

**STATE OF IOWA**  
**2015**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2015**

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

MARION  
**CITY OF \_\_\_\_\_ MARION \_\_\_\_\_, IOWA**  
**DUE: December 1, 2015**

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

**WHEN COMPLETED, PLEASE RETURN TO** Mary Mosiman, CPA  
Auditor of State  
State Capitol Building  
Des Moines, IA 50319-0004

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

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	18,279,286		18,279,286	17,753,316
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	<b>18,279,286</b>		<b>18,279,286</b>	<b>17,753,316</b>
Delinquent property taxes	0		0	0
TIF revenues	1,280,483		1,280,483	1,536,892
Other city taxes	4,865,717	0	4,865,717	4,365,607
Licenses and permits	697,178	0	697,178	647,100
Use of money and property	715,425	83,723	799,148	466,000
Intergovernmental	4,372,936	72,642	4,445,578	3,920,319
Charges for fees and service	1,010,897	10,812,955	11,823,852	10,713,363
Special assessments	11,754	0	11,754	12,200
Miscellaneous	2,877,052	0	2,877,052	3,047,966
Other financing sources	24,923,637	84,442	25,008,079	24,712,443
<b>Total revenues and other sources</b>	<b>59,034,365</b>	<b>11,053,762</b>	<b>70,088,127</b>	<b>67,175,206</b>
<b>Expenditures and Other Financing Uses</b>				
Public safety	9,563,109	0	9,563,109	10,104,682
Public works	3,767,039	0	3,767,039	3,884,287
Health and social services	0	0	0	0
Culture and recreation	3,874,227	0	3,874,227	4,374,028
Community and economic development	2,482,911	0	2,482,911	2,697,263
General government	4,376,300	0	4,376,300	4,854,876
Debt service	6,009,539	0	6,009,539	6,017,642
Capital projects	16,121,738	0	16,121,738	16,246,163
<b>Total governmental activities expenditures</b>	<b>46,194,863</b>	<b>0</b>	<b>46,194,863</b>	<b>48,178,941</b>
Business type activities	0	9,621,926	9,621,926	13,335,236
<b>Total ALL expenditures</b>	<b>46,194,863</b>	<b>9,621,926</b>	<b>55,816,789</b>	<b>61,514,177</b>
Other financing uses, including transfers out	5,301,345	252,675	5,554,020	5,789,577
<b>Total ALL expenditures/And other financing uses</b>	<b>51,496,208</b>	<b>9,874,601</b>	<b>61,370,809</b>	<b>67,303,754</b>
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	<b>7,538,157</b>	<b>1,179,161</b>	<b>8,717,318</b>	<b>-128,548</b>
Beginning fund balance July 1, 2014	51,152,587	9,166,856	60,319,443	60,337,270
Ending fund balance June 30, 2015	58,690,744	10,346,017	69,036,761	60,208,722

**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, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 56,561,772	Other long-term debt	\$ 0
Revenue debt	\$ 2,437,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 117,274,490

**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	Number Extension
Signature of Mayor or other City official (Name and Title)		Date signed	

**PLEASE PUBLISH THIS PAGE ONLY**

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2015  
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FISCAL YEAR ENDED  
JUNE 30, 2015

16205701100000  
City of Marion  
1225 6th Avenue Suite 170  
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CITY OF MARION, IOWA

ALL FUNDS

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Health and social services	0	0	0	0
Culture and recreation	3,874,227	0	3,874,227	4,374,028
Community and economic development	2,482,911	0	2,482,911	2,697,263
General government	4,376,300	0	4,376,300	4,854,876
Debt service	6,009,539	0	6,009,539	6,017,642
Capital projects	16,121,738	0	16,121,738	16,246,163
<b>Total governmental activities expenditures</b>	<b>46,194,863</b>	<b>0</b>	<b>46,194,863</b>	<b>48,178,941</b>
Business type activities	0	9,621,926	9,621,926	13,335,236
<b>Total ALL expenditures</b>	<b>46,194,863</b>	<b>9,621,926</b>	<b>55,816,789</b>	<b>61,514,177</b>
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<b>Note</b> - 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, 2015				
General obligation debt	\$56,561,772	Other long-term debt		\$0
Revenue debt	\$2,437,000	Short-term debt		\$0
TIF Revenue debt	\$0	General Obligation Debt Limit		\$117,274,490

