



CITY OF MERRILL
COMMITTEE OF THE WHOLE
AGENDA • TUESDAY MAY 19, 2020

Regular Meeting

City Hall Council Chambers

6:00 PM

To attend the meeting virtually, call 510-679-2196 and meeting PIN 843 180 789

- I. Call to Order
- II. Silent Prayer
- III. Pledge of Allegiance
- IV. Public Comment Period
- V. Agenda Items for Consideration:
 1. Timeline and procedures for opening closed departments and City Hall
 2. Review COVID-19 fiscal impact and consider any budget saving ideas
 3. Update on current financial status of Transit Department, in light of it being closed due to the COVID-19 pandemic.
 4. Consider furlough for the Festival Grounds Manager position. At a meeting on May 13th, 2020, the Common Council referred this to the Committee of the Whole.
 5. Consider ordinance amending Chapter 18, Article II, Section 18-21, related to policy to limit tax rate increase in annual City budgets. At a meeting on January 14th, 2020, the Common Council referred this ordinance to the Committee of the Whole.
 6. Ordinance on scope of authority to call special meetings
 7. Discussion on Common Council orientation
- VI. Adjournment

Heideman, Bill

From: Johnson, David
Sent: Friday, May 15, 2020 10:04 AM
To: Heideman, Bill
Subject: FW: COW meeting agenda

FYI

David Johnson, City Administrator
City of Merrill
1004 E. 1st St.
Merrill WI 54452
715-536-5594

-----Original Message-----

From: Hass, Steve
Sent: Thursday, May 14, 2020 8:27 PM
To: Woellner, Derek
Cc: Johnson, David; Russell, Paul
Subject: COW meeting agenda

Please include on agenda timeline and procedures for reopening closed departments and City Hall. Also please include any budget saving ideas.

Also have cost estimate of what was gained or loss by closing transit, are we at break even by not running and still collecting the aid we get to off set the service.

Also include discussion on council orientation.

Thank you
Steve Hass

Sent from my iPad

Attachment: Agenda items - Alderman Hass (4998 : Timeline and procedures for opening closed departments and City Hall)



THE COVID-19 FISCAL FALL-OUT FOR CITIES AND VILLAGES

While it is too soon to project the full range of fiscal impacts to municipal governments resulting from the country's economic crisis, certain key revenue streams will take a hit, including collections from fees, fines, and permits. Those governments that rely on tourism- and recreation-related fees and the small handful that are allowed to levy sales taxes likely will face daunting challenges.

Wisconsin's municipal and county governments clearly will not be spared from the financial havoc the COVID-19 crisis is wreaking on the nation's economy. Compared to those in other states, however, local governments here possess distinct advantages that should help them weather the crisis. Still, all local governments here will suffer impacts and for some the effects will be immense.

The advantages include reliance on a primary source of taxation (the property tax) that tends not to be as immediately impacted as other taxes by sharp economic swings; and sources of state aid that, for now at least, are written into the current state budget that runs through June 30 of next year. The Forum has warned in the past of the drawbacks of Wisconsin's reliance on these two local revenue streams as opposed to a more diverse revenue portfolio. In this crisis, however, it may actually prove beneficial. Wisconsin municipalities and counties also may be aided directly or indirectly from the \$150 billion allocation for state and local governments in the recently passed federal relief package.

Yet, like virtually all segments of society and the economy, local governments in the state still will face daunting financial challenges. While the property tax is the primary source of tax revenue collected by cities and counties, 68 of the state's 72 counties and a handful of municipal governments also collect sales taxes, which will decline sharply for the foreseeable future.

Similarly, collections of certain user fees charged for items ranging from bus ridership to zoo admissions to

building inspections – as well as fine collections from parking and other municipal violations – are likely to decline precipitously until American life is restored to some semblance of normalcy. Other challenges could include an increase in delinquent or unpaid property taxes and fees and a failure of revenues in tax increment districts to grow at levels needed to service debt. Furthermore, in many cases, local governments may not be able or willing to make spending cuts to offset those lost revenues since it would mean furloughing or otherwise impacting workers.

In this report, we provide a broad overview of city and village revenues in Wisconsin and how they might be most affected by the COVID-19 crisis. In a follow-up report in the near future, we will undertake a similar examination of counties.

Our analysis examines general revenues for cities and villages in Wisconsin, which likely include the majority of the revenues that could be most impacted by the current crisis. As reported to the state Department of Revenue by the municipalities, general revenues include property taxes, state and federal aids, charges for services, license and permit fees, fines, and more. They do not include the proceeds from bonds and other debt. The revenues included here flow into municipalities' general funds as well as other core governmental funds such as those for libraries, debt payments, and capital projects.

This analysis does not include what are known as proprietary funds, which generally include those city and

Attachment: COVID-19 fiscal impact article (4999 : Consider any budget saving ideas)



Why Revenues?

This initial assessment of potential coronavirus-related impacts on municipal governments focuses on the revenue side of the financial ledger, as opposed to the added expenditures that may be required to respond to the crisis. There are basic similarities among Wisconsin's cities and villages with regard to the vulnerability of the revenue sources on which they depend. By examining their general revenue composition and how major sources might be impacted, we can paint a broad picture of the nature and scope of the revenue-based challenges that are likely to emerge for all municipal governments.

Examining possible expenditure impacts is more complicated because of the different services provided by different municipalities. Functions like public health, dispatch, transit, libraries, and parks/recreation may be provided in varying degrees at either the municipal or county level. Another critical question is the general fund balance and overall fiscal condition of each local government, which speaks to their capacity to absorb likely revenue hits without having to lay off staff or reduce services. Assessing these issues would require individual examinations of cities and villages, which was beyond our scope for this report.

village operations that are run more like businesses (e.g. water, sewer, and electric utilities). Though in many cases the revenues in these funds will be at least relatively stable, some could take moderate to substantial hits. For example, public utilities have been directed by an emergency order of the Public Service Commission to offer deferred payment agreements to

customers, which particularly could impact cash flow for municipal-owned water utilities if large users avail themselves of that option. Other revenues most likely to be affected in just these funds include public charges for parking lots, ramps, and meters (totaling \$65.4 million statewide in 2018), airports (\$5.8 million), and mass transit fares (\$29.7 million). Though not included in our main analysis, policymakers also should expect potential losses in these areas.

