



**CITY OF MERRILL  
COMMITTEE OF THE WHOLE  
AGENDA • TUESDAY, OCTOBER 14, 2025**

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**Regular Meeting**

**City Hall Council Chambers**

**5:30 PM**

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To attend remotely call 929-266-1633 PIN 532 593 961 #

- I. Call to Order**
- II. Roll Call**
- III. Public Comment**
- IV. General Agenda Items for Consideration**
  - 1. Consider approving the minutes from the previous meeting.
  - 2. Review & Discuss 2026 Budget Requests:
    - a. General Fund Operating Budget
    - b. Community Development Fund
- V. Adjournment**

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**CITY OF MERRILL  
COMMITTEE OF THE WHOLE  
TUESDAY, SEPTEMBER 23, 2025 MINUTES  
REGULAR MEETING CITY HALL COUNCIL CHAMBERS 6:30 PM**

- I. Call to Order** Mayor Hass called the meeting to order at 6:40 pm  
Present: Mayor Hass, D1 Alderperson A. Caylor, D2 Alderperson M. Caylor, D3 Alderperson Meyer, D4 Alderperson Fermanich, D6 Alderperson Rick, D7 Alderperson Weix Jr., D8 Alderperson Rutkowski  
Present Not Voting: City Administrator Akey, Finance Director Ley, City Clerk Anderson-Malm, Enrichment Center Director Mrachek, Facilities Maintenance Manager Brunett, Information Technology Manager Brown, Library Director Ollhoff, Park & Recreation Director Wendorf, Police Chief Bennett, Street Superintendent Bonack, Transit Director Brummond (remote), Utility Operations Manager Steinagel, Dave Graveen, Al Wix.  
Excused: D5 Alderperson Landis Holdorf
- II. Roll Call** Roll call was taken with 8/9 present.
- III. Public Comment** There was no public comment.
- IV. General Agenda Items for Consideration**
- 1. Consider minutes from the August 26th and September 9th meetings.**  
- (D2 Alderperson M. Caylor/D8 Alderperson Rutkowski) motion/second to place minutes on file. The motion passed.
  - 2. Review and Discussion of 2026 Budget Requests:**
    - a. 2026 Capital Requests**
    - b. Water Utility Operating Budget**
    - c. Wastewater Utility Operating Budget**
    - d. Landfill Remediation Operating Budget**
    - e. Airport Fuel Fund Budget**
    - f. Debt Service**
    - g. Tax Increment Districts 3-14** - The 2026 Capital Requests were reviewed. Following discussion, (D3 Alderperson Meyer/D2 Alderperson M. Caylor) motion/second to remove the car 60 replacement from the budget requests. The motion carried on an 8/0 roll call vote.  
Finance Director Ley reviewed the Water Utility Operating Budget, Wastewater Utility Operating Budget, Landfill Remediation Operating Budget, Airport Fuel Fund Budget, Debt Service, and Tax Increment Districts 3-14 with the committee and answered questions.
- V. Adjournment** It was determined the next Committee of the Whole Budget meeting would be October 14th at 5:30 pm before the Common Council meeting. (D6 Alderperson Rick/D3 Alderperson Meyer) motion/second to adjourn. The motion passed. The meeting was adjourned at 7:28 pm.

Minutes submitted by City Clerk Anderson-Malm  
*Minutes are in draft form until approved at the next scheduled meeting*

# CITY OF MERRILL

## 2026 Budget Meeting #3



Date: 10/14/2025

## Overview of Merrill's Fund Structure:

Fund	Name	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	COW Review Date
10	General Fund	X					10/14/2025
20	Remedial Action-Landfill	X					09/23/2025
21	Police -SRO	X					10/14/2025
24	Merrill Fairgrounds	X					10/14/2025
26	Reserved-Non-Lapsing	X					10/14/2025
27	Merrill Airport Fuel	X					09/23/2025
52	Capital Projects	X					10/14/2025
25	Community Development		X				10/14/2025
30	Debt Service			X			09/23/2025
40	TID 10 - Fox Point				X		09/23/2025
41	TID 11 - Apartments				X		09/23/2025
42	TID 12 - Weinbrenner				X		09/23/2025
43	TID 3 - East Side				X		09/23/2025
44	TID 4 - Thielman/P Ridge				X		09/23/2025
45	TID 5 - Hwy 107/Taylor				X		09/23/2025
46	TID 6 - Downtown				X		09/23/2025
47	TID 7 - N Center				X		09/23/2025
48	TID 8 - West Side				X		09/23/2025
49	TID 9 - WI River/S Center				X		09/23/2025
53	TID 13 - Industrial				X		09/23/2025
54	TID 14 - Car Wash				X		09/23/2025
62	Water Fund					X	09/23/2025
63	Sewer Fund					X	09/23/2025

### 10/14/25 COW:

- Review General Fund proposed budget
- Consider new requests
- Any additional budget initiatives?
- Review Community Development (25) proposed budget

### Next Steps:

DOR publishes 2025 Manufacturing Assessed Values (used in tax rat calc.)	Ongoing
Budget COW #4: Final review of draft budget and preliminary tax rate review	10/28/2025
Technical College levy information due	10/31/2025
City of Merrill Budget Hearing and Adoption	11/11/2025
County and State apportionment due	11/15/2025

**Notes on the 2026 General Fund Proposed Budget:**

- 1.) In general, this is a cost-to-continue budget. That is, the funding provided in the draft budget continues existing programs and operations at their current levels. Funding has been adjusted for known or anticipated changes in order to maintain current operations.
  - a. Cost of Living Salary Adjustments – the 2026 budget includes a 2.5% wage adjustment.
  - b. Utility expenses – assumes a 1.5% increase in the costs of utilities.
  - c. Contract inflation – known contract increases/renewals have been incorporated.
  - d. Property, Liability, & Workers Compensation Insurance – assumes a 2.5% annual increase.
  
- 2.) The proposed 2026 expenses are roughly -8% less than the 2025 Budget. There are a number of factors for this decrease, including:
  - a. 0% increase for health insurance –the city is switching insurance carriers.
  - b. Savings from contracting for legal services (estimated at \$75,000).
  - c. There were several one-time projects in 2025 funded by outside donations (\$770,000 Bierman Field lights at the MARC, \$400,000 Bierman purchase of the Armory Building, \$100,000 Lincoln County ARPA funded campground restroom improvements at the Fairgrounds, and \$20,000 Fairgrounds fence donation from the Lincoln County Fairgrounds) that inflated 2025 expenses. Without similar projects in 2026, the budget is smaller.
  - d. Estimated retirements of two long-time city employees (in 2025 there were 4).
  
- 3.) Salary splits – over the past two budgets, I have adjusted how positions are funded by using TID or utility funds when appropriate, and by looking at annual projects included in the budget. For 2026, I propose the following splits:

**2026 Payroll Budget**

**Salary Splits**

	<b>Gen</b>	<b>TID</b>	<b>Water</b>	<b>Sewer</b>	<b>Total</b>
City Administrator/PW Director	25%	25%	25.0%	25.0%	100%
Assistant Engineer	25%	25%	25.0%	25.0%	100%
City Clerk	98%		1.0%	1.0%	100%
Finance Director/Treasurer	25%	25%	25.0%	25.0%	100%
IT Manager	50%		25.0%	25.0%	100%
Street Superintendent	70%	30%			100%
Building Inspector/Zoning Administrator	100%				100%
Council (5)	100%				100%
Council (3)	75%		12.5%	12.5%	100%
Council President	100%				100%
Clerk/Treasurer Staff					
Payroll	50%		25.0%	25.0%	100%
Office Manager	50%		25.0%	25.0%	100%
Admin Assistant	70%		15.0%	15.0%	100%

Admin Assistant AP	75%	12.5%	12.5%	100%
Street Admin/Utility Bill Clerk	60%	20.0%	20.0%	100%
Utility Specialist/Billing Coordinator	0%	50.0%	50.0%	100%
GIS Coordinator	0%	50.0%	50.0%	100%
Utility Operations Manager	0%	50.0%	50.0%	100%
Water Crew (5.0 FTE)	0%	65.0%	35.0%	100%

**General Fund Allocations:**

Maintenance Manager	57.5%	City Maintenance
	42.5%	Library
Total	100.0%	
Maintenance Custodian	62.5%	Expo Center
	37.5%	Library
Total	100.0%	
Parks/Recreation Director	50%	Parks
	50%	Recreation
Total	100.0%	
Social Media/Fairgrounds Manager	100.0%	Marketing
	0.0%	Fairgrounds
Total	100.0%	

**Street Department Road Crew:** In the past, wages for the 10.0 full time employees on the Street Crew have been allocated to different divisions based on workload (road maintenance, snow and ice, storm water maintenance, garage maintenance, street painting, traffic control, etc.). The problem is that workload can vary significantly year to year based on the snowfall, new development, and projects for other departments, etc. For 2026, I propose fully funding our Street Crew from a single public works division (renamed Street Crew Expense). Department staff will continue to track hours and equipment used on various projects and can “bill” different departments for their time if necessary, but the crew will be fully budgeted and accounted for in one place. This will significantly streamline payroll processing.

	2025	2026
Roads	36.5%	
Garage Maintenance	0.2%	
Snow & Ice	19.1%	
Stormwater Maintenance	5.0%	
Street Painting & Marking	2.3%	
Street Leave Expenses	9.2%	100%
Street Lighting	0.0%	
Weed & Nuisance Control	0.8%	
Decorations & Banners	0.5%	
Traffic Control	1.6%	

Capital	5%	
TIDs	10%	
Water	5%	
Sewer	5%	
<hr/>		
Total	100.0%	100.0%

4.) There are a number of new budget requests for Council to review. I have provided a list of projects, positions, and/or purchases, their estimated costs and a brief description, as well as the *estimated* impact on the city tax rate and the impact on the tax bill of a \$100,000 property. **These are estimates only; we do not have all of the information from the Department of Revenue to calculate our tax rate.** Council can review the list, as well as any additional items, and consider inclusion in the 2026 budget.

**City of Merrill**  
**2025 General Fund Overview**

	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	%
Beginning Fund Balance	2,451,670	2,096,534	1,943,369	2,849,140	2,849,140	2,849,140	2,658,774		
<b>REVENUE</b>									
Tax Revenue	4,418,544	4,315,719	4,398,233	4,515,729	4,409,509	4,539,232	4,289,692	(226,037)	-5.0%
Special Assessments	24,214	17,248	21,915	15,000	25,078	34,250	5,000	(10,000)	-66.7%
Intergovernmental Revenues	5,955,214	5,834,936	6,428,029	6,364,001	1,116,201	6,372,651	6,257,862	(106,139)	-1.7%
Licenses and Permits	183,521	196,662	153,261	178,170	103,458	166,155	168,770	(9,400)	-5.3%
Fines, Forfeits and Penalties	119,232	121,487	108,720	101,000	67,210	89,000	110,000	9,000	8.9%
Public Charges for Services	532,559	590,275	586,947	539,925	249,932	555,130	517,000	(22,925)	-4.2%
Intergovernmental Charges for Services	1,879,672	1,898,819	1,922,000	1,960,148	867,614	1,706,751	2,097,363	137,215	7.0%
Miscellaneous Revenues	602,562	1,001,904	678,328	1,574,020	707,908	1,685,623	336,210	(1,237,810)	-78.6%
Other Financing Sources	1,341,953	357,856	2,076,075	1,553,245	91,701	482,298	1,978,905	425,660	27.4%
<b>TOTAL REVENUE</b>	<b>15,057,471</b>	<b>14,334,906</b>	<b>16,373,508</b>	<b>16,801,238</b>	<b>7,638,611</b>	<b>15,631,091</b>	<b>15,760,802</b>	<b>(1,040,435)</b>	<b>-6.2%</b>
<b>EXPENDITURES</b>									
General Government	1,691,434	1,624,032	1,895,237	2,259,353	850,641	1,196,500	1,668,867	(590,486)	-26.1%
Police Department	2,918,026	2,906,472	3,149,479	3,384,352	1,479,746	3,154,563	3,456,263	71,911	2.1%
Fire Department	1,789,978	1,712,602	1,795,108	1,817,219	879,253	1,872,164	1,863,918	46,700	2.6%
Ambulance/EMS	1,193,009	1,202,661	1,235,444	1,266,727	562,693	1,266,735	1,313,047	46,320	3.7%
Other Public Safety	384,335	249,986	204,227	126,097	60,090	122,638	132,217	6,120	4.9%
Total Public Safety	6,285,348	6,071,721	6,384,259	6,594,395	2,981,781	6,416,100	6,765,445	171,050	2.6%
Public Works	2,078,669	2,109,611	2,389,341	2,401,792	1,326,995	2,396,996	2,533,548	131,757	5.5%
Other Transportation	622,700	662,000	683,439	806,410	320,556	815,036	815,686	9,276	1.2%
Garbage & Recycling Collection	474,803	491,888	481,490	495,057	218,016	482,657	490,365	(4,693)	-0.9%
Other Sanitation	9,196	10,323	2,690	10,406	2,870	10,406	4,830	(5,576)	-53.6%
Health and Human Services	186,325	200,716	207,474	191,391	84,560	188,931	198,445	7,053	3.7%
Culture, Recreation and Education	2,527,471	2,492,188	2,627,884	2,678,715	1,119,690	2,607,381	2,493,457	(185,258)	-6.9%
Conservation & Development	20,200	20,200	17,500	17,500	17,500	17,500	18,500	1,000	5.7%
Capital Outlay	1,408,997	798,867	683,702	1,689,949	1,689,949	1,689,949	706,660	(983,289)	-58.2%
Interest and Fiscal Charges	9,504	-	61,351	-	-	-	65,000	65,000	
Transfers	97,960	6,525	33,370	-	-	-	-	-	
<b>TOTAL EXPENDITURES</b>	<b>15,412,607</b>	<b>14,488,071</b>	<b>15,467,737</b>	<b>17,144,969</b>	<b>8,612,558</b>	<b>15,821,457</b>	<b>15,760,802</b>	<b>(1,384,166)</b>	<b>-8.1%</b>
Net Change in Fund Balance	(355,136)	(153,165)	905,771	(343,731)		(190,366)	-		
<b>Ending Fund Balance</b>	<b>2,096,534</b>	<b>1,943,369</b>	<b>2,849,140</b>	<b>2,505,409</b>		<b>2,658,774</b>	<b>2,658,774</b>		
% of Operating Expenses	13.6%	13.4%	18.4%	14.6%		16.8%	16.9%		
<b>Assigned Fund Balance</b>									
Nonspendable	272,641	271,430	290,431						
Restricted	115,925	106,814	576,325						
Committed	792,683	880,350	864,907						
<b>Total Assigned General Fund Balance</b>	<b>1,181,249</b>	<b>1,258,594</b>	<b>1,731,663</b>						
<b>Unassigned Fund Balance</b>	<b>915,285</b>	<b>684,775</b>	<b>1,117,477</b>						

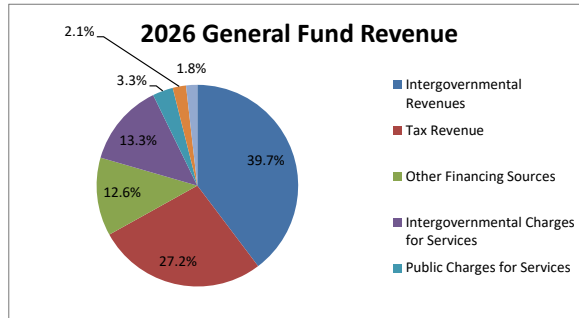
# City of Merrill 2026 Proposed Budget

## General Fund Revenues

### Summary of General Fund Revenues

	2025 Budget	2026 Budget	\$ Change	% Change	Notes:	% of 2026 Total Revenues
Tax Revenue	4,515,729	4,289,692	(226,037)	-5.0%	Less tax revenue required to balance expenses	27.2%
Special Assessments	15,000	5,000	(10,000)	-66.7%	Expected decline in collections	0.0%
Intergovernmental Revenues	6,364,001	6,257,862	(106,139)	-1.7%	Based on DOR estimates, no Flex grant award in 2026	39.7%
Licenses and Permits	178,170	168,770	(9,400)	-5.3%	Natural variation due to every other year licenses	1.1%
Fines, Forfeits and Penalties	101,000	110,000	9,000	8.9%	Return of the police technology fee	0.7%
Public Charges for Services	539,925	517,000	(22,925)	-4.2%	End CVR program, more tempered revenue expectations	3.3%
Intergovernmental Charges for Services	1,960,148	2,097,363	137,215	7.0%	Additional SRO funding, County Ambulance Aid estimates	13.3%
Miscellaneous Revenues	1,574,020	336,210	(1,237,810)	-78.6%	2025 Bierman donations, not expected in 2026	2.1%
Other Financing Sources	1,553,245	1,978,905	425,660	27.4%	Revised borrowing plan to include 2025 + 2026 projects	12.6%
<b>Total</b>	<b>16,801,238</b>	<b>15,760,802</b>	<b>(1,040,435)</b>	<b>-6.2%</b>		<b>100%</b>

2026 Largest Revenue Sources:	2026 Est.	% of Total
General Property Taxes	3,605,779	23%
State Shared Revenue	3,114,755	20%
Proceeds from Long-Term Debt	1,616,960	10%
County Ambulance Aid	1,328,479	8%
General Transportation Aids	880,096	6%
Supplemental Shared Revenue	702,087	4%
<b>Total</b>	<b>11,248,157</b>	<b>71%</b>



# City of Merrill 2026 Proposed Budget

## Summary of General Fund Expenses

### Summary of General Fund Expenses

	2025 Budget	2026 Budget	\$ Change	% Change	% of 2026
<b>Total Expenses</b>					<b>100.0%</b>
General Government	2,259,353	1,668,867	(590,486)	-26.1%	10.6%
Public Safety	6,594,395	6,765,445	171,050	2.6%	42.9%
Public Works	2,401,792	2,533,548	131,757	5.5%	16.1%
Transportation	806,410	815,686	9,276	1.2%	5.2%
Garbage & Recycling Collection	495,057	490,365	(4,693)	-0.9%	3.1%
Weed & Nuisance Control	10,406	4,830	(5,576)	-53.6%	0.0%
Health and Human Services	191,391	198,445	7,053	3.7%	1.3%
Culture, Recreation and Edu	2,678,715	2,493,457	(185,258)	-6.9%	15.8%
Conservation & Development	17,500	18,500	1,000	5.7%	0.1%
Capital Outlay	1,689,949	706,660	(983,289)	-58.2%	4.5%
Interest and Fiscal Charges	-	65,000	65,000	0.0%	0.4%
<b>Total</b>	<b>17,144,969</b>	<b>15,760,802</b>	<b>(1,384,166)</b>	<b>-8.1%</b>	<b>100.0%</b>

### Expenses by Department

Departments	2025 Expenses	2026 Expenses	\$ change from 2025	% change from 2025	Notes on 2026 budget:	% of 2026 Total Expenses
<b>General Government:</b>						<b>10.6%</b>
Mayor	28,063	28,063	-	0%		
Common Council	50,770	51,173	403	1%		
City Attorney	239,116	155,004	(84,112)	-35%	Net savings from contracting for Legal Services	
Municipal Court	114,340	116,761	2,421	2%		
Administrator	45,297	47,375	2,078	5%		
Human Resources	5,000	5,200	200	4%		
City Clerk	91,003	95,208	4,205	5%		
Elections	36,396	45,402	9,006	25%	4 Elections possible in 2026	
Clerk/Treasurer staff	191,599	203,024	11,425	6%		
Finance Director	69,180	73,566	4,386	6%		
Information Technology	185,213	173,733	(11,480)	-6%	Remove spam filter-included in other security products	
Maintenance	658,419	292,399	(366,020)	-56%	No land purchase (\$400k Armory Purchase in 2025)	
Other General Government	544,956	381,959	(162,997)	-30%	2 known retirements (vs 4 in 2025)	
<b>Public Safety:</b>						<b>42.9%</b>
Police Department	3,209,313	3,211,010	1,697	0%	1 squad replaced in 2026 (vs 2 in 2025)	
School Resource Officer	175,039	245,253	70,214	40%	Second SRO officer (75% County reimbursement)	
Fire Department	1,775,427	1,814,976	39,549	2%	Placeholder estimates for contract negotiations	
2% Fire Dues	41,792	48,942	7,150	17%		
Ambulance/EMS	1,266,727	1,313,047	46,320	4%	Placeholder estimates for contract negotiations	
Building Inspection	121,297	127,417	6,120	5%		
Weight & Measures	4,800	4,800	-	0%		
<b>Public Works:</b>						<b>13.5%</b>
Engineering	27,120	27,746	626	2%		
Stormwater Plan/Const.	4,000	5,000	1,000	25%		
Street Commissioner	5,626	5,626	-	0%		
Street Superintendent	82,203	86,212	4,009	5%		
Garage Maintenance	65,024	64,573	(451)	-1%		
Operations Support	647,766	642,401	(5,365)	-1%	Change in health insurance coverage	
Roads	367,008	114,140	(252,869)	-69%	Consolidated 10.0 FTE Street crew wages	
Street Cleaning	81,230	83,418	2,188	3%		
Snow & Ice	226,401	96,041	(130,361)	-58%	Consolidated 10.0 FTE Street crew wages	
Stormwater Maintenance	78,834	45,377	(33,457)	-42%	Consolidated 10.0 FTE Street crew wages	
Street Painting	37,868	20,000	(17,868)	-47%	Consolidated 10.0 FTE Street crew wages	
Street Crew Expense	90,800	753,535	662,735	730%	Consolidated 10.0 FTE Street crew wages	
Street Lighting	168,674	170,614	1,940	1%	Consolidated 10.0 FTE Street crew wages	
Traffic Control	26,942	16,087	(10,855)	-40%	Consolidated 10.0 FTE Street crew wages	
Landfill Remediation	48,500	22,780	(25,720)	-53%	No equipment purchased in 2026	
Capital Projects (labor)	443,795	380,000	(63,795)	-14%	Consolidated 10.0 FTE Street crew wages	
<b>Transportation:</b>						<b>5.2%</b>
Airport	143,502	146,309	2,807	2%		
Airport Fuel	93,025	81,025	(12,000)	-13%		
Transit	569,883	588,352	18,469	3%	Additional 0.3 FTE	
<b>Garbage &amp; Recycling Collection:</b>						<b>3.1%</b>
Garbage Collection	252,843	258,226	5,382	2%	Assumed +2% Tipping Fee	
Recycling	242,214	232,139	(10,075)	-4%	No carts in 2026 (large inventory)	
<b>Other Sanitation:</b>						<b>0.0%</b>
Weed & Nuisance Control	10,406	4,830	(5,576)	-54%	Consolidated 10.0 FTE Street crew wages	
<b>Health and Human Services:</b>						<b>1.3%</b>
Enrichment Center	181,212	188,265	7,053	4%		
MEC Transportation	4,291	4,291	-	0%		
Health Officer	5,888	5,888	-	0%		
<b>Culture, Recreation and Education:</b>						<b>15.2%</b>
Library	1,041,156	1,062,391	21,234	2%		
Parks	461,786	468,628	6,842	1%		
Recreation Programs	245,851	263,405	17,554	7%	ShopKeep Credit Card processing fee increase	
MARC/Smith Center	131,658	138,446	6,788	5%		
Aquatic Center	204,131	207,036	2,905	1%	Includes \$10k contingency+\$12k plaster repairs	

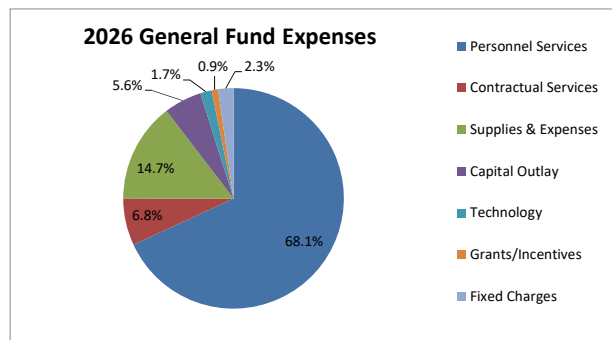
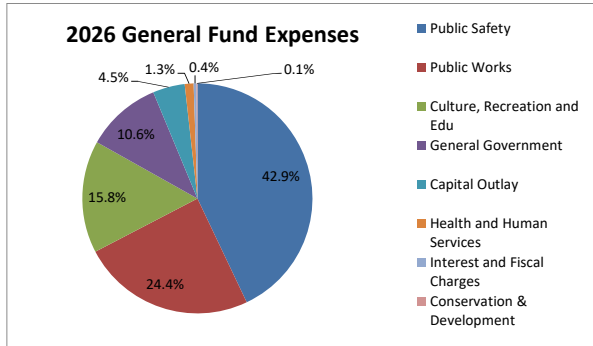
Community Events	14,200	14,200	-	0%	Includes \$8k cost share Fireworks
Decorations & Banners	7,342	4,300	(3,042)	-41%	Consolidated 10.0 FTE Street crew wages
Outside Agencies	46,500	49,500	3,000	6%	
Merrill Fairgrounds	380,404	190,293	(190,110)	-50%	No major 2026 projects (2025: campground restroom + Fence)
Marketing	145,687	95,258	(50,429)	-35%	No equipment purchases planned (council chambers in 2025)
<b>Conservation &amp; Development:</b>					<b>0.1%</b>
Economic Development	17,500	18,500	1,000	6%	+2% in LCEDC Agreement (split with TIDs)
<b>Capital Outlay</b>					<b>4.5%</b>
Fund 52 Capital	1,689,949	706,660	(983,289)	-58%	Smaller equipment list in 2026 (2025: Bierman \$770k for field lights)
<b>Interest and Fiscal Charges</b>					<b>0.4%</b>
Debt Issuance Costs	-	65,000	65,000		No borrowing in 2025, estimate for 2026
<b>Total</b>	<b>17,144,969</b>	<b>15,760,802</b>	<b>(1,384,166)</b>	<b>-8.1%</b>	<b>96.8%</b>

### 2026 Expenses by Cost Center

	2025	2026	\$ Change	% Change	
<b>Personnel Services</b>	10,327,375	10,735,272	407,897	3.9%	COLA and Step increases
<b>Contractual Services</b>	1,008,428	1,072,675	64,247	6.4%	Inflation in contracts
<b>Supplies &amp; Expenses</b>	2,335,765	2,310,364	(25,401)	-1.1%	
<b>Capital Outlay</b>	2,492,314	875,660	(1,616,654)	-64.9%	Fewer equipment purchases, Bierman projects
<b>Technology</b>	262,778	263,833	1,055	0.4%	
<b>Grants/Incentives</b>	144,000	144,660	660	0.5%	Community organizations, Room Tax distributions
<b>Fixed Charges</b>	574,310	358,339	(215,971)	-37.6%	Insurance, Debt Service, Issuance, Retirement payouts
<b>Total</b>	<b>17,144,969</b>	<b>15,760,802</b>	<b>(1,384,166)</b>	<b>-8.1%</b>	

### 2026 Expenses by Category

	2025	2026	\$ Change	% Change
Public Safety	6,594,395	6,765,445	171,050	2.6%
Public Works	3,713,665	3,844,429	130,763	3.5%
Culture, Recreation and Edu	2,678,715	2,493,457	(185,258)	-6.9%
General Government	2,259,353	1,668,867	(590,486)	-26.1%
Capital Outlay	1,689,949	706,660	(983,289)	-58.2%
Health and Human Services	191,391	198,445	7,053	3.7%
Interest and Fiscal Charges	-	65,000	65,000	0.0%
Conservation & Development	17,500	18,500	1,000	5.7%
<b>Total</b>	<b>17,144,969</b>	<b>15,760,802</b>	<b>(1,384,166)</b>	<b>-8.1%</b>



## Summary of New Requests

**Estimated Impact:**  
**City Tax    \$100k property**  
**Rate            tax bill**

**Project/item**

**Request:**

**Description:**

**For 2026 budget Consideration:**

Project/item	Request:	Description:	City Tax Rate	\$100k property tax bill
1 Unitrends Cloud-Offsite Backup	\$18,000	Subscription for cloud storage for backups of our data and server information. Ongoing expense.	0.030	\$3.00
2 Cisco WebEx Phone Licensing	\$2,800	Additional operating costs related to the Cisco Phone Software Upgrade capital project. Ongoing expense	0.005	\$0.50
3 Taser Annual Subscription	\$25,000	Annual subscription lease for 23 devices + support. 5 year contract.	0.042	\$4.20
4 Training Division Chief	\$142,000	New full time position to organize, lead, and provide fire and rescue training. Ongoing expense.	0.238	\$23.80
5 MEC non-capital equipment replacement	\$2,500	Annual allocation for small equipment replacement (tables, chairs, shelves, etc.). Ongoing expense.	0.004	\$0.40
6 Increase MEC Assistant +4 hours (32/wk)	\$23,552	Increase part time assistant hours to 32 hrs/week (health insurance eligible). Ongoing expense.	0.039	\$3.90
7 MARC non-capital equipment replacement	\$2,500	Annual allocation for small equipment replacement (tables, chairs, skates, etc.). Ongoing expense.	0.004	\$0.40
8 Housing Developer Grant	\$10,000	Housing Incentive for eligible, non-TID, housing development. Ongoing expense.	0.017	\$1.70
9 Merrill Fairgrounds Contingency	\$10,000	Funding available for one-time unbudgeted repairs, expenses (lapses at year end). Ongoing expense.	0.017	\$1.70
10 Increase Street Resurfacing	\$250,000	CAPITAL: Taylor St Resurfacing (Grand Ave to Champagne) 1yr instead of 2yrs. One time expense.	-	GO Borrowing
<b>Total:</b>	<b>\$236,352</b>		<b>0.396</b>	<b>\$39.60</b>

**INCLUDED in the 2026 Proposed Budget:**

Highlighted in Green on detailed budget sheets

11 Voting Machines	\$8,000	2 voting machines (\$4k each). Funding provided in 2025, not purchased.	0.013	\$1.30
12 Garage Contingency Account	\$10,000	Included in 2025 budget, Lapsing funds for unforeseen repairs/maintenance. Ongoing expense.	0.017	\$1.70
13 Aquatic Center Contingency Account	\$10,000	Included in 2025 budget, Lapsing funds for unforeseen repairs/maintenance. Ongoing expense.	0.017	\$1.70
14 Plaster Repairs 2026	\$12,000	Necessary repairs found during fall 2025 inspection. One time expense	0.020	\$2.00

15	Armory Utilities	\$15,000	New to 2026 budget, included because we own the building. Ongoing expense.	0.025	\$2.50
16	Squad Up-fitting Charge	\$10,000	CAPITAL: Increased 2026 squad replacement request to include up-fitting charge. One time.	0.017	\$1.70
<b>Total</b>		<b>\$65,000</b>		<b>0.109</b>	<b>\$10.90</b>

## Detailed General Fund Revenue Estimates

### Detailed Budget sheets by Department:

#### General Government:

- Common Council
- Mayor
- City Attorney
- Municipal Court
- Administrator
- Human Resources
- City Clerk
- Elections
- Clerk/Treasurer staff
- Finance Director
- Information Technology
- Maintenance
- Other General Government

#### Public Safety:

- Police Department
- School Resource Officer
- Fire Department
- Fire Inspection/2% Fire Dues
- Ambulance/EMS
- Building Inspection
- Weight & Measures

#### Public Works:

- Engineering
- Stormwater Plan/Const.
- Street Commissioner
- Street Superintendent
- Garage Maintenance
- Operations Support
- Roads
- Street Cleaning
- Snow & Ice
- Stormwater Maintenance
- Street Painting
- Street Crew Expense
- Street Lighting
- Garbage Collection
- Recycling
- Weed & Nuisance Control
- Decorations & Banners
- Traffic Control
- Landfill Remediation

#### Transportation:

- Airport
- Airport Fuel
- Transit

#### Health and Human Services:

- Enrichment Center
- MEC Transportation
- Health Officer

#### Culture, Recreation and Education:

- Library
- Parks
- Recreation Programs
- MARC/Smith Center
- Aquatic Center
- Community Events
- Outside Agencies
- Merrill Fairgrounds
- Marketing

#### Conservation & Development:

- Economic Development

#### Capital Outlay

- Fund 52 Capital

#### Interest and Fiscal Charges

- Debt Issuance Costs

**City of Merrill 2026 Proposed Budget  
General Fund Revenues**

<u>Summary of General Fund Revenues</u>	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	2026 Proposed	Change \$	%
Tax Revenue	4,382,585	4,376,615	4,417,860	4,402,460	4,398,233	4,515,729	4,289,692	(226,037)	-5%
Special Assessments	11,011	10,213	24,241	17,248	21,915	15,000	5,000	(10,000)	-67%
Intergovernmental Revenues	6,465,468	6,156,224	5,839,847	5,791,094	6,428,031	6,364,001	6,257,862	(106,139)	-2%
Licenses and Permits	172,038	182,274	183,691	196,663	153,260	178,170	168,770	(9,400)	-5%
Fines, Forfeits and Penalties	101,040	96,766	115,476	121,487	108,720	101,000	110,000	9,000	9%
Public Charges for Services	330,104	484,682	532,276	590,775	588,947	539,925	517,000	(22,925)	-4%
Intergovernmental Charges for Services	1,661,185	1,749,885	1,881,341	1,899,683	1,921,999	1,960,148	2,097,363	137,215	7%
Miscellaneous Revenues	1,019,851	331,761	608,931	1,019,406	678,656	1,574,020	336,210	(1,237,810)	-79%
Other Financing Sources	1,745,547	2,208,706	1,341,953	357,856	2,076,076	1,553,245	1,978,905	425,660	27%
<b>Total</b>	<b>15,888,829</b>	<b>15,597,127</b>	<b>14,945,616</b>	<b>14,396,673</b>	<b>16,375,836</b>	<b>16,801,238</b>	<b>15,760,802</b>	<b>(1,040,435)</b>	<b>-6%</b>

**City of Merrill 2026 Proposed Budget  
Full General Fund Revenue Detail:**

<u>REVENUES</u>	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	2026 Proposed	Change \$	%	Notes:
<b>Taxes</b>										
General Property Taxes	3,966,350	3,933,341	3,956,209	3,866,455	3,910,824	4,086,924	3,605,779	(481,145)	-12%	Tax Levy
Mobile Home Parking Fees	16,158	20,551	26,689	32,375	51,320	28,500	28,500	-	0%	Shared with MAPS Qtrly
PILOT-Housing Authority	48,466	63,543	61,318	63,593	72,200	70,000	70,000	-	0%	5yr ave \$61,800
Interest on Del. Taxes	16,577	10,906	16,524	11,083	15,530	15,000	14,100	(900)	-6%	5yr Ave \$14,125
Other Taxing-Reimbursement	264	442	124	101	353	750	500	(250)	-33%	Chargebacks
Property Tax - Landfill	-	-	-	-	-	10,000	5,000	(5,000)	-50%	Tax Levy
Property Taxes-SRO	59,572	60,667	46,486	62,661	64,238	64,308	61,313	(2,995)	-5%	5yr Ave \$58,725
Property Tax-MFG	36,000	36,000	36,000	46,000	36,000	15,247	32,500	17,253	113%	Tax Levy
Room Tax	63,998	91,915	121,043	120,451	124,027	125,000	122,000	(3,000)	-2%	3yr ave \$121,850
Property Taxes-NonLapsing	500	500	468	3,500	3,500	-	-	-	-	
Reassessment-Tax Levy	-	15,000	-	15,000	15,000	-	-	-	-	
Property Tax-Police N/L	10,250	10,250	26,000	-	-	-	-	-	-	
Police Tax Levy-Dog	-	7,500	-	-	-	-	-	-	-	
Tax-Dirt-Bridges-Tax Levy	-	12,500	-	12,500	-	-	-	-	-	
Tax-Hist Preservation Unexpnd	500	500	-	-	-	-	-	-	-	Tax Levy
Tax Levy - Airport 2020	-	-	-	45,000	-	-	-	-	-	Inactive
Property Tax Levy	163,950	113,000	127,000	113,000	94,500	100,000	350,000	250,000	250%	Tax Levy
<b>Subtotal</b>	<b>4,382,585</b>	<b>4,376,615</b>	<b>4,417,860</b>	<b>4,402,460</b>	<b>4,398,233</b>	<b>4,515,729</b>	<b>4,289,692</b>	<b>(226,037)</b>	<b>-5.0%</b>	
	(6,679)	0	(684)	86,741	-	-	-	-	-	
<b>Special Assessments</b>										
SA - Paving	222	-	1,166	5,557	1,598	-	-	-	-	
SA-Curb, Gutter, or Sidewalk	10,789	6,650	21,307	2,759	-	15,000	-	(15,000)	-100%	Sidewalk SA payments
Special Assessments	-	3,564	1,768	8,932	20,317	-	5,000	5,000	-	
<b>Subtotal</b>	<b>11,011</b>	<b>10,213</b>	<b>24,241</b>	<b>17,248</b>	<b>21,915</b>	<b>15,000</b>	<b>5,000</b>	<b>(10,000)</b>	<b>-66.7%</b>	
	(0)	(1)	27	0	(0)	-	-	-	-	
<b>Intergovernmental Revenues</b>										
Expend. Restraint	279,870	271,030	270,262	293,553	298,700	298,700	298,700	-	0%	2023 Act 12 2025 ERIP -2024
Shared Revenue	3,045,184	3,045,041	3,045,109	3,045,107	3,044,947	3,114,755	3,114,755	-	0%	9/15/24 DOR Estimate
Supplemental Shared Rev.	-	-	-	-	686,303	702,087	702,087	-	0%	9/15/24 DOR Estimate
Utility Aid - State	42,720	41,421	58,684	59,004	60,814	59,118	59,118	-	0%	9/15/24 DOR Estimate
Exempt. Computer Aid	51,081	51,081	51,081	51,081	51,081	51,081	51,081	-	0%	10/1/24 DOR Estimate
State PP Aid	41,372	63,006	41,372	41,372	41,372	125,790	84,415	(41,375)	-33%	2023 Act 12 PP Aid Estimate
Gen. Transportation Aids	759,663	814,887	829,025	846,058	880,226	880,096	880,096	-	0%	
Connecting Highway Aids	104,729	105,183	105,358	105,491	150,096	128,193	128,193	-	0%	
WISDOT Bridget/Culvert Aid	-	-	-	-	-	-	-	-	-	
Mun. Services Aid	8,870	10,883	13,678	13,678	13,217	13,500	13,500	-	0%	
PILOT-ST. Conservation	3,973	3,996	4,089	3,808	3,799	3,750	3,750	-	0%	
CARES - COVID-19 Reimb	10,933	-	-	-	-	-	-	-	-	Inactive
Federal ARPA-Am Rescue	-	-	-	-	-	-	-	-	-	Inactive
CARES COVID-19 Reimb	9,125	-	-	-	-	-	-	-	-	Inactive
CARES - COVID-19 Reimb	15,640	-	-	-	-	-	-	-	-	Inactive
WEC - Voting Equipment	-	-	207	750	-	-	-	-	-	
WEC CARES-Elections	5,489	-	-	-	-	-	-	-	-	Inactive
CARES COVID-19 Reimb	9,205	-	-	-	-	-	-	-	-	Inactive
CARES COVID-19 Reimb	17,815	-	-	-	-	-	-	-	-	Inactive
CARES - COVID-19 Reimb	5,873	-	-	-	-	-	-	-	-	Inactive
NORDEG - METH Grant	-	-	-	-	-	-	-	-	-	
Fed. Hwy. Safety Enforcement	2,904	32,412	27,760	46,491	-	-	-	-	-	
CARES - COVID19 Reimb	12,688	-	-	-	-	-	-	-	-	Inactive
Federal ARPA-Am Rescue	-	-	80,541	163,679	-	-	-	-	-	Inactive
State DOJ-LE Training	3,360	3,200	2,880	3,040	4,800	3,200	3,450	250	8%	5yr Ave
Other Gov. Grants	10,623	-	4,105	6,900	4,641	5,000	5,000	-	0%	
CARES - COVID-19 Reimb	7,926	-	-	-	-	-	-	-	-	Inactive
Federal ARPA-Am Rescue	-	-	50,000	-	-	-	-	-	-	Inactive
CARES - COVID-19 Reimb	15,892	-	-	-	-	-	-	-	-	Inactive
Federal ARPA-Am Rescue	-	-	-	-	-	-	-	-	-	Inactive
Federal ARPA - Am Rescue	-	-	146,242	-	-	-	-	-	-	Inactive
Federal ARPA - Am Rescue	-	-	30,000	-	-	-	-	-	-	Inactive
CARES - COVID19 Reimb	10,337	-	-	-	-	-	-	-	-	Inactive
CARES - COVID19 Reimb	30,000	-	-	-	-	-	-	-	-	Inactive
Federal Transit Sect. 5311	48,073	-	45,780	272,432	356,623	267,500	267,500	-	0%	
Federal Sections5311 CARES	204,275	338,491	205,541	-	-	-	-	-	-	Inactive
CARES - COVID-19 Reimb	681	-	-	-	-	-	-	-	-	Inactive
State Urban Mass Transit Aid	69,232	-	55,622	64,008	59,340	77,500	77,500	-	0%	
Recycle Grant - DNR	32,577	32,696	32,612	32,629	32,676	32,620	32,653	33	0%	5yr Ave
Federal ARPA - Am Rescue	-	-	5,000	12,500	-	-	-	-	-	Inactive
Federal Grants	838	1,547	993	1,557	822	-	-	-	-	
Library CARES Grant	-	1,420	-	-	-	-	-	-	-	Inactive
CARES - COVID-19 Reimb	5,020	-	-	-	-	-	-	-	-	Inactive
American Rescue Plan (ARPA)	-	-	-	-	-	-	-	-	-	Inactive
State of WI Grants	3,071	-	-	212	-	-	-	-	-	
Federal ARPA - Am Rescue	-	2,686	15,000	41,733	-	-	-	-	-	Inactive
WI Humanities Council	-	-	9,320	-	-	-	-	-	-	
County Library Aid	449,305	457,661	453,672	442,870	444,386	479,475	482,325	2,850	1%	
CARES - COVID-19 Reimb	5,676	-	-	-	-	-	-	-	-	Inactive
DNR-Tree Planting Grant	-	2,489	-	-	-	-	-	-	-	

