

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

**16205701100000**  
**City of Marion**  
**1225 6th Avenue Suite 170**  
**Marion, IA 52302**

MARION  
**CITY OF MARION, IOWA**  
**DUE: December 1, 2016**

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

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

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

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	19,399,038		19,399,038	18,636,657
Less: Uncollected property taxes-levy year	0		0	0
<b>Net current property taxes</b>	19,399,038		19,399,038	18,636,657
Delinquent property taxes	0		0	0
TIF revenues	2,501,263		2,501,263	2,399,789
Other city taxes	5,314,730	0	5,314,730	4,474,188
Licenses and permits	754,161	3,125	757,286	623,200
Use of money and property	764,819	98,775	863,594	471,817
Intergovernmental	5,016,253	28,102	5,044,355	4,464,634
Charges for fees and service	771,506	11,813,575	12,585,081	11,710,144
Special assessments	556	220	776	10,200
Miscellaneous	678,483	731	679,214	801,125
Other financing sources	13,072,419	658,399	13,730,818	12,600,171
<b>Total revenues and other sources</b>	48,273,228	12,602,927	60,876,155	56,191,925
<b>Expenditures and Other Financing Uses</b>				
Public safety	9,460,495	0	9,460,495	10,168,644
Public works	3,538,400	0	3,538,400	5,747,435
Health and social services	0	0	0	0
Culture and recreation	3,647,436	0	3,647,436	4,663,258
Community and economic development	1,819,206	0	1,819,206	2,138,381
General government	4,776,344	0	4,776,344	5,287,231
Debt service	5,709,660	0	5,709,660	5,721,568
Capital projects	14,239,054	0	14,239,054	28,091,500
<b>Total governmental activities expenditures</b>	43,190,595	0	43,190,595	61,818,017
Business type activities	0	9,970,241	9,970,241	12,187,142
<b>Total ALL expenditures</b>	43,190,595	9,970,241	53,160,836	74,005,159
Other financing uses, including transfers out	11,892,697	1,828,150	13,720,847	12,585,171
<b>Total ALL expenditures/And other financing uses</b>	55,083,292	11,798,391	66,881,683	86,590,330
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-6,810,064	804,536	-6,005,528	-30,398,405
Beginning fund balance July 1, 2015	58,690,593	10,346,016	69,036,609	69,036,761
Ending fund balance June 30, 2016	51,880,529	11,150,552	63,031,081	38,638,356

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

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 52,575,728	Other long-term debt	\$ 0
Revenue debt	\$ 2,318,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 120,753,835

