

APPENDIX A

**CITY OF MERRILL
2016 PROPOSED BUDGET AND TAX LEVY**

Budget Category - General Fund	2014 Budget	2015 Budget	2016 Budget	Difference	
Expenditures:					
General Government	\$1,588,183	\$1,669,347	\$1,703,498	\$34,151	
Public Safety	\$4,923,568	\$4,911,332	\$4,977,454	\$66,122	
Public Works	\$2,828,171	\$2,863,797	\$2,961,982	\$98,185	
Health and Human Service	\$8,760	\$8,760	\$8,760	\$0	
Culture and Recreation	\$1,949,490	\$1,967,775	\$1,935,301	(\$32,474)	
Conservation and Development	\$58,444	\$58,444	\$59,700	\$1,256	
Capital Outlay/Projects	\$1,120,650	\$2,453,400	\$2,868,500	\$415,100	
Debt Service Payments	\$1,454,946	\$1,320,333	\$1,320,333	\$0	
Total Expenditures	\$13,932,212	\$15,253,188	\$15,835,528	\$582,340	3.8%
Revenue:					
Property Tax - General Purposes	\$3,865,860	\$3,998,456	\$4,030,428	\$31,972	
Property Tax - SRO	\$51,225	\$49,950	\$51,916	\$1,966	
Property Tax - Community Dev.	\$38,744	\$38,744	\$40,000	\$1,256	
General Fund Offset	\$408,018	\$0	\$0	\$0	
Property Tax - Debt Service	\$921,619	\$1,222,234	\$1,222,234	\$0	
Other Funding - Debt Service	\$103,434	\$98,099	\$98,099	\$0	
Other Funding - Grant, N/L, or TIDs	\$215,290	\$399,921	\$430,320	\$30,399	
Other Tax Revenue	\$419,151	\$385,250	\$438,236	\$52,986	
Special Assessments	\$47,500	\$95,000	\$35,000	(\$60,000)	
Intergovernmental Revenue	\$6,255,320	\$6,303,063	\$6,408,265	\$105,202	
Licenses and Permits	\$71,771	\$72,471	\$72,021	(\$450)	
Law and Ordinance Violations	\$137,225	\$133,500	\$122,000	(\$11,500)	
Public Charges for Services	\$511,880	\$520,950	\$466,584	(\$54,366)	
Miscellaneous Revenue	\$111,850	\$102,400	\$113,425	\$11,025	
Prior Year or Future Borrowing	\$21,875	\$0	\$0	\$0	
New Borrowing	\$751,450	\$1,833,150	\$2,307,000	\$473,850	
Total Revenue	\$13,932,212	\$15,253,188	\$15,835,528	\$582,340	3.8%
			\$0 Difference		
City of Merrill Tax Levy	2014 Budget	2015 Budget	2016 Budget	Difference	
General Purpose	\$3,865,860	\$3,998,456	\$4,030,428	\$31,972	0.80%
SRO - School Resource Officer	\$51,225	\$49,950	\$51,916	\$1,966	3.94%
Community Development	\$38,744	\$38,744	\$40,000	\$1,256	3.24%
Debt Service	\$921,619	\$1,222,234	\$1,222,234	\$0	0.00%
Total City of Merrill Tax Levy	\$4,877,448	\$5,309,384	\$5,344,578	\$35,194	0.66%
		\$3,787,256	\$3,849,428	General (Fund 10)	
		\$211,200	\$181,000	Capital (Fund 52)	
		\$4,087,150	\$4,122,344	\$35,194	

The above categorical amounts are based on the line item budget document as adopted by the Common Council on November 10, 2015 and incorporated by reference.

Katherine G. Unertl, Finance Director/Treasurer

See also Tax Increment Districts (TIDs) and Utility budget summaries.

