

**STATE OF IOWA**  
**2010**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2010**

**16205701100000**  
**Marion**  
**City Clerk**  
**1225 6th Ave**  
**Marion, IA 52302**

**CITY OF** Marion, IOWA

*(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. Bureau of the Census, various public interest groups, and State and federal agencies.

**ALL FUNDS**

Item Description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenue and Other Financing Sources</b>				
Taxes levied Property tax	14,902,997		14,902,997	14603942
Less: Uncollected property taxes-levy year	0		0	0
<b>Net current property taxes</b>	14,902,997		14,902,997	14,603,942
Delinquent property taxes	0		0	0
TIF revenues	442,120		442,120	400,636
Other city taxes	3,678,191	0	3,678,191	3,471,386
Licenses and permits	577,640	0	577,640	548,025
Use of money and property	780,545	103,864	884,409	571,000
Intergovernmental	5,618,424	135,000	5,753,424	4,758,230
Charges for fees and service	1,035,651	6,949,568	7,985,219	9,206,134
Special assessments	19,306	0	19,306	20,325
Miscellaneous	1,967,395	4,167	1,971,562	2,384,944
Other financing sources	14,037,531	0	14,037,531	14,224,397
<b>Total revenues and other sources</b>	43,059,800	7,192,599	50,252,399	50,189,019
<b>Expenditures and Other Financing Uses</b>				
Public safety	7,876,580	0	7,876,580	8,121,042
Public works	3,640,548	0	3,640,548	3,728,828
Health and social services	0	0	0	0
Culture and recreation	3,258,783	0	3,258,783	3,512,612
Community and economic development	1,654,878	0	1,654,878	1,853,987
General government	3,303,325	0	3,303,325	3,678,853
Debt service	2,611,558	0	2,611,558	2,626,842
Capital projects	4,012,387	0	4,012,387	15,384,588
<b>Total government activities expenditures</b>	26,358,059	0	26,358,059	38,906,752
Business type / enterprises	0	6,406,763	6,406,763	8,056,867
<b>Total ALL expenditures</b>	26,358,059	6,406,763	32,764,822	46,963,619
Other financing uses, including transfers out	5,239,489	203,185	5,442,674	5,629,297
<b>Total ALL expenditures/And other financing sources</b>	31,597,548	6,609,948	38,207,496	52,592,916
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	11,462,252	582,651	12,044,903	-2,403,897
Beginning fund balance July 1, 2009	25,807,982	8,281,676	34,089,658	34,089,658
Ending fund balance June 30, 2010	37,270,234	8,864,327	46,134,561	31,685,761

**Note** - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2010	Amount - Omit cents	Indebtedness at June 30, 2010	Amount - Omit cents
General obligation debt	\$ 19,706,806	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 99,318,464

**CERTIFICATION**

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

Signature of city clerk		Date Published/Posted	Mark (x) one
		11/4/2010	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Wesley Nelson	→	319	743-6350
Signature of Mayor of other City official (Name and Title)		Date signed	
		10/25/2010	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I		REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED			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 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.
1	<b>Section A — TAXES</b>											1
2	<b>Taxes levied on property</b>	9,156,762	3,253,177		2,493,058			14,902,997			14,902,997	2
3	Less: Uncollected property taxes — Levy year							0			0	3
4	Net current property taxes	9,156,762	3,253,177	0	2,493,058	0	0	14,902,997		T01	14,902,997	4
5	Delinquent property taxes							0		T01	0	5
6	<b>Total property tax</b>	9,156,762	3,253,177	0	2,493,058	0	0	14,902,997			14,902,997	6
7	<b>TIF revenues</b>			442,120				442,120		T01	442,120	7
8	<b>Other city taxes</b>							0		T15	0	8
9	Utility Tax Replacement Excise Tax							330,067		T15	330,067	9
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	330,067						0		C30	0	10
11	Parimutuel wager tax							0		C30	0	11
12	Gaming wager tax							0		T19	0	12
13	Mobile home tax							138,099		T19	138,099	13
14	Hotel/motel tax	138,099						0			0	14
15	Other local option taxes	151,566				3,058,459		3,210,025		T09	3,210,025	15
16	<b>TOTAL OTHER CITY TAXES</b>	619,732	0	0	0	3,058,459	0	3,678,191	0		3,678,191	16
17	<b>Section B — LICENSES AND PERMITS</b>	577,640						577,640		T29	577,640	17
18	<b>Section C — USE OF MONEY AND PROPERTY</b>											18
19	Interest	142,904	57,406		3,901	447,663	13,141	665,015	100,941	U20	765,956	19
20	Rents and royalties	52,671						52,671		U40	52,671	20
21	Other miscellaneous use of money and property	62,859						62,859	2,923	U20	65,782	21
22	<b>TOTAL MONEY AND PROPERTY</b>	258,434	57,406	0	3,901	447,663	13,141	780,545	103,864		884,409	22
23												23
24	<b>Section D — INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants	30,696	134,372			314,903		479,971		B89	479,971	27
28	Community development block grants		58,952					58,952		B50	58,952	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>	30,696	193,324	0	0	314,903	0	538,923	0		538,923	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Continued on next page

