

STATE OF IOWA

2018
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2018

MARION

CITY OF MARION, IOWA

DUE: December 1, 2018

1.A.7

16205701100000

City of Marion

1225 6th Avenue Suite 170

Marion, IA 52302

(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	21,522,635		21,522,635	20,770,148
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	21,522,635		21,522,635	20,770,148
Delinquent property taxes	0		0	0
TIF revenues	2,879,061		2,879,061	2,876,066
Other city taxes	5,408,050	0	5,408,050	6,520,220
Licenses and permits	735,519	6,815	742,334	650,300
Use of money and property	1,110,347	177,640	1,287,987	567,259
Intergovernmental	5,453,242	0	5,453,242	5,366,839
Charges for fees and service	628,958	13,005,439	13,634,397	14,429,245
Special assessments	8,692	0	8,692	12,000
Miscellaneous	524,021	2,990,947	3,514,968	3,316,843
Other financing sources, including transfers in	28,273,124	744,295	29,017,419	34,821,799
Total revenues and other sources	66,543,649	16,925,136	83,468,785	89,330,719
Expenditures and Other Financing Uses				
Public safety	11,862,719	0	11,862,719	14,421,276
Public works	3,924,553	0	3,924,553	8,820,103
Health and social services	0	0	0	0
Culture and recreation	4,598,775	0	4,598,775	5,267,716
Community and economic development	2,068,712	0	2,068,712	2,212,295
General government	2,504,548	0	2,504,548	2,877,596
Debt service	10,064,632	0	10,064,632	10,163,824
Capital projects	10,741,311	0	10,741,311	27,476,271
Total governmental activities expenditures	45,765,250	0	45,765,250	71,239,081
Business type activities	0	15,427,920	15,427,920	23,788,307
Total ALL expenditures	45,765,250	15,427,920	61,193,170	95,027,388
Other financing uses, including transfers out	12,363,336	759,950	13,123,286	14,417,799
Total ALL expenditures/And other financing uses	58,128,586	16,187,870	74,316,456	109,445,187
Excess revenues and other sources over (Under) Expenditures/And other financing uses	8,415,063	737,266	9,152,329	-20,114,468
Beginning fund balance July 1, 2017	40,666,241	10,372,484	51,038,725	51,038,725
Ending fund balance June 30, 2018	49,081,304	11,109,750	60,191,054	30,924,257

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, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents
General obligation debt	\$ 54,050,000	Other long-term debt	\$ 0
Revenue debt	\$ 2,070,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 854,308		
		General obligation debt limit	\$ 129,677,190

CERTIFICATION

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

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

PLEASE PUBLISH THIS PAGE ONLY

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2018
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FISCAL YEAR ENDED
JUNE 30, 2018

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

CITY OF MARION, IOWA

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Indebtedness at June 30, 2018				
General obligation debt	\$54,050,000	Other long-term debt		\$0
Revenue debt	\$2,070,000	Short-term debt		\$0
TIF Revenue debt	\$854,308	General Obligation Debt Limit		\$129,677,190

