

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

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

MARION
CITY OF MARION, IOWA
DUE: December 1, 2017

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

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

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

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	19,980,044		19,980,044	19,287,872
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	19,980,044		19,980,044	19,287,872
Delinquent property taxes	0		0	
TIF revenues	3,271,975		3,271,975	3,278,698
Other city taxes	5,711,604	0	5,711,604	4,637,874
Licenses and permits	729,764	5,840	735,604	622,200
Use of money and property	784,625	156,694	941,319	423,057
Intergovernmental	6,920,741	74,125	6,994,866	5,505,800
Charges for fees and service	769,389	12,679,881	13,449,270	12,659,367
Special assessments	4,197	0	4,197	12,000
Miscellaneous	1,668,582	3,054,179	4,722,761	3,403,541
Other financing sources	11,276,791	182,209	11,459,000	28,807,371
Total revenues and other sources	51,117,712	16,152,928	67,270,640	78,637,780
Expenditures and Other Financing Uses				
Public safety	12,484,926	0	12,484,926	13,620,258
Public works	3,974,417	0	3,974,417	6,015,168
Health and social services	0	0	0	0
Culture and recreation	4,275,924	0	4,275,924	5,768,148
Community and economic development	2,191,466	0	2,191,466	2,337,236
General government	2,517,793	0	2,517,793	2,775,878
Debt service	5,766,281	0	5,766,281	5,775,140
Capital projects	16,965,979	0	16,965,979	40,826,067
Total governmental activities expenditures	48,176,786	0	48,176,786	77,117,895
Business type activities	0	15,103,358	15,103,358	17,313,756
Total ALL expenditures	48,176,786	15,103,358	63,280,144	94,431,651
Other financing uses, including transfers out	10,690,121	726,009	11,416,130	15,293,371
Total ALL expenditures/And other financing uses	58,866,907	15,829,367	74,696,274	109,725,022
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-7,749,195	323,561	-7,425,634	-31,087,242
Beginning fund balance July 1, 2016	48,415,439	14,615,793	63,031,232	63,030,888
Ending fund balance June 30, 2017	40,666,244	14,939,354	55,605,598	31,943,646

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, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 48,305,000	Other long-term debt	\$ 0
Revenue debt	\$ 2,196,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 125,330,489

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

PLEASE PUBLISH THIS PAGE ONLY

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CITY OF MARION, IOWA

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Indebtedness at June 30, 2017				
General obligation debt	\$48,305,000	Other long-term debt		\$0
Revenue debt	\$2,196,000	Short-term debt		\$0
TIF Revenue debt	\$0	General Obligation Debt Limit		\$125,330,489