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF MARION		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	<b>Section A - TAXES</b>											1	
2	<b>Taxes levied on property</b>	11,900,789	3,131,509		3,246,988			18,279,286			18,279,286	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	11,900,789	3,131,509		3,246,988	0		18,279,286		T01	18,279,286	4	
5	Delinquent property taxes							0		T01	0	5	
6	<b>Total property tax</b>	11,900,789	3,131,509		3,246,988	0	0	18,279,286			18,279,286	6	
7	<b>TIF revenues</b>			1,280,483				1,280,483		T01	1,280,483	7	
8	<b>Other city taxes</b>												
8	Utility tax replacement excise taxes							0		T15	0	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	268,822						268,822		T15	268,822	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	183,319						183,319		T19	183,319	13	
14	Other local option taxes		3,477,008			936,568		4,413,576		T09	4,413,576	14	
15	<b>TOTAL OTHER CITY TAXES</b>	452,141	3,477,008	0	0	936,568	0	4,865,717	0		4,865,717	15	
16	<b>Section B - LICENSES AND PERMITS</b>	697,178	0					697,178		T29	697,178	16	
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17	
18	Interest	94,691	47,572		5,576	398,485	7,465	553,789	83,723	U20	637,512	18	
19	Rents and royalties	160,436						160,436		U40	160,436	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21						1,200		1,200			1,200	21	
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	255,127	47,572	0	5,576	399,685	7,465	715,425	83,723		799,148	22	
23												23	
24	<b>Section D - INTERGOVERNMENTAL</b>											24	
25												25	
26	<b>Federal grants and reimbursements</b>											26	
27	Federal grants	93,957	88,487			26,117		208,561		B89	208,561	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	<b>Total Federal grants and reimbursements</b>	93,957	88,487	0	0	26,117	0	208,561	0		208,561	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MARION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		3,615,263					3,615,263		C46	3,615,263	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	164,635	32,700					197,335	72,642	C89	269,977	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	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	<b>Total state</b>	164,635	3,647,963	0	0	0	0	3,812,598	72,642		3,885,240	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions					56,250		56,250			56,250	63
64	Library service	124,030						124,030		D89	124,030	64
65	Township contributions	22,363						22,363		D89	22,363	65
66	Fire/EMT service	6,123						6,123		D89	6,123	66
67	Marion Water Dept					143,011		143,011		D89	143,011	67
68								0			0	68
69								0			0	69
70	<b>Total local grants and reimbursements</b>	152,516	0	0	0	199,261	0	351,777	0		351,777	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	411,108	3,736,450	0	0	225,378	0	4,372,936	72,642		4,445,578	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water							0	3,828,132	A91	3,828,132	73
74	Sewer							0	4,000,690	A80	4,000,690	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0	1,734,881	A81	1,734,881	79
80	Hospital							0		A36	0	80

