

75-698

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2010 - ENDING JUNE 30, 2011

The City of: MERRILL County Name: PLYMOUTH Date Budget Adopted: 03/08/10
(Date) xxx/xxxx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

712-938-2514
Telephone Number

Signature

County Auditor Date Stamp		January 1, 2009 Property Valuations		Last Official Census		
	Regular	2a	With Gas & Electric 18,090,930	2b	Without Gas & Electric 17,775,543	754
	DEBT SERVICE	3a		3b		
	Ag Land	4a	110,104			

Code		Dollar	(A)		(B)	(C)	
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate
384.1	8.10000	Regular General Levy	5	146,537	143,982	43	8.10000
(384)		Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6		0	44	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	2,442	2,400	47	0.13500
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49	0.00000
12(15)	Amt Nec	Joint city-county building lease	12		0	50	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	51	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14		0	52	0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465	0.00000
(384)		Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53	0.00000
12(2)	0.81000	Memorial Building	16		0	54	0.00000
12(3)	0.13500	Symphony Orchestra	17		0	55	0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56	0.00000
12(5)	As Voted	County Bridge	19		0	57	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58	0.00000
12(9)	0.03375	Aid to a Transit Company	21		0	59	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	60	0.00000
12(19)	1.00000	City Emergency Medical District	463		0	466	0.00000
12(21)	0.27000	Support Public Library	23		0	61	0.00000
28E.22	1.50000	Unified Law Enforcement	24		0	62	0.00000
Total General Fund Regular Levies (5 thru 24)			25	148,979	146,382		
384.1	3.00375	Ag Land	26	331	331	63	3.00375
Total General Fund Tax Levies (25 + 26)			27	149,310	146,713		Do Not Add
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	28		0	64	0.00000
384.6	Amt Nec	Police & Fire Retirement	29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	7,550	7,418		0.41734
	Amt Nec	Other Employee Benefits	31		0		0.00000
Total Employee Benefit Levies (29,30,31)			32	7,550	7,418	65	0.41734
Sub Total Special Revenue Levies (28+32)			33	7,550	7,418		
Valuation							
386	As Req	With Gas & Elec	Without Gas & Elec				
	SSMID 1 (A)	(B)		34	0	66	0.00000
	SSMID 2 (A)	(B)		35	0	67	0.00000
	SSMID 3 (A)	(B)		36	0	68	0.00000
	SSMID 4 (A)	(B)		35a	0	69	0.00000
	SSMID 5 (A)	(B)		36a	0	565	0.00000
	SSMID 6 (A)	(B)		37	0	566	0.00000
Total SSMID (34 thru 37)			38	0	0		Do Not Add
Total Special Revenue Levies (33+38)			39	7,550	7,418		
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	40	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		41	0.00000
Total Property Taxes (27+39+40+41)			42	156,860	154,131	72	8.65234

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:

Budgets submitted that DO NOT meet the following criteria are not legal documents and will be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of

MERRILL

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
(1)										
*Annual Report FY 2009										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	189,620	1,055					190,675	105,735	296,410
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	379,123	62,559					441,682	89,408	531,090
Actual Expenditures Except End Bal (pg 12, line 259) *	3	301,938	63,602					365,540	94,554	460,094
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	266,805	12	0	0	0	0	266,817	100,589	367,406
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2010										
Beginning Fund Balance	5	266,805	12	0	0	0	0	266,817	100,589	367,406
Re-Est Revenues	6	376,519	64,392	0	0	0	0	440,911	87,900	528,811
Re-Est Expenditures	7	321,140	62,542	0	0	0	0	383,682	86,616	470,298
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	322,184	1,862	0	0	0	0	324,046	101,873	425,919
(3)		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2011										
Beginning Fund Balance	10	322,184	1,862	0	0	0	0	324,046	101,873	425,919
Revenues	11	364,015	74,279	0	0	0	0	438,294	106,400	544,694
Expenditures	12	285,005	76,126	0	0	0	0	361,131	86,918	448,049
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	401,194	15	0	0	0	0	401,209	121,355	522,564

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2009

** The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF _____ MERRILL

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including all remaining payments for any annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED	ACTUAL 2009
OUTSTANDING PRINCIPAL as of June 30th on All Bonds Paid with TIF Revenues including interest to term	
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
TOTAL OUTSTANDING TIF INDEBTEDNESS	0

TIF Revenues are those moneys paid into the Special Fund created in section 403.19.
 DO NOT include bond payments made with a Debt Service levy on property
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.
 All debt and interest should only be listed once.
 Include principal and interest to term in all amounts.

