

STATE OF IOWA
2012
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2012

16205701100000
MARION CITY
1225 6th Avenue
Marion, IA 52302

CITY OF MARION, IOWA
DUE: December 1, 2012

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

WHEN COMPLETED, PLEASE RETURN TO
David A. Vaudt, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

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

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	16,244,186		16,244,186	15,997,625
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	16,244,186		16,244,186	15,997,625
Delinquent property taxes	0		0	0
TIF revenues	745,945		745,945	773,398
Other city taxes	5,075,742	0	5,075,742	4,360,110
Licenses and permits	516,786	0	516,786	561,225
Use of money and property	746,179	117,998	864,177	662,000
Intergovernmental	5,451,344	6,272	5,457,616	5,934,592
Charges for fees and service	874,689	8,468,471	9,343,160	9,215,095
Special assessments	13,910	0	13,910	20,525
Miscellaneous	2,135,733	0	2,135,733	2,323,624
Other financing sources	20,423,090	3,099,823	23,522,913	23,972,273
Total revenues and other sources	52,227,604	11,692,564	63,920,168	63,820,467
Expenditures and Other Financing Uses				
Public safety	8,235,915	0	8,235,915	9,002,925
Public works	3,603,568	0	3,603,568	3,624,440
Health and social services	0	0	0	0
Culture and recreation	3,476,289	0	3,476,289	3,783,728
Community and economic development	1,820,222	0	1,820,222	2,162,041
General government	3,845,329	0	3,845,329	4,555,578
Debt service	3,120,571	0	3,120,571	3,124,571
Capital projects	10,630,797	0	10,630,797	17,269,465
Total governmental activities expenditures	34,732,691	0	34,732,691	43,522,748
Business type activities	0	8,810,188	8,810,188	11,340,835
Total ALL expenditures	34,732,691	8,810,188	43,542,879	54,863,583
Other financing uses, including transfers out	7,450,593	1,172,311	8,622,904	8,135,273
Total ALL expenditures/And other financing uses	42,183,284	9,982,499	52,165,783	62,998,856
Excess revenues and other sources over (Under) Expenditures/And other financing uses	10,044,320	1,710,065	11,754,385	821,611
Beginning fund balance July 1, 2011	35,397,988	9,188,657	44,586,645	44,586,642
Ending fund balance June 30, 2012	45,442,308	10,898,722	56,341,030	45,408,253

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, 2012	Amount - Omit cents	Indebtedness at June 30, 2012	Amount - Omit cents
General obligation debt	\$ 28,629,626	Other long-term debt	\$ 0
Revenue debt	\$ 3,373,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 107,793,149

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		11-21-12	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Wesley A. Nelson	→	319	743-6351	
Signature of Mayor of other City official (Name and Title)			Date signed	
			11/15/12	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2012			CITY OF MARION			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY						
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES												
2	Taxes levied on property	10,229,673	3,170,187		2,844,326			16,244,186				16,244,186	2
3	Less: Uncollected property taxes - Levy year							0				0	3
4	Net current property taxes	10,229,673	3,170,187	0	2,844,326	0	0	16,244,186		T01	16,244,186	16,244,186	4
5	Delinquent property taxes							0		T01	0	0	5
6	Total property tax	10,229,673	3,170,187	0	2,844,326	0	0	16,244,186			16,244,186	16,244,186	6
7	TIF revenues			745,945				745,945		T01	745,945	745,945	7
8	Other city taxes												
9	Utility tax replacement excise taxes							0		T15	0	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	331,245						331,245		T15	331,245	331,245	9
10	Parimutuel wager tax							0		C30	0	0	10
11	Gaming wager tax							0		C30	0	0	11
12	Mobile home tax							0		T19	0	0	12
13	Hotel/motel tax	158,967						158,967		T19	158,967	158,967	13
14	Other local option taxes					4,585,530		4,585,530		T09	4,585,530	4,585,530	14
15	TOTAL OTHER CITY TAXES	490,212	0	0	0	4,585,530	0	5,075,742	0		5,075,742	5,075,742	15
16	Section B - LICENSES AND PERMITS	516,786						516,786		T29	516,786	516,786	16
17	Section C - USE OF MONEY AND PROPERTY												
18	Interest	124,070	54,421		6,276	461,276	8,659	654,702	117,998	U20	772,700	772,700	18
19	Rents and royalties	56,652						56,652		U40	56,652	56,652	19
20	Other miscellaneous use of money and property	34,825						34,825		U20	34,825	34,825	20
21								0			0	0	21
22	TOTAL USE OF MONEY AND PROPERTY	215,547	54,421	0	6,276	461,276	8,659	746,179	117,998		864,177	864,177	22
23													
24	Section D - INTERGOVERNMENTAL												
25													
26	Federal grants and reimbursements												
27	Federal grants	14,671	14,465			787,420		816,556		B89	816,556	816,556	27
28	Community development block grants		34,142					34,142		B50	34,142	34,142	28
29	Housing and urban development							0		B50	0	0	29
30	Public assistance grants							0		B79	0	0	30
31	Payment in lieu of taxes							0		B30	0	0	31
32								0			0	0	32
33	Total Federal grants and reimbursements	14,671	48,607	0	0	787,420	0	850,698	0		850,698	850,698	33
34													
35													
36													
37													
38													
39													
40													