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	2026 Proposed	Change \$	Notes: %
<b>REVENUES</b>									
Federal ARPA - Am Rescue	-	-	60,000	50,000	30,000	-	-	-	Inactive
Federal ARPA-Am. Rescue	-	-	-	-	-	-	-	-	Inactive
Federal ARPA - Am Rescue	-	-	-	-	-	-	-	-	Inactive
CARES - COVID-19 Reimb	3,714	-	-	-	-	-	-	-	Inactive
Lincoln County	-	-	-	-	100,000	-	-	-	
Federal ARPA - Am Rescue	-	-	-	-	77,000	-	-	-	Inactive
Federal - Tech Grant	-	-	-	19,728	486	-	-	-	
Fed Police Vest Grants	-	-	6,835	2,111	1,644	-	-	-	
NORDEC- Heroin/Meth Grants	9,513	6,522	3,756	5,646	2,055	-	-	-	
Federal Hwy Safety Grant	-	-	-	-	-	-	-	-	
WI ARPA SAFER LEA Grant	-	-	-	19,728	-	-	-	-	Inactive
Fire FEMA Grant	-	-	-	-	-	-	-	-	
LC Emergency Man. Grant	-	61	-	-	-	-	-	-	
Fire Mutual Aid-Reimbursement	-	-	-	4,673	-	-	-	-	
Fire Ins Tax - City 2% Dues	20,260	21,202	21,741	24,628	29,413.48	29,413	29,413	-	0%
WI DNR Grant	5,570	5,004	-	6,144	5,441.48	-	-	-	
Lincoln County (HazMat) Grant	2,247	-	-	-	-	-	-	-	
Fire WI TFI Reimb.	-	-	-	11,275	6,063.75	-	-	-	
FEMA - Fire-EMS Grant	-	-	-	-	-	-	-	-	
Federal ARPA - DHS	-	-	12,195	12,195	-	-	-	-	Inactive
EMS Flex FY23 Grant	-	-	34,493	62,691	-	-	-	-	
Act 102- EMS Equipment	-	4,580	9,160	-	4,559	67,897	-	(67,897)	-100% nothing planned
Act 102 EMS Training & Exams	-	-	5,274	-	3,199.88	-	-	-	
Library State Aid	-	-	-	-	-	-	-	-	
Fed - Transportation Enhance	-	-	-	-	-	-	-	-	
Federal ARPA - Am Rescue	-	101,035	16,125	-	-	-	-	-	Inactive
State VSP Aid	12,008	24,324	24,324	24,324	24,324	24,324	24,324	-	0%
CARES COVID-19 Reimb	18,326	-	-	-	-	-	-	-	Inactive
Federal ARPA	-	-	-	-	9,999.75	-	-	-	Inactive
Federal CRRSAA O&M	-	-	-	-	-	-	-	-	
Local Road Imp. Program	-	-	-	-	-	-	-	-	
WI DNR MS-4 Grant	6,843	-	62,013	-	-	-	-	-	
Fed Transit Capital-5311	1,062,970	714,365	-	-	-	-	-	-	
<b>Subtotal</b>	<b>6,465,468</b>	<b>6,156,224</b>	<b>5,839,847</b>	<b>5,791,094</b>	<b>6,428,031</b>	<b>6,364,001</b>	<b>6,257,862</b>	<b>(106,139)</b>	<b>-1.7%</b>
<b>Licenses and Permits</b>									
Liquor & Malt Licenses	11,101	11,391	23,050	24,963	23,650	24,500	24,500	-	0%
Bartenders Licenses-AVE.	2,160	10,760	2,640	11,390	2,400	11,600	2,500	(9,100)	-78% Every other year
Cigarette Licenses	1,800	2,100	1,900	1,790	2,100	2,000	2,000	-	0%
Liquor License - Pub. Fees	390	295	275	345	305	300	300	-	0%
Misc. Bus./Occ. Licenses	785	825	815	555	995	750	750	-	0% 5yr Ave
Dog Licenses	178	282	179	184	234	250	250	-	0%
Excavation Permits	3,555	8,090	1,380	1,260	1,410	1,500	1,500	-	0%
Zoning & Plan Fees	1,775	2,025	2,275	1,400	700	1,500	1,500	-	0%
Mobile Home Park License	170	170	170	170	170	170	170	-	0%
Parking Lot Permits	3,037	2,539	1,503	3,028	2,911	2,400	2,600	200	8% 5yr Ave
Building/Zoning Permit Fees	33,830	42,404	44,299	47,915	27,379	30,000	35,000	5,000	17% 5yr Ave
Excavating Permits-Paving	-	-	5,600	3,519	-	1,600	1,600	-	0%
Stormwater Permit Fees	-	-	-	-	-	-	-	-	
Cable City Adm. Allocation	5,663	6,286	6,196	6,223	5,767	6,100	6,100	-	0% 5yr Ave
Cable Franchise (Less Adm)	107,595	95,107	93,409	93,920	85,240	95,500	90,000	(5,500)	-6%
<b>Subtotal</b>	<b>172,038</b>	<b>182,274</b>	<b>183,691</b>	<b>196,663</b>	<b>153,260</b>	<b>178,170</b>	<b>168,770</b>	<b>(9,400)</b>	<b>-5.3%</b>
<b>Fines and Forfeits</b>									
Municipal Court Revenue	76,880	79,218	95,401	95,267	93,340	87,000	87,000	-	0% 5yr Ave \$88,000
Parking Violations Tickets	15,690	7,880	10,320	16,600	15,380	14,000	14,000	-	0%
Court Ordered or Related	-	58	25	130	-	-	-	-	
Technology - Police (Bond)	8,470	9,610	9,730	9,490	-	-	9,000	9,000	
<b>Subtotal</b>	<b>101,040</b>	<b>96,766</b>	<b>115,476</b>	<b>121,487</b>	<b>108,720</b>	<b>101,000</b>	<b>110,000</b>	<b>9,000</b>	<b>8.9%</b>
<b>Public Charges for Services</b>									
Copier Revenue	1	18	57	42	7	50	50	-	0% 5yr Ave
NSF Ck.-Processing Fee	60	30	10	165	600	400	400	-	0%
SA Research - Title Co.	4,621	5,982	4,660	4,240	3,440	4,600	4,600	-	0% 5yr Ave
Service/Writ Fee-POLICE	-	-	-	-	-	-	-	-	
Copier-Police Fees	1,392	2,551	1,887	1,698	1,695	1,775	1,500	(275)	-15% 5yr Ave
Vehicle Registration-Police	6,614	9,957	9,505	11,138	7,464	10,000	-	(10,000)	-100% Consider ending program
Suspension Fees-Citation	315	250	105	265	275	250	250	-	0% 5yr Ave
Employment App-Reimburse	-	-	-	-	-	-	-	-	
Blood Draw Reimbursement	312	458	94	174	180	150	200	50	33%
Alcohol Server Workshop	-	-	-	-	-	-	-	-	
Police Towing Revenue	756	150	-	750	-	350	150	(200)	-57% 5yr Ave
Other Reimburse-Non-Court	-	-	-	25	-	-	-	-	
Fire Reinspection Fees	-	-	-	-	-	-	-	-	
Copy Fees-Fire	61	40	55	30	35	50	50	-	0%
CPR/First Aid Training	3,780	3,480	8,060	4,120	2,860	7,500	5,000	(2,500)	-33% 5yr Ave
CPR Mask Sales	-	-	-	-	-	-	-	-	
Pool Filling Revenue	3,686	5,619	5,929	-	-	-	-	-	
Sidewalk/Concrete Program	-	-	-	-	-	-	-	-	
St. Labor - Sidewalks	-	-	-	-	-	-	-	-	
Street Wood Rev. AVE.	2,298	-	1,860	-	114	-	-	-	
St Labor/Contractor	-	2,552	300	264	767	-	-	-	
ST Opening-Revenues	-	-	-	10,420	16,129	-	-	-	
Snow Towing Revenue	-	-	-	-	-	-	-	-	
St. Labor-Snow & Ice	2,539	9,200	9,050	7,100	600	8,150	8,150	-	0% 5yr Ave
Service Reimb-Fire Call	102	-	-	-	-	-	-	-	
Airport Revenue	-	23,641	18,527	25,246	20,548	22,500	26,000	3,500	16% 3yr Ave
Airport Hangar Lease Int.	-	-	3,404	-	3,263	-	-	-	
Fund 27 - Fuel Profit	-	-	-	-	-	-	-	-	
Mass Transit Fares	33,350	46,634	63,136	57,039	55,543	70,000	55,000	(15,000)	-21% 2yr Ave
Freight Tariffs-Packages	1,444	604	-	-	-	-	-	-	
Humana (Inclusa) Revenue	26,922	38,285	35,436	35,244	35,340	35,250	35,250	-	0%
Lakeland Care	481	-	-	-	-	-	-	-	
IRIS - Local Share	12,696	13,344	11,872	11,945	13,476	12,000	12,000	-	0%
Garbage Sticker Rev	3,541	3,517	1,259	-	-	-	-	-	
Carts - Extra	-	-	464	265	531	500	500	-	0%
Extra Garbage Volume	-	-	324	458	820	500	500	-	0%
Yard Clean-up/Garbage Fees	300	-	-	-	-	-	-	-	
Recycle Revenue	4,905	1,564	1,350	1,430	822	1,000	1,000	-	0%

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	2026 Proposed	Change \$	Notes: %
<b>REVENUES</b>									
Weed Revenue	8,856	7,950	(195)	4,400	1,800	4,000	4,000	-	0%
Copier Rev-MEC	-	-	-	-	-	-	-	-	-
MEC Activities-Fees	2,576	3,005	12,682	13,439	10,000	10,000	10,000	-	0%
Enrichment - Rental Rev	-	-	-	-	-	-	-	-	-
Library Revenue	7,067	6,026	2,821	4,536	4,225	2,500	-	(2,500)	-100%
Park Revenue	-	6,335	11,190	7,111	6,571	10,000	10,000	-	0%
Park Shelter Reservation Rev.	4,113	16,578	20,841	17,546	19,136	18,000	18,000	-	0%
WPRA Ticket Sales	412	128	296	-	66	250	-	(250)	-100%
Recreation Revenue	3,018	23,792	44,699	37,619	56,061	45,000	45,000	-	0%
Historical Sign Fees	-	-	-	-	120	-	-	-	-
Multi-Purpose (Smith Ctr.)	42,280	54,779	71,626	81,481	75,110	81,000	80,000	(1,000)	-1%
MARC Concession Rev.	600	2,381	2,400	2,515	7,705	2,400	2,400	-	0%
Signs-Youth Hockey Sales	-	-	-	-	1,000	-	-	-	-
Aquatic Center Revenue	543	49,776	39,634	37,820	47,616	45,000	48,000	3,000	7%
Aquatic Concession Revenue	209	39,422	32,356	33,187	31,493	30,000	35,000	5,000	17%
MFG Rental Revenues	12,011	1,700	6,958	9,527	9,744	14,000	14,500	500	4%
Int - Leases Receivable	-	-	3,179	2,984	3,117	3,000	-	(3,000)	-100%
Camping Revenue MFG	-	-	-	-	-	3,600	1,000	(2,600)	-72%
Expo Center Revenues	700	6,958	10,192	17,265	19,044	17,000	20,000	3,000	18%
DARE-Program Revenue	590	500	-	-	-	-	-	-	-
HazMat Materials-Reimb	577	-	-	-	3,122	-	-	-	-
Airport Revenue	-	-	-	-	-	-	-	-	-
Mind & Wellness Revenue	-	-	-	-	-	-	-	-	-
Strong Bodies Revenue	-	-	-	-	-	-	-	-	-
MEC - Activities Rev.	7,810	7,945	(408)	735	5,678	-	-	-	-
Quilting Project Rev.	2,282	3,908	7,099	1,957	7,729	-	-	-	-
MEC - Craft Rev.	7,906	9,347	12,524	11,477	10,114	-	-	-	-
Ageless Wisdom Rev.	-	-	-	-	-	-	-	-	-
Sharing X-Mas Revenue	2,577	-	370	223	140	-	-	-	-
Community Table Rev	-	-	-	-	-	-	-	-	-
Bierman Activities Rev.	-	-	-	500	-	2,500	2,500	-	0%
Cross-County Borrowing Rev.	3,647	6,799	6,085	2,972	4,539	-	-	-	-
Library - Photocopier Rev.	3,475	3,557	3,692	4,297	4,810	-	-	-	-
Library - Vending Revenue	-	-	-	-	18	-	-	-	-
City Forest-Timber Sale	-	250	-	29,232	-	-	-	-	-
RB Trail-Amenities Rev	1,900	1,471	100	-	1,000	-	-	-	-
Winter Decorations-Revenue	-	-	2,400	2,724	4,362	-	-	-	-
Food Truck-Spot Rentals	-	-	-	-	525	650	-	(650)	-100%
Airport Revenue (2020)	6,679	-	-	-	-	-	-	-	-
Airport Revenue 2020	23,321	-	-	-	-	-	-	-	-
Jet-A Fuel Sales	22,067	13,269	14,710	22,227	-	15,500	15,500	-	0%
100LL Fuel Sales	54,714	50,931	49,680	72,943	89,593	60,500	60,500	-	0%
Aircraft Oil Sales Rev.	-	-	-	-	-	-	-	-	-
Special Charges-Demo	-	-	-	-	-	-	-	-	-
Timber Sale Revenue	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>330,104</b>	<b>484,682</b>	<b>532,276</b>	<b>590,775</b>	<b>588,947</b>	<b>539,925</b>	<b>517,000</b>	<b>(22,925)</b>	<b>-4.2%</b>
<b>Intergovernmental Charges for Services</b>									
Joint Court-Tomahawk	4,908	6,660	5,340	5,610	6,060	6,000	5,700	(300)	-5%
Tomahawk IT Reimb.	479	479	636	752	877	900	645	(255)	-28%
Tomahawk Legal Services	7,404	8,299	8,020	8,425	8,176	6,000	6,000	-	0%
OT Reimb.-Federal (NORDEG)	-	-	-	-	-	-	-	-	-
MAPS Crossing Guard Reimb.	7,466	6,798	7,845	8,222	8,773	7,525	8,000	475	6%
Fire Protection - Towns	221,899	221,899	221,899	221,899	221,899	221,899	221,900	1	0%
Mutual Aid - Arcadia Fire	-	-	-	-	-	-	-	-	-
County Ambulance Aid	1,093,360	1,105,620	1,193,009	1,202,661	1,233,678	1,266,888	1,328,479	61,591	5%
M&E Billings-Equipment	242,682	284,751	209,293	177,511	170,939	170,000	170,000	-	0%
Garbage-HYD & OIL	-	-	-	4,747	-	-	-	-	-
M&E - Work Orders	-	-	48,449	66,926	63,946	57,000	57,000	-	0%
Recycle Truck-Forklift	-	-	68,899	80,801	84,578	75,000	75,000	-	0%
Services-City Facilities	-	10,757	9,498	9,139	18,124	10,000	10,000	-	0%
Services/Materials-Utilit	-	248	798	-	-	-	-	-	-
Services for Townships	6,052	8,750	8,958	11,248	9,099	10,000	10,000	-	0%
Services for LC Highway	2,513	7,387	1,033	12,238	-	5,200	5,200	-	0%
City Facilities-Snow Removal	-	567	871	866	-	-	-	-	-
Services for City Utility	-	-	-	-	-	-	-	-	-
Services-City Facilities	469	-	-	-	-	-	-	-	-
Services for LC Highway	-	-	-	-	-	-	-	-	-
MAPS Local Match	57,520	74,696	74,246	68,562	73,812	108,236	183,939	75,703	70%
School Safety Patrol Rev.	1,000	1,250	1,052	700	580	-	-	-	-
2% Fire Dues - Towns	15,433	11,724	21,495	19,378	21,459	15,500	15,500	-	0%
<b>Subtotal</b>	<b>1,661,185</b>	<b>1,749,885</b>	<b>1,881,341</b>	<b>1,899,683</b>	<b>1,921,999</b>	<b>1,960,148</b>	<b>2,097,363</b>	<b>137,215</b>	<b>7.0%</b>
<b>Miscellaneous Revenues</b>									
PILOT-Anson-Gilkey Cellular	-	-	-	-	-	-	-	-	Inactive
Interest - Investments	28,912	4,575	22,328	204,758	223,368	185,000	160,000	(25,000)	-14%
Int.-Delinquent PP	613	132	370	1,432	3,510	50	500	450	900%
Int -Special Assmts/Charges	1,272	782	728	1,789	195	-	800	800	0%
City Hall Rentals	92,139	86,991	57,290	90,165	63,694	82,000	82,000	-	0%
Int - Leases Receivable	-	-	31,272	-	28,107	-	-	-	-
Misc. Rentals	10	10	10	10	10	10	10	-	0%
Right of Way Leases	4,610	4,496	4,463	4,270	4,595	4,500	4,500	-	0%
Lamar Billboard Lease	1,800	1,800	1,800	1,800	1,800	1,800	-	(1,800)	-100%
Other Misc. Revenues	190	59	124	123	15,088	400,100	500	(399,600)	-100%
Various TIDs	-	-	-	-	-	-	-	-	Inactive
Various TIDs	-	-	-	-	-	-	-	-	Inactive
Various TIDs	-	-	-	-	-	-	-	-	Inactive
Various TIDs	-	-	-	-	33,521	-	-	-	Inactive
Flu Shot-Ins Reimb	-	-	-	-	-	-	-	-	-
Recall Donation	-	-	-	-	-	-	-	-	-
Various TIDs	-	-	-	-	-	-	-	-	Inactive
Donation - Recall	-	-	-	-	-	-	-	-	-
IRS 2020 - Form 941 Credits	-	2,403	-	-	-	-	-	-	-
WI Sales Tax Refund	885	-	-	-	-	-	-	-	-
CC Convenience Revenue	48	(334)	380	610	9,957	1,000	1,000	-	0%
Various TIDs	-	-	-	-	10,069	-	-	-	-
Audit 2018-Fund 49 A/R	-	-	-	-	-	-	-	-	-
Paper Recycle Rev.	-	-	-	257	-	-	-	-	-
WC Wage Reimbursement	2,013	1,938	-	-	-	-	-	-	-
Del PP - Previous Written-Off	-	-	513	-	-	-	-	-	-
Ins Recovery-Police Damage	2,702	2,792	3,418	3,992	-	-	-	-	-
Grant-AODA Project	-	-	-	-	-	-	-	-	-

	2020	2021	2022	2023	2024	2025	2026	Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Proposed	\$ %	
<b>REVENUES</b>									
Safety Grant-League Ins	-	-	-	-	-	-	-	-	
Insurance Reimb.	-	-	-	4,583	-	-	-	-	
Ins/Other-Traffic Controls	7,601	1,883	16,449	18,159	18,647	9,000	9,000	- 0%	
Donations-Signs ATV/Snow	-	-	-	-	261	-	-	-	
LC Soc Service-Grant	-	-	-	-	-	-	-	-	Inactive
Safety Grant-League	-	-	-	-	-	-	-	-	
Ins. Recovery-Fire	9,203	14,365	1,190	1,559	1,200	-	-	-	
WC Wage Reimbursement	7,188	-	-	-	-	-	-	-	
Fire Misc Revenue	-	-	-	-	112	-	-	-	
Ins. Reimbursement-EMS	1,969	-	-	-	-	-	-	-	
Various TIDs-Blight	-	-	-	-	-	-	-	-	
Various Capital & TIDs	-	-	-	-	16,860	-	-	-	
Various TIDs-Capital Projects	-	-	-	-	-	-	-	-	
Insurance - Damages	-	-	-	-	-	-	-	-	
Focus on Energy Grant	-	-	-	-	-	-	-	-	
Sale of Materials	-	-	-	-	-	-	-	-	
State Motor Fuel Refund	10,864	8,690	5,166	9,977	3,686	8,225	6,800	(1,425) -17%	
Labor Reimb-TIDs-Capital-MFG	34,529	85	-	-	(1,100)	-	-	-	
TIDs-Capital Non-Labor Reimb	45,831	12,798	29,238	119,731	25,544	25,000	25,000	- 0%	
Safety Grant-League Ins.	-	-	-	-	-	-	-	-	
Sale-Equip/Materials	-	-	-	-	-	-	-	-	
Insurance (or Damages)	-	5,954	2,395	-	187	-	-	-	
WC Wage Reimbursement	-	-	-	-	-	-	-	-	
City Facilities-Snow Removal	-	-	-	-	1,322	-	-	-	
Sale - Storm Cast Drains	-	-	-	-	-	-	-	-	
Ins/Other-St Lights	-	-	-	-	-	-	-	-	
PCB Settlement-Monsanto	-	-	-	17,414	-	-	-	-	
Ins Recovery-Damages	-	-	-	17,171	17,024	44,000	19,000	(25,000) -57%	Unpredictable
Lincoln Ind. - Cleaner Reimb.	-	-	-	-	-	-	-	-	
Lincoln Ind. - Adm. Fees	-	-	-	-	-	-	-	-	
CCCW - Local Share	-	-	-	-	-	-	-	-	
Grant - Education Reimb	-	-	-	813	-	-	-	-	
Ins.-Damages Reimbursement	-	-	-	-	1,000	-	-	-	
Transit Mutual Dividend	3,019	3,077	2,461	5,099	791	4,000	3,400	(600) -15%	
Non-Lapsing - Major Repairs	-	-	-	-	-	-	-	-	
WC Wage Reimbursement	-	-	-	-	-	-	-	-	
Various TIDs	-	-	-	-	-	-	-	-	
Restitution/Ins - MEC	-	-	-	-	167	-	-	-	
Sale - Library Furniture	-	-	-	300	2,870	-	-	-	
Library Endowment Reimb.	688	8,445	10,852	2,332	3,860	-	-	-	
Insurance Reimbursement	-	-	-	-	-	-	-	-	
Friends of Lib. Reimb.	836	2,036	3,918	2,870	5,338	-	-	-	
Library Programs Revenue	2,001	4,576	5,324	5,576	7,787	-	-	-	
Merrill Foundation Donation	-	-	2,500	-	-	-	-	-	
Grant - Mead Witter	-	-	-	-	-	-	-	-	
Grant - Community Liaison	-	-	-	-	-	-	-	-	
Grant - WVLS System Aid	-	-	-	96	2,191	-	-	-	
Grant - Walmart	700	-	-	-	-	-	-	-	
Focus on Energy Grants	-	-	-	-	-	-	-	-	
City Forest - Timber Revenue	-	-	-	-	-	-	-	-	Inactive
Restitution/Ins-Park Damage	-	855	8,006	4,388	2,116	-	-	-	
Park Donations-No Carryover	250	2,150	8,651	2,893	1,000	-	-	-	
Tree Planting Donations	-	-	-	-	-	-	-	-	
River Bend Foundation	-	-	-	-	-	-	-	-	
Donation-Balsam Roping	-	-	-	-	-	-	-	-	Inactive
Reimb - RDDF Trail	-	-	-	-	-	-	-	-	Inactive
Insurance Reimbursement	-	-	280	1,209	-	-	-	-	Inactive
Grant-Ascension	-	-	-	-	-	-	-	-	
Aquatic Center-Sponsors	400	-	-	196	-	-	-	-	Syr ave
Misc Revenue	-	-	-	-	-	-	13,500	13,500	Logging Revenues
Reimb Utilities - Events	-	3,560	3,560	2,810	3,560	3,200	3,500	300 9%	
Reimb Supply -Events	-	875	1,701	3,023	1,858	1,500	1,500	- 0%	
Reimbursement-Damages	-	469	-	-	-	-	-	-	
Insurance Reimbursement	-	-	-	-	-	-	-	-	
Bierman Foundation-Grant	40,000	20,500	174,230	-	-	-	-	-	
Festival Grounds Donations	-	-	-	-	-	40,000	-	(40,000) -100%	
Miscellaneous Revenue	-	-	-	-	-	-	-	-	
Expo - Damages/Insurance	-	-	500	-	10,365	-	-	-	
Bierman Foundation-Grant	20,000	-	-	-	-	-	-	-	
NORDEG - Non-Grant	-	-	-	2,440	-	-	-	-	
Education-Employees PD	-	-	-	-	-	-	-	-	
State - Tech Grant	-	-	-	-	-	-	-	-	
Cops & Kids Grant	125	300	400	375	2,000	-	-	-	
Reimbursement-Vest	-	-	-	817	-	-	-	-	
Ins - K-9 Dog	-	-	-	5,000	-	-	-	-	
Police Dept. Donations	-	1,500	100	665	345	-	-	-	
Bierman - UTV & SRT Rev	-	-	-	50,000	-	-	-	-	
Wal-Mart Grant-Community	-	-	-	2,000	-	-	-	-	
K-9 Donations	1,300	6,019	108,000	24,274	590	-	-	-	
Donation-Bierman K-9	-	-	-	-	-	-	-	-	
Grant - WPS	-	-	2,000	-	-	-	-	-	
Equip Donation-Bierman	-	-	-	-	-	-	-	-	
Greenheck Foundation	-	-	-	-	-	-	-	-	
LC Soc Service-Grant	-	-	-	-	-	-	-	-	
LC Reimb-Jail Air Packs	-	-	7,320	-	-	-	-	-	
WPS Grant - Fire	2,000	-	-	-	-	-	-	-	
League Ins-Safety Grant	-	-	4,170	-	-	-	-	-	
Fire Prevention Donations	100	100	2,009	1,050	3,947	1,500	1,500	- 0%	
Insurance-Turnout Gear	-	-	2,156	-	-	-	-	-	
Fire Dept. Donations	1,300	9,261	6,491	7,072	3,901	-	-	-	
Bierman Foundation Donation	652,646	-	-	90,000	-	-	-	-	
Donations-Fire Equip	-	1,250	-	-	-	-	-	-	
Firefighters Memorial	11,545	100	-	250	-	-	-	-	
Fire Station - Wall Sealing	-	-	-	-	-	-	-	-	
Focus on Energy Grants	-	-	-	-	-	-	-	-	
EMS Donations/Grants	-	32,000	3,250	-	1,030	-	-	-	
Transit - Capital Grant	-	-	-	-	-	-	-	-	
Transit Audits	-	-	-	-	-	-	-	-	
Transit-Metal Sides	-	-	-	-	-	-	-	-	
Transit Donations	-	-	-	-	-	-	-	-	
Merrill Area United Way-Senior	-	-	-	-	2,523	-	-	-	
Newsletter Advertising Rev.	-	-	-	-	-	-	-	-	

	2020	2021	2022	2023	2024	2025	2026	Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Proposed	\$ %	
<b>REVENUES</b>									
Mind & Wellness Revenue	-	-	-	-	-	-	-	-	
MEC Olympics Rev.	-	-	-	-	-	-	-	-	
Intergenerational Revenue	-	-	2,942	-	-	-	-	-	
MEC - Memorials Rev.	847	352	-	-	-	-	-	-	
Helen Badar Grant (Senior)	-	-	-	-	-	-	-	-	
Bierman - Transportation Rev.	260	1,165	2,319	2,810	2,310	2,500	2,500	-	0%
MEC Mem/Endow Revenue	-	-	-	500	-	1,680	-	-	
Library Grants - Rev	-	-	-	-	1,741	-	-	-	
WI Humanities - Grant	-	9,811	-	-	-	-	-	-	
Summer Programs-Donations	350	-	-	-	-	-	-	-	
Memorial Books-Revenue	3,733	6,762	2,810	3,104	3,853	-	-	-	
Wal-Mart Grant	-	-	-	-	-	-	-	-	
State Rec Boating Grant	-	-	-	-	-	-	-	-	
LWMMI - Parks Grant	-	12,029	-	-	-	-	-	-	
Donations-Endowment	100	-	-	-	-	-	-	-	
Endowment-Merrill Foundation	-	-	-	12,421	-	-	-	-	
Athletic Park Donations	-	-	-	1,092	-	-	-	-	
Normal Park Donations	-	-	-	6,288	86,868	-	-	-	
Lion's Parks Donations	-	-	-	2,387	-	-	-	-	
Bolder Memorial Donations	-	-	-	-	-	-	-	-	
Gruling Memorial Donations	-	-	-	8,815	16,997	-	-	-	
Groth Memorial	-	220	-	45	-	-	-	-	
Endowment-Parks	-	50	22,969	-	-	-	-	-	
WI DNR Stewardship-Forest	-	-	-	-	-	-	-	-	
Friends of RB Trail-Donations	2,960	-	-	-	-	-	-	-	
Access Easement-City Forest	250	250	250	250	250	-	-	-	
Bierman Grant-Pickelball	-	-	-	25,981	-	-	-	-	
Grants - Trees	-	-	-	-	242	-	-	-	
Donation-Merrill Softball	-	5,000	460	3,767	-	-	-	-	
Donation-City Forest Imp.	350	-	-	-	250	-	-	-	
Donations - Inclusive Programs	-	-	-	-	5,000	-	-	-	
Summer Playground Sponsorships	-	-	-	-	600	-	-	-	
Grant-Tennis Association	-	-	-	-	-	-	-	-	
Donations-Ladies Expo	-	-	-	-	-	-	-	-	
Disc Golf Donations	-	-	-	-	-	-	-	-	
Insurance - Bench	-	-	-	-	-	-	-	-	
Grant-Ascension Housing	-	-	-	-	-	-	-	-	
Woller Community Donations	-	2,795	-	-	-	-	-	-	
Community Donations-Bierman	-	-	-	-	-	-	-	-	
PCCU-Scott Tower	-	-	380	-	-	-	-	-	
MFG Events-Donations	-	-	-	-	8,000	-	-	-	
MFG Events - Grants	-	-	-	-	1,000	-	-	-	
Craft Show Revenues	-	-	-	50	1,710	-	-	-	
Event Revenues	-	-	-	-	1,158	-	-	-	
MARC Donations	-	-	-	-	-	-	-	-	
Future Zambonie - Hockey	300	1,200	1,200	1,200	1,200	-	-	-	
Dog Park - Donations	309	80	150	40	-	-	-	-	
Focus on Energy Grant	-	-	-	-	-	-	-	-	
Donation - Lifeguard Certs	-	-	840	-	163	-	-	-	
Insurance-Aquatic Center	-	-	-	-	-	-	-	-	
5th Quarter Revenue	-	-	500	-	-	-	-	-	
Lager Barleyfest Rev.	1,875	10,006	15,716	-	-	-	-	-	
Black Squirrel Rev	2,767	8,070	7,000	8,284	8,379	-	-	-	
Field Office Usage	-	-	-	-	-	-	-	-	
F84 Memorial Revenue	-	-	-	-	-	-	-	-	
Field Office Usage	-	-	-	15,000	-	-	-	-	
Interest Income-Capital Proj	214	-	418	1,973	1,955	1,200	1,200	-	0%
State Hwy Project Refund	-	299	-	-	-	-	-	-	
Airport Fuel CC Grant	-	18,176	-	-	-	-	-	-	
Bid Spec Revenue	540	940	965	-	-	-	-	-	
WPS-Gas Project Reimb	-	-	-	-	-	-	-	-	
Bierman Foundation Donation	-	-	-	184,019	-	759,435	-	(759,435)	-100% 2025 One-time Donation
Sale of Del Tax Land	-	-	-	18,554	-	-	-	-	
Donation - Lion's Club	-	-	-	8,000	-	-	-	-	
Insurance-Damages Reimb	4,350	-	-	-	402	-	-	-	
City Band Donation	-	-	-	-	-	-	-	-	
Hockey Assoc Donation	-	-	-	-	-	-	-	-	
River Bend Foundation-Donation	10,360	-	-	-	-	-	-	-	
Library Endowment	-	-	15,000	-	-	-	-	-	
Grants-Athletic Park Lights	-	-	-	-	-	-	-	-	
League-Safety Grant	-	4,463	-	-	-	-	-	-	
Focus on Energy Grants	1,000	3,600	-	1,479	-	-	-	-	
<b>Subtotal</b>	<b>1,019,851</b>	<b>331,761</b>	<b>608,931</b>	<b>1,019,406</b>	<b>678,656</b>	<b>1,574,020</b>	<b>336,210</b>	<b>(1,237,810)</b>	<b>-78.6%</b>
<b>Other Financing Sources</b>									
PILOT - Utility	381,171	371,929	312,302	309,325	294,160	390,000	333,000	(57,000)	-15% 5yr Ave \$333,500
Sale of City Land	-	-	1,991	-	2,350	-	-	-	Nothing planned
Sale - Pool Vehicle	-	-	-	12,600	-	-	-	-	Nothing planned
Fund Balance Applied	-	-	-	-	-	290,000	-	(290,000)	-100%
Sale LE Equip/Property	-	-	-	-	1,316	-	-	-	
Sale-Equip/Materials	3,660	1,326	1,747	2,322	8,970	2,000	2,000	-	0% 5yr Ave
Transfer from General Fund	-	-	-	-	-	26,945	26,945	-	0% through 2030
Proceeds from Debt	-	-	-	-	-	15,000	-	(15,000)	-100%
Transfer from Capital Projects	-	-	-	-	-	-	-	-	
Proceeds-Long Term Debt	-	-	25,000	-	41,816	-	-	-	
Debt Premium	-	-	-	-	397	-	-	-	
Sale - Police Squad	6,875	11,515	9,075	9,948	16,100	-	-	-	
Sale - Police Equipment	476	793	-	-	10	-	-	-	
Siezed Evidence	-	-	-	-	-	-	-	-	
Sale-Fire Vehicles/Equip.	19,642	9,089	2,262	1,803	1,841	-	-	-	
Sale - EMS Equipment	-	4,049	72	6,512	8,425	-	-	-	
Sale - Transit Buses	-	16,390	-	-	-	-	-	-	
Sale - Park Equip/Vehicles	-	8,460	-	-	1,516	-	-	-	
Sale of Vehicles-Equipment	-	465	-	-	-	-	-	-	
Proceeds from Long Term Debt	1,145,000	1,506,617	737,994	-	1,121,059	419,300	956,960	537,660	128% Combined 2025+2026 Borrowing
Debt Premium-Fund 52	32,723	65,975	-	-	14,823	-	-	-	
Transfer in from Fund 26	1,000	-	-	-	-	-	-	-	
Vehicle/Equip Sales	-	8,717	30,000	15,346	-	-	-	-	
Proceeds from Borrowing	-	-	-	-	-	-	-	-	
Proceeds from Long-Term Debt	55,000	55,000	50,000	-	122,839	60,000	60,000	-	0% Combined 2025+2026 Borrowing
Debt Premium	-	-	-	-	1,167	-	-	-	
Proceeds from Long-Term Debt	-	62,880	85,000	-	155,042	100,000	100,000	-	0% Combined 2025+2026 Borrowing

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	2026 Proposed	Change \$	Change %	Notes:
<b>REVENUES</b>										
Proceeds from Long-Term Debt	100,000	85,503	86,510	-	284,244	250,000	500,000	250,000	100%	Combined 2025+2026 Borrowing
<b>Subtotal</b>	<b>1,745,547</b>	<b>2,208,706</b>	<b>1,341,953</b>	<b>357,856</b>	<b>2,076,076</b>	<b>1,553,245</b>	<b>1,978,905</b>	<b>425,660</b>	<b>27.4%</b>	
<b>Net Revenues</b>	<b>15,888,829</b>	<b>15,597,127</b>	<b>14,945,616</b>	<b>14,396,673</b>	<b>16,375,836</b>	<b>16,801,238</b>	<b>15,760,802</b>	<b>-1,040,435</b>	<b>-6.2%</b>	

**City of Merrill 2026 Proposed Budget  
Common Council**

\* Payroll calculation

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	Change %	Notes:	
<b>EXPENSES</b>													
<b>Personnel Services</b>													
10-51110-01-11000	Salaries - Regular	29,791	32,316	28,715	27,008	28,505	30,000	11,814	30,000 *	30,000	-	0%	Ordinances 2021-16 & 2003-22
10-51110-01-25000	Wages - Temp - Regular	3,495	4,103	4,388	3,810	3,450	4,250	-	4,250 *	4,250	-	0%	Citizen members
10-51110-01-51000	Social Security	2,263	2,473	2,183	2,074	2,177	2,620	983	2,620	2,620	-	0%	
<b>Contractual Services</b>													
10-51110-02-15000	Ordinance - Muni Code	3,152	2,109	3,824	642	-	3,000	-	1,000	3,000	-	0%	
10-51110-02-16000	Strategic Planning	616	386	151	178	-	500	-	-	500	-	0%	
<b>Supplies &amp; Expenses</b>													
10-51110-03-20000	Publish Legal Notices	7,045	12,545	8,374	5,835	4,876	7,000	1,269	2,000	7,000	-	0%	
10-51110-03-21000	Membership Dues	1,999	2,093	2,280	2,385	2,701	2,700	3,020	3,020	3,103	403	15%	League Renewal Letter 8/13/25
10-51110-03-32000	Education & Conference	305	-	71	-	120	200	40	200	200	-	0%	
10-51110-03-40000	Operating Supplies	15	300	564	41	318	500	8	500	500	-	0%	
<b>TOTAL</b>		<b>48,680</b>	<b>56,325</b>	<b>50,550</b>	<b>41,972</b>	<b>42,146</b>	<b>50,770</b>	<b>17,133</b>	<b>42,890</b>	<b>51,173</b>	<b>403</b>	<b>0.8%</b>	

**City of Merrill 2026 Proposed Budget  
City Mayor**

\* Payroll calculation

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	45838 Actual	2025 Projection	2026 Proposed	Change \$	Change %	Notes:	
<b>REVENUES</b>													
10-41410-48111	Various TIDs	-	-	-	-	-	-	-	-	-	-	Inactive	
<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>		
<b>EXPENSES</b>													
<b>Personnel Services</b>													
10-51410-01-11000	Salaries - Regular	12,669	12,635	19,933	22,665	25,138	25,000	11,401	25,000 *	25,000	-	0%	Ordinace 2021-16
10-51410-01-51000	Social Security	964	964	1,489	1,729	1,913	1,913	956	1,913 *	1,913	-	0%	
<b>Supplies &amp; Expenses</b>													
10-51410-03-10000	Office Supplies	114	-	153	233	135	300	40	100	300	-	0%	
10-51410-03-30000	Mileage	-	-	-	-	-	100	-	-	100	-	0%	
10-51410-03-31000	Business/Misc. Expense	491	1,172	1,008	400	40	500	65	100	500	-	0%	
10-51410-03-32000	Education & Conference	-	-	-	-	-	250	23	100	250	-	0%	
<b>Capital Outlay</b>													
10-51410-08-50000	Desk-Workstation	-	-	191	-	-	-	-	-	-	-	0%	
<b>TOTAL</b>		<b>14,238</b>	<b>14,771</b>	<b>22,774</b>	<b>25,027</b>	<b>27,225</b>	<b>28,063</b>	<b>12,485</b>	<b>27,213</b>	<b>28,063</b>	<b>-</b>	<b>0.0%</b>	

**City of Merrill 2026 Proposed Budget  
City Attorney**

\* Payroll calculation

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	%	Notes:
<b>REVENUES</b>												
10-41300-47300 Tomahawk Reimb.	479	479	636	752	8,176	6,000	1,230	4,500	6,000	-		
10-41300-48111 Various TIDs	7,404	8,299	8,020	8,425	-	850	-	850	900	50		
<b>TOTAL</b>	<b>7,883</b>	<b>8,778</b>	<b>8,656</b>	<b>9,177</b>	<b>8,176</b>	<b>6,850</b>	<b>1,230</b>	<b>5,350</b>	<b>6,900</b>	<b>50</b>	<b>0.7%</b>	
<b>EXPENSES</b>												
<b>Personnel Services</b>												
10-51300-01-11000 Salaries - Regular	107,095	105,343	102,714	98,923	129,006	118,292	53,947	69,323 *	-	(118,292)	-100%	Contracted Legal Services
10-51300-01-21000 Wages - Perm - Regular	42,633	46,106	47,994	49,556	52,192	54,562	24,573	54,562 *	57,306	2,744	5%	1.0 FTE
10-51300-01-23000 Longevity	-	-	613	643	843	832	-	832 *	230	(602)	-72%	1.0 FTE
10-51300-01-51000 Social Security	11,411	11,492	5,971	11,360	13,490	13,223	6,453	9,541 *	4,384	(8,839)	-67%	1.0 FTE
10-51300-01-52000 Retirement (WRS)	10,010	10,153	9,343	10,067	12,480	12,013	6,018	*	3,983	(8,031)	-67%	1.0 FTE
10-51300-01-54000 Health Insurance	22,473	30,609	27,391	18,254	19,491	18,083	9,041	*	9,516	(8,567)	-47%	1.0 FTE
10-51300-01-55000 Life Insurance	1,690	1,594	1,441	550	104	111	58	*	111	-	0%	
<b>Contractual Services</b>												
10-51300-02-11500 Outside Legal Counsel	15,062	27,035	40,678	12,695	5,543	15,000	63	25,000	75,000	60,000	400%	Estimate 9/28/25
10-51300-02-27500 E-Time - WI DOT	1,200	1,500	1,500	1,500	1,500	750	750	750	750	-	0%	
<b>Supplies &amp; Expenses</b>												
10-51300-03-10000 Office Supplies	355	216	523	433	336	500	-	250	500	-	0%	
10-51300-03-11000 Postage	199	143	195	295	245	200	90	150	225	25	13%	
10-51300-03-13000 Copier	707	1,303	226	1,375	345	750	696	2,000	1,000	250	33%	Toner+copier usage
10-51300-03-13500 L. Filing Fees/Court Costs	125	136	50	-	650	250	530	650	500	250	100%	
10-51300-03-30000 Mileage - Tomahawk	173	577	616	393	402	550	169	350	550	-	0%	
10-51300-03-32000 Education & Conference	1,313	1,995	1,490	1,335	1,342	2,000	943	950	250	(1,750)	-88%	
10-51300-03-33000 Library/West Law On-Line	1,214	941	1,462	1,381	1,317	1,500	551	551	200	(1,300)	-87%	Misc Code books
10-51300-03-40000 Operating Supplies	-	223	200	68	994	500	-	-	500	-	0%	
<b>Technology</b>												
10-51300-15-42500 Computer Replacement	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>	<b>215,660</b>	<b>239,365</b>	<b>242,405</b>	<b>208,827</b>	<b>240,279</b>	<b>239,116</b>	<b>103,880</b>	<b>164,909</b>	<b>155,004</b>	<b>(84,112)</b>	<b>-35.2%</b>	

**City of Merrill 2026 Proposed Budget**  
**Joint Municipal Court**

\* Payroll calculation

		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:
		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$ %	
<b>REVENUES</b>												
41200-47125	Joint Court-Tomahawk	4,908	6,660	5,340	5,610	6,060	6,000	1,230	4,500	5,700	(300) -5%	5yr Ave \$5,700
41200-47500	Tomahawk IT Reimb.	479	479	636	752	877	900	-	900	645	(255) -28%	5yr Ave \$645
<b>TOTAL</b>		<b>5,387</b>	<b>7,139</b>	<b>5,976</b>	<b>6,362</b>	<b>6,937</b>	<b>6,900</b>	<b>1,230</b>	<b>5,400</b>	<b>6,345</b>	<b>(555) -8.0%</b>	
<b>EXPENSES</b>												
<b>Personnel Services</b>												
51200-01-11000	Salaries - Regular	16,000	14,788	16,164	16,164	16,208	16,120	7,297	16,120 *	16,120	- 0%	Ordinance 2014-07
51200-01-21000	Wages - Perm - Regular	44,866	48,462	48,923	51,662	54,473	56,954	25,712	56,954 *	58,779	1,825 3%	1.0 FTE
51200-01-23000	Longevity	-	-	240	270	300	330	-	330 *	360	30 9%	1.0 FTE
51200-01-51000	Social Security	4,193	4,410	4,595	4,808	5,018	5,590	2,573	5,590 *	5,730	140 2%	1.0 FTE
51200-01-52000	Retirement (WRS)	3,002	3,165	3,180	3,514	3,750	3,958	1,958	3,958 *	4,085	127 3%	1.0 FTE
51200-01-54000	Health Insurance	20,519	20,806	20,137	20,086	19,491	19,034	9,517	19,034 *	19,031	(3) 0%	1.0 FTE
51200-01-55000	Life Insurance	132	208	268	280	295	302	152	302 *	335	33 11%	
<b>Contractual Services</b>												
51200-02-33000	Substitute Judge	114	-	-	-	-	250	-	150	250	- 0%	
51200-02-35000	Interpreter Services	-	-	-	-	-	250	-	150	250	- 0%	
<b>Supplies &amp; Expenses</b>												
51200-03-10000	Office Supplies	1,205	408	617	694	1,240	750	233	500	800	50 7%	5yr Ave \$850
51200-03-11000	Postage	607	558	756	843	795	750	393	750	750	- 0%	5yr Ave \$700
51200-03-13000	Copier	85	35	361	103	110	200	61	150	200	- 0%	5yr Ave \$150
51200-03-30000	Mileage	212	309	307	388	712	350	161	350	375	25 7%	5yr Ave \$400
51200-03-32000	Education & Conference	845	1,172	1,704	1,334	1,501	1,750	1,005	1,750	1,750	- 0%	5yr Ave \$1,311
<b>Capital Outlay</b>												
51200-08-95000	Security Alarm	-	500	-	495	-	500	-	500	500	- 0%	
<b>Technology</b>												
51200-15-35000	Tomahawk IT Expenses	479	479	636	752	877	775	904	904	775	- 0%	5yr Ave \$650
51200-15-40000	Computer Maintenance	-	-	-	-	-	-	-	-	-	-	
51200-15-42500	Computer Hardware/Upgrades	-	309	161	-	-	-	-	-	-	-	
51200-15-91000	TIPSS Program/Support	5,275	5,275	5,291	5,351	5,411	6,477	5,574	5,958	6,671	194 3%	6/14/25 Renewal letter
<b>TOTAL</b>		<b>97,534</b>	<b>100,884</b>	<b>103,664</b>	<b>106,744</b>	<b>110,180</b>	<b>114,340</b>	<b>55,538</b>	<b>113,450</b>	<b>116,761</b>	<b>2,421 2.1%</b>	

