



CITY OF MERRILL

COMMON COUNCIL

AGENDA • WEDNESDAY NOVEMBER 28, 2018

Special Meeting

City Hall Council Chambers

6:15 PM

- I. Call to Order
- II. Silent Prayer
- III. Pledge of Allegiance
- IV. Public Comment Period
- V. Agenda Items:
 1. Consider revisions to proposed 2019 budget, including any recommendation(s) from November 27th Personnel and Finance Committee meeting.
 2. Any other potential 2019 budget adjustment(s).
- VI. Budget Ordinance:
 1. An Ordinance adopting the 2019 City of Merrill Budget and Establishing the Tax Levy for the Year 2018.
- VII. Adjournment

William N. Heideman, CMC, WCMC
City Clerk

The Merrill City Hall is accessible to the physically disadvantaged. If special accommodations are needed, please contact the Merrill City Hall at (715) 536-5594.

City of Merrill - 2019 General Budget/Tax Levy Finance Director Kathy Unertl Overview and Comments

Personnel & Finance Committee - Tuesday, 11/27/2018 meeting:
Debt Service Levy has been reduced through investment in early payoff of State Trust Fund (STF) 2004 pension loan and use of Debt Service Fund.

**To get to maximum 3.0% tax levy increase, the following operational/
tax levy amounts have been reduced since the 11/13/2018
Common Council meeting:**

Streets	Decorations	\$1,500
Municipal Court	Education & Conference	\$500
Mayor	Supplies	\$750
City Administrator	Cell Phone	\$325
Personnel-HR	Training/Etc.	\$900
Insurance/Employee	Flex Plan - EBC	\$725
Information Technology	Computer/Network Maint.	\$1,000
Marketing - PR	Merrill Marketing	\$2,000
Total		<u>\$7,700</u>

**To give everyone a better idea of what changed between 2018
and 2019 budgets, the Net Cost (Expenditures minus Revenues)
is also provided. Biggest 2019 increases are for the following:**

Police	Wages/Benefits & Fuel	\$73,356
Streets	Fuel & Wages/Benefits	\$53,684
Parks & Recreation	New facilities - Normal & Stange Parks and Aquatic Center - \$15,000 in tax levy reflecting actual 2017 and 2018 deficits	
Merrill Festival Grounds	Increase of \$10,000 in tax levy reflecting actual 2017 and 2018 deficits	

A potential General Fund offset of \$50,000 has been used to balance the 2019 budget. Therefore, it is critical that Department Heads closely monitor and contain expenses.

CITY OF MERRILL 2019 BUDGET				OPERATING BUDGET HIGHLIGHTS			
Based upon 11/27/2018 revisions				Net Cost (Expenditures minus Revenues)			
	2018	2018	2018	2019	2019	Difference	
	Budget	Projected	Difference	Request	Council	18 to '19	Comment
Non-Departmental Revenue							
Taxes	4,395,210	4,400,019	4,809	4,525,436	4,525,436	130,226	
Intergovernmental	4,153,782	4,130,112	(23,670)	4,182,184	4,182,184	28,402	
Licenses & Permits	41,246	36,041	(5,205)	39,021	39,021	(2,225)	
Fines, Forfeits, & Penalties	118,500	114,500	(4,000)	117,500	117,500	(1,000)	Muni Court transition to State Debt Collection
Public Services - Charges	7,375	7,715	340	7,625	7,625	250	
Miscellaneous Revenues	96,350	109,924	13,574	109,150	109,150	12,800	
Revenues	8,812,463	8,798,311	(14,152)	8,980,916	8,980,916	168,453	
Departmental Net Cost (Expenditures minus Revenues)							
Common Council	52,000	50,000	(2,000)	50,275	50,275	(1,725)	
Municipal Court	88,640	87,971	(669)	89,544	89,544	904	
City Attorney	202,413	203,113	700	210,601	210,601	8,188	
Mayor	15,355	15,355	0	14,605	14,605	(750)	
City Administrator	92,777	90,777	(2,000)	93,932	93,932	1,155	
Personnel - HR	5,750	5,000	(750)	4,850	4,850	(900)	
City Clerk	86,170	85,132	(1,038)	87,036	87,036	866	
Clerk/Treasurer Staff	175,148	172,770	(2,378)	170,983	170,983	(4,165)	
Elections (Averaged)	38,500	52,000	13,500	39,775	39,775	1,275	Averaged - four (4) year cycle
Treasurer/Finance Director	108,820	111,945	3,125	110,191	110,191	1,371	
Information Technology	205,250	213,510	8,260	204,250	204,250	(1,000)	
Assessment of Property	28,300	28,125	(175)	28,525	28,525	225	
Independent Auditing	16,850	16,054	(796)	16,750	16,750	(100)	
Over-Collected Taxes	1,150	2,776	1,626	1,150	1,150	0	
Insurance/Employee	321,725	321,725	0	321,000	321,000	(725)	Flexible Spending Plan eliminated 12/31/2018
City Sealer	4,800	4,800	0	4,800	4,800	0	
City Maintenance	219,088	206,596	(12,492)	221,710	221,710	2,622	
Building Inspector/Zoning	103,336	98,661	(4,675)	106,161	106,161	2,825	
Community Development	14,683	14,683	0	14,993	14,993	310	
Economic Development	20,200	20,200	0	20,200	20,200	0	Plus TID contributions for LCEDC
Police	2,385,590	2,425,589	39,999	2,457,038	2,457,038	71,448	Wages & benefits and increased fuel expenses
Police SRO (Tax Levy)	55,236	55,236	0	57,144	57,144	1,908	
Traffic Control	26,025	26,655	630	30,845	30,845	4,820	
Hydrant Rental	125,160	125,160	0	125,160	125,160	0	
Fire Protection	1,317,265	1,285,956	(31,309)	1,312,628	1,312,628	(4,637)	Health Insurance savings in 2018
Ambulance	0	0	0	0	0	0	Lincoln County reimbursement
			NET - 1				

Attachment: Budget Changes - 2018-11-27 (3850) : Revising 2019 budget

Revised: 11/09/2018

CITY OF MERRILL 2019 BUDGET				OPERATING BUDGET HIGHLIGHTS			
Based upon 11/27/2018 revisions				Net Cost (Expenditures minus Revenues)			
	2018 Budget	2018 Projected	2018 Difference	2019 Request	2019 Council	Difference 18 to '19	Comment
Street Commissioner	2,225	3,094	869	3,750	3,750	1,525	
Public Works/City Engineer	45,248	45,159	(89)	45,337	45,337	89	
Storm Water Plan/Const.	6,500	5,500	(1,000)	6,500	6,500	0	
Street Superintendent	84,434	86,558	2,124	87,100	87,100	2,666	
Garage Maintenance	53,570	55,758	2,188	47,320	47,320	(6,250)	
Operations Support (M&E)	229,000	257,823	28,823	257,550	257,550	28,550	Increased fuel expenses in 2018/2019
Roads	248,466	224,429	(24,037)	252,377	252,377	3,911	
Street Cleaning	47,850	46,300	(1,550)	42,122	42,122	(5,728)	
Snow & Ice	230,375	254,875	24,500	254,408	254,408	24,033	
Sealcoat							Borrowing
Storm Water Maintenance	48,835	66,698	17,863	57,033	57,033	8,198	
Street Painting	42,450	56,475	14,025	40,574	40,574	(1,876)	
Street Leave Expenses	71,300	70,697	(603)	72,506	72,506	1,206	
Garbage Collection	243,078	241,303	(1,775)	238,808	238,808	(4,270)	
Recycling	160,650	155,963	(4,687)	167,039	167,039	6,389	Increased fuel expenses in 2018/2019
Weed and Nuisance Control	12,775	7,251	(5,524)	11,330	11,330	(1,445)	
Decorations & Banners	7,075	6,575	(500)	5,575	5,575	(1,500)	
							Net Streets total increase of \$53,684
Street Lighting	167,500	164,863	(2,637)	167,500	167,500	0	LEDs & Meters/Time of Use
Airport	123,000	129,425	6,425	123,000	123,000	0	See Fund 27 - Aviation Fuel also
Transit	61,900	50,830	(11,070)	61,773	61,773	(127)	
Health Officer	3,760	3,760	0	3,760	3,760	0	
Enrichment Center	121,750	122,750	1,000	126,626	126,626	4,876	
Library	511,807	511,807	0	510,954	510,954	(853)	
			NET - 2				