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2012			-- 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	Section D - INTERGOVERNMENTAL - Continued												41		
42													42		
43	State shared revenues												43		
44	Road use taxes		3,297,783					3,297,783		C46	3,297,783	44			
45												45			
46												46			
47												47			
48	Other state grants and reimbursements												48		
49	State grants	158,245	98,800			40,895		297,940	6,272	C89	304,212	49			
50	Iowa Department of Transportation							0		C89	0	50			
51	Iowa Department of Natural Resources							0		C89	0	51			
52	Iowa Department of Economic Development							0		C89	0	52			
53	CEBA grants							0		C89	0	53			
54	IJOBS					569,721		569,721		C89	569,721	54			
55	RISE					134,794		134,794			134,794	55			
56	REAP					150,000		150,000			150,000	56			
57								0			0	57			
58								0			0	58			
59								0			0	59			
60	Total state	158,245	3,396,583	0	0	895,410	0	4,450,238	6,272		4,456,510	60			
61												61			
62	Local grants and reimbursements												62		
63	County contributions							0			0	63			
64	Library service	119,493						119,493		D89	119,493	64			
65	Township contributions	23,899						23,899		D89	23,899	65			
66	Fire/EMT service	7,016						7,016		D89	7,016	66			
67								0		D89	0	67			
68								0			0	68			
69								0			0	69			
70	Total local grants and reimbursements	150,408	0	0	0	0	0	150,408	0		150,408	70			
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	323,324	3,445,190	0	0	1,682,830	0	5,451,344	6,272		5,457,616	71			
72	Section E - CHARGES FOR FEES AND SERVICE												72		
73	Water							0	3,279,065	A91	3,279,065	73			
74	Sewer							0	3,116,639	A80	3,116,639	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	1,478,806	A81	1,478,806	79			
80	Hospital							0		A36	0	80			