**CITY OF MERRILL
2016 PROPOSED BUDGET AND TAX LEVY**

Tax Increment Districts (TIDs)

Expenditures:	2014 Actual	2015 Budget	2016 Budget	Difference
TID No. 3 - East Side	\$173,546	\$1,227,249	\$1,311,369	\$84,120
TID No. 4 - Thielman/Pine Ridge Area	\$451,623	\$270,628	\$104,425	(\$166,203)
TID No. 5 - State Hwy 107 Area	\$4,850	\$149,279	\$150,310	\$1,031
TID No. 6 - Downtown Area	\$238,495	\$424,066	\$333,762	(\$90,304)
TID No. 7 - N. Center Ave. Area	\$24,164	\$334,043	\$449,043	\$115,000
TID No. 8 - West Side Area	\$619,675	\$370,521	\$637,491	\$266,970
TID No. 9 - WI River/S. Center Ave.	\$128,659	\$327,361	\$1,211,925	\$884,564
TID No. 10 - Highway G/Fox Point	\$0	\$15,000	\$55,900	\$40,900
Total TID Expenditures	\$1,641,012	\$3,118,147	\$4,254,225	\$1,136,078
Revenue:	2014 Actual	2015 Budget	2016 Budget	Difference
TID No. 3 - East Side	\$296,794	\$575,217	\$1,607,500	\$1,032,283
TID No. 4 - Thielman/Pine Ridge Area	\$55,675	\$125,087	\$36,000	(\$89,087)
TID No. 5 - State Hwy 107 Area	\$13,194	\$113,043	\$113,300	\$257
TID No. 6 - Downtown Area	\$4,905	\$4,251	\$99,001	\$94,750
TID No. 7 - N. Center Ave. Area	\$1,391	\$46,750	\$197,500	\$150,750
TID No. 8 - West Side Area	\$594,438	\$391,250	\$327,500	(\$63,750)
TID No. 9 - WI River/S. Center Ave.	\$84,699	\$4,500	\$1,470,750	\$1,466,250
TID No. 10 - Highway G/Fox Point	\$0	\$0	\$0	\$0
Total TID Revenues	\$1,051,096	\$1,260,098	\$3,851,551	\$2,591,453

Note: General Fund Advances will cover deficits for Tax Increment Districts (TIDs) pending future tax increment generation. Tax increment transfers from TID No. 3 to TID No. 6, 7, and 8 will begin in 2015. Major TID borrowing is also being planned for early 2016.

Landfill Remediation Fund - Operations

	2014 Actual	2015 Budget	2016 Budget	Difference
Revenues	\$9,063	\$0	\$0	\$0
Expenditures	\$17,012	\$22,500	\$27,150	\$4,650
Net (Revenue) or Cost	\$7,949	\$22,500	\$27,150	\$4,650

Note: Landfill Fund balance as of 12/31/2014 was \$475,437. City General Fund (Pension) loan of \$278,513 will have principal payments made beginning in 2021.

Water and Sewer Utility Funds

There are separate summaries for the Water Fund and the Sewer Fund. These are Enterprise Funds entirely funded by utility customers.

City of Merrill - Water Utility Budget Summary			Enterprise Fund	
Finance Director has included Depreciation Adjustment to better reflect Water Utility cash flow.				
	2014	2015	2016	Difference
Revenues	Actual	Budget	Budget	
Utility Revenue - Cellular Towers/Jobbing	\$102,369	\$87,306	\$87,331	\$25
Utility Revenue - Specials/Amortized	\$9,000	(\$438)	(\$1,438)	(\$1,000)
Public Charges - Services	\$1,378,740	\$1,367,169	\$1,440,500	\$73,331
Miscellaneous Revenues	\$19,537	\$22,125	\$15,625	(\$6,500)
Miscellaneous Revenues - Interest	\$2,699	\$2,750	\$2,500	(\$250)
Total Revenues	\$1,512,345	\$1,478,912	\$1,544,518	\$65,606
Expenditures				
Capital Projects** & Work Orders - Utility	\$384,934	\$335,000	\$622,500	\$287,500
Pumping	\$81,205	\$76,250	\$76,250	\$0
Water Treatment	\$74,841	\$107,500	\$107,500	\$0
Transportation & Distribution (Including Water Towers)	\$356,555	\$208,500	\$213,000	\$4,500
Customer Accounts (Collection)	\$57,106	\$55,500	\$59,250	\$3,750
Administration, General, & Depreciation	\$604,785	\$645,042	\$684,881	\$39,839
Depreciation Adjustment	(\$369,698)	(\$370,500)	(\$370,500)	\$0
Contract Work	\$3,600	\$3,500	\$3,500	\$0
Taxes (Including PILOT to City)	\$474,241	\$347,379	\$380,611	\$33,232
Debt Service - Interest	\$34,269	\$34,050	\$30,000	(\$4,050)
Total Expenditures	\$1,701,838	\$1,442,221	\$1,806,992	\$364,771
Net Revenues minus Expenditures	(\$189,493)	\$36,691	(\$262,474)	(\$299,165)
	2014	2015	2016	Difference
Debt Service - Principal (Balance Sheet)	\$98,609	\$100,529	\$101,981 ***	\$1,452
***New debt service for Water Treatment Improvements - Safe Drinking Water Loan Program beginning in 2013.				
**Capital projects are reclassified as Assets during the year-end audit process. Shown in this analysis for informational purposes.				

