



**CITY OF MERRILL**  
**COMMITTEE OF THE WHOLE**  
**AGENDA • TUESDAY NOVEMBER 12, 2019**

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**Budget Session**

**City Hall Council Chambers**

**5:15 PM**

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- I. Call to Order
- II. Pledge of Allegiance
- III. Review, discussion and decision on 2020 Budget Requests
  1. Follow -up on Airport Commission T-Hangar funding request (from November 5th Airport Commission meeting)
  2. Review Finance Directors technical 2020 budget changes related to Street Department functions
  3. Review Finance Directors Technical 2020 budget changes related to Tax Increment Districts (TIDS) No. 4 and No.5
  4. Proposed Tax Levy and preliminary Tax Rate calculation
  5. Final 2020 budget changes
- IV. Public Comment
- V. Adjournment

**CITY OF MERRILL  
AIRPORT COMMISSION MEETING  
Tuesday, November 5, 2019  
6:00 PM  
Merrill Airport Terminal**

**Members Present:** Chairman Gary Schwartz, Lyle Banser, Joe Malsack, Gary Shulz (via phone), Alderman Mike Rick, Airport Manager Rich McCullough.

**Public Present:** Hunter Lane (cameraman), Steve Krueger, Larry Wenning

1. **Call to Order** – Chairman Schwartz called the Meeting to order at 18:00.
2. **Discussion/Decision to Approve City Funded Construction of a New 8-Unit T-Hangar as Shown on our Merrill Municipal Airport Master Plan at the North End of Champagne Street** – Chairman Schwartz presented a Master Plan, dated 2011, showing the location of proposed T-hangar along with a map of other existing and proposed building site locations.

Airport Manager McCullough distributed a list of 15 people looking for hangars to rent.

Discussed the existing City T-hangar being consistently full, with no room to hangar additional aircraft at the Airport. The old City-owned hangar built in 1964 currently generates \$16,000 per year in rental fees; and since being built, it has generated well over \$400,000 for the 10-unit hangar.

The new proposed hangar would generate approximately the same income for 8 units (with higher rental fees).

Discussion followed that an increase in hangar space will have many peripheral benefits to the Airport rental fees, fuel sales, maintenance of planes by local mechanics and to the Community in property taxes, commerce around Merrill and home sales.

Alderman Mike Rick made a motion to present a proposal for an 8-unit T-hangar with approximate cost of 300K to the City Council. Second by Malsack. All ayes. Motion carried.

3. **Adjournment** – Motion to adjourn by Malsack; second by Banser. All ayes. Motion carried.

Minutes prepared by Lyle Banser

**REQUEST TO INCLUDE ITEM ON AGENDA**

Board or Committee: Committee of Whole

Date of Meeting: Tuesday – November 12<sup>th</sup>, 2019

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 Finance Director technical 2020 budget changes related to Street Department functions**

- New Fund 52 – Streets – Concrete (Includes new Public Works employee position as of 4/6/2020)
- New Fund 52 – Streets – Resurfacing
- Reduction of Streets – Roads (Tax Levy by \$27,100) due to new City Fund 52 internal concrete work
- Increased Capital/TID revenues for Public Works Director/City Engineer and Street Superintendent

Date: 11/8/2019



CITY OF MERRILL  
 PROPOSED BUDGET WORKSHEET  
 AS OF: OCTOBER 31ST, 2019

52 -Capital Projects  
 Streets - Resurfacing

	2017	2018	(----- 2019 -----)			(----- 2020 -----)		PROPOSED
	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	BUDGET	BUDGET
			BUDGET	ACTUAL	YEAR END	BUDEGT	CHANGE	BUDGET
<b>REVENUES</b>								
<u>Taxes (or Utility Rev.)</u>								
43388-41113 Proceeds from Long-Term Debt	0	0	0	0	0	100,000	100,000	
TOTAL Taxes (or Utility Rev.)	0	0	0	0	0	100,000	100,000	
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	
<b>EXPENDITURES</b>								
<u>Personnel Services</u>								
53388-01-10000 Salaries - Regular	0	0	0	0	0	5,000	5,000	
53388-01-21000 Wages - Perm - Regular	0	0	0	0	0	12,000	12,000	
53388-01-22000 Overtime	0	0	0	0	0	0	0	
53388-01-25000 Wages - Temp - Regular	0	0	0	0	0	500	500	
53388-01-51000 Social Secruity	0	0	0	0	0	785	785	
53388-01-52000 Retirement (WRS)	0	0	0	0	0	750	750	
53388-01-54000 Health Insurance	0	0	0	0	0	3,900	3,900	
53388-01-55000 Life Insurance	0	0	0	0	0	65	65	
TOTAL Personnel Services	0	0	0	0	0	23,000	23,000	
<u>Supplies &amp; Expenses</u>								
53388-03-40000 Operating Supplies	0	0	0	0	0	2,000	2,000	
53388-03-75000 Milling Contractor	0	0	0	0	0	25,000	25,000	
53388-03-75555 Asphalt Paving	0	0	0	0	0	50,000	50,000	
TOTAL Supplies & Expenses	0	0	0	0	0	77,000	77,000	
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	0	0	

Attachment: Tech Changes 2020-Streets (4683 : Review Finance Directors technical 2020 budget changes

CITY OF MERRILL  
 PROPOSED BUDGET WORKSHEET  
 AS OF: OCTOBER 31ST, 2019

10 -General Fund  
 Roads

	2017 ACTUAL	2018 ACTUAL	2019			2020		
			CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDEGT	BUDGET CHANGE	PROPOSED BUDGET
<b>REVENUES</b>								
<b>Intergovernmental</b>								
43300-43650 Services-City Facilities	8,592	21,752	9,000	6,287	9,000	9,000	0	
43300-43655 Labor Reimb-TIDs-Capital-MFG	0	0	55,000	0	30,000	55,000	0	
43300-43657 TIDs-Non-Labor Reimb	0	16,505	5,000	26,067	30,000	5,000	0	
43300-43710 Services for Townships	9,059	6,525	9,000	9,536	10,000	9,000	0	
43300-43910 Services for LC Highway	0	3,611	0	2,868	3,250	0	0	
<b>TOTAL Intergovernmental</b>	<b>17,650</b>	<b>48,393</b>	<b>78,000</b>	<b>44,758</b>	<b>82,250</b>	<b>78,000</b>	<b>0</b>	
43300-43655 Labor Reimb-TIDs-Capital-MPERMANENT NOTES: Effective 2017, directly posting Personnel Services to various TIDs, Capital, and Merrrill Festival Grounds.								
<b>Public Charges-Services</b>								
43300-46250 St. Labor - Sidewalks	0	0	0	0	0	0	0	
43300-46390 Street Wood Rev. AVE.	0	4,114	2,500	0	2,500	2,500	0	
43300-46395 St Labor/Contractor	1,078	1,078	0	0	0	0	0	
<b>TOTAL Public Charges-Services</b>	<b>1,078</b>	<b>5,192</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	
<b>Miscellaneous Revenues</b>								
43300-48250 Safety Grant-League Ins.	0	2,763	0	0	0	0	0	
43300-48277 Sale-Streets Equipment	0	3,710	0	151	151	0	0	
43300-48433 ST Damages-Charges	6,928	14,459	0	0	0	0	0	
43300-48463 WC Wage Reimbursement	0	0	0	2,733	4,250	0	0	
<b>TOTAL Miscellaneous Revenues</b>	<b>6,928</b>	<b>20,932</b>	<b>0</b>	<b>2,884</b>	<b>4,401</b>	<b>0</b>	<b>0</b>	
<b>TOTAL REVENUES</b>	<b>25,657</b>	<b>74,518</b>	<b>80,500</b>	<b>47,642</b>	<b>89,151</b>	<b>80,500</b>	<b>0</b>	
<b>EXPENDITURES</b>								
<b>Personnel Services</b>								
53300-01-21000 Wages - Perm - Regular	134,506	170,202	168,326	120,797	165,250	143,500	( 24,826)	
53300-01-22000 Overtime	1,977	4,346	2,500	2,878	4,250	4,000	1,500	
53300-01-25000 Wages - Temp - Regular	1,725	4,353	3,500	2,054	3,500	3,500	0	
53300-01-51000 Social Security	10,373	13,343	13,637	9,076	14,000	10,650	( 2,987)	
53300-01-52000 Retirement (WRS)	9,587	12,124	12,768	8,378	13,275	10,000	( 2,768)	
53300-01-54000 Health Insurance	34,984	32,399	40,446	23,958	40,250	34,100	( 6,346)	
53300-01-55000 Life Insurance	443	489	700	445	625	588	( 112)	
<b>TOTAL Personnel Services</b>	<b>193,595</b>	<b>237,256</b>	<b>241,877</b>	<b>167,585</b>	<b>241,150</b>	<b>206,338</b>	<b>( 35,539)</b>	

Attachment: Tech Changes 2020-Streets (4683 : Review Finance Directors technical 2020 budget changes

