CITY OF MERRILL

COMMON COUNCIL

AGENDA • FRIDAY, MAY 3, 2024

Orientation	City Hall Council Chambers	9:00 AM

To attend remotely call 929-276-1130 PIN 959 701 200 #

I. Call to Order

II. Pledge of Allegiance

III. Presentation from Outside Counsel - Bob Burns

1. Expectations and meeting etiquette
2. Role as an Alderperson
3. Workplace harassment
4. Open meetings laws and walking quorums
5. Cell phone use during meetings

IV. Presentation from Finance Director - Emily Ley

1. Overview of budget
2. Overview of voucher sheets
3. TIF/TID overview

V. General Agenda Items

1. Meeting and Agenda Guidelines - City Clerk - Lori Anderson-Malm
2. Difference between committees and commissions
3. Chain of Command (organizational chart)
4. Projects in the works
5. Interest in City Facilities tours
6. Any additional questions or follow-up

VI. Adjournment

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

CITY OF MERRILL

Council Orientation
May 3, 2024

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1

INTRODUCTION

- Expectations and meeting etiquette
- Role as an Alderperson
- Workplace Harassment
- Open Meetings Laws and Walking Quorums
- Cell Phone Use During Meetings
- Questions

2

EXPECTATIONS AND MEETING ETIQUETTE

- Review agenda and prepare for meeting
- Listen to constituents but enter meeting with open mind
- Listen to all opinions and ask questions
- Carefully consider recommendations of staff
- Follow the agenda and stay on topic
- Respect the gavel – Point of order
- Behave in a civil manner:
  - "civil discourse"
- Respect confidentiality of closed sessions

3

ROLE AS AN ALDERPERSON

- Elected Official
  - Represent interests of constituents
  - Also duty to act in best interests of City
- "Local Public Office Holder" Under Public Records Law
  - Custodian of your records as an elected official
  - Possible subject of record requests to City
- Legislative Role of City Council
  - Establish policies
  - Adopt/repeal/revise ordinances
  - Consider resolutions

4

ROLE AS AN ALDERPERSON (Cont'd)

- Adopt budget
- Act on personnel matters
- Make appointments to other bodies or offices

- Authority and power is that of the council acting as a whole
- Individual alderpersons do not have power other than to vote
- Council or committee might authorize an alderperson to review or investigate a matter

5

ROLE AS AN ALDERPERSON (Cont'd)

- Ethical obligations
  - State ethics code Wis. Stat. §19.59
  - Conflict of interest Wis. Stat. § 946.13
  - Incompatibility of Office – NOT a Statute – developed by case law

6

WORKPLACE HARASSMENT

- As a city official, responsibility to maintain environment free of unlawful discrimination or harassment
- Protected classes under federal or state law
- The Wisconsin Fair Employment Act (WFEA) prohibits discrimination against an individual in employment-related actions on the basis of his or her age, race, creed, color, disability, marital status, sex, sexual orientation, pregnancy or child birth, national origin, ancestry, arrest record, conviction record, military service, genetic testing, honesty testing, use or non use of lawful products off the employer's premises during nonworking hours, and declining to attend a meeting or go participate in any communication about religious matters or political matters.

7

WORKPLACE HARASSMENT (cont'd)

- Federal laws that prohibit employment discrimination and retaliation:
- Title VII of the Civil Rights Act of 1964 (Title VII) prohibits discrimination in employment actions on the basis of one's race, color, religion, national origin, or sex.
- The Pregnancy Discrimination Act of 1978 added pregnancy, child birth, and medical conditions related thereto to Title VII as prohibited bases of discrimination.
- The Age Discrimination in Employment Act of 1967 (ADEA) prohibits discrimination in employment actions on the basis of one's age for individuals who are 40 or older.

8

WORKPLACE HARASSMENT (cont'd)

- Title I of the Americans with Disabilities Act of 1990, as Amended, prohibits employment discrimination against qualified individuals with disabilities.
- The Pregnant Worker's Fairness Act of 2023 added accommodation obligations to the protection of pregnant workers.
- Harassment based on sex or any protected classification is illegal
- Duty to report and city must investigate
- Even if conduct does not rise to the legal definition of harassment, inappropriate behavior should be addressed

9

WORKPLACE HARASSMENT (cont'd)

- A separate claim for retaliation might be brought if a complainant or witness believes they have been treated adversely because they made a complaint or cooperated with the investigation

10

OPEN MEETINGS AND "WALKING QUORUM"

- All meetings are presumed to be open to the public unless specific exemptions apply for a closed session
- Public notice must be provided for all meetings at least 24 hours in advance of the meeting (very limited emergency notice may be given 2 hours prior, but rarely available).
- Notice must give time, date, place and subject matter of the meeting
- Subject matter description (i.e. agenda topics) must be "reasonably specific" to inform public of the business at hand
- Closed session notices must cite the pertinent statutory exemption and describe the nature of the business fitting under the exemption

11

OPEN MEETINGS AND "WALKING QUORUM" (cont'd)

- While any aspect of the properly noticed subject can be discussed, topics unrelated to the noticed agenda should not
- A "Walking Quorum" is defined by the Attorney General as:

  "A series of gatherings among separate groups of members of a governmental body ,each less than quorum size, who agree, tacitly or explicitly, to act uniformly in sufficient number to reach a quorum."
- Similarly, e-mail and texting between enough members to constitute a quorum, that is similar to a live discussion, might be considered an illegal meeting – the Attorney General has commented:

12

OPEN MEETINGS AND "WALKING QUORUM" (cont'd)

. . . . Because electronic mail creates the risk that it will be used to carry on private debate and discussion on matters that belong at public meetings subject to public scrutiny, the Attorney General's Office strongly discourages the members of every governmental body from using electronic mail to communicate about issues within the body's realm of authority

- Do not "reply all" on informational emails

13

CELL PHONE USE DURING MEETINGS

- Basic etiquette
- Could be viewed as a meeting law violation if texting or communicating on agenda items with other members during a meeting as all discussion should be heard by the public
- Potential for public records request of call log or content

14

Questions??

15

City of Merrill Financial Overview
2024 City Council Orientation

1. Government Accounting

There are some key differences in the accounting and financial reporting for governments versus commercial business enterprises. Some of the key differences include:

- **Governments use Fund Accounting.** Think of each fund as a separate pot of money to be spent with certain restrictions for specific purposes. Often there are legal requirements that mandate what we can spend on different activities and fund accounting allows us to separately track and report on spending. Governments can have multiple funding sources and many funds. There are three broad categories of funds: Governmental, Proprietary and Fiduciary.

    - **Governmental funds** are typically used to report tax-supported activities. The resources mainly come from taxes, grants, fines and debt proceeds. Governmental funds include the City's General Fund, special revenue funds, debt service fund and capital project funds.

    - **Enterprise funds** report business-type activities. The resources generally come from fees or charges for services. The City's Water and Sewer funds are enterprise funds.

    - **Fiduciary funds** report resources that a government holds as a trustee or as an agent for others. The City collects property taxes on behalf of the City, Lincoln County, Merrill Area Public School, and Northcentral Technical College. Tax collections are segregated and reported separately as a fiduciary fund.

- **Governments have different reporting requirements**. The purpose of government is to provide services to the citizens, not to make a profit. We do not report profit and loss statements. Instead governments use standardized accounting principles in order to provide uniformity and transparency in the way that financial data is reported. The Government Accounting Standards Board (GASB) sets the accounting standards. At the end of each year, we work with independent auditors to review and report on our financial activity. Our 2023 financial statements will be available later this summer.

- **Fund Balances and Lapsing/Non-Lapsing Funds.** Different funds have different regulations on how money can be spent and what happens to unspent funds at the end of the budget year. The City adopts an annual budget that determines spending based on priorities, prior year activities, and estimates of future costs and revenues. At the end of the year, the city often has unspent appropriations. In the case of a lapsing fund, any unspent money reverts (or lapses) back into the fund where the appropriation originated (i.e. General Fund, Debt Service Fund, etc.) to be reallocated in future budgets. With non-lapsing funds, unspent balances remain in the fund for future use. Our General Fund, the City's main operating account for general government activities, is a lapsing fund. All unspent money at the end of the year lapses back into the General fund for future budgets.

Our fund 26 non-lapsing accounts are segregated funds (often from donations, grants, etc.) and unspent balances at the end of the year remain in the fund for future use. The rationale is that this money was from a specific source and dedicated for a specific purpose and it will stay in the fund until it can be used for that designated purpose.

In general, municipalities may not accumulate unappropriated surplus funds. So a quick rule of thumb is that if the fund's revenue source is tax revenue, then that fund is likely a lapsing fund and unspent funds revert back to the General Fund for use in future budgets. Tax Increment Districts are governed by TID law and have different requirements.