City of Merrill - Sewer Utility Budget Summary	Enterprise Fund			
Annual 2.0% rate increases for 2012 through 2016 were approved by Merrill Common Council on 10/12/2010.				
Finance Director has included Depreciation Adjustment to better reflect Sewer Utility cash flow.				
There is designated a Sewer Replacement Fund which will be used for some capital equipment and facility improvements.				
	2014	2015	2016	Difference
Revenues	Actual	Budget	Budget	
New Borrowing	\$0	\$0	\$0	\$0
Sewage Replacement Fund	\$279,490	\$335,000	\$0	(\$335,000)
Utility Revenue - Contracts/Interest	\$4,467	\$3,250	\$3,750	\$500
Utility Revenue - Specials	\$5,500	\$125	\$0	(\$125)
Utility Revenue - Interest	\$10,894	\$7,500	\$7,500	\$0
Utility Revenue - Interest (Investments)	\$1,006	\$750	\$986	\$236
Public Charges - Services	\$1,463,712	\$1,440,000	\$1,510,250	\$70,250
Other Charges - Services	\$164,988	\$122,500	\$122,500	\$0
Total Revenues	\$1,930,057	\$1,909,125	\$1,644,986	(\$264,139)
Expenditures				
Capital Projects** & Work Orders - Utility	\$813,620	\$592,500	\$393,500	(\$199,000)
Contract Work	\$358	\$500	\$500	\$0
Taxes - Social Security/Medicare	\$23,352	\$27,129	\$29,000	\$1,871
Operations	\$251,698	\$254,000	\$290,000	\$36,000
Maintenance	\$195,023	\$234,250	\$235,250	\$1,000
Customer Accounts (Collection)	\$67,394	\$65,000	\$67,750	\$2,750
Administration, General, & Depreciation	\$339,121	\$370,236	\$404,000	\$33,764
Taxes & Depreciation on Plant	\$252,016	\$235,500	\$240,500	\$5,000
Depreciation Adjustment	(\$324,759)	(\$309,500)	(\$314,500)	(\$5,000)
Transfers (Amortization/Debt Service Interest)	\$6,723	\$6,117	\$6,117	\$0
Total Expenditures	\$1,624,546	\$1,475,732	\$1,352,117	(\$123,615)
Net Revenues minus Expenditures	\$305,511	\$433,393	\$292,869	(\$140,524)
	2014	2015	2016	Difference
Debt Service - Principal (Balance Sheet)	\$30,445	\$30,972	\$31,003	\$31
**Capital projects are reclassified as Assets during the year-end audit process. Shown in this analysis for informational purposes.				