**CERTIFICATION**

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

Signature of city clerk	Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Wesley A Nelson	Telephone →	Area Code 319
Signature of Mayor or other City official (Name and Title)	Number 743-6351	Extension
	Date signed	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016					CITY OF MARION		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	<b>Section A - TAXES</b>											1	
2	<b>Taxes levied on property</b>	12,167,431	3,810,212		3,421,395			19,399,038			19,399,038	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	12,167,431	3,810,212		3,421,395	0		19,399,038		T01	19,399,038	4	
5	Delinquent property taxes							0		T01	0	5	
6	<b>Total property tax</b>	12,167,431	3,810,212		3,421,395	0	0	19,399,038			19,399,038	6	
7	<b>TIF revenues</b>			2,501,263				2,501,263		T01	2,501,263	7	
8	<b>Other city taxes</b>							0		T15	0	8	
9	Utility tax replacement excise taxes							383,351		T15	383,351	9	
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	383,351						0		C30	0	10	
11	Parimutuel wager tax							0		C30	0	11	
12	Gaming wager tax							0		T19	0	12	
13	Mobile home tax							203,133		T19	203,133	13	
14	Hotel/motel tax	203,133						0		T09	0	14	
15	Other local option taxes		4,728,246					4,728,246		T09	4,728,246	14	
16	<b>TOTAL OTHER CITY TAXES</b>	586,484	4,728,246	0	0	0	0	5,314,730	0		5,314,730	15	
16	<b>Section B - LICENSES AND PERMITS</b>	754,161						754,161	3,125	T29	757,286	16	
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17	
18	Interest	127,276	69,215		8,065	443,899	5,476	653,931	98,775	U20	752,706	18	
19	Rents and royalties	81,817				29,071		110,888		U40	110,888	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	209,093	69,215	0	8,065	472,970	5,476	764,819	98,775		863,594	22	
23												23	
24	<b>Section D - INTERGOVERNMENTAL</b>											24	
25												25	
26	<b>Federal grants and reimbursements</b>											26	
27	Federal grants	17,454	43,079			38,628		99,161	3,183	B89	102,344	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	<b>Total Federal grants and reimbursements</b>	17,454	43,079	0	0	38,628	0	99,161	3,183		102,344	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF MARION					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41			
42												42			
43	<b>State shared revenues</b>											43			
44	Road use taxes		4,327,320					4,327,320		C46	4,327,320	44			
45												45			
46												46			
47												47			
48	<b>Other state grants and reimbursements</b>											48			
49	State grants	174,009	24,328					198,337		C89	198,337	49			
50	Iowa Department of Transportation					28,854		28,854		C89	28,854	50			
51	Iowa Department of Natural Resources							0	1,560	C89	1,560	51			
52	Iowa Economic Development Authority		14,678					14,678	23,359	C89	38,037	52			
53	CEBA grants							0		C89	0	53			
54	Commercial & Industrial Replacement Claim							0		C89	0	54			
55								0			0	55			
56								0			0	56			
57								0			0	57			
58								0			0	58			
59								0			0	59			
60	<b>Total state</b>	174,009	4,366,326	0	0	28,854	0	4,569,189	24,919		4,594,108	60			
61												61			
62	<b>Local grants and reimbursements</b>											62			
63	County contributions							0			0	63			
64	Library service	115,616						115,616		D89	115,616	64			
65	Township contributions	21,588				85,284		106,872		D89	106,872	65			
66	Fire/EMT service							0		D89	0	66			
67	Trees		12,500					12,500		D89	12,500	67			
68	Other local grants and reimbursements					66,050		66,050			66,050	68			
69	Marion Water Department					46,865		46,865			46,865	69			
70	<b>Total local grants and reimbursements</b>	137,204	12,500	0	0	198,199	0	347,903	0		347,903	70			
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	328,667	4,421,905	0	0	265,681	0	5,016,253	28,102		5,044,355	71			
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72			
73	Water							0	4,428,161	A91	4,428,161	73			
74	Sewer							0	4,150,460	A80	4,150,460	74			
75	Electric							0		A92	0	75			
76	Gas							0		A93	0	76			
77	Parking							0		A60	0	77			
78	Airport							0		A01	0	78			
79	Landfill/garbage							0	1,897,834	A81	1,897,834	79			
80	Hospital							0		A36	0	80			