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2012 -- 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	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	251,522						251,522		A89	251,522	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	1,905						1,905		A89	1,905	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	15,739						15,739		A44	15,739	94
95	Housing and urban renewal charges	6,479						6,479		A50	6,479	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	27,587					3,215	30,802		A03	30,802	98
99	Library charges	77,828						77,828		A89	77,828	99
100	Park, recreation, and cultural charges	349,070						349,070		A61	349,070	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	36,182						36,182	593,961		630,143	102
103	Escrow Fees					105,162		105,162			105,162	103
104	TOTAL CHARGES FOR SERVICE	766,312	0	0	0	105,162	3,215	874,689	8,468,471		9,343,160	104
105												105
106	Section F - SPECIAL ASSESSMENTS				13,910			13,910		U01	13,910	106
107	Section G - MISCELLANEOUS											107
108	Contributions		35,958			15,000		50,958		U99	50,958	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0		U30	0	111
112	Internal service charges		1,931,699					1,931,699		NR	1,931,699	112
113	Other miscellaneous - <i>Specify</i>	9,429	899					10,328			10,328	113
114	Facility Use	13,340						13,340			13,340	114
115	Event Revenue		25,076					25,076			25,076	115
116	Court Settlement		20,000					20,000			20,000	116
117	Project Reimbursements					84,332		84,332			84,332	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	22,769	2,013,632	0	0	99,332	0	2,135,733	0		2,135,733	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2012 -- 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	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)		12,564,623	8,683,430	745,945	2,864,512	6,934,130	11,874	31,804,514	8,592,741		40,397,255	121
122													
123	Section H - OTHER FINANCING SOURCES												
124	Proceeds of capital asset sales								0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					13,967,199		13,967,199	932,810	NR	14,900,009	125	
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126	
127	Regular transfers in and interfund loans		4,645,983	1,076,051		200,654	35,000	5,957,688	2,059,329		8,017,017	127	
128	Internal TIF loans and transfers in		53,484		200,000	244,719		498,203	107,684		605,887	128	
129								0			0	129	
130								0			0	130	
131	TOTAL OTHER FINANCING SOURCES		4,699,467	1,076,051	200,000	445,373	14,002,199	0	20,423,090	3,099,823		23,522,913	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)		17,264,090	9,759,481	945,945	3,309,885	20,936,329	11,874	52,227,604	11,692,564		63,920,168	132
133													
134	Beginning fund balance July 1, 2011		10,190,011	3,714,656	137,286	161,198	20,277,066	917,771	35,397,988	9,188,657		44,586,645	134
135													
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)		27,454,101	13,474,137	1,083,231	3,471,083	41,213,395	929,645	87,625,592	20,881,221		108,506,813	136
137													
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012				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.	
1	Section A — PUBLIC SAFETY											1	
2	Police department/Crime prevention — Current operation	5,016,116	43,613					5,059,729		E62	5,059,729	2	
3	Purchase of land and equipment	154,775						154,775		G62	154,775	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	2,827,184	132,719					2,959,903		E24	2,959,903	13	
14	Purchase of land and equipment	26,111						26,111		G24	26,111	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	35,397						35,397		E32	35,397	24	
25	Purchase of land and equipment							0		G32	0	25	
26	Construction							0		F32	0	26	
27	Other public safety — Current operation							0		E89	0	27	
28	Purchase of land and equipment							0		G89	0	28	
29								0			0	29	
30								0			0	30	
31								0			0	31	
32								0			0	32	
33								0			0	33	
34								0			0	34	
35								0			0	35	
36								0			0	36	
37								0			0	37	
38								0			0	38	
39								0			0	39	
40	TOTAL PUBLIC SAFETY	8,059,583	176,332	0	0	0	0	8,235,915	0		8,235,915	40	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012			— 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)
41	Section B — PUBLIC WORKS											
42	Roads, bridges, sidewalks — Current operation		2,068,066					2,068,066		E44	2,068,066	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	216,580						216,580		E44	216,580	48
49	Traffic control safety — Current operation		30,020					30,020		E44	30,020	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	22,470	148,178					170,648		E44	170,648	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	144,019						144,019		E44	144,019	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		51,300					51,300		E81	51,300	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	922,935						922,935		E89	922,935	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68												68
69												69
70												70
71												71
72												72
73												73
74												74
75												75
76												76
77												77
78												78
79												79
80	TOTAL PUBLIC WORKS	1,306,004	2,297,564	0	0	0	0	3,603,568	0		3,603,568	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012 — 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)
81	Section C — HEALTH AND SOCIAL SERVICES											
82	Welfare assistance — Current operation											
83	Purchase of land and equipment											
84	City hospital — Current operation											
85	Purchase of land and equipment											
86	Construction											
87	Payments to private hospitals — Current operation											
88	Health regulation and inspections — Current operation											
89	Purchase of land and equipment											
90	Construction											
91	Water, air, and mosquito control — Current operation											
92	Purchase of land and equipment											
93	Construction											
94	Community mental health — Current operation											
95	Purchase of land and equipment											
96	Construction											
97	Other health and social services — Current operation											
98	Purchase of land and equipment											
99	Construction											
100												
101												
102												
103	TOTAL HEALTH AND SOCIAL SERVICES											
104												
105												
106												
107												
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012			— 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	Section D — CULTURE AND RECREATION											121		
122	Library services — Current operation	1,563,756	118,579					1,682,335		E52	1,682,335	122		
123	Purchase of land and equipment	676						676		G52	676	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	871,999	43,382					915,381		E61	915,381	127		
128	Purchase of land and equipment	122,519						122,519		G61	122,519	128		
129	Construction							0		F61	0	129		
130	Recreation — Current operation	173,637						173,637		E61	173,637	130		
131	Purchase of land and equipment							0		G61	0	131		
132	Construction							0		F61	0	132		
133	Cemetery — Current operation	50,148						50,148		E03	50,148	133		
134	Purchase of land and equipment							0		G03	0	134		
135	Community center, zoo, marina, and auditorium	297,146						297,146		E61	297,146	135		
136	Other culture and recreation	212,156						212,156		E61	212,156	136		
137	Purchase of land and equipment	22,291						22,291		G61	22,291	137		
138	Construction							0		F61	0	138		
139	TOTAL CULTURE AND RECREATION	3,314,328	161,961	0	0	0	0	3,476,289	0		3,476,289	139		
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											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		110,314					110,314		E89	110,314	143		
144	Purchase of land and equipment							0		G89	0	144		
145	Housing and urban renewal — Current operation	703,849	11,076					714,925		E50	714,925	145		
146	Purchase of land and equipment							0		G50	0	146		
147	Construction							0		F50	0	147		
148	Planning and zoning — Current operation	415,268						415,268		E29	415,268	148		
149	Purchase of land and equipment							0		G29	0	149		
150	Other community and economic development — Current operation							0		E89	0	150		
151	Purchase of land and equipment							0		G89	0	151		
152	Construction							0		F89	0	152		
153	TIF Rebates			579,715				579,715		E89	579,715	153		
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,119,117	121,390	579,715	0	0	0	1,820,222	0		1,820,222	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"