CITY OF MERRILL  
 PROPOSED BUDGET WORKSHEET  
 AS OF: OCTOBER 31ST, 2019

10 -General Fund  
 Roads

	2017	2018	2019			2020		
	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDEGT	BUDGET CHANGE	PROPOSED BUDGET
<b>Supplies &amp; Expenses</b>								
53300-03-32000 Safety Educ/Materials	5,958	7,058	6,000	5,375	5,169	6,000	0	
53300-03-40000 Operating Supplies	10,418	7,909	8,500	5,213	8,500	8,500	0	
53300-03-46000 Uniform Services	2,678	2,681	3,000	2,405	3,000	3,000	0	
53300-03-46500 Safety Toe Boots	1,106	1,155	1,250	950	1,250	1,250	0	
53300-03-74000 County Hwy. Charges	400	2,430	1,000	1,343	1,000	1,000	0	
53300-03-75000 Patching Materials	30,552	39,346	37,500	26,874	37,500	37,500	0	
53300-03-76000 Sand/Gravel	1,523	2,880	3,000	819	3,000	3,000	0	
53300-03-77000 Stump Removal	0	264	1,000	0	1,000	1,000	0	
53300-03-78000 Dust Control	4,426	4,426	4,750	1,744	4,750	4,750	0	
53300-03-79000 Crack Sealing	50	26,087	25,000	2,023	15,000	25,000	0	
53300-03-91000 Equip-Compactor Rental	0	21,033	0	0	0	0	0	
<b>TOTAL Supplies &amp; Expenses</b>	<b>57,111</b>	<b>115,270</b>	<b>91,000</b>	<b>46,745</b>	<b>80,169</b>	<b>91,000</b>	<b>0</b>	
53300-03-91000 Equip-Compactor Rental			PERMANENT NOTES: City purchased Compactor for \$76,680 in 2019.					
<b>TOTAL EXPENDITURES</b>	<b>250,706</b>	<b>352,527</b>	<b>332,877</b>	<b>214,330</b>	<b>321,319</b>	<b>297,338</b>	<b>( 35,539)</b>	
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>( 225,049)</b>	<b>( 278,009)</b>	<b>( 252,377)</b>	<b>( 166,688)</b>	<b>( 232,168)</b>	<b>( 216,838)</b>	<b>35,539</b>	

Attachment: Tech Changes 2020-Streets (4683 : Review Finance Directors technical 2020 budget changes

CITY OF MERRILL  
 PROPOSED BUDGET WORKSHEET  
 AS OF: OCTOBER 31ST, 2019

10 -General Fund  
 Public Works/Engineer

	2017 ACTUAL	2018 ACTUAL	(-----2019-----) CURRENT BUDGET	(-----2019-----) Y-T-D ACTUAL	(-----2019-----) PROJECTED YEAR END	(-----2020-----) REQUESTED BUDEGT	(-----2020-----) BUDGET CHANGE	PROPOSED BUDGET
<b>REVENUES</b>								
<b>Miscellaneous Revenues</b>								
43100-48111 Various Capital & TIDs	0	0	67,500	0	67,500	83,204	15,704	
TOTAL Miscellaneous Revenues	0	0	67,500	0	67,500	83,204	15,704	
43100-48111 Various Capital & TIDs	PERMANENT NOTES: Allocation to Capital and TIDs are year-end journal entries.							
<b>TOTAL REVENUES</b>	0	0	67,500	0	67,500	83,204	15,704	
<b>EXPENDITURES</b>								
<b>Personnel Services</b>								
53100-01-11000 Salaries - Regular	22,247	1,678	81,377	43,755	81,377	85,174	3,797	
53100-01-51000 Social Security	1,579	( 31)	6,225	3,189	6,225	6,515	290	
53100-01-52000 Retirement (WRS)	1,512	109	5,330	2,866	5,330	5,749	419	
53100-01-54000 Health Insurance	4,223	367	14,905	8,281	14,905	15,650	745	
53100-01-55000 Life Insurance	62	5	250	192	250	453	203	
TOTAL Personnel Services	29,624	2,128	108,087	58,282	108,087	113,541	5,454	
<b>Contractual Services</b>								
53100-02-13250 Contract Engineering/Surv	1,300	850	1,500	325	1,250	1,500	0	
TOTAL Contractual Services	1,300	850	1,500	325	1,250	1,500	0	
53100-02-13250 Contract Engineering/Surve	PERMANENT NOTES: General engineering/surveying (i.e. not TIF, stormwater, nor specific construction projects).							
<b>Supplies &amp; Expenses</b>								
53100-03-32000 Education & Conference	0	311	750	0	500	500	( 250)	
53100-03-40000 Operating Supplies	657	574	500	127	500	500	0	
53100-03-51000 Vehicle Repair/Maintenanc	0	0	250	0	250	250	0	
53100-03-53000 Mileage/Gas & Oil	559	654	750	591	750	750	0	
TOTAL Supplies & Expenses	1,216	1,539	2,250	718	2,000	2,000	( 250)	
<b>Technology</b>								
53100-15-80000 CAD - Engineering	664	542	1,000	1,495	1,495	1,500	500	
TOTAL Technology	664	542	1,000	1,495	1,495	1,500	500	
<b>TOTAL EXPENDITURES</b>	32,804	5,059	112,837	60,820	112,832	118,541	5,704	
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	( 32,804)	( 5,059)	( 45,337)	( 60,820)	( 45,332)	( 35,337)	10,000	

CITY OF MERRILL  
 PROPOSED BUDGET WORKSHEET  
 AS OF: OCTOBER 31ST, 2019

10 -General Fund  
 Street Superintendent

	2017 ACTUAL	2018 ACTUAL	(----- 2019 CURRENT BUDGET	(----- 2019 Y-T-D ACTUAL	(----- 2019 PROJECTED YEAR END	(----- 2020 REQUESTED BUDEGT	(----- 2020 BUDGET CHANGE	(----- PROPOSED BUDGET
<b>REVENUES</b>								
<u>Miscellaneous Revenues</u>								
43102-48111 Various TIDs-Capital Project	0	0	0	0	0	7,500	7,500	
TOTAL Miscellaneous Revenues	0	0	0	0	0	7,500	7,500	
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,500</b>	<b>7,500</b>	
<b>EXPENDITURES</b>								
<u>Personnel Services</u>								
53102-01-11000 Salaries - Regular	66,424	62,714	72,143	58,829	72,143	75,477	3,334	
53102-01-51000 Social Security	4,942	4,995	5,519	4,469	5,519	5,774	255	
53102-01-52000 Retirement - WRS	4,517	4,201	4,725	3,853	4,725	5,095	370	
53102-01-54000 Health Insurance	15,827	2,712	3,000	0	3,000	3,000	0	
53102-01-55000 Life Insurance	101	94	113	90	113	114	1	
TOTAL Personnel Services	91,811	74,717	85,500	67,242	85,500	89,460	3,960	
<u>Supplies &amp; Expenses</u>								
53102-03-10000 Office Supplies	721	818	750	332	750	750	0	
53102-03-13000 Copier	57	100	100	30	100	100	0	
53102-03-32000 Education & Conference	470	459	500	452	452	490	( 10)	
53102-03-40000 Operating Supplies	105	0	250	0	150	150	( 100)	
TOTAL Supplies & Expenses	1,352	1,377	1,600	814	1,452	1,490	( 110)	
<u>Technology</u>								
53102-15-80000 CAD Workstation	0	2,165	0	0	0	0	0	
TOTAL Technology	0	2,165	0	0	0	0	0	
<b>TOTAL EXPENDITURES</b>	<b>93,164</b>	<b>78,259</b>	<b>87,100</b>	<b>68,056</b>	<b>86,952</b>	<b>90,950</b>	<b>3,850</b>	
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>( 93,164)</b>	<b>( 78,259)</b>	<b>( 87,100)</b>	<b>( 68,056)</b>	<b>( 86,952)</b>	<b>( 83,450)</b>	<b>3,650</b>	

## REQUEST TO INCLUDE ITEM ON AGENDA

Board or Committee: Committee of Whole

Date of Meeting: Tuesday – November 12<sup>th</sup>, 2019

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 Finance Director technical 2020 budget changes related to Tax Increment Districts (TIDs) No. 4 and No. 3:**

**TID No. 4 –**

- Removed proposed redevelopment consultant (i.e. Pine Ridge Plaza – too premature).
- Winter is here! Johnson Street sidewalk concrete completion in 2020.
- Although planning for WI DOT Multimodal Local Supplement (MLS) related to N. Pine Ridge Ave. extension, actual construction and borrowing removed since would be 2021 budget items.

**TID No. 3 –**

- Added 2019 estimated revenues for Local Road Improvement Fund (for downtown E. Main St. project), as well as Idle Sites grant.
- Provided both 2019 and 2020 estimates for Tax Increment transfers from TID No. 3 to “blighted area” TIDs.

Date: 11/8/2019

### City of Merrill - Tax Increment District No. 4 N. Pine Ridge/Thielman St. Area

District Classification: Mixed Use  
 Creation Date: 09/11/07  
 End of Expenditure Period: 09/11/22  
 Maximum Life: 09/11/27  
 Final Revenue Year: 2028

Fiscal as of:	Fund
	Balance
12/31/2018	\$14,529
12/31/2019	\$158,319 Preliminary

**Note: Planned TID Sharing Plan to allow transfers to "Blighted Area" TIDs.**

**Carried over 2019 infrastructure project:**

Completion of Johnson Street sidewalk extension in 2020 (due to 11/2019 weather).