THE BIG PICTURE

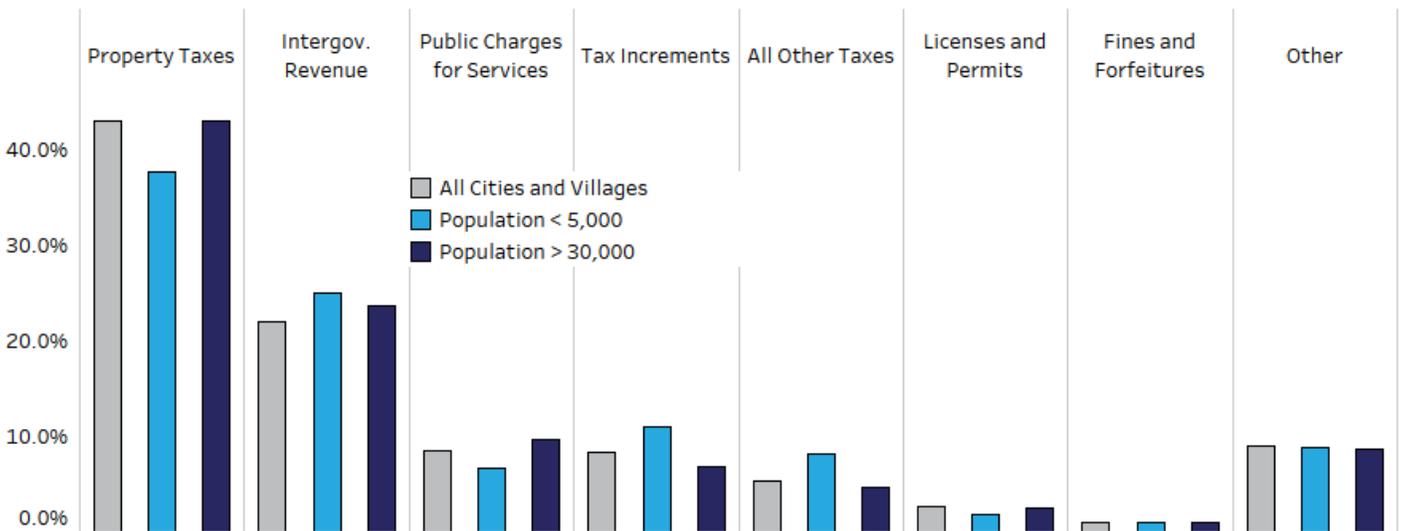
Wisconsin has a relatively unique framework for financing its municipal governments, as we discussed in detail in our February 2019 report, [Dollars and Sense](#). As we explained at that time:

More than a century ago, Wisconsin made the choice to use state income and later sales taxes to provide aid to local governments while generally not allowing municipalities to levy those same taxes. Today, cities and villages in Wisconsin rely on the property tax to a greater degree than most states nationally and any other state in the Midwest region.

As shown in Figure 1, 43% of the revenues taken in by Wisconsin's 601 cities and villages to support general government functions in 2018 (\$2.4 billion) came from the property tax. State aid and other intergovernmental revenues were the second largest source of income for cities and villages at \$1.2 billion, or 22%. Of that

Attachment: COVID-19 fiscal impact article (4999 : Consider any budget saving ideas)

Figure 1: Property Tax, Federal & State Dominate Revenue Landscape
Share of General Revenue by Source, 2018



Source: Wisconsin Department of Revenue



amount, more than half (\$674 million) was from the state's shared revenue program, which is a form of aid provided to local governments that they can use at their discretion. About \$224 million came from state highway and road aids, while federal aids comprised about \$95 million of the intergovernmental total.

Cities and villages received \$3.5 billion in combined total state aids and property tax revenues in 2018, or 62% of their total revenue. Ironically, while previous Forum research has pointed to the disadvantages associated with such heavy reliance on just these two revenue sources, this circumstance may be fortuitous for Wisconsin municipalities as they prepare for the fiscal impacts associated with the COVID-19 crisis.

Unlike sales and income tax collections, which can plunge quickly and dramatically during an economic recession because of a sharp rise in unemployment and drop in consumer spending and income tax withholding, property tax collections tend to take a longer time to decline if they do so at all.

Similarly, while cities and villages may be concerned that their state aids will diminish in the future as the state confronts its own fiscal hardship, state aid levels have been set through the current state budget, which extends until June 30, 2021. Consequently, although there is uncertainty about the length of this crisis and the choices lawmakers may need to make, it is not yet apparent whether they would change current law to alter state aid amounts that were scheduled to be paid before the crisis broke.

Other major sources of city and village income in 2018 were charges for services (i.e. user fees for services like garbage pick-up or ambulance transports), at \$480 million (8.6%); and revenues collected by tax increment districts, at \$468 million (8.3%). The "other taxes" category shown in Figure 1 comprises \$259 million (4.6%) of the total. Payments in lieu of taxes from property tax-exempt entities and room taxes comprise about four fifths of that total.

