

APPENDIX A				
CITY OF MERRILL				
PRELIMINARY 2014 BUDGET AND TAX LEVY				
Budget Category - General Fund	2012 Budget	2013 Budget	2014 Budget	Difference
Expenditures:				
General Government	\$1,546,628	\$1,573,856	\$1,604,213	\$30,357
Public Safety	\$4,837,153	\$4,927,410	\$4,940,093	\$12,683
Public Works	\$2,820,169	\$2,870,961	\$2,828,171	(\$42,790)
Health and Human Service	\$8,760	\$8,760	\$8,760	\$0
Culture and Recreation	\$1,946,187	\$1,942,428	\$1,948,490	\$6,062
Conservation and Development	\$58,444	\$58,444	\$58,444	\$0
Capital Outlay/Projects	\$1,242,006	\$4,874,006	\$1,038,150	(\$3,835,856)
Capital - Non-Lapsing (From PFP)	\$55,000	\$82,500	\$82,500	\$0
Debt Service Payments	\$925,482	\$921,619	\$1,683,425	\$761,806
Total Expenditures	\$13,439,829	\$17,259,984	\$14,192,246	(\$3,067,738) -17.8%
Revenue:				
Property Tax - General Purposes	\$3,862,475	\$3,864,685	\$3,894,672	\$29,987
Property Tax - SRO	\$49,887	\$52,400	\$51,225	(\$1,175)
Property Tax - Community Dev.	\$38,744	\$38,744	\$38,744	\$0
General Fund Offset	\$0	\$2,925	\$0	(\$2,925)
Other Funding - Grant, NL, TID	\$67,500	\$55,928	\$306,610	\$250,682
Property Tax - Debt Service	\$925,482	\$921,619	\$1,571,135	\$649,516
Other Tax Revenue	\$396,000	\$422,000	\$419,000	(\$3,000)
Special Assessments	\$35,500	\$240,500	\$47,500	(\$193,000)
Intergovernmental Revenue	\$6,286,539	\$6,302,559	\$6,260,534	(\$42,025)
Licenses and Permits	\$64,421	\$76,704	\$71,771	(\$4,933)
Law and Ordinance Violations	\$131,500	\$118,000	\$134,000	\$16,000
Public Charges for Services	\$481,931	\$490,352	\$511,880	\$21,528
Miscellaneous Revenue	\$79,850	\$121,717	\$111,850	(\$9,867)
Prior Year Borrowing	\$45,000	\$0	\$21,875	\$21,875
New Borrowing	\$0	\$4,551,851	\$751,450	(\$3,800,401)
Future Borrowing	\$975,000	\$0	\$0	\$0
Total Revenue	\$13,439,829	\$17,259,984	\$14,192,246	(\$3,067,738) -17.8%
City of Merrill Tax Levy	2012 Budget	2013 Budget	2014 Budget	
General Purpose	\$3,862,475	\$3,864,685	\$3,894,672	\$29,987
SRO - School Resource Officer	\$49,887	\$52,400	\$51,225	(\$1,175)
Community Development	\$38,744	\$38,744	\$38,744	\$0
Debt Service	\$925,482	\$921,619	\$1,571,135	\$649,516
Total City of Merrill Tax Levy	\$4,876,588	\$4,877,448	\$5,555,776	\$678,328 13.91%

**CITY OF MERRILL
PRELIMINARY 2014 BUDGET AND TAX LEVY**

Tax Increment Districts (TIDs)

Expenditures:	2012 Actual	2013 Budget	2014 Budget	Difference
TID No. 3 - East Side	\$178,104	\$1,262,998	\$969,471	(\$293,527)
TID No. 4 - Thielman/Pine Ridge Area	\$69,160	\$342,285	\$427,680	\$85,395
TID No. 5 - State Hwy 107 Area	\$2,046	\$160,778	\$65,250	(\$95,528)
TID No. 6 - Downtown Area	\$152,787	\$487,714	\$245,275	(\$242,439)
TID No. 7 - N. Center Ave. Area	\$9,540	\$256,035	\$251,285	(\$4,750)
TID No. 8 - West Side Area	\$102,289	\$1,342,725	\$720,250	(\$622,475)
TID No. 9 - WI River/S. Center Ave.	N/A	\$22,250	\$100,000	\$77,750
Total TID Expenditures	\$513,926	\$3,874,785	\$2,779,211	(\$1,095,574)

Previous TID Borrowing \$250,000

Revenue:	2012 Actual	2013 Budget	2014 Budget	Difference
TID No. 3 - East Side	\$216,481	\$522,124	\$258,000	(\$264,124)
TID No. 4 - Thielman/Pine Ridge Area	\$56,173	\$68,859	\$255,000	\$186,141
TID No. 5 - State Hwy 107 Area	\$9,617	\$158,894	\$59,510	(\$99,384)
TID No. 6 - Downtown Area	\$39,282	\$315,300	\$5,249	(\$310,051)
TID No. 7 - N. Center Ave. Area	\$13,363	\$1,891	\$6,750	\$4,859
TID No. 8 - West Side Area	\$20,000	\$300,973	\$98,000	(\$202,973)
TID No. 9 - WI River/S. Center Ave.	N/A	\$0	\$0	\$0
Total TID Revenues	\$354,916	\$1,368,041	\$682,509	(\$685,532)