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF MARION					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS <small>Indicate by entering an X in the appropriate box on this sheet ONLY</small>	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)			
1	Section A - TAXES											1	
2	Taxes levied on property	12,353,663	4,358,338		3,268,043			19,980,044			19,980,044	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	12,353,663	4,358,338		3,268,043	0		19,980,044		T01	19,980,044	4	
5	Delinquent property taxes							0		T01	0	5	
6	Total property tax	12,353,663	4,358,338		3,268,043	0	0	19,980,044			19,980,044	6	
7	TIF revenues			3,271,975				3,271,975		T01	3,271,975	7	
	Other city taxes												
8	Utility tax replacement excise taxes							0		T15	0	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	343,681						343,681		T15	343,681	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax							0		T19	0	12	
13	Hotel/motel tax		188,741					188,741		T19	188,741	13	
14	Other local option taxes		5,179,182					5,179,182		T09	5,179,182	14	
15	TOTAL OTHER CITY TAXES	343,681	5,367,923	0	0	0	0	5,711,604	0		5,711,604	15	
16	Section B - LICENSES AND PERMITS	729,764						729,764	5,840	T29	735,604	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	155,331	73,394		11,092	449,525	2	689,344	156,694	U20	846,038	18	
19	Rents and royalties	90,031				5,250		95,281		U40	95,281	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	245,362	73,394	0	11,092	454,775	2	784,625	156,694		941,319	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants	64,033	26,418			934,169		1,024,620	66,290	B89	1,090,910	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	Total Federal grants and reimbursements	64,033	26,418	0	0	934,169	0	1,024,620	66,290		1,090,910	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF 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		4,530,918					4,530,918		C46	4,530,918	44	
45												45	
46												46	
47												47	
48	Other state grants and reimbursements											48	
49	State grants	148,590	217,717					366,307	7,835	C89	374,142	49	
50	Iowa Department of Transportation					184,122		184,122		C89	184,122	50	
51	Iowa Department of Natural Resources					135,000		135,000		C89	135,000	51	
52	Iowa Economic Development Authority							0		C89	0	52	
53	CEBA grants							0		C89	0	53	
54	Commercial & Industrial Replacement Claim							0		C89	0	54	
55								0			0	55	
56								0			0	56	
57								0			0	57	
58								0			0	58	
59								0			0	59	
60	Total state	148,590	4,748,635	0	0	319,122	0	5,216,347	7,835		5,224,182	60	
61												61	
62	Local grants and reimbursements											62	
63	County contributions	7,798						7,798			7,798	63	
64	Library service	69,065						69,065		D89	69,065	64	
65	Township contributions							0		D89	0	65	
66	Fire/EMT service	26,484				1,350		27,834		D89	27,834	66	
67	Contracting Cities, Water Dept	3,225				443,833		447,058		D89	447,058	67	
68	Trees		9,715					9,715			9,715	68	
69	Flood Assistance Reimbursement - Cedar Rapids		118,304					118,304			118,304	69	
70	Total local grants and reimbursements	106,572	128,019	0	0	445,183	0	679,774	0		679,774	70	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	319,195	4,903,072	0	0	1,698,474	0	6,920,741	74,125		6,994,866	71	
72	Section E - CHARGES FOR FEES AND SERVICE											72	
73	Water							0	4,833,073	A91	4,833,073	73	
74	Sewer							0	4,312,422	A80	4,312,422	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	2,092,956	A81	2,092,956	79	
80	Hospital							0		A36	0	80	