**Proposed 2021 infrastructure project:**

Depending upon potential WI DOT Multimodal Local Supplemental (MLS) grant funding award:

Potential major utility and street infrastructure project - extension of N. Pine Ridge Ave. from Zastrow's to Lincoln County Hwy G.

CITY OF MERRILL  
 PROPOSED BUDGET WORKSHEET  
 AS OF: OCTOBER 31ST, 2019

44 -TID #4 - Thielman/P Ridge  
 TID #4 -Thielman/P Ridge

	2017 ACTUAL	2018 ACTUAL	2019 Y-T-D CURRENT BUDGET PROJECTED YEAR END			2020 REQUESTED BUDGET BUDGET CHANGE		PROPOSED BUDGET
<b>REVENUES</b>								
<u>Taxes (or Utility Rev.)</u>								
47100-41110 Property Tax - TID #4	218,752	219,256	221,852	221,852	221,852	208,111	( 13,741)	
47100-41113 Proceeds - Long Term Debt	579,000	0	0	0	0	0	0	
<b>TOTAL Taxes (or Utility Rev.)</b>	<b>797,752</b>	<b>219,256</b>	<b>221,852</b>	<b>221,852</b>	<b>221,852</b>	<b>208,111</b>	<b>( 13,741)</b>	
<u>Intergovernmental</u>								
47100-43430 Exempt Computer Aid	12,664	12,850	12,775	13,161	13,161	13,200	425	
47100-43435 State PP Aid	0	0	10,760	10,724	10,724	10,716	( 44)	
47100-43500 WI DOT-MLS Grant	0	0	0	0	0	0	0	
<b>TOTAL Intergovernmental</b>	<b>12,664</b>	<b>12,850</b>	<b>23,535</b>	<b>23,885</b>	<b>23,885</b>	<b>23,916</b>	<b>381</b>	
47100-43500 WI DOT-MLS Grant								
PERMANENT NOTES: WI Multimodal Local Supplement (MLS) grant being submitted for potential N. Pine Ridge Ave. extension in 2021.								
<b>TOTAL REVENUES</b>	<b>810,416</b>	<b>232,106</b>	<b>245,388</b>	<b>245,738</b>	<b>245,738</b>	<b>232,027</b>	<b>( 13,361)</b>	
<b>EXPENDITURES</b>								
<u>Personnel Services</u>								
57100-01-11000 PW Director/Bldg Insp	4,769	2,497	5,000	0	2,500	5,000	0	
57100-01-21000 Wages-City Streets	0	24	1,500	0	1,025	1,500	0	
57100-01-51000 SS/Medicare	1,047	702	900	0	900	900	0	
57100-01-52000 WRS - Retirement	924	615	775	0	775	775	0	
57100-01-54000 Health Insurance	1,917	1,365	1,750	0	1,500	1,750	0	
57100-01-55000 Life Insurance	127	94	50	0	100	48	( 2)	
57100-01-56000 Adm/Legal-City Wages	8,914	6,663	1,000	0	1,500	1,000	0	
<b>TOTAL Personnel Services</b>	<b>17,697</b>	<b>11,961</b>	<b>10,975</b>	<b>0</b>	<b>8,300</b>	<b>10,973</b>	<b>( 2)</b>	
<u>Contractual Services</u>								
57100-02-10000 Legal Notices/Letters	0	30	0	0	0	0	0	
57100-02-11500 Outside Legal Expense	450	0	0	0	0	0	0	
57100-02-11750 Plan Develop-Consultant	0	125	0	0	0	0	0	
57100-02-11900 TID Fee-Wis DOR	150	150	150	150	150	150	0	
57100-02-13000 TIF Audit Fees	250	750	750	750	750	750	0	
57100-02-56500 LC Econ Dev Corp	500	1,350	1,500	1,500	1,500	1,500	0	
57100-02-57500 Contract Engineer/Survey	4,648	0	7,500	0	0	7,500	0	
<b>TOTAL Contractual Services</b>	<b>5,998</b>	<b>2,405</b>	<b>9,900</b>	<b>2,400</b>	<b>2,400</b>	<b>9,900</b>	<b>0</b>	
57100-02-5750Contract Engineer/Survey								
PERMANENT NOTES: N. Pine Ridge Ave. - survey work for future street ROW.								

CITY OF MERRILL  
 PROPOSED BUDGET WORKSHEET  
 AS OF: OCTOBER 31ST, 2019

44 -TID #4 - Thielman/P Ridge  
 TID #4 -Thielman/P Ridge

	2017 ACTUAL	2018 ACTUAL	(-----) 2019 CURRENT BUDGET	(-----) 2019 Y-T-D ACTUAL	(-----) 2019 PROJECTED YEAR END	(-----) 2020 REQUESTED BUDEGT	(-----) 2020 BUDGET CHANGE	(-----) 2020 PROPOSED BUDGET
<b>Special Services</b>								
57100-04-50500 Land Purchase-Hwy G	574,454	0	0	0	0	0	0	
57100-04-50511 ROW-N. Pine Ridge Ave.	0	0	25,000	0	0	25,000	0	
57100-04-50522 Property Tax Bills	1,174	0	350	0	0	0	( 350)	
<b>TOTAL Special Services</b>	<b>575,629</b>	<b>0</b>	<b>25,350</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>( 350)</b>	
<b>Fixed Charges</b>								
57100-05-11000 Transfer - Debt Service	31,640	89,974	88,910	88,910	88,910	93,902	4,992	
57100-05-12000 Borrowing Expenses	19,000	0	12,500	0	0	0	( 12,500)	
<b>TOTAL Fixed Charges</b>	<b>50,640</b>	<b>89,974</b>	<b>101,410</b>	<b>88,910</b>	<b>88,910</b>	<b>93,902</b>	<b>( 7,508)</b>	
<b>Capital Outlay</b>								
57100-08-24000 Street Improvements	0	0	0	0	0	0	0	
57100-08-24666 Sidewalk-Johnson St.	0	0	35,000	0	2,338	30,000	( 5,000)	
57100-08-25750 Streetlight Improvements	0	0	0	0	0	0	0	
57100-08-26000 Water Improvements	0	0	0	0	0	0	0	
57100-08-26100 Stormwater Improvements	0	0	0	0	0	0	0	
57100-08-26500 Sanitary Sewer Improve	0	0	0	0	0	0	0	
57100-08-31000 Marketing - Advertising	0	425	2,500	0	0	0	( 2,500)	
<b>TOTAL Capital Outlay</b>	<b>0</b>	<b>425</b>	<b>37,500</b>	<b>0</b>	<b>2,338</b>	<b>30,000</b>	<b>( 7,500)</b>	
57100-08-2400Street Improvements								PERMANENT NOTES: Applying for WI Multimodal Local Supplement (MLS) grant funding for 2021 construction. Extension of N. Pine Ridge Ave. (from Zastrow's to Lincoln County Hwy G) and improvements of LC Hwy G. Also would include Water and Sewer infrastructure.
57100-08-2466Sidewalk-Johnson St.								PERMANENT NOTES: Concrete work delayed until 2020 due to 11/2019 weather conditions.
<b>Transfers</b>								
57100-51-41000 Transfers to Other TIDs	0	0	0	0	125,000	50,000	50,000	
<b>TOTAL Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125,000</b>	<b>50,000</b>	<b>50,000</b>	
57100-51-4100Transfers to Other TIDs								PERMANENT NOTES: After Tax Increment Share Plan preparation and adoption.
<b>TOTAL EXPENDITURES</b>	<b>649,964</b>	<b>104,765</b>	<b>185,135</b>	<b>91,310</b>	<b>226,948</b>	<b>219,775</b>	<b>34,640</b>	
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>160,452</b>	<b>127,341</b>	<b>60,253</b>	<b>154,428</b>	<b>18,790</b>	<b>12,252</b>	<b>( 48,001)</b>	
<b>FUND TOTAL REVENUES</b>	<b>810,416</b>	<b>232,106</b>	<b>245,388</b>	<b>245,738</b>	<b>245,738</b>	<b>232,027</b>	<b>( 13,361)</b>	
<b>FUND TOTAL EXPENDITURES</b>	<b>649,964</b>	<b>104,765</b>	<b>185,135</b>	<b>91,310</b>	<b>226,948</b>	<b>219,775</b>	<b>34,640</b>	
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>160,452</b>	<b>127,341</b>	<b>60,253</b>	<b>154,428</b>	<b>18,790</b>	<b>12,252</b>	<b>( 48,001)</b>	

Attachment: Tech Changes 2020-TIDs (4684 : Review Finance Directors 2020 budget changes for (TIDS)

### City of Merrill - Tax Increment District No. 3 East Side (State Hwy 64 Corridor)

District Classification: Mixed Use  
 Creation Date: 09/13/05  
 End of Expenditure Period: **09/13/20** Last year for new capital expenditures or new development agreements  
 Maximum Life: 09/11/25  
 Final Revenue Year: 2026 Plan to extend for 2027 for Affordable Housing

Fiscal as of:	Fund	
	Balance	
12/31/2018	\$533,870	of which \$530,000 was for M2018 carryover construction project so adjusted balance \$3,870
12/31/2019	\$5,000	Preliminary - The \$150,000 restaurant land purchase from Wal-Mart is pending. In addition, there should be Tax Increment Sharing to TID No. 6, No. 7, and No. 8.
		11/7/2019 - There are pending infrastructure construction invoices and borrowing-related journal entries.