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018					CITY OF MARION					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	13,254,349	4,644,736		3,623,550			21,522,635			21,522,635	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	13,254,349	4,644,736		3,623,550	0		21,522,635		T01	21,522,635	4	
5	Delinquent property taxes							0		T01	0	5	
6	Total property tax	13,254,349	4,644,736		3,623,550	0	0	21,522,635			21,522,635	6	
7	TIF revenues			2,879,061				2,879,061		T01	2,879,061	7	
8	Other city taxes							0		T15	0	8	
9	Utility tax replacement excise taxes							339,799			339,799	9	
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	339,799						0		C30	0	10	
11	Parimutuel wager tax							0		C30	0	11	
12	Gaming wager tax							0		T19	0	12	
13	Mobile home tax							173,663		T19	173,663	13	
14	Hotel/motel tax	173,663						4,894,588		T09	4,894,588	14	
15	Other local option taxes		4,894,588					0	0		5,408,050	15	
15	TOTAL OTHER CITY TAXES	513,462	4,894,588		0	0	0	5,408,050	0		5,408,050	15	
16	Section B - LICENSES AND PERMITS	735,519						735,519	6,815	T29	742,334	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	341,562	146,595		24,081	490,942	12,586	1,015,766	177,640	U20	1,193,406	18	
19	Rents and royalties	89,331				5,250		94,581		U40	94,581	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	430,893	146,595	0	24,081	496,192	12,586	1,110,347	177,640		1,287,987	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants	9,454	30,201			174,317		213,972		B89	213,972	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	9,454	30,201		0	174,317	0	213,972	0		213,972	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, 2018 -- 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		4,851,360					4,851,360		C46	4,851,360	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	133,123	15,872					148,995		C89	148,995	49		
50	Iowa Department of Transportation					10,413		10,413		C89	10,413	50		
51	Iowa Department of Natural Resources		3,440			15,000		18,440		C89	18,440	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	133,123	4,870,672	0	0	25,413	0	5,029,208	0		5,029,208	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	0						0			0	63		
64	Library service	122,047	40,032					162,079		D89	162,079	64		
65	Township contributions	17,711						17,711		D89	17,711	65		
66	Fire/EMT service	2,398						2,398		D89	2,398	66		
67	Housing Inspection Services	10,759						10,759		D89	10,759	67		
68	Trees		17,115					17,115			17,115	68		
69								0			0	69		
70	Total local grants and reimbursements	152,915	57,147	0	0	0	0	210,062	0		210,062	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	295,492	4,958,020	0	0	199,730	0	5,453,242	0		5,453,242	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	4,820,555	A91	4,820,555	73		
74	Sewer							0	4,377,152	A8Ø	4,377,152	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	2,330,002	A81	2,330,002	79		
80	Hospital							0		A36	0	80		

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- 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 cols. (g) and (h))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
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	1,092,669	A80	1,092,669	87	
88	Other:											88	
89	Nursing home							0		A89	0	89	
90	Police service fees	21,040						21,040		A89	21,040	90	
91	Prisoner care							0		A89	0	91	
92	Fire service charges	5,785						5,785		A89	5,785	92	
93	Ambulance charges	6,642						6,642		A89	6,642	93	
94	Sidewalk street repair charges							0		A44	0	94	
95	Housing and urban renewal charges	40,216						40,216		A50	40,216	95	
96	River port and terminal fees							0		A87	0	96	
97	Public scales							0		A89	0	97	
98	Cemetery charges	46,470					6,110	52,580		A03	52,580	98	
99	Library charges	13,498						13,498		A89	13,498	99	
100	Park, recreation, and cultural charges	382,676						382,676		A61	382,676	100	
101	Animal control charges							0		A89	0	101	
102	Other charges - <i>Specify</i>					88,512		88,512			88,512	102	
103	Planning & Development; Finance; Urban Forest Utility	18,009						18,009	385,061		403,070	103	
104	TOTAL CHARGES FOR SERVICE	534,336	0	0	0	88,512	6,110	628,958	13,005,439		13,634,397	104	
105												105	
106	Section F - SPECIAL ASSESSMENTS				1,813	6,879		8,692		U01	8,692	106	
107	Section G - MISCELLANEOUS											107	
108	Contributions	1,840	12,049					13,889	1,525	U99	15,414	108	
109	Deposits and sales/fuel tax refunds	25,101						25,101	21,025	U99	46,126	109	
110	Sale of property and merchandise	3,947						3,947		U11	3,947	110	
111	Fines	184,152						184,152		U30	184,152	111	
112	Internal service charges							0	2,963,985	NR	2,963,985	112	
113	Other miscellaneous - <i>Specify</i>	81,135	32,907			182,890		296,932	4,412		301,344	113	
114								0			0	114	
115								0			0	115	
116								0			0	116	
117								0			0	117	
118								0			0	118	
119								0			0	119	
120	TOTAL MISCELLANEOUS	296,175	44,956	0	0	182,890	0	524,021	2,990,947		3,514,968	120	