Attachment: Budget Changes - 2018-11-27 (3850 : Revising 2019 budget)

CITY OF MERRILL 2019 BUDGET				OPERATING BUDGET HIGHLIGHTS			
Based upon 11/27/2018 revisions				Net Cost (Expenditures minus Revenues)			
	2018	2018	2018	2019	2019	Difference	
	<u>Budget</u>	<u>Projected</u>	<u>Difference</u>	<u>Request</u>	<u>Council</u>	<u>18 to '19</u>	<u>Comment</u>
Parks	294,471	294,222	(249)	299,040	299,040	4,569	New facilities - Normal Park and Stange Park
River Bend Trail (Operations)	1,450	2,846	1,396	3,550	3,550	2,100	New Agra Pavillion & expended trail lighting
Athletic Park Lights	2,000	2,000	0	2,000	2,000	0	
Ott's Field Lights	1,500	1,500	0	1,500	1,500	0	
Recreation Programs	158,572	172,618	14,046	171,737	171,737	13,165	
MARC - Smith Center	56,500	51,025	(5,475)	52,350	52,350	(4,150)	
Aquatic Center	45,000	45,000	+ Non-Lapsing	60,000	60,000	15,000	Based upon 2017 and 2018 actual net
							Net Parks & Rec total increase of \$30,684
Marketing - PR	23,500	24,626	1,126	21,500	21,500	(2,000)	
Outside Agencies	44,500	44,500	0	46,500	46,500	2,000	
CATV - MP3	(5,750)	(5,900)	(150)	(6,000)	(6,000)	(250)	Expenses in Non-Lapsing Fund
Total Expenditures	8,855,522	8,920,119	64,597	9,029,265	9,029,265	173,743	
			NET - 3				

Attachment: Budget Changes - 2018-11-27 (3850) : Revising 2019 budget

		APPENDIX A		Revised - 11/27/2018	
CITY OF MERRILL					
2019 BUDGET AND TAX LEVY					
Budget Category - General Fund	2017 Budget	2018 Budget	2019 Budget	Difference	
Expenditures:					
General Government	\$1,752,894	\$1,885,558	\$1,909,694	\$24,136	
Public Safety	\$5,066,899	\$5,213,967	\$5,298,860	\$84,893	
Public Works	\$2,984,475	\$2,951,409	\$2,962,351	\$10,942	
Health and Human Service	\$123,035	\$140,510	\$142,886	\$2,376	
Culture and Recreation	\$1,791,237	\$1,811,717	\$1,845,411	\$33,694	
Conservation and Development	\$61,200	\$34,883	\$35,193	\$310	
Capital Outlay/Projects	\$2,689,200	\$2,237,100	\$3,649,650	\$1,412,550	
Debt Service Payments	\$1,900,743	\$1,848,900	\$2,375,665	\$526,765	
Total Expenditures	\$16,369,683	\$16,124,044	\$18,219,710	\$2,095,666	13.0%
Revenue:					
Property Tax - General Purposes	\$4,041,133	\$4,146,710	\$4,274,124	\$127,414	
Property Tax - SRO	\$53,350	\$55,236	\$57,144	\$1,908	
Property Tax - Community Dev.	\$41,500	\$14,683	\$14,993	\$310	
General Fund Offset	\$0	\$0	\$50,000	\$50,000	
Property Tax - Debt Service	\$1,240,403	\$1,401,207	\$1,516,428	\$115,221	
Other Funding - Debt Service	\$98,099	\$447,693	\$859,237	\$411,544	
Other Funding - Grant, N/L, or TIDs	\$489,758	\$343,805	\$97,455	(\$246,350)	
Other Tax Revenue	\$437,998	\$503,179	\$502,291	(\$888)	
Special Assessments	\$110,000	\$110,000	\$110,000	\$0	
Intergovernmental Revenue	\$6,460,767	\$6,601,968	\$6,639,434	\$37,466	
Licenses and Permits	\$72,021	\$77,746	\$78,271	\$525	
Law and Ordinance Violations	\$115,500	\$118,500	\$117,500	(\$1,000)	
Public Charges for Services	\$518,351	\$540,767	\$514,283	(\$26,484)	
Miscellaneous Revenue	\$115,125	\$104,050	\$121,150	\$17,100	
Prior Year & Non-GO Borrowing	\$722,898	\$145,000	\$333,500	\$188,500	
Federal Grant - Transit	\$0	\$0	\$2,000,000	\$2,000,000	
New Borrowing	\$1,852,780	\$1,513,500	\$983,900	(\$529,600)	
Total Revenue	\$16,369,683	\$16,124,044	\$18,219,710	\$2,095,666	13.0%
				\$0 Difference	
City of Merrill Tax Levy					
	2017 Budget	2018 Budget	2019 Budget	Difference	
General Purpose	\$4,041,133	\$4,146,710	\$4,274,124	\$65,414	1.58%
SRO - School Resource Officer	\$53,350	\$55,236	\$57,144	\$1,908	3.45%
Community Development	\$41,500	\$14,683	\$14,993	\$310	2.11%
Debt Service	\$1,240,403	\$1,401,207	\$1,516,428	\$101,171	7.22%
Total City of Merrill Tax Levy	\$5,376,386	\$5,617,836	\$5,862,689	\$168,803	3.00%
General Purpose - Detail:					
General (Fund 10)	\$3,850,133	\$3,955,710	\$4,085,124	General (Fund 10)	
Festival (Fund 24)	\$10,000	\$26,000	\$36,000	Festival (Fund 24)	
Capital (Fund 52)	\$181,000	\$165,000	\$153,000	Capital (Fund 52)	
	\$4,041,133	\$4,146,710	\$4,274,124		
Tax Levy - Without Debt Service	\$4,135,983	\$4,216,629	\$4,346,261	\$67,632	1.60%
				Non-Debt Service	
The above categorical amounts are based on the line item budget document as adopted by the Common Council on November 13, 2018 and incorporated by reference.					
Katherine G. Unertl, Finance Director/Treasurer					
See also Tax Increment Districts (TIDs) and Utility budget summaries.					