**City of Merrill 2026 Proposed Budget  
City Administrator**

\* Payroll calculation

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:	
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%	
<b>REVENUES</b>												
10-41415-48111	Various TIDs	-	-	-	-	33,521	-	-	-	-	-	
<b>TOTAL</b>		-	-	-	-	33,521	-	-	-	-	-	0.0%
<b>EXPENSES</b>												
<b>Personnel Services</b>												
10-51415-01-11000	Salaries - Regular	71,459	67,698	51,791	-	65,141	34,110	15,532	34,110 *	35,839	1,729	5.1% Split: 25% General, 25% TIDs, 50% Utility
10-51415-01-23000	Longevity	-	-	158	-	-	75	-	75 *	83	8	10.0% 1.0 FTE
10-51415-01-51000	Social Security	5,012	4,872	5,531	-	4,457	2,609	1,288	2,609 *	2,742	132	5.1% 1.0 FTE
10-51415-01-52000	Retirement (WRS)	4,757	4,593	3,311	-	4,300	2,371	1,270	2,371 *	2,580	210	8.8% 1.0 FTE
10-51415-01-54000	Health Insurance	10,990	11,793	7,745	-	9,752	4,759	2,379	4,759 *	4,758	(1)	0.0% 1.0 FTE
10-51415-01-55000	Life Insurance	486	608	-	-	526	374	217	374 *	374	-	0.0%
<b>Contractual Services</b>												
10-51415-02-25000	Telephone-Cell/Smart	1,153	518	310	-	-	-	-	-	-	-	NA
<b>Supplies &amp; Expenses</b>												
10-51415-03-10000	Office Supplies	38	-	-	69	-	250	-	250	250	-	0.0%
10-51415-03-30000	Mileage	141	81	-	-	-	250	-	250	250	-	0.0%
10-51415-03-32000	Education & Conference	-	-	155	-	-	500	-	500	500	-	0.0%
<b>Technology</b>												
10-51415-15-42500	Computer Replacement	285	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>		94,322	90,164	69,000	69	84,177	45,297	20,686	45,298	47,375	2,078	4.6%

**City of Merrill 2026 Proposed Budget  
Personnel HR**

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:	
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%	
<b>EXPENSES</b>												
<b>Contractual Services</b>												
10-51417-02-18000	Drug Testing (CDL)	729	498	661	937	715	500	647	700	700	200	40.0%
10-51417-02-18350	Flu Shots-Aspirus	-	-	-	-	-	-	-	-	-	-	
10-51417-02-19000	HR Consulting	-	275	-	1,375	90	500	-	-	500	-	0.0%
10-51417-02-21000	HR-ACA Reporting	-	-	-	-	1,575	-	-	-	-	-	
10-51417-02-25023	HR-Legal Assistance	-	-	-	-	-	-	-	-	-	-	
10-51417-02-50000	EAP-Employee Assistance	3,358	3,846	3,476	3,258	3,203	3,500	1,275	350	3,500	-	0.0%
10-51417-02-75000	Training Support	175	294	52	369	-	250	-	250	250	-	0.0%
<b>Supplies &amp; Expenses</b>												
10-51417-03-40000	Operating Supplies	140	90	90	153	-	250	-	250	250	-	0.0%
<b>TOTAL</b>		4,401	5,003	4,279	6,091	5,582	5,000	1,922	1,550	5,200	200	4.0%

**City of Merrill 2026 Proposed Budget**  
**City Clerk**

\* Payroll calculation

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	Change %	Notes:
<b>EXPENSES</b>												
<b>Personnel Services</b>												
10-51420-01-11000 Salaries - Regular	60,764	61,776	44,054	64,933	66,748	66,261	30,973	66,261 *	69,615	3,354	5.1%	Ch 2. Article V. Section 2-109(b)(b)(1). Split 98% General Fund & 2% Utility
10-51420-01-51000 Social Security	4,367	4,459	3,017	4,488	4,616	5,069	2,288	5,069 *	5,326	257	5.1%	1.0FTE
10-51420-01-52000 Retirement (WRS)	4,071	4,152	2,846	4,396	4,572	4,605	2,360	4,605 *	5,012	407	8.8%	Ch 2. Article V. Section 2-109(b)(c).
10-51420-01-54000 Health Insurance	10,054	10,195	7,400	9,842	9,551	9,327	4,663	9,327 *	9,325	(2)	0.0%	1.0FTE
10-51420-01-55000 Life Insurance	842	908	430	678	757	837	420	837 *	905	68	8.2%	1.0FTE
<b>Contractual Services</b>												
10-51420-02-95000 Security Alarms	-	-	710	-	-	-	-	-	-	-	-	Panic buttons
<b>Supplies &amp; Expenses</b>												
10-51420-03-10000 Office Supplies	1,365	667	913	306	569	750	133	750	750	-	0.0%	5yr ave \$765
10-51420-03-13000 Copier	2,496	3,000	3,000	1,727	1,296	3,000	423	3,000	3,000	-	0.0%	5yr ave \$2,300
10-51420-03-30000 Mileage	571	608	2	152	221	250	-	250	250	-	0.0%	5yr ave \$315
10-51420-03-32000 Education & Conference	254	40	360	1,716	803	750	90	750	750	-	0.0%	5yr ave \$635
<b>Technology</b>												
10-51420-15-42500 Computer & Software	-	872	156	413	259	155	-	155	275	120	77.4%	Adobe license
10-51420-15-45000 Accela-Agenda/Minutes	4,688	4,688	4,688	4,876	-	-	-	-	-	-	-	NA In Marketing
<b>TOTAL</b>	<b>89,474</b>	<b>91,366</b>	<b>67,977</b>	<b>93,527</b>	<b>89,390</b>	<b>91,003</b>	<b>41,351</b>	<b>91,004</b>	<b>95,208</b>	<b>4,205</b>	<b>4.6%</b>	

**City of Merrill 2026 Proposed Budget**  
**Elections**

\* Payroll calculation

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	Change %	Notes:
<b>REVENUES</b>												
10-41440-43600 WEC - Voting Equipment	-	-	207	750	-	-	263	263	-	-	0%	
<b>TOTAL</b>	<b>21,129</b>	<b>-</b>	<b>207</b>	<b>750</b>	<b>-</b>	<b>-</b>	<b>263</b>	<b>263</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>EXPENSES</b>												
<b>Personnel Services</b>												
10-51440-01-21000 Wages - Election Set-Up	1,213	500	-	-	-	500	-	-	500	-	0%	
10-51440-01-21220 Wages - Other City Depts	7,660	-	-	-	-	-	-	-	-	-	-	
10-51440-01-21500 Clerk-Treasurer Staff	14,487	2,910	1,332	-	1,072	2,500	-	- *	2,500	-	0%	Clerk/Treasurer Staff
10-51440-01-22000 Overtime-Elections	473	-	-	-	-	100	-	- *	100	-	0%	
10-51440-01-25000 Wages-Election Off. AVE	23,012	11,292	21,470	14,525	38,260	12,000	17,200	17,200 *	20,000	8,000	67%	4 elections possible in 2026
10-51440-01-51000 Social Security	1,774	93	110	-	73	237	-	- *	237	-	0%	
10-51440-01-52000 Retirement (WRS)	1,479	61	87	-	74	174	-	- *	180	6	4%	
10-51440-01-54000 Health Insurance	1,693	-	-	-	-	-	-	- *	-	-	-	
10-51440-01-55000 Life Insurance	131	7	11	-	26	-	-	- *	-	-	-	
<b>Contractual Services</b>												
10-51440-02-47500 Equipment-Counting/Voting	-	-	-	28,850	-	8,000	-	-	8,000	-	NA	Request: 2 voting machines (\$4k each).
10-51440-02-49500 Election Fees-County	6,449	3,203	6,152	6,129	11,251	8,585	4,291	4,291	8,585	-	0%	5yr ave \$6,650
10-51440-02-50000 Election Machine Maint.	200	200	180	228	486	1,500	775	1,000	1,500	-	0%	
<b>Supplies &amp; Expenses</b>												
10-51440-03-11000 Postage & Envelopes	6,188	1,050	1,541	1,232	2,933	1,000	1,115	1,250	2,000	1,000	100%	4 elections possible in 2026
10-51440-03-20000 Publish Legal Notices	1,134	815	953	754	560	800	420	420	800	-	0%	5yr ave \$840
10-51440-03-30000 Mileage-Elections	30	-	-	-	-	-	-	-	-	-	-	
10-51440-03-32000 Education & Training	-	-	-	179	-	-	-	-	-	-	-	
10-51440-03-40000 Operating Supplies	725	236	227	124	714	400	677	700	400	-	0%	5yr ave \$405
10-51440-03-41111 Ballot Drop Box	2,029	-	-	-	8	-	-	-	-	-	-	
<b>Technology</b>												
10-51440-15-42500 Election Worker Software	-	-	-	600	600	600	600	600	600	-	0%	Trigon program
<b>TOTAL</b>	<b>72,933</b>	<b>20,366</b>	<b>32,063</b>	<b>52,620</b>	<b>56,056</b>	<b>36,396</b>	<b>25,077</b>	<b>25,461</b>	<b>45,402</b>	<b>9,006</b>	<b>24.7%</b>	

**City of Merrill 2026 Proposed Budget  
Clerk/Treasurer Staff**

\* Payroll calculation

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	%	Notes:
<b>REVENUES</b>												
10-41430-43510												
CARES COVID-19 Reimb	-	-	-	-	-	-	-	-	-	-	-	
10-41430-48111												
Various TIDs	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>	-	-	-	-	-	-	-	-	-	-	-	0%
<b>EXPENSES</b>												
<b>Personnel Services</b>												
10-51430-01-21000	101,263	107,997	123,218	123,609	120,187	140,363	54,124	140,363 *	149,264	8,901	6%	Split with Utility
Wages - Perm - Regular												
10-51430-01-22000	14,063	6,231	7,243	6,193	56	6,000	165	250 *	6,000	-	0%	5yr ave \$6,750
Overtime												
10-51430-01-23000	418	360	1,253	1,436	1,523	1,036	-	1,036 *	1,110	74	7%	
Longevity												
10-51430-01-25000	1,558	3,303	-	-	-	-	-	- *	-	-	-	
Wages - Temp - Regular												
10-51430-01-51000	9,280	9,270	10,639	10,071	9,278	11,197	4,374	11,197 *	11,878	681	6%	4.0FTE
Social Security												
10-51430-01-52000	7,686	8,221	8,567	8,917	8,369	10,172	4,189	10,172 *	11,179	1,007	10%	4.0FTE
Retirement (WRS)												
10-51430-01-54000	14,017	19,882	13,143	20,701	21,302	19,929	8,090	19,929 *	19,926	(3)	0%	4.0FTE
Health Insurance												
10-51430-01-55000	679	843	928	1,100	1,298	902	716	902 *	1,417	515	57%	
Life Insurance												
<b>Supplies &amp; Expenses</b>												
10-51430-03-10000	1,032	1,046	2,200	1,886	4,354	1,750	2,225	2,500	2,000	250	14%	5yr ave \$2,100
Office Supplies												
10-51430-03-15333	735	-	794	457	128	-	-	-	-	-	-	
Work Station Improvements												
10-51430-03-32000	355	20	274	-	95	250	-	250	250	-	0%	
Education & Conference												
<b>TOTAL</b>	151,086	157,173	168,259	174,370	166,591	191,599	73,882	186,599	203,024	11,425	6.0%	

**City of Merrill 2026 Proposed Budget**  
**Treasurer/Finance Director**

\* Payroll calculation

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	%	Notes:	
<b>REVENUES</b>													
10-41520-43222	IRS 2020 - Form 941 Credits	2,403	-	-	2,403	-	-	-	-	-	-		
10-41520-43400	WI Sales Tax Refund	-	-	-	885	-	-	-	-	-	-		
10-41520-43510	CARES COVID-19 Reimb	-	-	-	9,205	-	-	-	-	-	-		
10-41520-44175	CC Convenience Revenue	(334)	380	610	1,068	1,000	5,782	8,200	1,000	-	0%	Split with utility	
10-41520-48111	Various TIDs	-	-	-	-	10,069	-	-	-	-	-		
10-41520-48500	Audit 2018-Fund 49 A/R	-	-	-	18,457	-	-	-	-	-	-		
<b>TOTAL</b>		<b>2,070</b>	<b>380</b>	<b>610</b>	<b>32,018</b>	<b>20,027</b>	<b>1,000</b>	<b>5,782</b>	<b>8,200</b>	<b>1,000</b>	<b>-</b>	<b>0%</b>	
<b>EXPENSES</b>													
<b>Personnel Services</b>													
10-51520-01-11000	Salaries - Regular	75,545	66,713	59,147	71,081	68,887	-	-	-	-	-		
10-51520-01-11024	New Finance - Salary	-	-	-	-	49,087	25,828	11,761	25,828	27,124	1,296	5%	Split 25% General, 25% TIDs, 50% Utility
10-51520-01-23000	Longevity	-	-	-	-	-	-	-	-	-	-		
10-51520-01-51000	Social Security	5,460	4,840	4,240	5,175	8,965	1,976	996	1,976	2,075	99	5%	
10-51520-01-52000	Retirement (WRS)	5,041	4,491	3,801	4,794	7,794	1,795	962	1,795	1,953	158	9%	
10-51520-01-54000	Health Insurance	7,254	6,937	5,276	6,498	9,334	2,379	1,190	2,379	2,379	(0)	0%	1.0FTE
10-51520-01-55000	Life Insurance	703	784	270	1,481	839	52	35	52	55	3	5%	
<b>Contractual Services</b>													
10-51520-02-12500	Financial Advisor Services	3,055	5,340	3,300	4,250	4,250	3,500	-	4,350	4,500	1,000	29%	Based on the # of issuances (x14)
10-51520-02-25000	Telephone	2,032	1,855	1,933	2,247	2,128	2,000	933	2,000	2,030	30	1.5%	5yr ave \$2,040
10-51520-02-44444	LC Tax Software Fees	919	955	1,012	1,073	1,137	1,250	-	1,250	1,250	-	0%	
<b>Supplies &amp; Expenses</b>													
10-51520-03-10000	Office Supplies	556	359	1,451	3,491	2,355	1,000	394	1,000	1,500	500	50%	5yr ave \$1,650
10-51520-03-11000	Postage	15,640	5,689	11,773	11,351	15,663	11,000	1,385	11,000	12,000	1,000	9%	5yr ave \$12,025
10-51520-03-13000	Copier	9,823	12,785	10,504	9,291	3,827	10,500	1,308	10,500	9,500	(1,000)	-10%	5yr ave \$9,250
10-51520-03-18000	Checks and Supplies	5,031	6,856	5,618	5,093	7,926	5,000	1,390	5,000	6,000	1,000	20%	5yr ave \$6,100
10-51520-03-19000	Credit Card Service Fees	445	1,797	971	1,628	849	1,000	159	1,000	1,000	-	0%	
10-51520-03-20000	Publish Legal Notices	58	-	-	-	160	150	125	150	150	-	0%	
10-51520-03-32000	Education & Conference	712	628	646	225	575	750	25	25	750	-	0%	
10-51520-03-40000	Operating Supplies	280	-	17	-	8	500	76	500	500	-	0%	
10-51520-03-51000	Vehicle Repair/Maint-Pool	1,324	785	688	1,601	447	500	244	875	800	300	60%	5yr ave \$970
51520-08-51111	Desk Rehab	-	-	-	-	-	-	-	-	-	-	NA	
<b>Technology</b>													
51520-15-42500	Computer Replacement	311	-	-	-	216	-	-	-	-	-	NA	
<b>TOTAL</b>		<b>134,189</b>	<b>120,814</b>	<b>110,647</b>	<b>129,278</b>	<b>184,447</b>	<b>69,180</b>	<b>20,983</b>	<b>69,680</b>	<b>73,566</b>	<b>4,386</b>	<b>6.3%</b>	

**City of Merrill 2026 Proposed Budget  
Information Technology**

\* Payroll calculation

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$ %	
<b>REVENUES</b>											
10-41525-43510 CARES COVID-19 Reimb	-	-	-	17,815	-	-	-	-	-	-	
<b>TOTAL</b>	-	-	-	17,815	-	-	-	-	-	-	0%
<b>EXPENSES</b>											
<b>Personnel Services</b>											
10-51525-01-21000 IT Manager-Salary	34,898	34,839	38,816	39,997	42,172	42,975	19,982	42,975 *	45,132	2,157 5%	Split 50% General, 50% Utility
10-51525-01-21500 Wages - GIS Specialist	8,513	10,728	5,479	5,586	5,464	8,000	-	8,000 *	-	(8,000) -100%	
10-51525-01-23000 Longevity	-	-	79	94	109	124	-	124 *	139	15 12%	1.0 FTE
10-51525-01-51000 Social Security	3,133	3,394	3,244	3,330	3,473	3,900	1,629	3,900 *	3,453	(447) -11%	1.0 FTE
10-51525-01-52000 Retirement (WRS)	2,898	3,155	2,872	3,093	3,272	3,543	1,523	3,543 *	3,249	(293) -8%	1.0 FTE
10-51525-01-54000 Health Insurance	13,111	13,967	11,767	11,704	10,580	9,517	4,759	9,517 *	9,516	(2) 0%	1.0 FTE
10-51525-01-55000 Life Insurance	53	59	55	67	80	76	32	76 *	70	(6) -8%	
<b>Technology</b>											
10-51525-15-31000 Computer Supplies	340	503	403	360	484	500	584	600	500	- 0%	Syr ave \$420
10-51525-15-31500 Computer Insurance	-	-	-	-	-	500	-	-	-	(500) -100%	
10-51525-15-32000 Technology Training	-	-	-	26	-	4,500	-	-	4,500	- 0%	
10-51525-15-32750 Internet & Spam Filter	2,909	4,079	4,444	3,586	2,994	11,000	1,368	2,250	5,000	(6,000) -55%	Syr ave \$3,600
10-51525-15-32888 Cloud E-Mail	-	-	-	-	-	-	-	-	-	-	
10-51525-15-32900 Fiber & PRI - Charter	18,920	13,949	11,165	9,196	10,542	10,000	4,181	10,000	10,000	- 0%	Syr ave \$12,750
10-51525-15-32903 Fiber - CAN Intergovt.	-	-	-	-	-	-	-	-	-	-	Inactive
10-51525-15-32915 Digger's Hotline-Fiber	1,107	-	-	-	2,660	2,000	855	2,000	2,000	-	
10-51525-15-40000 Computer/Network Maint.	-	1,024	1,768	271	-	2,000	-	2,000	2,000	- 0%	
10-51525-15-41000 Systems Eng.-Tech.	-	200	-	108	161	4,500	-	-	4,500	- 0%	
10-51525-15-41055 RMM - IT Managed Services	-	-	-	-	-	-	-	-	-	-	Inactive
10-51525-15-42500 Computer Hardware/Upgrades	29,229	15,100	3,958	1,782	1,520	9,450	4,166	9,450	9,450	- 0%	
10-51525-15-42517 NetApp Storage	2,835	2,835	-	-	-	-	-	-	-	-	Inactive
10-51525-15-42525 Backup-Unitrends	-	8,908	4,925	-	5,247	7,500	5,612	7,500	7,500	-	Renwal
10-51525-15-42531 Computer Room AC	9,496	-	-	708	3,655	500	-	500	500	- 0%	
10-51525-15-42533 Police-Computer Cabling	-	-	-	-	-	-	-	-	-	-	Inactive
10-51525-15-42550 Council iPads	2,814	1,905	5,216	2,269	1,971	2,725	708	2,725	2,725	- 0%	Syr ave \$2,835
10-51525-15-45000 Software Maintenance	35,476	49,599	59,924	60,352	50,982	52,500	33,533	52,500	53,550	1,050 2%	Syr ave \$51,275
10-51525-15-46025 Security-Filtering Software	8,821	236	-	4,125	1,681	-	-	-	-	-	
10-51525-15-47500 Add. Software/Upgrades	1,019	1,081	-	-	-	4,904	-	4,900	5,000	96 2%	
10-51525-15-55500 GIS - City Functions	8,089	3,540	3,929	2,360	6,695	4,500	2,385	4,500	4,950	450 10%	Syr ave \$4,925
<b>TOTAL</b>	183,662	169,100	158,043	149,012	153,741	185,213	81,315	167,060	173,733	(11,480) -6.2%	

**City of Merrill 2026 Proposed Budget**  
**City Maintenance**

\* Payroll calculation

		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change		Notes:
		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%	
<b>REVENUES</b>													
41600-48223	Paper Recycle Rev.	-	-	257	-	-	-	-	-	-	-	-	-
10-41600-48463	WC Wage Reimbursement	1,938	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		1,938	-	257	-	-	-	-	-	-	-	-	0.0%
<b>EXPENSES</b>													
<b>Personnel Services</b>													
10-51600-01-11000	Wages - Salaried	39,317	37,079	41,776	42,317	33,738	40,273	18,081	40,273 *	42,255	1,982	5%	Split 57.5% City/42.5% Library
10-51600-01-11020	Wages - COVID Functions	50	93	286	-	113	-	-	- *	-	-	-	Inactive
10-51600-01-21000	Wages - Perm - Regular	21,140	31,789	32,132	44,412	41,633	46,294	21,088	46,294 *	48,614	2,320	5%	1.0FTE
10-51600-01-22000	Overtime	-	145	13	65	41	250	-	150 *	250	-	0%	
10-51600-01-23000	Longevity	-	-	502	579	643	553	-	553 *	613	60	11%	
10-51600-01-25000	Wages - PT- Regular	23,747	20,066	24,976	27,834	29,124	26,000	13,794	26,000 *	32,001	6,001	23%	0.7FTE
10-51600-01-51000	Social Security	6,423	6,824	7,552	9,165	8,375	8,611	4,439	8,611 *	9,400	788	9%	
10-51600-01-52000	Retirement (WRS)	5,422	5,819	6,435	7,837	7,022	7,823	4,033	7,823 *	8,847	1,023	13%	
10-51600-01-52500	Prior Service-Debt Service	350	350	350	375	400	490	-	- *	-	(490)	-100%	
10-51600-01-54000	Health Insurance	12,837	15,632	17,680	5,577	4,181	4,725	-	4,725 *	4,725	-	0%	
10-51600-01-55000	Life Insurance	398	324	342	496	506	535	329	535 *	690	155	29%	
<b>Contractual Services</b>													
10-51600-02-16000	Elevator Contract	3,507	3,621	4,053	4,239	4,397	4,500	4,322	4,322	4,500	-	0%	5yr ave \$3,965
10-51600-02-16250	HVAC Service Contractor	2,355	6,018	18,798	10,292	11,044	13,000	11,206	11,206	13,000	-	0%	5yr ave \$9,700
10-51600-02-16277	Generator Contractor	-	-	3,030	1,154	1,831	1,250	-	1,083	1,500	250	20%	
10-51600-02-21000	Water and Sewer	3,420	3,420	4,047	4,265	4,239	4,250	2,111	4,250 U	4,314	64	1.5%	5yr ave \$3,875
10-51600-02-22000	Electric and Natural Gas	37,472	40,787	49,353	49,213	49,997	52,000	22,014	52,000 U	52,780	780	1.5%	5yr ave \$45,375
10-51600-02-23000	Outside Services	1,063	1,472	2,129	2,737	9,331	7,200	2,019	5,500	7,200	-	0%	5yr ave \$3,350
10-51600-02-23250	Mats, Rugs, Etc.	9,427	10,162	12,824	11,191	8,550	6,300	3,359	7,000	7,000	700	11%	5yr ave \$10,430
10-51600-02-95000	Fire/Security Monitoring	2,659	2,933	4,408	4,935	10,431	4,500	5,000	9,000	9,000	4,500	100%	Includes service calls
51600-02-95333	Lift Rental	-	-	-	-	-	-	-	-	-	-	-	
<b>Supplies &amp; Expenses</b>													
10-51600-03-30000	Mileage	674	-	-	-	-	365	-	100	365	-	0%	
10-51600-03-40023	Shredding-Paper	-	-	-	300	670	400	600	700	700	300	75%	
10-51600-03-44000	Janitor Supplies	8,211	11,472	8,372	7,306	6,090	9,000	2,137	8,000	9,000	-	0%	5yr ave \$8,300
10-51600-03-46000	Uniform Services	2,665	3,179	2,594	2,456	1,667	2,500	406	1,500	2,500	-	0%	5yr ave \$2,525
10-51600-03-46500	Boots & Clothing-Reimbursement	240	121	143	487	594	-	195	195	500	500		2.0 FTE
10-51600-03-50000	Repair/Maintenance Supply	3,751	4,729	7,954	5,834	4,554	5,000	2,662	5,000	5,000	-	0%	5yr ave \$5,360
10-51600-03-51000	Vehicle Repairs/Maintenance	304	579	1,732	324	1,007	1,250	1,436	2,000	1,250	-	0%	5yr ave \$800
10-51600-03-53000	Oil & Gas	510	607	1,200	1,486	1,267	1,250	1,135	1,250	1,250	-	0%	5yr ave \$1,015
51600-05-50220	COVID-19 Expense	6,082	-	-	-	-	-	-	-	-	-	-	Inactive
<b>Capital Outlay</b>													
10-51600-08-81000	Floor Scrubber/Vacuum	-	-	2,999	-	-	-	-	-	-	-	-	
10-51600-08-82000	Bldg/Grounds Improvements	6,574	2,471	6,766	4,352	6,540	7,000	2,127	7,000	7,000	-	0%	5yr ave \$5,350
51600-08-82022	LED Lighting Fixtures	-	-	-	-	-	-	-	-	-	-	-	
51600-08-82100	Exterior Pressure Wash	-	-	-	-	-	-	-	-	-	-	-	
10-51600-08-82122	Van (Former Sewer)	-	-	1,500	-	-	-	-	-	-	-	-	
10-51600-08-82177	Doors - ADA Replacement	-	-	2,104	-	-	-	-	-	-	-	-	
10-51600-08-82333	Maintenance Shop Imp	-	-	-	-	-	-	-	-	-	-	-	
<b>Technology</b>													
10-51600-15-42500	IT Hardware-Printer	-	-	188	-	-	-	-	-	-	-	-	
<b>TOTAL</b>		198,598	209,691	266,237	249,229	247,986	255,319	122,491	255,070	274,253	18,934	7.4%	

**City of Merrill 2026 Proposed Budget  
Library Maintenance**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	%	Notes:
<b>EXPENSES</b>												
<b>Personnel Services</b>												
10-51651-01-21000	Wages - Perm - Regular	12,401	3,829	1,133	1,326	795	-	-	-	-	-	-
10-51651-01-22000	Overtime	-	-	-	-	-	-	-	-	-	-	-
10-51651-01-51000	Social Security	926	269	78	108	61	-	-	-	-	-	-
10-51651-01-52000	Retirement (WRS)	837	254	71	98	55	-	-	-	-	-	-
10-51651-01-54000	Health Insurance	7,246	1,641	462	258	-	-	-	-	-	-	-
10-51651-01-55000	Life Insurance	127	39	13	17	3	-	-	-	-	-	-
<b>Supplies &amp; Expenses</b>												
10-51651-03-30000	Mileage-Library-City Hall	267	1,346	-	-	12	-	-	-	-	-	-
<b>TOTAL</b>		<b>21,804</b>	<b>7,379</b>	<b>1,756</b>	<b>1,807</b>	<b>925</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	

**City of Merrill 2026 Proposed Budget  
Livingston Building Maintenance**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	%	Notes:
<b>EXPENSES</b>												
<b>Contractual Services</b>												
10-51620-02-11500	Outside Legal/Title	-	30	-	-	-	-	-	-	-	-	-
10-51620-02-21000	Water and Sewer	-	58	321	337	35	340	-	340	U	345	5 1.5%
10-51620-02-22000	Electric and Natural Gas	-	701	2,405	2,004	597	2,760	228	2,760	U	2,801	41 1.5%
<b>TOTAL</b>		<b>-</b>	<b>789</b>	<b>2,726</b>	<b>2,341</b>	<b>632</b>	<b>3,100</b>	<b>228</b>	<b>3,100</b>		<b>3,147</b>	<b>46 1.5%</b>

**City of Merrill 2026 Proposed Budget  
Fire Station Maintenance**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	%	Notes:
<b>EXPENSES</b>												
<b>Personnel Services</b>												
10-51622-01-11000	Wages - Salaried	-	-	-	-	-	-	-	-	-	-	-
10-51622-01-21000	Wages - Perm - Regular	-	119	53	15	246	-	-	-	-	-	-
10-51622-01-22000	Overtime	-	-	-	-	-	-	-	-	-	-	-
10-51622-01-51000	Social Security	-	9	4	1	19	-	-	-	-	-	-
10-51622-01-52000	Retirement (WRS)	-	8	3	1	17	-	-	-	-	-	-
10-51622-01-54000	Health Insurance	-	135	-	14	-	-	-	-	-	-	-
10-51622-01-55000	Life Insurance	-	-	-	-	3	-	-	-	-	-	-
<b>TOTAL</b>		<b>-</b>	<b>271</b>	<b>60</b>	<b>31</b>	<b>285</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	

**City of Merrill 2026 Proposed Budget**

**Armory Building**

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$ %	
<b>EXPENSES</b>											
10-51630-02-21000 Water and Sewer	-	-	-	-	-	-	44	1,000	5,000	5,000	NEW Est. Utility Charges
10-51630-02-22000 Electric and Natural Gas	-	-	-	-	-	-	1,576	4,000	10,000	10,000	NEW Est. Utility Charges
10-51630-08-57140 Land Purchase	-	-	-	-	-	400,000	400,000	400,000	-	(400,000)	
<b>TOTAL</b>	-	-	-	-	-	400,000	401,620	405,000	15,000	(385,000) -96.3%	Armory building purchased in 2025

Department Summary:	2020	2021	2022	2023	2024	2025	2026	Change	
								\$ %	
Personnel Services	131,222	124,425	133,861	140,495	126,975	135,554	147,394	11,840 9%	
Contractual Services	59,903	69,201	101,367	90,368	100,451	96,100	117,440	21,340 22%	
Supplies & Expenses	22,702	22,033	21,995	18,193	15,862	19,765	20,565	800 4%	
Capital Outlay	6,574	2,471	13,369	4,352	6,540	407,000	7,000	(400,000) -98%	
Technology	-	-	188	-	-	-	-	- 0%	
<b>Total</b>	<b>220,402</b>	<b>218,130</b>	<b>270,779</b>	<b>253,408</b>	<b>249,829</b>	<b>658,419</b>	<b>292,399</b>	<b>(366,020) -55.6%</b>	

**City of Merrill 2026 Proposed Budget  
Property Assessment**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	%	Notes:
<b>EXPENSES</b>												
<b>Contractual Services</b>												
10-51530-02-12000 Assessment Contract	26,600	27,000	27,400	28,500	29,000	29,500	16,000	31,000	31,000	1,500	5%	2025-2026 Maintenance Contract
10-51530-02-12500 Manuf. Assmts.-State	2,307	2,347	2,384	2,381	-	2,500	2,528	2,500	2,500	-	0%	
<b>Supplies &amp; Expenses</b>												
10-51530-03-10000 Office Supplies	-	28	45	20	-	50	-	50	50	-	0%	
<b>TOTAL</b>	<b>28,907</b>	<b>29,375</b>	<b>29,829</b>	<b>30,901</b>	<b>29,000</b>	<b>32,050</b>	<b>18,528</b>	<b>33,550</b>	<b>33,550</b>	<b>1,500</b>	<b>4.7%</b>	
<b>Levy Impact:</b>	28,907	29,375	29,829	30,901	29,000	32,050	18,528	33,550	33,550			
% Change from Prior year	1.9%	1.6%	1.5%	3.6%	-6.2%	1.6%						

**City of Merrill 2026 Proposed Budget  
Independent Auditing**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	%	Notes:
<b>EXPENSES</b>												
<b>Contractual Services</b>												
10-51580-02-13000 Auditing Contract	11,553	18,936	19,591	25,792	26,433	23,970	17,139	23,500	25,000	1,030	4%	CLA Contract (+ Tech fee)
<b>Technology</b>												
10-51580-15-45000 Fixed Assets Software	1,218	1,279	1,407	1,548	1,672	1,672	1,672	1,672	1,672	-	0%	SAGE Renwal
<b>TOTAL</b>	<b>12,771</b>	<b>20,215</b>	<b>20,998</b>	<b>27,340</b>	<b>28,105</b>	<b>25,642</b>	<b>18,811</b>	<b>25,172</b>	<b>26,672</b>	<b>1,030</b>	<b>4.0%</b>	

**City of Merrill 2026 Proposed Budget  
Over-Collected Taxes Budget**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	%	Notes:
<b>REVENUES</b>												
10-41910-48922 Del PP - Previous Written-Off	-	513	-	513	-	-	-	-	-	-		Inactive
10-41910-48950 Other Taxing-Reimbursement	442	124	101	2,915	353	750	583	585	500	(250)	-33%	5yr ave \$785
<b>TOTAL</b>	<b>442</b>	<b>637</b>	<b>101</b>	<b>3,428</b>	<b>353</b>	<b>750</b>	<b>583</b>	<b>585</b>	<b>500</b>	<b>(250)</b>	<b>-33.3%</b>	
<b>EXPENSES</b>												
<b>Supplies &amp; Expenses</b>												
10-51910-03-13500 Small Claims-Filing Fees	-	-	-	-	-	100	-	-	100	-	0%	
10-51910-03-40000 Over-Collected Taxes	18,513	3,795	244	1,074	28,141	4,500	-	-	4,500	-	0%	5yr ave \$10,350
<b>TOTAL</b>	<b>18,513</b>	<b>3,795</b>	<b>244</b>	<b>1,074</b>	<b>28,141</b>	<b>4,600</b>	<b>-</b>	<b>-</b>	<b>4,600</b>	<b>-</b>	<b>0%</b>	

**City of Merrill 2026 Proposed Budget**  
**City Insurance**

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change		Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%	
<b>EXPENSES</b>												
<b>Personnel Services</b>												
51930-01-21000	-	-	-	-	-	-	-	-	25,500	25,500		2 projected retirements
51930-01-51000	-	-	-	-	3,554	-	9,990	10,000	1,160	1,160		2 projected retirements
51930-01-52000	-	-	-	-	(931)	-	-	-	3,000	3,000		2 projected retirements
51930-01-54000	-	-	-	-	-	-	-	-	-	-		
51930-01-55000	-	-	-	-	-	-	-	-	-	-		
51930-01-56000	-	-	-	-	-	-	-	-	90,000	90,000		2 projected retirements
<b>Fixed Charges</b>												
10-51930-01-75000	-	-	-	-	-	-	-	-	-	-		
10-51930-05-10000	121,816	120,245	163,140	186,096	155,362	156,814	202,551	156,814	160,734	3,920	2.5%	Estimated Renewal
10-51930-05-10500	124,080	137,557	104,333	98,389	32,716	35,700	9,956	35,700	36,593	893	2.5%	Estimated Renewal
10-51930-05-10523	-	-	-	15,000	-	-	-	-	-	-		
10-51930-05-30000	5,490	4,680	-	-	-	-	-	-	-	-		
10-51930-05-40000	-	-	525	-	150	150	150	150	150	-	0%	
10-51930-05-45000	102,653	215,330	94,719	64,708	103,081	290,000	136,404	-	-	(290,000)	-100%	
<b>TOTAL</b>	<b>354,039</b>	<b>477,812</b>	<b>362,717</b>	<b>364,194</b>	<b>293,932</b>	<b>482,664</b>	<b>359,051</b>	<b>202,664</b>	<b>317,137</b>	<b>(165,527)</b>	<b>-34.3%</b>	

**City of Merrill 2026 Proposed Budget**  
**Police Department**

\* Payroll calculation

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$ %	
<b>REVENUES</b>											
10-42100-43213											
10-42100-43219											
10-42100-43510											
10-42100-43515											
10-42100-43521											
10-42100-43790											
10-42100-46150											
10-42100-46210											
10-42100-46215											
10-42100-46250											
10-42100-46300											
10-42100-46350											
10-42100-46390											
10-42100-47121											
10-42100-47321											
10-42100-48210											
10-42100-48220											
10-42100-48301											
10-42100-48420											
10-42100-48500											
<b>TOTAL</b>	<b>49,133</b>	<b>58,626</b>	<b>138,165</b>	<b>246,504</b>	<b>29,144</b>	<b>28,250</b>	<b>18,520</b>	<b>25,000</b>	<b>18,550</b>	<b>(9,700)</b>	<b>-34.3%</b>
<b>EXPENSES</b>											
<b>Personnel Services</b>											
10-52100-01-11000											
10-52100-01-21000											
10-52100-01-21220											
10-52100-01-21250											
10-52100-01-22000											
10-52100-01-22500											
10-52100-01-23000											
10-52100-01-24000											
10-52100-01-25000											
10-52100-01-26000											
10-52100-01-26500											
10-52100-01-50000											
10-52100-01-51000											
10-52100-01-52000											
10-52100-01-54000											
10-52100-01-55000											
10-52100-01-56000											
10-52100-01-57000											
<b>Contractual Services</b>											
10-52100-02-19000											
10-52100-02-20000											
10-52100-02-25000											
10-52100-02-27000											
10-52100-02-41000											
10-52100-02-52115											
10-52100-02-75000											
10-52100-02-90000											
10-52100-02-94000											
10-52100-02-95000											
NEW											

**City of Merrill 2026 Proposed Budget**  
**Police Department**

\* Payroll calculation

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	%	Notes:
<b>Supplies &amp; Expenses</b>												
10-52100-03-11000 Postage	792	796	1,112	760	825	950	547	950	950	-	0%	5yr ave \$850
10-52100-03-20000 Publish Legal Notices	-	303	30	-	177	350	-	350	350	-	0%	
10-52100-03-25000 Job Recruitment/Hiring	994	2,658	4,920	1,073	2,174	2,500	1,124	3,224	3,500	1,000	40%	5yr ave \$2,365
10-52100-03-32000 Education & Conference	3,574	8,031	7,871	8,111	3,673	10,000	3,845	10,000	10,000	-	0%	5yr ave \$6,250
10-52100-03-32225 Training/Education-Employee	-	-	-	-	-	-	-	-	-	-	-	
10-52100-03-32500 Firearms-Supplies	4,310	5,041	3,391	5,012	4,013	5,000	-	5,000	5,000	-	0%	5yr ave \$4,350
10-52100-03-40000 Operating Supplies	7,303	6,536	8,179	6,454	6,449	8,500	3,719	8,500	10,000	1,500	18%	5yr ave \$7,000 (+ computer supplies)
10-52100-03-50000 Equipment Repair	3,847	802	1,743	513	1,909	2,000	599	2,000	2,000	-	0%	5yr ave \$1,765
10-52100-03-51000 Vehicle Repair/Maintenance	8,170	11,402	12,918	10,460	9,054	13,000	5,098	13,000	13,000	-	0%	5yr ave \$10,400
10-52100-03-53000 Gas & Oil - Vehicles	18,979	26,432	39,362	32,060	28,094	40,800	14,145	40,800	40,800	-	0%	5yr ave \$29,000
<b>Fixed Charges</b>												
10-52100-05-10000 Property & Liability Ins.	-	-	-	-	36,644	36,986	36,986	36,986	37,911	925	2.5%	Estimated Renewal
10-52100-05-50220 COVID-19 Expense	2,927	39	-	-	-	-	-	-	-	-	-	Inactive
<b>Capital Outlay</b>												
10-52100-08-24000 Equipment - Police	-	340	6,677	3,268	8,477	11,000	853	11,000	11,000	-	0%	4yr ave \$4,700
10-52100-08-24333 Evidence Storage Improve	-	-	-	-	-	-	-	-	-	-	-	Inactive
10-52100-08-25373 AODA Project Expenses	-	-	-	-	-	-	-	-	-	-	-	Inactive
10-52100-08-37000 Vehicle - Police Squad	-	-	-	-	48,000	83,000	83,000	83,000	60,000	(23,000)	-28%	2026: Squad car Replacement + upfitting
10-52100-08-37015 Handgun Replacements	-	-	-	-	29,580	-	-	-	-	-	-	
10-52100-08-37020 Bulk Ammo	-	-	-	-	-	5,000	5,000	5,000	-	(5,000)	-100%	One-time operating
10-52100-08-37025 K-9	-	-	-	-	-	5,000	5,000	5,000	-	(5,000)	-100%	
<b>Technology</b>												
10-52100-15-31000 Computer Supplies	1,407	819	1,397	255	1,888	1,500	318	1,500	-	(1,500)	-100%	Combined with operating supplies
10-52100-15-91500 MDC-Data & Tech Support	-	-	-	-	-	-	-	-	-	-	-	
10-52100-15-92500 RMS/InCode Support	11,499	27,513	26,828	27,594	28,400	28,000	2,894	31,700	33,500	5,500	20%	5yr ave \$24,375
10-52100-15-92523 Singlewire Informcast	-	-	-	1,559	1,873	-	-	-	-	-	-	
10-52100-15-92524 E-Mail to Cloud	-	-	-	-	-	10,000	-	-	10,000	-	0%	
<b>TOTAL</b>	<b>2,605,774</b>	<b>2,675,958</b>	<b>2,791,134</b>	<b>2,782,745</b>	<b>3,023,151</b>	<b>3,209,313</b>	<b>1,456,611</b>	<b>3,154,563</b>	<b>3,211,010</b>	<b>1,697</b>	<b>0.1%</b>	

**Department Summary:**

	2020	2021	2022	2023	2024	2025	2026	\$	%
Personnel Services	2,497,494	2,540,034	2,629,382	2,641,880	2,750,928	2,881,377	2,909,249	27,873	1.0%
Contractual Services	44,479	45,212	47,324	43,745	60,994	64,350	63,750	(600)	-0.9%
Supplies & Expenses	47,968	62,001	79,525	64,444	56,368	83,100	85,600	2,500	3.0%
Fixed Charges	2,927	39	-	-	36,644	36,986	37,911	925	2.5%
Capital Outlay	-	340	6,677	3,268	38,057	21,000	11,000	(10,000)	-47.6%
Technology	12,906	28,332	28,226	29,408	32,160	39,500	43,500	4,000	10.1%
<b>Total</b>	<b>2,605,774</b>	<b>2,675,958</b>	<b>2,791,134</b>	<b>2,782,745</b>	<b>2,975,151</b>	<b>3,126,313</b>	<b>3,151,010</b>	<b>24,697</b>	<b>0.8%</b>