Line No.	Item description	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012		CITY OF MARION			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
		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)
159	Section F — GENERAL GOVERNMENT										159	
160	Mayor, council and city manager — Current operation	820,537	63,308					883,845		E29	883,845	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	411,486						411,486		E23	411,486	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	41,143						41,143		E89	41,143	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	166,699						166,699		E25	166,699	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	137,549	1,348					138,897		E31	138,897	168
169	Purchase of land and equipment	10,739						10,739		G31	10,739	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	51,450						51,450		E89	51,450	171
172	Other general government — Current operation	201,175	1,939,895					2,141,070		E89	2,141,070	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,840,778	2,004,551	0	0	0	0	3,845,329			3,845,329	176
177	Section G — DEBT SERVICE				3,120,571			3,120,571			3,120,571	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	3,120,571	0	0	3,120,571			3,120,571	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Heavy Equipment Purchases		183,020					183,020			183,020	184
185	Various Construction Projects					10,447,777		10,447,777			10,447,777	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	183,020	0	0	10,447,777	0	10,630,797			10,630,797	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	183,020	0	0	10,447,777	0	10,630,797			10,630,797	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	15,639,810	4,944,818	579,715	3,120,571	10,447,777	0	34,732,691			34,732,691	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012			— 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 cols. (g) and (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES												197
198	Water — Current operation												198
199	Purchase of land and equipment								3,880,912	E91	3,880,912	198	
200	Construction									G91	0	199	
201	Sewer and sewage disposal — Current operation									F91	0	200	
202	Purchase of land and equipment								2,973,903	E80	2,973,903	201	
203	Construction									G80	0	202	
204	Electric — Current operation									F80	0	203	
205	Purchase of land and equipment									E92	0	204	
206	Construction									G92	0	205	
207	Gas Utility — Current operation									F92	0	206	
208	Purchase of land and equipment									E93	0	207	
209	Construction									G93	0	208	
210	Parking — Current operation									F93	0	209	
211	Purchase of land and equipment									E60	0	210	
212	Construction									G60	0	211	
213	Airport — Current operation									F60	0	212	
214	Purchase of land and equipment									E01	0	213	
215	Construction									G01	0	214	
216	Landfill/Garbage — Current operation									F01	0	215	
217	Purchase of land and equipment								1,316,141	E81	1,316,141	216	
218	Construction									G81	0	217	
219	Hospital — Current operation									F81	0	218	
220	Purchase of land and equipment									E36	0	219	
221	Construction									G36	0	220	
222	Transit — Current operation									F36	0	221	
223	Purchase of land and equipment									E94	0	222	
224	Construction									G94	0	223	
225	Cable TV, telephone, Internet — Current operation									F94	0	224	
226	Purchase of land and equipment									E03	0	225	
227	Housing authority — Current operation									G03	0	226	
228	Purchase of land and equipment									E50	0	227	
229	Construction									G50	0	228	
230	Storm water — Current operation									F50	0	229	
231	Purchase of land and equipment								585,321	E80	585,321	230	
232	Construction									G80	0	231	
233										F80	0	232	
234												233	
235												234	
236												235	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012			— 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	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation								53,911	E89	53,911	238		
239	Purchase of land and equipment									G89	0	239		
240	Construction									F89	0	240		
241												241		
242	Enterprise Debt Service										0	242		
243	Enterprise Capital Projects										0	243		
244	Enterprise TIF Capital Projects										0	244		
245	Internal service funds — Specify											245		
246											0	246		
247											0	247		
248											0	248		
249											0	249		
250											0	250		
251	TOTAL BUSINESS TYPE ACTIVITIES								8,810,188		8,810,188	251		
252												252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	15,639,810	4,944,818	579,715	3,120,571	10,447,777	0	34,732,691	8,810,188		43,542,879	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254		
255	Regular transfers out	873,404	4,020,743			2,125,559	25,000	7,044,706	972,311		8,017,017	255		
256	Internal TIF loans/repayments and transfers out			244,719	161,168			405,887	200,000		605,887	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	873,404	4,020,743	244,719	161,168	2,125,559	25,000	7,450,593	1,172,311		8,622,904	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	16,513,214	8,965,561	824,434	3,281,739	12,573,336	25,000	42,183,284	9,982,499		52,165,783	259		
260												260		
261	Ending fund balance June 30, 2012:											261		
262	Governmental:											262		
263	Nonspendable						149,605	149,605			149,605	263		
264	Restricted		3,201,615		189,344	23,489,910	1,369	26,882,238			26,882,238	264		
265	Committed		1,306,961	258,797		363,243	753,671	2,682,672			2,682,672	265		
266	Assigned	3,548,503				4,786,906		8,335,409			8,335,409	266		
267	Unassigned	7,392,384						7,392,384			7,392,384	267		
268	Total Governmental	10,940,887	4,508,576	258,797	189,344	28,640,059	904,645	45,442,308			45,442,308	268		
269	Proprietary								10,898,722		10,898,722	269		
270	Total ending fund balance June 30, 2012	10,940,887	4,508,576	258,797	189,344	28,640,059	904,645	45,442,308	10,898,722		56,341,030	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	27,454,101	13,474,137	1,083,231	3,471,083	41,213,395	929,645	87,625,592	20,881,221		108,506,813	271		
272												272		