Attachment: Appendix A (3850 : Revising 2019 budget)

**CITY OF MERRILL
2019 BUDGET AND TAX LEVY**

Tax Increment Districts (TIDs)

Expenditures:	2017 Actual	2018 Budget	2019 Budget	Difference
TID No. 3 - East Side	\$2,300,283	\$2,205,500	\$3,494,366	\$1,288,866
TID No. 4 - Thielman/Pine Ridge Area	\$649,964	\$183,902	\$555,135	\$371,233
TID No. 5 - State Hwy 107 Area	\$7,751	\$9,567	\$9,780	\$213
TID No. 6 - Downtown Area	\$63,409	\$166,135	\$100,236	(\$65,899)
TID No. 7 - N. Center Ave. Area	\$275,050	\$47,867	\$38,921	(\$8,946)
TID No. 8 - West Side Area	\$84,870	\$725,279	\$125,952	(\$599,327)
TID No. 9 - WI River/S. Center Ave.	\$570,999	\$206,583	\$61,725	(\$144,858)
TID No. 10 - Highway G/Fox Point	\$18,595	\$20,884	\$21,707	\$823
TID No. 11 - State Hwy 107/Rock Ridge	\$932,832	\$84,789	\$198,834	\$114,045
TID No. 12 - Weinbrenner Area	\$12,056	\$5,155	\$142,025	\$136,870
Total TID Expenditures	\$4,915,809	\$3,655,661	\$4,748,681	\$1,093,020
Revenue:	2017 Actual	2018 Budget	2019 Budget	Difference
TID No. 3 - East Side	\$2,332,576	\$2,063,889	\$3,494,366	\$1,430,477
TID No. 4 - Thielman/Pine Ridge Area	\$810,416	\$231,756	\$668,535	\$436,779
TID No. 5 - State Hwy 107 Area	\$17,433	\$16,774	\$17,346	\$572
TID No. 6 - Downtown Area	\$268,525	\$91,135	\$100,236	\$9,101
TID No. 7 - N. Center Ave. Area	\$372,846	\$47,867	\$38,921	(\$8,946)
TID No. 8 - West Side Area	\$287,040	\$530,355	\$125,952	(\$404,403)
TID No. 9 - WI River/S. Center Ave.	\$448,498	\$212,999	\$4,750	(\$208,249)
TID No. 10 - Highway G/Fox Point	\$49,598	\$0	\$0	\$0
TID No. 11 - State Hwy 107/Rock Ridge	\$1,031,134	\$12,611	\$211,568	\$198,957
TID No. 12 - Weinbrenner Area	\$0	\$0	\$156,775	\$156,775
Total TID Revenues	\$5,618,066	\$3,207,386	\$4,818,449	\$1,611,063

Notes: Tax increment transfers from TID No. 3 to TIDs No. 6, 7, 8, and 9 are planned for 2019.

Landfill Remediation Fund - Operations

	2017 Actual	2018 Budget	2019 Budget	Difference
Revenues	\$0	\$0	\$0	\$0
Expenditures	\$26,070	\$27,500	\$28,500	\$1,000
Net (Revenue) or Cost	\$26,070	\$27,500	\$28,500	\$1,000

Note: Landfill Fund balance as of 12/31/2017 was \$409,752. City General Fund (Pension) loan of \$269,450 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.

Attachment: Appendix A (3850 : Revising 2019 budget)

City of Merrill - Water Utility Budget Summary			Enterprise Fund		
There have been Simplified Water Rate increases as of 7/1st in 2015 and 2016 and as of 8/1st in 2017 authorized by the Wisconsin Public Service Commission (PSC). Pending potential 2018 rate adjustment.					
Finance Director has included Depreciation Adjustment to better reflect Water Utility cash flow.					
	2016	2017	2018	2019	Difference
Revenues	Actual	Actual	Budget	Budget	
New Borrowing - Pending Actual 2018 & 2019	\$0	\$0	\$0	\$0	\$0
Utility Revenue - Cellular Towers/Jobbing	\$93,823	\$117,936	\$100,106	\$105,301	\$5,195
Utility Revenue - Specials/Amortized	\$0	(\$1,438)	(\$1,438)	(\$1,438)	\$0
Public Charges - Services	\$1,412,106	\$1,442,456	\$1,444,160	\$1,453,410	\$9,250
Miscellaneous Revenues	\$18,799	\$33,326	\$19,800	\$20,775	\$975
Miscellaneous Revenues - Interest	\$1,123	\$2,365	\$2,500	\$4,000	\$1,500
Other Financing Sources - Including TIDs	\$163,111	\$28,931	\$0	\$0	\$0
Total Revenues	\$1,688,962	\$1,623,576	\$1,565,128	\$1,582,048	\$16,920
Expenditures					
Capital Projects** & Work Orders - Utility	\$577,500	\$154,756	\$440,000	\$285,000	(\$155,000)
Pumping	\$77,430	\$73,210	\$78,250	\$79,750	\$1,500
Water Treatment	\$98,726	\$54,650	\$72,000	\$62,000	(\$10,000)
Transportation & Distribution (Including Water Towers)	\$239,369	\$260,075	\$253,250	\$257,250	\$4,000
Customer Accounts (Collection)	\$66,710	\$79,789	\$69,500	\$84,000	\$14,500
Administration, General, & Depreciation	\$637,142	\$757,773	\$688,131	\$741,706	\$53,575
Depreciation Adjustment	(\$387,006)	(\$412,817)	(\$390,500)	(\$413,000)	(\$22,500)
Contract Work	\$2,070	\$7,774	\$3,500	\$3,500	\$0
Taxes (Including PILOT to City)	\$376,007	\$385,640	\$381,500	\$391,500	\$10,000
Debt Service - Interest	\$30,489	\$28,465	\$27,109	\$25,019	(\$2,090)
Total Expenditures	\$1,718,437	\$1,389,315	\$1,622,740	\$1,516,725	(\$106,015)
Net Revenues minus Expenditures	(\$29,475)	\$234,261	(\$57,612)	\$65,323	\$122,935
	2016	2017	2018	2019	Difference
Debt Service - Principal (Balance Sheet)	\$102,487	\$104,483	\$106,517	\$108,592	\$2,075
Debt service for Water Treatment Improvements - Safe Drinking Water Loan Program (SDWLP) beginning in 2013.					
**Capital projects are reclassified as Assets during the year-end audit process. Shown in this analysis for informational purposes.					

Attachment: Appendix A (3850 : Revising 2019 budget)

City of Merrill - Sewer Utility Budget Summary			Enterprise Fund		
Annual 2.5% rate increases for 2018 through 2021 were approved by Merrill Common Council on 12/12/2017 (Ordinance 2017-32).					
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.					
	2016	2017	2018	2019	Difference
Revenues	Actual	Actual	Budget	Budget	
New Borrowing - Pending Actual 2018 & 2019	\$0	\$0	\$0	\$0	\$0
Sewage Replacement Fund	\$227,314	\$282,433	\$420,000	\$95,000	(\$325,000)
Utility Revenue - Contracts/Interest	\$7,384	\$12,035	\$4,750	\$10,000	\$5,250
Utility Revenue - Sale of Equipment	\$0	\$0	\$150,000	\$0	(\$150,000)
Utility Revenue - Interest	\$9,016	\$11,457	\$9,000	\$9,000	\$0
Utility Revenue - BAB Federal	\$594	\$479	\$430	\$275	(\$155)
Other Financing Sources (Including TIDs)	\$206,456	\$0	\$20,000	\$0	(\$20,000)
Public Charges - Services	\$1,474,154	\$1,465,098	\$1,490,000	\$1,484,000	(\$6,000)
Other Charges - Services	\$100,942	\$115,813	\$90,000	\$110,000	\$20,000
Total Revenues	\$2,025,860	\$1,887,315	\$2,184,180	\$1,708,275	(\$475,905)
Expenditures					
Capital Projects** & Work Orders - Utility	\$559,606	\$333,134	\$1,270,000	\$390,500	(\$879,500)
Contract Work	\$0	\$442	\$500	\$500	\$0
Taxes - Social Security/Medicare	\$32,031	\$32,143	\$32,500	\$33,500	\$1,000
Operations	\$275,637	\$277,000	\$283,000	\$276,250	(\$6,750)
Maintenance	\$253,599	\$246,891	\$270,072	\$273,072	\$3,000
Customer Accounts (Collection)	\$77,307	\$98,431	\$93,500	\$100,500	\$7,000
Administration, General, & Depreciation	\$386,960	\$448,675	\$440,400	\$451,150	\$10,750
Taxes & Depreciation on Plant	\$272,717	\$298,828	\$278,500	\$278,500	\$0
Depreciation Adjustment	(\$352,024)	(\$378,135)	(\$358,000)	(\$358,000)	\$0
Tax Equivalent - Meters	\$6,316	\$9,716	\$6,500	\$7,500	\$1,000
Transfers (Amortization/Debt Service Interest)	\$5,456	\$3,600	\$3,000	\$2,750	(\$250)
Total Expenditures	\$1,517,605	\$1,370,725	\$2,319,972	\$1,456,222	(\$863,750)
Net Revenues minus Expenditures	\$508,255	\$516,589	(\$135,792)	\$252,053	\$387,845
	2016	2017	2018	2019	Difference
Debt Service - Principal (Balance Sheet)	\$31,505	\$35,496	\$36,043	\$38,000	\$1,957
**Capital projects are reclassified as Assets during the year-end audit process. Shown in this analysis for informational purposes.					