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MARION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	984,490	A80	984,490	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	11,642						11,642		A89	11,642	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	6,307						6,307		A89	6,307	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges	40,635						40,635		A50	40,635	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	40,600					4,791	45,391		A03	45,391	98
99	Library charges	12,441						12,441		A89	12,441	99
100	Park, recreation, and cultural charges	403,217						403,217		A61	403,217	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	Copy Charges, Planning & Dev Fees, Misc	18,311				233,562		251,873	352,630		604,503	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	533,153	0	0	0	233,562	4,791	771,506	11,813,575		12,585,081	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>				556			556	220	U01	776	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	259	62,124			18,750		81,133		U99	81,133	108
109	Deposits and sales/fuel tax refunds	675						675	291	U99	966	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	249,990						249,990		U30	249,990	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	10,536	225,548			110,601		346,685	440		347,125	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	261,460	287,672	0	0	129,351	0	678,483	731		679,214	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MARION						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>		14,840,449	13,317,250	2,501,263	3,430,016	1,101,564	10,267	35,200,809	11,944,528		47,145,337	121	
122													122	
123	<b>Section H - OTHER FINANCING SOURCES</b>												123	
124	Proceeds of capital asset sales		9,971						9,971		NR	9,971	124	
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0			NR	0	125	
126	Proceeds of anticipatory warrants or other short-term debt							0			A89	0	126	
127	Regular transfers in and interfund loans		2,302,079	3,367,628		318,081	3,297,298		9,285,086	658,399		9,943,485	127	
128	Internal TIF loans and transfers in				1,768,226	2,009,136			3,777,362			3,777,362	128	
129								0				0	129	
130								0				0	130	
131	<b>TOTAL OTHER FINANCING SOURCES</b>		2,312,050	3,367,628	1,768,226	2,327,217	3,297,298	0	13,072,419	658,399		13,730,818	131	
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>		17,152,499	16,684,878	4,269,489	5,757,233	4,398,862	10,267	48,273,228	12,602,927		60,876,155	132	
133													133	
134	<b>Beginning fund balance July 1, 2015</b>		11,930,282	11,123,696	145,986	511,478	34,109,656	869,495	58,690,593	10,346,016		69,036,609	134	
135													135	
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>		29,082,781	27,808,574	4,415,475	6,268,711	38,508,518	879,762	106,963,821	22,948,943		129,912,764	136	
137													137	
138													138	
139													139	
140													140	
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					CITY OF MARION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	5,776,131	196,035					5,972,166		E62	5,972,166	2
3	Purchase of land and equipment	79,700						79,700		G62	79,700	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	3,193,739	84,442					3,278,181		E24	3,278,181	13
14	Purchase of land and equipment	90,094						90,094		G24	90,094	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	40,354						40,354		E32	40,354	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	<b>9,180,018</b>	<b>280,477</b>					<b>9,460,495</b>			<b>9,460,495</b>	<b>40</b>

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF MARION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
41	<b>Section B — PUBLIC WORKS</b>											41	
42	Roads, bridges, sidewalks — Current operation		2,642,943					2,642,943		E44	2,642,943	42	
43	Purchase of land and equipment		33,831					33,831		G44	33,831	43	
44	Construction							0		F44	0	44	
45	Parking meter and off-street — Current operation							0		E60	0	45	
46	Purchase of land and equipment							0		G60	0	46	
47	Construction							0		F60	0	47	
48	Street lighting — Current operation	215,037						215,037		E44	215,037	48	
49	Traffic control safety — Current operation	37,015						37,015		E44	37,015	49	
50	Purchase of land and equipment							0		G44	0	50	
51	Construction							0		F44	0	51	
52	Snow removal — Current operation							0		E44	0	52	
53	Purchase of land and equipment							0		G44	0	53	
54	Highway engineering — Current operation	566,432	36,208					602,640		E44	602,640	54	
55	Purchase of land and equipment	6,934						6,934		G44	6,934	55	
56	Construction							0		F44	0	56	
57	Street cleaning — Current operation							0		E81	0	57	
58	Purchase of land and equipment							0		G81	0	58	
59	Airport (if not an enterprise) — Current operation							0		E01	0	59	
60	Purchase of land and equipment							0		G01	0	60	
61	Construction							0		F01	0	61	
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62	
63	Purchase of land and equipment							0		G81	0	63	
64	Construction							0		F81	0	64	
65	Other public works — Current operation							0		E89	0	65	
66	Purchase of land and equipment							0		G89	0	66	
67	Construction							0		F89	0	67	
68								0			0	68	
69								0			0	69	
70								0			0	70	
71								0			0	71	
72								0			0	72	
73								0			0	73	
74								0			0	74	
75								0			0	75	
76								0			0	76	
77								0			0	77	
78								0			0	78	
79								0			0	79	
80	<b>TOTAL PUBLIC WORKS</b>	825,418	2,712,982		0	0	0	3,538,400			3,538,400	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF MARION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0					0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF MARION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	1,620,634	125,864					1,746,498		E52	1,746,498	122
123	Purchase of land and equipment	383						383		G52	383	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	1,229,355	65,143					1,294,498		E61	1,294,498	127
128	Purchase of land and equipment	87,150						87,150		G61	87,150	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	214,468	6,223					220,691		E61	220,691	130
131	Purchase of land and equipment	2,240						2,240		G61	2,240	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	56,562						56,562		E03	56,562	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	235,454						235,454		E61	235,454	136
137	Purchase of land and equipment	3,960						3,960		G61	3,960	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	3,450,206	197,230				0	3,647,436	0		3,647,436	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	671,931	5,142					677,073		E50	677,073	145
146	Purchase of land and equipment	1,700						1,700		G50	1,700	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	449,838						449,838		E29	449,838	148
149	Purchase of land and equipment	1,836						1,836		G29	1,836	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			688,759				688,759		E89	688,759	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	1,125,305	5,142	688,759	0	0	0	1,819,206			1,819,206	154
155												155
156												156
157												157
158												158