Part I REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 201 — <i>Continued</i>				CITY OF Marion			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP			
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.
41	<b>Section D — INTERGOVERNMENTAL — Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		2,324,233					2,324,233		C46	2,324,233	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	205,654	49,002			2,332,533		2,587,189	135,000	C89	2,722,189	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								0			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>	205,654	2,373,235	0	0	2,332,533	0	4,911,422	135,000		5,046,422	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	146,192						146,192			146,192	63
64	Library service							0		D89	0	64
65	Township contributions	21,887						21,887		D89	21,887	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	<b>Total local grants and reimbursements</b>	168,079	0	0	0	0	0	168,079	0		168,079	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	404,429	2,566,559	0	0	2,647,436	0	5,618,424	135,000		5,753,424	71
72	<b>Section E — CHARGES FOR SERVICES</b>											72
73	Water							0	2,529,389	A91	2,529,389	73
74	Sewer					395,225		395,225	3,005,413	A8Ø	3,400,638	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	1,414,766	A81	1,414,766	79
80	Hospital							0		A36	0	80

Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2010			CITY OF Marion			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP			
	— Continued			TIF	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
Line No.	Item description	General (a)	Special revenue (b)	Special revenue (c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	<b>Section E — CHARGES FOR 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		A89	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	139,699						139,699		A89	139,699	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	1,434						1,434		A89	1,434	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges	54,951						54,951		A50	54,951	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	32,807					3,000	35,807		A03	35,807	98
99	Library charges	94,435						94,435		A89	94,435	99
100	Park, recreation, and cultural charges	312,101						312,101		A61	312,101	100
101	Animal control charges							0		A89	0	101
102	Other charges — Specify	1,999						1,999			1,999	102
103								0			0	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	<b>637,426</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>395,225</b>	<b>3,000</b>	<b>1,035,651</b>	<b>6,949,568</b>		<b>7,985,219</b>	104
105												105
106	<b>Section F — SPECIAL ASSESSMENTS</b>				19,306			19,306		U01	19,306	106
107	<b>Section G — MISCELLANEOUS</b>											107
108	Contributions		14,793					14,793		U99	14,793	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	6,381						6,381		U30	6,381	111
112	Internal service charges		1,889,501					1,889,501		NR	1,889,501	112
113	Other miscellaneous — Specify	13,013				6,237		19,250	4,167		23,417	113
114	Event Revenue		24,399					24,399			24,399	114
115	Energy Rebate on Project					11,465		11,465			11,465	115
116	Project plan fees					1,606		1,606			1,606	116
117								0			0	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	<b>19,394</b>	<b>1,928,693</b>	<b>0</b>	<b>0</b>	<b>19,308</b>	<b>0</b>	<b>1,967,395</b>	<b>4,167</b>		<b>1,971,562</b>	120