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- 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)	16,060,226	14,688,895	2,879,061	3,649,444	974,203	18,696	38,270,525	16,180,841		54,451,366	121	
122												122	
123	Section H - OTHER FINANCING SOURCES											123	
124	Proceeds of capital asset sales	164,463	143,549					308,012		NR	308,012	124	
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				4,450,000	11,136,121		15,586,121		NR	15,586,121	125	
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126	
127	Regular transfers in and interfund loans	6,523,767	353,412		323,754	2,907,687		10,108,620	596,176		10,704,796	127	
128	Internal TIF loans and transfers in			38,328	2,232,043			2,270,371	148,119		2,418,490	128	
129								0			0	129	
130								0			0	130	
131	TOTAL OTHER FINANCING SOURCES	6,688,230	496,961	38,328	7,005,797	14,043,808	0	28,273,124	744,295		29,017,419	131	
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	22,748,456	15,185,856	2,917,389	10,655,241	15,018,011	18,696	66,543,649	16,925,136		83,468,785	132	
133												133	
134	Beginning fund balance July 1, 2017	10,236,181	13,781,118	756,609	526,798	14,521,891	843,644	40,666,241	10,372,484		51,038,725	134	
135												135	
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	32,984,637	28,966,974	3,673,998	11,182,039	29,539,902	862,340	107,209,890	27,297,620		134,507,510	136	
137												137	
138												138	
139												139	
140												140	
141												141	
142												142	
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018					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)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention	7,436,176	96,384					7,532,560		E62	7,532,560	2
3	Jail							0		E04	0	3
4	Emergency management							0		E89	0	4
5	Flood control							0		E59	0	5
6	Fire department	4,283,457						4,283,457		E24	4,283,457	6
7	Ambulance							0		E32	0	7
8	Building inspections							0		E66	0	8
9	Miscellaneous protective services							0		E66	0	9
10	Animal control	46,702						46,702		E32	46,702	10
11	Other public safety							0		E89	0	11
12								0			0	12
13								0			0	13
14	TOTAL PUBLIC SAFETY	11,766,335	96,384					11,862,719			11,862,719	14
15	Section B — PUBLIC WORKS											15
16	Roads, bridges, sidewalks		2,717,062					2,717,062		E44	2,717,062	16
17	Parking meter and off-street							0		E60	0	17
18	Street lighting	246,662						246,662		E44	246,662	18
19	Traffic control safety	41,238						41,238		E44	41,238	19
20	Snow removal		191,166					191,166		E44	191,166	20
21	Highway engineering	611,785						611,785		E44	611,785	21
22	Street cleaning							0		E81	0	22
23	Airport (if not an enterprise)							0		E01	0	23
24	Garbage (if not an enterprise)							0		E81	0	24
25	Other public works		116,640					116,640		E89	116,640	25
26	Public Works Administration							0			0	26
27	Engineering Management Services							0			0	27
28	TOTAL PUBLIC WORKS	899,685	3,024,868					3,924,553			3,924,553	28
29	Section C — HEALTH AND SOCIAL SERVICES											29
30	Welfare assistance							0		E79	0	30
31	City hospital							0		E36	0	31
32	Payments to private hospitals							0		E36	0	32
33	Health regulation and inspections							0		E32	0	33
34	Water, air, and mosquito control							0		E32	0	34
35	Community mental health							0		E32	0	35
36	Other health and social services							0		E79	0	36
37								0			0	37
38								0			0	38
39	TOTAL HEALTH AND SOCIAL SERVICES	0	0					0			0	39
40	Section D — CULTURE AND RECREATION											40
41	Library services	1,905,939	45,571					1,951,510		E52	1,951,510	41
42	Museum, band, theater							0		E61	0	42
43	Parks	1,782,097	49,762					1,831,859		E61	1,831,859	43
44	Recreation	290,821						290,821		E61	290,821	44
45	Cemetery	49,070						49,070		E03	49,070	45
46	Community center, zoo, marina, and auditorium							0		E61	0	46
47	Other culture and recreation	475,515						475,515		E61	475,515	47
48								0			0	48
49								0			0	49
50	TOTAL CULTURE AND RECREATION	4,503,442	95,333					4,598,775			4,598,775	50