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

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF MARION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	1,095,818						1,095,818		E29	1,095,818	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	445,863	2,539,944					2,985,807		E23	2,985,807	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	22,066						22,066		E89	22,066	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	223,829						223,829		E25	223,829	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	256,448						256,448		E31	256,448	168
169	Purchase of land and equipment	13,613						13,613		G31	13,613	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	19,872						19,872		E89	19,872	171
172	Other general government — Current operation	154,691	4,200					158,891		E89	158,891	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	2,232,200	2,544,144	0	0	0	0	4,776,344			4,776,344	176
177	<b>Section G — DEBT SERVICE</b>							0			0	177
178					5,709,660			5,709,660			5,709,660	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	5,709,660	0	0	5,709,660			5,709,660	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>							0			0	183
184			1,238,016			13,001,038		14,239,054			14,239,054	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	1,238,016			0	13,001,038	0			14,239,054	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>							0			0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	1,238,016	0	0	13,001,038	0	14,239,054			14,239,054	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	16,813,147	6,977,991	688,759	5,709,660	13,001,038	0	43,190,595			43,190,595	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF MARION					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.	
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197	
198	Water — Current operation							2,708,509	E91	2,708,509	198		
199	Purchase of land and equipment							980,783	G91	980,783	199		
200	Construction								F91	0	200		
201	Sewer and sewage disposal — Current operation							3,625,368	E80	3,625,368	201		
202	Purchase of land and equipment							207,041	G80	207,041	202		
203	Construction								F80	0	203		
204	Electric — Current operation								E92	0	204		
205	Purchase of land and equipment								G92	0	205		
206	Construction								F92	0	206		
207	Gas Utility — Current operation								E93	0	207		
208	Purchase of land and equipment								G93	0	208		
209	Construction								F93	0	209		
210	Parking — Current operation								E60	0	210		
211	Purchase of land and equipment								G60	0	211		
212	Construction								F60	0	212		
213	Airport — Current operation								E01	0	213		
214	Purchase of land and equipment								G01	0	214		
215	Construction								F01	0	215		
216	Landfill/Garbage — Current operation							1,496,071	E81	1,496,071	216		
217	Purchase of land and equipment							81,990	G81	81,990	217		
218	Construction								F81	0	218		
219	Hospital — Current operation								E36	0	219		
220	Purchase of land and equipment								G36	0	220		
221	Construction								F36	0	221		
222	Transit — Current operation								E94	0	222		
223	Purchase of land and equipment								G94	0	223		
224	Construction								F94	0	224		
225	Cable TV, telephone, Internet — Current operation								E03	0	225		
226	Purchase of land and equipment								G03	0	226		
227	Housing authority — Current operation								E50	0	227		
228	Purchase of land and equipment								G50	0	228		
229	Construction								F50	0	229		
230	Storm water — Current operation							519,476	E80	519,476	230		
231	Purchase of land and equipment							170,650	G80	170,650	231		
232	Construction								F80	0	232		
233											233		
234											234		
235											235		
236											236		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF MARION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								180,353	E89	180,353	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								9,970,241		9,970,241	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	16,813,147	6,977,991	688,759	5,709,660	13,001,038	0	43,190,595	9,970,241		53,160,836	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	958,680	6,993,256		108,399	30,000	25,000	8,115,335	1,828,150		9,943,485	255
256	Internal TIF loans/repayments and transfers out			3,382,362		395,000		3,777,362			3,777,362	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	958,680	6,993,256	3,382,362	108,399	425,000	25,000	11,892,697	1,828,150		13,720,847	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	17,771,827	13,971,247	4,071,121	5,818,059	13,426,038	25,000	55,083,292	11,798,391		66,881,683	259
260												260
261	<b>Ending fund balance June 30, 2016:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>						170,366	170,366			170,366	263
264	<b>Restricted</b>		12,879,036		450,652	24,098,698	1,377	37,429,763			37,429,763	264
265	<b>Committed</b>		958,291	344,354		317,301	683,019	2,302,965			2,302,965	265
266	<b>Assigned</b>	3,609,191				666,481		4,275,672			4,275,672	266
267	<b>Unassigned</b>	7,701,763						7,701,763			7,701,763	267
268	<b>Total Governmental</b>	11,310,954	13,837,327	344,354	450,652	25,082,480	854,762	51,880,529			51,880,529	268
269	<b>Proprietary</b>								11,150,552		11,150,552	269
270	<b>Total ending fund balance June 30, 2016</b>	11,310,954	13,837,327	344,354	450,652	25,082,480	854,762	51,880,529	11,150,552		63,031,081	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	29,082,781	27,808,574	4,415,475	6,268,711	38,508,518	879,762	106,963,821	22,948,943		129,912,764	271
272												272