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- 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	1,075,029	A80	1,075,029	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	24,441						24,441		A89	24,441	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	6,299						6,299		A89	6,299	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges	53,693						53,693		A50	53,693	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	38,160					4,569	42,729		A03	42,729	98
99	Library charges	12,232						12,232		A89	12,232	99
100	Park, recreation, and cultural charges	397,692						397,692		A61	397,692	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>					222,320		222,320	366,401		588,721	102
103	Planning & Dev Fees, Copy Charges	9,983						9,983			9,983	103
104	TOTAL CHARGES FOR SERVICE	542,500	0	0	0	222,320	4,569	769,389	12,679,881		13,449,270	104
105												105
106	Section F - SPECIAL ASSESSMENTS				650	3,547		4,197		U01	4,197	106
107	Section G - MISCELLANEOUS											107
108	Contributions	330	67,058			84,252		151,640		U99	151,640	108
109	Deposits and sales/fuel tax refunds	22,556						22,556	18,474	U99	41,030	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	231,523						231,523		U30	231,523	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Sales Tax, Sale of Assets	50,747						50,747			50,747	114
115	Sale of assets, Swamp Fox		819,140					819,140			819,140	115
116	Sale of Assets, Project Escrow					392,976		392,976			392,976	116
117	Health Insurance							0	3,035,705		3,035,705	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	305,156	886,198	0	0	477,228	0	1,668,582	3,054,179		4,722,761	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF MARION						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	14,839,321	15,588,925	3,271,975	3,279,785	2,856,344	4,571	39,840,921	15,970,719		55,811,640	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales	42,870						42,870		NR	42,870	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	5,791,438	9,462		156,872	2,869,000	1,379	8,828,151	153,644		8,981,795	127		
128	Internal TIF loans and transfers in				2,405,770			2,405,770	28,565		2,434,335	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	5,834,308	9,462	0	2,562,642	2,869,000	1,379	11,276,791	182,209		11,459,000	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	20,673,629	15,598,387	3,271,975	5,842,427	5,725,344	5,950	51,117,712	16,152,928		67,270,640	132		
133												133		
134	Beginning fund balance July 1, 2016	11,850,793	10,515,417	344,354	450,652	25,082,480	171,743	48,415,439	14,615,793		63,031,232	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	32,524,422	26,113,804	3,616,329	6,293,079	30,807,824	177,693	99,533,151	30,768,721		130,301,872	136		
137												137		
138												138		
139												139		
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017					CITY OF MARION					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
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		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
1	Section A — PUBLIC SAFETY											1	
2	Police department/Crime prevention — Current operation	7,042,263	58,450					7,100,713		E62	7,100,713	2	
3	Purchase of land and equipment	133,322						133,322		G62	133,322	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	5,162,450	1,981					5,164,431		E24	5,164,431	13	
14	Purchase of land and equipment	48,911						48,911		G24	48,911	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	37,549						37,549		E32	37,549	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	12,424,495	60,431					12,484,926			12,484,926	40	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- 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	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		2,998,528					2,998,528		E44	2,998,528	42
43	Purchase of land and equipment		5,783					5,783		G44	5,783	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	267,178						267,178		E44	267,178	48
49	Traffic control safety — Current operation	37,729						37,729		E44	37,729	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	660,773	4,426					665,199		E44	665,199	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							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	TOTAL PUBLIC WORKS	965,680	3,008,737		0	0	0	3,974,417			3,974,417	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF MARION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF 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	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	1,626,161	34,177					1,660,338		E52	1,660,338	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	1,665,979	38,939					1,704,918		E61	1,704,918	127
128	Purchase of land and equipment	77,506						77,506		G61	77,506	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	292,673						292,673		E61	292,673	130
131	Purchase of land and equipment	1,160						1,160		G61	1,160	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	55,769						55,769		E03	55,769	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	280,341	188,732					469,073		E61	469,073	136
137	Purchase of land and equipment	14,487						14,487		G61	14,487	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	4,014,076	261,848				0	4,275,924			4,275,924	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							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	830,158						830,158		E50	830,158	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	563,598						563,598		E29	563,598	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		372,325					372,325		E89	372,325	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			425,385				425,385		E89	425,385	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,393,756	372,325	425,385	0	0	0	2,191,466			2,191,466	154
155												155
156												156
157												157
158												158