**City of Merrill 2026 Proposed Budget**  
**Fund 21 School Resource Officer**

\* Payroll calculation

		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change		Notes:
		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%	
<b>Beginning Balance</b>													
21-34-0000	Fund Balance-SRO	(3,788)	(4,316)	6,160	-	7,495	19,218	19,218	19,218	83,525			
<b>TOTAL</b>		<b>(3,788)</b>	<b>(4,316)</b>	<b>6,160</b>	<b>-</b>	<b>7,495</b>	<b>19,218</b>	<b>19,218</b>	<b>19,218</b>	<b>83,525</b>			
<b>REVENUES</b>													
21-42100-41110	Property Taxes-SRO	59,572	60,667	46,486	62,661	64,238	64,308	64,308	64,308	61,313	(2,995)	-5%	Tax Levy
21-42100-43525	MAPS Local Match	57,520	74,696	74,246	68,562	73,812	108,236	-		183,939	75,703	70%	50% match SRO + 100% 2nd SRO
21-42101-43515	Federal ARPA-Am. Rescue	-	-	-	-	-	-	-	-	-	-	-	
21-42102-43515	Federal ARPA - Am Rescue	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>		<b>117,092</b>	<b>135,363</b>	<b>120,732</b>	<b>131,223</b>	<b>138,050</b>	<b>172,544</b>	<b>64,308</b>	<b>64,308</b>	<b>245,253</b>	<b>72,709</b>	<b>42.1%</b>	
<b>EXPENSES</b>													
<b>Personnel Services</b>													
21-52100-01-21000	Wages-Perm-Sworn	66,648	70,945	71,800	73,218	76,844	102,249	680		160,503	58,253	57%	
21-52100-01-21220	COVID-19 Leave	1,568	-	-	-	-	-	-		-	-	-	
21-52100-01-22000	Overtime	3,576	6,127	7,456	2,510	1,340	5,000	0.02		5,000	-	0%	
21-52100-01-23000	Longevity	756	540	540	540	885	465	-		645	180	39%	
21-52100-01-24000	Holiday Pay	4,559	4,653	4,823	4,919	5,078	7,708	-		10,822	3,114	40%	
21-52100-01-26000	Certification/Educ Pay	-	-	-	-	-	1,067	-		-	(1,067)	-100%	In hourly wage
21-52100-01-50000	Clothing Allowance	800	800	1,000	1,000	1,000	2,000	-		2,000	-	0%	
21-52100-01-51000	Social Security	5,253	6,183	6,200	5,907	6,145	8,868	298		13,156	4,288	48%	
21-52100-01-52000	Retirement (WRS)	9,058	9,540	10,292	10,714	12,005	17,469	588		25,280	7,810	45%	
21-52100-01-52500	Prior Service-Debt Service	541	554	572	588	604	1,391	-		-	(1,391)	-100%	
21-52100-01-54000	Health Insurance	20,519	20,806	20,137	20,086	17,905	23,793	-		22,031	(1,762)	-7%	
21-52100-01-55000	Life Insurance	794	371	243	397	619	200	-		300	100	50%	
<b>Supplies &amp; Expenses</b>													
52100-01-56000	PEHP - City Portion	1,332	1,443	1,247	1,332	1,332	2,023	20,925		2,664	641	32%	
<b>Fixed Charges</b>													
21-52100-03-32000	Education & Conference	-	450	505	549	450	500	-		500	-	0%	
21-52100-05-10500	Workers Comp. Insurance	2,214	2,475	2,078	1,968	2,121	2,306	644		2,352	46	2%	Estimated Renewal
<b>TOTAL</b>		<b>117,620</b>	<b>124,888</b>	<b>126,891</b>	<b>123,727</b>	<b>126,328</b>	<b>175,039</b>	<b>23,136</b>	<b>-</b>	<b>245,253</b>	<b>70,214</b>	<b>40.1%</b>	
Change in Net Position		(528)	10,475	(6,160)	7,495	11,722	(2,495)	41,172	64,308	0.00			
<b>ENDING FUND BALANCE</b>													
21-21-34-0000	Fund Balance-SRO	(4,316)	6,160	-	7,495	19,218	16,722	60,390	83,525	83,525			
<b>TOTAL</b>		<b>(4,316)</b>	<b>6,160</b>	<b>-</b>	<b>7,495</b>	<b>19,218</b>	<b>16,722</b>	<b>60,390</b>	<b>83,525</b>	<b>83,525</b>			

SRO Positions

- 1.0 FTE 50% Cost share with MAPS
- 1.0 FTE 100% Cost share with MAPS (start September 2025)

**City of Merrill 2026 Proposed Budget**

\* Payroll calculation

**Fire Department**

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:	
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$ %		
<b>REVENUES</b>												
10-42200-43510	CARES COVID-19 Reimb	7,926	-	-	-	-	-	-	-	-	-	
10-42200-43515	Federal ARPA-Am Rescue	-	-	50,000	-	-	-	-	-	-	-	
10-42200-46100	Fire Reinspection Fees	-	-	-	-	-	-	-	-	-	-	
10-42200-46150	Copy Fees-Fire	61	40	55	30	35	50	10	50	50	0%	
10-42200-46230	CPR/First Aid Training	3,780	3,480	8,060	4,120	2,860	7,500	680	7,500	5,000	(2,500) -33%	
10-42200-46300	CPR Mask Sales	-	-	-	-	-	-	-	-	-	-	
10-42200-46375	Pool Filling Revenue	3,686	5,619	5,929	-	-	-	-	-	-	-	
10-42200-47323	Fire Protection - Towns	221,899	221,899	221,899	221,899	221,899	221,899	221,899	221,900	1	0%	
10-42200-47500	Mutual Aid - Arcadia Fire	-	-	-	-	-	-	-	-	-	-	
10-42200-48250	Safety Grant-League	-	-	-	-	-	-	-	-	-	-	
10-42200-48460	Ins. Recovery-Fire	9,203	14,365	1,190	1,559	1,200	-	-	-	-	-	
10-42200-48463	WC Wage Reimbursement	7,188	-	-	-	-	-	-	-	-	-	
10-42200-48500	Fire Misc Revenue	-	-	-	-	112	-	-	-	-	-	
<b>TOTAL</b>	<b>253,742</b>	<b>245,403</b>	<b>287,133</b>	<b>227,607</b>	<b>226,105</b>	<b>229,449</b>	<b>222,589</b>	<b>229,449</b>	<b>226,950</b>	<b>(2,499)</b>	<b>-1.1%</b>	
<b>EXPENSES</b>												
<b>Personnel Services</b>												
10-52200-01-11000	Salaries - Regular	90,032	107,470	105,786	108,380	113,938	119,070	53,626	119,070 *	125,083	6,013 5%	
10-52200-01-21000	Wages - Perm - Regular	915,601	914,790	942,218	895,123	928,781	941,351	431,200	941,351 *	958,528	17,178 2%	
10-52200-01-21220	COVID-19 Leave	7,154	(727)	-	-	-	-	-	- *	-	-	
10-52200-01-22000	Overtime	29,673	24,612	32,385	25,706	26,798	45,000	13,034	45,000 *	45,000	0%	
10-52200-01-23000	Longevity	3,191	3,818	5,573	4,229	4,573	5,653	725	5,653 *	5,355	(298) -5%	
10-52200-01-24000	Holiday Pay	61,773	64,939	75,914	62,395	63,176	42,895	124	42,895 *	68,957	26,062 61%	
10-52200-01-25000	Wages - Adm. Assistant	20,416	22,245	22,631	23,872	15,198	26,328	11,984	26,328 *	27,658	1,330 5%	
10-52200-01-25022	Fire Standby-Special Services	-	653	125	-	-	500	-	500	500	0%	
10-52200-01-25250	Custodian - Workforce	-	-	-	-	-	-	-	-	-	-	
10-52200-01-26000	Certification/Educ. Pay	11,748	11,360	21,850	12,060	12,378	11,760	10,970	11,760 *	11,600	(160) -1%	
10-52200-01-50000	Clothing Allowance	6,477	5,703	7,596	6,500	7,492	7,850	6,933	7,850 *	7,500	(350) -4%	
10-52200-01-51000	Medicare 1.45%	17,152	17,586	18,867	18,119	18,036	26,447	8,898	26,447 *	27,251	804 3%	
10-52200-01-52000	Retirement (WRS)	181,998	186,646	194,708	200,163	218,558	223,166	107,226	223,166 *	221,595	(1,571) -1%	
10-52200-01-54000	Health Insurance	136,741	142,820	149,161	142,743	147,743	135,206	55,176	135,206 *	109,640	(25,566) -19%	
10-52200-01-55000	Life Insurance	2,851	3,145	3,463	2,633	3,620	3,221	1,421	3,221 *	4,311	1,090 34%	
10-52200-01-55250	Cell Phone Stipend	3,460	3,780	4,718	4,290	4,890	5,040	5,110	5,110	5,070	30 1%	
10-52200-01-56000	PEHP - City Portion	9,203	8,843	10,554	9,768	11,950	9,400	64,221	64,221 *	10,798	1,398 15%	
10-52200-01-57000	Workers Comp Ins.	47,500	47,500	47,500	47,500	51,922	56,183	15,734	56,183 *	57,587	1,405 2.5%	Estimated Renewal
<b>Contractual Services</b>												
10-52200-02-21000	Water and Sewer	2,251	2,305	2,827	2,664	2,784	3,000	1,191	3,000	3,500	500 17%	
10-52200-02-22000	Electric and Natural Gas	10,183	11,125	12,950	13,663	12,697	14,000	5,478	14,000	14,000	0%	
10-52200-02-25500	Fiber - Internet & VOIP	11,017	7,525	8,541	7,941	9,376	9,180	3,461	9,180	9,364	184 2%	
10-52200-02-90000	Radio Contract	-	220	335	-	623	510	-	510	510	0%	
10-52200-02-95000	FOBS-Security Monitoring	546	562	591	638	663	689	690	690	940	252 37%	
<b>Supplies &amp; Expenses</b>												
10-52200-03-25500	Job Recruitment	3,278	1,106	1,678	1,828	1,822	1,500	1,630	1,630	2,250	750 50%	
10-52200-03-32000	Eduation & Conference	3,351	3,380	4,772	5,988	4,295	5,000	5,023	5,023	6,000	1,000 20%	5yr Ave \$4,350
10-52200-03-40000	Operating Supplies	32,884	40,619	28,217	37,873	49,312	40,000	34,966	40,000	43,000	3,000 8%	5yr Ave \$37,800
10-52200-03-51000	Vehicle Repair/Maintenance	25,330	19,242	17,603	20,640	20,979	15,000	14,849	15,000	21,000	6,000 40%	5yr Ave \$20,750
10-52200-03-53000	Gas & Oil - Vehicles	5,599	8,136	11,421	10,015	9,340	11,730	3,197	11,730	11,730	0%	
10-52200-03-55277	Reimb - Damages MAHA	-	-	-	-	-	-	-	-	-	-	

**City of Merrill 2026 Proposed Budget**

\* Payroll calculation

**Fire Department**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	Notes: %
10-52200-05-50220 COVID-19 Expenses	4,164	513	-	-	-	-	-	-	-	-	
<b>Capital Outlay</b>											
10-52200-08-82124 Exterior Walls-Sealing	-	-	-	-	-	-	-	-	-	-	
10-52200-08-24000 Equipment - Fire	-	-	-	-	-	-	-	-	-	-	
10-52200-08-82000 HVAC Improvements	-	-	-	-	5,310	-	-	-	-	-	
10-52200-08-82244 Apparatus Bay Speaker Add.	-	-	-	-	-	-	-	-	-	-	
<b>Technology</b>											
10-52200-15-92500 CAD-Software Linking	4,344	6,060	6,332	7,811	5,462	9,000	2,066	9,000	9,000	-	0%
10-52200-15-92524 E-Mail to Cloud	-	-	-	-	-	6,750	-	6,750	7,250	500	7%
10-52200-15-92533 IT Storage Array	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>	<b>1,773,075</b>	<b>1,793,015</b>	<b>1,738,315</b>	<b>1,672,540</b>	<b>1,751,714</b>	<b>1,775,427</b>	<b>858,932</b>	<b>1,830,473</b>	<b>1,814,976</b>	<b>39,549</b>	<b>2.2%</b>

**Department Summary:**

	2020	2021	2022	2023	2024	2025	2026	\$	%
Personnel Services	1,544,970	1,565,185	1,643,049	1,563,481	1,629,052	1,659,069	1,686,433	27,364	1.6%
Contractual Services	149,156	148,776	25,244	24,906	26,143	27,379	28,314	935	3.4%
Supplies & Expenses	74,605	72,995	63,690	76,342	85,747	73,230	83,980	10,750	14.7%
Capital Outlay	-	-	-	-	5,310	-	-	-	0.0%
Technology	4,344	6,060	6,332	7,811	5,462	15,750	16,250	500	3.2%
<b>Total</b>	<b>1,773,075</b>	<b>1,793,015</b>	<b>1,738,315</b>	<b>1,672,540</b>	<b>1,751,714</b>	<b>1,775,427</b>	<b>1,814,976</b>	<b>39,549</b>	<b>2.2%</b>

**City of Merrill 2026 Proposed Budget**

\* Payroll calculation

**Fund 26 Fire Inspection**

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:	
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$ %		
<b>Beginning Balance</b>												
26-31-5223	N/L 2% Fire Dues	39,084	42,301	40,477	39,051	48,605	52,788	52,788	52,788	47,933		
<b>TOTAL</b>		<b>39,084</b>	<b>42,301</b>	<b>40,477</b>	<b>39,051</b>	<b>48,605</b>	<b>45,799</b>	<b>52,788</b>	<b>52,788</b>	<b>47,933</b>		
<b>REVENUES</b>												
26-42200-43420	Fire Ins Tax - City 2% Dues	20,260	21,202	21,741	24,628	29,413	29,413	-	31,411	29,413	- 0.0%	Est. based on 2024
26-42200-47222	2% Fire Dues - Towns	15,433	11,724	21,495	19,378	21,459	15,500	-	4,425	15,500	- 0.0%	
26-42200-48350	Fire Prevention Donations	100	100	2,009	1,050	3,947	1,500	1,000	1,000	1,500	- NA	
26-42200-48460	Insurance-Turnout Gear	-	-	2,156	-	-	-	-	-	-	- NA	
<b>TOTAL</b>		<b>35,792</b>	<b>33,027</b>	<b>47,401</b>	<b>45,056</b>	<b>54,819</b>	<b>46,413</b>	<b>1,000</b>	<b>36,836</b>	<b>46,413</b>	<b>- 0.0%</b>	
<b>EXPENSES</b>												
<b>Personnel Services</b>												
26-52200-01-21000	Wages-Fire Inspection	-	24,363	30,650	32,067	34,168	35,414	15,999	35,414 *	37,161	1,746 4.9%	Payroll
26-52200-01-22000	Overtime	-	-	-	-	-	-	-	-	-	-	
26-52200-01-50000	Clothing Allowance	-	-	-	-	250	350	250	250 *	350	-	Payroll
26-52200-01-51000	Medicare	-	1,787	2,403	2,527	2,706	2,709	1,388	2,709 *	2,843	134 4.9%	Payroll
26-52200-01-52000	WRS Retirement	-	1,569	1,984	2,179	2,366	2,461	1,261	2,461 *	2,675.57	214 8.7%	Payroll
26-52200-01-54000	Health Ins.	-	-	-	-	-	-	-	- *	-	-	Payroll
26-52200-01-55000	Life Ins.	-	281	411	454	666	497	251	497 *	553	56 11.3%	Payroll
26-52200-01-55250	Cell Phone Stipend	-	-	-	-	360	360	390	360 *	360	-	Payroll
26-52200-01-56000	PEHP - City Portion	-	-	-	-	-	-	-	-	-	-	
<b>Supplies &amp; Expenses</b>												
26-52200-03-25500	Physicals-Wellness Exp	-	-	-	-	-	-	-	-	-	-	
26-52200-03-30025	Fire Exterior Sealing Exp.	-	-	13,000	-	-	-	-	-	-	-	
26-52200-03-40000	2% Fire Dues Expenses	1,382	164	1,272	709	-	-	-	-	-	-	
26-52200-03-57000	Fire Prevention Expenses	45	150	1,943	2,125	2,877	-	780	-	5,000	5,000	
<b>26-Capital Outlay</b>												
26-52200-08-22020	Turnout Gear-Insurance	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>		<b>1,428</b>	<b>28,315</b>	<b>51,663</b>	<b>40,061</b>	<b>43,394</b>	<b>41,792</b>	<b>20,320</b>	<b>41,691</b>	<b>48,942</b>	<b>7,150 17.1%</b>	
Change in Net Position		34,364	4,712	(4,262)	4,994	11,425	4,621	(19,320)	(4,855)	(2,529)		
<b>ENDING FUND BALANCE</b>												
26-31-5223	N/L 2% Fire Dues	42,301	40,477	39,051	48,605	52,788	50,420	33,468	47,933	45,404		
<b>TOTAL</b>		<b>42,301</b>	<b>40,477</b>	<b>39,051</b>	<b>48,605</b>	<b>52,788</b>	<b>50,420</b>	<b>33,468</b>	<b>47,933</b>	<b>45,404</b>		

**City of Merrill 2026 Proposed Budget  
Ambulance/EMS Department**

\* Payroll calculation

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	%	Notes:
<b>REVENUES</b>												
42300-43510 CARES - COVID-19 Reimb	15,892	-	-	-	-	-	-	-	-	-	-	-
42300-43515 Federal ARPA-Am Rescue	-	-	-	-	-	-	-	-	-	-	-	-
10-42300-43795 County Ambulance Aid	1,093,360	1,105,620	1,193,009	1,202,661	1,233,678	1,266,888	470,932	1,266,735	1,328,479	61,591	5%	
10-42300-48460 Ins. Reimbursement-EMS	1,969	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>1,111,221</b>	<b>1,105,620</b>	<b>1,193,009</b>	<b>1,202,661</b>	<b>1,233,678</b>	<b>1,266,888</b>	<b>470,932</b>	<b>1,266,735</b>	<b>1,328,479</b>	<b>61,591</b>	<b>4.9%</b>	
<b>EXPENSES</b>												
<b>Personnel Services</b>												
10-52300-01-19000 Ambulance Training	7,929	4,402	5,493	6,541	1,902	5,500	1,342	5,500	7,000	1,500	27%	No Change
10-52300-01-21000 Wages - Perm - Regular	594,829	618,539	635,248	645,983	674,903	674,068	310,855	674,068 *	697,829	23,761	4%	+2.5%/+1.00%
10-52300-01-21500 Medical Director	-	-	250	250	250	250	250	250	250	-	0%	No Change
10-52300-01-22000 Overtime	49,890	41,254	58,420	48,673	40,678	48,000	20,064	48,000 *	50,000	2,000	4%	+2.5%/+1.00%
10-52300-01-23000 Longevity	3,611	3,312	3,373	3,616	4,583	3,365	-	3,365 *	3,508	143	4%	Contract
10-52300-01-24000 Holiday Pay	37,701	38,649	39,621	40,417	43,324	42,895	-	42,895 *	44,407	1,512	4%	Contract
10-52300-01-25000 Amb-EMS Stand-by Service	1,726	571	2,737	669	-	3,000	-	3,000	4,000	1,000	33%	
10-52300-01-26000 Certification/Educ Pay	7,260	7,620	13,624	8,200	8,283	8,500	8,200	8,500 *	9,960	1,460	17%	Contract
10-52300-01-50000 Clothing Allowance	3,600	3,634	4,500	4,500	4,208	4,500	4,500	4,500 *	4,500	-	0%	Contract
10-52300-01-51000 Medicare 1.45%	10,681	10,093	10,715	10,662	10,905	11,410	5,169	11,410 *	11,813	404	4%	Based on Salary increase
10-52300-01-52000 Retirement (WRS)	116,027	117,696	124,444	136,207	147,353	148,713	71,779	148,713 *	149,240	527	0%	Based on Salary increase
10-52300-01-52500 Prior Service-Debt Service	7,604	7,793	7,952	8,153	8,439	8,644	-	8,644 *	8,949	305	4%	Based on Salary increase
10-52300-01-54000 Health Insurance	129,254	128,683	131,136	135,784	139,327	148,585	72,512	148,585 *	152,248	3,664	2%	+12.0% (assumption)
10-52300-01-55000 Life Insurance	1,932	1,713	1,846	1,943	2,310	1,562	818	1,562 *	3,749	2,187	140%	Contract
10-52300-01-55250 Cell Phone Stipend	2,160	2,430	2,700	2,970	3,030	3,510	3,510	3,510 *	3,510	-	0%	Contract
10-52300-01-56000 PEHP - City Portion	8,719	8,962	9,701	9,909	10,798	10,798	7,839	10,798 *	10,798	-	0%	Contract
<b>Contractual Services</b>												
10-52300-02-21000 Water and Sewer	2,251	2,305	2,827	2,664	2,784	3,060	1,191	3,060	3,371	311	10%	+2.0%
10-52300-02-22000 Electric and Natural Gas	10,183	11,125	12,950	13,663	12,697	13,770	5,478	13,770	14,295	525	4%	+2.0%
10-52300-02-25000 Telephone & Internet	10,989	8,123	9,130	7,937	8,950	9,180	3,697	9,180	9,864	684	7%	+2.0%
10-52300-02-90000 Radio Contract	-	-	335	-	623	500	-	500	800	300	60%	\$500 Ongoing
10-52300-02-95000 Security/Alarm Monitoring	546	562	591	638	663	682	690	690	897	215	30%	+1.0%
<b>Supplies &amp; Expenses</b>												
10-52300-03-10000 Office Supplies	2,393	1,886	2,267	2,285	1,410	2,200	1,286	2,200	2,200	-	0%	No Change
10-52300-03-32000 Education & Conference	5,180	3,199	2,856	7,673	5,676	7,500	6,869	7,500	8,500	1,000	13%	+\$500 from 2024
10-52300-03-40000 Operating Supplies	45,157	56,396	77,284	66,014	76,069	70,826	25,271	70,826	73,535	2,708	4%	+1.0%
10-52300-03-51000 Amb. Repair/Maintenance	13,910	8,919	11,151	15,259	8,331	10,200	3,160	10,200	10,404	204	2%	+2.0%
10-52300-03-53000 Gas & Oil - Vehicles	8,459	10,963	16,285	14,807	12,744	13,260	6,147	13,260	13,525	265	2%	+2.0%
10-52300-05-50220 COVID-19 Expenses	19,093	729	-	-	-	-	-	-	-	-	-	0%
<b>Technology</b>												
10-52300-15-92500 CAD-Linking Software	4,344	6,060	5,575	7,243	5,203	7,250	2,066	7,250	7,395	145	2%	Assume contract increase in 2025
10-52300-15-92524 Cloud E-Mail	-	-	-	-	-	5,000	-	5,000	6,500	1,500	30%	IT improvements
<b>TOTAL</b>	<b>1,105,426</b>	<b>1,105,620</b>	<b>1,193,009</b>	<b>1,202,661</b>	<b>1,235,444</b>	<b>1,266,727</b>	<b>562,693</b>	<b>1,266,735</b>	<b>1,313,047</b>	<b>46,320</b>	<b>3.7%</b>	

**Department Summary:**

	2020	2021	2022	2023	2024	2025	2026	\$	%
Personnel Services	982,922	995,351	1,051,759	1,064,477	1,100,294	1,123,299	1,161,761	38,462	3%
Contractual Services	23,968	22,116	25,832	24,902	25,717	27,192	29,227	2,035	7%
Supplies & Expenses	75,099	81,363	109,843	106,039	104,230	103,986	108,164	4,177	4%
Technology	4,344	6,060	5,575	7,243	5,203	12,250	13,895	1,645	13%
<b>Total</b>	<b>1,086,333</b>	<b>1,104,891</b>	<b>1,193,009</b>	<b>1,202,661</b>	<b>1,235,444</b>	<b>1,266,727</b>	<b>1,313,047</b>	<b>46,320</b>	<b>3.7%</b>

**City of Merrill 2026 Proposed Budget**  
**Building Inspection/Zoning**

\* Payroll calculation

		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:
		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$ %	
<b>REVENUES</b>												
10-42400-44300	Building/Zoning Permit Fees	33,830	42,404	44,299	47,915	27,379	30,000	22,016	30,000	35,000	5,000	17%
10-42400-48111	Various TIDs-Blight	-	-	-	-	-	-	-	-	-	-	
10-42400-48750	Sidewalk/Concrete Program	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>		<b>33,830</b>	<b>42,404</b>	<b>44,299</b>	<b>47,915</b>	<b>27,379</b>	<b>30,000</b>	<b>22,016</b>	<b>30,000</b>	<b>35,000</b>	<b>5,000</b>	<b>16.7%</b>
<b>EXPENSES</b>												
<b>Personnel Services</b>												
10-52400-01-11000	Salaries-Bldg Inspector	73,006	80,145	83,433	88,002	92,930	92,213	43,131	92,213 *	96,943	4,729	5%
10-52400-01-21000	Wages-Regular CD	37,891	37,457	37,815	33,673	14,729	-	-	- *	-	-	Inactive
10-52400-01-23000	Longevity	271	271	643	688	333	344	-	344 *	383	39	11%
10-52400-01-51000	Social Security	7,600	7,992	8,565	8,574	8,838	7,054	3,301	7,054 *	7,416	362	5%
10-52400-01-52000	Retirement (WRS)	7,478	7,843	7,901	8,284	7,328	6,409	3,287	6,409 *	6,980	571	9%
10-52400-01-54000	Health Insurance	23,493	24,268	21,673	19,821	13,398	9,279	4,759	9,279 *	9,516	236	3%
10-52400-01-55000	Life Insurance	621	835	1,084	1,175	1,036	914	470	914 *	1,005	92	10%
<b>Contractual Services</b>												
10-52400-02-17550	Condemn-Title Research	150	-	-	-	-	-	-	-	-	-	Inactive
10-52400-02-17575	Condemn-Engineering	-	-	-	-	-	-	-	-	-	-	Inactive
10-52400-02-17588	Condemn - Legal Notices	-	30	-	-	194	-	-	-	-	-	Inactive
10-52400-02-25000	Telephone	-	-	-	-	-	-	-	-	-	-	Inactive
10-52400-02-25500	iPad - Bldg Inspector	109	130	125	135	233	275	109	275	275	-	0% 5yr ave \$150
<b>Supplies &amp; Expenses</b>												
10-52400-03-10000	Office Supplies	866	1,141	1,013	854	260	1,000	226	500	1,000	-	0% 5yr ave \$825
10-52400-03-11000	Postage	344	395	243	379	186	350	68	250	350	-	0% 5yr ave \$309
10-52400-03-20000	Publications & Notices	30	-	126	-	-	500	-	250	500	-	0%
10-52400-03-32000	Education & Conference	790	923	1,519	675	725	1,500	119	-	1,500	-	0% 5yr ave \$925
10-52400-03-40000	Operating Supplies	423	1,112	345	675	524	500	-	100	600	100	20% 5yr ave \$615
10-52400-03-51000	Vehicle Repair/Maintenance	967	-	99	525	219	500	-	150	500	-	0% 5yr ave \$360
10-52400-03-53000	Mileage & Gas	245	284	473	681	479	459	120	400	450	(9)	-2% 5yr ave \$435
<b>Technology</b>												
10-52400-15-42500	Computer Replacement	401	-	-	-	-	-	-	-	-	-	
10-52400-15-51111	Drone - Aerial	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>		<b>154,687</b>	<b>162,826</b>	<b>165,057</b>	<b>164,141</b>	<b>141,411</b>	<b>121,297</b>	<b>55,590</b>	<b>118,138</b>	<b>127,417</b>		<b>5.0%</b>

**City of Merrill 2026 Proposed Budget  
City Sealer/Weights and Measures**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	Change %	Notes:
<b>EXPENSES</b>												
<b>Contractual Services</b>												
10-52401-02-17500 City Sealer Contract	4,800	4,800	4,800	2,000	3,750	4,800	4,500	4,500	4,800	-	0%	Inspection agreement (signed in July)
<b>TOTAL</b>	4,800	4,800	4,800	2,000	3,750	4,800	4,500	4,500	4,800	-	0.0%	

**City of Merrill 2026 Proposed Budget  
Engineering**

\* Payroll calculation

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	Change %	Notes:
<b>REVENUES</b>												
10-43100-48111 Various Capital & TIDs	-	-	-	-	16,860	-	-	-	-	-	-	
<b>TOTAL</b>	-	-	-	-	16,860	-	-	-	-	-	0%	
<b>EXPENSES</b>												
<b>Personnel Services</b>												
10-53100-01-11000 Salaries - Regular	(2,675)	(9,306)	1,267	62,830	0	-	-	-	-	-	-	
10-53100-01-11050 Assistant Engineer - Salary	-	-	-	-	40,978	17,295	7,785	17,295	18,152	857	5%	Split 25% General, 25% TIDs, 50% Utility
10-53100-01-23000 Longevity	-	-	105	120	135	-	-	-	-	-	-	NA
10-53100-01-51000 Social Security	(577)	(271)	(220)	4,457	3,179	1,323	803	1,323	1,389	66	5%	
10-53100-01-52000 Retirement (WRS)	(366)	34	71	4,262	2,820	1,202	729	1,202	1,307	105	9%	
10-53100-01-54000 Health Insurance	(1,082)	130	223	10,043	1,182	750	-	-	375	(375)	-50%	
10-53100-01-55000 Life Insurance	(182)	(220)	(222)	351	52	50	22	50	23	(27)	-54%	
<b>Contracted Services</b>												
10-53100-02-13250 Contract Engineering/Survey	-	3,400	535	2,924	32	2,500	-	2,500	2,500	-	0%	
<b>Supplies &amp; Expenses</b>												
10-53100-03-32000 Education & Conference	117	-	-	-	456	500	219	500	500	-	0%	
10-53100-03-40000 Operating Supplies	271	206	507	746	1,096	500	96	500	500	-	0%	
10-53100-03-51000 Vehicle Repair/Maintenance	110	-	-	205	909	250	151	250	250	-	0%	
10-53100-03-53000 Mileage/Gas & Oil	317	549	776	506	594	750	357	750	750	-	0%	
<b>Technology</b>												
10-53100-15-80000 CAD - Engineering	-	-	1,838	413	518	2,000	-	2,000	2,000	-	0%	
<b>TOTAL</b>	(4,066)	(5,478)	3,041	86,444	51,434	27,120	10,162	26,370	27,746	626	2%	

**City of Merrill 2026 Proposed Budget  
Stormwater Planning/Construction**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	Change %	Notes:
<b>REVENUES</b>												
10-43442-48523 PCB Settlement-Monsanto	-	-	-	17,414	-	-	-	-	-	-	-	
<b>TOTAL</b>	-	-	-	17,414	-	-	-	-	-	-	0%	
<b>EXPENSES</b>												
<b>Contracted Services</b>												
10-53442-02-30000 DNR Stormwater Fee	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0%	
10-53442-02-35000 Stormwater-Plan/Engineer	-	501	-	-	-	1,000	-	1,000	1,000	-	0%	
10-53442-02-35100 Ord. & Public Outreach	-	-	-	-	-	-	-	-	-	-	-	
10-53442-02-35150 Public Involvement	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	2,500	1,000	67%	Stormwater Coalition Agreement
10-53442-02-35200 Illicit Discharge Detect	-	-	-	-	-	-	-	-	-	-	-	
10-53442-02-35300 SLAMM Modeling	-	-	-	-	-	-	-	-	-	-	-	
10-53442-02-35500 Storm Sewer Map & GIS	-	-	489	-	-	500	-	500	500	-	0%	
10-53442-02-37500 Retrofit Exist. Facilities	-	-	-	-	-	-	-	-	-	-	-	
10-53442-02-45000 Stormwater Review >Acre	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>	2,500	3,001	2,989	2,500	2,500	4,000	2,500	4,000	5,000	1,000	25%	

**City of Merrill 2026 Proposed Budget  
Street Commissioner**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	% Change	Notes:
<b>EXPENSES</b>											
<b>Personnel Services</b>											
10-53101-01-11000	2,514	2,507	3,517	4,011	4,022	4,000	11,824	4,000	4,000	0%	Ch. 2 Article V. Section 2-109(b)(2)
10-53101-01-51000	191	191	264	306	306	306	153	306	306	0%	
10-53101-01-52000	-	-	-	-	-	-	-	-	-	NA	
10-53101-01-54000	-	-	-	-	-	-	-	-	-	NA	
10-53101-01-55000	-	-	-	-	-	-	-	-	-	NA	
<b>Contracted Services</b>											
10-53101-02-25000	219	260	250	271	268	250	109	250	250	0%	
<b>Supplies &amp; Expenses</b>											
10-53101-03-11000	-	-	127	222	-	400	-	400	400	0%	
10-53101-03-30000	472	500	468	243	243	500	-	500	500	0%	
10-53101-03-40000	281	44	41	-	-	170	-	170	170	0%	
<b>TOTAL</b>	<b>3,677</b>	<b>3,501</b>	<b>4,667</b>	<b>5,053</b>	<b>4,839</b>	<b>5,626</b>	<b>12,086</b>	<b>5,626</b>	<b>5,626</b>	<b>0%</b>	

**City of Merrill 2026 Proposed Budget**  
**Street Department**

\* Payroll calculation

Street Superintendent		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change		Notes:
EXPENSES		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%	
<b>Personnel Services</b>													
10-53102-01-11000	Salaries - Regular	69,902	70,360	69,641	60,565	93,427	68,524	30,947	68,524 *	71,884	3,360	5%	0.7 FTE (Split 30% TIDs)
10-53102-01-23000	Longevity	-	-	203	-	263	205	-	205 *	226	21	10%	0.7 FTE (Split 30% TIDs)
10-53102-01-51000	Social Security	5,508	5,557	5,512	4,876	7,327	5,242	2,655	5,242 *	5,499	257	5%	0.7 FTE (Split 30% TIDs)
10-53102-01-52000	Retirement - WRS	4,692	4,717	4,503	4,421	6,426	4,762	2,433	4,762 *	5,176	413	9%	0.7 FTE (Split 30% TIDs)
10-53102-01-54000	Health Insurance	2,756	2,649	2,502	-	3,000	2,100	-	2,100 *	2,100	-	0%	0.7 FTE (Split 30% TIDs)
10-53102-01-55000	Life Insurance	102	115	120	106	161	170	66	170 *	128	(42)	-25%	0.7 FTE (Split 30% TIDs)
<b>Supplies &amp; Expenses</b>													
10-53102-03-10000	Office Supplies	106	25	523	85	498	300	132	300	300	-	0%	5yr Ave \$250
10-53102-03-13000	Copier	-	254	15	-	-	100	1	100	100	-	0%	5yr Ave \$50
10-53102-03-32000	Education & Conference	344	230	170	253	253	600	260	600	600	-	0%	5yr Ave \$250
10-53102-03-40000	Operating Supplies	482	359	259	19	19	200	-	200	200	-	0%	5yr Ave \$225
<b>Technology</b>													
10-53102-15-80000	CAD Workstation	246	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>84,138</b>	<b>84,267</b>	<b>83,449</b>	<b>70,326</b>	<b>111,373</b>	<b>82,203</b>	<b>36,496</b>	<b>82,203</b>	<b>86,212</b>	<b>4,009</b>	<b>4.9%</b>	
<b>Garage Maintenance</b>													
EXPENSES		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change		Notes:
EXPENSES		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%	
<b>Personnel Services</b>													
10-53230-01-21000	Wages - Perm - Regular	-	131	41	2,705	2,705	781	-	781 *	-	(781)	-100%	Moved to Street Crew
10-53230-01-22000	Overtime	-	-	-	-	-	-	-	-	-	-	-	-
10-53230-01-25000	Wages-Temp-Regular	-	-	-	15	15	-	-	-	-	-	-	-
10-53230-01-51000	Social Security	-	10	3	207	207	60	-	60 *	-	(60)	-100%	Moved to Street Crew
10-53230-01-52000	Retirement (WRS)	-	9	3	187	187	54	-	54 *	-	(54)	-100%	Moved to Street Crew
10-53230-01-54000	Health Insurance	-	-	-	61	61	117	-	117 *	-	(117)	-100%	Moved to Street Crew
10-53230-01-55000	Life Insurance	-	-	0	6	6	1	-	1 *	-	(1)	-	-
<b>Contractual Services</b>													
10-53230-02-21000	Water and Sewer	2,023	2,080	2,416	1,765	2,524	2,831	1,001	2,831 U	2,873	42	1%	5yr Ave \$2,165
10-53230-02-22000	Electric and Natural Gas	17,947	20,730	27,419	14,535	22,329	31,620	15,680	31,620 U	32,094	474	1%	5yr Ave \$20,600
10-53230-02-25000	Telephone & Fiber	4,642	3,732	2,898	1,864	3,049	3,060	1,265	3,060 U	3,106	46	1%	5yr Ave \$3,250
<b>Supplies &amp; Expenses</b>													
10-53230-03-40000	Operating Supplies	19,239	18,477	20,540	14,680	20,911	16,500	7,142	16,500	16,500	-	0%	5yr Ave \$18,775
10-53230-03-91000	Equipment Rental	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Outlay</b>													
10-53230-08-82000	Building Improvements	-	-	-	-	-	-	-	-	-	-	-	-
10-53230-08-91000	Bldg/Door Maintenance	446	200	465	123	123	10,000	-	-	10,000	-	-	Contingency
<b>TOTAL</b>		<b>44,297</b>	<b>45,369</b>	<b>53,785</b>	<b>36,147</b>	<b>52,115</b>	<b>65,024</b>	<b>25,089</b>	<b>55,024</b>	<b>64,573</b>	<b>(451)</b>	<b>-0.7%</b>	

<b>Operations Support (M&amp;E)</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>06/30/2025</b>	<b>2025</b>	<b>2026</b>	<b>Change</b>	<b>Notes:</b>	
<b>EXPENSES</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Unaudited</b>	<b>Adopted</b>	<b>Actual</b>	<b>Projection</b>	<b>Proposed</b>	<b>\$</b>	<b>%</b>	
<b>Personnel Services</b>													
10-53240-01-21000	Wages - Perm - Regular	142,988	147,121	157,822	99,930	138,053	155,169	59,093	155,169 *	158,605	3,435	2%	2.66FTE
10-53240-01-22000	Overtime	269	1,528	2,635	1,798	2,316	3,000	1,221	3,000	3,000	-	0%	5yr Ave \$1,700
10-53240-01-23000	Longevity	-	-	755	-	645	710	-	710 *	305	(405)	-57%	2.66FTE
10-53240-01-51000	Social Security	11,002	11,255	11,538	5,957	11,677	11,870	4,745	11,870 *	12,005	134	1%	2.66FTE
10-53240-01-52000	Retirement (WRS)	9,546	10,004	10,342	7,214	9,526	10,784	4,409	10,784 *	11,420	635	6%	2.66FTE
10-53240-01-54000	Health Insurance	23,992	23,741	47,499	17,370	20,663	29,551	8,637	29,551 *	20,831	(8,720)	-30%	2.66FTE
10-53240-01-55000	Life Insurance	580	611	694	239	333	811	117	811 *	366	(445)	-55%	2.66FTE
<b>Contractual Services</b>													
10-53240-02-90000	Radio Contract	3,024	3,024	2,736	2,736	2,736	3,000	2,736	2,736	3,000	-	0%	5yr Ave \$2,850
<b>Supplies &amp; Expenses</b>													
10-53240-03-32000	Safety Educ/Materials	725	366	559	176	218	600	947	600	600	-	0%	5yr Ave \$400
10-53240-03-40000	Operating Supplies	313,438	349,298	210,399	117,562	219,099	200,000	120,126	200,000	200,000	-	0%	5yr Ave \$242,000
10-53240-03-46000	Uniform Services	720	717	823	494	818	850	399	850	850	-	0%	2 Employees
10-53240-03-46500	Safety Toe Boots	150	300	533	51	650	600	-	600 *	600	-	0%	23-4-4 Employee Handbook
10-53240-03-53000	Gasoline-Diesel	-	-	272,261	145,045	178,128	229,500	64,382	229,500	229,500	-	0%	3yr Ave \$198,500
10-53240-03-91000	Equipment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Technology</b>													
10-53240-15-45000	PubWorks Software Support	-	30	250	1,294	1,294	1,320	-	1,320	1,320	-	0%	5yr Ave \$575
<b>TOTAL</b>		<b>506,434</b>	<b>547,996</b>	<b>718,845</b>	<b>399,865</b>	<b>586,156</b>	<b>647,766</b>	<b>266,812</b>	<b>647,502</b>	<b>642,401</b>	<b>(5,365)</b>	<b>-0.8%</b>	
<b>Roads</b>													
<b>EXPENSES</b>													
<b>Personnel Services</b>													
10-53300-01-21000	Wages - Perm - Regular	174,826	161,130	175,230	189,137	257,788	189,869	74,202	179,619 *	-	(189,869)	-100%	Moved to Street Crew
10-53300-01-22000	Overtime	1,273	1,796	716	1,336	3,504	2,000	11,119	12,250	2,000	-	0%	5yr Ave \$1,725
10-53300-01-23000	Longevity	-	-	1,738	-	2,235	-	-	- *	-	-	-	Moved to Street Crew
10-53300-01-25000	Wages - Temp - Regular	1,486	4,841	1,699	5,846	7,321	4,400	6,150	4,400	4,400	-	0%	5yr Ave \$4,250
10-53300-01-51000	Social Security	13,496	12,509	14,923	15,153	20,679	15,015	8,293	15,015 *	490	(14,525)	-97%	Moved to Street Crew
10-53300-01-52000	Retirement (WRS)	11,879	10,583	11,684	13,793	17,825	13,196	7,204	13,196 *	-	(13,196)	-100%	Moved to Street Crew
10-53300-01-54000	Health Insurance	46,081	40,858	35,031	23,758	49,248	28,469	16,363	28,469 *	-	(28,469)	-100%	Moved to Street Crew
10-53300-01-55000	Life Insurance	616	138	114	340	473	311	186	311 *	-	(311)	-100%	Moved to Street Crew
<b>Supplies &amp; Expenses</b>													
10-53300-03-32000	Safety Educ/Materials	5,939	5,553	7,211	4,043	6,246	6,500	5,223	6,500	6,500	-	0%	5yr Ave \$5,800
10-53300-03-40000	Operating Supplies	15,156	15,471	10,531	12,334	13,934	15,000	5,670	15,000	15,000	-	0%	5yr Ave \$13,500
10-53300-03-46000	Uniform Services	3,203	2,520	2,749	1,351	3,297	3,250	2,162	3,250	-	(3,250)	-100%	Moved to Street Crew
10-53300-03-46500	Safety Toe Boots	1,234	1,097	3,217	1,894	3,639	3,250	1,445	3,250	-	(3,250)	-100%	Moved to Street Crew
10-53300-03-72000	Tree Removal-Contractor	-	-	-	3,800	5,950	3,000	6,175	3,000	3,000	-	0%	2yr Ave \$4,875
10-53300-03-74000	County Hwy. Charges	201	400	1,000	3,038	3,038	4,000	-	4,000	4,000	-	0%	5yr Ave \$1,550
10-53300-03-75000	Patching Materials	38,075	37,378	42,682	33,077	51,190	40,000	15,926	40,000	40,000	-	0%	5yr Ave \$40,500
10-53300-03-76000	Sand/Gravel	1,404	1,364	2,161	315	1,032	1,500	-	1,500	1,500	-	0%	5yr Ave \$1,250
10-53300-03-77000	Stump Removal	2,674	1,000	2,586	-	4,306	2,500	-	2,500	2,500	-	0%	5yr Ave \$2,100
10-53300-03-78000	Dust Control	4,666	4,748	4,335	-	-	4,750	-	4,750	4,750	-	0%	5yr Ave \$2,750
10-53300-03-79000	Crack Sealing	6,408	24,188	23,702	28,884	28,884	30,000	366	30,000	30,000	-	0%	5yr Ave \$22,400
10-53300-03-80000	Fence Replacement/Repair	-	-	3,027	-	-	-	-	-	-	-	-	-
10-53300-03-91000	Equip-Compactor Rental	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>328,617</b>	<b>325,572</b>	<b>344,335</b>	<b>338,099</b>	<b>480,589</b>	<b>367,008</b>	<b>160,483</b>	<b>367,008</b>	<b>114,140</b>	<b>(252,869)</b>	<b>-68.9%</b>	