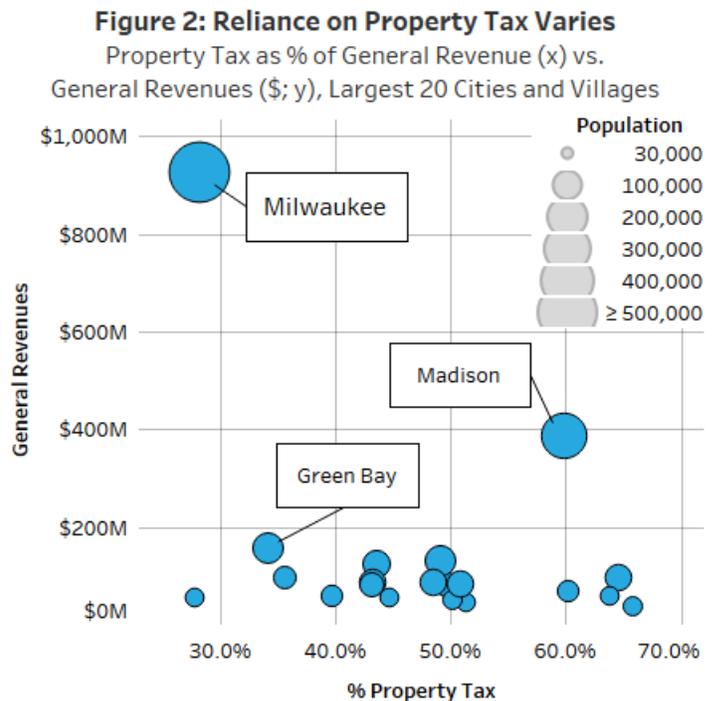
In the pages that follow, we dive deeper into the major forms of tax, fee, and other locally-generated revenue that cities and villages count on to finance their general operations. Our purpose is to provide a broad assessment of the vulnerability of those sources in an economic recession.

PROPERTY TAXES

As shown above, property tax collections are the largest source of income for Wisconsin's cities and villages, generating \$2.4 billion in 2018. Clearly, if property tax collections diminish significantly as the COVID-19 economic crisis plays out, then that would have a substantial impact on municipal finances and services.

While all cities and villages depend heavily on property taxes, the degree of reliance does vary widely. For example, some municipal governments make broader use of fees and receive higher levels of state aids. Figure 2 shows the variation among the state's 20 largest cities and villages (by population). The state's largest city, Milwaukee, had a total property tax levy of \$261 million in 2018, but that comprised less than 30% of its total general revenue. Conversely, the \$231 million levied by the state's second largest city, Madison, comprised 60% of its total general revenue, largely because it receives far less in shared revenue payments from the state.

The good news for local governments is that even though property values typically do fall (and often sharply) during economic downturns, decreases in property taxes due for the current year do not decline because there is a lag between the onset of the



Source: Wisconsin Department of Revenue



Tax Increment Districts

Revenues collected by tax increment districts (TIDs) were the fourth-highest source of general revenue for Wisconsin cities and villages in 2018, at \$468 million. These collections are a form of property tax revenue and could have been classified as such, but rather than supporting general operations they directly support infrastructure investments and other eligible costs associated with the TID.

When a TID is created to spur development, there is a commitment from all tax levying jurisdictions (e.g. the county, school district, and technical college district) to allow the taxes collected on the growth in property values within the TID to be turned over to the municipality as "tax increment" revenue. The municipality uses this revenue only to pay for the improvements made to the property in the TID and other eligible costs per a previously approved project plan. The maximum lifespan of a TID generally is 27 years, although extensions may occur under certain conditions.

Clearly, all cities and villages that have open TIDs face the risk of slower-than-projected growth or a decline in property values within their TIDs. However, important variables exist with regard to that risk, including the date of the TID's creation; the amount of growth in property values so far; the extent to which infrastructure debt and other costs already have been paid off; whether the TID agreement contains a developer guarantee to pay taxes based on a certain assumed value (and the enforceability of that provision); whether the debt associated with the TID is held by the developer, as opposed to the municipality; and the extent to which improvements within the TID already have been completed.

Perhaps most important would be the annual decisions of municipal officials on whether to raise property tax rates going forward, as those decisions would directly impact whether declines or slow growth in values would be offset and still result in steady TID-related property tax collections.

There is little question, however, that for some municipalities, the inability to attract, finance, or complete new development within TIDs, as well as declining property values, will negatively impact their ability to secure the levels of revenues assumed for debt service payments when the TID was created. In some cases, that could require a re-allocation of resources from other TIDs or the general fund or adoption of higher property tax rates to make up the difference. Municipalities also may seek to extend the length of their TIDs, which would create a delay in the return of the tax increment to the general tax rolls.

downturn and the time it takes to conduct and incorporate new property assessments that quantify the loss in value. In fact, property tax levies set later this year for taxes billed in December and collected in 2021

will be based on valuations as of January 1, 2020, which means that the impacts of diminished values will not be reflected until 2022 budgets are adopted.

Even more important is that policymakers can choose to offset any decline in property values by raising property tax rates. Because state-imposed property tax levy limits are linked to the levy amount, there is no legal impediment preventing local policymakers from raising rates to ensure they are receiving at least the same amount of property tax levy from year to year despite a decline in values. The levy limits would generally prevent them, however, from increasing tax rates by an amount that would yield an increase in the operating levy that exceeds the increase in net new construction.

Of course, while legally permissible, political and economic factors may discourage local officials from raising rates in a manner that will maintain the level of taxes previously levied. Depending on the length and depth of the current economic crisis, policymakers may deem it unfair to ask property owners to pay the same amount of property taxes from year to year as they experience sharp declines in the value of their property. That is particularly true as residents experience other hardships ranging from unemployment to higher medical bills, and as economic policies at the national and state level seek to put more money in the hands of consumers to encourage spending.

It is also worth noting that the all-but-certain onset of recession will slow new development in many communities. That, in turn, will restrain the ability of local officials to raise their levies to accommodate new crisis-related spending needs, assuming the state continues to link levy limits largely to new construction.