Attachment: Appendix A (3850 : Revising 2019 budget)

REQUEST TO INCLUDE ITEM ON AGENDA

Board or Committee: Personnel & Finance Committee

Date of Meeting: Tuesday – November 27th, 2018

Request by: Finance Director Kathy Unertl

Describe below the item(s) you wish to have put on the agenda:
(please attach any pertinent information):

Review and consider potential early payoff of State Trust Fund Loan(s) to restructure 2019 and future debt service:

The plateau debt service from GO2001 – Library has been a challenge. Various approaches have been used over the past fifteen years (such as early payoffs, some refinancing to save interest, and borrowing every-other-year). City cash flow requires annual new borrowing due to expanded capital projects/equipment.

The debt service jump from 2018 to 2019 is \$184,073. To reduce the fiscal impact on 2019 tax levy (and future years), there are options to consider.

The City's most expensive debt is State Trust Fund Loans from 2004 and 2005. These issues also have the most flexibility to pre-pay or restructure. In addition, the City has an internal pension loan from the Landfill Fund (at no interest). Due to rounding and debt premiums, there is now over \$40,000 in Debt Service Fund.

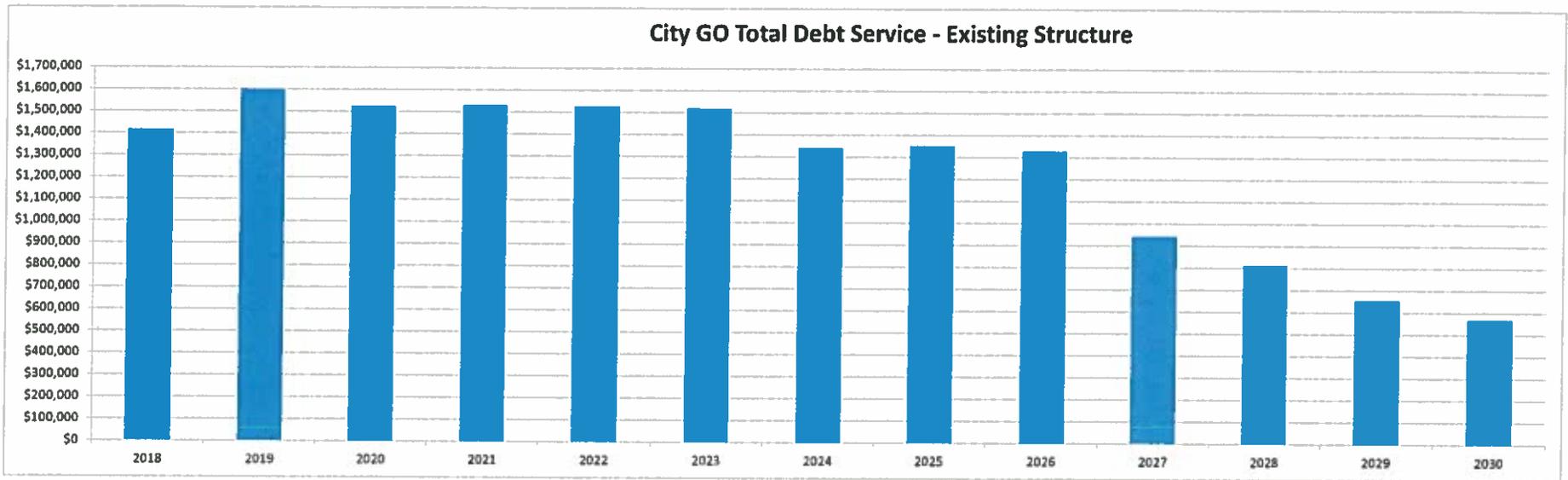
Suggestions:

- Invest City Undesignated General Fund in early payoff of STF 2004 before 2018 year-end (or first week of 2019). STF 2004 is at 5.25% interest. Early payoff would reduce future interest costs by over \$15,725.
- Use Non-TID-related Debt Service Fund balance to reduce 2019 tax levy (i.e. would cover STF 2005 and STF 2009). Lowering tax levy debt service by \$38,747.
- Further defer the City repayment to Landfill Fund from 2021 to 2024. Borrowing from 2015 through 2018 has pushed the major drop off of debt service out three years.

For the P&F meeting, I will have determined what the 2019 tax levy impact would be of reducing tax levy debt service by \$71,849.

Signed: 

Date: 11/26/2018



Attachment: Debt Service - Potential 2019 Options (3850 : Revising 2019 budget)