<b>Street Cleaning EXPENSES</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>06/30/2025</b>	<b>2025</b>	<b>2026</b>	<b>Change</b>		<b>Notes:</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Unaudited</b>	<b>Adopted</b>	<b>Actual</b>	<b>Projection</b>	<b>Proposed</b>	<b>\$</b>	<b>%</b>	
<b>Personnel Services</b>													
10-53310-01-21000	Wages - Perm - Regular	35,509	37,171	35,529	5,378	23,394	58,781	20,146	56,531 *	60,251	1,471	3%	1.0 FTE
10-53310-01-22000	Overtime	221	686	895	-	393	250	1,471	2,500	250	-	0%	5yr Ave \$450
10-53310-01-51000	Social Security	2,581	2,807	2,700	487	1,802	4,497	1,603	4,497 *	4,628	132	3%	1.0 FTE
10-53310-01-52000	Retirement (WRS)	2,412	2,555	2,368	462	1,704	4,085	1,531	4,085 *	4,338	253	6%	1.0 FTE
10-53310-01-54000	Health Insurance	12,170	5,875	4,086	1,400	3,607	9,517	3,178	9,517 *	9,516	(2)	0%	1.0 FTE
10-53310-01-55000	Life Insurance	77	75	65	11	62	200	52	200 *	210	10	5%	1.0 FTE
<b>Supplies &amp; Expenses</b>													
10-53310-03-40000	Operating Supplies	3,171	2,199	5,152	1,493	6,178	3,500	2,166	3,500	3,500	-	0%	5yr Ave \$3,650
10-53310-03-46000	Uniform Services	187	145	199	-	-	250	-	250	425	175	70%	1 Employee
10-53310-03-46500	Safety Toe Boots	93	-	-	-	-	150	-	150	300	150	100%	23-4-4 Employee Handbook
<b>TOTAL</b>		<b>56,420</b>	<b>51,513</b>	<b>50,995</b>	<b>9,230</b>	<b>37,140</b>	<b>81,230</b>	<b>30,146</b>	<b>81,230</b>	<b>83,418</b>	<b>2,188</b>	<b>2.7%</b>	

<b>Snow &amp; Ice EXPENSES</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>06/30/2025</b>	<b>2025</b>	<b>2026</b>	<b>Change</b>		<b>Notes:</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Unaudited</b>	<b>Adopted</b>	<b>Actual</b>	<b>Projection</b>	<b>Proposed</b>	<b>\$</b>	<b>%</b>	
<b>Personnel Services</b>													
10-53312-01-21000	Wages - Perm - Regular	92,109	64,984	114,475	40,731	49,220	99,232	39,695	99,232 *	-	(99,232)	-100%	Moved to Street Crew
10-53312-01-22000	Overtime	9,790	19,836	25,534	7,035	9,720	22,100	153	22,100	22,100	-	0%	5yr Ave \$14,400
10-53312-01-51000	Social Security	7,162	6,201	9,711	3,637	4,142	9,282	3,220	9,282 *	1,691	(7,591)	-82%	Moved to Street Crew
10-53312-01-52000	Retirement (WRS)	6,683	5,772	8,593	3,423	3,896	6,897	3,068	6,897 *	-	(6,897)	-100%	Moved to Street Crew
10-53312-01-54000	Health Insurance	20,720	16,155	18,003	2,532	4,998	14,879	6,998	14,879 *	-	(14,879)	-100%	Moved to Street Crew
10-53312-01-55000	Life Insurance	353	(11)	35	107	110	162	70	162 *	-	(162)	-100%	Moved to Street Crew
<b>Contractual Services</b>													
10-53312-02-15550	Pine River-Big Eddy Rd.	495	675	1,395	405	905	1,500	1,600	1,500	1,500	-	0%	5yr Ave \$775
10-53312-02-41000	Towing Charges-Snow	648	-	-	-	-	250	-	250	250	-	0%	
<b>Supplies &amp; Expenses</b>													
10-53312-03-32000	Safety Educ/Materials	369	-	2,964	160	383	500	-	500	500	-	0%	5yr Ave \$775
10-53312-03-40000	Operating Supplies	60,154	66,140	102,411	30,655	68,671	70,000	42,300	70,000	70,000	-	0%	5yr Ave \$65,600
10-53312-03-46000	Uniform Services	946	1,525	1,603	1,321	1,321	1,600	625	1,600	-	(1,600)	-100%	Moved to Street Crew
10-53312-03-91000	Equipment Rental	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>		<b>199,429</b>	<b>181,277</b>	<b>284,723</b>	<b>90,007</b>	<b>143,365</b>	<b>226,401</b>	<b>97,730</b>	<b>226,401</b>	<b>96,041</b>	<b>(130,361)</b>	<b>-57.6%</b>	

<b>Stormwater Maintenance EXPENSES</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>06/30/2025</b>	<b>2025</b>	<b>2026</b>	<b>Change</b>		<b>Notes:</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Unaudited</b>	<b>Adopted</b>	<b>Actual</b>	<b>Projection</b>	<b>Proposed</b>	<b>\$</b>	<b>%</b>	
<b>Personnel Services</b>													
10-53314-01-21000	Wages - Perm - Regular	26,310	23,561	22,471	26,024	43,992	25,785	10,329	25,785 *	-	(25,785)	-100%	Moved to Street Crew
10-53314-01-22000	Overtime	238	70	-	-	42	250	-	250	250	-	0%	5yr Ave \$70
10-53314-01-25000	Wages - Temp - Regular	1,380	388	48	64	64	100	-	100	100	-	0%	5yr Ave \$70
10-53314-01-51000	Social Security	2,034	1,749	1,682	1,918	3,083	1,999	883	1,999 *	27	(1,973)	-99%	Moved to Street Crew
10-53314-01-52000	Retirement (WRS)	1,792	1,605	1,461	1,798	2,895	1,792	842	1,792 *	-	(1,792)	-100%	Moved to Street Crew
10-53314-01-54000	Health Insurance	5,296	7,997	2,213	5,278	8,346	3,866	1,826	3,866 *	-	(3,866)	-100%	Moved to Street Crew
10-53314-01-55000	Life Insurance	116	31	17	41	88	42	22	42 *	-	(42)	-100%	Moved to Street Crew
<b>Contractual Services</b>													
10-53314-02-21500	Water Dep-Jetter/Cleaning	-	-	-	-	-	500	-	-	500	-	0%	
10-53314-02-21750	Water Dept-Digging/Repair	-	-	-	-	-	500	-	-	500	-	0%	
10-53314-02-26100	Television - Storm Sewer	-	-	-	-	-	1,000	-	-	1,000	-	0%	
<b>Supplies &amp; Expenses</b>													
10-53314-03-40000	Operating Supplies	13,356	13,932	16,283	26,167	26,414	35,000	23,764	35,000	35,000	-	0%	5yr Ave \$19,230
10-53314-03-73000	Manhole Castings	7,389	14,190	6,109	8,028	9,680	8,000	8,312	8,000	8,000	-	0%	5yr Ave \$9,075
10-53314-03-91000	Equipment Rental	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>		<b>57,912</b>	<b>63,524</b>	<b>50,285</b>	<b>69,318</b>	<b>94,605</b>	<b>78,834</b>	<b>45,978</b>	<b>76,834</b>	<b>45,377</b>	<b>(33,457)</b>	<b>-42.4%</b>	

<b>Street Painting &amp; Marking</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>06/30/2025</b>	<b>2025</b>	<b>2026</b>	<b>Change</b>	<b>Notes:</b>	
<b>EXPENSES</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Unaudited</b>	<b>Adopted</b>	<b>Actual</b>	<b>Projection</b>	<b>Proposed</b>	<b>\$</b>	<b>%</b>	
<b>Personnel Services</b>													
10-53315-01-21000	Wages - Perm - Regular	11,822	7,602	13,279	11,450	18,920	12,111	4,729	12,111 *	-	(12,111)	-100%	Moved to Street Crew
10-53315-01-22000	Overtime	32	7	-	-	-	-	-	-	-	-	-	-
10-53315-01-25000	Wages - Temp - Regular	4,510	3,384	5,198	3,570	3,890	2,000	-	2,000	-	(2,000)	-100%	5yr Ave \$4,110
10-53315-01-51000	Social Security	1,237	836	1,386	1,129	1,715	1,079	348	1,079 *	-	(1,079)	-100%	Moved to Street Crew
10-53315-01-52000	Retirement (WRS)	798	515	835	781	1,293	842	332	842 *	-	(842)	-100%	Moved to Street Crew
10-53315-01-54000	Health Insurance	87	10	1,647	844	844	1,816	840	1,816 *	-	(1,816)	-100%	Moved to Street Crew
10-53315-01-55000	Life Insurance	38	16	17	23	39	20	5	20 *	-	(20)	-100%	Moved to Street Crew
<b>Supplies &amp; Expenses</b>													
10-53315-03-54000	Street Painting Supplies	8,028	14,356	20,110	16,816	17,623	20,000	7,963	20,000	20,000	-	0%	5yr Ave \$15,400
10-53315-03-74000	County Hwy. Charges	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>26,553</b>	<b>26,726</b>	<b>42,473</b>	<b>34,613</b>	<b>44,324</b>	<b>37,868</b>	<b>14,216</b>	<b>37,868</b>	<b>20,000</b>	<b>(17,868)</b>	<b>-47.2%</b>	

<b>Street Crew Expenses</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>06/30/2025</b>	<b>2025</b>	<b>2026</b>	<b>Change</b>	<b>Notes:</b>	
<b>EXPENSES</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Unaudited</b>	<b>Adopted</b>	<b>Actual</b>	<b>Projection</b>	<b>Proposed</b>	<b>\$</b>	<b>%</b>	
<b>Personnel Services</b>													
10-53316-01-21000	Wages - Perm - Regular	40,195	36,412	41,600	53,379	94,419	48,053	58,616	58,616 *	535,905	487,852	1015%	10.0 FTE
10-53316-01-21220	COVID19 - Leave	15,920	2,227	-	-	-	-	-	-	-	-	-	-
<b>NEW</b>													
10-53316-01-23000	Longevity	691	324	153	-	-	1,635	-	1,635 *	2,008	373	23%	10.0 FTE
10-53316-01-25000	Wages - Temp - Regular	117	-	25	-	-	250	-	250 *	-	(250)	-100%	-
10-53316-01-51000	Social Security	4,098	8,172	3,027	4,376	6,747	3,820	4,881	3,820 *	40,997	37,176	973%	10.0 FTE
10-53316-01-52000	Retirement (WRS)	3,821	2,634	2,673	4,105	6,349	3,340	4,701	3,340 *	38,585	35,245	1055%	10.0 FTE
10-53316-01-54000	Health Insurance	11,748	6,768	3,712	6,209	13,808	7,205	10,485	7,205 *	100,640	93,435	1297%	10.0 FTE
10-53316-01-55000	Life Insurance	273	75	62	122	189	79	130	79 *	1,071	993	1262%	10.0 FTE
10-53316-01-57000	Workers Comp Insurance	-	-	-	23,988	24,296	26,418	7,380	26,418 *	27,079	660	2%	<b>Estimated Renewal</b>
<b>Supplies &amp; Expenses</b>													
New	Uniform Services									4,250	4,250		10.0 FTE
New	Safety Toe Boots									3,000	3,000		10.0 FTE
<b>TOTAL</b>		<b>76,863</b>	<b>56,612</b>	<b>51,252</b>	<b>92,179</b>	<b>145,807</b>	<b>90,800</b>	<b>86,193</b>	<b>101,363</b>	<b>753,535</b>	<b>662,735</b>	<b>729.9%</b>	

<b>Street Lighting</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>06/30/2025</b>	<b>2025</b>	<b>2026</b>	<b>Change</b>	<b>Notes:</b>	
<b>EXPENSES</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Unaudited</b>	<b>Adopted</b>	<b>Actual</b>	<b>Projection</b>	<b>Proposed</b>	<b>\$</b>	<b>%</b>	
<b>Personnel Services</b>													
10-53420-01-21000	Wages - Streets - Regular	-	-	-	209	-	-	-	-	-	-	-	
10-53420-01-22000	Overtime	-	-	-	60	-	-	-	-	-	-	-	
10-53420-01-51000	Social Security-Medicare	-	-	-	20	-	-	-	-	-	-	-	
10-53420-01-52000	WRS - Retirement	-	-	-	18	-	-	-	-	-	-	-	
10-53420-01-54000	Health Insurance	-	-	-	96	-	-	-	-	-	-	-	
10-53420-01-55000	Life Insurance	-	-	-	-	-	-	-	-	-	-	-	
<b>Contractual Services</b>													
10-53420-02-22000	Electric - St. Lights	143,567	146,562	158,266	158,410	157,704	161,849	65,779	161,849 U	164,276	2,428	1%	5yr Ave \$152,900
10-53420-02-22500	Streetlight Repairs/Maint.	-	1,673	-	9,904	8,228	4,000	5,180	7,000	4,000	-	0%	5yr Ave \$4,000
10-53420-02-23000	Sirens - Electric Service	692	766	790	789	858	825	336	U	837	12	1%	5yr Ave \$800
10-53420-02-23025	Digger's Hotline-St Lights	773	-	-	-	2,375	1,500	333	-	1,500	-	0%	-
10-53420-02-23500	Sirens - Repairs/Maint.	-	-	2,665	449	-	500	-	3,480	-	(500)	-100%	Replace every 7yrs (2032)
<b>TOTAL</b>		<b>145,032</b>	<b>149,001</b>	<b>161,721</b>	<b>169,956</b>	<b>169,165</b>	<b>168,674</b>	<b>71,628</b>	<b>172,329</b>	<b>170,614</b>	<b>1,940</b>	<b>1.2%</b>	

<b>Garbage Collection EXPENSES</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>06/30/2025</b>	<b>2025</b>	<b>2026</b>	<b>Change</b>	<b>Notes:</b>	
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Unaudited</b>	<b>Adopted</b>	<b>Actual</b>	<b>Projection</b>	<b>Proposed</b>	<b>\$</b>	<b>%</b>	
<b>Personnel Services</b>													
10-53620-01-21000	Wages - Perm - Regular	83,028	65,173	66,108	53,263	50,047	51,314	22,011	51,314 *	53,893	2,579	5%	1.0 FTE
10-53620-01-21400	Labor - Large Item Pickup	-	-	207	242	1,019	-	-	-	-	-	-	-
10-53620-01-22000	Overtime	1,327	684	1,305	1,011	1,294	750	17	750	750	-	0%	5yr ave: \$1,125
10-53620-01-23000	Longevity	578	24	-	-	153	183	-	183 *	213	30	-	1.0 FTE
10-53620-01-25000	Wages - Temp - Regular	155	6,820	275	725	1,059	500	-	500	500	-	0%	5yr Ave \$1,800
10-53620-01-51000	Social Security	6,954	5,507	5,095	4,065	3,772	3,964	1,925	3,964 *	4,218	255	6%	1.0 FTE
10-53620-01-52000	Retirement (WRS)	5,886	4,407	4,439	3,688	3,452	3,566	1,825	3,566 *	3,880	314	9%	1.0 FTE
10-53620-01-54000	Health Insurance	11,693	8,811	11,755	11,952	10,257	9,517	4,509	9,517 *	9,516	(2)	0%	1.0 FTE
10-53620-01-55000	Life Insurance	537	93	104	76	77	100	46	100 *	83	(17)	-17%	1.0 FTE
<b>Supplies &amp; Expenses</b>													
10-53620-03-20000	Publish Legal Notices	4,168	3,193	6,180	3,976	2,483	3,000	1,470	3,000	3,000	-	0%	5yr Ave \$4,000
10-53620-03-32000	Safety Educ/Materials	661	75	150	-	-	500	250	500	500	-	0%	5yr Ave \$175
10-53620-03-40000	Operating Supplies	93	343	1,145	1,530	105	500	54	500	500	-	0%	5yr Ave \$650
10-53620-03-46000	Uniform Services	686	616	463	259	257	650	113	650	425	(225)	-35%	1.0 FTE
10-53620-03-46500	Boots & Clothing Allowance	150	341	217	300	274	300	-	300	300	-	0%	1.0 FTE
10-53620-03-53500	Garbage-Supplies/Maint.	-	-	-	-	-	100	-	100	100	-	0%	-
10-53620-03-91577	Tire/Appliance Disposal	325	349	65	144	2,668	5,500	1,223	5,500	5,500	-	0%	Increased 2025 (rates)
10-53620-03-94000	Tipping Fees	102,581	101,259	112,808	131,910	142,372	122,400	65,864	122,400	124,848	2,448	2%	Assumed Increase
10-53620-03-95000	Tipping Fees- Large Item	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Outlay</b>													
10-53620-08-77000	Garbage Truck - Fuel	25,367	30,477	46,209	42,969	43,736	50,000	21,435	50,000	50,000	-	0%	5yr Ave \$37,750
10-53620-08-79020	Carts - Additional	-	-	-	10,945	-	-	-	-	-	-	-	Large inventory
<b>TOTAL</b>		<b>244,188</b>	<b>228,172</b>	<b>256,524</b>	<b>267,053</b>	<b>263,023</b>	<b>252,843</b>	<b>120,744</b>	<b>252,843</b>	<b>258,226</b>	<b>5,382</b>	<b>2.1%</b>	

<b>Recycling EXPENSES</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>06/30/2025</b>	<b>2025</b>	<b>2026</b>	<b>Change</b>	<b>Notes:</b>	
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Unaudited</b>	<b>Adopted</b>	<b>Actual</b>	<b>Projection</b>	<b>Proposed</b>	<b>\$</b>	<b>%</b>	
<b>Personnel Services</b>													
10-53635-01-21000	Wages - Perm - Regular	101,667	101,130	81,250	53,318	57,275	58,781	25,263	58,781 *	60,251	1,471	3%	1.0 FTE
10-53635-01-22000	Overtime	1,545	3,868	1,081	1,660	883	1,000	6	100	500	(500)	-50%	5yr ave \$1,800
10-53635-01-23000	Longevity	51	-	300	330	360	390	-	390 *	420	30	8%	1.0 FTE
10-53635-01-25000	Wages - Temp - Regular	1	1,524	2,001	3,126	2,510	1,250	-	1,250	1,250	-	0%	5yr ave \$1,825
10-53635-01-51000	Social Security	9,352	7,336	6,168	4,099	4,339	4,497	1,915	4,497 *	4,743	246	5%	1.0 FTE
10-53635-01-52000	Retirement (WRS)	6,577	6,937	5,507	3,727	4,041	4,085	1,912	4,085 *	4,338	253	6%	1.0 FTE
10-53635-01-54000	Health Insurance	34,015	33,026	24,037	17,265	17,042	19,034	9,027	19,034 *	19,031	(3)	0%	1.0 FTE
10-53635-01-55000	Life Insurance	177	164	133	94	147	127	52	127 *	131	4	3%	1.0 FTE
<b>Supplies &amp; Expenses</b>													
10-53635-03-20000	Publish Legal Notices	3,690	3,478	5,334	3,283	1,399	3,500	913	3,500	3,500	-	0%	5yr Ave \$3,450
10-53635-03-32000	Safety Educ/Materials	811	75	550	250	-	500	250	500	500	-	0%	5yr Ave \$350
10-53635-03-40000	Operating Supplies	631	105	925	-	105	750	125	750	750	-	0%	5yr Ave \$350
10-53635-03-46000	Uniform Services	649	628	532	479	433	500	203	500	425	(75)	-15%	5yr Ave \$550
10-53635-03-46500	Safety Toe Boots	150	300	475	300	-	300	-	300	300	-	0%	5yr Ave \$250
10-53635-03-91000	Equip Rental-Fuel/Repairs	94,839	93,707	68,899	80,931	84,578	86,000	39,761	86,000	86,000	-	0%	5yr Ave \$84,600
10-53635-03-93000	Tipping Fees - Recycle	-	22,189	21,087	45,028	45,354	50,000	17,846	50,000	50,000	-	0%	-
<b>Capital Outlay</b>													
10-53635-08-79036	Carts - Additional	-	-	-	10,945	-	11,500	-	-	-	(11,500)	-100%	Large inventory
<b>TOTAL</b>		<b>254,154</b>	<b>274,464</b>	<b>218,279</b>	<b>224,835</b>	<b>218,467</b>	<b>242,214</b>	<b>97,272</b>	<b>229,814</b>	<b>232,139</b>	<b>(10,075)</b>	<b>-4.2%</b>	

<b>Weed &amp; Nuisance Control</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>06/30/2025</b>	<b>2025</b>	<b>2026</b>	<b>Change</b>	<b>Notes:</b>	
<b>EXPENSES</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Unaudited</b>	<b>Adopted</b>	<b>Actual</b>	<b>Projection</b>	<b>Proposed</b>	<b>\$</b>	<b>%</b>	
<b>Personnel Services</b>													
10-53640-01-21000	Wages - Perm - Regular	1,650	3,376	4,103	6,565	1,407	4,297	1,645	4,297 *	-	(4,297)	-100%	Moved to Street Crew
10-53640-01-22000	Overtime	-	92	-	-	-	-	-	- *	-	-	-	Moved to Street Crew
10-53640-01-25000	Wages - Temp - Regular	5,795	6,322	2,273	1,752	-	3,000	-	3,000 *	3,000	-	0%	5yr Ave \$3,225
10-53640-01-51000	Social Security	564	749	485	615	118	558	121	558 *	230	(329)	-59%	
10-53640-01-52000	Retirement (WRS)	111	255	267	431	111	299	115	299 *	-	(299)	-100%	Moved to Street Crew
10-53640-01-54000	Health Insurance	141	-	242	422	109	644	292	644 *	-	(644)	-100%	Moved to Street Crew
10-53640-01-55000	Life Insurance	4	7	4	6	8	7	2	7 *	-	(7)	-100%	Moved to Street Crew
<b>Contractual Services</b>													
10-53640-02-15500	Mowing-Contractor Service	250	325	225	-	-	-	-	-	-	-	-	Inactive
<b>Supplies &amp; Expenses</b>													
10-53640-03-11000	Postage	932	1,074	1,000	3	376	1,000	444	1,000	1,000	-	0%	5yr Ave \$675
10-53640-03-40000	Operating Supplies	243	3,979	597	528	560	600	252	600	600	-	0%	5yr Ave \$1,175
<b>TOTAL</b>		<b>9,689</b>	<b>16,177</b>	<b>9,196</b>	<b>10,323</b>	<b>2,690</b>	<b>10,406</b>	<b>2,870</b>	<b>10,406</b>	<b>4,830</b>	<b>(5,576)</b>	<b>-53.6%</b>	
<b>Decorations &amp; Banners</b>													
<b>EXPENSES</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Unaudited</b>	<b>Adopted</b>	<b>Actual</b>	<b>Projection</b>	<b>Proposed</b>	<b>\$</b>	<b>%</b>	
<b>Personnel Services</b>													
10-55302-01-21000	Wages - Perm - Regular	1,711	2,092	1,921	2,782	3,793	2,344	1,439	2,344 *	-	(2,344)	-100%	Moved to Street Crew
10-55302-01-22000	Overtime	-	-	89	-	28	-	-	- *	-	-	-	
10-55302-01-51000	Social Security	126	149	143	162	316	179	106	179 *	-	(179)	-100%	Moved to Street Crew
10-55302-01-52000	Retirement (WRS)	115	140	132	150	302	163	101	163 *	-	(163)	-100%	Moved to Street Crew
10-55302-01-54000	Health Insurance	279	299	100	65	473	351	256	351 *	-	(351)	-100%	Moved to Street Crew
10-55302-01-55000	Life Insurance	4	4	6	5	9	4	1	4 *	-	(4)	-100%	Moved to Street Crew
<b>Contractual Services</b>													
10-55302-02-22000	Electric Charges	-	-	-	-	-	-	-	-	U	-	-	
10-55302-02-22500	Outlet Repairs/Maint.	-	-	153	621	689	300	-	300	300	-	0%	3yr Ave \$475
<b>Supplies &amp; Expenses</b>													
10-55302-03-40000	Operating Supplies	-	2,868	-	-	-	2,500	-	2,500	2,500	-	0%	Decreased 2025
<b>Capital Outlay</b>													
10-55302-08-91000	Decorations-Holiday	2,304	1,806	4,112	4,516	3,245	1,500	1,195	1,500	1,500	-	0%	5yr Ave \$3,200
10-55302-08-91222	Banners - Welcome	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>		<b>4,540</b>	<b>7,358</b>	<b>6,655</b>	<b>8,302</b>	<b>8,855</b>	<b>7,342</b>	<b>3,098</b>	<b>7,342</b>	<b>4,300</b>	<b>(3,042)</b>	<b>-41.4%</b>	
<b>Traffic Control</b>													
<b>EXPENSES</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Unaudited</b>	<b>Adopted</b>	<b>Actual</b>	<b>Projection</b>	<b>Proposed</b>	<b>\$</b>	<b>%</b>	
<b>Personnel Services</b>													
10-52110-01-21000	Wages - Perm - Regular	5,880	6,807	9,088	7,625	3,322	8,204	3,084	8,204 *	-	(8,204)	-100%	Moved to Street Crew
10-52110-01-22000	Overtime	299	81	52	204	0	250	-	-	250	-	0%	5yr Ave \$125
10-52110-01-25000	Wages - Temp - Regular	-	655	13	110	-	250	-	250	19	(231)	-92%	5yr Ave \$150
10-52110-01-51000	Social Security	433	544	669	529	295	666	227	666 *	-	(666)	-100%	Moved to Street Crew
10-52110-01-52000	Retirement (WRS)	417	459	600	483	270	570	216	570 *	-	(570)	-100%	Moved to Street Crew
10-52110-01-54000	Health Insurance	1,784	899	977	665	521	1,230	548	1,230 *	-	(1,230)	-100%	Moved to Street Crew
10-52110-01-55000	Life Insurance	19	8	12	13	9	13	3	13 *	-	(13)	-100%	Moved to Street Crew
<b>Supplies &amp; Expenses</b>													
10-52110-03-22000	Electric-Traffic Controls	1,692	1,933	1,834	1,945	2,101	2,258	828	2,258 U	2,292	34	2%	5yr Ave \$1,900
10-52110-03-22075	Traffic Controls-Repairs	6,293	168	12,097	811	-	500	95	500	500	-	0%	5yr Ave \$3,875
10-52110-03-22500	Electric-Hwy64/Pine Ridge	1,188	1,225	1,290	1,361	1,565	1,500	607	1,500 U	1,523	22	1%	5yr Ave \$1,325
10-52110-03-25000	Repairs-Hwy 64/Pine Ridge	-	-	-	1,978	-	250	-	- U	254	4	1%	
10-52110-03-40000	Operating Supplies	713	1,250	4,273	925	356	1,250	-	1,250	1,250	-	0%	5yr Ave \$1,500
10-52110-03-57000	Traffic Signs	10,141	10,035	7,157	7,841	4,628	10,000	3,983	10,000	10,000	-	0%	5yr Ave \$7,950
<b>TOTAL</b>		<b>28,858</b>	<b>24,062</b>	<b>38,061</b>	<b>24,492</b>	<b>13,067</b>	<b>26,942</b>	<b>9,590</b>	<b>26,442</b>	<b>16,087</b>	<b>(10,855)</b>	<b>-40.3%</b>	

<b>Net Expenses:</b>	2,067,125	2,082,090	2,370,578	1,844,743	2,370,740	2,385,556	1,068,344	2,374,610	2,591,891
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Department Summary	2020	2021	2022	2023	2024	2025	2026	\$	%
Personnel Services	1,126,208	1,044,592	1,109,389	846,951	1,158,954	1,101,644	1,315,294	213,650	19.4%
Contractual Services	174,061	179,568	198,963	191,480	201,396	213,234	215,737	2,503	1.2%
Supplies & Expenses	738,493	825,417	1,011,190	735,522	961,991	996,358	998,041	1,683	0.2%
Capital Outlay	28,117	32,483	50,786	69,497	47,104	73,000	61,500	(11,500)	-15.8%
Technology	246	30	250	1,294	1,294	1,320	1,320	-	0.0%
<b>Subtotal</b>	<b>2,067,125</b>	<b>2,082,090</b>	<b>2,370,578</b>	<b>1,844,743</b>	<b>2,370,740</b>	<b>2,385,556</b>	<b>2,591,891</b>	<b>206,336</b>	<b>8.6%</b>

**City of Merrill 2026 Proposed Budget**  
**Fund 20 Remedial Action - Landfill Budget**

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%
<b>BEGINNING FUND BALANCES</b>											
20-34-0000 Fund Balance	358,877	327,354	296,888	256,141	215,469	213,219	213,219	213,219	207,164		
<b>TOTAL</b>	<b>358,877</b>	<b>327,354</b>	<b>296,888</b>	<b>256,141</b>	<b>215,469</b>	<b>210,447</b>	<b>213,219</b>	<b>213,219</b>	<b>207,164</b>		
<b>REVENUES</b>											
20-43522-44100 Tax Levy - Landfill	-	-	-	-	-	-	-	-	-	-	
20-43622-41100 Property Tax - Landfill	-	-	-	-	10,000	10,000	10,000	10,000	5,000	(5,000)	-50% Tax Levy
20-43622-41110 Transfer from General Fund	-	-	-	-	26,945	26,945	26,945	26,945	26,945	-	0% through 2030
20-43622-41113 Proceeds from Debt	-	-	-	-	-	15,000	-	-	-	(15,000)	-100%
20-43622-48000 Misc Revenue	-	-	-	-	-	-	-	-	13,500	13,500	Logging Revenues
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,945</b>	<b>51,945</b>	<b>36,945</b>	<b>36,945</b>	<b>45,445</b>	<b>(6,500)</b>	<b>-12.5%</b>
<b>EXPENSES</b>											
<b>Personnel Services</b>											
20-53622-01-21000 Wages - Street-Perm	82	-	-	-	-	-	-	- *	-	-	Payroll
20-53622-01-25000 Wages-Streets LTE	-	-	-	-	-	-	-	- *	-	-	Payroll
20-53622-01-41610 Wages - Utility Personnel	6,117	7,306	9,571	6,474	4,258	8,000	1,656	8,000 *	-	(8,000)	-100% .10 FTE (10% of Water EE)
20-53622-01-51000 Social Security	444	542	781	482	322	625	122	625 *	337	(288)	-46% .10 FTE (10% of Water EE)
20-53622-01-52000 Retirement (WRS)	392	504	714	463	308	600	121	600 *	317	(283)	-47% .10 FTE (10% of Water EE)
20-53622-01-54000 Health Insurance	1,622	1,028	2,190	1,291	956	1,750	555	1,750 *	1,113	(637)	-36% .10 FTE (10% of Water EE)
20-53622-01-55000 Life Insurance	10	15	33	19	14	25	3	25 *	13	(12)	-50% .10 FTE (10% of Water EE)
<b>Contractual Services</b>											
20-53622-02-13250 Engineering Fees	5,611	2,361	6,435	4,675	4,124	3,000	4,041	8,000	4,500	1,500	50% 5 yr average
20-53622-02-15000 WI DNR Review Fee	-	-	-	-	-	-	-	-	-	-	
20-53622-02-21800 Observation Wells	-	-	-	-	-	-	-	-	-	-	
20-53622-02-21875 Mowing & Repairs-Landfill	-	868	928	824	325	1,000	-	3,000	1,000	-	0% supplies & materials
20-53622-02-22000 Gas Monitoring	5,353	7,054	12,971	5,465	14,948	8,000	1,362	8,000	5,000	(3,000)	-38% supplies & materials, samples
20-53622-02-22500 Contractor - Sampling	11,891	10,788	7,123	16,153	13,940	10,500	6,230	13,000	10,500	-	0%
20-53622-03-40000 Operating Supplies	-	-	-	-	-	-	-	-	-	-	
<b>Capital Outlay</b>											
20-53622-08-377750 Testing Equipment	-	-	-	-	-	15,000	-	-	-	(15,000)	
20-53622-08-37777 Blower Replacement	-	-	-	4,826	-	-	-	-	-	-	
<b>TOTAL</b>	<b>31,523</b>	<b>30,466</b>	<b>40,747</b>	<b>40,672</b>	<b>39,196</b>	<b>48,500</b>	<b>14,091</b>	<b>43,000</b>	<b>22,780</b>	<b>(25,720)</b>	<b>-53.0%</b>
Change in Net Position	(31,523)	(30,466)	(40,747)	(40,672)	(2,251)	3,445	22,854	(6,055)	22,665		
<b>ENDING FUND BALANCE</b>											
20-34-0000 Fund Balance	327,354	296,888	256,141	215,469	213,219	213,892	236,072	207,164	229,829		
<b>TOTAL</b>	<b>327,354</b>	<b>296,888</b>	<b>256,141</b>	<b>215,469</b>	<b>213,219</b>	<b>213,892</b>	<b>236,072</b>	<b>207,164</b>	<b>229,829</b>		

**City of Merrill 2026 Proposed Budget**  
**Airport**

\* Payroll calculation

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$ %	
<b>REVENUES</b>											
10-43510-43510 CARES - COVID19 Reimb	30,000	-	-	-	-	-	-	-	-	-	Inactive
10-43510-46340 Airport Revenue	-	23,641	18,527	25,246	23,811	22,500	23,624	26,000	26,000	3,500 16%	REVIEW CONTRACTS
10-43510-46341 Airport Hangar Lease Int.	-	-	3,404	-	-	-	-	-	-	-	
10-43510-46400 Fund 27 - Fuel Profit	-	-	-	-	-	-	-	-	-	-	
10-43510-48445 Ins Recovery-Damages	-	-	-	17,171	17,024	44,000	804	25,000	19,000	(25,000) -57%	
<b>TOTAL</b>	<b>30,000</b>	<b>23,641</b>	<b>21,931</b>	<b>42,417</b>	<b>40,835</b>	<b>26,000</b>	<b>24,428</b>	<b>51,000</b>	<b>45,000</b>	<b>19,000 73.1%</b>	
<b>EXPENSES</b>											
<b>Personnel Services</b>											
10-53510-01-21000 Wages - Street Dept	-	-	736	664	930	-	-	-	-	-	Budgeted in Streets
10-53510-01-23000 Longevity	-	-	243	273	303	-	-	-	-	-	Budgeted in Streets
10-53510-01-51000 Social Security	788	636	978	1,018	895	-	397	425.00	-	-	Budgeted in Streets
10-53510-01-52000 Retirement (WRS)	-	-	48	45	64	-	-	-	-	-	Budgeted in Streets
10-53510-01-54000 Health Insurance	-	-	-	-	569	-	-	-	-	-	Budgeted in Streets
10-53510-01-55000 Life Insurance	-	-	-	3	-	-	-	-	-	-	Budgeted in Streets
<b>Contractual Services</b>											
10-53510-02-13400 FBO/Airport Man. Contractor	54,639	56,005	57,405	58,840	60,312	61,517	30,909	61,517	62,748	1,230 2%	REVIEW CONTRACT
10-53510-02-15500 Snow Removal Services	3,093	4,701	5,260	6,191	2,191	-	3,208	3,300	-	-	Combined with mowing
10-53510-02-15550 Mowing Services	6,179	5,439	6,444	5,079	7,751	13,630	2,069	13,630 *	14,708	1,078 8%	442 hrs (0.21FTE)
10-53510-02-15600 Brush Cutting/Tree Grub	535	5,230	6,777	7,973	18,910	6,000	126	1,000	6,000	-	0%
10-53510-02-21000 Water and Sewer	976	1,105	1,043	1,088	1,265	1,250	551	1,250 U	1,269	19 1%	5yr ave \$1,095
10-53510-02-22000 Electric and Natural Gas	12,521	14,586	16,542	18,697	15,979	15,300	7,564	15,300 U	15,530	229 1%	5yr ave \$15,650
10-53510-02-24000 Black Top Maintenance	21,802	-	8,687	-	-	15,000	-	-	15,000	-	0%
10-53510-02-24250 Electrical Maint/Repair	1,397	851	1,971	3,905	2,908	2,500	3,758	5,000	2,500	-	0%
10-53510-02-24271 Electric to New Hangar	393	-	-	-	-	-	-	-	-	-	Inactive
10-53510-02-24277 Lightning Damage Repairs	36	-	-	18,262	12,056	44,000	7,272	45,000	-	(44,000) -100%	
10-53510-02-24280 Lightening Mitigation Project	-	-	-	-	-	-	-	-	-	-	Inactive
10-53510-02-24333 Blacktop-Hangar Area	-	-	-	-	-	-	-	-	-	-	Inactive
10-53510-02-24600 T-Hangar Repair/Maint.	573	27	557	-	42	750	126	250	750	-	0%
10-53510-02-24700 Terminal Maint/Repair	124	306	160	11	88	250	224	500	250	-	0%
10-53510-02-24703 LED Lighting Improvements	-	-	-	-	-	-	-	-	-	-	Inactive
10-53510-02-24711 SRE Building	288	-	-	-	-	-	13	13	-	-	
10-53510-02-24725 FBO Hanger Maint/Repairs	406	35	35	713	50	500	(55)	100	500	-	0%
10-53510-02-24733 New Terminal - Maint/Imp.	1,372	1,414	696	584	556	750	273	600	750	-	0%
10-53510-02-24735 Cleaning - New Terminal	1,300	1,300	1,300	1,900	1,950	1,300	825	2,000	1,550	250 19%	5yr ave \$1,550
10-53510-02-24739 Parking Lots-Painting/Repairs	469	-	-	-	-	-	-	-	-	-	Inactive
10-53510-02-24750 House Maintenance/Repair	63	1,159	-	4,762	381	750	600	750	750	-	0%
10-53510-02-24753 Garage-Repairs/Maintenance	-	-	-	6,068	2,641	1,000	-	-	1,000	-	
10-53510-02-25000 Telephone (9-1-1 Backup)	426	59	19	11	11	50	6	50	50	-	0%
10-53510-02-30000 Regulatory Fees/Permits	130	-	130	370	130	130	-	-	130	-	0%
10-53510-02-31117 Compass Rose Project	-	-	-	-	454	-	-	-	-	-	Inactive
10-53510-02-31777 Legal Notice-Public Hearing	-	758	-	-	-	-	-	-	-	-	Inactive
10-53510-02-91000 AWOS - Airport	-	-	-	-	-	-	-	-	-	-	Inactive
<b>Supplies &amp; Expenses</b>											
10-53510-03-10000 Office Supplies	-	123	-	-	162	125	-	125	125	-	0%
10-53510-03-32000 Education & Conference	-	100	-	301	150	100	230	250	100	-	0%

**City of Merrill 2026 Proposed Budget**  
**Airport**

\* Payroll calculation

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change		Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%	
10-53510-03-40000 Operating Supplies	1,644	1,486	4,726	3,521	4,604	2,250	2,197	2,250	2,250	-	0%	5yr ave \$1,275
10-53510-03-41000 Promotion - Airport Day	-	-	-	55	-	-	-	-	-	-	-	
10-53510-03-41500 Airport Promotion	320	240	669	413	1,639	750	840	850	750	-	0%	5yr ave \$650
10-53510-03-41523 Airport Signage	-	-	-	3,498	-	-	-	-	-	-	-	
10-53510-03-42500 Support - Gates/Cameras	4,212	3,117	2,976	3,921	3,155	3,500	1,195	2,000	3,500	-	0%	5yr ave \$3,475
10-53510-03-42514 Access Control System	-	-	-	-	-	-	-	-	-	-	-	Inactive
10-53510-03-42575 Fiber - Spectrum	8,283	3,600	3,647	3,600	3,921	3,600	1,500	2,000	3,600	-	0%	5yr ave \$4,610
10-53510-03-42600 UPS-Computer Equipment	877	91	-	419	-	-	-	-	-	-	-	
10-53510-03-50000 Repair/Maint Supplies	477	70	867	144	600	1,000	32	500	1,000	-	0%	5yr ave \$435
10-53510-03-50750 Equipment Maint/Repair	1,541	1,153	916	2,797	2,574	1,500	5,867	6,000	1,500	-	0%	5yr ave \$1,800
10-53510-03-51000 Vehicle Repair/Maint	1,701	4,512	7,898	3,898	2,305	5,000	1,468	2,500	5,000	-	0%	5yr ave \$4,050
10-53510-03-53000 Fuel & Oil-For Equipment	2,707	3,945	4,494	5,834	2,304	5,000	1,340	2,500	5,000	-	0%	5yr ave \$3,850
53510-43-510 CARES - COVID19 Reimb	-	-	-	-	-	-	-	-	-	-	-	Inactive
<b>TOTAL</b>	<b>129,275</b>	<b>112,047</b>	<b>135,224</b>	<b>164,860</b>	<b>151,853</b>	<b>143,502</b>	<b>72,534</b>	<b>169,660</b>	<b>146,309</b>	<b>2,807</b>	<b>2.0%</b>	

**City of Merrill 2026 Proposed Budget**  
**Fund 27 Aviation Fuel**

		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:
		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%
<b>BEGINNING FUND BALANCES</b>												
27-31-5351	N/L - Airport Marketing	-	-	-	-	-	-	-	-	-	-	
27-31-5352	N/L - Airport Spec Rev	423	623	623	623	623	623	623	623	623		
27-31-5355	N/L - F84 War Memorial	2,234	2,234	2,234	2,234	2,234	2,234	2,234	2,234	-		
27-34-0000	Fund Balance-Airport	6,180	39,262	26,403	16,734	16,735	(9,539)	(9,539)	(9,539)	7,336		
<b>TOTAL</b>		<b>8,838</b>	<b>42,119</b>	<b>29,260</b>	<b>19,591</b>	<b>19,592</b>	<b>(6,681)</b>	<b>(6,681)</b>	<b>(6,681)</b>	<b>7,959</b>		
<b>REVENUES</b>												
43510-41110	Field Office Usage	-	-	-	-	-	-	-	-	-	-	
43510-46340	Tax Levy - 2020 Fund 27	-	-	-	-	-	-	-	-	-	-	
27-43510-48523	Federal CRRSAA O&M	-	-	-	-	-	-	-	-	-	-	
27-43515-41110	Airport Revenue (2020)	6,679	-	-	-	-	-	-	-	-	-	
27-43515-43523	Tax Levy - Airport 2020	-	-	-	45,000	-	-	-	-	-	-	Tax Levy
27-43515-46340	Airport Revenue 2020	23,321	-	-	-	-	-	-	-	-	-	
27-43515-46450	Jet-A Fuel Sales	22,067	13,269	14,710	22,227	-	15,500	-	15,500	15,500	-	0%
27-43515-46457	100LL Fuel Sales	54,714	50,931	49,680	72,943	89,593	60,500	23,174	60,500	60,500	-	0%
27-43515-46500	Aircraft Oil Sales Rev.	-	-	-	-	-	-	-	-	-	-	
27-43515-48222	Sale of Vehicles-Equipment	-	465	-	-	-	-	14,000	14,000	-	-	
27-43515-48500	F84 Memorial Revenue	-	-	-	-	-	-	-	-	-	-	
27-43515-48523	Field Office Usage	-	-	-	15,000	-	-	-	-	-	-	
27-43515-53025	Donation - Piano	-	-	-	-	-	-	-	-	-	-	
27-43515-53027	Tax Refund-T of Merrill	-	-	-	-	-	-	-	-	-	-	
27-43515-53333	CC - Car Rentals	286	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>		<b>107,067</b>	<b>64,664</b>	<b>64,391</b>	<b>155,170</b>	<b>89,593</b>	<b>76,000</b>	<b>37,174</b>	<b>90,000</b>	<b>76,000</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENSES</b>												
<b>Contractual Services</b>												
27-53515-02-24500	Fuel System Maintenance	4,234	8,359	2,643	1,843	16,836	5,000	(5,953)	1,000	5,000	-	0%
27-53515-02-25022	Telephone-Fuel Pumps	1,373	1,426	1,381	1,406	1,758	1,400	841	2,000	1,400	-	0%
27-53515-02-25028	Telephone-CC Line	995	1,007	1,115	1,235	1,419	1,200	671	1,200	1,200	-	0%
<b>Special Services</b>												
27-53515-04-51000	Jet-A Truck Repair/Maint	-	-	-	-	207	1,000	-	500	-	(1,000)	-100%
27-53515-04-52666	Fuel Credit Card Fees	2,026	1,848	1,993	3,191	2,962	3,000	770	2,000	2,000	(1,000)	-33%
27-53515-04-53000	Jet-A Fuel Purchases	15,949	5,146	13,349	13,542	48,574	15,000	-	30,000	15,000	-	0%
27-53515-04-53250	100LL Fuel Purchases	47,638	58,113	46,954	68,969	37,656	60,000	8	30,000	50,000	(10,000)	-17%
<b>Fixed Charges</b>												
27-53515-05-11000	Transfer - Debt Service	1,625	1,625	6,625	6,525	6,425	6,425	6,325	6,425	6,425	-	0%
<b>Capital Outlay</b>												
27-53515-08-23000	Garage Relocation Project	-	-	-	13,832	30	-	-	-	-	-	
27-53515-08-57500	Airport - Equipment	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>		<b>73,985</b>	<b>77,523</b>	<b>74,060</b>	<b>111,711</b>	<b>115,866</b>	<b>93,025</b>	<b>2,663</b>	<b>73,125</b>	<b>81,025</b>	<b>(12,000)</b>	<b>-12.9%</b>
Change in Net Position		33,082	(12,859)	(9,669)	43,459	(26,273)	(17,025)	34,511	16,875	(5,025)		
<b>ENDING FUND BALANCES</b>												
27-31-5352	N/L - Airport Marketing	-	-	-	-	-	-	-	-	-		