An immediate concern for many cities and villages is the almost certain substantial increase in delinquent property tax payments. While 2020 property tax bills were issued in December 2019 and some property owners paid those bills in full by the end of the year for tax purposes, most local governments give citizens the opportunity to pay their bills in installments during the first several months of the following year. Consequently, when the crisis hit, many governments had received only a portion of the taxes owed for 2020, and they may have difficulty collecting some unpaid amounts.

While creating an immediate cash flow challenge, unpaid property tax bills should not be as big a concern



for many municipalities over the longer term because they turn over their delinquencies on real property to their county government to collect and they are paid in full for the unpaid taxes. Counties may benefit from this arrangement – depending on their success in collecting – by also charging interest-based fees for late payments. Municipalities do collect delinquent taxes on personal property such as certain equipment, but that is for lesser amounts.

Milwaukee is one municipality that collects its own delinquent taxes and the city could be particularly vulnerable to a large financial hit if large numbers of delinquencies occur. The city typically covers delinquent property tax collections with short-term borrowing, which would cushion the blow for 2020. However, failure to collect on a vastly increased volume of delinquent tax collections would have more significant longer-term impacts for the city, as would a significant increase in the number of foreclosed properties.

Finally, Gov. Tony Evers has proposed waiving interest and penalties on delinquent property taxes owed in 2020 and letting municipalities collect this year's taxes in further installments. Both proposals could affect collections.

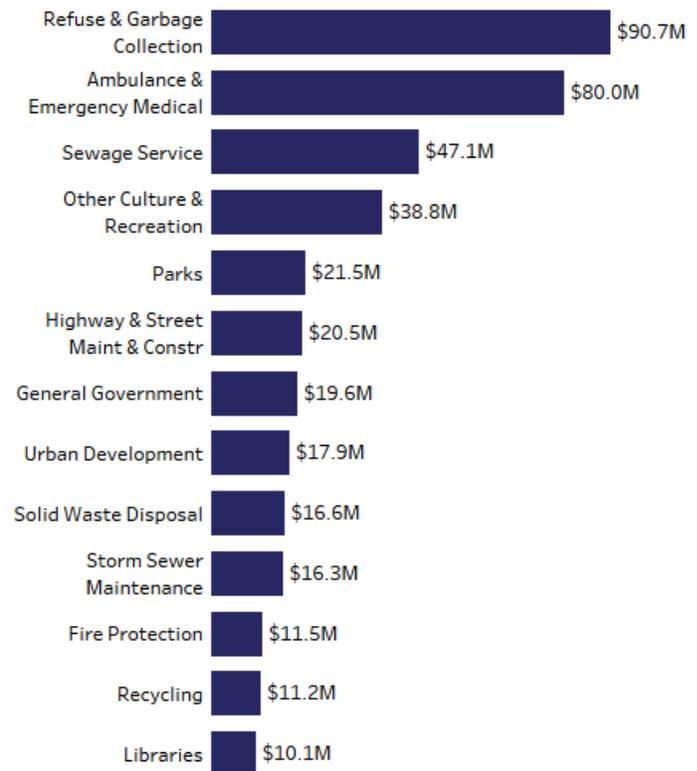
One final element related to property taxes is special assessments on property owners that are sometimes used by municipalities to help pay for street, sewer, water, lighting, and other improvements. While not categorized as property taxes (these are included in the "Other" category in Figure 1), special assessments typically are included on property tax bills and collections of these revenues may similarly suffer as property owners face financial turmoil. Cities and villages collected \$43.2 million in special assessments in 2018.

CHARGES FOR SERVICES

Charges for services – which are user fees and similar payments received by cities and villages for services like solid waste removal, bus rides, and admission to parks and cultural facilities – were the third largest source of general revenues for cities and villages in 2018, generating about \$480 million. In this discussion, we focus primarily on service charge revenues used for general government operations; fees that flow to proprietary funds established solely to support enterprises like sewers and airports are not included.

Fig 3: Myriad Public Service Charges Provide Revenue

Largest Public Charges for Services, All Cities and Villages



Source: Wisconsin Department of Revenue

However, it is worth noting that charges listed as general revenue by some local governments may be placed by others in proprietary funds. As shown in Figure 3, the range of such service charges is vast, with 13 specific types of charges generating at least \$10 million.

Fortunately, the largest sources of service charges appear to be less vulnerable to immediate and severe disruption from the COVID-19 crisis. For example, demand for the three largest areas of fee-based services – garbage collection, ambulance transport, and sewage – presumably would not be greatly affected by high unemployment rates or economic distress, although revenue from garbage and sewage fees may decline if there is a steep rise in foreclosed properties or decreased commercial or industrial use. Ambulance charges, on the other hand, unfortunately would not be expected to fall and could increase during the crisis.

Perhaps the biggest near-term challenge will be municipalities' ability to collect those fees as fewer individuals who are charged are able to pay them. Also,



some local governments may consider waiving interest and penalties on late payments for municipal fees, which currently may be a small but important form of revenue. For some municipalities, their county governments also will share this risk, as payments on delinquent taxes often are applied first to unpaid fees, thus reimbursing the municipality but adding to the amount of delinquent taxes left to be collected by the county.

Further down the list of fees shown in the figure we do see a handful of categories that are likely to suffer from the crisis. The most obvious are fees related to use of parks, libraries, and other recreation and cultural facilities (including zoos, museums, and marinas), which will decline considerably in light of stay-at-home and social distancing requirements for the foreseeable future. For most cities and villages, these are not large sources of revenue. However, as shown in Figure 4, for

areas that rely heavily on tourism, recreation and cultural fees can comprise between nearly 10% to more than 30% of total general municipal revenues.