City of Merrill - Debt Service (Non-TID) 2019 - 2030

As currently structured

Landfill - Pension Is City Internal Loan

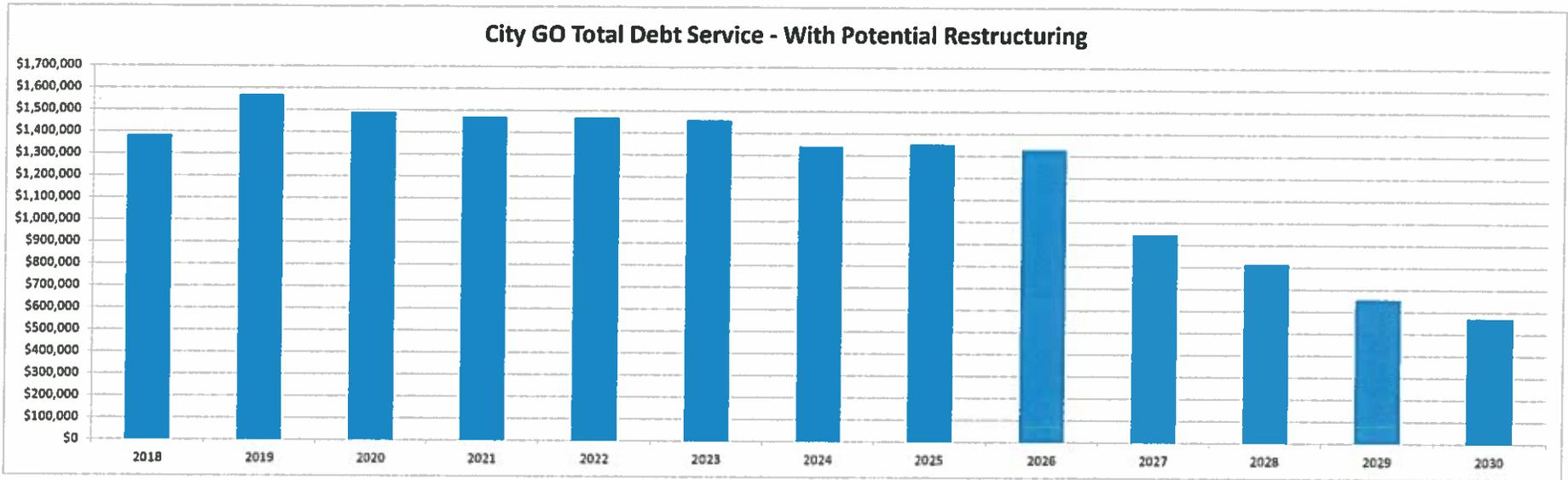
Principal	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
STF 2004	\$24,352	\$25,631	\$28,960	\$28,392	\$29,883	\$31,451							
STF 2005	\$15,831	\$16,622	\$17,437	\$18,326	\$19,242	\$20,204	\$21,208	\$22,274					
STF 2009-1	\$14,077												
STF 2009-2	\$14,064	\$14,697											
STF 2010	\$39,000	\$38,000											
STF 2011	\$40,352	\$41,966	\$42,087										
SIB 2005	\$9,788	\$9,988	\$10,187										
Landfill - Pension				\$26,945	\$26,945	\$26,945	\$26,945	\$26,945	\$26,945	\$26,945	\$26,945	\$26,945	\$26,945
Series 2013A	\$170,000	\$175,000	\$180,000	\$180,000	\$185,000	\$190,000	\$195,000	\$205,000	\$215,000	\$220,000	\$225,000	\$235,000	\$245,000
Series 2013B	\$375,000	\$390,000	\$400,000	\$125,000	\$130,000	\$135,000							
Series 2016A	\$75,000	\$75,000	\$70,000	\$290,000	\$295,000	\$300,000	\$300,000	\$305,000	\$310,000				
Series 2016B	\$140,049	\$114,849	\$110,649	\$194,649	\$199,649	\$199,649	\$203,849	\$209,056	\$204,856	\$150,256	\$155,256	\$160,256	\$160,849
Series 2017C	\$85,000	\$95,000	\$85,000	\$100,000	\$85,000	\$85,000	\$90,000	\$90,000	\$95,000	\$90,000	\$65,000	\$70,000	
Series 2017D	\$70,000	\$70,000	\$70,000	\$80,000	\$90,000	\$90,000	\$90,000	\$95,000	\$100,000	\$105,000			
Series 2018A	\$115,000	\$120,000	\$125,000	\$125,000	\$125,000	\$130,000	\$130,000	\$135,000	\$140,000	\$140,000	\$150,000		
Series 2018B		\$35,000	\$35,000	\$35,000	\$40,000	\$40,000	\$40,000	\$45,000	\$45,000	\$45,000	\$50,000	\$50,000	\$50,000
Total	\$1,072,514	\$1,218,752	\$1,167,320	\$1,203,311	\$1,225,718	\$1,248,249	\$1,097,002	\$1,133,275	\$1,136,801	\$777,201	\$672,201	\$542,201	\$482,784

Interest	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
STF 2004	\$8,750	\$7,472	\$6,143	\$4,711	\$3,221	\$1,652							
STF 2005	\$7,557	\$6,766	\$5,951	\$5,063	\$5,146	\$3,184	\$2,180	\$1,114					
STF 2009-1	\$623												
STF 2009-2	\$1,294	\$661											
STF 2010	\$3,465	\$1,710											
STF 2011	\$4,665	\$3,152	\$1,583										
SIB 2005	\$526	\$329	\$128										
Landfill - Pension - Interest Fee													
Series 2013A	\$120,205	\$115,955	\$111,580	\$106,630	\$101,230	\$95,700	\$89,980	\$83,155	\$75,980	\$68,455	\$60,205	\$51,207	\$41,841
Series 2013B	\$41,825	\$32,450	\$22,700	\$11,700	\$7,950	\$2,025							
Series 2016A	\$30,848	\$30,248	\$29,498	\$28,798	\$25,463	\$21,775	\$17,725	\$13,225	\$8,820				
Series 2016B	\$64,223	\$61,422	\$59,125	\$56,912	\$53,019	\$49,026	\$45,033	\$40,956	\$36,775	\$32,677	\$29,672	\$28,567	\$23,162
Series 2017C	\$46,063	\$46,063	\$46,950	\$44,100	\$41,550	\$38,250	\$35,700	\$33,150	\$31,350	\$29,550	\$26,700	\$24,200	\$2,050
Series 2017D	\$13,849	\$14,008	\$13,133	\$12,083	\$10,883	\$9,353	\$7,823	\$6,113	\$4,308	\$2,258			
Series 2018A	\$32,430	\$29,889	\$27,489	\$24,864	\$22,114	\$19,059	\$16,059	\$12,265	\$8,415		\$2,213		
Series 2018B		\$31,064	\$30,023	\$29,323	\$28,553	\$27,673	\$26,673	\$25,673	\$24,435	\$23,198	\$21,870	\$10,198	\$18,795
Total	\$343,893	\$383,728	\$356,700	\$326,806	\$301,877	\$270,751	\$244,172	\$219,194	\$191,932	\$164,552	\$140,680	\$112,172	\$85,848

Total DS	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
STF 2004	\$33,103	\$33,103	\$33,103	\$33,103	\$33,103	\$33,104							
STF 2005	\$23,388	\$23,388	\$23,388	\$23,389	\$24,388	\$23,388	\$23,388	\$23,388					
STF 2009-1	\$14,701												
STF 2009-2	\$15,359	\$15,359											
STF 2010	\$42,465	\$39,710											
STF 2011	\$45,017	\$45,118	\$43,670										
SIB 2005	\$10,314	\$10,315	\$10,314										
Landfill - Pension				\$26,945	\$26,945	\$26,945	\$26,945	\$26,945	\$26,945	\$26,945	\$26,945	\$26,945	\$26,945
Series 2013A	\$290,205	\$290,955	\$291,580	\$286,630	\$286,230	\$285,700	\$284,980	\$288,155	\$290,980	\$288,455	\$285,205	\$288,207	\$288,841
Series 2013B	\$416,825	\$422,450	\$422,700	\$138,700	\$137,950	\$137,025							
Series 2016A	\$105,848	\$105,248	\$99,498	\$318,798	\$320,463	\$321,775	\$317,725	\$318,225	\$316,820	\$0			
Series 2016B	\$204,272	\$178,271	\$169,774	\$251,561	\$252,668	\$248,675	\$248,882	\$250,012	\$241,631	\$182,933	\$184,928	\$186,823	\$184,011
Series 2017C	\$131,063	\$141,063	\$131,950	\$144,100	\$126,550	\$123,250	\$125,700	\$123,150	\$126,350	\$119,550	\$91,700	\$94,200	\$2,050
Series 2017D	\$83,849	\$84,008	\$83,133	\$82,083	\$100,883	\$99,353	\$97,823	\$101,113	\$104,308	\$107,258	\$0		
Series 2018A		\$147,430	\$149,889	\$152,489	\$149,864	\$152,114	\$149,059	\$150,809	\$152,265	\$148,415	\$152,213	\$0	
Series 2018B		\$66,064	\$65,023	\$64,323	\$68,553	\$67,673	\$66,673	\$67,673	\$69,435	\$68,198	\$71,870	\$60,198	\$68,795
Total	\$1,416,407	\$1,600,480	\$1,524,020	\$1,530,118	\$1,527,595	\$1,519,000	\$1,341,173	\$1,352,469	\$1,328,733	\$941,793	\$812,881	\$654,372	\$588,641

Change	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
		\$184,073	(\$76,450)	\$6,098	(\$2,523)	(\$8,595)	(\$177,827)	\$11,295	(\$23,736)	(\$386,980)	(\$128,892)	(\$158,489)	(\$85,731)

Attachment: Debt Service - Potential 2019 Options (3850 : Revising 2019 budget)



Attachment: Debt Service - Potential 2019 Options (3850 : Revising 2019 budget)

