

STATE OF IOWA
2023
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2023
CITY OF MERRILL, IOWA
DUE: December 1, 2023

16207500700000
CITY OF MERRILL
608 Main Street
MERRILL IA 51038
POPULATION: 717

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

	Governmental (a)	Proprietary (b)	Total Actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes Levied on Property	248,145		248,145	245,213
Less: Uncollected Property Taxes-Levy Year	0		0	0
Net Current Property Taxes	248,145		248,145	245,213
Delinquent Property Taxes	0		0	0
TIF Revenues	0		0	0
Other City Taxes	106,978	0	106,978	94,863
Licenses and Permits	1,315	0	1,315	1,215
Use of Money and Property	53,815	559	54,374	48,250
Intergovernmental	262,484	0	262,484	245,235
Charges for Fees and Service	131,449	249,333	380,782	349,850
Special Assessments	0	0	0	0
Miscellaneous	82,160	3,125	85,285	139,984
Other Financing Sources	0	0	0	0
Transfers In	35,000	159,081	194,081	89,160
Total Revenues and Other Sources	921,346	412,098	1,333,444	1,213,770
Expenditures and Other Financing Uses				
Public Safety	283,762		283,762	333,364
Public Works	189,771		189,771	198,870
Health and Social Services	3,000		3,000	3,000
Culture and Recreation	94,017		94,017	94,813
Community and Economic Development	10,278		10,278	9,500
General Government	164,631		164,631	166,496
Debt Service	0		0	0
Capital Projects	0		0	0
Total Governmental Activities Expenditures	745,459	0	745,459	806,043
BUSINESS TYPE ACTIVITIES		240,639	240,639	266,951
Total All Expenditures	745,459	240,639	986,098	1,072,994
Other Financing Uses	0	0	0	
Transfers Out	72,000	122,081	194,081	89,160
Total All Expenditures/and Other Financing Uses	817,459	362,720	1,180,179	1,162,154
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	103,887	49,378	153,265	51,616
Beginning Fund Balance July 1, 2022	820,090	0	820,090	806,368
Ending Fund Balance June 30, 2023	923,977	49,378	973,355	857,984


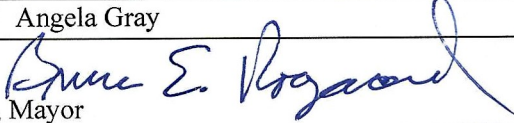
NOTE - These balances do not include the following, which were not budgeted and are not available for city operations:

Non-budgeted Internal Service Funds	Pension Trust Funds
Private Purpose Trust Funds	Agency Funds

Indebtedness at June 30, 2023	Amount	Indebtedness at June 30, 2023	Amount
General Obligation Debt	1,258,243	Other Long-Term Debt	0
Revenue Debt	0	Short-Term Debt	0
TIF Revenue Debt	0	General Obligation Debt Limit	2,341,744

CERTIFICATION

The forgoing report is correct to the best of my knowledge and belief

	Publication 9/22/2023
Signature of Preparer Printed name of Preparer Angela Gray	Phone Number 712-938-2514
	Date Signed 09/18/2023
Bruce Norgaard, Mayor Signature of Mayor or other City official (Name and Title)	



Accounts Payable
City of Merrill
608 Main St
Merrill, IA 51038-0000
none

THIS IS NOT AN INVOICE

AFFIDAVIT OF PUBLICATION

#347703 Financial Report

The undersigned, being first duly sworn on oath, states that Iowa Information Media Group, a corporation duly organized and existing under the laws of the State of Iowa, with its principal place of business in Sheldon, Iowa, the publisher of newspapers of general circulation as identified below, and printed and published in the city of Le Mars, Plymouth, Iowa, and that a legal notice, a printed copy of which is attached as Exhibit "A" and made part of this affidavit, was printed and published in the publication(s) and editions dated as follows:

347703

Le Mars Sentinel 9/22/23

\$228.48

A handwritten signature in black ink, appearing to read 'Myrna Wagner', written in a cursive style.

Myrna Wagner
Management, Le Mars Sentinel

Subscribed and sworn to before me by said
Myrna Wagner this 22nd day of September,
2023

A handwritten signature in black ink, appearing to read 'Lori Wiersma', written in a cursive style.