Cell: B36

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

Cell: B37

Comment:

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

Cell: B38

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

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

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

Cell: B39

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

Cell: B40

Comment: Remaining or residual classification for the General Fund.

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

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

Purpose	Amount paid to other local governments
Correction.....	M05 \$ 1,050
Health.....	M32 567
Highways.....	M44
Transit subsidies.....	M94 218,705
Libraries.....	M52 77,091
Police protection.....	M62
Sewerage.....	M80 2,607,024
Sanitation.....	M81 285,441
All other.....	M89 \$ 52,408

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$ 3,678

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

Total salaries and wages paid.....	Amount - Omit cents	
	Z00 \$	
		14,619,769

**Part V DEBT OUTSTANDING, ISSUED, AND RETIRED**

A. Long-term debt Purpose	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 2,437,000	29U \$	39U \$ 119,000	49U \$	49U \$	49U \$ 2,318,000	49U \$	191 \$ 79,203
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. GO Debt	19U 56,500,000	29U	39U 3,945,000	49U 52,555,000	49U	49U	49U	189 1,688,357
10. GO Debt-Geo Thermal	19U 7,875	29U	39U 7,406	49U 469	49U	49U	49U	189 237
11. GO Debt - Geo Thermal	19U 53,897	29U	39U 33,638	49U 20,259	49U	49U	49U	189 1,689
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
<b>Total long-term debt</b>	<b>58,998,772</b>	<b>0</b>	<b>4,105,044</b>	<b>52,575,728</b>	<b>0</b>	<b>2,318,000</b>	<b>0</b>	<b>1,769,486</b>

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2015	61V \$	0
Outstanding as of JUNE 30, 2016	64V \$	0

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS	Amount - Omit cents		
Assessed Valuations by Levy Authority and County, AY2014/FY2016			
Actual valuation -- January 1, 2014	\$	2,415,076,697	x .05 = \$ 120,753,835

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

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 450,652	\$	683,019	61,897,410	63,031,081
REMARKS	V98				