There is a list of the City's funds on the next page describing the purpose of the fund, the revenue sources and the lapsing/non-lapsing descriptions.

#	Fund	Purpose	Revenue Sources	Lapsing fund?
10	**General Fund**	General Government Operations: Personnel Expenses, Contractual Services, Operating Supplies & Expenses	Tax Revenues, State aids, Licenses & Permits, Court Fines & Fees, Charges for Services, Miscellaneous Revenues	Yes. Unspent funds lapse back to the General Fund to be reallocated for future budgets.
20	**Remedial Action - Landfill**	Segregated Fund for Landfill Maintenance and Monitoring	Tax Revenues, Existing Fund Balances	Yes. Unspent funds lapse to the General Fund.
21	**Police - SRO**	School Resource Officer Program	Tax Revenues, Shared Expenses with MAPS	Yes. Unspent funds lapse to the General Fund.
24	**Merrill Festival Grounds**	Merrill Festival Grounds Bldg & Operations, Tourism Grants Administration	Tax Revenues, Room Tax Revenues, Expo User Fees, Debt Proceeds	Yes. Unspent funds lapse to the General Fund.
25	**Community Development**	CDBG Loan Program Administration and Expenses	Small Business and Housing Revolving Loan repayments	No. This is a segregated fund. Unspent funds remain in the fund for future use.
26	**Reserved Non-Lapsing Funds**	Segregated Funds for Dedicated Purposes:		No. This is a segregated fund. Unspent funds remain in each program for future use.
	Election Equipment	Purchase of Election Equipment	Transfers from the General Fund, grants	
	City Hall Stairs/HVAC	Capital Projects -City Hall	Transfers from the General Fund	
	Fire Department	Fire Inspection, Hazmat Programs	2% Fire Dues, Grants/Aids, Donations, Sale of Equipment	
	Ambulance/EMS	County Ambulance EMS Services	County Ambulance Aid	
	Cable/Video	Media (meetings, website, youtube), Marketing	State Video Service Provider Aid, Cable Franchise Fees	
	Reassessment	Future Property Revaluation contract	Transfers from the General Fund	
	Police Department	PD Programs, K9 Expenses, Grant Expenses	Federal/State Grants, Donations, Sale of Equipment	
	Bridges - Streets	Future projects	Transfers from the General Fund	
	MEC Enrichment	MEC Activities & Programs	Activity Revenue, Donations	
	MEC - Transportation	MEC Program	Donations, Interest Earnings, Misc.	
	MEC - Meal Program	MEC Program	Donations, Interest Earnings, Misc.	
	MEC - Memorials/Endowment	Memorials/Endowment Expenses	Donations, Interest Earnings, Misc.	
	Celebrations	Historical Preservation Signs, Decorations	Transfers from the General Fund	
	Parks	Capital Projects-Parks	Donations, Sale of Equipment	
	City Forest	Future projects	Easement Fees	
	Riverbend Trail	Trail Development	Donations, Grants	
	Recreation Programs	Winter Decorations	Donations	
	Disc Golf	Course Development	Donations	
	MFG Events	Food Truck-a-palooza Event	Craft Vendor Fees/Food Truck Vendor Fees, Sponsorships/Donations	
	MARC	Dog Park Expenses, Zamboni Batteries	Donations, Merrill Hockey	
	Aquatic Center	Concessions, Aquatic Center Furniture	Donations, Grants	
	Parks Events	Black Squirrel Event	Donations, Event Revenue	
	T.B. Scott Library	Memorial Books	Library Aid, User Fees	
	Transit	Future Capital Projects	Federal/State Grants, Donations, Sale of Equipment	
27	**Merrill Airport Fuel**	Administration and Maintenance of the Aviation Fuel System	Fuel Sales, Rent (Office Space)	No. This is a segregated Fund.
30	**Debt Service**	Repayment of Loans, Long-term Debt	Tax Revenues, Debt Proceeds, Transfers from Other Departments	Yes. Unspent funds return to the General Fund to be reallocated for future budgets.
40	**TID 10 Fox Point**	TID Administration, Debt Service Repayment	Tax Revenues, Debt Proceeds	No. This is a segregated Fund.
41	**TID 11 Apartments**	TID Administration, Debt Service Repayment, Economic Development Projects	Tax Revenues, State Aids, Debt Proceeds	No. This is a segregated Fund.
42	**TID 12 Weinbrenner**	TID Administration, Debt Service Repayment, Economic Development Projects	Tax Revenues, Debt Proceeds	No. This is a segregated Fund.
43	**TID 3 East Side**	TID Administration, Debt Service Repayment, Capital Development Projects	Tax Revenues, State Aids, Debt Proceeds	No. This is a segregated Fund.
44	**TID 4 Theilman/P Ridge**	TID Administration, Debt Service Repayment, Transfers to TID 9	Tax Revenues, State Aids, Debt Proceeds	No. This is a segregated Fund.
45	**TID 5 Hwy107/Taylor**	TID Administration, Debt Service Repayment	Tax Revenues, State Aids, Debt Proceeds	No. This is a segregated Fund.
46	**TID 6 Downtown**	TID Administration, Debt Service Repayment, Economic Development Projects	Tax Revenues, State Aids, Debt Proceeds	No. This is a segregated Fund.
47	**TID 7 N Center Ave**	TID Administration, Debt Service Repayment, Economic Development & Capital Projects	Tax Revenues, State Aids, Debt Proceeds, Developer Loan Repayment	No. This is a segregated Fund.
48	**TID 8 West Side**	TID Administration, Debt Service Repayment, Economic Development & Capital Projects	Tax Revenues, State Aids, Debt Proceeds, Transfer from TID3	No. This is a segregated Fund.
49	**TID 9 WI River/S Center**	TID Administration, Debt Service Repayment, Economic Development & Capital Projects	Tax Revenues, State Aids, Debt Proceeds, Transfer from TID4	No. This is a segregated Fund.
50	**Library Fund**	Endowment Expenses	Interest Income, Donations	No. This is a segregated Fund.
52	**Capital Projects**	Segregated Fund for Capital Budget Projects:	Tax Revenues, Debt Proceeds, Special Assessment Revenues	Yes. Unspent funds lapse to the General Fund.
	Streets - Sealcoat	Annual Sealcoat Contract		
	Streets - Concrete	Annual Concrete Replacement		
	Streets - Resurfacing	Annual Street Resurfacing		
	Streets - Street Lighting	Contracts		
	Capital Outlay/Projects	Projects Adopted in Capital Budget		
53	**TID 13 Industrial**	TID Administration	Tax Revenues	No. This is a segregated Fund.
54	**TID 14 Car Wash**	TID Administration	Tax Revenues	No. This is a segregated Fund.
62	**Water**	Utility Operations, Capital Projects, Depreciation	User Fees, Leases & Contracts, Interest, Insurance Reimbursements, Debt Proceeds	No. This is a segregated Fund.
63	**Sewer**	Utility Operations, Capital Projects, Depreciation	User Fees, Leases & Contracts, Interest, Insurance Reimbursements, Debt Proceeds	No. This is a segregated Fund.

2. Budget Overview

Adopting and monitoring the budget is one of the most important activities undertaken by local governments. This is how the Common Council allocates resources to programs, services and capital assets. The city's budget is created in conjunction with the Common Council, the Mayor, the Personnel and Finance Committee, city staff, and the public. There are three major budgets adopted by the city each year:

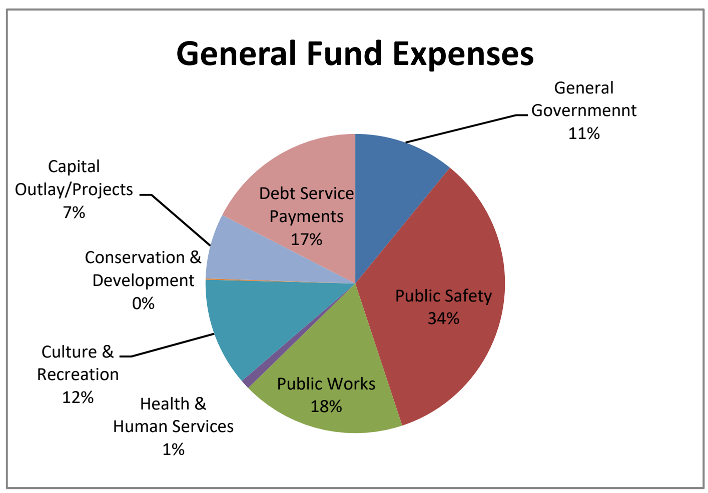
- Operating budget (day-to-day expenses, wages, utilities, supplies and expenses)
- Capital budget (infrastructure, city property, long-term equipment purchases)
- Water Utility budget (the Water Utility is run as an enterprise fund)