**City of Merrill 2026 Proposed Budget  
Fund 27 Aviation Fuel**

		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:
		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%
27-31-5355	N/L - Airport Spec Rev	623	623	623	623	623	623	623	623	623		
27-31-5355	N/L - F84 War Memorial	2,234	2,234	2,234	2,234	2,234	-	-	-	-		
27-34-0000	Fund Balance-Airport	39,262	26,403	16,734	60,192	(9,539)	(26,564)	24,972	7,336	2,311		
<b>TOTAL</b>		<b>42,119</b>	<b>29,260</b>	<b>19,591</b>	<b>63,050</b>	<b>(6,681)</b>	<b>(25,941)</b>	<b>25,595</b>	<b>7,959</b>	<b>2,934</b>		

27-13-3000	100LL inventory	25,497.14	15,338.05	17,637.05	22,299.90	36,497.51			36,497.51	36,497.51		
27-13-3575	JetA inventory	15,020.91	9,874.63	10,687.52	12,655.43	15,004.76			15,004.76	15,004.76		
	Total	40,518.05	25,212.68	28,324.57	34,955.33	51,502.27			51,502.27	51,502.27		

**Outstanding Debt:**

		2016B	
Date		11/11/2016	
Amount		\$75,000	
Year		Principal	Interest
2026		5,000	1,225
2027		5,000	1,125
2028		5,000	1,025
2029		5,000	925
2030		5,000	819
2031		5,000	713
2032		5,000	600
2033		5,000	488
2034		5,000	369
2035		5,000	250
2036		5,000	125

59,462 54,437

**City of Merrill 2026 Proposed Budget**  
**Transit/Merrill-Go-Round**

\* Payroll calculation

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:	
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$ %		
<b>REVENUES</b>												
10-43520-42227	Federal Transit Sect. 5311	48,073	-	45,780	272,432	216,866	267,500	139,758	267,500	267,500	- 0%	Quarterly
10-43520-42229	Federal Section5311 CARES	204,275	338,491	205,541	-	-	-	-	-	-	-	
10-43520-43510	CARES - COVID-19 Reimb	681	-	-	-	-	-	-	-	-	-	
10-43520-43537	State Urban Mass Transit Aid	69,232	-	55,622	64,008	59,340	77,500	-	77,500	77,500	- 0%	25%June/75% Sept
10-43520-46350	Mass Transit Fares	33,350	46,634	63,136	57,039	55,543	70,000	25,689	55,000	55,000	(15,000) -21%	Syr Ave \$50,040
10-43520-46388	Freight Tariffs-Packages	1,444	604	-	-	-	-	-	-	-	-	
10-43520-46500	Lincoln Ind. - Cleaner Reimb.	-	-	-	-	-	-	-	-	-	-	
10-43520-46525	Lincoln Ind. - Adm. Fees	-	-	-	-	-	-	-	-	-	-	
10-43520-46550	CCCW - Local Share	-	-	-	-	-	-	-	-	-	-	
10-43520-46553	Humana (Inclusa) Revenue	26,922	38,285	35,436	35,244	35,340	35,250	17,670	35,250	35,250	- 0%	Local share
10-43520-46566	Lakeland Care	481	-	-	-	-	-	-	-	-	-	
10-43520-46575	IRIS - Local Share	12,696	13,344	11,872	11,945	13,476	12,000	5,172	12,000	12,000	- 0%	Syr Ave \$12,500
10-43520-48323	Grant - Education Reimb	-	-	-	813	-	-	-	-	-	-	
10-43520-48440	Ins.-Damages Reimbursement	-	-	-	-	1,000	-	-	-	-	-	
10-43520-48445	Transit Mutual Dividend	3,019	3,077	2,461	5,099	791	4,000	779	3,400	3,400	(600) -15%	Syr Ave \$3,400
10-43520-48500	Non-Lapsing - Major Repairs	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>		<b>400,173</b>	<b>440,436</b>	<b>419,848</b>	<b>446,579</b>	<b>382,355</b>	<b>466,250</b>	<b>189,068</b>	<b>450,650</b>	<b>450,650</b>	<b>(15,600) -3.3%</b>	
<b>EXPENSES</b>												
<b>Personnel Services</b>												
10-53520-01-11000	Salaries - Regular	69,238	74,888	76,142	80,432	84,815	88,667	39,963	88,667 *	93,034	4,366 5%	1.0 FTE
10-53520-01-11020	Wages - COVID Functions	8,216	219	-	-	-	-	-	-	-	-	Inactive
10-53520-01-21000	Wages - Perm - Regular	43,091	49,097	56,504	56,569	60,249	50,834	24,127	50,834 *	53,393	2,558 5%	1.0 FTE
10-53520-01-21500	Wages - Perm - Drivers	112,764	124,844	122,841	126,875	143,518	129,429	64,883	129,429 *	132,848	3,419 3%	3.0 FTE
10-53520-01-22000	Overtime	-	108	-	-	420	1,000	-	1,000	1,000	- 0%	
10-53520-01-23000	Longevity	-	-	818	1,095	1,018	1,138	-	1,138 *	1,258	120 11%	
10-53520-01-25500	Wages - Temp - Drivers	39,141	43,681	37,890	36,813	44,114	50,409	20,084	50,409 *	68,182	17,773 35%	1.44 FTE
10-53520-01-51000	Social Security	20,435	21,408	22,136	22,912	25,318	25,666	12,209	25,666 *	26,580	915 4%	
10-53520-01-52000	Retirement (WRS)	15,678	16,378	16,194	17,923	19,659	23,248	9,853	23,248 *	25,017	1,769 8%	
10-53520-01-52500	Prior Service-Debt Service	1,623	1,695	1,749	1,749	2,255	2,341	-	2,341 *	2,432	91 4%	
10-53520-01-54000	Health Insurance	43,862	42,284	43,756	46,173	47,423	63,103	19,034	63,103 *	50,578	(12,526) -20%	
10-53520-01-55000	Life Insurance	1,439	1,590	1,356	1,597	1,495	1,520	725	1,520 *	1,258	(263) -17%	
<b>Contractual Services</b>												
53520-02-20000	Utility Charges	2,368	2,759	4,290	4,328	3,721	4,500	1,876	4,500	4,500	- 0%	Syr Ave \$3,500
<b>Supplies &amp; Expenses</b>												
10-53520-03-10000	Office Supplies	74	129	117	193	21	300	205	300	300	- 0%	Syr Ave \$107
10-53520-03-11000	Postage	68	50	55	69	48	75	3	75	75	- 0%	Syr Ave \$58
10-53520-03-13000	Copier	141	146	169	144	190	200	64	200	200	- 0%	Syr Ave \$158
10-53520-03-20000	Publish Legal Notices	1,872	1,872	1,584	1,800	1,632	2,000	-	2,000	2,000	- 0%	Syr Ave \$1,750
10-53520-03-21000	Membership Dues	-	-	2,213	1,475	1,475	1,475	-	1,475	1,475	- 0%	3yr Ave \$1,725
10-53520-03-32000	Education & Conference	206	1,352	814	973	1,142	1,500	179	1,500	1,500	- 0%	Syr Ave \$900
10-53520-03-40000	Operating Supplies	1,668	1,357	1,668	1,259	1,935	2,000	664	2,000	2,000	- 0%	Syr Ave \$1,575
10-53520-03-41000	Public Relations/Publicity	252	2,453	820	144	1,430	1,500	-	1,500	1,500	- 0%	Syr Ave \$1,020
10-53520-03-53000	Fuel and Lube	18,209	26,399	41,878	33,803	30,266	37,000	12,837	37,000	37,000	- 0%	Syr Ave \$30,100
10-53520-03-64000	Street Dept. Charges	6,653	6,486	7,471	8,172	9,422	9,000	4,372	9,000	9,000	- 0%	Syr Ave \$7,650
10-53520-03-64010	Fuel Station Charges	398	497	500	454	444	550	229	550	550	- 0%	Syr Ave \$500
10-53520-03-66000	Other Services	3,010	1,756	4,553	4,716	3,711	10,000	2,024	10,000	10,000	- 0%	Syr Ave \$3,500

**City of Merrill 2026 Proposed Budget**  
**Transit/Merrill-Go-Round**

\* Payroll calculation

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:	
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%	
10-53520-03-67000 Bus Supplies and Parts	2,517	2,699	3,503	9,847	9,110	17,500	3,882	17,500	17,500	-	0%	Syr Ave \$5,550
10-53520-03-67750 Tires and Tubes	1,138	-	2,986	1,399	-	6,000	-	6,000	6,000	-	0%	Syr Ave \$1,100
<b>Fixed Charges</b>												
10-53520-05-10000 Liability Insurance	6,955	6,677	6,697	7,197	7,346	7,395	6,554	7,395	7,395	-	0%	+2% Increase
10-53520-05-10133 Property Insurance	3,394	3,380	5,195	5,303	5,567	5,610	5,029	5,610	5,610	-	0%	+2% Increase
10-53520-05-10500 Workers Comp. Insurance	7,440	8,862	11,725	11,408	11,312	12,240	3,428	12,240	12,240	-	0%	+2% Increase
10-53520-05-50220 COVID-19 Expenses	976	250	90	-	-	-	-	-	-	-	-	
10-53520-05-53000 Office Lease	7,060	7,272	7,490	7,714	7,946	8,183	8,184	8,184	8,429	246	3%	3% Contract increase
<b>Technology</b>												
10-53520-15-42500 Computer Hardware/Upgrades	429	90	-	-	-	500	58	250	500	-	0%	
10-53520-15-42575 Software & Maintenance	-	200	-	-	-	250	-	250	250	-	0%	
10-53520-15-42600 Dispatch Software Support	2,520	2,520	2,520	2,709	2,709	3,000	2,709	3,000	3,000	-	0%	
10-53520-15-91000 MDT - Verizon	1,532	1,820	1,752	1,895	1,873	1,750	2,184	4,367	1,750	-	0%	
<b>TOTAL</b>	<b>424,366</b>	<b>455,217</b>	<b>487,477</b>	<b>497,140</b>	<b>531,586</b>	<b>569,883</b>	<b>245,359</b>	<b>572,251</b>	<b>588,352</b>	<b>18,469</b>	<b>3.2%</b>	
<b>Department Summary</b>												
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>			<b>2026</b>	<b>\$</b>	<b>%</b>	
Personnel Services	355,486	376,193	379,387	392,138	430,284	437,355			455,578	18,223	4.2%	
Contractual Services	2,368	2,759	4,290	4,328	3,721	4,500			4,500	-	0.0%	
Supplies & Expenses	36,207	45,196	68,331	64,449	60,828	89,100			89,100	-	0.0%	
Fixed Charges	25,825	26,440	31,197	31,622	32,171	33,428			33,674	246	0.7%	
Technology	4,481	4,629	4,272	4,604	4,582	5,500			5,500	-	0.0%	
<b>Total</b>	<b>424,366</b>	<b>455,217</b>	<b>487,477</b>	<b>497,140</b>	<b>531,586</b>	<b>569,883</b>			<b>588,352</b>	<b>18,469</b>	<b>3.2%</b>	

**City of Merrill 2026 Proposed Budget**  
**Merrill Enrichment Center**

\* Payroll calculation

		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:
		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%
<b>REVENUES</b>												
10-44600-43515	Federal ARPA - Am Rescue	-	-	5,000	12,500	-	-	-	-	-	-	
10-44600-46150	Copier Rev-MEC	-	-	-	-	-	-	-	-	-	-	
10-44600-46574	MEC Activities-Fees	2,576	3,005	12,682	13,439	10,000	10,000	-	10,000	10,000	-	0%
10-44600-46750	Enrichment - Rental Rev	-	-	-	-	-	-	-	-	-	-	
10-44600-48440	Restitution/Ins-MEC Damage	-	-	-	-	167	-	-	-	-	-	
<b>TOTAL</b>		<b>2,576</b>	<b>3,005</b>	<b>17,682</b>	<b>25,939</b>	<b>10,167</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENSES</b>												
<b>Personnel Services</b>												
10-54600-01-11000	Salaries - Regular	51,798	53,031	58,961	63,197	66,245	68,509	31,204	68,509 *	71,994	3,484	5%
10-54600-01-11020	Wages - COVID Functions	301	-	-	-	-	-	-	- *	-	-	
10-54600-01-21000	Wages - Perm - Regular	43,318	48,625	55,522	62,466	65,688	67,381	30,565	67,381 *	70,730	3,349	5%
10-54600-01-22000	Overtime	-	-	-	-	-	-	-	- *	-	-	
10-54600-01-23000	Longevity	-	-	428	488	718	808	-	808 *	898	90	11%
10-54600-01-51000	Social Security	6,420	6,894	8,014	8,867	9,241	10,396	4,576	10,396 *	10,918	523	5%
10-54600-01-52000	Retirement (WRS)	5,618	5,929	6,889	8,563	9,077	9,444	4,708	9,444 *	10,276	832	9%
10-54600-01-54000	Health Insurance	19,111	19,341	20,712	20,668	19,888	18,960	8,282	18,960 *	17,625	(1,335)	-7%
10-54600-01-55000	Life Insurance	340	362	403	612	1,025	789	413	789 *	900	111	14%
<b>Contractual Services</b>												
10-54600-02-25000	Telephone	546	702	662	742	983	675	445	675	675	-	0%
<b>Supplies &amp; Expenses</b>												
10-54600-03-10000	Office Supplies	197	260	69	110	854	400	79	375	400	-	0% 5Yr Ave \$300
10-54600-03-11000	Postage	-	13	8	10	2	50	38	75	50	-	0% 5Yr Ave \$7
10-54600-03-13000	Copier/Printer	302	26	296	-	838	350	69	350	350	-	0% 5Yr Ave \$295
10-54600-03-19000	MEC-CC Fees	428	499	214	18	23	250	11	250	250	-	0% 5Yr Ave \$236
10-54600-03-30000	Mileage	-	-	-	-	-	50	-	50	50	-	0% 5Yr Ave \$0
10-54600-03-32000	Education & Conference	-	-	-	-	141	150	-	150	150	-	0%
10-54600-03-40000	Operating Supplies	335	485	506	110	1,560	2,000	1,070	2,000	2,000	-	0% 5Yr Ave \$600
10-54600-08-27007	MEC-Furniture-Fixtures	-	-	-	-	-	-	-	-	-	-	
<b>Technology</b>												
10-54600-15-91000	Computer Equip & Shopkeeper	1,155	1,838	-	-	-	1,000	-	1,000	1,000	-	0%
<b>TOTAL</b>		<b>129,869</b>	<b>138,006</b>	<b>152,683</b>	<b>165,850</b>	<b>176,283</b>	<b>181,212</b>	<b>81,459</b>	<b>181,212</b>	<b>188,265</b>	<b>7,053</b>	<b>3.9%</b>
<b>Department Summary</b>												
		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>			<b>2026</b>	<b>\$</b>	<b>%</b>
	Personnel Services	126,905	134,182	150,929	164,860	171,882	176,287			183,340	7,053	4.0%
	Contractual Services	546	702	662	742	983	675			675	-	0.0%
	Supplies & Expenses	1,263	1,284	1,093	248	3,417	3,250			3,250	-	0.0%
	Technology	1,155	1,838	-	-	-	1,000			1,000	-	0.0%
	<b>Subtotal</b>	<b>129,869</b>	<b>138,006</b>	<b>152,683</b>	<b>165,850</b>	<b>176,283</b>	<b>181,212</b>			<b>188,265</b>	<b>7,053</b>	<b>3.9%</b>

**City of Merrill 2026 Proposed Budget  
Fund 26 MEC Transportation**

		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:
		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%
<b>Beginning Balance</b>												
26-31-5546	N/L MEC Transportation	9,186	9,305	9,211	8,166	7,970	7,835	7,835	7,835	9,429		
<b>TOTAL</b>		<b>9,186</b>	<b>9,305</b>	<b>9,211</b>	<b>8,166</b>	<b>7,970</b>	<b>8,070</b>	<b>7,835</b>	<b>7,835</b>	<b>9,429</b>		
<b>REVENUES</b>												
26-44605-48300	Bierman - Transportation Rev.	260	1,165	2,319	2,810	2,310	2,500	746	3,500	2,500	-	0%
<b>TOTAL</b>		<b>260</b>	<b>1,165</b>	<b>2,319</b>	<b>2,810</b>	<b>2,310</b>	<b>2,500</b>	<b>746</b>	<b>3,500</b>	<b>2,500</b>	<b>-</b>	<b>0%</b>
<b>EXPENSES</b>												
<b>Personnel Services</b>												
26-54605-01-25500	Wages - Temp - Drivers	-	730	1,076	1,555	700	2,500	285	842 *	2,500	-	0% 2x drivers 10 hrs/pp
26-54605-01-51000	Social Security	-	56	82	119	54	191	22	64 *	191	-	0% 2x drivers 10 hrs/pp
26-54605-01-56000	Workers Comp Ins	-	-	-	-	-	-	-	-	-	-	
<b>Contractual Services</b>												
26-54605-02-43333	Program/Service Providers	-	-	1,401	-	1,235	500	-	-	500	-	0%
<b>Supplies &amp; Expenses</b>												
26-54605-03-51000	Vehicle Repair/Maint.	142	90	225	686	-	550	194	500	550	-	0%
26-54605-03-53000	Gas & Oil - Vehicle	-	384	580	645	456	550	178	500	550	-	0%
<b>TOTAL</b>		<b>142</b>	<b>1,259</b>	<b>3,364</b>	<b>3,006</b>	<b>2,445</b>	<b>4,291</b>	<b>679</b>	<b>1,906</b>	<b>4,291</b>	<b>-</b>	<b>0.0%</b>
Change in Net Position		118	(94)	(1,045)	(196)	(135)	(1,791)	67	1,594	(1,791)		
<b>ENDING FUND BALANCE</b>												
26-31-5546	N/L MEC Transportation	9,305	9,211	8,166	7,970	7,835	6,279	7,902	9,429	7,638		
<b>TOTAL</b>		<b>9,305</b>	<b>9,211</b>	<b>8,166</b>	<b>7,970</b>	<b>7,835</b>	<b>6,279</b>	<b>7,902</b>	<b>9,429</b>	<b>7,638</b>		

\* Payroll calculation

**City of Merrill 2026 Proposed Budget**  
**Health Officer**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	Change %	Notes:
<b>EXPENSES</b>												
<b>Personnel Services</b>												
10-54100-01-11000 Salaries - Regular	3,400	3,400	5,400	5,400	5,400	5,400	2,250	5,400	5,400	-	0%	
10-54100-01-51000 Social Security	260	260	413	413	413	413	172	413	413	-	0%	
<b>Supplies &amp; Expenses</b>												
10-54100-01-11000 Mileage	36	48	37	67	-	75	-	-	75	-	0%	
<b>TOTAL</b>	<b>3,696</b>	<b>3,708</b>	<b>5,851</b>	<b>5,880</b>	<b>5,813</b>	<b>5,888</b>	<b>2,422</b>	<b>5,813</b>	<b>5,888</b>		<b>0.0%</b>	

# City of Merrill 2026 Proposed Budget

## T.B. Scott Free Public Library

		2020	2021	2022	2023	2024	2025	06/30/2025	2025	* Payroll calculation		Notes:
		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	2026	Change	
										Proposed	\$	%
<b>REVENUES</b>												
10-45110-43215	Federal Grants	838	1,547	993	1,557	822	-	-	-	-	-	-
10-45110-43220	Library CARES Grant	-	1,420	-	-	-	-	-	-	-	-	-
10-45110-43510	CARES - COVID-19 Reimb	5,020	-	-	-	-	-	-	-	-	-	-
10-45110-43512	American Rescue Plan (ARPA)	-	-	-	-	-	-	-	-	-	-	-
10-45110-43514	State of WI Grants	3,071	-	-	212	-	-	-	-	-	-	-
10-45110-43515	Federal ARPA - Am Rescue	-	2,686	15,000	41,733	-	-	-	-	-	-	-
10-45110-43517	WI Humanities Council	-	-	9,320	-	-	-	-	-	-	-	-
10-45110-43790	County Library Aid	449,305	457,661	453,672	442,870	444,386	479,475	238,597	479,475	482,325	2,850	1%
10-45110-46710	Library Revenue	7,067	6,026	2,821	4,536	4,225	2,500	3,003	3,003	-	(2,500)	-100%
10-45110-48023	Sale - Library Furniture	-	-	-	300	2,870	-	6,350	6,500	-	-	-
10-45110-48400	Library Endowment Reimb.	688	8,445	10,852	2,332	3,860	-	-	-	-	-	-
10-45110-48450	Insurance Reimbursement	-	-	-	-	-	-	-	-	-	-	-
10-45110-48455	Friends of Lib. Reimb.	836	2,036	3,918	2,870	5,338	-	611	650	-	-	-
10-45110-48475	Library Programs Revenue	2,001	4,576	5,324	5,576	7,787	-	20,434	20,500	-	-	-
10-45110-48492	Merrill Foundation Donation	-	-	2,500	-	-	-	-	-	-	-	-
10-45110-48500	Grant - Mead Witter	-	-	-	-	-	-	-	-	-	-	-
10-45110-48525	Grant - Community Liaison	-	-	-	-	-	-	-	-	-	-	-
10-45110-48555	Grant - WVLS System Aid	-	-	-	96	2,191	-	789	800	-	-	-
10-45110-48750	Grant - Walmart	700	-	-	-	-	-	-	-	-	-	-
10-45110-48999	Focus on Energy Grants	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>469,526</b>	<b>484,397</b>	<b>504,400</b>	<b>502,082</b>	<b>471,480</b>	<b>481,975</b>	<b>269,783</b>	<b>510,928</b>	<b>482,325</b>	<b>350</b>	<b>0.1%</b>
<b>EXPENSES</b>												
<b>Personnel Services</b>												
10-55110-01-11000	Salaries - Regular	180,405	196,091	158,157	169,864	189,450	227,286	90,077	227,286	236,530	9,244	4%
10-55110-01-11020	Wages - COVID Functions	4,430	405	-	-	-	-	-	-	-	-	-
10-55110-01-21000	Wages - Perm - Regular	365,408	384,178	391,000	421,080	423,950	419,472	198,704	419,472	412,528	(6,944)	-2%
10-55110-01-22000	Overtime	-	89	12	-	-	-	-	-	-	-	-
10-55110-01-23000	Longevity	-	-	3,609	3,591	3,794	2,955	1,383	2,955	1,835	(1,120)	-38%
10-55110-01-51000	Social Security	40,332	46,654	41,485	44,669	46,530	49,703	23,576	49,703	49,653	(50)	0%
10-55110-01-52000	Retirement (WRS)	33,391	34,507	31,963	37,053	38,561	41,579	18,732	41,579	38,523	(3,056)	-7%
10-55110-01-52500	Prior Service-Debt Serv.	3,550	3,649	3,660	3,857	3,934	4,188	-	4,188	3,745	(443)	-11%
10-55110-01-54000	Health Insurance	102,168	95,844	84,417	87,869	75,199	66,778	33,692	66,778	83,399	16,621	25%
10-55110-01-55000	Life Insurance	3,499	3,616	3,361	3,518	3,907	3,476	1,397	3,476	2,977	(498)	-14%
<b>Contractual Services</b>												
10-55110-02-15500	Snow Removal Services	757	425	635	866	1,322	1,000	-	1,000	1,300	300	30%
10-55110-02-16000	Elevator Contract/Inspection	3,036	3,183	3,233	3,343	3,505	3,500	3,486	3,500	3,500	-	0%
10-55110-02-16250	HVAC Service	399	399	399	2,680	2,210	400	-	400	400	-	0%
10-55110-02-16500	Fire/Security System Contract	2,525	1,871	2,656	2,596	2,207	2,120	683	2,120	2,300	180	8%
10-55110-02-21000	Water and Sewer	1,310	1,237	1,575	1,561	1,971	2,080	866	2,080	2,080	-	0%
10-55110-02-22000	Electric	25,412	26,420	30,471	26,003	28,446	25,000	9,138	25,000	28,000	3,000	12%
10-55110-02-22500	Fuel - Natural Gas	11,421	20,379	26,118	17,060	11,557	25,000	5,363	25,000	22,500	(2,500)	-10%
10-55110-02-23250	Facility Cleaning Service	2,502	1,322	3,438	2,473	2,635	3,400	1,443	3,400	3,000	(400)	-12%
10-55110-02-25000	Telephone	1,711	1,703	1,915	1,895	1,302	1,350	713	1,350	1,350	-	0%
10-55110-02-26000	Office Equipment Service	195	1,259	195	-	-	500	-	500	500	-	0%
10-55110-02-27000	Lost-Damaged Materials	-	-	333	74	313	-	110	110	150	150	NA
<b>Supplies &amp; Expenses</b>												
10-55110-03-10000	Office Supplies	1,677	1,797	2,563	2,738	2,754	2,250	2,048	2,250	2,750	500	22%
10-55110-03-10500	Library Supplies	6,523	7,559	6,689	6,294	6,820	7,000	3,060	7,000	7,000	-	0%
10-55110-03-11000	Postage	1,185	956	1,052	1,561	1,067	1,400	410	1,400	1,200	(200)	-14%
10-55110-03-13000	Copier/Printing	-	117	189	645	260	300	-	300	300	-	0%
10-55110-03-21000	Membership Dues	250	200	399	547	536	500	771	500	550	50	10%
10-55110-03-30500	Mileage	653	443	803	958	589	500	153	500	600	100	20%
10-55110-03-32000	Education & Conference	419	815	1,132	2,238	1,733	2,000	3	2,000	2,000	-	0%
10-55110-03-32001	Misc Rev - Educ & Conf	-	-	4,286	2,114	3,704	-	744	744	-	-	-

**City of Merrill 2026 Proposed Budget**  
**T.B. Scott Free Public Library**

\* Payroll calculation

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$ %	
10-55110-03-41000 Public Relations/Publicity	1,387	1,262	2,181	1,297	3,324	2,000	873	2,000	2,000	- 0%	
10-55110-03-41001 Misc Rev - Publicity	664	739	564	913	967	-	1,764	1,764	-	-	
10-55110-03-41250 Programming - Adult	3,529	6,409	4,753	4,587	2,494	7,000	2,921	7,000	7,000	- 0%	
10-55110-03-41251 Misc Rev-Programming Adult	1,681	1,788	8,964	330	1,046	-	5,345	5,345	-	-	
10-55110-03-41500 Programming - Youth	3,139	6,985	7,651	6,032	6,741	7,500	4,274	7,500	7,500	- 0%	
10-55110-03-41501 Misc Rev-Programming-Youth	4,905	6,514	4,526	7,757	10,283	-	7,280	7,280	-	-	
10-55110-03-41750 Hospitality	138	216	384	165	560	500	193	500	500	- 0%	
10-55110-03-41751 Misc Rev-Hospitality	-	-	29	263	782	-	1,093	1,093	-	-	
10-55110-03-44000 Janitor Supplies	7,210	4,060	10,464	3,500	4,391	5,000	1,219	5,000	4,800	(200) -4%	
10-55110-03-50000 M/R-General Repair/Maint.	5,876	4,063	3,891	4,598	6,024	4,000	805	4,000	7,000	3,000 75%	
10-55110-03-50275 M/R - Contingency	5,299	7,711	10,072	15,694	10,336	10,000	2,484	10,000	10,000	- 0%	
<b>Fixed Charges</b>											
10-55110-05-10000 Ins.-Property, Liability, WC	10,564	10,581	12,129	13,391	14,838	12,000	3,379	12,000	15,000	3,000 25%	
10-55110-05-50220 COVID-19 Expense	6,477	2,686	475	-	-	-	-	-	-	-	
<b>Capital Outlay</b>											
10-55110-08-50000 Special/Major Projects	37,614	1,259	20,740	32,712	51,312	-	1,284	1,284	-	-	
10-55110-08-50001 Misc Rev-Special/Major Proj	2,415	7,706	5,418	1,219	2,968	-	2,927	2,927	-	-	
10-55110-08-50500 Capital Equipment/Outlay	-	230	-	-	-	-	-	-	-	-	
10-55110-08-50501 Misc Rev-Capital Equip/Outlay	-	-	-	-	-	-	-	-	-	-	
10-55110-08-57500 Property Damages	-	-	-	-	3,414	-	-	-	-	-	
<b>Print Media - Library</b>											
10-55110-13-10000 Adult Dept Fiction	10,670	12,297	11,338	9,350	9,790	9,500	1,284	9,500	9,800	300 3%	
10-55110-13-10100 Adult Dept Non-Fiction	11,124	10,576	12,310	10,802	9,508	10,000	2,927	10,000	10,000	- 0%	
10-55110-13-10200 Adult Dept Paperbacks	820	701	650	661	638	750	-	750	750	- 0%	
10-55110-13-10300 Adult Dept Reference	948	1,000	522	532	534	-	-	-	-	- NA	combined with adult nonfiction
10-55110-13-10400 Adult Dept Large Print	4,001	4,697	5,497	4,285	4,497	4,300	-	4,300	4,300	- 0%	
10-55110-13-20000 Youth Children's Books	13,177	14,539	17,858	12,393	12,932	16,000	4,471	10,000	16,000	- 0%	
10-55110-13-20100 Young Adult Books	1,920	2,930	2,795	1,975	2,109	2,500	4,325	4,325	2,500	- 0%	
10-55110-13-20200 Youth Services Reference	241	-	241	-	-	-	254	254	-	-	
10-55110-13-40000 Professional Books	-	-	164	136	-	-	2,074	2,074	-	-	
10-55110-13-50000 Magazines/Periodicals	6,022	940	4,820	3,794	3,434	4,000	3,936	4,000	4,000	- 0%	
10-55110-13-60000 Pamphlets	-	-	-	-	-	-	1,217	1,217	-	- NA	
10-55110-13-75000 Misc Rev - Print	-	-	-	-	-	-	-	-	-	- NA	
<b>Non-Print Media - Library</b>											
10-55110-14-10100 Adult Dept Books on CD	1,518	973	1,164	2,252	1,923	2,000	47	2,000	2,000	- 0%	
10-55110-14-10200 Adult Dept CDs	898	687	814	866	702	800	260	800	800	- 0%	
10-55110-14-10400 Adult Dept DVDs	3,001	2,366	2,327	2,739	2,221	2,000	947	2,000	2,000	- 0%	
10-55110-14-20000 Youth Audiobooks & CDs	1,757	1,631	1,800	1,731	1,257	1,500	540	1,500	1,500	- 0%	
10-55110-14-20100 Youth Videos, DVDs & CD-ROMs	1,592	1,290	640	336	788	750	105	750	750	- 0%	
10-55110-14-40000 Learning Games/Story Boxes	1,507	1,360	490	725	468	500	137	500	350	(150) NA	
10-55110-14-41000 Adult Library of Things (New)	-	-	-	-	-	-	-	-	350	350 NA	new 2026 (split storyboxes and library of things)
10-55110-14-45000 Ebooks/Digital Content	6,502	6,973	6,163	6,071	6,259	6,620	5,646	6,620	6,620	- 0%	
<b>Technology</b>											
10-55110-15-31000 Computer Supplies	1,139	3,055	1,249	2,848	4,931	1,900	996	1,900	1,900	- 0%	
10-55110-15-32750 T1/Internet Access	3,950	4,170	4,170	4,815	2,345	1,200	900	900	1,200	- 0%	
10-55110-15-40000 Computer/Network Maintenance	9,000	9,000	9,135	-	3,570	3,600	-	3,600	3,600	- 0%	
10-55110-15-42500 Computer Equipment	1,799	11,875	10,052	2,303	8,947	10,000	7,471	10,000	10,000	- 0%	
10-55110-15-47500 Software/Upgrades	1,721	2,335	1,563	1,406	2,075	3,000	408	3,000	3,000	- 0%	
10-55110-15-70000 V-Cat Shared Automation	16,840	16,417	18,732	17,549	17,172	18,500	17,007	18,500	18,500	- 0%	
<b>TOTAL</b>	<b>986,926</b>	<b>1,008,840</b>	<b>1,028,843</b>	<b>1,027,208</b>	<b>1,073,932</b>	<b>1,041,156</b>	<b>487,373</b>	<b>1,060,892</b>	<b>1,062,391</b>	<b>21,234 2.0%</b>	

**City of Merrill 2026 Proposed Budget**

**T.B. Scott Free Public Library**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	* Payroll calculation 2026 Proposed	Change \$	%	Notes:
<b>Department Summary</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>			<b>2026</b>	<b>\$</b>	<b>%</b>	
Personnel Services	733,185	765,032	717,664	771,500	785,325	815,436			829,191	13,754	1.7%	
Contractual Services	49,347	58,281	77,912	58,550	55,565	64,350			65,080	730	1.1%	
Supplies & Expenses	44,610	51,634	70,592	62,233	64,410	49,950			53,200	3,250	6.5%	
Fixed Charges	17,041	13,267	12,604	13,391	14,838	12,000			15,000	3,000	25.0%	
Capital Outlay	40,029	9,195	26,158	33,931	57,693	-			-	-	0.0%	
Media (print & non-print)	65,696	63,159	70,000	58,682	57,060	61,220			61,720	500	0.8%	
Technology	37,018	48,272	53,912	28,921	39,040	38,200			38,200	-	0.0%	
<b>Total</b>	<b>986,926</b>	<b>1,008,840</b>	<b>1,028,843</b>	<b>1,027,208</b>	<b>1,073,932</b>	<b>1,041,156</b>			<b>1,062,391</b>	<b>21,234</b>	<b>2.0%</b>	
<b>Activity Based Summary:</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>			<b>2026</b>	<b>\$</b>	<b>%</b>	
Compensation and Benefits (Personnel Services)	733,185	765,032	717,664	771,500	785,325	815,436			829,191	13,754	1.7%	
Building Operating Contacts (Contractual Services)	49,347	58,281	77,912	58,550	55,565	64,350			65,080	730	1.1%	
Office and Maintenance Supplies	44,610	51,634	70,592	62,233	64,410	49,950			53,200	3,250	6.5%	
Insurance (Fixed Charges)	17,041	13,267	12,604	13,391	14,838	12,000			15,000	3,000	25.0%	
Adult Programming (Print & Non-Print)	45,502	41,409	46,177	41,522	39,506	39,970			40,620	650	1.6%	
Children & YA Programming (Print & Non-Print)	20,194	21,750	23,823	17,160	17,554	21,250			21,100	(150)	-0.7%	
Technology	37,018	48,272	53,912	28,921	39,040	38,200			38,200	-	0.0%	
Special Major Projects	40,029	9,195	26,158	33,931	57,693	-			-	-	0.0%	
<b>Subtotal</b>	<b>986,926</b>	<b>1,008,840</b>	<b>1,028,843</b>	<b>1,027,208</b>	<b>1,073,932</b>	<b>1,041,156</b>			<b>1,062,391</b>	<b>21,234</b>	<b>2.0%</b>	
	-	-	-	-	-	-			-	-		
							<b>2026 Allocation</b>		<b>2026</b>			
<b>County Share</b>	449,305	457,661	453,672	442,870	444,386	479,475		<b>45.40%</b>	482,325			
<b>City Share</b>	537,621	551,179	575,171	584,338	629,546	561,681		<b>54.60%</b>	580,065			
								<b>100.00%</b>	<b>1,062,391</b>			

**City of Merrill 2026 Proposed Budget**  
**Parks Department**

\* Payroll calculation

		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:	
		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%	
<b>REVENUES</b>													
10-45200-43510	CARES COVID-19 Reimb	5,676	-	-	-	-	-	-	-	-	-		
10-45200-43685	DNR-Tree Planting Grant	-	2,489	-	-	-	-	-	-	-	-		
10-45200-46720	Park Revenue	-	6,335	11,190	7,111	6,571	10,000	-	8,000	10,000	-	0%	
10-45200-46722	Park Shelter Reservation Rev.	4,113	16,578	20,841	17,546	19,136	18,000	11,209	18,000	18,000	-	0%	
10-45200-48440	Restitution/Ins-Park Damage	-	855	8,006	4,388	2,116	-	262	262	-	-		
10-45200-48500	Park Donations-No Carryover	250	2,150	8,651	2,893	1,000	-	850	850	-	-		
10-45200-48550	Tree Planting Donations	-	-	-	-	-	-	-	-	-	-		
10-45273-48950	River Bend Foundation	-	-	-	-	-	-	-	-	-	-		
<b>TOTAL</b>		<b>10,039</b>	<b>28,406</b>	<b>48,688</b>	<b>31,938</b>	<b>28,823</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>	<b>-</b>	<b>0.0%</b>	
<b>EXPENSES</b>													
<b>Personnel Services</b>													
10-55200-01-11000	Salaries - Regular	43,167	47,172	48,638	49,727	51,123	53,079	25,012	53,079 *	55,187	2,108	4%	0.5 FTE (split Parks/Rec)
10-55200-01-21000	Wages - Perm - Regular	102,670	129,286	156,628	159,509	165,916	172,039	76,456	172,039 *	173,046	1,007	1%	3.125 FTE
10-55200-01-22000	Overtime	-	-	-	80	337	-	6	15 *	-	-	-	
10-55200-01-23000	Longevity	315	315	1,416	1,491	1,566	1,921	-	1,921 *	2,194	273	14%	
10-55200-01-25000	Wages - Temp - Regular	21,225	24,266	22,742	27,143	31,609	34,338	6,933	34,338 *	34,500	163	0%	
10-55200-01-51000	Social Security	13,042	15,207	17,310	18,184	18,891	19,848	8,815	19,848 *	20,099	251	1%	
10-55200-01-52000	Retirement (WRS)	10,063	12,053	13,498	14,363	15,215	11,957	7,837	11,957 *	12,801	844	7%	
10-55200-01-54000	Health Insurance	34,654	47,706	47,210	38,057	52,237	50,586	24,605	50,586 *	50,578	(8)	0%	
10-55200-01-55000	Life Insurance	305	366	448	420	547	500	266	500 *	565	65	13%	
<b>Contractual Services</b>													
10-55200-02-15000	Contract Services	6,421	12,278	14,186	4,573	5,571	7,688	4,391	7,800	7,800	113	1%	5yr ave \$8,600
10-55200-02-21000	Water and Sewer	9,270	12,056	16,616	16,459	15,527	15,000	5,501	15,000 U	15,225	225	1%	5yr ave \$14,000
10-55200-02-22000	Electric and Natural Gas	8,556	10,423	13,246	13,734	14,287	13,838	6,158	13,800 U	14,045	208	1%	5yr ave \$12,050
10-55200-02-25000	Telephone	1,920	2,454	2,776	2,807	2,769	2,563	1,361	2,722	2,575	13	0%	5yr ave \$2,545
<b>Supplies &amp; Expenses</b>													
10-55200-03-10000	Office Supplies	-	95	22	81	49	100	-	50	100	-	0%	5yr ave \$50
10-55200-03-18500	CivicRec Software	-	-	-	-	3,308	3,500	-	-	3,500	-	-	5yr ave \$660
10-55200-03-19000	CivicRec CC Fees	-	230	3,093	3,692	892	4,000	3,804	3,804	4,000	-	0%	5yr ave \$1,580
10-55200-03-32000	Education & Conference	-	70	219	1,000	670	1,250	35	-	1,250	-	0%	5yr ave \$400
10-55200-03-40000	Operating Supplies	6,742	8,045	8,944	8,412	9,261	9,000	5,439	9,000	9,000	-	0%	5yr ave \$8,280
10-55200-03-43000	Vandalism Repair/Maintenance	302	260	5,760	1,129	2,981	1,500	120	500	1,500	-	0%	5yr ave \$2,085
10-55200-03-46000	Uniform Services	3,706	5,134	6,241	7,286	7,099	6,150	2,324	6,150	6,150	-	0%	5yr ave \$5,900
10-55200-03-46500	Safety Toe Boots	185	349	485	674	658	600	122	600	600	-	0%	5yr ave \$470
10-55200-03-50000	Repair/Maint. Supplies	8,971	4,836	8,729	9,228	15,503	12,000	1,458	10,000	12,000	-	0%	5yr ave \$9,450
10-55200-03-51000	Equip/Vehicle Repairs	4,252	12,649	5,887	7,712	5,664	5,000	7,400	8,000	6,500	1,500	30%	Requested increase
10-55200-03-53000	Gas & Oil-Vehicles/Equip.	6,169	11,018	14,754	10,959	13,486	13,500	5,388	11,500	13,500	-	0%	5yr ave \$11,300
10-55200-05-50220	COVID19 - Supplies	6,371	677	-	-	-	-	-	-	-	-	-	
<b>Capital</b>													
10-55200-08-90500	Park Equipment Outlay	829	656	556	826	414	1,000	-	1,000	1,000	-	0%	5yr ave \$650
10-55200-08-91000	Park Improvements	10,425	9,820	10,023	9,727	9,043	10,000	1,432	10,000	10,000	-	0%	5yr ave \$9,800
10-55200-08-91225	Weed Control	-	462	-	-	-	-	-	-	-	-	-	5yr ave \$100
10-55200-08-91500	Picnic Tables	534	1,000	1,328	904	881	1,000	-	1,000	1,000	-	0%	5yr ave \$930
10-55200-08-92000	Trees & Beautification	3,688	6,500	5,816	6,500	6,500	6,500	1,845	6,500	6,500	-	0%	5yr ave \$5,800
<b>TOTAL</b>		<b>307,264</b>	<b>375,383</b>	<b>426,572</b>	<b>414,679</b>	<b>452,002</b>	<b>458,455</b>	<b>196,708</b>	<b>451,709</b>	<b>465,214</b>	<b>6,759</b>	<b>1.5%</b>	

