AS TO FORM:

  
CITY ATTORNEY

Passed First Reading November 16, 2014

Passed Second Reading December 4, 2014