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 \$ 1,325
Health.....	M32 531
Highways.....	M44 729
Transit subsidies.....	M94 197,325
Libraries.....	M52 38,538
Police protection.....	M62 0
Sewerage.....	M80 2,192,064
Sanitation.....	M81 244,279
All other.....	M89 \$ 675,211

Purpose	Amount paid to State
Highways.....	L44 \$ 44,420
All other.....	L89 \$ 50,333

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 \$	
		11,976,918

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt Purpose	Debt outstanding JULY 1, 2011 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2012				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 3,500,000	29U \$	39U \$ 127,000	49U \$	49U \$	49U \$ 3,373,000	49U \$	191 \$ 113,750
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. Other-Specify GO Debt	19U 17,085,000	29U 13,840,000	39U 2,470,000	49U 28,455,000	49U	49U	49U	189 578,103
10. GO Debt - Geo Thermal	19U 34,297	29U	39U 6,101	49U 28,196	49U	49U	49U	189 1,639
11. GO Debt - Geo Thermal	19U 174,677	29U	39U 28,247	49U 146,430	49U	49U	49U	189 7,080
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
Total long-term debt	20,793,974	13,840,000	2,631,348	28,629,626	0	3,373,000	0	700,572

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2011	61V \$	
Outstanding as of JUNE 30, 2012	64V \$	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS
 Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY
 Actual valuation -- January 1, 2010

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2012	Amount - Omit cents	
	\$	2,155,862,974 x .05 = \$ 107,793,149

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 189,345	\$ 0	753,670	55,398,015	56,341,030

REMARKS