The challenge with budgeting is to meet the City's needs in the face of rising costs, State mandated levy limits, and the decrease in shared revenue from the State. Whenever there is a gap between revenues and expenditures, the city has basically three options to close it:

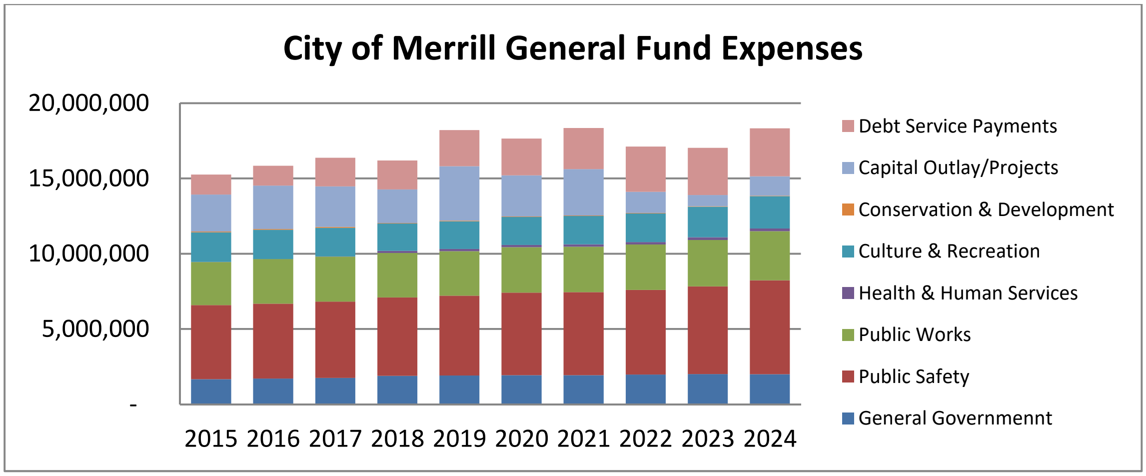
- Increase revenue through fee increases.
- Increase revenue through property tax increases (capped annually by levy limits).
- Cut expenditures.

The City's General Fund is the main operating account. It's funded from tax revenues, state and local aids, fees and charges, interest earnings, and other sources. The General Fund is used to finance the daily and long-term operations of the government: our Police and Fire/EMS Departments, Public Works, Parks and Recreation, and general administration like the City Administrator, City Clerk, and Treasurer Staff. It covers salary and personnel costs, operating supplies and expenses, insurance, contracts for services, and smaller capital projects.

Our 2024 General Fund budget is $18,333,274. The three largest expenses in the City budget are: Public Safety, Public Works, and Debt Service. These three categories represent approximately 70% of the City's total General Fund Budget. The remaining expenses are: Culture (Parks) & Recreation, General Government, Health & Human Services, and Conservation & Development.



Overtime, the percentages of the total budget has remained relatively consistent. Below is a chart showing the general fund expenses by department for the last 10 years. Public Safety, Public Works, and Debt Service consistently make up the largest chunk of the City budget.



The full adopted budget is available on the city's website: https://ci.merrill.wi.us/budgets

Questions to ask when reviewing the budget: Is it a balanced budget (do revenues cover the expenses)? What explains any differences from prior years? Are there changes in the services provided or a significant change in contract expenses? Are we providing the services our citizens expect at the service levels expected? Are we providing the services required by state law? Are we providing non-essential services?

3. Monthly Financial Reports

Monthly financial reports are a way for staff and Council to get a concise overview of the previous month's status. Comparing these reports from month to month and year to year reveals financial trends that might indicate problems that need to be addressed, or areas of opportunity and growth.

City staff provides a monthly revenue and expense report for each fund which includes a summary of all transactions recorded during the month along with the adopted budget. Merrill budgets for each department. In some cases, the city budgets separately for different programs within a department (for example, the public works budget includes separate budgets for street operations, roads, garbage collection, etc.). This allows us to compare revenue and expenses program by program. In the snapshot below from the March 2024 Revenue and Expense Report, I've highlighted that this is fund 10, the General Fund, the report date of March 31, 2024, and the current month/period.

4-05-2024 08:40 AM CITY OF MERRILL PAGE: 7
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2024

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
City Maintenance					
Personnel Services	129,085.00	15,316.84	32,880.29	25.47	96,204.71
Contractual Services	93,000.00	9,653.09	24,676.42	26.53	68,323.58
Supplies & Expenses	18,415.00	1,615.44	3,431.23	18.63	14,983.77
Capital Outlay	7,000.00	0.00	0.00	0.00	7,000.00
Technology	0.00	0.00	0.00	0.00	0.00
TOTAL City Maintenance	247,500.00	26,585.37	60,987.94	24.64	186,512.06

Everything in this department, City Maintenance, seems to be in line with the budget. We can see that there was $7,000 budgeted for a capital purchase/project, but that doesn't appear to have been completed yet.

Timing is an important consideration when reviewing the monthly reports. For example, many of the City's contracts are paid once per year, so just because the Police Department's March contract expenses (highlighted below) are at 73.25% of the total budget it's not necessarily indicative of a problem. If March personnel costs were more than 25% of the total budget, we should be asking questions and find out what's going on, but contracts can easily be explained with one-time purchases.

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Police					
Personnel Services	2,846,013.00	271,396.97	610,670.67	21.46	2,235,342.33
Contractual Services	65,600.00	737.34	48,050.61	73.25	17,549.39
Supplies & Expenses	82,250.00	3,231.38	11,085.29	13.48	71,164.71
Fixed Charges	36,261.00	0.00	0.00	0.00	36,261.00
Capital Outlay	99,000.00	5,488.21	6,324.47	6.39	92,675.53
Technology	39,500.00	116.28	3,007.40	7.61	36,492.60
TOTAL Police	3,168,624.00	280,970.18	679,138.44	21.43	2,489,485.56

Along with the report from the accounting software, staff provides a report that highlights significant changes or trends, provides context and/or explanations for changes from budget or from last year, and notes any areas of concern.

Questions to ask when reviewing the monthly revenue and expense report: Are we over budget in any area? Why? Are there savings in other areas of the budget that will offset the overages? How does this year compare to last year? If you have questions, please reach out to me and I'd be happy to dig into it with you.

4. **Debt and Long-term Financing**

Municipalities finance capital projects through three basic means: (1) locally raised revenues (also known as pay as you go or cash-funded) or internal loans (one fund lends to another and is repaid, typically with interest); (2) grants and other forms of intergovernmental assistance; and (3) municipal borrowing, which is issuing debt to finance the project or purchase over several years.

Cash funding/pay as you go uses existing budget, cash &/or reserves to finance projects. This is the cheapest option because the city doesn't incur financing costs, and it may be appropriate for short-lived assets (lifespan of less than 10 years), but it can be difficult for municipalities to save enough reserves for large purchases, and it can be argued that those who "pay" for the purchase/project (current taxpayers) may not be the one benefiting from the project. For example, if a city uses reserves to build a trail system and the project takes three years to develop, the citizens enjoying the completed project are not the payers that paid for the project. If you funded that same project with a 10 year note, and made principal payments each year those taxpayers funding the debt payment are the same payers enjoying the benefit of the project.

Internal loans between funds can be an inexpensive option (however the borrowing fund should repay the lending fund interest), but it can create cash flow issues.

Debt issuance is the more expensive option. There are costs associated with borrowing (financial advisor fees, bond counsel and disclosure counsel fees, rating agency fees, paying agent fees, etc.) in addition to interest payments over time. But debt issuance, when done responsibly, allows municipalities to preserve their cash reserves, to amortize the asset over the useful life of the asset (therefore matching users with payers), and manage and stabilize their tax rates (most debt service is exempt from levy limits).

There are two main financing vehicles:

- **General obligation (G.O.) Debt** – this is debt backed by the "full faith and credit" and taxing power of a municipality (we are promising future tax revenues to repay the debt). G.O. debt is regulated by state statutes: the total amount outstanding – at any time – is limited to 5% of total equalized valuation, the debt must be fully retired no later than 20 years from original issue date, and debt service principal payments are exempt from municipal levy limits. There are several different kinds: G.O. Promissory Notes, G.O. Bonds., and G.O. State Trust Fund Loans and each have different terms.