City of Merrill - Non-Union Compensation

Effective: 12/28/2015

Grade	87.5% Minimum	90.0% Step 2	92.5% Step 3	95.0% Step 4	97.5% Step 5	100.0% Step 6	102.5% Step 7	105.0% Step 8	107.5% Step 9	110.0% Step 10	112.5% Step 11	Grade
21	\$42.31	\$43.52	\$44.72	\$45.93	\$47.14	\$48.35	\$49.56	\$50.77	\$51.98	\$53.19	\$54.39	21
20	\$39.71	\$40.84	\$41.98	\$43.11	\$44.25	\$45.38	\$46.51	\$47.65	\$48.78	\$49.92	\$51.05	20
19	\$37.27	\$38.33	\$39.40	\$40.46	\$41.53	\$42.59	\$43.65	\$44.72	\$45.78	\$46.85	\$47.91	19
18	\$34.84	\$35.84	\$36.83	\$37.83	\$38.81	\$39.82	\$40.82	\$41.81	\$42.81	\$43.80	\$44.80	18
17	\$32.59	\$33.53	\$34.46	\$35.39	\$36.32	\$37.25	\$38.18	\$39.11	\$40.04	\$40.98	\$41.91	17
16	\$30.51	\$31.38	\$32.25	\$33.13	\$34.00	\$34.87	\$35.74	\$36.61	\$37.49	\$38.36	\$39.23	16
15	\$28.60	\$29.41	\$30.23	\$31.05	\$31.86	\$32.68	\$33.50	\$34.31	\$35.13	\$35.95	\$36.77	15
14	\$26.85	\$27.61	\$28.38	\$29.15	\$29.91	\$30.68	\$31.45	\$32.21	\$32.98	\$33.75	\$34.51	14
13	\$25.18	\$25.90	\$26.62	\$27.34	\$28.06	\$28.78	\$29.50	\$30.22	\$30.94	\$31.56	\$32.38	13
12	\$23.60	\$24.27	\$24.95	\$25.52	\$26.30	\$26.97	\$27.54	\$28.32	\$28.99	\$29.67	\$30.34	12
11	\$22.18	\$22.74	\$23.45	\$24.08	\$24.72	\$25.35	\$25.98	\$26.62	\$27.25	\$27.89	\$28.51	11
10	\$20.84	\$21.44	\$22.03	\$22.53	\$23.22	\$23.81	\$24.42	\$25.01	\$25.51	\$26.20	\$26.80	10
9	\$19.59	\$20.15	\$20.71	\$21.27	\$21.83	\$22.39	\$21.95	\$23.51	\$24.07	\$24.53	\$25.19	9
8	\$18.43	\$18.95	\$19.48	\$20.01	\$20.53	\$21.06	\$21.59	\$22.11	\$21.64	\$23.17	\$23.59	8
7	\$17.34	\$17.84	\$18.33	\$18.83	\$19.32	\$19.81	\$20.32	\$20.81	\$21.31	\$21.80	\$22.30	7
6	\$16.35	\$16.81	\$17.28	\$17.75	\$18.21	\$18.68	\$19.15	\$19.61	\$20.08	\$20.55	\$21.02	6
5	\$15.43	\$15.87	\$16.31	\$16.75	\$17.19	\$17.63	\$18.07	\$18.51	\$18.95	\$19.39	\$19.83	5
4	\$14.60	\$15.01	\$15.43	\$15.85	\$16.26	\$16.68	\$17.10	\$17.51	\$17.93	\$18.35	\$18.77	4
3	\$13.51	\$13.90	\$14.28	\$14.57	\$15.05	\$15.44	\$15.83	\$16.21	\$16.60	\$16.98	\$17.37	3
2	\$12.51	\$11.87	\$13.23	\$13.59	\$13.94	\$14.30	\$14.66	\$15.02	\$15.37	\$15.73	\$16.09	2
1	\$11.59	\$11.92	\$12.25	\$12.58	\$11.91	\$13.24	\$13.57	\$13.90	\$14.23	\$14.56	\$14.90	1