FINES, FORFEITURES, LICENSES, AND PERMITS

Revenues collected from fines and forfeitures accounted for \$57 million (1%) of general city and village revenue collections in 2018, while those collected from licensing and permitting activities generated about \$153 million (2.7%). With regard to the former, the vast majority are derived from fines paid for municipal code and ordinance violations, such as speeding or parking tickets or possession of small amounts of marijuana. Meanwhile, the largest sources of municipal licensing/permitting fees are associated with building permits and inspections as well as business and occupation licenses related to activities like selling alcohol.

While not a major source of revenue for most cities and villages, these sources stand to be impacted significantly by the current crisis. For example, with far fewer people driving and parking, the issuance of traffic and parking violations may diminish sharply; that may be the case not only while stay-at-home and social distancing restrictions remain in place, but also over the longer term (though to a lesser degree) as fewer people commute to work amid high rates of unemployment. Also, new construction and business activity will be dampened, thus reducing the number of inspections and permits.

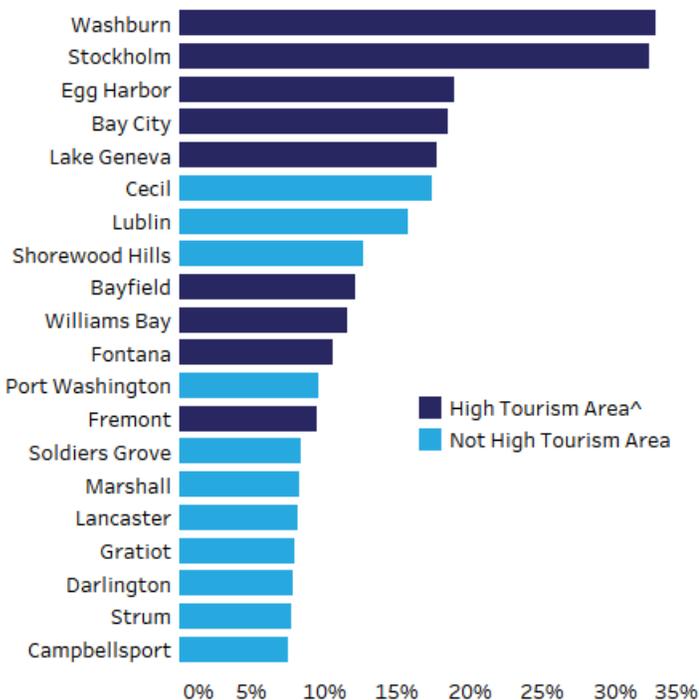
We examined the 20 largest cities and villages by population to gauge their vulnerability to substantial losses of fine, forfeiture, license, and permit revenue and found a high degree of variation (see Figure 5 on the following page). On the high end, these revenue sources comprised more than 5% of total revenues for Menomonee Falls and New Berlin in 2018, while on the low end they comprised closer to 2% for Milwaukee, Oshkosh, Wausau, and Beloit. The average for the 20 cities and villages is just under 4%.

ROOM AND RESORT TAXES

Tax collections from tourism-related activities are one of the areas that obviously stand to suffer most from the restrictions associated with the COVID-19 crisis. In 2018, cities and villages collected \$78.0 million in taxes from hotel and motel room stays. In addition, a

Figure 4: Tourism Areas Highly Reliant on Related Charges for Services

Municipal Charges for Potentially Tourism-Related Services*, 20 Highest Municipalities as % of General Revenue



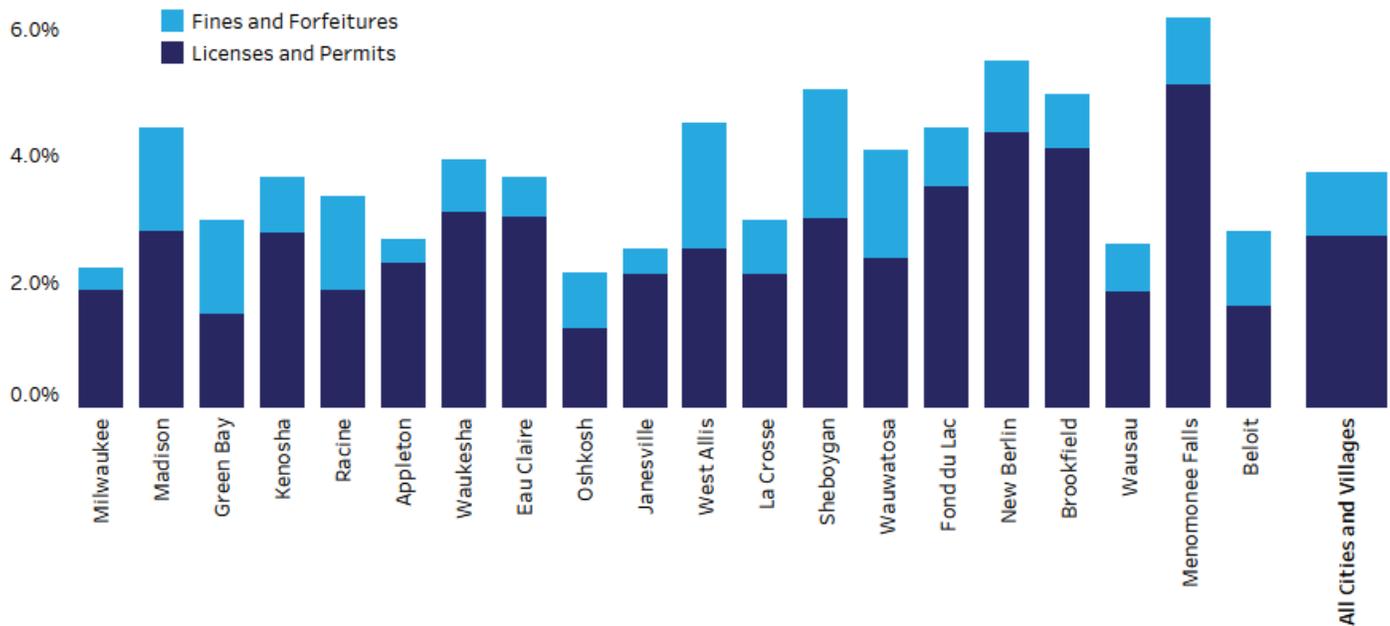
*Includes parking lots, ramps, and meters; airports; docks and harbors; libraries; parks and museums; zoos; fairs, exhibits and celebrations; auditorium, convention and civic centers; community centers; and other culture
 ^Includes Door County, Wisconsin Dells, Lake Geneva, and popular lake and river areas
 Source: Wisconsin Department of Revenue