Lori Wiersma
Notary Public in and for State of Iowa



LEGAL

STATE OF IOWA 2023 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2023 CITY OF MERRILL, IOWA DUE: December 1, 2023	16207500700000 CITY OF MERRILL 608 Main Street MERRILL IA 51038 POPULATION: 717
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Debt Service	0		0	0
Capital Projects	0		0	0
Total Governmental Activities Expenditures	745,459	0	745,459	806,043
Business type activities		240,639	240,639	266,951
Total All Expenditures	745,459	240,639	986,098	1,072,994
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Revenue Debt	0	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	2,341,744

(#347703)

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The forgoing report is correct to the best of my knowledge and belief

	Publication 9/22/2023
Signature of Preparer	Phone Number
Printed name of Preparer	
	Date Signed
Signature of Mayor or Mayor Pro Tem (Name and Title)	

PLEASE PUBLISH THIS PAGE ONLY

CITY OF MERRILL
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2023

NON-GAAP/CASH BASIS

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)
Section D - Intergovernmental - Continued	41								41
State Shared Revenues	43								43
Road Use Taxes	44	98,667					98,667		98,667
Other state grants and reimbursements	48								48
State grants	49	0	0				0	0	0
Iowa Department of Transportation	50	0	0				0	0	0
Iowa Department of Natural Resources	51	0	0				0	0	0
Iowa Economic Development Authority	52	0	0				0	0	0
CEBA grants	53	0	0				0	0	0
Commercial & Industrial Replacement Claim	54	3,048	0				3,048		3,048
	55	0	0				0	0	0
	56	0	0				0	0	0
	57	0	0				0	0	0
	58	0	0				0	0	0
	59	0	0				0	0	0
Total State	60	3,048	98,667	0	0	0	101,715	0	101,715
Local Grants and Reimbursements									
County Contributions	63	28,627	0				28,627		28,627
Library Service	64	20,696	0				20,696		20,696
Township Contributions	65	56,795	0				56,795		56,795
Fire/EMT Service	66	0	0				0	0	0
	67	0	0				0	0	0
	68	0	0				0	0	0
	69	0	0				0	0	0
Total Local Grants and Reimbursements	70	106,118	0	0	0	0	106,118	0	106,118
Total Intergovernmental (Sum of lines 33, 60, and 70)	71	163,817	98,667	0	0	0	262,484	0	262,484
Section E - Charges for Fees and Service	72								
Water	73	0	0				0	95,485	95,485
Sewer	74	0	0				0	153,848	153,848
Electric	75	0	0				0	0	0
Gas	76	0	0				0	0	0
Parking	77	0	0				0	0	0
Airport	78	0	0				0	0	0
Landfill/garbage	79	73,623	0				73,623		73,623
Hospital	80	0	0				0		0

CITY OF
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,

NON-GAAP/CASH BASIS

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Total All Revenues (Sum of lines 6, 7, 15, 16, 22, 71, 104, 106, and 120)	121	672,890	213,456	0	0	0	886,346	253,017	1,139,363	121
Section H - Other Financing Sources	123									123
Proceeds of capital asset sales	124	0	0				0		0	124
Proceeds of long-term debt (Excluding TIF internal borrowing)	125	0	0				0		0	125
Proceeds of anticipatory warrants or other short-term debt	126	0	0				0		0	126
Regular transfers in and interfund loans	127	0	35,000				35,000	159,081	194,081	127
Internal TIF loans and transfers in	128	0	0				0		0	128
	129	0	0				0		0	129
	130	0	0				0		0	130
Total Other Financing Sources	131	0	35,000	0	0	0	35,000	159,081	194,081	131
Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)	132	672,890	248,456	0	0	0	921,346	412,098	1,333,444	132
Beginning Fund Balance July 1, 2022	134	820,090	0				820,090		820,090	134
Total Revenues and Other Financing Sources (Sum of lines 132 and 134)	136	1,492,980	248,456	0	0	0	1,741,436	412,098	2,153,534	136