City of Merrill - Debt Service (Non-TID) 2019 - 2030

With STF Payoff & Landfill first 2024

Landfill - Pension Is City Internal Loan

Principal	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total
STF 2004	\$24,352													\$0
STF 2005	\$15,831	\$16,622	\$17,437	\$18,326	\$19,242	\$20,204	\$21,208	\$22,274						\$135,314
STF 2009-1	\$14,077													\$0
STF 2009-2	\$14,064	\$14,697												\$14,697
STF 2010	\$39,000	\$38,000												\$38,000
STF 2011	\$40,352	\$41,966	\$42,087											\$84,054
SIB 2005	\$9,788	\$9,986	\$10,167											\$20,172
Landfill - Pension							\$26,945	\$26,945	\$26,945	\$26,945	\$26,945	\$26,945	\$26,945	\$188,613
Series 2013A	\$170,000	\$175,000	\$180,000	\$180,000	\$185,000	\$190,000	\$195,000	\$205,000	\$215,000	\$220,000	\$225,000	\$235,000	\$245,000	\$2,450,000
Series 2013B	\$375,000	\$390,000	\$400,000	\$125,000	\$130,000	\$135,000								\$1,180,000
Series 2016A	\$75,000	\$75,000	\$70,000	\$290,000	\$295,000	\$300,000	\$300,000	\$305,000	\$310,000					\$1,945,000
Series 2016B	\$140,049	\$114,849	\$110,649	\$194,649	\$199,649	\$199,649	\$203,849	\$209,058	\$204,856	\$150,256	\$155,256	\$160,256	\$160,849	\$2,063,823
Series 2017C	\$85,000	\$95,000	\$85,000	\$100,000	\$85,000	\$85,000	\$90,000	\$90,000	\$95,000	\$90,000	\$65,000	\$70,000		\$950,000
Series 2017D	\$70,000	\$70,000	\$70,000	\$80,000	\$90,000	\$90,000	\$90,000	\$95,000	\$100,000	\$105,000				\$790,000
Series 2018A	\$115,000	\$115,000	\$120,000	\$125,000	\$125,000	\$130,000	\$130,000	\$135,000	\$140,000	\$140,000	\$150,000			\$1,310,000
Series 2018B		\$35,000	\$35,000	\$35,000	\$40,000	\$40,000	\$40,000	\$45,000	\$45,000	\$45,000	\$50,000	\$50,000	\$50,000	\$510,000
Total	\$1,072,513	\$1,191,121	\$1,140,360	\$1,147,975	\$1,168,891	\$1,188,853	\$1,097,002	\$1,133,275	\$1,136,801	\$777,201	\$672,201	\$542,201	\$482,794	\$11,679,673

Interest	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total
STF 2004	\$8,750													\$0
STF 2005	\$7,557	\$6,766	\$5,951	\$5,063	\$5,146	\$3,184	\$2,180	\$1,114						\$29,404
STF 2009-1	\$623													\$0
STF 2009-2	\$1,294	\$681												\$661
STF 2010	\$3,465	\$1,710												\$1,710
STF 2011	\$4,665	\$3,152	\$1,583											\$4,735
SIB 2005	\$526	\$329	\$128											\$457
Landfill - Pension - Interest Fee														\$0
Series 2013A	\$120,205	\$115,955	\$111,580	\$106,630	\$101,230	\$95,700	\$89,980	\$83,155	\$75,980	\$68,455	\$60,205	\$51,207	\$41,841	\$1,001,918
Series 2013B	\$41,825	\$32,450	\$22,700	\$11,700	\$7,950	\$2,025								\$76,625
Series 2016A	\$30,848	\$30,248	\$29,498	\$28,798	\$25,463	\$21,775	\$17,725	\$13,225	\$8,820					\$173,550
Series 2016B	\$84,223	\$61,422	\$59,125	\$56,912	\$53,019	\$49,028	\$45,033	\$40,956	\$36,775	\$32,677	\$29,672	\$26,567	\$23,162	\$514,344
Series 2017C	\$46,063	\$46,063	\$46,950	\$44,100	\$41,550	\$38,250	\$35,700	\$33,150	\$31,350	\$29,550	\$26,700	\$24,200	\$2,050	\$399,613
Series 2017D	\$13,849	\$14,008	\$13,133	\$12,083	\$10,883	\$9,353	\$7,823	\$6,113	\$4,308	\$2,258				\$79,958
Series 2018A	\$32,430	\$29,889	\$27,489	\$24,864	\$22,114	\$19,059	\$15,809	\$12,285	\$8,415	\$2,213				\$194,547
Series 2018B		\$31,064	\$30,023	\$29,323	\$28,553	\$27,673	\$26,673	\$25,673	\$24,435	\$23,198	\$21,870	\$20,198	\$18,795	\$297,474
Total	\$343,893	\$376,256	\$350,557	\$322,096	\$298,657	\$269,099	\$244,172	\$219,194	\$191,932	\$164,562	\$140,660	\$112,172	\$85,848	\$2,775,195

Total DS	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total
STF 2004	\$33,102	\$0	\$0	\$0	\$0	\$0								\$0
STF 2005	\$23,388	\$23,388	\$23,388	\$23,389	\$24,388	\$23,388	\$23,388	\$23,388						\$164,718
STF 2009-1	\$14,701													\$0
STF 2009-2	\$15,359	\$15,359												\$15,359
STF 2010	\$42,465	\$39,710												\$39,710
STF 2011	\$45,017	\$45,118	\$43,670											\$88,768
SIB 2005	\$10,314	\$10,315	\$10,314											\$20,629
Landfill - Pension				\$0	\$0	\$0	\$26,945	\$26,945	\$26,945	\$26,945	\$26,945	\$26,945	\$26,945	\$188,613
Series 2013A	\$290,205	\$290,955	\$281,580	\$286,630	\$286,230	\$285,700	\$284,980	\$288,155	\$290,980	\$288,455	\$285,205	\$286,207	\$286,841	\$3,451,918
Series 2013B	\$416,825	\$422,450	\$422,700	\$136,700	\$137,950	\$137,025								\$1,256,825
Series 2016A	\$105,848	\$105,248	\$99,498	\$318,798	\$320,463	\$321,775	\$317,725	\$318,225	\$310,820					\$2,118,550
Series 2016B	\$204,272	\$176,271	\$169,774	\$251,561	\$252,668	\$248,675	\$248,882	\$250,012	\$241,631	\$182,933	\$184,928	\$188,823	\$184,011	\$2,578,167
Series 2017C	\$131,063	\$141,063	\$131,950	\$144,100	\$126,550	\$123,250	\$125,700	\$123,150	\$126,350	\$119,550	\$91,700	\$94,200	\$2,050	\$1,349,613
Series 2017D	\$83,849	\$84,008	\$83,133	\$92,083	\$100,883	\$99,353	\$97,823	\$101,113	\$104,308	\$107,258				\$869,958
Series 2018A		\$147,430	\$149,889	\$152,489	\$149,864	\$152,114	\$149,059	\$150,809	\$152,285	\$148,415	\$152,213			\$1,504,547
Series 2018B		\$66,064	\$65,023	\$64,323	\$63,553	\$62,673	\$61,673	\$60,673	\$59,435	\$58,198	\$57,198	\$56,198	\$54,795	\$807,474
Total	\$1,416,406	\$1,567,377	\$1,490,918	\$1,470,071	\$1,467,547	\$1,458,952	\$1,341,173	\$1,352,469	\$1,328,733	\$941,753	\$812,861	\$654,372	\$568,641	\$14,454,867

Change	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
		\$150,971	(\$76,459)	(\$20,847)	(\$2,523)	(\$8,595)	(\$117,778)	\$11,295	(\$23,736)	(\$388,980)	(\$128,692)	(\$158,489)	(\$85,731)

Attachment: Debt Service - Potential 2019 Options (3850 : Revising 2019 budget)



