

75-698

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: MERRILL County Name: PLYMOUTH Date Budget Adopted: 03/11/13
(Date) xx/xx/xx

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 <i>Telephone Number</i>			_____ <i>Signature</i>
County Auditor Date Stamp		January 1, 2012 Property Valuations			
		With Gas & Electric		Without Gas & Electric	
		Regular	2a	2b	Last Official Census
		Debt Service Value		3a	3b
		Ag Land		4a	755
		79,359			

TAXES LEVIED						
Code	Dollar	Purpose	(A)	(B)	(C)	
Sec.	Limit		Request with Utility Replacement	Property Taxes Levied	Rate	
384.1	8.10000	Regular General levy	165,715	163,041	8.10000	43
-384		Non-Voted Other Permissible Levies				
12(8)	0.67500	Contract for use of Bridge		0	0.00000	44
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0.00000	45
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0.00000	46
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0.00000	47
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0.00000	48
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0.00000	49
12(16)	0.06750	Levee Impr. fund in special charter city		0	0.00000	51
12(18)	Amt Nec	Liability, property & self insurance costs		0	0.00000	52
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0.00000	465
-384		Voted Other Permissible Levies				
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0.00000	53
12(2)	0.81000	Memorial Building		0	0.00000	54
12(3)	0.13500	Symphony Orchestra		0	0.00000	55
12(4)	0.27000	Cultural & Scientific Facilities		0	0.00000	56
12(5)	As Voted	County Bridge		0	0.00000	57
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0.00000	58
12(9)	0.03375	Aid to a Transit Company		0	0.00000	59
12(17)	0.20500	Maintain Institution received by gift/devise		0	0.00000	60
12(19)	1.00000	City Emergency Medical District		0	0.00000	466
12(21)	0.27000	Support Public Library		0	0.00000	61
28E.22	1.50000	Unified Law Enforcement		0	0.00000	62
Total General Fund Regular Levies (5 thru 24)			165,715	163,041		
384.1	3.00375	Ag Land	238	238	3.00375	63
Total General Fund Tax Levies (25 + 26)			165,953	163,279	Do Not Add	
Special Revenue Levies						
384.8	0.27000	Emergency (if general fund at levy limit)	0	0	0.00000	64
384.6	Amt Nec	Police & Fire Retirement		0	0.00000	
	Amt Nec	FICA & IPERS (if general fund at levy limit)		0	0.00000	
Rules	Amt Nec	Other Employee Benefits		0	0.00000	
Total Employee Benefit Levies (29,30,31)			0	0	0.00000	65
Sub Total Special Revenue Levies (28+32)			0	0		
Valuation						
386	As Req	With Gas & Elec	Without Gas & Elec			
	SSMID 1 (A)	(B)		0	0.00000	66
	SSMID 2 (A)	(B)		0	0.00000	67
	SSMID 3 (A)	(B)		0	0.00000	68
	SSMID 4 (A)	(B)		0	0.00000	69
	SSMID 5 (A)	(B)		0	0.00000	565
	SSMID 6 (A)	(B)		0	0.00000	566
	SSMID 7 (A)	(B)		0	0.00000	###
Total SSMID			0	0	Do Not Add	
Total Special Revenue Levies			0	0		
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0.00000	70
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000	71
Total Property Taxes (27+39+40+41)			165,953	163,279	8.10000	72

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:
Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must 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 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	237,306	11,085					248,391	77,044	325,435
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	450,474	71,613					522,087	95,298	617,385
Actual Expenditures Except End Bal (pg 12, line 259) *	3	413,903	82,643					496,546	141,878	638,424
Ending Fund Balance June 30 (pg 12, line 270) *	4	273,877	55	0	0	0	0	273,932	30,464	304,396
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	273,877	55	0	0	0	0	273,932	30,464	304,396
Re-Est Revenues	6	657,107	72,000	0	0	0	0	729,107	108,600	837,707
Re-Est Expenditures	7	559,611	66,300	0	0	0	0	625,911	91,530	717,441
Ending Fund Balance	8	371,373	5,755	0	0	0	0	377,128	47,534	424,662
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	371,373	5,755	0	0	0	0	377,128	47,534	424,662
Revenues	10	508,957	72,857	0	0	0	0	581,814	104,200	686,014
Expenditures	11	552,288	78,525	0	0	0	0	630,813	108,201	739,014
Ending Fund Balance	12	328,042	87	0	0	0	0	328,129	43,533	371,662