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

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF 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	Section F -- GENERAL GOVERNMENT											159
160	Mayor, council and city manager -- Current operation	1,171,290						1,171,290		E29	1,171,290	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration -- Current operation	345,128	346,443					691,571		E23	691,571	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections -- Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney -- Current operation	150,243						150,243		E25	150,243	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings -- Current operation	360,275						360,275		E31	360,275	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability -- Current operation	15,159						15,159		E89	15,159	171
172	Other general government -- Current operation	129,255						129,255		E89	129,255	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	2,171,350	346,443	0	0	0	0	2,517,793			2,517,793	176
177	Section G -- DEBT SERVICE				5,766,281			5,766,281			5,766,281	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	5,766,281	0	0	5,766,281			5,766,281	182
183	Section H -- REGULAR CAPITAL PROJECTS -- Specify										0	183
184			734,285			16,231,694		16,965,979			16,965,979	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	734,285			16,231,694	0	16,965,979			16,965,979	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	734,285	0	0	16,231,694	0	16,965,979			16,965,979	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	20,969,357	4,784,069	425,385	5,766,281	16,231,694	0	48,176,786			48,176,786	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF MARION					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
197	Section I — BUSINESS TYPE ACTIVITIES											197			
198	Water — Current operation							3,156,726	E91		3,156,726	198			
199	Purchase of land and equipment							1,504,640	G91		1,504,640	199			
200	Construction								F91		0	200			
201	Sewer and sewage disposal — Current operation							4,552,471	E80		4,552,471	201			
202	Purchase of land and equipment							168	G80		168	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							1,972,862	E81		1,972,862	216			
217	Purchase of land and equipment							168	G81		168	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							634,024	E80		634,024	230			
231	Purchase of land and equipment								G80		0	231			
232	Construction								F80		0	232			
233												233			
234												234			
235												235			
236												236			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF 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								296,267	E89	296,267	238
239	Purchase of land and equipment							44,515		G89	44,515	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	Employee Benefits								247,205		247,205	246
247	Health Insurance								2,694,312		2,694,312	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								15,103,358		15,103,358	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	20,969,357	4,784,069	425,385	5,766,281	16,231,694	0	48,176,786	15,103,358		63,280,144	253
254	Section J -- OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	767,932	7,432,237			54,238	1,379	8,255,786	726,009		8,981,795	255
256	Internal TIF loans/repayments and transfers out			2,434,335				2,434,335			2,434,335	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	767,932	7,432,237	2,434,335	0	54,238	1,379	10,690,121	726,009		11,416,130	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	21,737,289	12,216,306	2,859,720	5,766,281	16,285,932	1,379	58,866,907	15,829,367		74,696,274	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable						176,314	176,314			176,314	263
264	Restricted		13,781,119		526,798	13,241,508		27,549,425			27,549,425	264
265	Committed	667,332		756,609		348,172		1,772,113			1,772,113	265
266	Assigned	2,651,428				932,212		3,583,640			3,583,640	266
267	Unassigned	7,468,373	116,379					7,584,752			7,584,752	267
268	Total Governmental	10,787,133	13,897,498	756,609	526,798	14,521,892	176,314	40,666,244			40,666,244	268
269	Proprietary								14,939,354		14,939,354	269
270	Total ending fund balance June 30, 2017	10,787,133	13,897,498	756,609	526,798	14,521,892	176,314	40,666,244	14,939,354		55,605,598	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	32,524,422	26,113,804	3,616,329	6,293,079	30,807,824	177,693	99,533,151	30,768,721		130,301,872	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. <i>Enter amount, omit cents.</i>										
	Purpose	Amount paid to other local governments		Purpose						
	Correction.....	M05 \$ 1,450		Highways.....						
	Health.....	M32 304		All other.....						
	Highways.....	M44								
	Transit subsidies.....	M94 245,040								
	Libraries.....	M52 81,514								
	Police protection.....	M62								
	Sewerage.....	M80 3,043,956								
	Sanitation.....	M81 392,110								
	All other.....	M89 \$ 41,510								
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.										
			Amount - Omit cents							
Total salaries and wages paid.....			2000 \$	15,678,876						
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt										
Purpose	Debt outstanding JULY 1, 2016 (a)	Debt during the fiscal year				Debt Outstanding JUNE 30, 2017				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 2,318,000	29U \$	39U \$ 122,000	49U \$	49U \$	49U \$ 2,196,000	49U \$	49U \$	19I \$ 69,540	
2. Sewer utility	19U 0	29U	39U	49U	49U	49U	49U	49U	189	
3. Electric utility	19U	29U	39U	49U	49U	49U	49U	49U	192	
4. Gas utility	19U	29U	39U	49U	49U	49U	49U	49U	193	
5. Transit-bus	19U	29U	39U	49U	49U	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	49U	189	
9. GO Debt	19U 52,555,000	29U	39U 4,250,000	49U 48,305,000	49U	49U	49U	49U	1,462,891	
10. Thermal	19U 469	29U	39U 469	49U	49U	49U	49U	49U	88	
11. Thermal	19U 20,259	29U	39U 20,259	49U	49U	49U	49U	49U	249	
12.	19U	29U	39U	49U	49U	49U	49U	49U	189	
13.	19U	29U	39U	49U	49U	49U	49U	49U	189	
14.	19U	29U	39U	49U	49U	49U	49U	49U	189	
Total long-term debt	54,893,728	0	4,392,728	48,305,000	0	2,196,000	0	0	1,532,768	
B. Short-term debt										
Outstanding as of JULY 1, 2016					61V \$	Amount - Omit cents				
Outstanding as of JUNE 30, 2017					64V \$	0				
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2015/FY2017										
Actual valuation -- January 1, 2015										
					\$	2,506,609,781	x .05 = \$		125,330,489	
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017					Amount - Omit cents				
Type of asset	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							
	526,798	\$	667,331	54,411,468	55,605,597					
REMARKS										