**City of Merrill 2026 Proposed Budget**  
**Other Parks Budgets**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	%	Notes:
<b>EXPENSES - Athletic Park Lights</b>												
10-55201-02-22000 Electric - Field Lights	1,300	1,600	1,766	1,299	1,762	1,845	584	1,845	1,891	46	2%	5yr ave \$1,550
10-55201-03-50500 Field Light Replacement	-	-	-	-	-	-	-	-	-	-	-	
<b>EXPENSES - Ott's Park Lights</b>												
10-55202-02-22000 Electric - Field Lights	1,045	1,462	1,298	1,047	1,210	1,486	560	1,486	1,523	37	2%	5yr ave \$1,210
10-55202-03-50500 Field Light Replacement	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>	<b>2,345</b>	<b>3,062</b>	<b>3,064</b>	<b>2,345</b>	<b>2,973</b>	<b>3,331</b>	<b>1,144</b>	<b>3,331</b>	<b>3,415</b>	<b>83</b>	<b>2.5%</b>	

Department Summary	2020	2021	2022	2023	2024	2025	2026	\$	%
Personnel Services	228,924	276,372	307,891	308,976	337,441	344,268	348,969	4,701	1%
Contractual Services	28,512	40,272	49,887	39,919	41,125	42,419	43,060	641	2%
Supplies & Expenses	36,697	43,363	54,135	50,174	59,570	56,600	58,100	1,500	3%
Technology	15,476	18,438	17,723	17,957	16,838	18,500	18,500	-	0%
<b>Total</b>	<b>309,609</b>	<b>378,445</b>	<b>429,636</b>	<b>417,025</b>	<b>454,975</b>	<b>461,786</b>	<b>468,628</b>	<b>6,842</b>	<b>1.5%</b>

**City of Merrill 2026 Proposed Budget**  
**Recreation Programs**

\* Payroll calculation

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$ %	
<b>REVENUES</b>											
10-45300-46745	WPRA Ticket Sales	412	128	296	-	66	250	-	-	-	(250) -100%
10-45300-46750	Recreation Revenue	3,018	23,792	44,699	37,619	56,061	45,000	33,592	43,000	45,000	- 0%
<b>TOTAL</b>		<b>3,430</b>	<b>23,920</b>	<b>44,995</b>	<b>37,619</b>	<b>56,127</b>	<b>45,250</b>	<b>33,592</b>	<b>43,000</b>	<b>45,000</b>	<b>(250) -0.6%</b>
<b>EXPENSES</b>											
<b>Personnel Services</b>											
10-55300-01-11000	Salaries - Regular	39,136	41,012	42,514	46,642	50,467	53,079	22,891	53,079 *	55,187	2,108 4%
10-55300-01-21000	Wages - Perm - Regular	49,328	54,197	55,914	60,854	63,985	63,909	29,287	63,900 *	66,283	2,375 4%
10-55300-01-22000	Overtime	-	197	270	176	-	500	-	200 *	500	- 0%
10-55300-01-23000	Longevity	-	-	1,566	1,624	949	994	-	994 *	1,039	45 5%
10-55300-01-25000	Wages - Temp - Regular	11,232	51,954	44,776	48,881	52,644	47,150	6,125	47,150 *	48,329	1,179 2%
10-55300-01-51000	Social Security	7,124	10,565	10,595	11,578	12,361	12,595	4,631	12,600 *	13,028	433 3%
10-55300-01-52000	Retirement (WRS)	6,420	6,681	7,046	7,418	7,811	8,131	3,980	8,131 *	10,474	2,344 29%
10-55300-01-54000	Health Insurance	28,665	30,042	29,434	29,943	28,995	28,551	14,028	28,551 *	28,547	(5) 0%
10-55300-01-55000	Life Insurance	480	522	563	504	668	650	396	650 *	872	222 34%
<b>Contractual Services</b>											
10-55300-02-22000	Electric and Natural Gas	4,483	3,761	5,434	6,907	5,971	6,150	2,962	6,150 U	6,242	92 1%
10-55300-02-25000	Telephone	709	730	724	736	852	743	421	743 U	754	11 1%
<b>Supplies &amp; Expenses</b>											
10-55300-03-10000	Office Supplies	44	12	277	405	325	250	-	250	250	- 0% 5yr ave \$215
10-55300-03-11000	Postage	319	277	532	471	464	500	113	400	500	- 0% 5yr ave \$415
10-55300-03-13000	Copier	279	70	84	280	610	500	180	500	500	- 0% 5yr ave \$275
10-55300-03-19000	Credit Card Fees	468	990	501	64	5,221	1,000	6,135	10,000	10,000	9,000 900% All ShopKeep Fees
10-55300-03-40000	Operating Supplies	-	-	105	210	-	400	-	300	400	- 0% 5yr ave \$65
10-55300-03-40200	WPRA Discount Tickets	-	-	-	105	-	250	-	-	-	(250) -100%
10-55300-03-41000	Recreation Volunteer Allowance	300	450	1,080	500	1,685	500	200	400	500	- 0% 5yr ave \$800
10-55300-03-41500	Recreation Supplies & Expenses	8,643	12,150	21,798	24,009	32,770	20,000	5,703	11,407	20,000	- 0% 5yr ave \$19,875
<b>TOTAL</b>		<b>157,630</b>	<b>213,611</b>	<b>223,213</b>	<b>241,307</b>	<b>265,777</b>	<b>245,851</b>	<b>97,053</b>	<b>245,405</b>	<b>263,405</b>	<b>17,554 7.1%</b>

<b>Department Summary</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>\$</b>	<b>%</b>
Personnel Services	142,384	195,171	192,678	207,621	217,880	215,558	224,258	8,700	4%
Contractual Services	5,192	4,490	6,157	7,643	6,823	6,893	6,997	103	1%
Supplies & Expenses	10,054	13,949	24,378	26,043	41,074	23,400	32,150	8,750	37%
<b>Total</b>	<b>157,630</b>	<b>213,611</b>	<b>223,213</b>	<b>241,307</b>	<b>265,777</b>	<b>245,851</b>	<b>263,405</b>	<b>17,554</b>	<b>7.1%</b>

**City of Merrill 2026 Proposed Budget**  
**The MARC/Smith Center**

\* Payroll calculation

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	%	Notes:
<b>REVENUES</b>												
10-45400-46734	MARC Room Tax Allocation	-	-	-	-	10,741	-	-	-	-	-	-
10-45400-46735	Multi-Purpose (Smith Ctr.)	67,500	54,779	71,626	81,481	75,110	81,000	41,356	80,000	80,000	(1,000)	-1%
10-45400-46736	MARC Concession Rev.	2,400	2,381	2,400	2,515	7,705	2,400	1,200	2,400	2,400	-	0%
10-45400-46737	Signs-Youth Hockey Sales	600	-	-	-	1,000	-	2,871	2,871	-	-	-
10-45400-48500	Grant-Ascension	-	-	280	1,209	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>70,500</b>	<b>57,159</b>	<b>74,306</b>	<b>85,205</b>	<b>83,815</b>	<b>83,400</b>	<b>45,427</b>	<b>85,271</b>	<b>82,400</b>	<b>(1,000)</b>	<b>-1.2%</b>
<b>EXPENSES</b>												
<b>Personnel Services</b>												
10-55400-01-21000	Wages - Reg - Perm	-	(1,144)	-	-	-	-	-	-	-	-	Payroll Budget
10-55400-01-22000	Overtime	-	-	-	-	150	250	277	300 *	250	-	0%
10-55400-01-23000	Longevity	-	-	328	358	545	-	-	- *	-	-	-
10-55400-01-25000	Wages - Temp - Regular	30,249	33,346	39,566	40,895	38,213	41,000	19,328	41,000 *	42,025	1,025	2%
10-55400-01-51000	Social Security	2,314	2,450	3,147	3,193	3,017	3,137	1,706	3,137 *	3,215	78	2%
10-55400-01-52000	Retirement (WRS)	-	4	98	51	108	-	-	- *	-	-	-
10-55400-01-54000	Health Insurance	-	-	393	189	641	-	-	- *	-	-	-
10-55400-01-55000	Life Insurance	-	-	1	-	0	-	-	- *	-	-	-
<b>Contractual Services</b>												
10-55400-02-16250	HVAC Service Contract	5,559	3,684	3,285	3,954	10,561	3,588	3,812	3,812	4,500	913	25% 5yr ave \$5,410
10-55400-02-16500	Fire/Security Service Contract	874	473	887	1,074	1,179	769	614	769	800	31	4% 5yr ave \$900
10-55400-02-16700	Electrical Repairs/Maint	-	130	414	-	-	500	-	500	500	-	0% 5yr ave \$110
10-55400-02-16800	Door/Window Service	175	135	135	145	193	250	433	450	250	-	0% 5yr ave \$160
10-55400-02-21000	Water and Sewer	2,840	2,800	4,080	4,111	4,233	4,293	2,168	4,293 U	4,357	64	2% 5yr ave \$3,600
10-55400-02-22000	Electric and Natural Gas	30,118	37,956	55,249	42,153	46,246	53,915	19,340	50,000 U	57,000	3,085	6% +New Field Lights
10-55400-02-23250	Cleaning - Mats/Rugs, Etc.	2,279	2,463	2,523	2,855	3,666	2,563	1,515	2,563	2,627	64	2% 5yr ave \$2,760
10-55400-02-23600	Waste Removal Services	1,924	1,733	1,954	1,776	-	2,000	-	2,000	2,000	-	0% 5yr ave \$1,475
10-55400-02-25500	Fiber-Internet-Wireless	3,813	1,800	1,800	1,800	1,961	1,845	750	1,845 U	1,873	28	1% 5yr ave \$2,235
<b>Supplies &amp; Expenses</b>												
10-55400-03-10000	Office Supplies	174	56	84	218	397	250	-	-	250	-	0% 5yr ave \$185
10-55400-03-13000	Copier	852	379	-	191	1,192	750	183	500	750	-	0% 5yr ave \$525
10-55400-03-19000	CC Fees	-	-	-	1	20	-	12	20	-	-	-
10-55400-03-32000	Education & Conference	-	100	100	100	150	150	-	150	150	-	0% 5yr ave \$113
10-55400-03-40000	Operating Supplies	2,213	1,054	5,985	3,250	3,906	3,250	1,278	3,000	3,250	-	0% 5yr ave \$3,280
10-55400-03-40500	Licenses-Permits	-	-	-	840	-	-	-	-	-	-	5yr ave \$170
10-55400-03-41000	Public Relations/Marketing	3,599	(1,101)	(2,059)	(3,131)	3,793	500	2,144	2,150	2,000	1,500	300% Requested increase
10-55400-03-41022	Signs - Smith Center	155	-	-	-	-	1,000	1,234	1,250	1,000	-	0% 5yr ave \$31
10-55400-03-41027	Youth Hockey-Sign %	-	-	-	-	-	-	-	-	-	-	-
10-55400-03-44000	Janitor Supplies	-	133	400	418	199	500	-	500	500	-	0% 5yr ave \$230
10-55400-03-50000	Repair/Maint. Supplies	6,246	2,817	4,837	6,723	5,253	5,600	970	2,500	5,600	-	0% 5yr ave \$5,175
10-55400-03-51000	Zamboni Repairs/Maint	-	-	-	133	115	-	-	-	-	-	5yr ave \$50
10-55400-03-51500	Ice Machine Supplies	108	1,041	458	673	301	550	127	550	550	-	0% 5yr ave \$515
<b>Capital</b>												
10-55400-08-79000	Crack Sealing/Concrete	-	-	1,000	285	-	-	-	-	-	-	-
10-55400-08-82000	MARC/Smith Improvements	3,995	5,619	5,010	3,585	5,634	5,000	1,241	5,000	5,000	-	0% Non-capital replacements
<b>TOTAL</b>		<b>97,489</b>	<b>95,929</b>	<b>129,676</b>	<b>115,839</b>	<b>131,673</b>	<b>131,658</b>	<b>57,130</b>	<b>126,289</b>	<b>138,446</b>	<b>6,788</b>	<b>5.2%</b>

Department Summary	2020	2021	2022	2023	2024	2025	2026	\$	%
Personnel Services	32,563	34,657	43,533	44,685	42,674	44,387	45,490	1,103	2%
Contractual Services	47,582	51,175	70,327	57,869	68,039	69,721	73,906	4,185	6%
Supplies & Expenses	13,348	4,479	9,805	9,415	15,325	12,550	14,050	1,500	12%
Capital	3,995	5,619	6,010	3,870	5,634	5,000	5,000	-	0%
<b>Total</b>	<b>97,489</b>	<b>95,929</b>	<b>129,676</b>	<b>115,839</b>	<b>131,673</b>	<b>131,658</b>	<b>138,446</b>	<b>6,788</b>	<b>5.2%</b>

**City of Merrill 2026 Proposed Budget**  
**Bierman Family Aquatic Center Budget**

\* Payroll calculation

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:	
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$ %		
<b>REVENUES</b>												
10-45420-43515	Federal ARPA - Am Rescue	-	-	60,000	50,000	30,000	-	-	-	-	-	
10-45420-46730	Aquatic Center-Sponsors	400	-	-	196	-	-	-	-	-	-	
10-45420-46734	Aquatic Center Revenue	543	49,776	39,634	37,820	47,616	45,000	13,016	51,000	48,000	3,000 7%	4 yr. ave
10-45420-46735	Concession Revenue	209	39,422	32,356	33,187	31,493	30,000	10,341	38,500	35,000	5,000 17%	
<b>TOTAL</b>		<b>1,152</b>	<b>89,199</b>	<b>131,990</b>	<b>121,203</b>	<b>109,108</b>	<b>75,000</b>	<b>23,357</b>	<b>89,500</b>	<b>83,000</b>	<b>8,000 10.7%</b>	
<b>EXPENSES</b>												
<b>Personnel Services</b>												
10-55420-01-22000	Overtime	-	-	-	-	358	-	-	136 *	-	-	Payroll Budget
10-55420-01-25000	Wages - Temp - Regular	168	91,921	82,725	93,206	94,168	97,375	12,294	97,275 *	99,809	2,434 2%	Payroll Budget
10-55420-01-26000	Pool Certification Pay	-	-	1,440	1,440	1,440	450	-	- *	450	- 0%	Payroll Budget
10-55420-01-51000	Social Security	13	7,032	6,439	7,240	7,342	7,488	941	7,488 *	7,675	187 2%	Payroll Budget
10-55420-01-52000	WRS - Retirement	-	-	50	46	76	36	-	- *	-	(36) -100%	Payroll Budget
<b>Contractual Services</b>												
10-55420-02-21000	Water and Sewer	-	28,186	18,896	6,472	11,858	7,070	2,671	5,500 U	7,176	106 1%	4 yr ave \$13,100
10-55420-02-22000	Electric and Natural Gas	2,980	27,611	32,058	17,968	21,535	19,475	4,079	19,475 U	19,767	292 1%	5 yr ave \$20,430
10-55420-02-95000	Security-Alarms/Cameras	1,100	1,508	1,007	1,007	1,297	1,538	1,033	1,530	1,576	38 2%	5 yr ave \$1,185
<b>Supplies &amp; Expenses</b>												
10-55420-03-19000	Credit Card Fees	30	924	778	125	-	500	-	-	500	- 0%	5 yr. ave \$375
10-55420-03-32000	Education & Conference	215	200	-	620	146	500	410	500	500	- 0%	5 yr. ave \$236
10-55420-03-40000	Operating Supplies	1,774	19,801	15,661	15,180	20,897	17,000	11,733	19,500	17,000	- 0%	5 yr ave \$14,665
10-55420-03-40100	Concession Supplies	-	22,492	18,350	19,131	20,100	22,038	5,489	22,038	22,258	220 1%	5 yr ave \$16,015
10-55420-03-40500	License Fee(s)	1,162	1,012	1,012	1,280	1,575	1,575	1,215	1,575	1,575	- 0%	5 yr ave \$1,210
10-55420-03-41500	Mileage	-	-	-	215	-	250	157	250	250	- 0%	
10-55420-03-50000	Repair/Maint. Supplies	-	13,985	15,408	6,129	8,052	5,000	791	2,500	5,000	- 0%	5 yr. ave \$8,715
10-55420-03-51523	Aquatic Repairs/Winterization	-	-	-	23,921	7,915	21,838	14,595	15,000	22,000	163 1%	Plaster Repair, \$10K Contingency
<b>Technology</b>												
10-55420-15-45000	Network Support/Maint.	-	-	-	-	-	250	-	-	-	(250) -100%	
10-55420-15-46352	Member Tracking Software	-	-	-	-	-	250	-	-	-	(250) -100%	
10-55420-15-46377	ShopKeep POS System	5,756	1,176	-	1,176	1,176	1,500	1,000	1,000	1,500	- 0%	
<b>TOTAL</b>		<b>13,198</b>	<b>215,847</b>	<b>193,824</b>	<b>195,157</b>	<b>197,934</b>	<b>204,131</b>	<b>56,408</b>	<b>193,767</b>	<b>207,036</b>	<b>2,905 1.4%</b>	

<b>Department Summary</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>\$ %</b>
Personnel Services	181	98,953	90,654	101,933	103,383	105,349	107,934	2,586 2%
Contractual Services	4,080	57,305	51,961	25,447	34,690	28,083	28,519	437 2%
Supplies & Expenses	3,181	58,414	51,209	66,602	58,685	68,700	69,083	383 1%
Technology	5,756	1,176	-	1,176	1,176	2,000	1,500	(500) -25%

**City of Merrill 2026 Proposed Budget  
Community and Events**

\* Payroll calculation

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	%	Notes:
<b>REVENUES</b>												
10-45301-46500	-	-	-	-	120	-	150	150	-	-	-	
<b>TOTAL</b>	-	-	-	-	120	-	150	150	-	-	0.0%	
<b>EXPENSES</b>												
<b>Personnel Services</b>												
10-55301-01-21000	1,111	1,969	2,945	2,738	113	-	-	-	-	-	-	
10-55301-01-22000	-	113	72	-	-	-	-	-	-	-	-	
10-55301-01-25000	-	11	100	47	-	-	-	-	-	-	-	
10-55301-01-51000	81	149	228	206	9	-	-	-	-	-	-	
10-55301-01-52000	75	141	196	186	8	-	-	-	-	-	-	
10-55301-01-54000	224	333	672	610	-	-	-	-	-	-	-	
10-55301-01-55000	12	5	4	2	-	-	-	-	-	-	-	
<b>Supplies &amp; Expenses</b>												
10-55301-03-22000	-	279	478	-	349	-	-	-	-	-	-	
10-55301-03-39100	-	4,813	5,130	5,419	5,203	5,000	-	2,000	5,000	-	0%	
10-55301-03-39200	216	9,050	8,778	14,000	16,000	8,000	16,000	8,000	8,000	-	0%	50% Split with Tourism
10-55301-03-39550	-	-	32	500	587	500	-	500	500	-	0%	
10-55301-03-40000	-	-	-	-	-	-	-	-	-	-	-	
10-55301-03-41000	49	-	-	-	-	-	-	-	-	-	-	
10-55301-03-45000	582	149	1,710	155	466	700	50	-	700	-	0%	
<b>TOTAL</b>	2,350	17,010	20,346	23,863	22,734	14,200	16,050	10,500	14,200	-	0.0%	

**City of Merrill 2026 Proposed Budget  
Outside Agencies**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	Change %	Notes:
<b>EXPENSES</b>												
<b>Supplies &amp; Expenses</b>												
10-55304-03-39222	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0%	09/01/2025 Letter
10-55304-03-39277	1,000	500	500	500	500	-	-	-	-	-	-	
10-55304-03-39300	15,000	1,242	5,963	9,889	11,271	14,000	14,000	14,000	14,000	-	0%	9/10/25 Letter
10-55304-03-39500	7,000	7,000	7,000	7,000	5,000	5,000	5,000	5,000	8,000	3,000	60%	08/22/2025 Letter
10-55304-03-39600	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	-	0%	9/23/25 Letter
10-55304-03-45000	6,000	6,000	6,000	10,000	10,000	10,000	10,000	10,000	10,000	-	0%	9/22/25 Letter
10-55304-03-45033	-	-	-	-	-	-	-	-	-	-	-	
10-55304-03-50000	1,500	1,500	1,500	1,500	500	1,500	500	500	1,500	-	0%	
<b>TOTAL</b>	<b>46,500</b>	<b>32,242</b>	<b>36,963</b>	<b>44,889</b>	<b>43,271</b>	<b>46,500</b>	<b>45,500</b>	<b>45,500</b>	<b>49,500</b>	<b>3,000</b>	<b>6.5%</b>	

September 1, 2025

Merrill Budget Committee Members and Merrill City Council Members:

We are looking to continue our partnership with the City of Merrill by requesting funding in the amount of \$1,000 per year to maintain the Park City Gardens needs such as soil, mulch, fertilizer, etc. We plant and maintain 18 flower gardens in the city.

We are fortunate to have so many businesses, civic organizations, and individuals that support our efforts to beautify our city.

Thank you for your consideration of our budget request.

Sincerely,

Barb Peterson,

Secretary

Board Members – President Ginny Drew, Treasurer Lynne Reindl, Nancy Arndorfer, Barb Kreft, Katy Weckwerth, Linda Huss, and Terry Vanderheiden

P.S. Please contact Ginny Drew with any questions. 715-536-9605 (home)

715-218-2527 (cell)



# Merrill City Band

September 10, 2025

Emily Ley – City Hall  
1004 East First Street  
Merrill, WI 54452

Dear Ms. Ley,

Here is our budget request for the 2026 season. We are **requesting \$14,000** for the **2026 season**, which is the **same as last year**. We have not requested any increase since 2018. We did not spend all of our 2025 budget on our “normal” expenses because of a number of rain outs. We did add an extra concert at the end of the season. Because of lower traditional yearly expenses, we were able to take care of some needs we have been putting off for a number of years, as well as address some emergency needs, like our poor dead printer/copier, etc.

1262.00	Insurance for equipment and liability
84.00	PO Box
2000.00	Low brass clean and flush instruments; put baritone saxophone in good playing condition; \$250 each; postponed for a number of years
60.00	Web Site
504.69	Replacement printer/copier and stand
7020.00	Stipends for members, subs, soloists, director, social media, librarian, assistant director, etc.
977.28	24 Manhasset Music Stands
60.00	Gazebo Flower Basket
290.00	Association of Concert Band Membership, including blanket ASCAP and BMI licensing
150.00	Chamber of Commerce Seasonal Membership
312.50	Replacement and new uniform shirts (\$625 of which members pay half)
625.00	Wenger Music Stand Cart
69.60	Miscellaneous (postage, REACH communication app, etc.)

**\$13,415.07 Total Expenses for 2025**

Please contact me if you have any questions regarding our request.

Thank you.

Sincerely,

Linda Becker - Director  
Merrill City Band  
PO Box 234  
Merrill, WI 54452  
715-218-1806  
merrillcityband@gmail.com





# Merrill Historical Society, Inc.

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100 East Third Street, Merrill, WI 54452  
715-536-5652 ♦ merrillpast@gmail.com

August 22, 2025

Ms. Emily Ley, Finance Director  
Common Council, City of Merrill  
City Hall, 1004 E. 1<sup>st</sup> Street  
Merrill, WI 54452

Dear Ms. Ley:

On behalf of the Merrill Historical Society, I would like to thank the City for its ongoing support and generosity. The Society understands and appreciates the continued constraints of the city budget, and we appreciate your past commitment to our organization as an important resource and destination for our community. We are a primarily volunteer organization with one part-time 20-hour a week employee.

The Merrill Historical Society's Museum has proven itself as a **community resource and a growing marketing attraction for the City of Merrill**. The Museum has hosted both local and out-of-the area visitors— including California, Illinois, Minnesota, New Mexico, Oregon, Texas, Virginia, Washington, DC. Our "local visitors" come from Appleton, Green Bay, Port Washington, Spencer, Wausau, and many other neighboring communities. A young Merrill boy wrote: "Way Cool! Impressed with all the vintage/heritage preservation." A couple from Green Bay wrote: "Awesome Musuem! Best smaller community museum we've been to. Keep it up."

We would like to "Keep it up", but to do that we need funds. Visitors are amazed when we tell them that our \$50,000 plus **operating budget** comes primarily from donations including a small stipend from the City. Your contribution is extremely important to us as a volunteer non-profit organization. We ask your approval of our grant request for 2026 in the amount of \$8,000.

Sincerely,

Patricia Burg  
Treasurer, Merrill Historical Society  
Cc: Mayor Steve Hass

## Merrill Historical Society Inc

## Balance Sheet

08/22/25

As of July 31, 2025

Accrual Basis

	Jul 31, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Petty Cash Box	83.35
Nicolet Bank	
Nicolet Operating Account	-25,770.68
Nicolet Temporarily Reserved	184,048.72
Nicolet Permanently Reserved	48,077.68
Total Nicolet Bank	206,355.72
Crossbridge Temporary Reserve	55,452.37
Incredible Reserve Funds	10,388.36
PCCU Savings Reserve Funds	424.46
Total Checking/Savings	272,704.26
Other Current Assets	
Vanguard - Reserve Funds	56,419.48
Total Other Current Assets	56,419.48
Total Current Assets	329,123.74
Fixed Assets	
Merrill Museum and Society	
Storage Addition	563,437.92
MH&CC Building & Improvements	1,284,595.48
Building & Land Original HC	80,597.00
Building Improve Original HC	118,442.56
Total Merrill Museum and Society	2,047,072.96
Museum/Office Equipment	21,238.04
Accum Depreciation	-4,381.00
Total Fixed Assets	2,063,930.00
<b>TOTAL ASSETS</b>	<b>2,393,053.74</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	489.60
Deferred Revenue	44,405.00
Total Other Current Liabilities	44,894.60
Total Current Liabilities	44,894.60
Total Liabilities	44,894.60
Equity	
Retained Earnings	2,399,727.60
Net Income	-51,568.46
Total Equity	2,348,159.14
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,393,053.74</b>

Merrill Historical Society Inc

Profit & Loss

Ordinary Income/Expense

Income

**COMMUNITY SUPPORT**

City of Merrill Support

5,000.00 5,000.00 5,000.00

Donations

3,767.00 11,375.00 19,500.00

Memorials

2,880.00 2,333.35 4,000.00

**Total COMMUNITY SUPPORT**

11,647.00 18,708.35 28,500.00

**FUNDRAISING and EVENTS**

Sponsors

2,300.00

Fund Drive

1,170.00 0.00 29,000.00

Memberships

2,810.00 3,150.00 5,400.00

General Events

0.00 500.00 1,000.00

**Annual and Special Event Income**

Baseball

419.00

Merrill History Hunt

0.00 1,200.00 1,200.00

Raffles

97.00 500.00 500.00

**Total Annual and Special Event Income**

516.00 1,700.00 1,700.00

**Total FUNDRAISING and EVENTS**

6,796.00 5,350.00 37,100.00

**SALES**

Gift Shop & Book Sales

1,128.85 1,458.35 2,500.00

Discounts

0.00 0.00 0.00

**Total SALES**

1,128.85 1,458.35 2,500.00

**INTEREST GAINS**

Interest Checking/Savings

315.42 1,050.00 1,800.00

Capital CD Interest

1,212.37 2,064.00 2,064.00

**Total INTEREST GAINS**

1,527.79 3,114.00 3,864.00

**MISCELLANEOUS INCOME**

Sales of Materials\_Excess

150.00

**Total MISCELLANEOUS INCOME**

150.00

**Total Income**

21,249.64 28,630.70 71,964.00

<b>MARKETING &amp; FUNDRAISING EXPENSE</b>			
Bulk Mail/Postage	450.00	131.25	175.00
Advertising Expense	1,752.00	1,350.00	2,250.00
Newsletter Expenses	49.98		
Fundraising Events			
Annual and Special Events			
Merrill History Hur	0.00	300.00	300.00
Raffle License	0.00	51.00	51.00
Annual and Special	0.00	400.00	800.00
Total Annual and Special Events	0.00	751.00	1,151.00
Total Fundraising Events	0.00	751.00	1,151.00
<b>Total MARKETING &amp; FUNDRAISING EXPENSE</b>	<b>2,251.98</b>	<b>2,232.25</b>	<b>3,576.00</b>
<b>SOCIETY EXPENSES</b>			
Dues	318.00	275.00	275.00
Hospitality and Program Expense	0.00	100.00	100.00
Gift Shop Purchases	0.00	150.00	200.00
Awards	0.00	0.00	134.00
Heritage Flowers	0.00	50.00	50.00
<b>Total SOCIETY EXPENSES</b>	<b>318.00</b>	<b>575.00</b>	<b>759.00</b>
<b>EXHIBITS &amp; ARCHIVES</b>			
Exhibit Production Expenses	50.00	291.65	500.00
Collection Care	77.94		
Archival Supplies	0.00	291.65	500.00
Collection Cataloging	1,224.08	291.65	500.00
<b>Total EXHIBITS &amp; ARCHIVES</b>	<b>1,352.02</b>	<b>874.95</b>	<b>1,500.00</b>
<b>Total Expense</b>	<b>45,433.00</b>	<b>43,135.35</b>	<b>71,884.00</b>
	-24,183.36	-14,504.65	80.00



September 23, 2025

City of Merrill  
Attn: Emily Ley, Finance Director  
1004 East First Street  
Merrill WI 54452

Attn: Finance Director,

Please consider this a formal request from the board of the Lincoln County Humane Society to be included in the City of Merrill 2026 budget in the amount of \$15,000 for the operations of the shelter.

We sincerely appreciate the support of the City of Merrill. We depend greatly on these funds to help with costs involved in operating this non-profit community service.

If you would like to discuss this request further or need additional information, please contact me.

Again, thank you for your continued support.

Sincerely,



Trina DeLasky

Vice President, Board of Directors

**Lincoln County Humane Society**  
**310 North Memorial Drive, Merrill, WI. 54452**  
**(715)536-3459 • [www.furypets.com](http://www.furypets.com)**  
**Email: [Manager@furypets.com](mailto:Manager@furypets.com)**

**Lincoln County Humane Society**  
**Balance Sheet**  
 As of August 31, 2025

	Aug 31, 25	Aug 31, 24	\$ Change
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
Expense Checking Account	348,217.63	115,270.63	232,947.00
PayPal / Square Checking (RVB)	5,181.44	4,838.80	342.64
CoVantage Credit Union			
CoVantage Money Market	102,316.28	275,368.31	-173,052.03
CoVantage Savings	1,154.84	794.35	360.49
Total CoVantage Credit Union	103,471.12	276,162.66	-172,691.54
PayPal	-89.83	33.49	-123.32
Total Checking/Savings	456,780.36	396,305.58	60,474.78
Accounts Receivable			
Accounts Receivable	-1,250.00	0.00	-1,250.00
Total Accounts Receivable	-1,250.00	0.00	-1,250.00
Other Current Assets			
ERC Receivable	22,748.46	22,748.46	0.00
CoVantage CD	0.00	51,457.71	-51,457.71
Charles Schwab Inv. Account	10,869.47	10,869.47	0.00
Total Other Current Assets	33,617.93	85,075.64	-51,457.71
Total Current Assets	489,148.29	481,381.22	7,767.07
Fixed Assets			
Accumulated Depreciation	-204,271.12	-204,271.12	0.00
Equipment	27,096.05	27,096.05	0.00
Value of Facilities	934,934.13	934,934.13	0.00
Total Fixed Assets	757,759.06	757,759.06	0.00
<b>TOTAL ASSETS</b>	<b>1,246,907.35</b>	<b>1,239,140.28</b>	<b>7,767.07</b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Other Current Liabilities			
Live Trap Deposits	0.00	-40.00	40.00
Spay/Neuter Deposits	10,360.10	8,952.10	1,408.00
Payroll Liabilities			
Payroll Tax Liabilities	3,900.61	3,758.50	142.11
Simple IRA	761.53	789.96	-28.43
Total Payroll Liabilities	4,662.14	4,548.46	113.68
Sales Tax Payable	625.16	612.99	12.17
Accrued payroll	3,465.31	3,465.31	0.00
Total Other Current Liabilities	19,112.71	17,538.86	1,573.85
Total Current Liabilities	19,112.71	17,538.86	1,573.85
Total Liabilities	19,112.71	17,538.86	1,573.85
Equity			
Fund Balance	1,220,852.50	1,160,507.30	60,345.20
Net Income	6,942.14	61,094.12	-54,151.98
Total Equity	1,227,794.64	1,221,601.42	6,193.22
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,246,907.35</b>	<b>1,239,140.28</b>	<b>7,767.07</b>

## Lincoln County Humane Society Profit & Loss August 2025

	Aug 25	Budget	Jan - Aug 25	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>LCHS INCOME</b>					
<b>Animal Related Income</b>					
Sponsorship	388.79	492.00	3,475.79	3,936.00	5,900.00
Adoption Fees	3,720.00	4,750.00	33,948.00	38,000.00	57,000.00
Reclamation Fees	166.01	91.67	531.01	733.36	1,100.00
Dog License-County	0.00	0.00	26,834.34	31,000.00	31,000.00
Red Dingo Tags	15.00	0.00	54.00	0.00	0.00
Microchip	10.00	0.00	130.00	0.00	0.00
Other Animal Related Income	250.00	150.00	542.00	1,200.00	1,800.00
<b>Total Animal Related Income</b>	<b>4,549.80</b>	<b>5,483.67</b>	<b>65,515.14</b>	<b>74,869.36</b>	<b>96,800.00</b>
<b>Fundraising Income</b>					
Grant Money	250.00	0.00	3,250.00	0.00	0.00
Aluminum Cans	940.00	833.33	6,669.00	6,666.64	10,000.00
Donation Banks	317.68	541.67	2,897.01	4,333.36	6,500.00
Sales/General Event Income	0.00	4,791.67	21,805.95	38,333.36	57,500.00
Tickets	9,600.00	0.00	9,600.00	0.00	0.00
Event Sponsorships	500.00	0.00	3,425.00	0.00	0.00
Raffle	4,590.00	1,700.00	7,031.00	10,800.00	11,000.00
Passive Fundraisers	0.00	0.00	5,949.00	10,000.00	10,000.00
Other Fundraising Income	0.00	0.00	49.20	0.00	0.00
Fundraising Income - Other	0.00	0.00	0.00	0.00	0.00
<b>Total Fundraising Income</b>	<b>16,197.68</b>	<b>7,866.67</b>	<b>60,676.16</b>	<b>70,133.36</b>	<b>95,000.00</b>
<b>Donation Income</b>					
Legacy Donations	1,000.00	0.00	14,641.54	0.00	0.00
Paypal Income	2.84	0.00	2.84	0.00	0.00
General Donation	5,781.00	5,000.00	47,579.09	53,000.00	90,000.00
Memorial Income	1,841.61	1,500.00	18,295.09	15,100.00	25,000.00
<b>Total Donation Income</b>	<b>8,625.45</b>	<b>6,500.00</b>	<b>80,518.56</b>	<b>68,100.00</b>	<b>115,000.00</b>
<b>Municipal Funding</b>					
County Installments	0.00	0.00	30,750.00	30,750.00	41,000.00
City of Tomahawk	0.00	0.00	1,500.00	1,500.00	1,500.00
City of Merrill	0.00	0.00	15,000.00	15,000.00	15,000.00
Village of Maine	0.00	166.67	750.00	1,333.36	2,000.00
<b>Total Municipal Funding</b>	<b>0.00</b>	<b>166.67</b>	<b>48,000.00</b>	<b>48,583.36</b>	<b>59,500.00</b>
<b>Other</b>					
CARES Act Emp. Retention Credit	0.00	0.00	0.00	0.00	0.00
Bank Interest	1,354.76	850.00	9,433.93	6,550.00	10,000.00
Other Income					
Square 4% Surcharge	133.30	100.00	878.95	800.00	1,200.00
Other Income - Other	0.00	0.00	0.08	0.00	0.00
<b>Total Other Income</b>	<b>133.30</b>	<b>100.00</b>	<b>879.03</b>	<b>800.00</b>	<b>1,200.00</b>
Other - Other	0.00	0.00	0.00	0.00	0.00
<b>Total Other</b>	<b>1,488.06</b>	<b>950.00</b>	<b>10,312.96</b>	<b>7,350.00</b>	<b>11,200.00</b>
<b>LCHS INCOME - Other</b>	<b>0.00</b>		<b>1.60</b>		
<b>Total LCHS INCOME</b>	<b>30,860.99</b>	<b>20,967.01</b>	<b>265,024.42</b>	<b>269,036.08</b>	<b>377,500.00</b>
<b>Total Income</b>	<b>30,860.99</b>	<b>20,967.01</b>	<b>265,024.42</b>	<b>269,036.08</b>	<b>377,500.00</b>
<b>Gross Profit</b>	<b>30,860.99</b>	<b>20,967.01</b>	<b>265,024.42</b>	<b>269,036.08</b>	<b>377,500.00</b>
<b>Expense</b>					
<b>EXPENSES</b>					
<b>Animal Related Expenses</b>					
Cat litter	68.03	108.33	352.39	866.64	1,300.00
Food	149.34	458.33	1,366.52	3,666.64	5,500.00
Medical - Surgeries/ Exams/Euth	3,888.02	4,000.00	41,131.24	32,000.00	48,000.00
Cremation Expense	0.00		225.00		
Medical Supplies	2,146.77	1,666.67	9,896.01	13,333.36	20,000.00
Sales Tax	0.00	0.00	0.00	1,500.00	2,000.00
Microchip	0.00	0.00	0.00	1,000.00	3,000.00
<b>Total Animal Related Expenses</b>	<b>6,252.16</b>	<b>6,233.33</b>	<b>52,971.16</b>	<b>52,366.64</b>	<b>79,800.00</b>
<b>Total EXPENSES</b>	<b>6,252.16</b>	<b>6,233.33</b>	<b>52,971.16</b>	<b>52,366.64</b>	<b>79,800.00</b>

## Lincoln County Humane Society Profit & Loss August 2025

	Aug 25	Budget	Jan - Aug 25	YTD Budget	Annual Budget
<b>Fundraising Expenses</b>					
Advertising	0.00		63.00		
Food	0.00	0.00	0.00	0.00	4,000.00
Supplies	0.00	0.00	0.00	300.00	2,200.00
Printing	0.00	0.00	46.48	400.00	500.00
Pavers/Tiles	0.00	0.00	553.25	0.00	0.00
Prizes	0.00	0.00	5,590.80	1,000.00	4,000.00
Starting Cash	1,200.00	800.00	3,175.00	2,300.00	5,000.00
PayPal Expense	33.06	0.00	374.35	0.00	0.00
Other Fundraising Expenses	0.00	0.00	49.01	0.00	0.00
Fundraising Expenses - Other	51.70		51.70		
<b>Total Fundraising Expenses</b>	<b>1,284.76</b>	<b>800.00</b>	<b>9,903.59</b>	<b>4,000.00</b>	<b>15,700.00</b>
<b>Office Related Expenses</b>					
Computer Purchase	0.00	0.00	11.59	0.00	0.00
Bank & Square Merchant Fees	109.00	108.33	779.11	866.64	1,300.00
Licenses and Permits	250.00	350.00	471.05	900.00	900.00
Domain/QuickBooks/Software	28.46	250.00	3,143.04	7,750.00	8,400.00
Professional Fees	3,300.00	500.00	5,900.00	4,000.00	6,000.00
Office Supplies / Equipment	311.52	458.33	2,338.05	3,666.64	5,500.00
Postage	156.00	41.67	631.42	333.36	500.00
Customer Returned Check	0.00	0.00	0.00	0.00	0.00
Staff Meetings	81.40	125.00	1,482.37	1,000.00	1,500.00
Uniforms	0.00	41.67	1,030.50	333.36	500.00
Other Office Related Expenses	50.07	0.00	2,580.73	0.00	0.00
<b>Total Office Related Expenses</b>	<b>4,286.45</b>	<b>1,875.00</b>	<b>18,367.86</b>	<b>18,850.00</b>	<b>24,600.00</b>
<b>Payroll Expenses</b>					
Hourly Employees	10,405.03	10,833.33	90,017.27	86,866.64	130,000.00
Manager Salary	4,538.46	4,916.67	38,576.91	39,333.36	59,000.00
Employee Bonus	0.00	0.00	0.00	0.00	2,600.00
Federal Payroll Tax Expense	1,143.20	1,125.00	9,964.74	9,000.00	13,500.00
Unemployment Expense	31.10	150.00	935.87	1,200.00	1,800.00
IRA Employer Contribution	301.04	333.33	2,529.50	2,666.64	4,000.00
Payroll Expenses - Other	0.00	0.00	1,663.76	0.00	0.00
<b>Total Payroll Expenses</b>	<b>16,418.83</b>	<b>17,358.33</b>	<b>143,888.05</b>	<b>138,866.64</b>	<b>210,900.00</b>
<b>Shelter Expenses</b>					
Conference Expense	0.00	0.00	0.00	0.00	0.00
Security Services	0.00	166.67	3,049.52	1,333.36	2,000.00
Staff Education	0.00	0.00	317.57	0.00	0.00
Equipment	0.00	41.67	349.98	333.36	500.00
Repairs/Maintenance	2,000.00	166.67	9,559.23	1,333.36	2,000.00
Supplies	727.60	583.33	6,239.13	4,666.64	7,000.00
Electric/Gas	626.00	625.00	4,832.00	5,000.00	7,500.00
Insurance (Gen'l Lla, Vehicle)	0.00	0.00	0.00	0.00	11,500.00
Telephone	365.88	458.33	2,889.65	3,666.64	5,500.00
Vehicle	185.37	541.67	3,192.58	4,333.36	6,500.00
Water	0.00	166.67	1,500.96	1,333.36	2,000.00
Waste Removal	150.00	166.67	1,221.00	1,333.36	2,000.00
Other Shelter Expenses	0.00	0.00	0.00	0.00	0.00
<b>Total Shelter Expenses</b>	<b>4,054.85</b>	<b>2,916.68</b>	<b>33,151.62</b>	<b>23,333.44</b>	<b>46,500.00</b>
<b>Total Expense</b>	<b>32,297.05</b>	<b>29,183.34</b>	<b>258,082.28</b>	<b>237,416.72</b>	<b>377,500.00</b>
<b>Net Ordinary Income</b>	<b>-1,436.06</b>	<b>-8,216.33</b>	<b>6,942.14</b>	<b>31,619.36</b>	<b>0.00</b>
<b>Net Income</b>	<b>-1,436.06</b>	<b>-8,216.33</b>	<b>6,942.14</b>	<b>31,619.36</b>	<b>0.00</b>



# HAVEN, INC.

HOUSEHOLD ABUSE VICTIMS EMERGENCY NETWORK

Crisis/Support Line 715.536.1300  
Business 715.536.9563

1106 E 8<sup>th</sup> Street, Merrill, WI 54452  
Email: [executivedirector@haveninc.org](mailto:executivedirector@haveninc.org)

FAX: 715.536.1801  
FAX: 715.536.3816

8 September 2025

To the City of Merrill:

HAVEN continues to see an increase of survivors seeking shelter who have experienced intergenerational trauma including the victimization of being molested and witnessing domestic violence as children. They were exposed to various levels of adversities and spent their entire lifetime surviving in their best capacity, most often in unhealthy ways and repeating the cycle of violence.

The dynamics of abuse continue to evolve as we are currently experiencing volatile situations that put survivors and staff at potential risk of harm. Threats, stalking, and harassment have increased within the last year.

In 2024, HAVEN supported 180 individuals and 94 of them were from the City of Merrill.

HAVEN continues to provide free community education about identifying, addressing, and preventing all forms of interpersonal abuse and violence. Pro-actively, we share about the qualities of authentic and positive relationships and how to build them. We also teach about the effects of childhood abuse/adversity on health and relationships, and why that matters. We have topics for all ages. Each of the presentations is planned in advance with the class or community group to include the information requested for the specific audience.