- **Revenue Obligation Debt** – is debt issued to finance a "public utility" and whose repayment is made from revenues generated by the utility. Revenue obligation debt can be issued to finance any revenue producing facility or enterprise owned by a municipality and operated for a public purpose, for example water, sanitary sewer, recreational facilities or Tax increment District (TID) projects. There is no dollar limit, the debt must be fully retired no later than 40 years from original issue date, and state law allows municipalities to levy for debt payments if revenues fall short of the debt obligations.

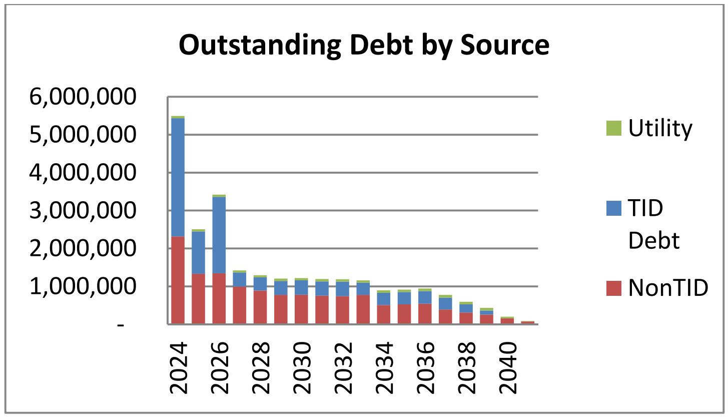
Additionally, there are short-term financing options. Short term borrowing is generally used to allow municipalities to manage their finances during interim periods, and helps municipalities respond to fluctuations in the financial market. G.O. Note Anticipation Notes ("NANs") are issued in anticipation of issuing general obligation debt or in anticipation of a grant that has been committed. NANs do not count against a municipalities borrowing limit. Tax and Revenue Anticipation notes can be issued in anticipation of the receipt of federal or state aids, taxes levied, or other deferred payments.

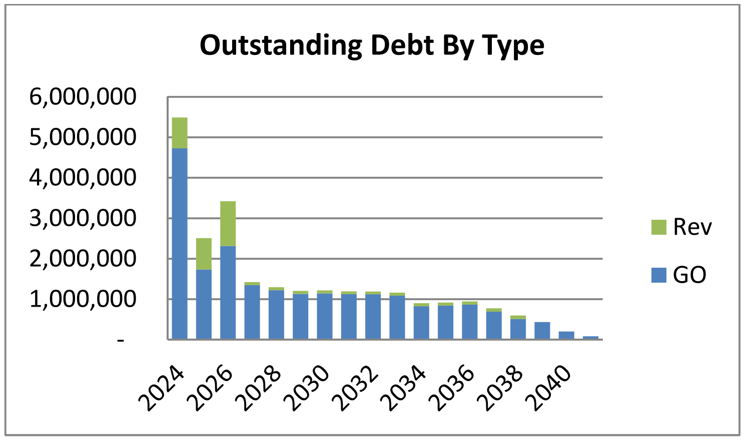
The kind of debt issued depends on the project or purchase being funded, the useful lifespan of the project/purchase, and any additional sources of income (rents, revenues, etc.). The debt must be issued in accordance with state law, within the 5% equalized value, and with careful consideration to the impact on the levy limit and future debt obligations.

The City of Merrill currently has 16 outstanding debt issuances (all debts- including levy, TID and Utility debt) with call dates between 2024 and 2041. As of Jan. 1, 2024, the City's total outstanding G.O. principal is $17,832,000, which is approximately 2.7% of our total equalized value. The state allows G.O. debt up to to 5% of equalized value which is $32,744,600 (leaving us with additional borrowing capacity of $14.9 million. The table on next page lists each outstanding issuance with the total principal due as of 1/1/24. The two charts show the outstanding debt by principal payment date. The large payment in 2024 is related to 2022A which is a short-term G.O. NAN with a $3,004,000 balloon payment due 11/2024. We will refinance the NAN this year into a long term G.O. Note.

Debt	Type	Outstanding
2013A	G.O.	2,455,000
2016A	G.O.	915,000
2016B	G.O.	2,485,000
2017C	G.O.	2,215,000
2017D	G.O.	390,000
2018A	G.O.	695,000
2018B	G.O.	1,265,000
2019A	G.O.	1,670,000
2020C	G.O.	2,700,000
2020D	Rev	2,420,000
2021A	G.O.	1,605,000
2021B	G.O.	885,000
2021C	Rev	1,135,000
2021D	NAN	565,000
2022STF	G.O.	552,000
2022A	NAN	3,004,000
Total		**24,956,000**

G.O. Total	17,832,000
Equalized Value	654,892,600
Current % of EV	2.7%





5. **Introduction to Tax Increment Districts**

The next section is a brief introduction into Tax Increment Districts and Tax Increment Financing. The slides are a mix of two presentations and are a helpful tool to get our discussion started. This is a complex issue, but the goal is to broadly understand what TID and TIF are and how TIDs work.

Tax increment financing is an economic development tool that allows cities to borrow in order to pay the immediate costs of public improvements in a specified geographical area (a tax increment district, or "TID"). The City borrows to pay for investments, these investments spur economic development within the district, and the City uses increased tax revenues from the new development to repay the costs of the initial investments.

Taxes are collected on the assessed value of property. When a TID is created, the assessed value of the area is recorded as the baseline. During the life of the TID (usually 20-27 years) the taxes collected on the baseline value are shared with the other taxing jurisdictions (the City, County, MAPS, and NTC). The tax revenues collected on assessed value above the baseline goes to the TID to help repay the initial investments or to fund other economic development projects. At the end of the TID, after all the projects are completed and debt is repaid, the tax revenues from the full values are shared with the other taxing jurisdictions (the City, County, MAPS, and NTC). If you are a property owner within a TID, you pay taxes based on your assessed value like any other property. The only difference between a TID and non –TID property is how those tax revenues are shared with the taxing jurisdictions.

PUBLIC FINANCE ADVISORS

Basics of Tax Increment Financing

What is Tax Increment Financing?

- Key acronyms:
  - ✓ TIF = Tax Increment Financing (*the tool*)
  - ✓ TID = Tax Increment District (*where the tool is used - boundary*)
- Powerful economic development tool
- Allows municipalities to capture incremental ***property tax revenue*** from ***growth*** in defined area & use it to ***benefit*** that area

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TID/TIF BASICS

- Creation of TID to assist in development or redevelopment.
- WHY?
  - Communities seek to encourage responsible, quality economic development and eliminate blight.
  - Developers need to cover costs and earn a reasonable profit for incurring risk.
  - TIF is the most powerful economic development tool in Wisconsin

5

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PRE-TID CREATION

- Agricultural Land
- 40 Acres
- Assessed at $500,000
- Annual Tax Revenue*: $5,000
  - Municipality 37%: $1,850
  - School Dist. 40%: $2,000
  - County 19%: $950
  - Tech College 4%: $200

6

DURING LIFE OF TID

- Land is developed
- Assessed at $10,000,000
- $9,500,000.00 of INCREMENT
- Annual Tax Revenue: $5,000.00
  - Municipality: $1,850
  - School Dist.: $2,000
  - County: $950
  - Tech College: $200
- Annual tax revenue from Increment that TID Keeps: $95,000.00

7

AFTER TID CLOSES

- Assessed at $10,000,000
- Annual Tax Revenue: $100,000.00
  - Municipality: $37,000
  - School Dist.: $40,000
  - County: $19,000

8

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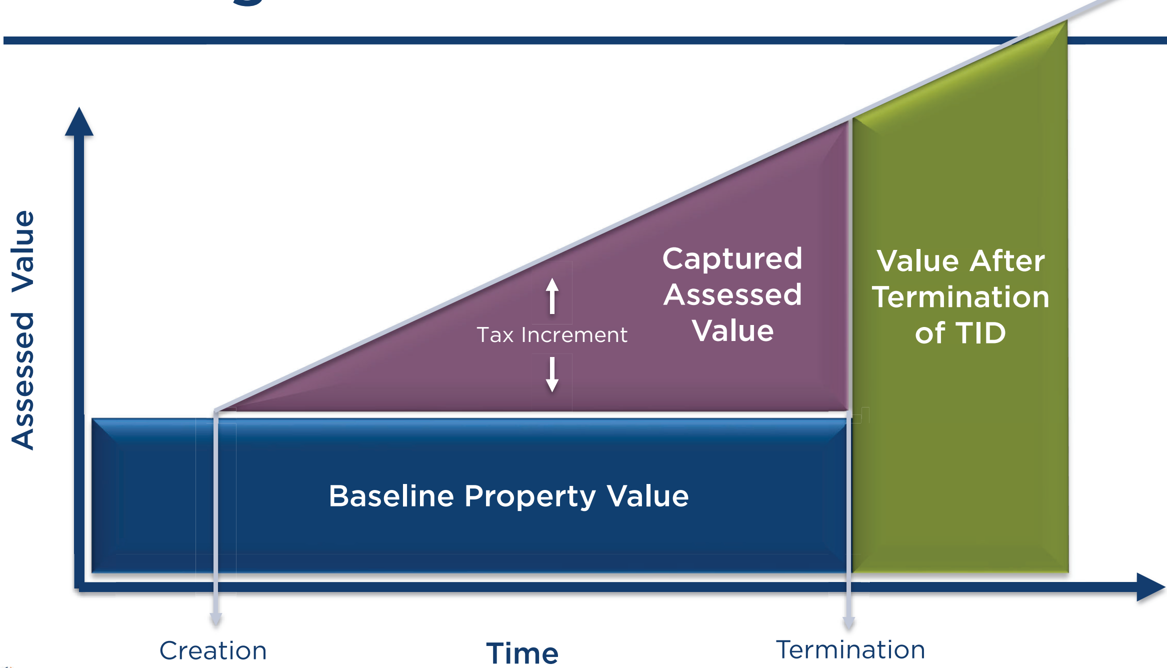
9