Continued on next page

Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2010 — Continued			CITY OF Marion			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP				
	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.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16, 22, 71, 104, 106, and 120)</b>		11,673,817	7,805,835	442,120	2,516,265	6,568,091	16,141	29,022,269	7,192,599		36,214,868	121
122													122
123	<b>Section H — OTHER FINANCING SOURCES</b>												123
124	Proceeds of Capital asset sales							0			NR	0	124
125	Proceeds of Long-term debt (Excluding TIF internal Borrowing)						8,594,857	8,594,857			NR	8,594,857	125
126	Proceeds of anticipatory warrants or other short-term debt							0			A89	0	126
127	Regular Transfers in and interfund loans		4,358,921	649,746		90,560	343,447	5,442,674				5,442,674	127
128	Internal TIF Loan Transfer In							0				0	128
129								0				0	129
130								0				0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>		4,358,921	649,746	0	90,560	8,938,304	0	14,037,531	0		14,037,531	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>		16,032,738	8,455,581	442,120	2,606,825	15,506,395	16,141	43,059,800	7,192,599		50,252,399	132
133													133
134	<b>Beginning fund balance July 1, 2009</b>		9,444,283	3,614,909	117,700	150,858	11,543,756	936,476	25,807,982	8,281,676		34,089,658	134
135	<i>(Taken from the FY 2008 AFR Ending fund balance or audit report)</i>												135
136	<b>TOTAL REVENUES (Sum of lines 132 and 134)</b>		25,477,021	12,070,490	559,820	2,757,683	27,050,151	952,617	68,867,782	15,474,275		84,342,057	136
137													137
138													138
139	<b>City of Marion notes:</b>												139
140	Beginning fund balance July 1, 2009 for Special Revenue and												140
141	Tif Special Revenue are different from FY09 annual report's												141
142	ending balance because FY09 Tif Rebates of \$497,779 were												142
143	reported under the Special Revenue column instead of the												143
144	Tif Column. So FY09 end bal of Spec. Rev should have been												144
145	\$3,614,909 (but \$3,117,130 was reported) and FY09 end bal												145
146	of Tif Spec Rev should have been \$117,700 (but \$615,479												146
147	was reported)												147
148													148
149													149
150													150
151													151
152													152
153													153
154													154
155													155
156													156
157													157
158													158
159													159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010					CITY OF Marion		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP			
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.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police operations/Crime prevention — Current operation	4,927,961	174,346					5,102,307		E62	5,102,307	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency Management — Current operation							0		E89	0	8
9	Purchase of land and equipment							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	2,702,864	36,164					2,739,028		E24	2,739,028	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							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	35,245						35,245		E32	35,245	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												29
30												30
31												31
32												32
33												33
34												34
35												35
36												36
37												37
38												38
39												39
40	<b>TOTAL PUBLIC SAFETY</b>	<b>7,666,070</b>	<b>210,510</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,876,580</b>	<b>0</b>		<b>7,876,580</b>	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010 — Continued				CITY OF Marion		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP		Line No.	
	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
41	<b>Section B — PUBLIC WORKS</b>											
42	Roads, bridges, sidewalks — Current operation		1,806,196					1,806,196		E44	1,806,196	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	202,001						202,001		E44	202,001	48
49	Traffic control safety — Current operation	31,227	18,465					49,692		E44	49,692	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		189,429					189,429		E44	189,429	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	930,684	397,402					1,328,086		E44	1,328,086	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		65,144					65,144		E81	65,144	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												68
69												69
70												70
71												71
72												72
73												73
74												74
75												75
76												76
77												77
78												78
79												79
80	<b>TOTAL PUBLIC WORKS</b>	<b>1,163,912</b>	<b>2,476,636</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,640,548</b>	<b>0</b>		<b>3,640,548</b>	<b>80</b>