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	71,879							71,879	73,000	74,282
Jail	2	7,070							7,070	7,095	7,005
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	39,062							39,062	51,200	61,498
Ambulance	6	10,000							10,000	4,000	40,199
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	150							150	100	0
Other Public Safety	10	3,000							3,000	3,000	6,551
TOTAL (lines 1 - 10)	11	131,161	0	0			0		131,161	138,395	189,535
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		61,225						61,225	57,800	129,672
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		11,500						11,500	10,000	10,889
Traffic Control and Safety	15		500						500	0	198
Snow Removal	16		5,000						5,000	5,000	3,543
Highway Engineering	17								0	0	0
Street Cleaning	18		300						300	200	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	46,000							46,000	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	46,000	78,525	0			0		124,525	73,000	144,302
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	18,010							18,010	23,721	19,681
Museum, Band and Theater	32								0	0	0
Parks	33	5,500							5,500	7,000	7,336
Recreation	34								0	0	0
Cemetery	35	1,750							1,750	1,750	1,500
Community Center, Zoo, & Marina	36	59,061							59,061	62,841	34,702
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	84,321	0	0			0		84,321	95,312	63,219

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		600							600	1,000	511
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
TOTAL (lines 39 - 44)	45		600	0	0			0		600	1,000	511
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		4,983							4,983	4,983	4,626
Clerk, Treasurer, & Finance Adm.	47		7,023							7,023	7,016	6,986
Elections	48		500							500	0	545
Legal Services & City Attorney	49		3,700							3,700	3,000	3,139
City Hall & General Buildings	50		5,200							5,200	1,200	3,826
Tort Liability	51									0	0	0
Other General Government	52		78,800							78,800	92,940	79,857
TOTAL (lines 46 - 52)	53		100,206	0	0			0		100,206	109,139	98,979
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55		95,000							95,000	209,065	0
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		95,000	0	0			0		95,000	209,065	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		457,288	78,525	0	0	0	0		535,813	625,911	496,546
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								80,411	80,411	64,006	105,511
Sewer Utility	60								27,790	27,790	27,524	36,367
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								108,201	108,201	91,530	141,878
TOTAL ALL EXPENDITURES (lines 58+74)	74		457,288	78,525	0	0	0	0	108,201	644,014	717,441	638,424
Regular Transfers Out	75		95,000							95,000	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		95,000	0	0	0	0	0	0	95,000	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78		552,288	78,525	0	0	0	0	108,201	739,014	717,441	638,424
Ending Fund Balance June 30	79		328,042	87	0	0	0	0	43,533	371,662	424,662	304,396

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	163,279	0		0	0			163,279	172,000	172,410
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	163,279	0		0	0			163,279	172,000	172,410
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,674	0		0	0			2,674	0	0
Utility franchise tax (Iowa Code Chapter 364.2)	7	2,100							2,100	2,100	2,118
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	70,000							70,000	69,653	69,139
Subtotal - Other City Taxes (lines 6 thru 12)	13	74,774	0		0	0			74,774	71,753	71,257
Licenses & Permits	14	550							550	650	400
Use of Money & Property	15	18,800						200	19,000	18,000	17,307
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		72,857						72,857	72,000	71,613
Other State Grants & Reimbursements	18	4,500							4,500	4,500	4,632
Local Grants & Reimbursements	19	49,384							49,384	47,219	58,602
Subtotal - Intergovernmental (lines 16 thru 19)	20	53,884	72,857	0	0	0		0	126,741	123,719	134,847
Charges for Fees & Service:											
Water Utility	21							62,000	62,000	66,300	57,576
Sewer Utility	22							42,000	42,000	42,000	37,425
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	54,700							54,700	54,700	58,646
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								0	2,500	14,477
Subtotal - Charges for Service (lines 21 thru 33)	34	54,700	0		0	0		104,000	158,700	165,500	168,124
Special Assessments	35								0	0	0
Miscellaneous	36	47,970							47,970	77,020	53,040
Other Financing Sources:											
Regular Operating Transfers In	37	95,000							95,000	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	95,000	0	0	0	0		0	95,000	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	209,065	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	95,000	0	0	0	0		0	95,000	209,065	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	508,957	72,857	0	0	0		104,200	686,014	837,707	617,385
Beginning Fund Balance July 1	44	371,373	5,755	0	0	0		47,534	424,662	304,396	325,435
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	880,330	78,612	0	0	0		151,734	1,110,676	1,142,103	942,820