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		BUDGET 2011	RE-ESTIMATED 2010	ACTUAL 2009
ENTITY NAME Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments				
1				
2				
3				
4				
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11				
12				
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21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2011

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	59,124	6,258						65,382	65,000	64,912
Jail	2	7,060							7,060	7,112	7,063
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	32,035							32,035	35,000	40,822
Ambulance	6	10,000							10,000	8,500	12,011
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	150							150	150	369
Other Public Safety	10	3,000							3,000	3,500	2,898
TOTAL (lines 1 - 10)	11	111,369	6,258	0			0		117,627	119,262	128,075
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	14,000	49,134						63,134	58,538	62,133
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		10,800						10,800	10,800	10,746
Traffic Control and Safety	15		500						500	0	260
Snow Removal	16		5,000						5,000	7,500	5,475
Highway Engineering	17								0	0	0
Street Cleaning	18		300						300	100	680
Airport	19								0	0	0
Garbage	20	46,000							46,000	46,000	41,026
Other Public Works	21		400						400	4,900	0
TOTAL (lines 12 - 21)	22	60,000	66,134	0			0		126,134	127,838	120,320
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
CULTURE & RECREATION											
Library Services	31	15,460	1,147						16,607	15,900	13,942
Museum, Band and Theater	32								0	0	0
Parks	33	5,200							5,200	13,000	3,887
Recreation	34								0	0	0
Cemetery	35	1,500							1,500	1,500	2,500
Community Center, Zoo, & Marina	36	9,850	2,442						12,292	23,000	20,727
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	32,010	3,589	0			0		35,599	53,400	41,056

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	3,125							3,125	7,500	1,690
Economic Development	40								0	0	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	3,125	0	0			0		3,125	7,500	1,690
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	4,951							4,951	4,000	4,229
Clerk, Treasurer, & Finance Adm.	47	6,785	145						6,930	6,500	6,119
Elections	48								0	517	0
Legal Services & City Attorney	49	2,750							2,750	2,750	2,259
City Hall & General Buildings	50	1,200							1,200	4,700	4,201
Tort Liability	51								0	0	0
Other General Government	52	62,815							62,815	57,215	57,591
TOTAL (lines 46 - 52)	53	78,501	145	0			0		78,646	75,682	74,399
DEBT SERVICE											
Gov Capital Projects	54								0	0	0
TIF Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	285,005	76,126	0	0	0	0		361,131	383,682	365,540
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							61,484	61,484	63,033	55,061
Sewer Utility	60							25,434	25,434	23,583	39,493
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							0	0	0	0
Transit	65							0	0	0	0
Cable TV, Internet & Telephone	66							0	0	0	0
Housing Authority	67							0	0	0	0
Storm Water Utility	68							0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							0	0	0	0
Enterprise CAPITAL PROJECTS	71							0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							86,918	86,918	86,616	94,554
TOTAL ALL EXPENDITURES (lines 58+74)	74	285,005	76,126	0	0	0	0	86,918	448,049	470,298	460,094
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	285,005	76,126	0	0	0	0	86,918	448,049	470,298	460,094
Continuing Appropriation	79								0	0	
Ending Fund Balance June 30	80	401,194	15	0	0	0	0	121,355	522,564	425,919	367,406