Building Blocks: TIF Cash Flows



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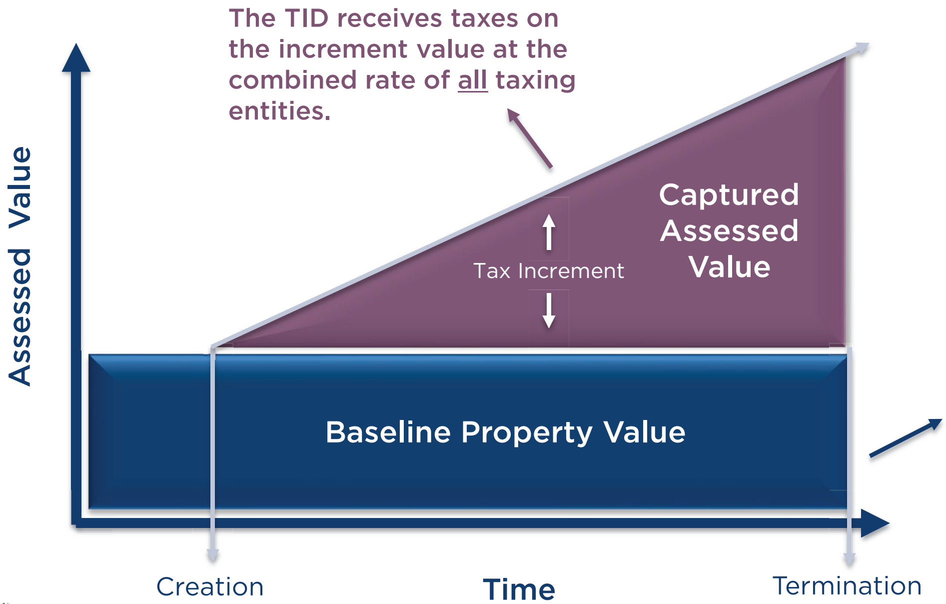
5

12

Building Blocks: TID Tax Levies



Jurisdiction	Mill Rate
Local	$6.50
County	$4.00
School	$7.50
VTAE	$2.00
TOTAL	$20.00

All taxing jurisdictions within TID boundary continue to receive their share of the tax levy on the base value of the TID.

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Why use TIF?

THE INTENT	
✓ Require cost participation amongst all taxing jurisdictions that ultimately benefit from increased property values	✓ Promote economic development and redevelopment
✓ Address lack of other incentives and financial resources	✓ Promote cooperation between public and private sectors

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Tax Increment Financing Basics

IMPLEMENTATION & RULES

TID Creation Requirements

Increment value of existing TID(s)
+ proposed base value of new district(s)
Must be < 12% of total Equalized Value

- Contiguous area & cannot extend beyond corporate limits
- Other requirements & maximum life limits apply per TID type

District Types

Type	Max Life	At Least 50% of Proposed District Area Must Be:	Newly Platted Residential
Mixed Use	20 Years	Suitable for combination of industrial, commercial & residential uses	Max 35% (plus density requirement)
Industrial		Zoned & suitable for industrial development	Not Allowed
Blighted Area	27 Years	Blighted	Not Allowed
Conservation or Rehabilitation		In need of conservation or rehabilitation	Not Allowed
Environmental Remediation		Containing significant environmental pollution	Not Allowed

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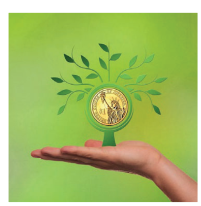
Project Plan Requirements

Project Costs

- Can be phased & laid out to plan for adequate revenue stream
- Costs description
- Development, Redevelopment description



Financing Plan

- Cash flow forecast
- Financing tools
- Estimated life of proposed district

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The “But For” Test

- Standard applied by Joint Review Board
  - ✓ key underpinning of TIF program
- “But for” the use of TIF assistance, the proposed development could not occur:
  - ✓ as proposed
  - ✓ within same time frame
  - ✓ with same level of value

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The “But For” Test…cont.

How do you prove it?

- Independent third-party review of developer’s sources, uses & cashflows (with/without TIF assistance)
- Challenged site
- Extensive public infrastructure costs
- Lack of economic development in community

Ultimately the Joint Review Boards’ judgment call

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TID Creation Procedure

- Feasibility study (Project Plan)
- Initial Joint Review Board (JRB) meeting
- Public hearing of Plan Commission
- Governing body approval (official "Creation Date")
- Final JRB approval
- State approval (procedural & legal review)

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Eligible Project Costs

Public works & improvements	Financing	Real property assembly (land write-down)	Professional services
Administrative & organizational	Contributions to Community Dev. or Redev. Authority	Relocation	Pro-rated share of utility infrastructure (municipality-wide)
Cash grants (requires developer agreement)	Environmental remediation	Projects within ½ mile of district	

…All costs must directly relate to purpose of TID, including ½ mile.

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Prohibited Project Costs

- Constructing or expanding municipal buildings
- Facilities financed with utility user fees
- General gov't exp. unrelated to TID
- Costs associated with newly platted residential development
  - ✓ except in mixed-use districts with "qualifying" residential, no more than 35% of district by acreage)

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Amendments

Boundary	Plan
• May add, subtract property • Must remain contiguous, can encircle non-district parcel • Must follow 12% test to add property • 4 amendment maximum during life of district	• Used to amend list of proposed projects • Revenue sharing • No limit to number allowed (except maximum expenditure period)

…same procedure as TID Creation

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Expenditure Period

- Maximum time period TID can incur expenses or obligate revenues related to project plan
- Ends 5 years prior to end of maximum life for all district types (extensions do not change expenditure period)
- After expenditure period ends, TID may continue to pay:
  - ✓ Debt service on existing obligations
  - ✓ Contractually-obligated expenses
  - ✓ Ongoing administrative expenses
  - ✓ If designated donor TID, district may continue to donate increment

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Maximum Life

A TID may remain open until the earliest of the following:	• Maximum life is reached • Tax increments (revenues) collected sufficient to pay project obligations (expenses) • The municipality passes a resolution to close the district
At closure:	• Remaining funds (surplus) distributed proportionately to taxing jurisdictions (shared benefit) - OR - • Unreimbursed project costs become general liability of the municipality (risk not shared)

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Tax Increment Financing Basics

FINANCING

Funding Eligible Projects: Options

Community "Fronts" Costs

- Issue general obligation or revenue debt
- Advances from other funds

Pay-As-You-Go

- Use TIF revenue stream and accumulated balances to pay expenses
- Developer agrees to up-front costs, repaid from TIF revenues

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Municipality Funded

- Municipality issues debt or advances funding from other funds to finance development incentives or pay for other tax increment eligible costs (infrastructure, land acquisition, etc.)
- Municipality uses revenue generated by development in tax increment district to repay debt/advance
- Municipality bears entire risk of insufficient revenues
- Development Agreement provisions can be used to mitigate risk

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Pay-As-You-Go

- Developer funds project costs up front
- Municipality agrees to return tax increment revenue paid from new development
    - ✓ Subject to annual appropriation
    - ✓ Payment dependent on revenue being available, no revenue – no payment
- Shifts risks of insufficient revenue to repay debt from Municipality to Developer while allowing use of TIF to incentivize project
- Developer may choose to monetize TIF, request private financing secured by PAYGO agreement

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Pay-As-You-Go Model

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Developer Agreements

- Irrevocable letter of credit
- Performance bonds
- Mortgage lien (on project or other property)
- Assignment of securities or other collateral
- Restrictions on assignment of developer agreement
- Withholding of permits or other approvals
- Personal guarantee

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DEBUNKING TID MYTHS

Steve Sorenson

Chris Smith

MYTH: TIF Is Enriching Wealthy Developers Using Taxpayer Money

- SHORT ANSWER: TIF is incentivizing developer **WITH THEIR OWN MONEY.**
- Facts:
  - Pay-go method ensures that the only financial assistance paid to developer is coming from the taxes they are paying.
  - Developer gets a rebate from their own taxes.
  - In our example, the new development is creating $9.5M in new value which equates to $95K in new tax revenue.
  - Financial assistance should be paid from that $95K. No other "Taxpayer Money" is used.