CITY OF MERRILL
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2023

NON-GAAP/CASH BASIS

Line	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)	Grand Total (Sum of col. (g)) (i)	Line
1	Section A - Public Safety										1
2	Police Department/Crime Prevention	110,033	3,330					113,363		113,363	2
3	Jail	0	0					0		0	3
4	Emergency Management	41,324	0					41,324		41,324	4
5	Flood control	0	0					0		0	5
6	Fire Department	111,627	0					111,627		111,627	6
7	Ambulance	13,015	0					13,015		13,015	7
8	Building Inspections	0	0					0		0	8
9	Miscellaneous Protective Services	0	0					0		0	9
10	Animal Control	0	0					0		0	10
11	Other Public Safety	4,433	0					4,433		4,433	11
12		0	0					0		0	12
13		0	0					0		0	13
14	Total Public Safety	280,432	3,330		0	0	0	283,762		283,762	14
15	Section B - Public Works										15
16	Roads, Bridges, Sidewalks	0	90,350					90,350		90,350	16
17	Parking Meter and Off-Street	0	0					0		0	17
18	Street Lighting	0	13,958					13,958		13,958	18
19	Traffic Control Safety	0	0					0		0	19
20	Snow Removal	0	5,951					5,951		5,951	20
21	Highway Engineering	0	0					0		0	21
22	Street Cleaning	0	200					200		200	22
23	Airport (if not an enterprise)	0	0					0		0	23
24	Garbage (if not an enterprise)	78,320	0					78,320		78,320	24
25	Other Public Works	992	0					992		992	25
26		0	0					0		0	26
27		0	0					0		0	27
28	Total Public Works	79,312	110,459		0	0	0	189,771		189,771	28
29	Section C - Health and Social Services										29
30	Welfare Assistance	0	0					0		0	30
31	City Hospital	0	0					0		0	31
32	Payments to Private Hospitals	0	0					0		0	32
33	Health Regulation and Inspections	0	0					0		0	33
34	Water, Air, and Mosquito Control	3,000	0					3,000		3,000	34
35	Community Mental Health	0	0					0		0	35
36	Other Health and Social Services	0	0					0		0	36
37		0	0					0		0	37
38		0	0					0		0	38
39	Total Health and Social Services	3,000	0		0	0	0	3,000		3,000	39
40	Section D - Culture and Recreation										40
41	Library Services	27,801	1,491					29,292		29,292	41
42	Museum, Band, Theater	0	0					0		0	42
43	Parks	31,804	234					32,038		32,038	43
44	Recreation	0	0					0		0	44
45	Cemetery	3,000	0					3,000		3,000	45
46	Community Center, Zoo, Marina, and Auditorium	29,157	530					29,687		29,687	46
47	Other Culture and Recreation	0	0					0		0	47
48		0	0					0		0	48
49		0	0					0		0	49
50	Total Culture and Recreation	91,762	2,255		0	0	0	94,017		94,017	50

CITY OF
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- Continued

NON-GAAP/CASH BASIS

Line	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)	Grand Total (Sum of col. (g)) (i)	Line
51											51
	Section E - Community and Economic Development										
52	Community beautification	486	0	0	0	0	0	486		486	52
53	Economic development	9,792	0	0	0	0	0	9,792		9,792	53
54	Housing and urban renewal	0	0	0	0	0	0	0		0	54
55	Planning and zoning	0	0	0	0	0	0	0		0	55
56	Other community and economic development	0	0	0	0	0	0	0		0	56
57	TIF Rebates	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0		0	58
59	Total Community and Economic Development	10,278	0	0	0	0	0	10,278		10,278	59
60											60
	Section F - General Government										
61	Mayor, Council and City Manager	4,337	43					4,380		4,380	61
62	Clerk, Treasurer, Financial Administration	27,884	-11,183					16,701		16,701	62
63	Elections	0	0					0		0	63
64	Legal Services and City Attorney	5,174	0					5,174		5,174	64
65	City Hall and General Buildings	13,580	0					13,580		13,580	65
66	Tort Liability	0	0					0		0	66
67	Other General Government	124,796	0					124,796		124,796	67
68		0	0					0		0	68
69		0	0					0		0	69
70	Total General Government	175,771	-11,140					164,631		164,631	70
	Section G - Debt Service										
71		0	0	0				0		0	71
72		0	0	0				0		0	72
73		0	0	0				0		0	73
74	Total Debt Service	0	0	0				0		0	74
	Section H - Regular Capital Projects - Specify										
75											75
76		0	0					0		0	76
77		0	0					0		0	77
78	Subtotal Regular Capital Projects	0	0					0		0	78
	TIF Capital Projects - Specify										
79											79
80		0	0					0		0	80
81		0	0					0		0	81
82	Subtotal TIF Capital Projects	0	0					0		0	82
83	Total Capital Projects	0	0					0		0	83
	Total Governmental Activities Expenditures (Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)	640,555	104,904	0	0	0	0	745,459		745,459	84
85											85