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- 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)	
51	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											51
52	Community beautification							0				E89 0 52
53	Economic development							0				E89 0 53
54	Housing and urban renewal	874,804						874,804				E50 874,804 54
55	Planning and zoning	638,439						638,439				E29 638,439 55
56	Other community and economic development							0				E89 0 56
57	TIF Rebates			555,469				555,469				E89 555,469 57
58								0				0 58
59	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,513,243	0	555,469	0	0	0	2,068,712			2,068,712	59
60	Section F — GENERAL GOVERNMENT											60
61	Mayor, council and city manager	1,357,397						1,357,397				E29 1,357,397 61
62	Clerk, Treasurer, financial administration	346,474						346,474				E23 346,474 62
63	Elections	17,029						17,029				E89 17,029 63
64	Legal services and city attorney	275,457						275,457				E25 275,457 64
65	City hall and general buildings							0				E31 0 65
66	Tort liability	14,909						14,909				E89 14,909 66
67	Other general government	493,282						493,282				E89 493,282 67
68								0				0 68
69								0				0 69
70	TOTAL GENERAL GOVERNMENT	2,504,548	0		0	0	0	2,504,548			2,504,548	70
71	Section G — DEBT SERVICE				10,064,632			10,064,632			10,064,632	71
72								0				0 72
73								0				0 73
74	TOTAL DEBT SERVICE	0	0	0	10,064,632	0	0	10,064,632			10,064,632	74
75	Section H — REGULAR CAPITAL PROJECTS — Specify											0 75
76	Capital Projects - Misc		159,341			10,574,315		10,733,656			10,733,656	76
77	Uptown Artway		7,655					7,655			7,655	77
78	Subtotal Regular Capital Projects	0	166,996			10,574,315	0	10,741,311			10,741,311	78
79	— TIF CAPITAL PROJECTS — Specify											0 79
80								0				0 80
81								0				0 81
82	Subtotal TIF Capital Projects	0	0		0	0	0	0			0	0 82
83	TOTAL CAPITAL PROJECTS	0	166,996		0	10,574,315	0	10,741,311			10,741,311	83
84	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	21,187,253	3,383,581	555,469	10,064,632	10,574,315	0	45,765,250			45,765,250	84
85	(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)											85
86												86

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, 2018 -- Continued						CITY OF MARION		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
87	Section I — BUSINESS TYPE ACTIVITIES											87
88	Water — Current operation							2,750,056	E91		2,750,056	88
89	Capital outlay							1,497,156	G91		1,497,156	89
90	Debt Service							197,370	F91		197,370	90
91	Sewer and sewage disposal — Current operation							4,330,083	E80		4,330,083	91
92	Capital outlay							440,187	G80		440,187	92
93	Debt Service								F80		0	93
94	Electric — Current operation								E92		0	94
95	Capital outlay								G92		0	95
96	Debt Service								F92		0	96
97	Gas Utility — Current operation								E93		0	97
98	Capital outlay								G93		0	98
99	Debt Service								F93		0	99
100	Parking — Current operation								E60		0	100
101	Capital outlay								G60		0	101
102	Debt Service								F60		0	102
103	Airport — Current operation								E01		0	103
104	Capital outlay								G01		0	104
105	Debt Service								F01		0	105
106	Landfill/Garbage — Current operation							1,880,629	E81		1,880,629	106
107	Capital outlay							16,734	G81		16,734	107
108	Debt Service								F81		0	108
109	Hospital — Current operation								E36		0	109
110	Capital outlay								G36		0	110
111	Debt Service								F36		0	111
112	Transit — Current operation								E94		0	112
113	Capital outlay								G94		0	113
114	Debt Service								F94		0	114
115	Cable TV, telephone, Internet — Current operation								E03		0	115
116	Capital outlay								G03		0	116
117	Housing authority — Current operation								E50		0	117
118	Capital outlay								G50		0	118
119	Debt Service								F50		0	119
120	Storm water — Current operation							610,689	E80		610,689	120
121	Capital outlay							329,614	G80		329,614	121
122	Debt Service								F80		0	122
123	Other business type — Current operation							271,505	E89		271,505	123
124	Capital outlay							1,231	G89		1,231	124
125	Debt Service								F89		0	125
126	Internal service funds — <i>Specify</i>											126
127	Employee Benefits							196,587			196,587	127
128	Health Insurance							2,906,079			2,906,079	128
129	TOTAL BUSINESS TYPE ACTIVITIES							15,427,920			15,427,920	129