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- Assessed at $500,000
- Annual Tax Revenue*: $5,000
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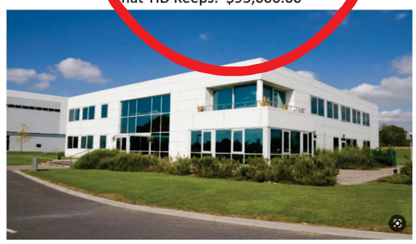

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<u>MYTH</u>: TIF Is Stealing Funds From the Rest of the Municipality

- SHORT ANSWER: Municipality continues to collect the same revenue from the TID as it always has.
- Facts:
  - Base value is the amount of assessed value prior to the TID creation.
  - Base value tax revenue continues through the life of the TID.

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MYTH: The Developer Does not Need TIF Assistance to Complete the Project

- SHORT ANSWER: The "BUT FOR" test obligates the municipality to ensure that but for the TIF assistance, the development would not occur.
- Facts:
  - Required per Wis. Stat. 66.1105.
  - Best practice: engage a financial expert to review developer's financials and render an opinion as to whether "but for" test is satisfied.

MYTH: A TID is a Bad Deal for Other Taxing Jurisdictions

- SHORT ANSWER: Each taxing jurisdiction appoints a representative to vote on whether a TID should be created.
- Also:
  - Other taxing jurisdictions continue to capture base value revenue.
  - Development → More Residents → Higher Enrollment

22

MYTH: A TID Uses Municipal Services Without Paying for Them

- SHORT ANSWER: New developments in a TID pay for the impact on those services through impact fees.
- Facts:
  - New developments within a TID can be charged impact fees to offset the cost.
  - Base value still collected.

25

MYTH: Setting up and Administering a TID is Cost Prohibitive

- SHORT ANSWER: Most costs of this nature are paid for by the developer.
- Facts:
  - Staff, legal and consultant time should be billed to the developer per your development agreement.
  - General TID administration costs and staff time should be reimbursed by increment.

Messaging: How to Explain Your Project

- The municipality and other taxing jurisdictions are NOT losing any tax revenue that it had before the project.
- The only assistance the developer is getting is being paid for with their own money; and/or
- Any costs the municipality is incurring will be paid back from developer.
- The project will return increased tax revenue to all taxing jurisdictions once the program is completed.

APPROVED BUDGET REPORT
AS OF: OCTOBER 31ST, 2023

10 -General Fund
Transit

Fund
Dept.

	2021 ACTUAL	2022 ACTUAL	2023 CURRENT BUDGET	2023 Y-T-D ACTUAL	2023 PROJECTED YEAR END	2024 REQUESTED BUDEGT	2024 BUDGET CHANGE	2024 PROPOSED BUDGET adopted
REVENUES								
Specials (Utility Rev.)								
43520-42227 Federal Transit Sect. 5311	0	45,780	257,500	141,506	234,265	267,500	10,000	267,500
43520-42229 Federal Section5311 CARES	338,491	205,541	0	0	20,987	0	0	0
TOTAL Specials (Utility Rev.)	338,491	251,320	257,500	141,506	255,252	267,500	10,000	267,500

43520-42227 Federal Transit Sect. 5311PERMANENT NOTES:
In 2020, Federal CARES allocation of $574,775 awarded.

	2021 ACTUAL	2022 ACTUAL	2023 CURRENT BUDGET	2023 Y-T-D ACTUAL	2023 PROJECTED YEAR END	2024 REQUESTED BUDEGT	2024 BUDGET CHANGE	2024 PROPOSED BUDGET
Intergovernmental								
43520-43537 State Urban Mass Transit Aid	0	55,622	77,500	64,008	64,008	77,500	0	77,500
TOTAL Intergovernmental	0	55,622	77,500	64,008	64,008	77,500	0	77,500
Public Charges-Services								
43520-46350 Mass Transit Fares	46,634	63,136	75,000	44,232	67,000	70,000	(5,000)	70,000
43520-46388 Freight Tariffs-Packages	604	0	0	0	0	0	0	0
43520-46553 Inclusa Revenue	38,285	35,436	34,000	29,354	35,244	35,250	1,250	35,250
43520-46575 IRIS - Local Share	13,344	11,872	13,000	8,959	12,000	12,000	(1,000)	12,000
TOTAL Public Charges-Services	98,867	110,445	122,000	82,545	114,244	117,250	(4,750)	117,250
Miscellaneous Revenues								
43520-48440 Ins.-Damages Reimbursement	0	0	0	0	0	0	0	0
43520-48445 Transit Mutual Dividend	3,077	2,461	2,500	5,099	5,099	4,000	1,500	4,000
43520-48500 Non-Lapsing - Major Repairs	0	0	0	0	0	0	0	0
TOTAL Miscellaneous Revenues	3,077	2,461	2,500	5,099	5,099	4,000	1,500	4,000
TOTAL REVENUES	440,436	419,848	459,500	293,157	438,603	466,250	6,750	466,250
EXPENDITURES								
Personnel Services								
53520-01-11000 Salaries - Regular	74,888	76,142	80,074	64,692	80,074	84,181	4,107	84,181
53520-01-11020 Wages - COVID Functions	219	0	0	0	0	0	0	0
53520-01-21000 Wages - Perm - Regular	49,097	56,504	50,947	46,303	50,947	56,498	5,551	56,498
53520-01-21500 Wages - Perm - Drivers	124,844	122,841	123,209	100,315	123,905	177,171	53,962	177,171
53520-01-22000 Overtime	108	0	2,500	0	500	1,000	(1,500)	1,000
53520-01-23000 Longevity	0	818	915	0	915	1,035	120	1,035
53520-01-25500 Wages - Temp - Drivers	43,681	37,890	60,602	29,396	49,000	14,668	(45,934)	14,668
53520-01-51000 Social Security	21,408	22,136	24,085	18,723	22,750	25,438	1,353	25,438
53520-01-52000 Retirement (WRS)	16,378	16,194	17,288	14,999	17,288	21,933	4,645	21,933
53520-01-52500 Prior Service-Debt Servic	1,695	1,749	1,749	1,749	1,749	2,225	476	2,225
53520-01-54000 Health Insurance	42,284	43,756	46,272	33,561	46,273	64,598	18,326	64,598