Managing Wisconsin's trust assets for public education

Amortization Schedule
for Loan ID: 02004061.01

Schedule Begin Date: 3/15/2009

Customer: CITY OF MERRILL

Loan Purpose: Pay off unfunded liability

County: Lincoln

Amount of Original Disbursement: \$ 425,000.00

On: 1/15/2004

Original Term: 20 years

Interest Rate: 5.25 %

Date	Payment	Principal	Interest	Balance
* 3/15/2009	\$100,000.00	\$100,000.00	\$0.00	\$252,496.13
3/15/2010	\$13,256.05	\$0.00	\$13,256.05	\$252,496.13
3/15/2011	\$13,256.05	\$0.00	\$13,256.05	\$252,496.13
3/15/2012	\$13,292.36	\$0.00	\$13,292.36	\$252,496.13
3/15/2013	\$13,256.05	\$0.00	\$13,256.05	\$252,496.13
3/15/2014	\$33,102.54	\$19,846.49	\$13,256.05	\$232,649.64
3/15/2015	\$33,102.54	\$20,888.43	\$12,214.11	\$211,761.21
3/15/2016	\$33,102.54	\$21,954.62	\$11,147.92	\$189,806.59
3/15/2017	\$33,102.54	\$23,137.69	\$9,964.85	\$166,668.90
3/15/2018	\$33,102.54	\$24,352.42	\$8,750.12	\$142,316.48
3/15/2019	\$33,102.54	\$25,630.92	\$7,471.62	\$116,685.56
3/15/2020	\$33,102.54	\$26,959.76	\$6,142.78	\$89,725.80
3/15/2021	\$33,102.54	\$28,391.94	\$4,710.60	\$61,333.86
3/15/2022	\$33,102.54	\$29,882.51	\$3,220.03	\$31,451.35
3/15/2023	\$33,102.55	\$31,451.35	\$1,651.20	\$0.00
Totals:	484,085.92	352,496.13	131,589.79	

* indicates prepayment

Schedule #: 0000006886

Now
11/26/20

Interest Saving \$15,724.61
(Plus some for 2019)

Attachment: Debt Service - Potential 2019 Options (3850 : Revising 2019 budget)

1409261

RESOLUTION NO. 2385

**A RESOLUTION DEFERRING THE REMAINING REPAYMENT OF AN 2004
ADVANCE FROM THE CITY OF MERRILL'S LANDFILL REMEDIATION FUND BY
THE CITY OF MERRILL'S GENERAL FUND**

WHEREAS, Merrill Common Council Resolution No. 1855, adopted on January 13th, 2004, authorized a \$325,000.00 advance from the Landfill Remediation Fund for prepayment of the City's Unfunded Pension Liability to the State of Wisconsin; and

WHEREAS, borrowing related to the construction of a new fire station in 2013 has resulted in an increase to the City of Merrill tax-levy supported debt service through 2021; and

WHEREAS, the Common Council's objective is to minimize property tax increases and this advance is an internal City accounting mechanism;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 9th day of September, 2014, that the Common Council does hereby authorize deferring the \$269,449.65 remaining advance balance without interest until 2021 when the City's debt service payment decreases.

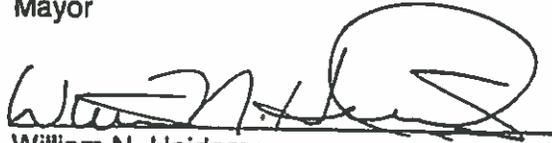
Recommended by: Personnel & Finance
Committee

Moved: Alderman Schwartzman

Passed: September 9, 2014

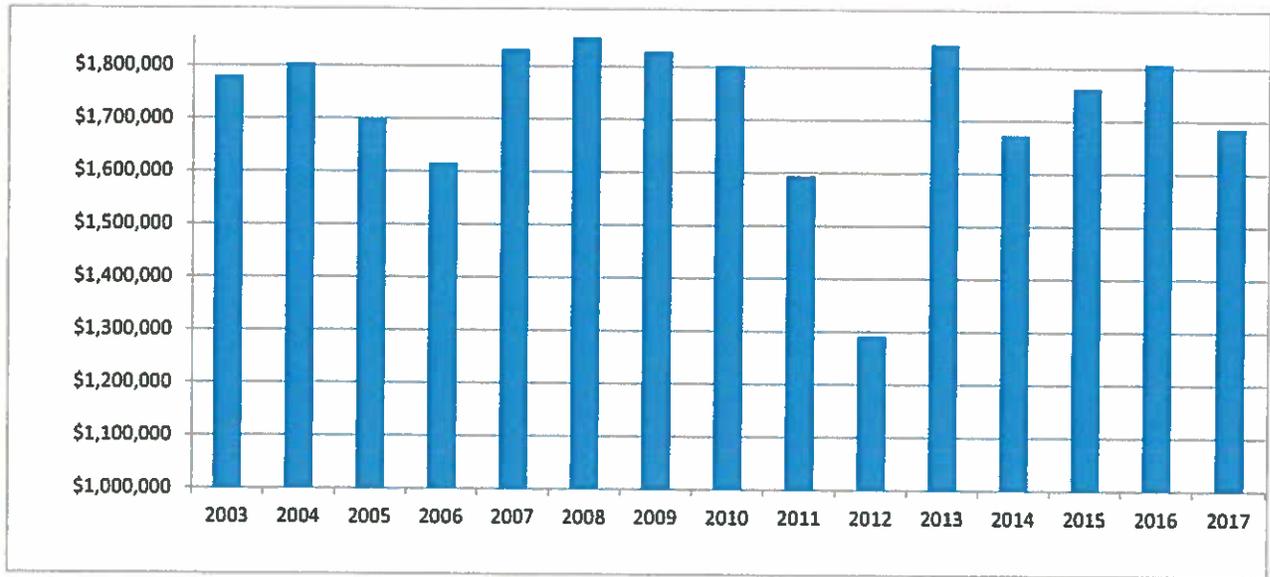
CITY OF MERRILL, WISCONSIN


William R. Bialecki
Mayor


William N. Heideman
City Clerk

Attachment: Debt Service - Potential 2019 Options (3850 : Revising 2019 budget)

City of Merrill - Undesignated General Fund Balance



City borrowing in 2013, 2016, & 2017.

As of 12/31st	Undesignated General Fund	Undesignated Change	
2003	\$1,780,590	(\$87,354)	
2004	\$1,805,016	\$24,426	WRS Prior Service Liability paid off 1/2004
2005	\$1,700,091	(\$104,925)	General Fund Offset included in 2005 Budget
2006	\$1,616,388	(\$83,703)	Of which (\$52,181) - Manufacturing Tax Refunds
2007	\$1,832,655	\$216,267	From Interest Income and position vacancies
2008	\$1,855,618	\$22,963	
2009	\$1,829,333 *	(\$26,285)	**Adjusted BAB 2010 & \$161,535 Debt Service
2010	\$1,803,202	(\$26,131)	
2011	\$1,594,870	(\$208,332)	\$150,000 to payoff GO1998 two-years early
2012	\$1,292,555 **	(\$302,315)	
2013	\$1,844,266	\$551,711	
2014	\$1,673,673	(\$170,593)	Adjusted for \$705,578 reimbursement borrowing in 2016
2015	\$1,762,535	\$88,862	Adjusted for \$1,229,727 reimbursement borrowing in 2016
2016	\$1,809,741	\$47,206	
2017	\$1,687,571	(\$122,170)	\$100,000 Loan to TID No. 11 (NTC - CDL Training)

Undesignated Balance is:

2018 Budget \$12,203,044 **13.8%** of 2018 Operations Budget

*Adjusted from Schenck Management Report amount of \$1,369,558 for Build America Bonds (BAB) proceeds - \$199,500 in Jan. 2010 and \$260,275 for 2009 infrastructure received in Dec. 2010.