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- 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 cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
130	SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)	21,187,253	3,383,581	555,469	10,064,632	10,574,315	0	45,765,250	15,427,920		61,193,170	130
131	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		131
132	Regular transfers out	846,967	8,588,416		119,554	364,909	25,000	9,944,846	759,950		10,704,796	132
133	Internal TIF loans/repayments and transfers out			2,418,490				2,418,490			2,418,490	133
134								0			0	134
135	TOTAL OTHER FINANCING USES	846,967	8,588,416	2,418,490	119,554	364,909	25,000	12,363,336	759,950		13,123,286	135
136	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)	22,034,220	11,971,997	2,973,959	10,184,186	10,939,224	25,000	58,128,586	16,187,870		74,316,456	136
137												137
138	Ending fund balance June 30, 2018:											138
139	Governmental:											139
140	Nonspendable	0					182,424	182,424			182,424	140
141	Restricted	0	16,994,977		997,853	17,438,496		35,431,326			35,431,326	141
142	Committed	0		700,039		392,076	654,916	1,747,031			1,747,031	142
143	Assigned	2,947,342				770,106		3,717,448			3,717,448	143
144	Unassigned	8,003,075						8,003,075			8,003,075	144
145	Total Governmental	10,950,417	16,994,977	700,039	997,853	18,600,678	837,340	49,081,304			49,081,304	145
146	Proprietary								11,109,750		11,109,750	146
147	Total ending fund balance June 30, 2018	10,950,417	16,994,977	700,039	997,853	18,600,678	837,340	49,081,304	11,109,750		60,191,054	147
148	TOTAL REQUIREMENTS (Sum of lines 136 and 147)	32,984,637	28,966,974	3,673,998	11,182,039	29,539,902	862,340	107,209,890	27,297,620		134,507,510	148
149												149

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.....	M25	\$ 750	Highways.....	L44 \$							
Health.....	M32	68	All other.....	L89 \$ 258							
Highways.....	M44										
Transit subsidies.....	M94	320,040									
Libraries.....	M52	26,760									
Police protection.....	M62										
Sewerage.....	M80	2,995,404									
Sanitation.....	M81	427,968									
All other.....	M89	68,264									
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.....		2008 \$	Amount - Omit cents 15,105,564								
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED											
A. Long-term debt		Debt during the fiscal year			Debt Outstanding JUNE 30, 2018				Interest paid this year		
Purpose	Debt outstanding JULY 1, 2017 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)				
1. Water utility	19U \$ 2,196,000	29U	39U \$ 126,000	49U \$	49U \$	49U \$ 2,070,000	49U	191 \$	65,880		
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 0	29U 854,308	39U	49U	49U 854,308	49U	49U	189 0			
9. Other-Specify Notes Payable	19U	29U	39U	49U	49U	49U	49U	189			
10. GO	19U 48,305,000	29U 14,280,000	39U 8,535,000	49U 54,050,000	49U	49U	49U	189 1,496,082			
11. Parking	19U	29U	39U	49U	49U	49U	49U	189			
12. Airport	19U	29U	39U	49U	49U	49U	49U	189			
13. Stormwater	19U	29U	39U	49U	49U	49U	49U	189			
14. Section 108	19U	29U	39U	49U	49U	49U	49U	189			
Total long-term debt	50,501,000	15,134,308	8,661,000	54,050,000	854,308	2,070,000	0	1,561,962			
B. Short-term debt					Amount - Omit cents						
Outstanding as of JULY 1, 2017					61V \$	0					
Outstanding as of JUNE 30, 2018					64V \$	0					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS					Amount - Omit cents						
Assessed Valuations by Levy Authority and County, AY2016/FY2018											
Actual valuation -- January 1, 2016					\$				2,593,543,805		
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018					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								
	997,853	0	654,917	58,162,311	59,815,081						
REMARKS	V98										