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continuac					CITY OF MARION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges	39,775						39,775		A50	39,775	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	46,426						46,426		A03	46,426	98
99	Library charges	89,914						89,914		A89	89,914	99
100	Park, recreation, and cultural charges	297,731						297,731		A61	297,731	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	274,691	49,264			213,096		537,051			537,051	102
103	Stormwater/Urban Forest							0	1,249,252		1,249,252	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	748,537	49,264	0	0	213,096	0	1,010,897	10,812,955		11,823,852	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>				11,754			11,754		U01	11,754	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	17,223	2,790,699			62,500	6,630	2,877,052			2,877,052	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	17,223	2,790,699	0	0	62,500	6,630	2,877,052	0		2,877,052	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continues						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 (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)							
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	14,482,103	13,232,502	1,280,483	3,264,318	1,837,227	14,095	34,110,728	10,969,320		45,080,048	121		
122												122		
123	<b>Section H - OTHER FINANCING SOURCES</b>											123		
124	Proceeds of capital asset sales	66,975						66,975		NR	66,975	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)		500,000		1,989,867	16,866,975		19,356,842	30,242	NR	19,387,084	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	3,596,261	380,233		297,542	450,000		4,724,036	54,200		4,778,236	127		
128	Internal TIF loans and transfers in				775,784			775,784			775,784	128		
129								0			0	129		
130								0			0	130		
131	<b>TOTAL OTHER FINANCING SOURCES</b>	3,663,236	880,233	0	3,063,193	17,316,975	0	24,923,637	84,442		25,008,079	131		
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	18,145,339	14,112,735	1,280,483	6,327,511	19,154,202	14,095	59,034,365	11,053,762		70,088,127	132		
133												133		
134	<b>Beginning fund balance July 1, 2014</b>	11,845,739	6,799,079	841,006	247,707	30,538,656	880,400	51,152,587	9,166,856		60,319,443	134		
135												135		
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	29,991,078	20,911,814	2,121,489	6,575,218	49,692,858	894,495	110,186,952	20,220,618		130,407,570	136		
137												137		
138												138		
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF MARION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
1	<b>Section A — PUBLIC SAFETY</b>											1	
2	Police department/Crime prevention — Current operation	6,229,295	128,828					6,358,123		E62	6,358,123	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	3,165,780						3,165,780		E24	3,165,780	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	39,206						39,206		E32	39,206	24	
25	Purchase of land and equipment							0		G32	0	25	
26	Construction							0		F32	0	26	
27	Other public safety — Current operation							0		E89	0	27	
28	Purchase of land and equipment							0		G89	0	28	
29								0			0	29	
30								0			0	30	
31								0			0	31	
32								0			0	32	
33								0			0	33	
34								0			0	34	
35								0			0	35	
36								0			0	36	
37								0			0	37	
38								0			0	38	
39								0			0	39	
40	<b>TOTAL PUBLIC SAFETY</b>	<b>9,434,281</b>	<b>128,828</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,563,109</b>			<b>9,563,109</b>	<b>40</b>	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF MARION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
41	<b>Section B — PUBLIC WORKS</b>											41	
42	Roads, bridges, sidewalks — Current operation		2,729,041					2,729,041		E44	2,729,041	42	
43	Purchase of land and equipment							0		G44	0	43	
44	Construction							0		F44	0	44	
45	Parking meter and off-street — Current operation							0		E60	0	45	
46	Purchase of land and equipment							0		G60	0	46	
47	Construction							0		F60	0	47	
48	Street lighting — Current operation	213,578						213,578		E44	213,578	48	
49	Traffic control safety — Current operation		61,534					61,534		E44	61,534	49	
50	Purchase of land and equipment							0		G44	0	50	
51	Construction							0		F44	0	51	
52	Snow removal — Current operation	33,479	240,961					274,440		E44	274,440	52	
53	Purchase of land and equipment							0		G44	0	53	
54	Highway engineering — Current operation							0		E44	0	54	
55	Purchase of land and equipment							0		G44	0	55	
56	Construction							0		F44	0	56	
57	Street cleaning — Current operation		58,311					58,311		E81	58,311	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	370,873	59,262					430,135		E89	430,135	65	
66	Purchase of land and equipment							0		G89	0	66	
67	Construction							0		F89	0	67	
68								0			0	68	
69								0			0	69	
70								0			0	70	
71								0			0	71	
72								0			0	72	
73								0			0	73	
74								0			0	74	
75								0			0	75	
76								0			0	76	
77								0			0	77	
78								0			0	78	
79								0			0	79	
80	<b>TOTAL PUBLIC WORKS</b>	617,930	3,149,109	0	0	0	0	3,767,039			3,767,039	80	



Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued							CITY OF MARION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	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, 2015 -- Continued					CITY OF MARION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	1,732,240	39,567					1,771,807		E52	1,771,807	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	1,494,940	98,968					1,593,908		E61	1,593,908	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	215,513						215,513		E61	215,513	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	48,109						48,109		E03	48,109	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	244,890						244,890		E61	244,890	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	3,735,692	138,535	0	0	0	0	3,874,227			3,874,227	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	799,082						799,082		E50	799,082	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	484,110						484,110		E29	484,110	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			1,199,719				1,199,719		E89	1,199,719	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	1,283,192	0	1,199,719	0	0	0	2,482,911			2,482,911	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, 2015 -- Continued					CITY OF MARION					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
159	<b>Section F — GENERAL GOVERNMENT</b>											159			
160	Mayor, council and city manager — Current operation	1,072,022						1,072,022		E29	1,072,022	160			
161	Purchase of land and equipment							0		G29	0	161			
162	Clerk, Treasurer, financial administration — Current operation	330,176						330,176		E23	330,176	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	179,302						179,302		E25	179,302	166			
167	Purchase of land and equipment							0		G25	0	167			
168	City hall and general buildings — Current operation	284,972						284,972		E31	284,972	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	258,205	2,251,623					2,509,828		E89	2,509,828	172			
173	Purchase of land and equipment							0		G89	0	173			
174								0			0	174			
175								0			0	175			
176	<b>TOTAL GENERAL GOVERNMENT</b>	2,124,677	2,251,623	0	0	0	0	4,376,300			4,376,300	176			
177	<b>Section G — DEBT SERVICE</b>				6,009,539			6,009,539			6,009,539	177			
178								0			0	178			
179								0			0	179			
180								0			0	180			
181								0			0	181			
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	6,009,539	0	0	6,009,539			6,009,539	182			
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183			
184			332,786			15,535,202		15,867,988			15,867,988	184			
185	Capital Projects in Road Use Fund		253,750					253,750			253,750	185			
186								0			0	186			
187	<b>Subtotal Regular Capital Projects</b>	0	586,536	0	0	15,535,202	0	16,121,738			16,121,738	187			
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188			
189								0			0	189			
190								0			0	190			
191								0			0	191			
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192			
193	<b>TOTAL CAPITAL PROJECTS</b>	0	586,536	0	0	15,535,202	0	16,121,738			16,121,738	193			
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	17,195,772	6,254,631	1,199,719	6,009,539	15,535,202	0	46,194,863			46,194,863	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, 2015 -- Continued					CITY OF MARION					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.			
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197			
198	Water — Current operation							3,402,558	E91	3,402,558	198				
199	Purchase of land and equipment								G91	0	199				
200	Construction								F91	0	200				
201	Sewer and sewage disposal — Current operation							3,697,716	E80	3,697,716	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/Garbage — Current operation							1,732,123	E81	1,732,123	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, 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							617,156	E80	617,156	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, 2015 -- Continued					CITY OF MARION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation							172,373	E89	172,373		238
239	Purchase of land and equipment								G89	0		239
240	Construction								F89	0		240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>							9,621,926			9,621,926	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	17,195,772	6,254,631	1,199,719	6,009,539	15,535,202	0	46,194,863	9,621,926		55,816,789	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	864,874	3,533,487		54,200	48,000	25,000	4,525,561	252,675		4,778,236	255
256	Internal TIF loans/repayments and transfers out			775,784				775,784			775,784	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	864,874	3,533,487	775,784	54,200	48,000	25,000	5,301,345	252,675		5,554,020	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	18,060,646	9,788,118	1,975,503	6,063,739	15,583,202	25,000	51,496,208	9,874,601		61,370,809	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>						165,575	165,575			165,575	263
264	<b>Restricted</b>		10,047,960		511,479	18,836,173	1,375	29,396,987			29,396,987	264
265	<b>Committed</b>		1,075,736	145,986		314,253	702,545	2,238,520			2,238,520	265
266	<b>Assigned</b>	3,771,710				14,959,230		18,730,940			18,730,940	266
267	<b>Unassigned</b>	8,158,722						8,158,722			8,158,722	267
268	<b>Total Governmental</b>	11,930,432	11,123,696	145,986	511,479	34,109,656	869,495	58,690,744			58,690,744	268
269	<b>Proprietary</b>								10,346,017		10,346,017	269
270	<b>Total ending fund balance June 30, 2015</b>	11,930,432	11,123,696	145,986	511,479	34,109,656	869,495	58,690,744	10,346,017		69,036,761	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	29,991,078	20,911,814	2,121,489	6,575,218	49,692,858	894,495	110,186,952	20,220,618		130,407,570	271
272												272

**Part III INTERGOVERNMENTAL EXPENDITURES CITY OF MARION**

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

Purpose	Amount paid to other local governments
Correction.....	M05 \$ 475
Health.....	M32 936
Highways.....	M44 0
Transit subsidies.....	M94 284,902
Libraries.....	M52 65,166
Police protection.....	M62 0
Sewerage.....	M80 2,241,274
Sanitation.....	M81 250,990
All other.....	M89 \$

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

**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 \$	
		13,581,918

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

A. Long-term debt Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 2,552,000	29U \$	39U \$ 115,000	49U \$	49U \$	49U \$ 2,437,000	49U \$	191 \$ 76,560
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. GO Debt	19U 42,235,000	29U 18,870,000	39U 4,605,000	49U 56,500,000	49U	49U	49U	189 1,330,224
10. GO Debt - Geo Thermal	19U 15,003	29U	39U 7,128	49U 7,875	49U	49U	49U	189 612
11. GO Debt - Geo Thermal	19U 86,097	29U	39U 32,201	49U 53,897	49U	49U	49U	189 3,126
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>44,888,100</b>	<b>18,870,000</b>	<b>4,759,329</b>	<b>56,561,772</b>	<b>0</b>	<b>2,437,000</b>	<b>0</b>	<b>1,410,522</b>

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	0
Outstanding as of JUNE 30, 2015	64V \$	0

**Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS**

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Amount - Omit cents		
\$	<b>2,345,489,794</b>	<b>x .05 = \$ 117,274,490</b>

**Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015**

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31		W61	
	\$ 511,478	\$	702,546	67,822,737	69,036,761

REMARKS V98