**Note: Planned TID Sharing Plan amendment to allow transfers to TID No. 9.**

**Proposed 2020 infrastructure project:**

Proposed Mill St. improvement from E. 1st St. to E. Main St.

Proposed Merrill Festival Grounds paving (equivalent of E. 2nd St. between Sales St. and Memorial Dr.)

CITY OF MERRILL  
 PROPOSED BUDGET WORKSHEET  
 AS OF: OCTOBER 31ST, 2019

43 -TID #3 - East Side  
 TID #3 - East Side

	2017 ACTUAL	2018 ACTUAL	2019 CURRENT BUDGET Y-T-D PROJECTED BUDGET ACTUAL YEAR END			2020 REQUESTED BUDGET BUDGET CHANGE BUDEGT		PROPOSED BUDGET
<b>REVENUES</b>								
<u>Taxes (or Utility Rev.)</u>								
47100-41110 Property Tax - TID #3	666,257	487,269	681,175	681,185	681,185	888,978	207,803	
47100-41113 Proceeds - Long Term Debt	1,354,125	1,724,000	1,700,995	1,466,115	1,391,115	60,000	( 1,640,995)	
47100-41114 Interest Income - TID #3	0	5,715	0	8,337	12,500	0	0	
TOTAL Taxes (or Utility Rev.)	2,020,382	2,216,983	2,382,170	2,155,637	2,084,800	948,978	( 1,433,192)	
47100-41113 Proceeds - Long Term Debt	PERMANENT NOTES: In 2020, proposed S. Mill St. reconstruction (E. Main St. to E. 1st. St.)							
<u>Specials (Utility Rev.)</u>								
47100-42400 Special Assessments	0	74,252	0	0	0	0	0	
TOTAL Specials (Utility Rev.)	0	74,252	0	0	0	0	0	
<u>Intergovernmental</u>								
47100-43430 Exempt Computer Aid	12,194	12,373	12,500	12,673	12,673	12,775	275	
47100-43435 State PP Aid	0	0	32,371	32,252	32,252	34,622	2,251	
47100-43534 Local Road Imp Fund	0	0	0	0	39,500	0	0	
TOTAL Intergovernmental	12,194	12,373	44,871	44,925	84,425	47,397	2,526	
<b>TOTAL REVENUES</b>	<b>2,032,576</b>	<b>2,303,609</b>	<b>2,427,041</b>	<b>2,200,563</b>	<b>2,169,225</b>	<b>996,375</b>	<b>( 1,430,666)</b>	
<b>EXPENDITURES</b>								
<u>Personnel Services</u>								
57100-01-11000 PW Director/Bld Insp	4,076	29,342	7,500	0	25,000	7,500	0	
57100-01-21000 Wages - Streets-GIS	607	21,028	3,500	15,560	17,500	3,500	0	
57100-01-22000 Overtime	0	148	0	48	48	0	0	
57100-01-25000 Wages - Temp - Streets	61	198	0	0	0	0	0	
57100-01-51000 SS/Medicare	1,638	5,312	1,500	1,253	5,500	1,500	0	
57100-01-52000 WRS - Retirement	1,418	4,733	1,375	1,166	4,800	1,375	0	
57100-01-54000 Health Insurance	2,481	15,210	7,500	6,998	15,750	7,500	0	
57100-01-55000 Life Insurance	207	350	100	24	350	100	0	
57100-01-56000 Adm/Legal-City Wages	16,711	17,347	3,500	0	5,000	3,500	0	
TOTAL Personnel Services	27,199	93,666	24,975	25,048	73,948	24,975	0	

CITY OF MERRILL  
 PROPOSED BUDGET WORKSHEET  
 AS OF: OCTOBER 31ST, 2019

43 -TID #3 - East Side  
 TID #3 - East Side

	2017 ACTUAL	2018 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDEGT	BUDGET CHANGE	PROPOSED BUDGET
<b>Contractual Services</b>								
57100-02-10000 Legal Notices/Letters	471	13	0	0	0	0	0	
57100-02-11500 Outside Legal Expense	3,953	0	500	75	75	0	( 500)	
57100-02-11750 Plan Develop-Consultant	7,500	150	5,000	0	0	5,000	0	
57100-02-11900 TID Fee-Wis DOR	1,150	150	150	150	150	150	0	
57100-02-13000 TIF Audit Fees	1,000	1,250	1,500	1,750	1,750	1,500	0	
57100-02-40000 Architectural Design	0	0	2,500	0	0	0	( 2,500)	
57100-02-41000 Plan - Redevelop Resource	4,269	0	0	0	0	0	0	
57100-02-56500 LC Econ Dev Corp	1,000	1,500	1,500	1,690	1,690	1,750	250	
57100-02-57500 Contract Engineer/Survey	2,500	0	10,000	0	0	10,000	0	
<b>TOTAL Contractual Services</b>	<b>21,843</b>	<b>3,063</b>	<b>21,150</b>	<b>3,665</b>	<b>3,665</b>	<b>18,400</b>	<b>( 2,750)</b>	

57100-02-5750Contract Engineer/Survey PERMANENT NOTES:  
 Engineering/surveying for N. Pine Ridge Ave. ROW.

	2017 ACTUAL	2018 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDEGT	BUDGET CHANGE	PROPOSED BUDGET
<b>Special Services</b>								
57100-04-11546 Transfer - TID No. 6	260,000	0	0	0	0	0	0	
57100-04-11547 Transfer - TID No. 7	84,326	28,069	0	0	0	0	0	
57100-04-11548 Transfer - TID No. 8	140,674	45,000	0	0	0	0	0	
57100-04-50000 Walgreen's Dev Incentive	24,695	0	0	0	0	0	0	
57100-04-50205 Mex Restaurant-Gateway N.	20,000	6,423	20,000	20,000	20,000	0	( 20,000)	
57100-04-50211 Gateway North-AmericInn	40,000	40,000	40,000	40,000	40,000	40,000	0	
57100-04-50215 Cobblestone Inn & Suites	30,000	30,000	30,000	30,000	30,000	30,000	0	
57100-04-50503 Land Purchase	731,826	30	0	0	150,000	0	0	
57100-04-50511 2604 E Main-Env/Demo	0	0	0	0	0	0	0	
57100-04-50522 Property Tax-Land Purchas	14,734	0	0	0	0	0	0	
57100-04-50555 Pine Dells/Wendorf Dev In	10,000	4,457	0	0	0	0	0	
57100-04-52000 Potential Dev Incentives	0	0	10,000	0	0	0	( 10,000)	
57100-04-55557 Badger Portfolio-Garage	0	25,000	0	0	0	0	0	
57100-04-55558 Zelich-2213 E Main St	0	0	4,500	0	0	4,500	0	
57100-04-55562 Nelson's Power House	0	0	25,000	0	0	25,000	0	
57100-04-55565 One Way-Park City (Lot 2)	0	25,000	25,000	25,000	25,000	25,000	0	
57100-04-55567 Golden Harvest (Lot 3)	0	0	0	2,599	2,599	100,000	100,000	
57100-04-55577 United Dev-3201 E Main St	0	0	30,000	30,000	30,000	30,000	0	
57100-04-75000 Blight Acquisition/Demo	0	0	10,000	0	0	0	( 10,000)	
<b>TOTAL Special Services</b>	<b>1,356,256</b>	<b>203,979</b>	<b>194,500</b>	<b>147,599</b>	<b>297,599</b>	<b>254,500</b>	<b>60,000</b>	

57100-04-5050Land Purchase PERMANENT NOTES:  
 Pending restaurant site purchase from Wal-Mart.