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

EXPENDITURES P8

CITY OF
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- Continued

NON-GAAP/CASH BASIS

Item description	Line	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)	Grand Total (Sum of col. (g) + (h)) (i)	Line
Section I - Business Type Activities	87										87
Water - Current Operation	88								71,156	71,156	88
Capital Outlay	89								0	0	89
Debt Service	90								37,101	37,101	90
Sewer and Sewage Disposal - Current Operation	91								46,102	46,102	91
Capital Outlay	92								0	0	92
Debt Service	93								86,280	86,280	93
Electric - Current Operation	94								0	0	94
Capital Outlay	95								0	0	95
Debt Service	96								0	0	96
Gas Utility - Current Operation	97								0	0	97
Capital Outlay	98								0	0	98
Debt Service	99								0	0	99
Parking - Current Operation	100								0	0	100
Capital Outlay	101								0	0	101
Debt Service	102								0	0	102
Airport - Current Operation	103								0	0	103
Capital Outlay	104								0	0	104
Debt Service	105								0	0	105
Landfill/Garbage - Current operation	106								0	0	106
Capital Outlay	107								0	0	107
Debt Service	108								0	0	108
Hospital - Current Operation	109								0	0	109
Capital Outlay	110								0	0	110
Debt Service	111								0	0	111
Transit - Current Operation	112								0	0	112
Capital Outlay	113								0	0	113
Debt Service	114								0	0	114
Cable TV, Telephone, Internet - Current Operation	115								0	0	115
Capital Outlay	116								0	0	116
Housing Authority - Current Operation	117								0	0	117
Capital Outlay	118								0	0	118
Debt Service	119								0	0	119
Storm Water - Current Operation	120								0	0	120
Capital Outlay	121								0	0	121
Debt Service	122								0	0	122
Other Business Type - Current Operation	123								0	0	123
Capital Outlay	124								0	0	124
Debt Service	125								0	0	125
Internal Service Funds - Specify	126								0	0	126
	127								0	0	127
	128								0	0	128
Total Business Type Activities	129								240,639	240,639	129

OTHER P10

Part III Intergovernmental Expenditures 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.

Purpose	Amount paid to other local governments		Amount paid to State
	Highways	All other	
Correction	0	0	0
Health	0	0	0
Highways	0	0	0
Transit Subsidies	0	0	0
Libraries	0	0	0
Police protection	0	0	0
Sewerage	0	0	0
Sanitation	36,325	0	0
All other	0	0	0

Part IV

Wages & Salaries 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.

YOU ARE REQUIRED TO ENTER SALARY DOLLARS IN THE Amount areas FOR SALARIES AND WAGES PAID		Amount
Total Salaries and Wages Paid		206,998

Part V Debt Outstanding, Issued, and Retired

Transit subsidies

A. Long-Term Debt

Purpose	Debt During the Fiscal Year							Debt Outstanding JUNE 30, 2023			
	Line	Debt Outstanding JULY 1, 2022	Issued	Retired	General Obligation	TIF Revenue	Revenue	Other	Interest Paid This Year		
Water Utility	1.	37,000	300,000	37,101	0				101		
Sewer Utility	2.	1,214,000	1,425,000	62,000	1,152,000				24,280		
Electric Utility	3.										
Gas Utility	4.										
Transit-Bus	5.										
Industrial Revenue	6.										
Mortgage Revenue	7.										
TIF Revenue	8.										
Other Purposes / Miscellaneous	9.	148,874	193,174	42,642	106,243				3,269		
GO	10.										
Parking	11.										
Airport	12.										
Stormwater	13.										
Section 108	14.										
Total Long-Term		1,399,874	1,918,174	141,743	1,258,243	0	0	0	27,650		

B. Short-Term Debt Amount

Outstanding as of July 1, 2022

Outstanding as of JUNE 30, 2023

Actual valuation -- January 1, 2021

DEBT LIMITATION FOR GENERAL OBLIGATIONS

Amount

x 0.5 = \$

Part VI CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2023

Type of asset

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.

Amount				
Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	All other Funds (d)	Total (e)
211,947			973,355	1,185,302

If you budget on a NON-GAAP CASH BASIS, the amount in the Total above SHOULD EQUAL the above summed amounts on the sheet All Funds P1: Ending fund balance, column C PLUS the amounts in the shaded Note area.