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010 — Continued				CITY OF Marion		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP		Line No.	
	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
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											
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 inspection — 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												100
101												101
102												102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	0	0	0	0	0	0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010 — Continued				CITY OF Marion		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP				
	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)
121	<b>Section D — CULTURE AND RECREATION</b>											
122	Library services — Current operation	1,427,164	44,079					1,471,243		E52	1,471,243	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Park — Current operation	1,012,193	31,250					1,043,443		E61	1,043,443	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	169,228						169,228		E61	169,228	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	47,733						47,733		E03	47,733	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, auditorium, zoo, marina	303,905						303,905		E61	303,905	135
136	Other culture and recreation	223,231						223,231		E61	223,231	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	<b>3,183,454</b>	<b>75,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,258,783</b>	<b>0</b>		<b>3,258,783</b>	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		21,864					21,864		E89	21,864	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	638,900						638,900		E50	638,900	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	536,791						536,791		E29	536,791	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation			457,323				457,323		E89	457,323	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	<b>1,175,691</b>	<b>21,864</b>	<b>457,323</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,654,878</b>	<b>0</b>		<b>1,654,878</b>	153
154	TIF Rebates are expended out of the											154
155	TIF Special Revenue Fund within											155
156	the Community and Economic											156
157	Development program's activity											157
158	"Other"											158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010 — Continued				CITY OF Marion		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP			Line No.	
	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
159	<b>Section F — GENERAL GOVERNMENT</b>											
160	Mayor, council and city manager — Current operation	766,600	18,200					784,800		E29	784,800	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, treasurer, financial administration — Current operation	402,263						402,263		E23	402,263	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	16,771						16,771		E89	16,771	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	153,472						153,472		E25	153,472	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	170,366						170,366		E31	170,366	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	187,391	1,588,262					1,775,653		E89	1,775,653	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>	<b>1,696,863</b>	<b>1,606,462</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,303,325</b>			<b>3,303,325</b>	176
177	<b>Section G — DEBT SERVICE</b>				2,611,558			2,611,558			2,611,558	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,611,558</b>	<b>0</b>	<b>0</b>	<b>2,611,558</b>			<b>2,611,558</b>	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>							0			0	183
184	Heavy Equipment purchase		173,920					173,920			173,920	184
185	Stormwater, roads, traffic safety					3,250,597		3,250,597			3,250,597	185
186	Parks and Brownfield Cleanup projects					587,870		587,870			587,870	186
187	<b>Subtotal Regular Capital Projects</b>	<b>0</b>	<b>173,920</b>	<b>0</b>	<b>0</b>	<b>3,838,467</b>	<b>0</b>	<b>4,012,387</b>			<b>4,012,387</b>	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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	192
193	<b>TOTAL CAPITAL PROJECTS</b>	<b>0</b>	<b>173,920</b>	<b>0</b>	<b>0</b>	<b>3,838,467</b>	<b>0</b>	<b>4,012,387</b>			<b>4,012,387</b>	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	<b>14,885,990</b>	<b>4,564,721</b>	<b>457,323</b>	<b>2,611,558</b>	<b>3,838,467</b>	<b>0</b>	<b>26,358,059</b>			<b>26,358,059</b>	194
195	(Sum of lines 40, 80, 103, 139, 153, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010 — Continued	CITY OF Marion						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP			
		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	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								1,934,442	E91	1,934,442	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								2,426,092	E80	2,426,092	201
202	Purchase of land and equipment									G80	0	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/Gargage — Current operation								1,295,292	E81	1,295,292	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, Internet & Telephone — 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									E89	0	230
231	Purchase of land and equipment									G89	0	231
232	Construction									F89	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010 — Continued				CITY OF Marion		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP				
	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.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>												
238	Other Business Type — Current operation										E89	0	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								750,937			750,937	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	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								6,406,763			6,406,763	251
252													252
253	<b>TOTAL EXPENDITURES (Sum of lines 195 and 251)</b>	14,885,990	4,564,721	457,323	2,611,558	3,838,467	0	26,358,059	6,406,763			32,764,822	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>												
255	Regular transfers out	1,113,800	3,776,058		106,968	217,663	25,000	5,239,489	203,185		NE	5,442,674	255
256	Internal TIF loans/repayments and transfers out							0				0	256
257								0				0	257
258	<b>TOTAL OTHER FINANCING USES</b>	1,113,800	3,776,058	0	106,968	217,663	25,000	5,239,489	203,185			5,442,674	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	15,999,790	8,340,779	457,323	2,718,526	4,056,130	25,000	31,597,548	6,609,948			38,207,496	259
260													260
261	<b>Ending fund balance June 30, 2010</b>	9,477,231	3,729,711	102,497	39,157	22,994,021	927,617	37,270,234	8,864,327			46,134,561	261
262													262
263													263
264	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 261)</b>	25,477,021	12,070,490	559,820	2,757,683	27,050,151	952,617	68,867,782	15,474,275			84,342,057	264
265													265
266													266
267													267
268													268
269													269
270													270
271													271
272													272

**Part III INTERGOVERNMENTAL EXPENDITURES**  
 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 \$ 1,600
Health.....	M32 430
Highways.....	M44 0
Transit subsidies.....	M94 159,188
Libraries.....	M52 63,598
Police protection.....	M62 1,500
Sewerage.....	M80 1,620,599
Sanitation.....	M81 208,935
All other.....	M89 \$ 106,085

Purpose	Amount paid to State
Highways.....	L44 \$ 0
All other.....	L89 \$ 1,875

**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 \$	
		11,314,736

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

A. Long-term debt  Purpose	Debt outstanding JULY 1, 2009 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2010				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
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
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. GO Debt	13,030,000	8,405,000	1,970,000	19,465,000				570,092
GO Debt - Geo Thermal	19U 45,588	29U	39U 5,499	49U 40,089	49U	49U	49U	189 2,241
GO Debt - Geo Thermal	19U 227,602	29U	39U 25,885	49U 201,717	49U	49U	49U	189 9,443
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>13,303,190</b>	<b>8,405,000</b>	<b>2,001,384</b>	<b>19,706,806</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>581,776</b>

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2009	61V \$	
Outstanding as of JUNE 30, 2010	64V \$	

**Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS**  
 Click to visit [DOM Valuation WEBSITE](#). 100% VAL BY INDIVIDUAL LEVY AUTHORITY  
 Actual Valuations January 1, 2008

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2010	Amount - Omit cents	
	\$	1,986,369,279
	x .05 = \$	99,318,464

Type of asset	Amount - Omit cents				Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	
<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 <i>value of real property.</i>	W01	W31	W61		
	\$ 39,157	\$	782970	45,312,434	46,134,561

REMARKS

V98