	2017 ACTUAL	2018 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDEGT	BUDGET CHANGE	PROPOSED BUDGET
<b>Fixed Charges</b>								
57100-05-11000 Transfer - Debt Service	62,911	266,607	512,877	512,876	512,876	542,555	29,678	
57100-05-12000 Borrowing Expenses	26,000	24,102	25,000	0	0	0	( 25,000)	
<b>TOTAL Fixed Charges</b>	<b>88,911</b>	<b>290,709</b>	<b>537,877</b>	<b>512,876</b>	<b>512,876</b>	<b>542,555</b>	<b>4,678</b>	

57100-05-1100Transfer - Debt Service PERMANENT NOTES:  
 In 2020, also refinancing of TID3 Series 2019B Note

CITY OF MERRILL  
 PROPOSED BUDGET WORKSHEET  
 AS OF: OCTOBER 31ST, 2019

43 -TID #3 - East Side  
 TID #3 - East Side

	2017 ACTUAL	2018 ACTUAL	(----- 2019 -----) CURRENT BUDGET	(----- 2019 -----) Y-T-D ACTUAL	(----- 2019 -----) PROJECTED YEAR END	(----- 2020 -----) REQUESTED BUDEGT	(----- 2020 -----) BUDGET CHANGE	(----- 2020 -----) PROPOSED BUDGET
Anticipation Note (NAN).								
<b>Capital Outlay</b>								
57100-08-23888 Street Lawn Trees	0	6,483	0	0	0	0	0	0
57100-08-24000 Street Improvements	470,108	1,069,233	1,275,000	53,803	53,803	60,000	( 1,215,000)	
57100-08-24011 Street Improvement-Hwy 64	0	0	0	816,476	1,075,000	0	0	
57100-08-24575 RB Trail-South E. Main St	0	0	100,000	108,260	108,260	0	( 100,000)	
57100-08-24666 Sidewalks-South - E. Main	0	0	35,000	49,910	49,910	0	( 35,000)	
57100-08-25711 Traffic Controls-N Center	0	11,414	0	2,807	2,807	0	0	
57100-08-25733 Crosswalk-Flashing Lights	0	0	0	6,433	6,433	0	0	
57100-08-25750 Streetlight Improvements	0	83,443	55,000	17,452	55,000	0	( 55,000)	
57100-08-26000 Water Improvements	0	6,090	0	13,906	13,906	0	0	
57100-08-26100 Stormwater Improvements	0	11,417	0	749	749	0	0	
57100-08-31000 Marketing - Advertising	0	425	2,500	0	0	0	( 2,500)	
<b>TOTAL Capital Outlay</b>	<b>470,108</b>	<b>1,188,505</b>	<b>1,467,500</b>	<b>1,069,797</b>	<b>1,365,868</b>	<b>60,000</b>	<b>( 1,407,500)</b>	
57100-08-2400 Street Improvements	PERMANENT NOTES: In 2020, S. Mill St. from E. Main St. to E. 1st St.							
57100-08-2571 Traffic Controls-N Center	PERMANENT NOTES: In 2018-2019, updated traffic signals to LEDs - N. Center Ave./E. 3rd St.							
<b>Transfers</b>								
57100-51-41000 Transfer to Other TIDs	0	0	204,364	0	85,000	110,000	( 94,364)	
<b>TOTAL Transfers</b>	<b>0</b>	<b>0</b>	<b>204,364</b>	<b>0</b>	<b>85,000</b>	<b>110,000</b>	<b>( 94,364)</b>	
57100-51-4100 Transfer to Other TIDs	PERMANENT NOTES: For 2019 and 2020, Finance Director review pending.							
<b>TOTAL EXPENDITURES</b>	<b>1,964,316</b>	<b>1,779,923</b>	<b>2,450,366</b>	<b>1,758,985</b>	<b>2,338,956</b>	<b>1,010,430</b>	<b>( 1,439,936)</b>	
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>68,259</b>	<b>523,686</b>	<b>( 23,325)</b>	<b>441,578</b>	<b>( 169,731)</b>	<b>( 14,055)</b>	<b>9,270</b>	

Attachment: Tech Changes 2020-TIDs (4684 : Review Finance Directors 2020 budget changes for (TIDS)

CITY OF MERRILL  
 PROPOSED BUDGET WORKSHEET  
 AS OF: OCTOBER 31ST, 2019

43 -TID #3 - East Side  
 TID #3 -Festival Grounds

	2017 ACTUAL	2018 ACTUAL	(----- 2019 -----) CURRENT BUDGET	(----- 2019 -----) Y-T-D ACTUAL	PROJECTED YEAR END	(----- 2020 -----) REQUESTED BUDEGT	(----- 2020 -----) BUDGET CHANGE	PROPOSED BUDGET
<b>REVENUES</b>								
<u>=====</u>								
Taxes (or Utility Rev.)								
47200-41113 Proceeds-Long Term Debt	300,000	0	300,000	0	75,000	150,000	( 150,000)	
TOTAL Taxes (or Utility Rev.)	300,000	0	300,000	0	75,000	150,000	( 150,000)	
47200-41113 Proceeds-Long Term Debt								
PERMANENT NOTES: For proposed 2020 paving - Merrill Festival Grounds.								
TOTAL REVENUES	300,000	0	300,000	0	75,000	150,000	( 150,000)	
<b>EXPENDITURES</b>								
<u>=====</u>								
<b>Personnel Services</b>								
57200-01-11000 PW Director-Engineer	0	0	3,500	0	500	1,500	( 2,000)	
57200-01-21000 Wages - Water-Streets	1,572	3,710	5,000	2,524	2,524	3,500	( 1,500)	
57200-01-25000 Wages-Temp-LTE	0	0	0	0	0	0	0	
57200-01-51000 SS/Medicare	112	284	500	182	250	500	0	
57200-01-52000 WRS - Retirement	99	289	425	162	200	425	0	
57200-01-54000 Health Insurance	712	674	1,500	93	225	1,250	( 250)	
57200-01-55000 Life Insurance	2	0	75	21	35	50	( 25)	
TOTAL Personnel Services	2,496	4,957	11,000	2,981	3,734	7,225	( 3,775)	
<b>Contractual Services</b>								
57200-02-14000 Surveying/CSMs-Humane	0	0	0	0	0	0	0	
TOTAL Contractual Services	0	0	0	0	0	0	0	
<b>Capital Outlay</b>								
57200-08-22888 Expo Facility Construct.	250,000	0	0	0	0	0	0	
57200-08-22911 Expo-Retaining Wall/Fence	0	8,865	0	0	0	0	0	
57200-08-23000 Electrical Improvements	2,034	1,135	0	0	0	0	0	
57200-08-23500 Parking Lots-Public	51,753	0	0	0	0	0	0	
57200-08-23522 Arena - Clay-Sand-Equip	0	0	0	0	0	0	0	
57200-08-23525 Concrete Barriers-Blocks	0	0	0	0	0	0	0	
57200-08-23566 Grass Seed-HydroMulch	0	0	0	0	0	0	0	
57200-08-24000 Street Improvements	10,000	361	66,633	73,615	73,615	150,000	83,367	
57200-08-24025 MEG Improvements	0	0	0	0	0	0	0	
57200-08-25750 Streetlight Improvements	15,973	2,709	0	188	188	0	0	
57200-08-26000 Water Improvements	428	4,306	0	0	0	0	0	
57200-08-26100 Stormwater Improvements	3,284	0	0	0	0	0	0	
57200-08-26500 Sanitary Sewer Improve	0	711	0	0	0	0	0	
57200-08-75700 "Blight" - Demo Bldgs	0	0	0	0	0	0	0	
TOTAL Capital Outlay	333,471	18,087	66,633	73,803	73,803	150,000	83,367	

CITY OF MERRILL  
 PROPOSED BUDGET WORKSHEET  
 AS OF: OCTOBER 31ST, 2019

43 -TID #3 - East Side  
 TID #3 -Festival Grounds

	2017	2018	2019			2020		
	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDEGT	BUDGET CHANGE	PROPOSED BUDGET
57200-08-2400Street Improvements	PERMANENT NOTES: In 2020, equivalent of E. 2nd St. (between Sales St. and Memorial Dr.).							
TOTAL EXPENDITURES	335,967	23,044	77,633	76,784	77,537	157,225	79,592	
REVENUE OVER/(UNDER) EXPENDITURES	( 35,967)	( 23,044)	222,367	( 76,784)	( 2,537)	( 7,225)	( 229,592)	

CITY OF MERRILL  
 PROPOSED BUDGET WORKSHEET  
 AS OF: OCTOBER 31ST, 2019

43 -TID #3 - East Side  
 TID #3 - Idle Sites Grant

	2017 ACTUAL	2018 ACTUAL	(-----) 2019 CURRENT BUDGET	(-----) 2019 Y-T-D ACTUAL	(-----) 2019 PROJECTED YEAR END	(-----) 2020 REQUESTED BUDEGT	(-----) 2020 BUDGET CHANGE	(-----) 2020 PROPOSED BUDGET
<b>REVENUES</b>								
<u>Taxes (or Utility Rev.)</u>								
47350-41113 Proceeds-Long Term Debt	0	0	500,000	0	0	0	( 500,000)	
TOTAL Taxes (or Utility Rev.)	0	0	500,000	0	0	0	( 500,000)	
47350-41113 Proceeds-Long Term Debt								
PERMANENT NOTES: In 2019 - some will be unexpended TID3 Series 2018C.								
<u>Miscellaneous Revenues</u>								
47350-48500 Idle Sites Grant-WEDC	0	0	248,500	0	248,500	0	( 248,500)	
TOTAL Miscellaneous Revenues	0	0	248,500	0	248,500	0	( 248,500)	
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>748,500</b>	<b>0</b>	<b>248,500</b>	<b>0</b>	<b>( 748,500)</b>	
<b>EXPENDITURES</b>								
<u>Capital Outlay</u>								
57350-08-24000 Street Improvements	0	0	556,500	282,936	556,000	0	( 556,500)	
57350-08-24777 End of S. Park St.	0	0	65,000	0	0	0	( 65,000)	
57350-08-26000 Water Improvements	0	0	50,500	0	50,000	0	( 50,500)	
57350-08-52500 RB Trail East-Lighting	0	0	76,500	0	0	0	( 76,500)	
TOTAL Capital Outlay	0	0	748,500	282,936	606,000	0	( 748,500)	
57350-08-2400Street Improvements								
PERMANENT NOTES: In 2019, various Downtown Streets (carried over from 2018) and curb, gutter, and paving of gravel streets (Logan Ave. and Sturdevant St. between S. Sales St. and S. Cooper St.). These capital investments funded by TID Revenue Bond Series 2018C - carryover 2018 project.								
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>748,500</b>	<b>282,936</b>	<b>606,000</b>	<b>0</b>	<b>( 748,500)</b>	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	( 282,936)	( 357,500)	0	0	
<b>FUND TOTAL REVENUES</b>	<b>2,332,576</b>	<b>2,303,609</b>	<b>3,475,541</b>	<b>2,200,563</b>	<b>2,492,725</b>	<b>1,146,375</b>	<b>( 2,329,166)</b>	
<b>FUND TOTAL EXPENDITURES</b>	<b>2,300,283</b>	<b>1,802,966</b>	<b>3,276,499</b>	<b>2,118,705</b>	<b>3,022,493</b>	<b>1,167,655</b>	<b>( 2,108,844)</b>	
REVENUE OVER/(UNDER) EXPENDITURES	32,293	500,643	199,042	81,857	( 529,768)	( 21,280)	( 220,322)	