Proposed TID New or Future Borrowing

TID No. 3 - East Side	\$0	\$0	\$0	
TID No. 4 - Thielman/Pine Ridge Area	\$0	\$0	\$0	
TID No. 5 - State Hwy 107 Area	\$0	\$150,000	\$0	
TID No. 6 - Downtown Area	\$75,000	\$75,000	\$72,500	
TID No. 7 - N. Center Ave. Area	\$0	\$0	\$0	
TID No. 8 - West Side Area	N/A	\$0	\$25,000	
TID No. 9 - WI River/S. Center Ave.	N/A	\$0	\$0	
	\$75,000	\$225,000	\$97,500	

Note: General Fund Advances will cover deficits for Tax Increment Districts (TIDs) pending future tax increment generation. Finance Director anticipates future transfers from TID No. 3 to "blighted" TIDs.

Landfill Remediation Fund - Operations

	2012 Actual	2013 Budget	2014 Budget	Difference
Revenues	\$12,595	\$12,450	\$9,063 *	(\$3,387)
Expenditures	\$15,443	\$16,500	\$17,786	\$1,286
Net (Revenue) or Cost	\$2,848	\$4,050	\$8,723	\$4,673

Note: Landfill Fund balance as of 12/31/2012 was \$481,193 with \$393,798 loaned to City General Fund and Tax Increment District No. 3. City and TID making debt service payments with interest to Landfill Fund.

*Adjusted for Principal repayments

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 2014 BUDGET (10/22/2014)

REVENUE SUMMARY

	Taxes	Intergov.	Various TIDs	Licenses & Permits	Fines, Forfeits & Penalties	Public Charges	Misc.	Specials	Total
Non-Departmental	\$4,146,148								
General Property Tax	\$3,733,648								\$3,733,648
Other Tax Revenue	\$412,500							\$42,500 Capital Budget	
Other Non-Departmental		\$3,921,658		\$40,971	\$134,000	\$6,500	\$91,400		\$4,649,529
Departmental									
City Attorney		\$8,500	\$4,000						\$12,500
Mayor			\$2,500						\$2,500
City Administrator			\$16,500						\$16,500
Clerk-Treasurer Staff			\$2,200						\$2,200
Finance Director/RDA			\$17,995						\$17,995
Police		\$21,000				\$15,300	\$800		\$37,100
Traffic Control									
Fire Protection		\$225,101				\$4,550			\$229,651
Ambulance		\$987,000							\$987,000
Building Inspector/Zoning			\$6,500	\$25,000			Utility \$18,650	\$5,000	\$55,150
City Hall Maintenance									
Operations Support (M&E)		\$300,000							\$300,000
Roads		\$7,500				\$2,500			\$10,000
Snow & Ice						\$4,925			\$4,925
Garbage Collection									
Recycling		\$32,500							\$32,500
Weed and Nuisance Control			\$3,500			\$2,500			\$6,000
Street Lighting									
Stormwater Plan/Construction				\$1,000					\$1,000
Airport						\$33,250			\$33,250
Transit		\$332,500				\$151,500			\$484,000
MACEC-Enrichment (Senior)						\$5,772			\$5,772
Library		\$424,775				\$20,500			\$445,275
Parks						\$14,000	\$1,000		\$15,000
Recreation Programs						\$75,700			\$75,700
MARC - Smith Center	\$6,500					\$93,883			\$100,383
Pool									\$0
CATV - MP3				\$4,800		\$81,000			\$85,800
Total Revenue	\$4,152,648	\$6,260,534	\$53,195	\$71,771	\$134,000	\$511,880	\$111,850	\$47,500	\$11,343,378
Other Tax Revenue	\$419,000								