Attachment: COVID-19 fiscal impact article (4999 : Consider any budget saving ideas)



Figure 5: Fines, Forfeitures, Licenses and Permits Small, But Important

Fines, Forfeitures, Licenses, and Permits as % of General Revenue, Largest 20 Cities and Villages



Source: Wisconsin Department of Revenue

handful of communities that are authorized to levy local sales taxes by virtue of their classification by the state as “premier resort areas” collected \$10.4 million from those taxes. Fortunately, the combined \$88.4 million in room and resort taxes represented only about 1.6% of city and village general revenues in 2018.

The room tax is levied on the cost of a hotel room but not on food or other lodging amenities. It is generally limited to a maximum rate of 8% and is imposed in addition to any applicable state and county sales taxes. The room tax is one of the few local taxes available to municipal governments in Wisconsin, though the proceeds must largely go to tourism promotion.

Cities and villages also may impose a “premier resort area” sales tax if at least 40% of their equalized property value is used by tourism-related retailers (some exceptions and special provisions also apply). Currently, four cities and three villages levy such a tax on applicable sales made by tourism-related retailers. The sales tax rate is 0.5% for five of the municipalities and 1.25% for Lake Delton and Wisconsin Dells.

While room and resort taxes comprise only a small proportion of total city and village revenue collections, for some communities the impact of vastly diminished collections will be substantial. Figure 6 on page 8 shows

that for premier resort communities in Door County and the Wisconsin Dells, these sources comprise upwards of a quarter of their overall revenue streams. The impact in those communities could be severe and difficult for them to absorb without state or federal assistance.

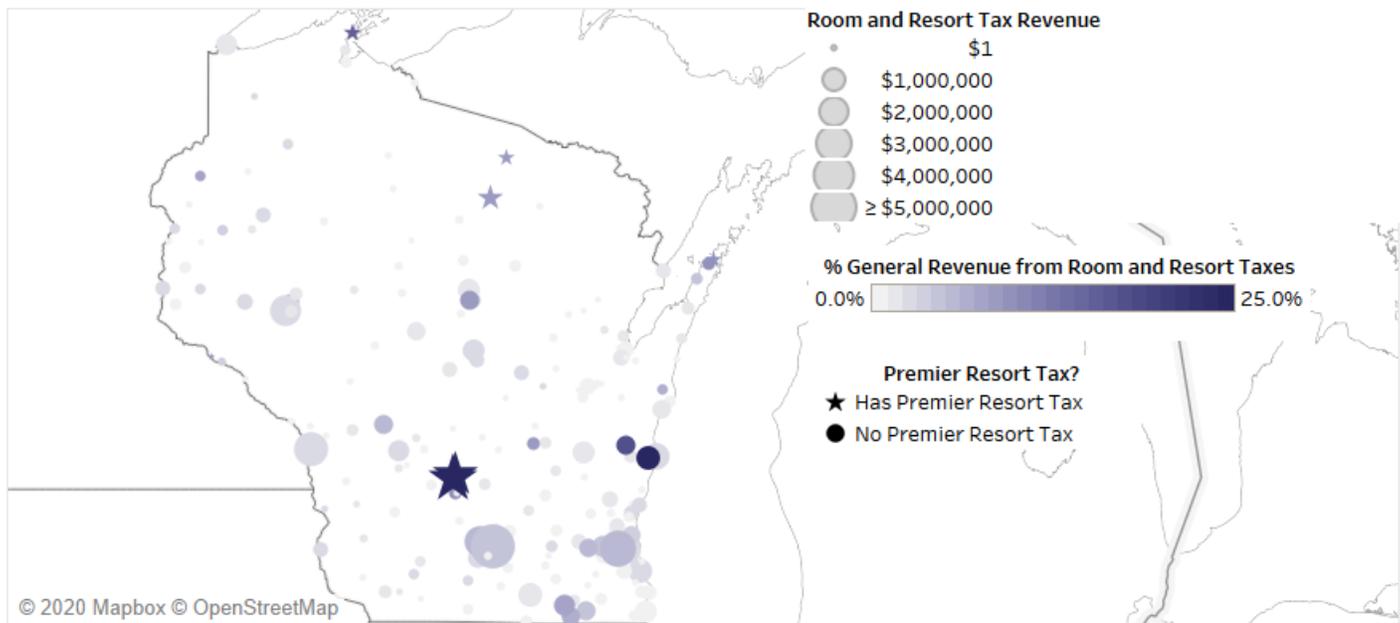
In addition, the revenue amounts collected in municipalities elsewhere in the state (including those in Milwaukee, Dane, La Crosse, and Eau Claire counties) are not insignificant. The city of Milwaukee is an exception here, as taxes on the city’s hotel and motel stays flow to the Wisconsin Center District. These figures also do not include room taxes collected by seven communities in Brown County that go toward a convention and expo center there.

THE BOTTOM LINE

The already challenging fiscal climate facing Wisconsin’s cities and villages undoubtedly will become far more difficult as the economic impacts of the COVID-19 crisis reverberate. Yet, the primary factors that have created municipal budget challenges over the past several years – heavy reliance on property taxes and state aids that have been constrained by state-imposed levy limits and the state’s own budget challenges – now appear advantageous for the time being. That is because, as discussed above, both of those sources are



Figure 6: Some Communities Rely Heavily on Room and Resort Taxes
Room and Resort (Sales) Tax Reliance by Amount and Share of General Revenue



Source: Wisconsin Department of Revenue

likely to be less vulnerable to sharp and immediate declines than the revenue streams on which state government and municipalities in some other states depend, most notably sales and income taxes.