### City of Merrill - Tax Levy

- This is not the % shown on tax bills.

	2018 Budget	2019 Budget	2020 Budget	2020 Difference	
<b>City of Merrill Tax Levy</b>					
General Purpose (Fund 10)	\$3,955,710	\$4,001,036	\$4,037,029	\$35,993	0.90%
Police SRO (Fund 21)	\$55,236	\$57,144	\$59,572	\$2,428	4.25%
Festival Grounds (Fund 24)	\$26,000	\$36,000	\$36,000	\$0	0.00%
Community Dev. (Fund 25)	\$14,683	\$14,993	\$14,000	(\$993)	-6.62%
Capital (Fund 52)	\$165,000	\$153,000	\$153,000	\$0	0.00%
<b>Tax Levy (Without Debt Service)</b>	<b>\$4,216,629</b>	<b>\$4,262,173</b>	<b>\$4,299,601</b>	<b>\$37,428</b>	<b>0.88%</b>
Debt Service	\$1,401,207	\$1,600,516	\$1,552,201 *	(\$48,315)	-3.02%
<b>Total City of Merrill Tax Levy</b>	<b>\$5,617,836</b>	<b>\$5,862,689</b>	<b>\$5,851,802</b>	<b>(\$10,887)</b>	<b>-0.19%</b>

\*Debt Service includes:

Series 2019A Bonds	\$94,221
Correction 2018 Levy	(\$76,050)

Attachment: Proposed Tax Levy-Appendix A (4685 : Proposed Tax Levy and preliminary Tax Rate

APPENDIX A				
CITY OF MERRILL				
2020 BUDGET AND TAX LEVY				
	2018	2019	2020	2020
City of Merrill Tax Levy	Budget	Budget	Budget	Difference
General Purpose (Fund 10)	\$3,955,710	\$4,001,036	\$4,037,029	\$35,993
Police SRO (Fund 21)	\$55,236	\$57,144	\$59,572	\$2,428
Festival Grounds (Fund 24)	\$26,000	\$36,000	\$36,000	\$0
Community Dev. (Fund 25)	\$14,683	\$14,993	\$14,000	(\$993)
Capital (Fund 52)	\$165,000	\$153,000	\$153,000	\$0
<b>Tax Levy (Without Debt Service)</b>	<b>\$4,216,629</b>	<b>\$4,262,173</b>	<b>\$4,299,601</b>	<b>\$37,428</b>
				<b>0.88%</b>
Debt Service	\$1,401,207	\$1,600,516	\$1,552,201	(\$48,315)
				<b>-3.02%</b>
<b>Total City of Merrill Tax Levy</b>	<b>\$5,617,836</b>	<b>\$5,862,689</b>	<b>\$5,851,802</b>	<b>(\$10,887)</b>
				<b>-0.19%</b>
*Debt Service includes: (\$76,050) reduction correcting 2018 levy				
<b>GENERAL FUND - WITHOUT DEBT SERVICE</b>				
<b>Revenue:</b>				
Property Tax - Without Debt Service	\$4,216,629	\$4,262,173	\$4,299,601	\$37,428
General Fund Offset	\$0	\$50,000	\$0	(\$50,000)
Other Funding - Grant, N/L, or TIDs	\$343,805	\$97,455	\$178,609	\$81,154
Other Tax Revenue	\$503,179	\$502,291	\$477,000	(\$25,291)
Special Assessments	\$110,000	\$110,000	\$125,000	\$15,000
Intergovernmental Revenue	\$6,601,968	\$6,639,434	\$6,862,575	\$223,141
Licenses and Permits	\$77,746	\$78,271	\$79,268	\$997
Law and Ordinance Violations	\$118,500	\$117,500	\$116,500	(\$1,000)
Public Charges for Services	\$540,767	\$514,283	\$500,116	(\$14,167)
Miscellaneous Revenue	\$104,050	\$121,150	\$138,650	\$17,500
Prior Year & Non-GO Borrowing	\$145,000	\$333,500	\$0	(\$333,500)
Federal Grant - Transit	\$0	\$2,000,000	\$1,152,000	(\$848,000)
New Borrowing	\$1,513,500	\$983,900	\$1,349,240	\$365,340
<b>Total Revenues</b>	<b>\$14,275,144</b>	<b>\$15,809,957</b>	<b>\$15,278,559</b>	<b>(\$531,398)</b>
	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>2020 Budget</b>	<b>Difference</b>
<b>Expenditures:</b>				
General Government	\$1,885,558	\$1,909,694	\$1,956,431	\$46,737
Public Safety	\$5,213,967	\$5,298,860	\$5,489,133	\$190,273
Public Works	\$2,951,409	\$2,962,351	\$3,017,691	\$55,340
Health and Human Services	\$140,510	\$142,886	\$147,152	\$4,266
Culture and Recreation	\$1,811,717	\$1,845,411	\$1,854,864	\$9,453
Conservation and Development	\$34,883	\$35,193	\$35,193	\$0
Capital Outlay/Projects	\$2,237,100	\$3,615,562	\$2,778,095	(\$837,467)
<b>Total Expenditures</b>	<b>\$14,275,144</b>	<b>\$15,809,957</b>	<b>\$15,278,559</b>	<b>(\$531,398)</b>
				<b>-3.4%</b>

Attachment: Proposed Tax Levy-Appendix A (4685 : Proposed Tax Levy and preliminary Tax Rate calculation)

CITY OF MERRILL				
2020 BUDGET AND TAX LEVY				
			Preliminary - 11/7/2019	
<b>DEBT SERVICE (PRINCIPAL &amp; INTEREST)</b>				
	2018 Budget	2019 Budget	2020 Budget	Difference
<b>Revenue:</b>				
Property Tax - Debt Service Levy	\$1,401,207	\$1,600,516	\$1,552,201	(\$48,315)
Federal Stimulus - Build America Bonds	\$2,125	\$1,589	\$519	(\$1,070)
Tax Increment Districts (TIDs)	\$511,863	\$805,775	\$806,914	\$1,139
Debt Service - Fund 30	\$0	\$0	\$76,050	\$76,050
	<b>\$1,915,195</b>	<b>\$2,407,880</b>	<b>\$2,435,684</b>	<b>\$27,804</b>
	2018 Budget	2019 Budget	2020 Budget	Difference
<b>Expenditures:</b>				
General Obligation (GO) - Tax Levy	\$1,403,332	\$1,602,105	\$1,628,770	\$26,665
Tax Increment Districts (TIDs)	\$511,863	\$805,775	\$806,914	\$1,139
	<b>\$1,915,195</b>	<b>\$2,407,880</b>	<b>\$2,435,684</b>	<b>\$27,804</b>
<b>Budget Ordinance - Section 5 - Expenditures</b>				
	2018 Budget	2019 Budget	2020 Budget	Difference
<b>TOTAL GENERAL &amp; DEBT SERVICE</b>	<b>\$16,190,339</b>	<b>\$18,217,837</b>	<b>\$17,714,243</b>	<b>(\$503,594)</b>
The above categorical amounts are based on the line item budget document as adopted by the Common Council on November 12, 2019 and incorporated by reference.				
Katherine G. Unertl, Finance Director/Treasurer				
See also Tax Increment Districts (TIDs) and Utility budget summaries.				