CITY OF MERRILL 2014 Budget (10/22/2013)				EXPENDITURE SUMMARY			
	2013	2013	2013	2014	2014	Difference	
<u>Department</u>	<u>Budget</u>	<u>Projected</u>	<u>Difference</u>	<u>Request</u>	<u>Council</u>	<u>13 to '14</u>	<u>Comment</u>
Common Council	53,750	52,327	1,423	54,555	54,555	805	
Municipal Court	57,552	57,055	497	72,456	72,456	14,904	5/1/14 - Merrill-Tomahawk - Offsetting Revenues
City Attorney	200,351	157,638	42,713	189,196	189,196	(11,155)	Reduced Outside Legal
Mayor	16,500	15,925	575	20,225	20,225	3,725	Offset by revenues - Including TIDs
City Administrator	96,760	96,150	610	98,875	98,875	2,115	Offset by revenues - Including TIDs
Personnel - HR	6,250	5,820	430	6,250	6,250	0	
City Clerk	76,525	76,499	26	77,250	77,250	725	
Clerk/Treasurer Staff	139,725	140,478	(753)	140,755	140,755	1,030	
Elections (Averaged)	31,500	21,675	9,825	31,500	31,500	0	
Treasurer/Finance Director	130,060	119,482	10,578	121,376	121,376	(8,684)	
Information Technology	169,200	178,902	(9,702)	177,000	177,000	7,800	GIS - Non-Utility Departments
Assessment of Property	31,500	31,500	0	31,900	31,900	400	
Independent Auditing	15,500	15,186	314	15,500	15,500	0	
Over-Collected Taxes	1,150	1,000	150	1,150	1,150	0	
Insurance/Employee	275,000	313,831	(38,831)	285,000	285,000	10,000	For 2013 - SL lump sums & for 2014 - Insurance
City Sealer	4,000	4,000	0	4,000	4,000	0	
Police	2,310,289	2,302,196	8,093	2,314,490	2,314,490	4,201	
Police SRO (City Share)	52,400	52,400	0	51,225	51,225	(1,175)	
Traffic Control	23,018	20,055	2,963	25,000	25,000	1,982	
Hydrant Rental	138,488	138,488	0	138,488	138,488	0	
Fire Protection	1,417,215	1,404,360	12,855	1,423,890	1,423,890	6,675	New 1/2 time Administrative Assistant
Ambulance/EMS	986,000	977,250	8,750	987,000	987,000	1,000	Offsetting Lincoln County Revenue
Building Inspector/Zoning	82,308	83,624	(1,316)	83,725	83,725	1,417	
Community Development	38,744	38,744	0	38,744	38,744	0	
Economic Development	19,700	19,700	0	19,700	19,700	0	Additional LCEDC from various TIDs
Engineering	6,500	11,500	(5,000)	8,500	8,500	2,000	
Stormwater Plan/Const.	27,500	8,500	19,000	7,500	7,500	(20,000)	Stormwater Utility Review not pursued in 2013
City Hall Maintenance	186,225	191,960	(5,735)	193,500	193,500	7,275	In 2014 - 75% of Individual Health Insurance
Street Commissioner	99,900	100,600	(700)	101,275	101,275	1,375	
Garage Maintenance	54,376	51,675	2,701	54,225	54,225	(151)	
Operations Support (M&E)	529,312	570,033	(40,721)	581,153	581,153	51,841	Fuel prices & 2014 Family vs. Individual Health
SUMMARY - 2							

CITY OF MERRILL 2014 Budget (10/22/2013)				EXPENDITURE SUMMARY			
	2013	2013	2013	2014	2014	Difference	
<u>Department</u>	<u>Budget</u>	<u>Projected</u>	<u>Difference</u>	<u>Request</u>	<u>Council</u>	<u>13 to '14</u>	<u>Comment</u>
Roads	316,629	306,512	10,117	296,467	296,467	(20,162)	
Street Cleaning	46,692	44,679	2,013	48,280	48,280	1,588	
Snow & Ice	232,189	236,748	(4,559)	229,138	229,138	(3,051)	
Sealcoat	128,585	146,414	(17,829)	130,200	130,200	1,615	Sealcoat to Borrowing for 2013 & Future
Storm Water Maintenance	30,855	29,021	1,834	30,758	30,758	(97)	
Street Painting/Marking	23,286	18,231	5,055	22,347	22,347	(939)	
Street Leave Expenses	86,734	78,875	7,859	59,473	59,473	(27,261)	Many new employees - time to other functions
Garbage Collection	280,619	278,766	1,853	270,984	270,984	(9,635)	
Recycling	200,257	198,021	2,236	196,846	196,846	(3,411)	
Weed and Nuisance Control	11,455	2,660	8,795	11,887	11,887	432	
Christmas Decoration	11,121	13,301	(2,180)	13,356	13,356	2,235	
Street Lighting	197,500	197,500	0	197,500	197,500	0	Stable due to 2013 LED/Time of Use Meters
Airport	123,770	135,743	(11,973)	130,000	130,000	6,230	Offsetting insurance in 2013
Transit	603,387	582,117	21,270	581,838	581,838	(21,549)	One-hour vs. 1/2 hour headway = fuel reduction
Health Officer	3,760	3,760	0	3,760	3,760	0	
MACEC-Enrichment Center	107,400	105,656	1,744	107,277	107,277	(123)	
Library	961,768	961,768	0	960,268	960,268	(1,500)	
Parks	298,253	295,736	2,517	301,744	301,744	3,491	
Athletic Park Lights	1,700	2,000	(300)	2,000	2,000	300	
Ott's Field Lights	1,500	1,375	125	1,500	1,500	0	
Recreation Programs	218,575	227,967	(9,392)	232,450	232,450	13,875	Offsetting program revenues
MARC - Smith Center	156,111	154,466	1,645	156,895	156,895	784	
Pool	45,000	45,000	0	45,000	45,000	0	
Marketing - PR	21,000	21,108	(108)	20,500	20,500	(500)	
Outside Agencies	31,500	31,500	0	31,500	31,500	0	
CATV - MP3	79,000	83,220	(4,220)	81,000	81,000	2,000	
Total (Excluding Outlay)	11,495,944	11,460,697	35,247	11,518,371	11,518,371	22,427	Various offsetting revenues
SUMMARY - 3				Without Sealcoat =		(107,773)	