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

REVENUES DETAIL
Fiscal Year Ending 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	146,713	7,418		0	0			154,131	150,756	140,831
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	146,713	7,418		0	0			154,131	150,756	140,831
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,597	132		0	0			2,729	2,825	0
Utility franchise tax	7	1,900							1,900	1,900	1,926
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes *	12	55,000							55,000	58,726	68,243
Subtotal - Other City Taxes (lines 6 thru 12)	13	59,497	132		0	0			59,629	63,451	70,169
Licenses & Permits	14	1,150							1,150	1,150	465
Use of Money & Property	15	15,900						800	16,700	17,700	22,228
Intergovernmental:											
Federal Grants & Reimbursements	16								0	5,000	4,500
Road Use Taxes	17		66,729						66,729	64,392	62,559
Other State Grants & Reimbursements	18	2,500							2,500	7,000	3,216
Local Grants & Reimbursements	19	38,760							38,760	38,432	37,629
Subtotal - Intergovernmental (lines 16 thru 19)	20	41,260	66,729	0	0	0		0	107,989	114,824	107,904
Charges for Fees & Service:											
Water Utility	21							61,600	61,600	61,000	59,790
Sewer Utility	22							44,000	44,000	26,000	25,862
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27	54,700							54,700	53,560	49,727
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33	25,000							25,000	25,000	32,648
Subtotal - Charges for Service (lines 21 thru 33)	34	79,700	0		0	0		105,600	185,300	165,560	168,027
Special Assessments	35								0	0	0
Miscellaneous	36	19,795							19,795	15,370	19,086
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0		0	0	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	2,380
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0		0	0	0	2,380
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	364,015	74,279	0	0	0	0	106,400	544,694	528,811	531,090
Beginning Fund Balance July 1	44	322,184	1,862	0	0	0	0	101,873	425,919	367,406	296,410
TOTAL REVENUES & BEGIN BALANCE (lines 42-43)	45	686,199	76,141	0	0	0	0	208,273	970,613	896,217	827,500

CITY OF MERRILL
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	146,713	7,418		0	0			154,131	150,756	140,831
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	146,713	7,418		0	0			154,131	150,756	140,831
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	59,497	132		0	0			59,629	63,451	70,169
Licenses & Permits	7	1,150	0		0	0		0	1,150	1,150	465
Use of Money and Property	8	15,900	0	0	0	0	0	800	16,700	17,700	22,228
Intergovernmental	9	41,260	66,729	0	0	0		0	107,989	114,824	107,904
Charges for Fees & Service	10	79,700	0		0	0	0	105,600	185,300	165,560	168,027
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	19,795	0		0	0	0	0	19,795	15,370	19,086
Sub-Total Revenues	13	364,015	74,279	0	0	0	0	106,400	544,694	528,811	528,710
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt	15	0	0	0	0	0		0	0	0	2,380
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	364,015	74,279	0	0	0	0	106,400	544,694	528,811	531,090
Expenditures & Other Financing Uses											
Public Safety	18	111,369	6,258	0			0		117,627	119,262	128,075
Public Works	19	60,000	66,134	0			0		126,134	127,838	120,320
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	32,010	3,589	0			0		35,599	53,400	41,056
Community and Economic Development	22	3,125	0	0			0		3,125	7,500	1,690
General Government	23	78,501	145	0			0		78,646	75,682	74,399
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	285,005	76,126	0	0	0	0	0	361,131	383,682	365,540
Business Type Proprietary: Enterprise & ISF	27							86,918	86,918	86,616	94,554
Total Gov & Bus Type Expenditures	28	285,005	76,126	0	0	0	0	86,918	448,049	470,298	460,094
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	285,005	76,126	0	0	0	0	86,918	448,049	470,298	460,094
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	79,010	-1,847	0	0	0	0	19,482	96,645	58,513	70,996
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	322,184	1,862	0	0	0	0	101,873	425,919	367,406	296,410
Ending Fund Balance June 30	35	401,194	15	0	0	0	0	121,355	522,564	425,919	367,406

**LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2**

Fiscal Year

2011

City Name: MERRILL

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2011 (D)	Interest Due FY 2011 + (E)	Bond Reg/Other Fees Due FY 2011 + (F)	Total Obligation Due FY 2011 = (G)	Paid from Funds OTHER THAN Current Year Property Taxes - (H)	Amount Paid by Current Year Debt Service Levy #NAME?
(31)							0		0
(32)							0		0
(33)							0		0
(34)							0		0
(35)							0		0
(36)							0		0
(37)							0		0
(38)							0		0
(39)							0		0
(40)							0		0
(41)							0		0
(42)							0		0
(43)							0		0
(44)							0		0
(45)							0		0
(46)							0		0
(47)							0		0
(48)							0		0
(49)							0		0
(50)							0		0
(51)							0		0
(52)							0		0
(53)							0		0
(54)							0		0
(55)							0		0
(56)							0		0
(57)							0		0
(58)							0		0
(59)							0		0
(60)							0		0
				44,395	11,653	617	56,665	56,665	0