Attachment: Proposed Tax Levy-Appendix A (4685 : Proposed Tax Levy and preliminary Tax Rate calculation)

CITY OF MERRILL 2020 BUDGET AND TAX LEVY				
<b>Preliminary - 11/7/2019</b>				
<b>Tax Increment Districts (TIDs)</b>				
<b>Revenue:</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2020 Budget</b>	<b>Difference</b>
TID No. 3 - East Side	\$2,303,609	\$3,475,541	\$1,146,375	(\$2,329,166)
TID No. 4 - Thielman/Pine Ridge Area	\$232,106	\$245,388	\$232,027	(\$13,361)
TID No. 5 - State Hwy 107 Area	\$16,774	\$17,346	\$17,346	\$0
TID No. 6 - Downtown Area	\$110,915	\$100,099	\$81,505	(\$18,594)
TID No. 7 - N. Center Ave. Area	\$37,523	\$138,921	\$57,228	(\$81,693)
TID No. 8 - West Side Area	\$524,181	\$126,173	\$655,681	\$529,508
TID No. 9 - WI River/S. Center Ave.	\$6,405	\$4,750	\$52,615	\$47,865
TID No. 10 - Highway G/Fox Point	\$0	\$0	\$1	\$1
TID No. 11 - State Hwy 107/Rock Ridge	\$13,251	\$82,528	\$379,281	\$296,753
TID No. 12 - Weinbrenner Area	\$0	\$157,005	\$20,955	(\$136,050)
<b>Total TID Revenues</b>	<b>\$3,244,764</b>	<b>\$4,347,751</b>	<b>\$2,643,014</b>	<b>(\$1,704,737)</b>
<b>Expenditures:</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2020 Budget</b>	<b>Difference</b>
TID No. 3 - East Side	\$1,802,966	\$3,276,499	\$1,167,655	(\$2,108,844)
TID No. 4 - Thielman/Pine Ridge Area	\$104,765	\$185,135	\$219,775	\$34,640
TID No. 5 - State Hwy 107 Area	\$9,567	\$9,780	\$9,780	\$0
TID No. 6 - Downtown Area	\$197,518	\$130,236	\$80,620	(\$49,616)
TID No. 7 - N. Center Ave. Area	\$37,523	\$138,921	\$56,835	(\$82,086)
TID No. 8 - West Side Area	\$645,021	\$125,952	\$654,825	\$528,873
TID No. 9 - WI River/S. Center Ave.	\$42,899	\$46,725	\$52,615	\$5,890
TID No. 10 - Highway G/Fox Point	\$23,852	\$21,707	\$35,000	\$13,293
TID No. 11 - State Hwy 107/Rock Ridge	\$78,435	\$68,834	\$363,264	\$294,430
TID No. 12 - Weinbrenner Area	\$975	\$142,025	\$139,945	(\$2,080)
<b>Total TID Expenditures</b>	<b>\$2,943,521</b>	<b>\$4,145,814</b>	<b>\$2,780,314</b>	<b>(\$1,365,500)</b>
<b>Notes: Tax increment transfers from TID No. 3 and TID No. 4 to TIDs No. 6, 7, 8, and 9 are planned for 2020.</b>				
<b>Landfill Remediation Fund - Operations</b>				
	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2020 Budget</b>	<b>Difference</b>
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	\$24,857	\$28,500	\$27,575	(\$925)
<b>Net (Revenue) or Cost</b>	<b>\$24,857</b>	<b>\$28,500</b>	<b>\$27,575</b>	<b>(\$925)</b>
<b>Note: Landfill Fund balance as of 12/31/2018 was \$384,896.. City General Fund (Pension) loan of \$269,450 will have principal payments made beginning in about 2027.</b>				
<b>Water and Sewer Utility Funds</b>				
There are separate summaries for the Water Fund and the Sewer Fund. These are Enterprise Funds entirely funded by utility customers.				

Attachment: Proposed Tax Levy-Appendix A (4685 : Proposed Tax Levy and preliminary Tax Rate calculation)

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.					
	2017	2018	2019	2020	Difference
<b>Revenues</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	
New Borrowing - Series 2019A Bonds	\$0	\$0	\$341,134	\$0	(\$341,134)
Utility Revenue - Cellular Towers/Jobbing	\$117,936	\$115,936	\$105,301	\$111,276	\$5,975
Utility Revenue - Specials/Amortized	(\$1,438)	(\$1,438)	(\$1,438)	(\$1,438)	\$0
Public Charges - Services	\$1,442,456	\$1,505,278	\$1,453,410	\$1,509,660	\$56,250
Miscellaneous Revenues	\$33,326	\$23,880	\$20,775	\$23,775	\$3,000
Miscellaneous Revenues - Interest	\$2,365	\$7,378	\$4,000	\$7,500	\$3,500
Other Financing Sources - Including TIDs	\$28,931	\$154,969	\$150,000	\$0	(\$150,000)
<b>Total Revenues</b>	<b>\$1,623,576</b>	<b>\$1,806,003</b>	<b>\$2,073,182</b>	<b>\$1,650,773</b>	<b>(\$422,409)</b>
<b>Expenditures</b>					
Capital Projects** & Work Orders - Utility	\$154,756	\$221,858	\$597,750	\$230,000	(\$367,750)
Pumping	\$73,210	\$75,478	\$79,750	\$79,750	\$0
Water Treatment	\$54,650	\$50,392	\$62,000	\$67,750	\$5,750
Transportation & Distribution (Including Water Towers)	\$260,075	\$289,526	\$257,250	\$286,250	\$29,000
Customer Accounts (Collection)	\$79,789	\$81,026	\$84,000	\$85,250	\$1,250
Administration, General, & Depreciation	\$757,773	\$746,786	\$741,706	\$759,206	\$17,500
<b>Depreciation Adjustment</b>	<b>(\$412,817)</b>	<b>(\$418,285)</b>	<b>(\$413,000)</b>	<b>(\$420,500)</b>	<b>(\$2,215)</b>
Contract Work	\$7,774	\$3,403	\$3,500	\$3,500	\$0
Taxes (Including PILOT to City)	\$385,640	\$401,795	\$391,500	\$409,000	\$17,500
Debt Service - Interest	\$28,465	\$27,109	\$25,019	\$32,402	\$7,383
<b>Total Expenditures</b>	<b>\$1,389,315</b>	<b>\$1,479,088</b>	<b>\$1,829,475</b>	<b>\$1,532,608</b>	<b>(\$291,582)</b>
<b>Net Revenues minus Expenditures</b>	<b>\$234,261</b>	<b>\$326,915</b>	<b>\$243,707</b>	<b>\$118,165</b>	<b>(\$130,827)</b>
	2017	2018	2019	2020	Difference
<b>Debt Service - Principal (Balance Sheet)</b>	<b>\$104,483</b>	<b>\$106,517</b>	<b>\$108,592</b>	<b>\$125,037</b>	<b>\$16,445</b>
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: Proposed Tax Levy-Appendix A (4685 : Proposed Tax Levy and preliminary Tax Rate

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.					
	2017	2018	2019	2020	Difference
	Actual	Actual	Budget	Budget	
<b>Revenues</b>					
New Borrowing - Series 2019A Bonds	\$0	\$0	\$234,066	\$0	(\$234,066)
<b>Sewage Replacement Fund</b>	<b>\$282,433</b>	<b>\$475,113</b>	<b>\$95,000</b>	<b>\$46,500</b>	<b>(\$48,500)</b>
Utility Revenue - Contracts/Interest	\$12,035	\$16,079	\$10,000	\$20,000	\$10,000
Utility Revenue - Sale of Equipment	\$0	\$140,000	\$0	\$0	\$0
Utility Revenue - Interest	\$11,457	\$9,000	\$9,000	\$9,000	\$0
Utility Revenue - BAB Federal	\$479	\$365	\$247	\$150	(\$97)
Other Financing Sources (Including TIDs)	\$7,596	\$107,673	\$0	\$8,500	\$8,500
Public Charges - Services	\$1,465,098	\$1,502,799	\$1,484,000	\$1,523,000	\$39,000
Other Charges - Services	\$115,813	\$90,000	\$110,000	\$110,000	\$0
<b>Total Revenues</b>	<b>\$1,894,911</b>	<b>\$2,341,029</b>	<b>\$1,942,313</b>	<b>\$1,717,150</b>	<b>(\$225,163)</b>
<b>Expenditures</b>					
Capital Projects** & Work Orders - Utility	\$333,134	\$502,595	\$725,000	\$410,000	(\$315,000)
Contract Work	\$442	\$500	\$500	\$500	\$0
Taxes - Social Security/Medicare	\$32,143	\$32,500	\$33,500	\$33,500	\$0
Operations	\$251,914	\$262,901	\$276,250	\$278,750	\$2,500
Maintenance	\$246,891	\$379,449	\$273,072	\$286,072	\$13,000
Customer Accounts (Collection)	\$98,431	\$91,127	\$100,500	\$103,500	\$3,000
Administration, General, & Depreciation	\$448,675	\$451,719	\$451,150	\$451,650	\$500
Taxes & Depreciation on Plant	\$298,828	\$312,729	\$278,500	\$315,000	\$36,500
<b>Depreciation Adjustment</b>	<b>(\$378,135)</b>	<b>(\$392,229)</b>	<b>(\$358,000)</b>	<b>(\$394,307)</b>	<b>\$36,307</b>
Tax Equivalent - Meters	\$9,716	\$10,507	\$7,500	\$10,500	\$3,000
Transfers (Amortization/Debt Service Interest)	\$3,600	\$11,503	\$2,750	\$5,439	\$2,689
<b>Total Expenditures</b>	<b>\$1,345,639</b>	<b>\$1,663,301</b>	<b>\$1,790,722</b>	<b>\$1,500,604</b>	<b>(\$290,118)</b>
<b>Net Revenues minus Expenditures</b>	<b>\$549,271</b>	<b>\$677,728</b>	<b>\$151,591</b>	<b>\$216,546</b>	<b>\$64,955</b>
	2017	2018	2019	2020	Difference
<b>Debt Service - Principal (Balance Sheet)</b>	<b>\$35,496</b>	<b>\$36,043</b>	<b>\$38,000</b>	<b>\$43,117</b>	<b>\$5,117</b>
**Capital projects are reclassified as Assets during the year-end audit process. Shown in this analysis for informational purposes.					