CITY OF MERRILL
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	163,279	0		0	0			163,279	172,000	172,410
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	163,279	0		0	0			163,279	172,000	172,410
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	74,774	0		0	0			74,774	71,753	71,257
Licenses & Permits	7	550	0					0	550	650	400
Use of Money and Property	8	18,800	0	0	0	0	0	200	19,000	18,000	17,307
Intergovernmental	9	53,884	72,857	0	0	0		0	126,741	123,719	134,847
Charges for Fees & Service	10	54,700	0		0	0	0	104,000	158,700	165,500	168,124
Special Assessments	11	0			0	0		0	0	0	0
Miscellaneous	12	47,970	0		0	0	0	0	47,970	77,020	53,040
Sub-Total Revenues	13	413,957	72,857	0	0	0	0	104,200	591,014	628,642	617,385
Other Financing Sources:											
Total Transfers In	14	95,000	0	0	0	0	0	0	95,000	0	0
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0		0	0	0	0	0	209,065	0
Total Revenues and Other Sources	17	508,957	72,857	0	0	0	0	104,200	686,014	837,707	617,385
Expenditures & Other Financing Uses											
Public Safety	18	131,161	0	0			0		131,161	138,395	189,535
Public Works	19	46,000	78,525	0			0		124,525	73,000	144,302
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	84,321	0	0			0		84,321	95,312	63,219
Community and Economic Development	22	600	0	0			0		600	1,000	511
General Government	23	100,206	0	0			0		100,206	109,139	98,979
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	95,000	0	0		0			95,000	209,065	0
Total Government Activities Expenditures	26	457,288	78,525	0	0	0	0		535,813	625,911	496,546
Business Type Proprietary: Enterprise & ISF	27							108,201	108,201	91,530	141,878
Total Gov & Bus Type Expenditures	28	457,288	78,525	0	0	0	0	108,201	644,014	717,441	638,424
Total Transfers Out	29	95,000	0	0	0	0	0	0	95,000	0	0
Total ALL Expenditures/Fund Transfers Out	30	552,288	78,525	0	0	0	0	108,201	739,014	717,441	638,424
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-43,331	-5,668	0	0	0	0	-4,001	-53,000	120,266	-21,039
Beginning Fund Balance July 1	33	371,373	5,755	0	0	0	0	47,534	424,662	304,396	325,435
Ending Fund Balance June 30	34	328,042	87	0	0	0	0	43,533	371,662	424,662	304,396

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

City Name: MERRILL

Fiscal Year
2014

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME? (I)
-1 TRUCK WITH SNOW PLOW	57,250		6,797	748		7,545	7,545	0
-2 BACKHIOE	42,725		8,787	971		9,758	9,758	0
-3 SRF LOAN FOR WATER PROJECT	300,000					0		0
-4 POLICE CAR	26,506		5,663	700		6,363	6,363	0
-5 AMBULANCE	35,000					0		0
-6 FIRE STATION	225,000		8,527	7,922		16,449	16,449	0
-7 FIRE TRUCK	65,000		12,608	1,066		13,674	13,674	0
-8						0		0
-9						0		0
-10						0		0
-11						0		0
-12						0		0
-13						0		0
-14						0		0
-15						0		0
-16						0		0
-17						0		0
-18						0		0
-19						0		0
-20						0		0
-21						0		0
-22						0		0
-23						0		0
-24						0		0
-25						0		0
-26						0		0
-27						0		0
-28						0		0
-29						0		0
-30						0		0
TOTALS			42,382	11,407	0	53,789	53,789	0

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

Fiscal Year
2014

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 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(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
			42,382	11,407	0	53,789	53,789	0