APPROVED BUDGET REPORT
AS OF: OCTOBER 31ST, 2023

10 -General Fund
Transit

	2021 ACTUAL	2022 ACTUAL	2023 CURRENT BUDGET	2023 Y-T-D ACTUAL	2023 PROJECTED YEAR END	2024 REQUESTED BUDEGT	2024 BUDGET CHANGE	2024 PROPOSED BUDGET
53520-01-55000 Life Insurance	1,590	1,356	1,520	1,310	1,575	1,944	424	1,944
TOTAL Personnel Services	376,193	379,387	409,161	311,048	394,976	450,691	41,530	450,691
53520-01-2150Wages - Perm - Drivers	PERMANENT NOTES: Proposed fourth full-time for 2024 (with family health). Part-time reduced to 600 hours.							
Contractual Services								
53520-02-20000 Utility Charges	2,759	4,290	4,000	3,701	4,500	4,500	500	4,500
TOTAL Contractual Services	2,759	4,290	4,000	3,701	4,500	4,500	500	4,500
Supplies & Expenses								
53520-03-10000 Office Supplies	129	117	400	100	300	300	(100)	300
53520-03-11000 Postage	50	55	75	54	75	75	0	75
53520-03-13000 Copier	146	169	200	126	200	200	0	200
53520-03-20000 Publish Legal Notices	1,872	1,584	2,000	1,800	2,000	2,000	0	2,000
53520-03-21000 Membership Dues	0	2,213	1,475	0	1,475	1,475	0	1,475
53520-03-32000 Education & Conference	1,352	814	2,000	428	1,500	1,500	(500)	1,500
53520-03-40000 Operating Supplies	1,357	1,668	1,000	1,182	1,500	1,500	500	1,500
53520-03-41000 Public Relations/Publicit	2,453	820	1,500	0	1,500	1,500	0	1,500
53520-03-53000 Fuel and Lube	26,399	41,878	40,000	28,680	35,000	37,000	(3,000)	37,000
53520-03-64000 Street Dept. Charges	6,486	7,471	10,000	5,419	10,000	9,000	(1,000)	9,000
53520-03-64010 Fuel Station Charges	497	500	700	386	550	550	(150)	550
53520-03-66000 Other Services	1,756	4,553	10,000	3,482	10,000	10,000	0	10,000
53520-03-67000 Bus Supplies and Parts	2,699	3,503	20,000	4,345	18,000	18,000	(2,000)	18,000
53520-03-67750 Tires and Tubes	0	2,986	4,000	1,399	6,000	6,000	2,000	6,000
TOTAL Supplies & Expenses	45,196	68,331	93,350	47,401	88,100	89,100	(4,250)	89,100
Fixed Charges								
53520-05-10000 Liability Insurance	6,677	6,697	7,000	7,197	7,197	7,250	250	7,250
53520-05-10133 Property Insurance	3,380	5,195	5,250	5,303	5,303	5,500	250	5,500
53520-05-10500 Workers Comp. Insurance	8,862	11,725	12,500	11,408	11,408	12,000	(500)	12,000
53520-05-50220 COVID-19 Expenses	250	90	0	0	0	0	0	0
53520-05-53000 Office Lease	7,272	7,490	7,575	7,714	7,714	7,945	370	7,945
TOTAL Fixed Charges	26,440	31,197	32,325	31,622	31,622	32,695	370	32,695
Technology								
53520-15-42500 Computer Hardware/Upgrade	90	0	500	0	500	500	0	500
53520-15-42575 Software & Maintenance	200	0	250	0	250	250	0	250
53520-15-42600 Dispatch Software Support	2,520	2,520	2,520	2,709	2,709	3,000	480	3,000
53520-15-91000 MDT - Verizon	1,820	1,752	1,725	1,418	1,750	1,750	25	1,750
TOTAL Technology	4,629	4,272	4,995	4,127	5,209	5,500	505	5,500
TOTAL EXPENDITURES	455,217	487,477	543,831	397,899	524,407	582,486	38,655	582,486
REVENUE OVER/(UNDER) EXPENDITURES	(14,781)	(67,629)	(84,331)	(104,741)	(85,804)	(116,236)	(31,905)	(116,236)

75

City cost to run Transit

March Report

4-05-2024 08:40 AM

CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2024

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Street Lighting					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Contractual Services	163,000.00	13,486.80	29,826.80	18.30	133,173.20
TOTAL Street Lighting	163,000.00	13,486.80	29,826.80	18.30	133,173.20
Stormwater Plan/Const.					
Contractual Services	4,000.00	0.00	1,500.00	37.50	2,500.00
TOTAL Stormwater Plan/Const.	4,000.00	0.00	1,500.00	37.50	2,500.00
Airport					
Personnel Services	1,000.00	35.19	93.85	9.39	906.15
Contractual Services	119,540.96	8,239.31	25,614.97	21.43	93,925.99
Supplies & Expenses	22,325.00	1,322.12	3,145.23	14.09	19,179.77
TOTAL Airport	142,865.96	9,596.62	28,854.05	20.20	114,011.91
Transit					
Personnel Services	450,690.95	52,371.92	110,273.98	24.47	340,416.97
Contractual Services	4,500.00	408.26	1,234.07	27.42	3,265.93
Supplies & Expenses	89,100.00	2,905.47	13,144.35	14.75	75,955.65
Fixed Charges	32,695.00	0.00	20,300.84	62.09	12,394.16
Technology	5,500.00	159.24	318.48	5.79	5,181.52
TOTAL Transit	582,485.95	55,844.89	145,271.72	24.94	437,214.23
Garbage Collection					
Personnel Services	80,705.00	6,926.95	15,362.32	19.04	65,342.68
Supplies & Expenses	125,400.00	11,009.59	24,579.90	19.60	100,820.10
Capital Outlay	61,500.00	2,309.06	8,705.11	14.15	52,794.89
TOTAL Garbage Collection	267,605.00	20,245.60	48,647.33	18.18	218,957.67
Recycling					
Personnel Services	88,136.00	8,526.49	18,919.90	21.47	69,216.10
Supplies & Expenses	141,550.00	9,542.55	27,394.14	19.35	114,155.86
Capital Outlay	11,500.00	0.00	0.00	0.00	11,500.00
TOTAL Recycling	241,186.00	18,069.04	46,314.04	19.20	194,871.96
Weed & Nuisance Control					
Personnel Services	9,227.00	6.99	1,660.32	17.99	7,566.68
Contractual Services	250.00	0.00	0.00	0.00	250.00
Supplies & Expenses	1,600.00	43.89	43.89	2.74	1,556.11
TOTAL Weed & Nuisance Control	11,077.00	50.88	1,704.21	15.39	9,372.79
Health Officer					
Personnel Services	5,813.00	0.00	0.00	0.00	5,813.00
Supplies & Expenses	75.00	0.00	0.00	0.00	75.00
TOTAL Health Officer	5,888.00	0.00	0.00	0.00	5,888.00

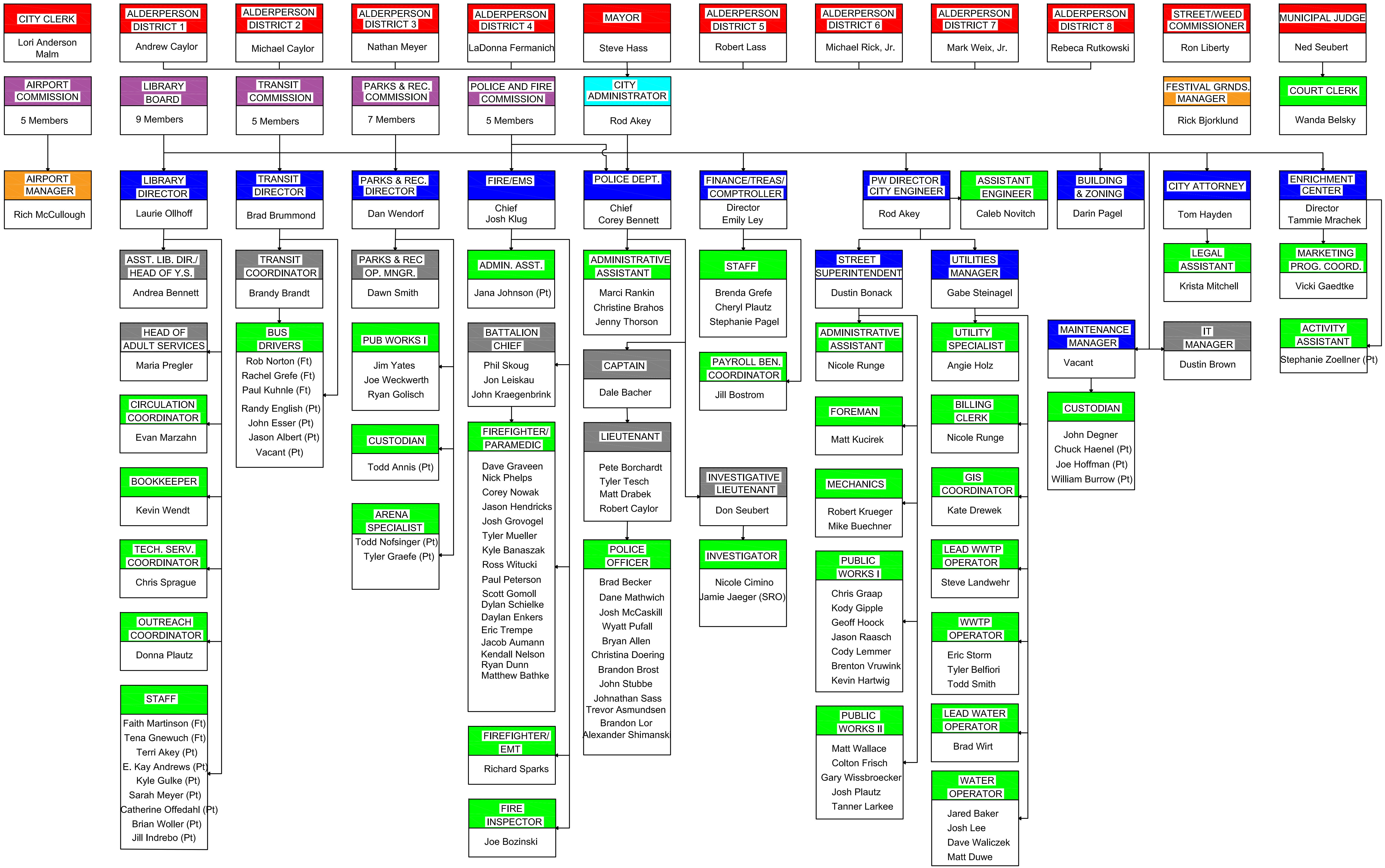
City of Merrill Tax Increment Districts:

TID #	Name	Type	Base Yr.	Resolution Date	End of Exp. Period	Maximum Life
3	East side	Mixed-Use	2005	09/13/2005	2020	09/13/2025
4	Theilman/Park Ridge	Mixed-Use	2007	09/11/2007	2022	09/11/2027
5	Hwy 107/Taylor	Mixed-Use	2007	09/11/2007	2022	09/11/2027
6	Downtown	Blighted	2009	05/12/2009	2031	05/12/2036
7	N. Center Ave	Blighted	2009	08/11/2009	2031	08/11/2036
8	West Side	Blighted	2011	09/27/2011	2033	09/27/2038
9	WI River/S. Center	Blighted	2013	09/24/2013	2035	09/24/2040
10	Fox Point	Blighted	2015	09/22/2015	2037	09/22/2042
11	Apartments	Mixed-Use	2016	05/10/2016	2031	05/10/2036
12	Weinbrenner	Mixed-Use	2017	08/23/2017	2031	08/23/2037
13	Industrial	Industrial	2021	02/09/2021	2037	02/09/2041
14	Car Wash	Blighted	2021	06/08/2021	2043	06/08/2048

Valuation Compliance Test

2023 EV TID In:		$ 654,892,600	
12% Test		$ 78,587,112	
2023 Increment:			% of City EV
3	East side	$ 52,307,400	8.0%
4	Theilman/Park Ridge	$ 9,891,300	1.5%
5	Hwy 107/Taylor	$ 647,700	0.1%
6	Downtown	$ 7,870,300	1.2%
7	N. Center Ave	$ 9,494,700	1.4%
8	West Side	$ 11,928,100	1.8%
9	WI River/S. Center	$ 610,900	0.1%
10	Fox Point	$ 5,271,200	0.8%
11	Apartments	$ 16,075,900	2.5%
12	Weinbrenner	$ 1,594,700	0.2%
13	Industrial	$ 22,500	0.0%
14	Car Wash	$ 717,600	0.1%
		$ 116,432,300	17.8%
	Under/(Over)	**(37,845,188)**	

**Currently out of compliance*



CITY CLERK
Lori Anderson Malm
ALDERPERSON DISTRICT 1
Andrew Caylor
ALDERPERSON DISTRICT 2
Michael Caylor
ALDERPERSON DISTRICT 3
Nathan Meyer
ALDERPERSON DISTRICT 4
LaDonna Fermanich
MAYOR
Steve Hass
ALDERPERSON DISTRICT 5
Robert Lass
ALDERPERSON DISTRICT 6
Michael Rick, Jr.
ALDERPERSON DISTRICT 7
Mark Weix, Jr.
ALDERPERSON DISTRICT 8
Rebeca Rutkowski
STREET/WEED COMMISSIONER
Ron Liberty
MUNICIPAL JUDGE
Ned Seubert
AIRPORT COMMISSION
5 Members
LIBRARY BOARD
9 Members
TRANSIT COMMISSION
5 Members
PARKS & REC. COMMISSION
7 Members
POLICE AND FIRE COMMISSION
5 Members
CITY ADMINISTRATOR
Rod Akey
FESTIVAL GRNDS. MANAGER
Rick Bjorklund
COURT CLERK
Wanda Belsky
AIRPORT MANAGER
Rich McCullough
LIBRARY DIRECTOR
Laurie Ollhoff
TRANSIT DIRECTOR
Brad Brummond
PARKS & REC. DIRECTOR
Dan Wendorf
FIRE/EMS
Chief
Josh Klug
POLICE DEPT.
Chief
Corey Bennett
FINANCE/TREAS/ COMPTROLLER
Director
Emily Ley
PW DIRECTOR CITY ENGINEER
Rod Akey
ASSISTANT ENGINEER
Caleb Novitch
BUILDING & ZONING
Darin Pagel
CITY ATTORNEY
Tom Hayden
ENRICHMENT CENTER
Director
Tammie Mrachek
ASST. LIB. DIR./ HEAD OF Y.S.
Andrea Bennett
HEAD OF ADULT SERVICES
Maria Pregler
CIRCULATION COORDINATOR
Evan Marzahn
BOOKKEEPER
Kevin Wendt
TECH. SERV. COORDINATOR
Chris Sprague
OUTREACH COORDINATOR
Donna Plautz
STAFF
Faith Martinson (Ft)
Tena Gnewuch (Ft)
Terri Akey (Pt)
E. Kay Andrews (Pt)
Kyle Gulke (Pt)
Sarah Meyer (Pt)
Catherine Offedahl (Pt)
Brian Woller (Pt)
Jill Indrebo (Pt)
TRANSIT COORDINATOR
Brandy Brandt
BUS DRIVERS
Rob Norton (Ft)
Rachel Grefe (Ft)
Paul Kuhnle (Ft)
Randy English (Pt)
John Esser (Pt)
Jason Albert (Pt)
Vacant (Pt)
PARKS & REC OP. MNGR.
Dawn Smith
PUB WORKS I
Jim Yates
Joe Weckwerth
Ryan Golisch
CUSTODIAN
Todd Annis (Pt)
ARENA SPECIALIST
Todd Nofsinger (Pt)
Tyler Graefe (Pt)
ADMIN. ASST.
Jana Johnson (Pt)
BATTALION CHIEF
Phil Skoug
Jon Leiskau
John Kraegenbrink
FIREFIGHTER/ PARAMEDIC
Dave Graveen
Nick Phelps
Corey Nowak
Jason Hendricks
Josh Grovogel
Tyler Mueller
Kyle Banaszak
Ross Witucki
Paul Peterson
Scott Gomoll
Dylan Schielke
Daylan Enkers
Eric Trempe
Jacob Aumann
Kendall Nelson
Ryan Dunn
Matthew Bathke
FIREFIGHTER/ EMT
Richard Sparks
FIRE INSPECTOR
Joe Bozinski
ADMINISTRATIVE ASSISTANT
Marci Rankin
Christine Brahos
Jenny Thorson
CAPTAIN
Dale Bacher
LIEUTENANT
Pete Borchardt
Tyler Tesch
Matt Drabek
Robert Caylor
POLICE OFFICER
Brad Becker
Dane Mathwich
Josh McCaskill
Wyatt Pufall
Bryan Allen
Christina Doering
Brandon Brost
John Stubbe
Johnathan Sass
Trevor Asmundsen
Brandon Lor
Alexander Shimanski
STAFF
Brenda Grefe
Cheryl Plautz
Stephanie Pagel
PAYROLL BEN. COORDINATOR
Jill Bostrom
INVESTIGATIVE LIEUTENANT
Don Seubert
INVESTIGATOR
Nicole Cimino
Jamie Jaeger (SRO)
STREET SUPERINTENDENT
Dustin Bonack
ADMINISTRATIVE ASSISTANT
Nicole Runge
FOREMAN
Matt Kucirek
MECHANICS
Robert Krueger
Mike Buechner
PUBLIC WORKS I
Chris Graap
Kody Gipple
Geoff Hoock
Jason Raasch
Cody Lemmer
Brenton Vruwink
Kevin Hartwig
PUBLIC WORKS II
Matt Wallace
Colton Frisch
Gary Wissbroecker
Josh Plautz
Tanner Larkee
UTILITIES MANAGER
Gabe Steinagel
UTILITY SPECIALIST
Angie Holz
BILLING CLERK
Nicole Runge
GIS COORDINATOR
Kate Drewek
LEAD WWTP OPERATOR
Steve Landwehr
WWTP OPERATOR
Eric Storm
Tyler Belfiori
Todd Smith
LEAD WATER OPERATOR
Brad Wirt
WATER OPERATOR
Jared Baker
Josh Lee
Dave Waliczek
Matt Duwe
MAINTENANCE MANAGER
Vacant
CUSTODIAN
John Degner
Chuck Haenel (Pt)
Joe Hoffman (Pt)
William Burrow (Pt)
LEGAL ASSISTANT
Krista Mitchell
IT MANAGER
Dustin Brown
MARKETING PROG. COORD.
Vicki Gaedtke
ACTIVITY ASSISTANT
Stephanie Zoellner (Pt)