Attachment: Proposed Tax Levy-Appendix A (4685 : Proposed Tax Levy and preliminary Tax Rate

**City of Merrill - Tax Rate Summary**

**2019 Tax Rate - For 2020 Budget - Estimated TID Out**

**Estimated tax rate - Preliminary 2020 Budget**

**- This would be the about the % shown on tax bills.**

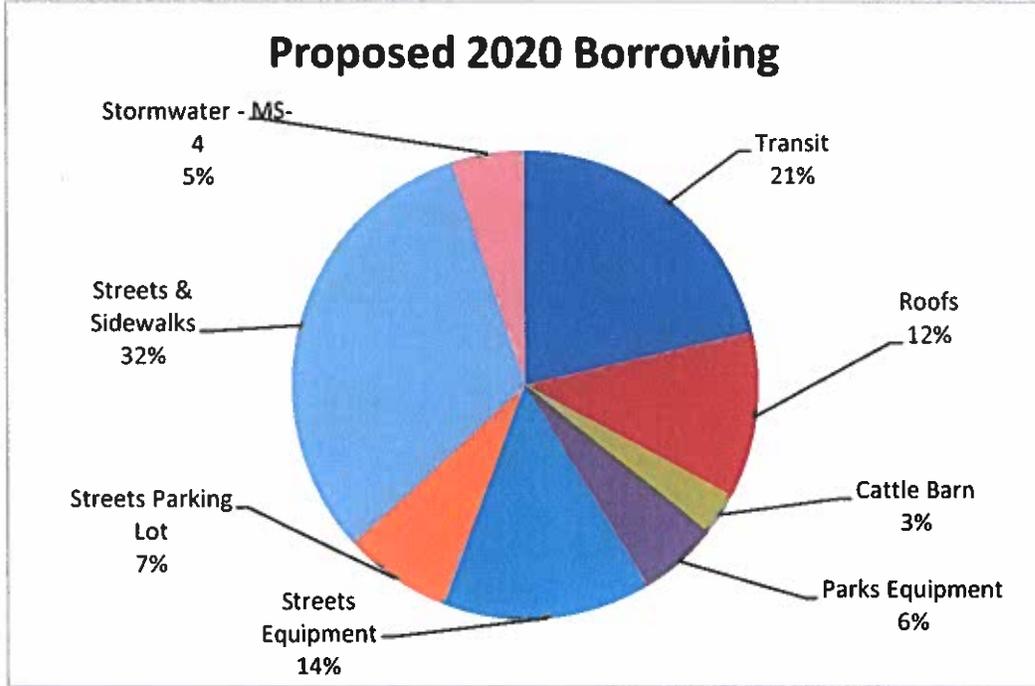
Levy Year	Budget Year	City Tax Levy	Total Levy Change	Estimated Assessed TID Out	Levy Year	City Tax Rate	Change in Tax Rate	% Tax Rate Change	Per \$50,000 Assessment	Difference Per \$50,000
2017	2018	\$5,617,836	\$241,450	\$385,208,271	2017	\$14.584	\$0.268	1.87%	\$729	\$13
2018	2019	\$5,862,689	\$486,303	\$374,412,917	2018	\$15.658	\$1.074	7.51%	\$783	\$54
<b>2019</b>	<b>2020</b>	<b>\$5,851,802</b>	<b>(\$10,887)</b>	<b>\$371,036,862</b>	<b>2019</b>	<b>\$15.771</b>	<b>\$0.113</b>	<b>0.72%</b>	<b>\$789</b>	<b>\$6</b>

City of Merrill revaluation as of 1/1/2016 was completed in Fall 2016 - first revaluation since 2000. Prior Year (i.e. 2016) Equalized Valuation adjustments were made by Wisconsin Department of Revenue in 2017.

Attachment: Proposed Tax Levy-Appendix A (4685 : Proposed Tax Levy and preliminary Tax Rate

**City of Merrill - Proposed 2020 Borrowing**

**General Fund - Tax Levy Supported**



Transit	\$288,000	Local match for three (3) buses
Roofs	\$155,000	City Hall and Library
Cattle Barn	\$40,000	
Parks Equipment	\$75,000	
Streets Equipment	\$195,000	
Streets Parking Lot	\$100,000	
Streets & Sidewalks	\$427,385	See detail below
Stormwater - MS-4	\$68,855	This is 50% match for WI DNR Grant
<b>Total (Except T-Hangar)</b>	<b><u>\$1,349,240</u></b>	

**Streets & Sidewalks**

Sidewalk-Concrete	\$75,000
Street Sealcoat	\$52,385
Street Resurfacing	\$100,000
Curshing - Streets	\$50,000
M-1 Streets Projects	\$150,000
Subtotal	<u>\$427,385</u>

Attachment: Capital 2020 - Borrowing (4686 : Final 2020 budget changes)

City of Merrill, Wisconsin  
*Capital Plan*  
 2020

**PROJECTS BY FUNDING SOURCE**

Source	Project #	Priority	1-Year Total
<b>Borrowing-10-Years (City Tax Levy)</b>			
City Hall Roof Replacement	CH-20-001	1	80,000
<b>Borrowing-10-Years (City Tax Levy) Total</b>			<b>80,000</b>
<b>Borrowing-20-Years (City Tax Levy)</b>			
Transit Bus Replacement	BUS-20-001	1	288,000
Library Roofs - Replacement	LIB-20-003	1	75,000
Cattle Barn - Rehab	MFG-20-001	1	40,000
Park Dump Truck Replacement	P&R-20-004	1	50,000
Infield Dragger Replacement	P&R-20-005	1	25,000
Streets Paint Truck	STR-20-006	2	50,000
Streets Loader Tractor	STR-20-007	1	95,000
City Garage Parking Lot	STR-20-015	2	100,000
Streets One-Ton Dump Truck	STR-21-002	2	50,000
Street Sealcoat	TCAP-14-005	1	52,385
Sidewalk-Concrete Maintenance	TCAP-15-001	2	75,000
Crushing - Street Materials	TCAP-18-013	2	50,000
M-1 StreetsProjects	TCAP-19-010	2	150,000
Street Resurfacing	TCAP-20-010	1	100,000
Stormwater Detention - MS-4	TCAP-23-003	1	68,855
<b>Borrowing-20-Years (City Tax Levy) Total</b>			<b>1,269,240</b>
<b>Federal Grant</b>			
Transit Bus Replacement	BUS-20-001	1	1,152,000
<b>Federal Grant Total</b>			<b>1,152,000</b>
<b>Grant - WI DNR</b>			
Stormwater Detention - MS-4	TCAP-23-003	1	68,855
<b>Grant - WI DNR Total</b>			<b>68,855</b>
<b>Non-Lapsing - Timber Sales</b>			
Smith Center Office-Carpet Tile	P&R-20-007	1	15,000
Smith Center LED (Non-Arena)	P&R-20-009	2	15,000
Disc Golf Improvements	P&R-20-014	2	10,000
<b>Non-Lapsing - Timber Sales Total</b>			<b>40,000</b>
<b>Special Assessments</b>			
Sidewalk-Concrete Maintenance	TCAP-15-001	2	15,000
<b>Special Assessments Total</b>			<b>15,000</b>

Attachment: Capital 2020 - Borrowing (4686 : Final 2020 budget changes)

Source	Project #	Priority	1-Year Total
<b>Tax Levy</b>			
Revaluation	AS-16-001	1	15,000
Carpeting Replacement - City Hall	CH-16-012	2	23,500
Zero Turn Mower Replacement	P&R-20-002	1	40,000
Parks Parking Lots	P&R-20-010	2	10,000
Police Vehicles & Equipment	POL-15-001	1	30,000
K-9 Replacement	POL-18-007	2	7,000
Bulk Ammo Purchases	POL-20-005	5	5,000
Street Lawn Trees	TCAP-13-002	2	10,000
Black Dirt Screening	TCAP-18-009	1	12,500
<b>Tax Levy Total</b>			<b>153,000</b>
<b>Taxable Borrowing-Revenue Offset</b>			
Airport T-Hangar - Champagne	MAR-20-003	2	300,000
<b>Taxable Borrowing-Revenue Offset Total</b>			<b>300,000</b>
<b>GRAND TOTAL</b>			<b>3,078,095</b>

Attachment: Capital 2020 - Borrowing (4686 : Final 2020 budget changes)