Despite this fortuitous circumstance, cities and villages will experience negative impacts of varying degrees from loss of revenues generated by fees, fines, and permits. As one village administrator we interviewed noted, even a 5% decrease in a municipal government's total revenues can force policymakers to consider immediate cuts in staff and services, or potential property tax increases in future budgets.

Moreover, as we have shown in this report, some municipalities that are particularly dependent on revenues from tourism- and recreation-related activities are likely to see revenue hits of considerably more than 5%. As we noted in a recent [report](#), these communities also stand to suffer significant losses in private-sector jobs and employment.

The ability of individual cities and villages to weather their negative revenue impacts will be affected by the health of their general fund balances going into the crisis, as well as the extent to which COVID-19 impacts require both initial and prolonged additional spending on equipment and staff. The need for added spending

not only will be felt in obvious areas like emergency medical services, but also with regard to needs like enhanced technology for employees to work remotely, wage increases for certain high-risk positions, or one-time investments in health care equipment or facilities.

Furthermore, the sharp stock market downturn likely will create the need for increased contributions by cities and villages to the Wisconsin Retirement System. The prospect of increased pension payments will be an even greater threat to the city of Milwaukee, which administers its own pension plan that already faced a sizable unfunded liability before the stock market plunge.

A potentially positive factor is reimbursement or enhanced forms of aid that might be forthcoming from the state's share of the federal relief package or via direct state funding. The CARES Act is estimated to include nearly \$2.3 billion for Wisconsin, with at least \$1.9 billion going to the state and the rest available to its three largest local governments (\$103 million for the city of Milwaukee, \$165 million for Milwaukee County, and \$93 million for Dane County), according to [the Legislative Fiscal Bureau](#). At the state level, a relief package developed by Gov. Tony Evers – which has not



yet been acted upon – included a 1% increase in shared revenue payments.

Overall, while individual impacts will vary, most of Wisconsin's cities and villages will have to determine strategies to handle diminished revenue streams for the remainder of 2020 and will face far more difficult fiscal challenges than originally anticipated as they begin to prepare their 2021 budgets. Stay tuned for our next edition of *Taxpayer*, which will explore the outlook for county governments and the unique challenges they will face.





CITY OF MERRILL

Office of the City Attorney

Thomas N. Hayden, City Attorney

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Phone (715) 539-3510 • FAX (715) 536-0514

e-mail: tom.hayden@ci.merrill.wi.us

M E M O R A N D U M

DATE: April 29, 2020
TO: Council Members
FROM: City Attorney Thomas N. Hayden
RE: Festival Grounds Manager Contract (attached)

The contract is either “enforced” or “cancelled”. I call your attention to the 60 day notice provision. There was discussion regarding a furlough. The contract has no provisions for a “furlough”. I also suggest that this matter be put on the Festival Grounds Committee meeting agenda.

“Focusing on the Future”

An equal opportunity/affirmative action employer.

Attachment: FGM Contract Memo (5003 : Consider furloughing of Festival Grounds Manager position)

CITY OF MERRILL FESTIVAL GROUNDS MANAGER AGREEMENT

THIS AGREEMENT, made and entered into by and between the City of Merrill, a municipal corporation ("City") and Richard Bjorklund ("Festival Grounds Manager"), is subject to the terms and conditions set forth herein:

I. DUTIES AND RESPONSIBILITIES

The FESTIVAL GROUNDS MANAGER, is generally being contracted to plan, organize, lead and administer all activities for the City of Merrill Festival Grounds in accordance with State Laws and City Ordinances. He shall positively promote and coordinate events utilizing the City of Merrill Festival Grounds facilities, and ensure the effective and efficient use of labor, funds, material and time.

EXAMPLES OF DUTIES: Plans, organizes, directs, coordinates, and administers the City of Merrill Festival Grounds; develops and recommends goals, objectives and policies; prepares and administers the budget recommended by the City of Merrill Common Council; controls fiscal expenditures and revenues; formulates rules and regulations for lessees and the public; rents commercial exhibit space; prepares and administers bid processes for carnivals, vendors, and other contract services; negotiates contracts and agreements; arranges for special attractions and events; plans and carries out the Festival Grounds programs; selects and contracts for judges, when necessary; makes arrangements for adequate police, fire, first aid, and sanitary facilities; promotes and advertises for City of Merrill Festival Grounds activities through a variety of media, including the press and radio; participates in community activities or civic groups; encourages and arranges for the use of the City of Merrill Festival Grounds and buildings on a year-round basis; ensures proper maintenance of fiscal and other records in accordance with applicable regulations; cooperates with a variety of State, County, and local agencies.

II HOURS OF WORK

The parties understand and agree that this contract is for part time services. It occasionally requires the Festival Grounds Manager to work before and beyond scheduled business hours, and on weekends and holidays.

III COMPENSATION

For the services rendered pursuant to this agreement the City will provide the Festival Grounds Manager with a monthly compensation of One Thousand Dollars (\$1,000.00) which will be paid bi-monthly about the 15th of and the end of the month.

IV TERM/TERMINIATION

This agreement is effective March 1, 2016, and will continue in full force and effect until either party gives the other party at least two (2) months prior written notice of termination.

IN WITNESS WHEREOF, the parties hereto have hereunder set their hands and seals the day and year so noted.