City of Merrill - Non-Union Compensation

Effective: 12/28/2015

Grade	Minimum	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Grade
21	\$88,004.80	\$90,521.60	\$93,017.60	\$95,534.40	\$98,051.20	\$100,568.00	\$103,084.80	\$105,601.60	\$108,118.40	\$110,635.20	\$113,131.20	21
20	\$82,596.80	\$84,947.20	\$87,318.40	\$89,668.80	\$92,040.00	\$94,390.40	\$96,740.80	\$99,112.00	\$101,462.40	\$103,833.60	\$106,184.00	20
19	\$77,521.60	\$79,726.40	\$81,952.00	\$84,156.80	\$86,382.40	\$88,587.20	\$90,792.00	\$93,017.60	\$95,222.40	\$97,448.00	\$99,652.80	19
18	\$72,467.20	\$74,547.20	\$76,606.40	\$78,686.40	\$80,724.80	\$82,825.60	\$84,905.60	\$86,964.80	\$89,044.80	\$91,104.00	\$93,184.00	18
17	\$67,787.20	\$69,742.40	\$71,676.80	\$73,611.20	\$75,545.60	\$77,480.00	\$79,414.40	\$81,348.80	\$83,283.20	\$85,238.40	\$87,172.80	17
16	\$63,460.80	\$65,270.40	\$67,080.00	\$68,910.40	\$70,720.00	\$72,529.60	\$74,339.20	\$76,148.80	\$77,979.20	\$79,788.80	\$81,598.40	16
15	\$59,488.00	\$61,172.80	\$62,878.40	\$64,584.00	\$66,268.80	\$67,974.40	\$69,680.00	\$71,364.80	\$73,070.40	\$74,776.00	\$76,481.60	15
14	\$55,848.00	\$57,428.80	\$59,030.40	\$60,632.00	\$62,212.80	\$63,814.40	\$65,416.00	\$66,996.80	\$68,598.40	\$70,200.00	\$71,780.80	14
13	\$52,374.40	\$53,872.00	\$55,369.60	\$56,867.20	\$58,364.80	\$59,862.40	\$61,360.00	\$62,857.60	\$64,355.20	\$65,844.80	\$67,350.40	13
12	\$49,088.00	\$50,481.60	\$51,896.00	\$53,081.60	\$54,704.00	\$56,097.60	\$57,283.20	\$58,905.60	\$60,299.20	\$61,713.60	\$63,107.20	12
11	\$46,134.40	\$47,299.20	\$48,776.00	\$50,086.40	\$51,417.60	\$52,728.00	\$54,038.40	\$55,369.60	\$56,680.00	\$58,011.20	\$59,300.80	11
10	\$43,347.20	\$44,595.20	\$45,822.40	\$46,862.40	\$48,297.60	\$49,524.80	\$50,793.60	\$52,020.80	\$53,060.80	\$54,496.00	\$55,744.00	10
9	\$40,747.20	\$41,912.00	\$43,076.80	\$44,241.60	\$45,406.40	\$46,571.20	\$47,736.00	\$48,900.80	\$50,065.60	\$51,222.40	\$52,395.20	9
8	\$38,334.40	\$39,416.00	\$40,518.40	\$41,620.80	\$42,702.40	\$43,804.80	\$44,907.20	\$45,988.80	\$47,011.20	\$48,193.60	\$49,067.20	8
7	\$36,067.20	\$37,107.20	\$38,126.40	\$39,166.40	\$40,185.60	\$41,204.80	\$42,265.60	\$43,284.80	\$44,324.80	\$45,344.00	\$46,384.00	7
6	\$34,008.00	\$34,964.80	\$35,942.40	\$36,920.00	\$37,876.80	\$38,854.40	\$39,832.00	\$40,788.80	\$41,766.40	\$42,744.00	\$43,721.60	6
5	\$32,094.40	\$33,009.60	\$33,924.80	\$34,840.00	\$35,755.20	\$36,670.40	\$37,585.60	\$38,500.80	\$39,416.00	\$40,331.20	\$41,246.40	5
4	\$30,368.00	\$31,220.80	\$32,094.40	\$32,968.00	\$33,820.80	\$34,694.40	\$35,568.00	\$36,420.80	\$37,294.40	\$38,168.00	\$39,041.60	4
3	\$28,100.80	\$28,912.00	\$29,702.40	\$30,305.60	\$31,304.00	\$32,115.20	\$32,926.40	\$33,716.80	\$34,528.00	\$35,318.40	\$36,129.60	3
2	\$26,020.80	\$26,689.60	\$27,518.40	\$28,267.20	\$28,995.20	\$29,744.00	\$30,492.80	\$31,241.60	\$31,969.60	\$32,718.40	\$33,467.20	2
1	\$24,107.20	\$24,793.60	\$25,480.00	\$26,166.40	\$26,772.80	\$27,539.20	\$28,225.60	\$28,912.00	\$29,598.40	\$30,284.80	\$30,992.00	1