**Adjusted by \$1,185,263 borrowing reimbursements (Series 2013A/2013B) - from \$107,292 Schenck balance

Attachment: Debt Service - Potential 2019 Options (3850 : Revising 2019 budget)

City of Merrill - Tax Rate Summary

Revised - 11/27/2018

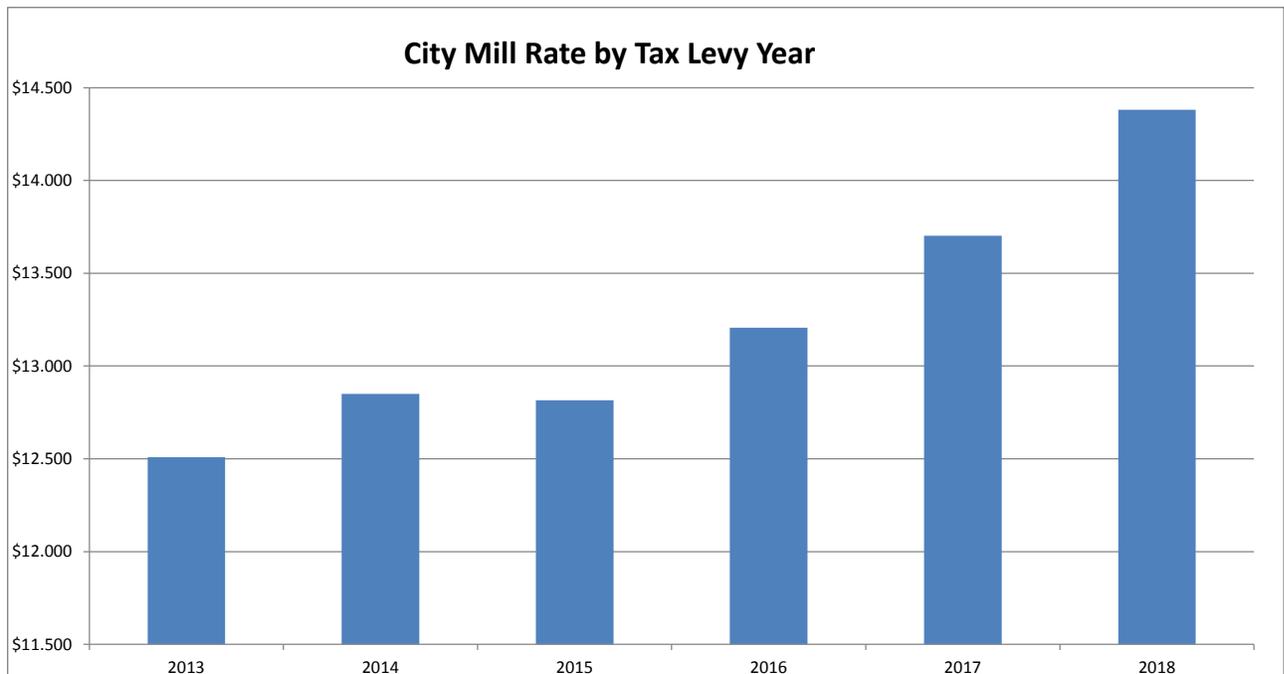
2018 Tax Levy - For 2019 Budget

Levy Year	Budget Year	City Tax Rate without TIF	Change in Tax Rate	% Tax Rate Change	Per \$75,000 Assessment	Difference Per \$75,000	Tax Levy Increase	Tax Levy Amount
2010	2011	\$12.462	\$0.340	2.8%	\$935	\$26	3.24%	\$152,254
2011	2012	\$12.460	(\$0.002)	0.0%	\$935	\$0	0.86%	\$25,600
2012	2013	\$12.508	\$0.048	0.4%	\$938	\$4	0.02%	\$860
2013	2014	\$12.508	\$0.000	0.0%	\$938	\$0	None City *	\$0
2014	2015	\$12.849	\$0.341	2.7%	\$964	\$26	8.86% **	\$431,936
2015	2016	\$12.815	(\$0.034)	-0.3%	\$961	(\$3)	0.66%	\$35,194
2016	2017	\$13.206	\$0.391	3.1%	\$990	\$29	0.60%	\$31,808
2017	2018	\$13.702	\$0.496	3.8%	\$1,028	\$37	4.49% **	\$241,450
Tax Levy of \$5,862,689:								
2018	2019	\$14.382	\$0.680	5.0%	\$1,079	\$51	3.00% **	\$168,803

* For 2014 budget - General Fund Offset of \$408,018 for increased Debt Service for new fire station.
Operations @ 1.60%
Debt Service @ 1.40%

**** Included following breakdown:**

Budget	Debt Service	Operations	Total	Operations %
2015	\$300,615	\$131,321	\$431,936	30.40%
2018	\$160,804	\$80,646	\$241,450	33.40%
2019	\$101,171	\$67,632	\$168,803	40.07% with potential General Fund Offset of \$50,000



Attachment: Tax Rate Summary - 2019 DS Option (3850 : Revising 2019 budget)

CITY OF MERRILL
1004 EAST FIRST STREET
MERRILL, WI 54452

AN ORDINANCE: By Common Council

Re: Adopting the 2019 City of Merrill Budget and
Establishing the Tax Levy for Year 2018.

ORDINANCE NO.
Introduced: _____
1st Reading: _____
2nd Reading: _____
3rd Reading: _____
Committee/Commission Action:

Attachment: Budget Ord - 2019 Budget Revised (3849 : 2019 Budget Ordinance)

AN ORDINANCE

The Common Council of the City of Merrill, Wisconsin, does ordain as follows:

Section 1. 2019 Budget. That the proposed 2019 budget of the City of Merrill, a summary of which is attached hereto as Exhibit A, and dated November 13, 2018, be and is hereby adopted.

Section 2. Non-Union Compensation. Included within said budget is 1.0% wage increases effective December 24, 2018 and June 24, 2019 for Non-Union employees except for a red-circled position, seasonal Limited Term Employees (LTEs) and Election Officials.

Section 3. Tax Levy. There is hereby levied a tax of **\$18,219,710** upon all taxable property within the City of Merrill as returned by the City Assessor in the year 2018 for the uses and purposes set for in said budget, plus the tax incremental levies associated with the City of Merrill's Tax Increment Finance Districts No. 3 through No. 12.

Section 4. Tax Roll. That the City Clerk shall be, and hereby is, authorized to prepare a tax roll for the City of Merrill for 2018 and spread the above stated tax upon said tax roll together with the tax levy amounts approved by other governmental units authorized to impose said tax levies on taxable properties within the City of Merrill. The City Clerk is further directed to sign a warrant for the collection of said tax.

Section 5. Expenditures. There is hereby appropriated out of the receipts of the City of Merrill for the year 2018 including monies received from the property tax levy, to the various funds and purposes set up in said 2019 budget, the sum of **\$5,862,689** as more fully set forth in said budget, exclusive of amounts budgeted for Tax Increment Finance Districts No. 3 through No. 12 and the Landfill, Water, and Sewer Utility Funds.

Section 6. Severability. In the event any section, subsection, clause, phrase or portion of this ordinance is for any reason held illegal, invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remainder of this ordinance. It is the legislative intent of the Common Council that this ordinance would have been adopted if such illegal provision had not been included or any illegal application had not been made.

Section 7. Repeal and Effective Date. All ordinances or parts of ordinances and resolutions in conflict herewith are hereby repealed. This ordinance shall take effect from and after its passage and publication.

Moved by: _____
Adopted: _____
Approved: _____
Published: _____

Approved:

Derek Woellner,
Mayor

Attest:

William N. Heideman,
City Clerk

Attachment: Budget Ord - 2019 Budget Revised (3849 : 2019 Budget Ordinance)