CITY OF MERRILL

Dated: April 8, 2016

Dated: April 8, 2016

BY: William R. Bialecki
William R. Bialecki, Mayor

By: Richard Bjorklund
Richard Bjorklund

BY: William N. Heideman
William N. Heideman, City Clerk

Attachment: FGM Contract Memo (5003 : Consider furloughing of Festival Grounds Manager position)

CITY OF MERRILL
1004 EAST FIRST STREET
MERRILL, WI 54452-2586

AN ORDINANCE: by Mayor Woellner
Re: Amending Chapter 18, Article II, Section 18-21

ORDINANCE NO. 2020-
Introduced: January 14, 2020
1st Reading: _____
2nd Reading: _____
3rd Reading: _____
Committee/Commission Action:
DIRECTLY BY MAYOR WOELLNER

Attachment: Ordinance on Budget Policy (5004 : Ordinance to limit tax rate increase in annual City budgets)

AN ORDINANCE

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

Section 1. Chapter 113, Article V, Section 113-138, 139, 140 of the Code of Ordinances for the City of Merrill is amended as follows:

Sec. 18-21. - City budget.

(a) *Departmental estimates.* On or before September 1 of each year, each officer, department, board and committee shall file with the director of finance an itemized statement of disbursements made to carry out the powers and duties of such officer, department, board or committee during the preceding fiscal year, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer, department, board or committee during such year, and of the conditions and management of such fund; also detailed estimates of the same matters for the current fiscal year and for the ensuing fiscal year. Such statements shall be presented in the form prescribed by the city and shall be designated as departmental estimates, and shall be as nearly uniform as possible for the main division of all departments.

(b) *Consideration of estimates.* The personnel and finance committee shall consider such departmental estimates in consultation with the department head, recommend to the common council a budget amount for such department or activity.

(c) *Proposed budget.* On or before October 20, the personnel and finance committee shall prepare and submit to the common council a proposed budget presenting a financial plan for conducting the city's affairs for the ensuing calendar year. The budget shall include the following information:

- (1) The expense of conducting each department and activity of the city for the ensuing fiscal year and last preceding fiscal year, with reasons provided for increase and decrease recommended as compared with appropriations for the current year.
- (2) An itemization of all anticipated income from the city from sources other than general property taxes and bonds issued, with a comparative statement of

the amounts received by the city from each of the same, or similar sources for the last preceding and current fiscal year.

(3) An estimate of the amount of money to be raised from general property taxes which, with income from other sources, will be necessary to meet the proposed expenditures, while keeping any tax rate increase percentage less than the Social Security Cost-Of-Living Adjustment for that levy year.

(4) Such other information as may be required by the common council and by state law.

(d) *Copies of budget.* The director of finance shall provide a reasonable number of copies of the budget summary thus prepared for distribution to the citizens. The entire fiscal budget shall be available for public inspection in the office of the director of finance during regular office hours.

(e) Hearing.

(1) The personnel and finance committee shall submit to the common council, at the time the annual budget is submitted, the draft of an appropriation ordinance providing for the expenditures proposed for the ensuing fiscal year. Upon the submission of the proposed appropriation ordinance to the common council, it shall be deemed to have been regularly introduced therein.

(2) A summary of such budget and notice of the time and place where such budget and detail is available for public inspection, and notice of the time and place for holding the public hearing thereof, shall be published in the official newspaper of the city at least 15 days prior to the time of such public hearing.

(3) Not less than 15 days after the publication of the proposed budget, and the notice of hearing thereof, the public hearing shall be held at the time and place stipulated, at which time any resident or taxpayer of the city shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time.

(4) Following the public hearing, the proposed appropriation ordinance may be changed or amended and shall take the same course in the common council as other ordinances.

Section 2 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 3 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: _____

Attachment: Ordinance on Budget Policy (5004 : Ordinance to limit tax rate increase in annual City budgets)

Approved:

Derek Woellner, Mayor

Attest:

William N. Heideman, City Clerk

Attachment: Ordinance on Budget Policy (5004 : Ordinance to limit tax rate increase in annual City budgets)

CITY OF MERRILL
1004 EAST FIRST STREET
MERRILL, WI 54452-2586

AN ORDINANCE: Personnel and Finance Committee

Re: Amending Chapter 2, Article IV, Section 2-85
Special Meetings.

ORDINANCE NO. 2020-
Introduced: _____
1st Reading: _____
2nd Reading: _____
3rd Reading: _____
Committee/Commission Action: _____

AN ORDINANCE

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

Section 1. Chapter 2, Article IV, Section 2-85 of the Code of Ordinances for the City of Merrill is amended to read as follows:

Special meetings may be called by the mayor or two Common Council Members upon written notice of the time and purpose thereof to each member of the council delivered to him or her personally or left at his their usual place of abode at least six hours before the meeting. The city clerk shall cause an affidavit of service of such notice to be filed in his office prior to the time fixed for such special meetings.

Section 2. 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 3. 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: Ordinance on authority to call special meetings - Option 1 (5002 : Ordinance on scope of authority to call special meetings)

CITY OF MERRILL
1004 EAST FIRST STREET
MERRILL, WI 54452-2586

AN ORDINANCE: Personnel and Finance Committee
Re: Amending Chapter 2, Article IV, Section 2-85
Special Meetings.

ORDINANCE NO. 2020-
Introduced: _____
1st Reading: _____
2nd Reading: _____
3rd Reading: _____
Committee/Commission Action: _____

AN ORDINANCE

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

Section 1. Chapter 2, Article IV, Section 2-85 of the Code of Ordinances for the City of Merrill is amended to read as follows:

Special meetings may be called by the mayor or two Common Council Members, one who shall be president of the Common Council, upon written notice of the time and purpose thereof to each member of the council delivered to him or her personally or left at his their usual place of abode at least six hours before the meeting. The city clerk shall cause an affidavit of service of such notice to be filed in his office prior to the time fixed for such special meetings.

Section 2. 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 3. 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: Ordinance on authority to call special meetings - Option 2 (5002 : Ordinance on scope of authority to call special meetings)