HAVEN appreciates the continued support from the City of Merrill and including us in its annual budget. We are asking for **\$10,000** which will help with operational expenses of the sheltering program.

Thank you for your consideration,

**Kim West**  
**Executive Director**

**City of Merrill 2026 Proposed Budget**

Payroll calculation

**Fund 24 Merrill Fair Grounds**

		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:	
		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%	
<b>BEGINNING FUND BALANCES</b>													
24-31-5224	N/L - MFG Improvements	500	500	500	-	-	-	-	-	-			
24-34-0000	Fund Balance - Festival	25,153	21,177	(10,500)	(25,033)	17,789	164,787	164,787	164,787	22,359			
<b>TOTAL</b>		<b>25,653</b>	<b>21,677</b>	<b>(10,000)</b>	<b>(25,033)</b>	<b>17,789</b>	<b>164,787</b>	<b>164,787</b>	<b>164,787</b>	<b>22,359</b>			
<b>Room Tax REVENUES</b>													
24-45304-41210	Room Tax	63,998	91,915	121,043	120,451	124,027	125,000	49,549	120,000	122,000	(3,000)	-2%	3yr ave \$121,850
<b>Subtotal Room Tax Revenues</b>		<b>63,998</b>	<b>91,915</b>	<b>121,043</b>	<b>120,451</b>	<b>124,027</b>	<b>125,000</b>	<b>49,549</b>	<b>120,000</b>	<b>122,000</b>	<b>(3,000)</b>	<b>-2.4%</b>	
<b>EXPENSES</b>													
24-55304-03-41000	MARC - PR/Marketing	3,965	7,781	10,060	10,173	10,741	10,000	-	9,600 *	9,760	(240)	-2%	8% to MARC
24-55304-03-50000	Tourism Committee-Chamber	44,798	64,270	84,647	84,032	86,493	87,500	34,606	84,000 *	85,400	(2,100)	-2%	70% to Tourism
<b>Subtotal Room Tax Expenses</b>		<b>48,763</b>	<b>72,051</b>	<b>94,707</b>	<b>94,206</b>	<b>97,234</b>	<b>97,500</b>	<b>34,606</b>	<b>93,600</b>	<b>95,160</b>	<b>(2,340)</b>	<b>-2.4%</b>	
<b>Net Room Tax to MFG</b>		<b>15,235</b>	<b>19,864</b>	<b>26,336</b>	<b>26,245</b>	<b>26,793</b>	<b>27,500</b>	<b>14,943</b>	<b>26,400</b>	<b>26,840</b>	<b>(660)</b>	<b>-2.4%</b>	
<b>Merrill Fair Grounds REVENUES</b>													
24-45225-41052	Transfer from Capital Projects	-	-	-	-	9,150	-	-	-	-	-		
24-45225-41110	Property Tax-MFG	36,000	36,000	36,000	46,000	36,000	15,247	15,247	15,247	32,500	17,253	113%	Tax Levy
24-45225-41113	Proceeds-Long Term Debt	-	-	25,000	-	41,816	-	-	-	-	-		
24-45225-43510	CARES - COVID-19 Reimb	3,714	-	-	-	-	-	-	-	-	-		
24-45225-41114	Debt Premium	-	-	-	-	397	-	-	-	-	-		
24-45225-46735	MFG Rental Revenues	12,011	1,700	6,958	9,527	12,861	14,000	12,711	14,500	14,500	500	4%	5yr ave \$8,600
24-45225-46736	Int - Leases Receivable	-	-	3,179	2,984	-	3,000	-	3,000	-	(3,000)	-100%	
24-45225-46752	Camping Revenue MFG	-	-	-	-	-	3,600	-	245	5,000	1,400	39%	Estimate
24-45225-48225	Reimb Utilities - Events	-	3,560	3,560	2,810	3,560	3,200	-	3,500	3,500	300	9%	5yr ave \$2,700
24-45225-48227	Reimb Supply -Events	-	875	1,701	3,023	1,858	1,500	-	3,725	1,500	-	0%	5yr ave \$1,500
24-45225-48450	Reimbursement-Damages	-	469	-	-	-	-	-	-	-	-		
24-45225-48460	Insurance Reimbursement	-	-	-	-	-	-	-	-	-	-		
24-45225-48500	Bierman Foundation-Grant	40,000	20,500	174,230	-	-	-	-	-	-	-		
24-45225-48507	Festival Grounds Donations	-	-	-	-	-	40,000	20,000	20,000	-	(40,000)	-100%	Fair Association Donation
24-45225-48950	Miscellaneous Revenue	-	-	-	-	-	-	1,866	1,866	-	-		
24-45237-43800	Lincoln County	-	-	-	-	100,000	-	-	-	-	-		
<b>Subtotal Merrill Fairgrounds Revenues</b>		<b>91,725</b>	<b>63,105</b>	<b>250,628</b>	<b>64,345</b>	<b>205,644</b>	<b>80,547</b>	<b>49,824</b>	<b>62,083</b>	<b>57,000</b>	<b>(23,547)</b>	<b>-29.2%</b>	
<b>EXPENSES</b>													
<b>Personnel Services</b>													
24-55225-01-11000	Wages - Salaried	-	340	-	678	-	-	-	- *	-	-		
24-55225-01-21000	Wages - Perm - Regular	8,574	10,555	9,485	6,398	11,961	11,810	4,926	17,500 *	-	(11,810)	-100%	Fairground Manager (Marketing)
24-55225-01-22000	Overtime	-	555	886	343	394	-	-	-	-	-		
24-55225-01-25000	Wages - PT - Regular	-	267	66	134	-	-	-	- *	-	-		
24-55225-01-51000	Social Security-Medicare	536	837	744	558	867	171	498	1,339 *	-	(171)	-100%	Fairground Manager (Marketing)
24-55225-01-52000	WRS - Retirement	579	780	675	504	791	-	1,310	2,162 *	-	-		Fairground Manager (Marketing)
24-55225-01-54000	Health Insurance	2,762	5,530	676	471	1,241	-	783	1,368 *	-	-		
24-55225-01-55000	Life Insurance	2	74	45	39	53	18	16	37 *	-	(18)	-100%	Fairground Manager (Marketing)
<b>Contractual Services</b>													
24-55225-02-15000	Festival Grounds Manager	9,500	10,500	12,000	12,000	12,000	-	-	-	-	-		
24-55225-02-15122	Camping Permit-LC Health	-	-	-	-	575	-	-	-	-	-		
24-55225-02-15222	Campground Expenses	-	-	-	7	-	-	-	-	-	-		
24-55225-02-15333	WI DNR Permit	144	-	-	-	-	150	200	200	200	50	33%	

City of Merrill 2026 Proposed Budget

Payroll calculation

Fund 24 Merrill Fair Grounds

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$ %	
24-55225-02-15500 Mowing Services	4,960	7,065	6,060	1,806	943	-	-	-	-	-	
24-55225-02-15525 Snow Removal Services	-	-	-	-	-	-	-	-	-	-	
24-55225-02-21000 Water and Sewer	1,935	4,868	4,556	4,746	5,420	6,000	119	6,000 U	6,090	90 1%	5yr ave
24-55225-02-22000 Electric and Natural Gas	4,168	14,385	6,975	7,198	6,930	7,500	2,505	7,500 U	7,613	112 1%	5yr ave
24-55225-02-24250 Electrical Repair/Maint.	16	-	-	745	392	500	-	500	500	- 0%	
24-55225-02-245000 Plumbing Repair/Maint	-	-	-	-	203	-	-	-	-	-	
24-55225-02-25000 Telephone-iPad	219	260	250	-	-	-	-	-	-	-	
24-55225-02-50000 Locks-Security	124	17	5	-	-	-	-	-	-	-	
24-55225-02-85000 Inspection-Grandstand	3,069	2,915	2,770	3,464	3,292	3,118	-	3,118	2,945	(173) -6%	Bleacher inspection contract (4/5)
<b>Supplies &amp; Expenses</b>											
24-55225-03-30000 Mileage	500	400	-	-	-	500	-	500	100	(400) -80%	Fairgrounds manager
24-55225-03-40000 Operating Supplies	30	153	374	32	308	500	1	50	500	- 0%	Adding campground restroom mater
24-55225-03-41000 Marketing - MFG Expense	-	-	-	-	170	1,000	-	1,000	-	(1,000) -100%	
24-55225-03-43000 Vandalism Repair/Maint	-	-	-	-	-	-	-	-	-	-	
24-55225-03-43333 Expo Center-PR/Marketing	-	-	-	-	-	-	-	-	-	-	
24-55225-03-44000 Janitor Supplies	-	578	3,823	4,470	3,844	4,500	-	2,500	4,500	- 0%	
24-55225-03-50000 Repair/Maint Supplies	-	45	714	518	906	1,000	922	1,000	1,000	- 0%	
24-55225-03-51000 Vehicle/Equip Repairs	-	-	-	1,768	-	-	-	-	-	-	
24-55225-05-50220 COVID19 - Supplies	3,714	-	-	-	-	-	-	-	-	-	
<b>Debt Service</b>											
24-55225-06-24000 Debt Issuance Costs	-	-	-	-	1,542	-	-	-	-	-	
<b>Capital</b>											
24-55225-08-20000 LC Fair Association-Sell Bldg	-	-	-	-	-	-	-	-	-	-	
24-55225-08-21111 Plastic Fencing	-	-	-	-	-	-	-	-	-	-	
24-55225-08-23522 Sand-Clay Materials/Equip	-	5,544	5,049	11,402	-	5,000	-	5,000	5,500	500 10%	One sand application (5yr ave)
24-55225-08-23575 Grandstand Lighting Improve	-	-	199,230	385	-	-	-	-	-	-	
24-55225-08-24333 Plumbing Repair/Maint	198	243	249	-	-	500	-	500	500	- 0%	
24-55225-08-24500 Electrical Improvements	-	-	3,092	-	5,948	-	-	7,500	-	-	2024A Procceds (\$50k)
24-55225-08-26500 Retaining Wall	-	-	-	-	-	-	-	-	-	-	
24-55225-08-75775 Steckling Bldg-Metal	-	150	-	-	-	-	-	-	-	-	
24-55225-08-75782 Restroom-Paint/Repair	330	24	-	-	-	30,000	4,924	30,000	-	(30,000) -100%	LC ARPA \$30k in 2024
24-55225-08-75788 Barn - Repair/Maint	37,135	23,229	-	2,498	-	2,500	-	2,500	-	(2,500) -100%	Contingency
24-55225-08-75790 Barn-Electrical Imp.	-	-	-	-	-	50,000	-	-	18,000	(32,000) -64%	2024A Procceds
24-55225-08-75792 Fencing Project	-	-	-	-	1,632	40,000	6,954	40,000	-	(40,000) -100%	LC Fairgrounds Donation in 2025
24-55225-08-81753 New Restroom -Grandstand	-	-	-	-	-	-	-	-	-	-	
24-55225-08-82122 Van (Former Sewer)	-	-	1,500	-	-	-	-	-	-	-	
24-55237-08-50024 Camping Improvements	-	-	-	-	135	69,865	18,238	69,865	-	(69,865) -100%	LC ARPA \$70k in 2024
<b>Subtotal Merrill Fairgrounds Expenses</b>	<b>78,925</b>	<b>90,788</b>	<b>259,789</b>	<b>60,163</b>	<b>59,544</b>	<b>234,632</b>	<b>41,396</b>	<b>200,139</b>	<b>47,448</b>	<b>(187,185) -79.8%</b>	
<b>Net MFG</b>	<b>12,800</b>	<b>(27,683)</b>	<b>(9,161)</b>	<b>4,182</b>	<b>146,099</b>	<b>(154,085)</b>	<b>8,427</b>	<b>(138,056)</b>	<b>9,553</b>	<b>163,637 -106.2%</b>	

**City of Merrill 2026 Proposed Budget**  
**Fund 24 Merrill Fair Grounds**

Payroll calculation

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	%	Notes:
<b>Bierman Building</b>												
<b>REVENUES</b>												
24-45513-43510 CARES COVID-19 Reimb	799	-	-	-	-	-	-	-	-	-	-	
24-45513-46732 Expo Center Revenues	700	6,958	10,192	17,265	19,044	17,000	10,650	17,000	20,000	3,000	18%	
24-45513-48460 Expo - Damages/Insurance	-	-	500	-	10,365	-	-	-	-	-	-	
24-45513-48500 Bierman Foundation-Grant	20,000	-	-	-	-	-	-	-	-	-	-	
<b>Subtotal Bierman Building Revenues</b>	<b>21,499</b>	<b>6,958</b>	<b>10,692</b>	<b>17,265</b>	<b>29,410</b>	<b>17,000</b>	<b>10,650</b>	<b>17,000</b>	<b>20,000</b>	<b>3,000</b>	<b>17.6%</b>	
<b>EXPENSES</b>												
<b>Personnel Services</b>												
24-55513-01-11000 Wages - Salaried	-	-	-	-	-	-	-	-	-	-	-	
24-55513-01-21000 Wages - Perm - Regular	2,818	494	1,323	1,583	709	-	-	-	-	-	-	
24-55513-01-22000 Overtime	-	-	-	-	-	-	-	-	-	-	-	
24-55513-01-23000 Longevity	-	-	223	253	268	-	-	-	-	-	-	
24-55513-01-25000 Wages - PT - Regular	6,187	3,789	6,131	10,751	9,846	13,959	5,425	13,959 *	13,418	(540)	-4%	0.4 FTE Custodian Split w/Library
24-55513-01-25500 Lincoln Industries-Custodian	-	2,898	3,357	132	-	-	-	-	-	-	-	
24-55513-01-51000 Social Security	674	533	839	968	825	1,068	440	1,068 *	1,026	(41)	-4%	0.4 FTE Custodian Split w/Library
24-55513-01-52000 Retirement (WRS)	190	29	90	108	68	970	-	970 *	966	(4)	0%	0.4 FTE Custodian Split w/Library
24-55513-01-54000 Health Insurance	1,513	240	520	53	55	-	-	- *	-	-	-	
24-55513-01-55000 Life Insurance	(14)	4	10	14	17	-	-	- *	-	-	-	
<b>Contractual Services</b>												
24-55513-02-16250 HVAC Service Contract	-	1,856	401	2,362	11,788	1,650	-	1,650	1,650	-	0%	
24-55513-02-16500 Fire/Security Service	2,060	1,999	2,234	2,181	365	2,000	588	2,000	2,000	-	0%	
24-55513-02-16700 Electrical Repair/Maint	126	-	-	423	154	500	-	500	500	-	0%	
24-55513-02-21000 Water and Sewer	912	1,102	1,872	1,176	2,109	2,000	393	2,000	2,000	-	0%	
24-55513-02-22000 Electric and Natural Gas	6,337	7,519	11,482	10,728	13,988	12,500	5,844	12,500	12,500	-	0%	
24-55513-02-23000 Outside Services	-	-	-	-	-	-	652	1,000	-	-	-	
24-55513-02-23250 Cleaning - Mats/Rugs, Etc	2,286	2,262	3,158	2,834	-	3,500	2,001	2,500	3,500	-	0%	
24-55513-02-23600 Waste Removal Services	-	-	-	-	4,762	-	-	-	-	-	-	
24-55513-02-25000 Telephone (Backup 911)	836	702	662	742	983	750	445	750	750	-	0%	
24-55513-02-25500 Fiber-Internet-Wireless	3,097	2,096	2,096	2,339	1,961	2,250	750	2,250	2,250	-	0%	
<b>Supplies &amp; Expenses</b>												
24-55513-03-30000 Mileage - Custodians	452	-	-	-	-	-	-	-	0	-	-	
24-55513-03-40000 Operating Supplies	741	106	1,583	818	1,942	1,500	26	1,000	1,500	-	0%	
24-55513-03-41000 Marketing - Expo Expense	-	-	-	630	-	1,000	-	1,000	1,000	-	0%	
24-55513-03-44000 Janitor Supplies	977	2,640	2,879	3,362	4,192	3,000	1,270	3,000	3,000	-	0%	
24-55513-03-44744 Kitchen Equip-Operating	-	-	-	-	-	125	-	125	125	-	0%	
24-55513-03-50000 Repair/Maint. Supplies	119	102	955	754	1,272	1,500	1,375	1,500	1,500	-	0%	
24-55513-03-56500 Painting - Exterior Metal	-	2,380	-	-	-	-	-	-	-	-	-	
24-55513-05-50220 COVID19 - Supplies	1,793	-	-	-	-	-	-	-	-	-	-	
<b>Capital</b>												
24-55513-08-80522 ADA-Restroom Doors	-	-	2,585	-	-	-	-	-	-	-	-	
24-55513-08-81000 Floor Scrubber/Vacuum	4,014	-	-	-	-	-	-	-	-	-	-	
24-55513-08-81001 Signage-Bierman Bldg.	300	64	-	-	-	-	-	-	-	-	-	
24-55513-08-81120 Freezer-Kitchen	-	-	-	3,107	-	-	-	-	-	-	-	
24-55513-08-81247 Landscaping	18,092	-	-	96	-	-	-	-	-	-	-	
<b>Subtotal Bierman Building Expenses</b>	<b>53,510</b>	<b>30,817</b>	<b>42,400</b>	<b>45,414</b>	<b>55,305</b>	<b>48,272</b>	<b>19,208</b>	<b>47,772</b>	<b>47,686</b>	<b>(586)</b>	<b>-1.2%</b>	
<b>Net Bierman Building</b>	<b>(32,011)</b>	<b>(23,859)</b>	<b>(31,708)</b>	<b>(28,149)</b>	<b>(25,895)</b>	<b>(31,272)</b>	<b>(8,558)</b>	<b>(30,772)</b>	<b>(27,686)</b>	<b>3,586</b>	<b>-11%</b>	

**City of Merrill 2026 Proposed Budget**  
**Fund 24 Merrill Fair Grounds**

Payroll calculation

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change		Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%	
<b>Total Revenues</b>	177,223	161,978	382,362	202,061	359,080	222,547	110,023	199,083	199,000	(23,547)	-11%	
<b>Total Expenses</b>	181,199	193,656	396,896	199,782	212,083	380,404	95,210	341,510	190,293	(190,110)	-50%	
<b>Net Change in Fund Balance</b>	(3,976)	(31,678)	(14,533)	2,279	146,997	(157,857)	14,813	(142,428)	8,707	166,563	-106%	
<b>ENDING FUND BALANCES</b>												
24-31-5224 N/L - MFG Improvements	500	500	500	-	-	-	-	-	-			
24-34-0000 Fund Balance - Festival	21,177	(10,500)	(25,033)	(22,755)	164,787	6,930	179,599	22,359	31,066			
<b>TOTAL</b>	21,677	(10,000)	(24,533)	(22,755)	164,787	6,930	179,599	22,359	31,066			

<b>Summary</b>												
Net Merrill Fair Grounds	12,800	(27,683)	(9,161)	4,182	146,099	(154,085)	8,427	(138,056)	9,553			
Net Bierman Building	(32,011)	(23,859)	(31,708)	(28,149)	(25,895)	(31,272)	(8,558)	(30,772)	(27,686)			
Net Room Tax	15,235	19,864	26,336	26,245	26,793	27,500	14,943	26,400	26,840			
<b>Total</b>	<b>(3,976)</b>	<b>(31,678)</b>	<b>(14,533)</b>	<b>2,279</b>	<b>146,997</b>	<b>(157,857)</b>	<b>14,813</b>	<b>(142,428)</b>	<b>8,707</b>			

**City of Merrill 2026 Proposed Budget  
Fund 26 Marketing & Communications**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	%	Notes:
<b>Beginning Balance</b>												
31-5714 N/L Cable Franchise	197,647	230,633	285,903	277,936	203,608	152,043	152,043	152,043	143,141			
<b>REVENUES</b>												
45305-43439 State VSP Aid	12,008	24,324	24,324	24,324	24,324	24,324	24,324	24,324	24,324	-	0%	DOR Estimates released 10/1.
45305-43510 CARES COVID-19 Reimb	18,326	-	-	-	-	-	-	-	-	-		
45305-44900 Cable Franchise (Less Adm)	107,595	95,107	93,409	93,920	85,240	95,500	43,955	87,910.18	90,000	(5,500)	-6%	5% allocated to General Fund
<b>TOTAL</b>	<b>137,929</b>	<b>119,432</b>	<b>117,733</b>	<b>118,244</b>	<b>109,564</b>	<b>119,824</b>	<b>68,279</b>	<b>112,235</b>	<b>114,324</b>	<b>(5,500)</b>	<b>-4.6%</b>	
<b>EXPENSES</b>												
<b>Personnel Services</b>												
26-55305-01-21000 Wages-Perm-Regular	-	-	-	-	-	31,985	13,342	31,985	38,081	6,096		Social Media/MFG Manager
New Longevity	-	-	-	-	-	-	-	-	-	-		
26-55305-01-51000 Social Security-Medicare	-	-	-	-	-	465	937	465	2,913	2,448		Social Media/MFG Manager
26-55305-01-52000 WRS - Retirement	-	-	-	-	-	2,000	-	2,000	2,742	742		Social Media/MFG Manager
NEW Health Insurance	-	-	-	-	-	-	-	-	-	-		
26-55305-01-55000 Life Insurance	-	-	-	-	-	50	17	50	72	22		Social Media/MFG Manager+ 10% Adn
<b>Supplies &amp; Expenses</b>												
26-55305-03-10000 Office Supplies	-	-	-	-	-	-	-	-	100	100		Postage, copies, etc.
26-55305-03-45000 Public Meeting Technology	18,473	38	112	26,112	-	10,000	-	6,851	10,000	-		Meeting software + hardware
26-55305-03-47250 Web Service (Host/Archive)	-	-	-	9,300	-	4,650	4,650	4,650	12,850	8,200	176.3%	Website Hosting, Social Media archive, Mu
26-55305-03-47534 Marketing Ads	-	-	-	8,859	13,045	-	-	-	28,500	28,500		Facebook \$2k/mo + Visitor Guide
26-55305-03-47535 Other Marketing Expenses	-	-	-	-	-	-	-	5,110	-	-		Vidoes, other projects, etc.
<b>TOTAL</b>	<b>104,943</b>	<b>64,162</b>	<b>125,700</b>	<b>192,572</b>	<b>161,129</b>	<b>145,687</b>	<b>64,018</b>	<b>121,136</b>	<b>95,258</b>	<b>(50,429)</b>	<b>-34.6%</b>	
Change in Net Position	32,986	55,270	(7,967)	(74,328)	(51,565)	(25,863)	4,262	(8,901)	19,067			
<b>ENDING FUND BALANCE</b>												
31-5714 N/L Cable Franchise	230,633	285,903	277,936	203,608	152,043	126,180	156,304	143,141	162,208			
<b>TOTAL</b>	<b>230,633</b>	<b>285,903</b>	<b>277,936</b>	<b>203,608</b>	<b>152,043</b>	<b>126,180</b>	<b>156,304</b>	<b>143,141</b>	<b>162,208</b>			
<b>SUMMARY:</b>												
<b>Merrill Productions</b>	58,666	54,401	82,957	68,045	65,237	35,650	-	-	-	(35,650)	-100.0%	
<b>Salary, Wages, Benefits</b>	-	-	-	-	-	34,500	43,808	22,850	43,808	9,308	27.0%	
<b>Meeting Technology</b>	46,277	9,762	10,944	59,823	17,398	35,729	22,850	22,850	(12,879)	-36.0%		
<b>Marketing</b>	-	-	31,799	64,704	78,494	39,808	28,600	28,600	(11,208)	-28.2%		
<b>TOTAL</b>	<b>104,943</b>	<b>64,162</b>	<b>125,700</b>	<b>192,572</b>	<b>161,129</b>	<b>145,687</b>	<b>95,258</b>	<b>95,258</b>	<b>(50,429)</b>	<b>-34.6%</b>		

**City of Merrill 2026 Proposed Budget  
Economic Development**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	Change %	Notes:
<b>EXPENSES</b>												
<b>Contractual Services</b>												
10-56700-02-13500												
Merrill Area Dev. Corp.	3,200	3,200	3,200	3,200	-	-	-	-	-	-	-	NA
10-56700-02-13750												
Lincoln County EDC	17,000	17,000	17,000	17,000	17,500	17,500	17,500	17,500	18,500	1,000	6%	Share with TIDs
10-56700-02-15000												
Appraisal - City-Factory	-	-	-	-	-	-	-	-	-	-	-	NA
10-57100-04-77528												
120 N Foster-Del Tax Parcel	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Special Services</b>												
10-56700-04-74000												
Housing Dev Incentive	-	-	-	-	-	-	-	-	-	-	-	Non-TID Housing
<b>TOTAL</b>	<b>20,200</b>	<b>20,200</b>	<b>20,200</b>	<b>20,200</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>	<b>18,500</b>	<b>1,000</b>	<b>5.7%</b>	

**City of Merrill 2026 Proposed Budget  
Budget Transfers**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	Change %	Notes:
<b>EXPENSES</b>												
<b>Transfers</b>												
10-59000-51-30000												
Transfer to Debt Serv.	35,000	26,945	118,280	26,945	26,945	26,945	26,945	26,945	26,945	-	0%	Landfill interfund loan repayment 2030.
10-59000-51-41000												
Transfer to TIDs	-	-	-	-	-	-	-	-	-	-	-	NA
<b>TOTAL</b>	<b>35,000</b>	<b>26,945</b>	<b>118,280</b>	<b>26,945</b>	<b>26,945</b>	<b>26,945</b>	<b>26,945</b>	<b>26,945</b>	<b>26,945</b>	<b>-</b>	<b>0.0%</b>	

**City of Merrill 2026 Proposed Budget**  
**Fund 52 Capital Projects**

\* Payroll calculation

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$ %	
<b>BEGINNING BALANCE</b>											
34-0000 Fund Bal.-Capital Projects						416,675	416,675	416,675	(221,091)		
<b>TOTAL</b>	-	-	-	-		416,675	416,675	416,675	(221,091)		
<b>REVENUES</b>											
52-40000-41110 Property Tax Levy	163,950	113,000	127,000	113,000	94,500	100,000	100,000	100,000	350,000	250,000 250%	Tax Levy
52-40000-41112 Transfer In - General Fund	-	26,945	26,945	26,945	-	-	-	-	-	-	
52-40000-41113 Proceeds from Long Term Debt	1,145,000	1,506,617	737,994	-	1,121,059	419,300	-	-	956,960	537,660 128%	Combined 2025+2026 Borrowing
52-40000-41114 Interest Income-Capital Proj	214	-	418	1,973	1,955	1,200	830	1,200	1,200	- 0%	
52-40000-41115 Debt Premium-Fund 52	32,723	65,975	-	-	14,823	-	-	-	-	-	
52-40000-41126 Transfer in from Fund 26	1,000	-	-	-	-	-	-	-	-	-	
52-40000-42200 SA - Paving	222	-	1,166	5,557	1,598	-	12,632	13,000	-	-	
52-40000-42400 SA-Curb, Gutter, or Sidewalk	10,789	6,650	21,307	2,759	-	15,000	3,648	4,000	-	(15,000) -100%	Sidewalk SA payments
52-40000-43533 State Hwy Project Refund	-	299	-	-	-	-	-	-	-	-	
52-40000-43577 WI DNR MS-4 Grant	6,843	-	62,013	-	-	-	-	-	-	-	
52-40000-43600 Airport Fuel CC Grant	-	18,176	-	-	-	-	-	-	-	-	
52-40000-43837 Fed Transit Capital-5311	1,062,970	714,365	-	-	-	-	-	-	-	-	
52-40000-43840 Tourism Capital Grant (ARPA)	-	-	140,000	-	-	-	-	-	-	-	
52-40000-43900 Recycling Grant - Carts	-	-	-	-	-	-	-	-	-	-	
52-40000-46100 Bid Spec Revenue	540	940	965	-	-	-	-	-	-	-	
52-40000-48300 Bierman Foundation Donation	-	-	-	184,019	-	759,435	-	772,000	-	(759,435) -100%	
52-40000-48310 Sale of Del Tax Land	-	-	-	18,554	-	-	-	-	-	-	
52-40000-48423 Donation - Lion's Club	-	-	-	8,000	-	-	-	-	-	-	
52-40000-48452 Insurance-Damages Reimb	4,350	-	-	-	402	-	1,500	1,500	-	-	
52-40000-48500 Vehicle/Equip Sales	-	8,717	30,000	15,346	-	-	-	-	-	-	
52-40000-48600 City Band Donation	-	-	-	-	-	-	-	-	-	-	
52-40000-48700 Hockey Assoc Donation	-	-	-	-	-	-	-	-	-	-	
52-40000-48721 Timber Sale Revenue	-	-	-	-	-	-	-	-	-	-	
52-40000-48725 River Bend Foundation-Donation	10,360	-	-	-	-	-	-	-	-	-	
52-40000-48750 Library Endowment	-	-	15,000	-	-	-	-	-	-	-	
52-40000-48755 Grants-Athletic Park Lights	-	-	-	-	-	-	-	-	-	-	
52-40000-48900 League-Safety Grant	-	4,463	-	-	-	-	-	-	-	-	
52-40000-48999 Focus on Energy Grants	1,000	3,600	-	1,479	-	-	-	-	-	-	
52-40000-49110 Proceeds from Borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Streets - Sealcoat</b>											
52-43313-41113 Proceeds from Long-Term Debt	55,000	55,000	50,000	-	122,839	60,000	-	-	60,000	- 0%	Combined 2025+2026 Borrowing
52-43313-41114 Debt Premium	-	-	-	-	1,167	-	-	-	-	-	
<b>Streets - Concrete</b>											
52-43337-41113 Proceeds from Long-Term Debt	-	62,880	85,000	-	155,042	100,000	-	-	100,000	- 0%	Combined 2025+2026 Borrowing
52-43337-42400 Special Assessments	-	3,564	1,768	8,932	20,317	-	8,798	17,250	5,000	5,000	
<b>Streets - Resurfacing</b>											
52-43388-41113 Proceeds from Long-Term Debt	100,000	85,503	86,510	-	284,244	250,000	-	-	500,000	250,000 100%	Combined 2025+2026 Borrowing
52-45250-46721 Timber Sales-Capital	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>	2,594,960	2,676,693	1,386,086	386,564	1,817,946	900,500	127,408	908,950	1,973,160	1,072,660 119.1%	
<b>EXPENSES</b>											
<b>Streets - Sealcoat</b>											
52-53313-01-11000 Salaries - Regular	-	1,507	-	-	-	-	-	-	-	-	
52-53313-01-21000 Wages - Perm - Regular	1,577	110	3,136	4,874	-	-	-	-	-	-	
52-53313-01-22000 Overtime	-	-	-	-	-	-	-	-	-	-	
52-53313-01-25000 Wages - Temp - Regular	-	210	-	-	-	-	-	-	-	-	
52-53313-01-51000 Social Security	121	138	240	373	-	-	-	-	-	-	
52-53313-01-52000 Retirement (WRS)	103	123	204	331	-	-	-	-	-	-	
52-53313-01-54000 Health Insurance	61	138	108	119	-	-	-	-	-	-	
52-53313-01-55000 Life Insurance	2	3	6	6	-	-	-	-	-	-	
52-53313-03-25333 Mico-Surfacing Contractor	50,521	48,944	43,413	54,375	58,179	60,000	-	56,182	60,000	- 0%	2026 Capital: Sealcoat
52-53313-03-40000 Operating Supplies	-	3,828	2,600	582	-	-	-	-	-	-	
52-53313-03-70000 Hot Mix for Overlay	-	-	-	-	-	-	-	-	-	-	
52-53313-03-71000 Buckshot Stone	-	-	-	-	-	-	-	-	-	-	
52-53313-03-72000 Seal Coat Oil	-	-	-	-	-	-	-	-	-	-	
52-53313-03-74000 County Hwy. Charges	-	-	-	-	-	-	-	-	-	-	
<b>Streets - Concrete</b>											
52-53337-01-11000 Salaries - Regular	-	-	5,227	6,614	-	-	-	-	-	-	

City of Merrill 2026 Proposed Budget

\* Payroll calculation

Fund 52 Capital Projects

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$ %	
52-53337-01-21000		30,413	33,847	28,670	58,283	26,045	10,280	16,464	-	(26,045) -100%	
52-53337-01-22000		291	71	9							
52-53337-01-25000											
52-53337-01-51000		2,199	2,914	2,668	4,359	1,992	756	1,200		(1,992) -100%	
52-53337-01-52000		2,027	2,542	2,400	4,001	1,810	721	1,151		(1,810) -100%	
52-53337-01-54000		7,374	2,593	1,421	4,512	3,905	1,826	2,792		(3,905) -100%	
52-53337-01-55000		46	62	57	136	43	11	18		(43) -100%	
52-53337-03-40000		2,837	10,687	3,995	12,186		9,950	28,473			
52-53337-03-73000		21,257	28,489	18,736	46,164	100,000	65	65	70,000	(30,000) -30%	2026 Capital: Concrete
<b>Streets - Resurfacing</b>											
52-53388-01-10000		2,011	3,136	3,528							
52-53388-01-21000	172	9,561	5,230	15,084	33						
52-53388-01-22000											
52-53388-01-25000											
52-53388-01-51000	11	847	624	1,358	2						
52-53388-01-52000	12	786	549	1,271	2						
52-53388-01-54000		1,565	666	1,506							
52-53388-01-55000	1	17	14	46	0						
52-53388-03-25755		18,968									
52-53388-03-40000	252		7,840	648	4,652						
52-53388-03-74000	84,032	5,094	1,309	16,746							
52-53388-03-75000											
52-53388-03-75555	1,617	46,653	35,242	35,303	199,052	250,000	34,564	38,349	250,000	0%	2026 Capital: Resurfacing 1/2 Taylor St.
<b>Capital Outlay/Projects</b>											
52-57001-01-11000		18,647									
52-57001-01-21000	8,795	2,814	18,542	9,479	14,791						
52-57001-01-22000		49	27								
52-57001-01-25000		220									
52-57001-01-51000	648	1,726	1,414	690	1,059						
52-57001-01-52000	594	1,513	1,185	645	1,021						
52-57001-01-54000	1,297	3,695	2,910	1,180	1,521						
52-57001-01-55000	48	177	110	16	50						
52-57001-08-23500	3,173										
52-57001-08-25000	344,681	247,878	(682)	71,350	300						
52-57001-08-25023											
52-57001-08-25077	9,130			6,284	8,507	5,000			10,000	5,000 100%	2026 Capital: Trees
52-57001-08-25565					10,521						
52-57001-08-26150	6,340	1,288	62	575							
52-57001-08-26900	80,089	144,586	3,445								
52-57001-08-26905						80,000				(80,000) -100%	2024 Capital Project (balance)
52-57001-08-26915					15,000						
52-57001-08-26924					140,978	188,750	54,081	78,870	46,000	(142,750) -76%	2026: IT Voice Gateways +Phone Cloud
52-57001-08-26925											
52-57001-08-26950											
52-57001-08-26988											
52-57001-08-27000					53,700						
52-57001-08-27050											
52-57001-08-27100	117,380	3,250	13,022	9,077	3,500						
52-57001-08-27122											
52-57001-08-27125									65,000	65,000	2026: City Hall Rooftop HVAC
52-57001-08-27129					63,172						
52-57001-08-27265											
52-57001-08-27300											
52-57001-08-27301			10,520	336							
52-57001-08-27320		18,268									
52-57001-08-27322	30,176										
52-57001-08-27350			11,842								
52-57001-08-27511			141,300								
52-57001-08-27515					26,292				20,000	20,000	2026: Refurbish decking on Prairie Trails Bridge
52-57001-08-27550		13,385			13,311						
52-57001-08-27590		1,893		13,698	1,360	32,600				(32,600) -100%	
52-57001-08-27600											
52-57001-08-27625											
52-57001-08-27640	12,292	13,555									

**City of Merrill 2026 Proposed Budget**  
**Fund 52 Capital Projects**

\* Payroll calculation

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$ %	
52-57001-08-27643	RB Trail-Lights Vandalism	5,350	-	-	-	-	-	-	-	-	
52-57001-08-27650	Athletic Park-Field Lights	-	-	-	-	-	-	-	-	-	
52-57001-08-27651	River Bend Trail - West	252	-	-	-	-	-	-	-	-	
52-57001-08-27652	Agra Pavilion-S. Park St.	606	-	-	-	-	-	-	-	-	
52-57001-08-27653	Athletic Park-Tuck Pointing	17,679	-	-	-	-	-	-	-	-	
52-57001-08-27655	Athletic Park-Parking Lot	50,250	-	-	-	-	-	-	-	-	
52-57001-08-27666	Parks Lots - Crack Sealing	-	-	-	-	-	-	-	-	-	
52-57001-08-27750	Parks Equipment/Vehicles	65,790	16,000	-	62,462	-	-	-	-	-	
52-57001-08-27753	Picnic Tables	-	-	-	-	-	-	-	-	-	
52-57001-08-27755	Skate Park-Design	8,000	-	-	-	-	-	-	-	-	
52-57001-08-27850	MARC - Smith HVAC	-	-	-	-	-	-	-	-	-	
52-57001-08-27852	Smith Center - Flooring	-	-	-	-	-	-	-	-	-	
52-57001-08-27851	Smith Center - Equipment	-	-	-	-	5,000	4,495	4,495	-	(5,000) -100%	
52-57001-08-27855	MARC - Field Improvements	-	-	-	-	759,435	-	772,000	-	(759,435) -100%	
52-57001-05-27899	Pool Equipment	-	-	-	-	-	-	-	30,000	30,000	2026: Pool Pump
52-57001-08-27857	Parks Equipment	-	-	11,884	17,134	26,216	15,000	13,271	25,000	10,000 67%	2026: Parks Entrance Signs
52-57001-08-27890	Park Shelters-Water/Concrete	-	13,457	10,071	-	-	9,000	8,935	9,000	18,000 9,000 100%	2026: Shelter Concrete
52-57001-08-27892	Playground - Surfaces	-	-	32,900	-	-	5,000	-	-	(5,000) -100%	
52-57001-08-27895	Pickelball - Ott's Park	-	-	-	172,207	-	-	-	-	-	
52-57001-08-27899	Pool Capital Equipment	-	-	-	-	45,000	9,638	44,000	-	(45,000) -100%	
52-57001-08-28100	Library Improvements	141,875	-	43,269	5,719	34,479	19,800	19,800	19,800	87,660 67,860 343%	2026: Carpet Replacement (1floor) + Security Cameras
52-57001-08-28210	Police Squad/Equipment	30,000	70,000	35,000	35,000	-	-	-	-	-	Budgeted in PD operating
52-57001-08-28215	Police - Bulk Ammo	5,000	-	-	-	-	-	-	-	-	
52-57001-08-28575	Police Portable Radios	-	-	-	-	-	-	-	-	-	
52-57001-08-28577	Police Radio Repeater	-	-	-	-	-	-	-	-	-	
52-57001-08-28617	Police Records Software	-	-	-	-	-	-	-	-	-	
52-57001-08-30000	Transit Buses	1,332,706	892,956	-	-	-	-	-	-	-	
52-57001-08-30577	Transit Communications	-	-	-	-	-	-	-	-	-	
52-57001-08-30977	Stormwater MS-4 Plan	44,535	61,405	-	-	-	-	-	-	-	
52-57001-08-31000	Streets - Equip/Vehicles	191,007	655,129	581,538	59,177	137,500	423,000	324,967	358,191	400,000 (23,000) -5%	2026 Streets Tractor Broom + Rear Blade
52-57001-08-31500	Streets - Building Imp.	124,262	51,168	21,624	-	-	27,364	27,364	27,364	(27,364) -100%	
52-57001-08-31511	Streets - Parking Lot	-	91,488	-	-	-	-	-	-	-	
52-57001-08-31576	Streets-Radio Upgrades	-	-	-	-	-	-	-	-	-	
52-57001-08-31599	Streets - Fuel System	-	-	-	-	-	-	-	-	-	
52-57001-08-31600	Crushing-Street Materials	50,000	-	49,999	-	-	50,000	50,032	50,032	(50,000) -100%	
52-57001-08-31601	Streets-Screened Dirt	12,500	-	-	-	-	25,000	32	25,000	(25,000) -100%	
52-57001-08-31800	Airport-Improvements	-	-	-	-	-	-	-	-	-	
52-57001-08-31849	Airport Fuel CC-State 20%	-	3,835	-	-	-	-	-	-	-	
52-57001-08-31850	Airport - Facility Imp.	-	18,344	-	-	-	-	-	-	-	
52-57001-08-52224	MFG - Electrical Improvements	-	-	-	-	9,150	-	-	5,000	5,000	2026:MFG Security Cameras
<b>Financing Costs</b>											
52-58202-06-24000	Borrowing Costs/Interest	62,596	93,835	9,504	-	59,809	-	-	65,000	65,000	Estimate for borrowing costs
52-58202-06-52000	Transfer to Debt Service	26,243	48,489	-	-	-	-	-	-	-	
<b>TOTAL</b>	<b>2,921,773</b>	<b>2,695,999</b>	<b>1,190,234</b>	<b>665,752</b>	<b>1,013,798</b>	<b>2,133,744</b>	<b>557,517</b>	<b>1,546,716</b>	<b>1,151,660</b>	<b>(982,084) -46.0%</b>	
Revenues Less Expenses	(326,813)	(19,305)	195,852	(279,188)	804,148	(355,535)	(430,109)	(637,766)	821,500		
<b>ENDING BALANCE</b>											
52-34-0000	Fund Bal.-Capital Projects	311,252	(15,561)	(34,866)	115,926	115,926	61,140	(13,434)	(221,091)	600,409	
<b>TOTAL</b>	<b>311,252</b>	<b>(15,561)</b>	<b>(34,866)</b>	<b>115,926</b>	<b>115,926</b>	<b>61,140</b>	<b>(13,434)</b>	<b>(221,091)</b>	<b>600,409</b>		

**City of Merrill 2026 Proposed Budget**

\* Payroll calculation

**Fund 52 Capital Projects**

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%
<b>Capital Projects Borrowing History</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>			<b>2025</b>	<b>2026</b>		
Projects	1,145,000	1,506,617	737,994	-	1,121,059			-	956,960		
Sealcoating Program	55,000	55,000	50,000	-	122,839			-	60,000		
Concrete/Sidewalk Program	-	62,880	85,000	-	155,042			-	100,000		
Street Resurfacing	100,000	85,503	86,510	-	284,244			-	500,000		
<b>Total</b>	<b>1,300,000</b>	<b>1,710,000</b>	<b>959,504</b>	<b>-</b>	<b>1,683,184</b>			<b>-</b>	<b>1,616,960</b>		
<b>Capital Projects</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>		<b>2025</b>	<b>2026</b>		
Projects	2,694,454	2,346,727	989,981	465,029	562,426	1,689,949	499,344	1,402,023	706,660		
Sealcoating Program	52,385	55,000	49,707	60,662	58,179	60,000	-	56,182	60,000		
Concrete/Sidewalk Program	-	66,444	86,432	64,571	129,642	133,795	23,609	50,163	70,000		
Street Resurfacing	86,096	85,503	54,609	75,491	203,741	250,000	34,564	38,349	250,000		
Borrowing Expenses	88,838	142,324	9,504	-	59,809	-	-	-	65,000		
<b>Total</b>	<b>2,921,773</b>	<b>2,695,999</b>	<b>1,190,234</b>	<b>665,752</b>	<b>1,013,798</b>	<b>2,133,744</b>	<b>557,517</b>	<b>1,546,716</b>	<b>1,151,660</b>		

**Special Revenue Funds**  
**Fund 25 Community Development**

**City of Merrill 2026 Proposed Budget**  
**Fund 25 Community Development**

		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:
		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%
<b>BEGINNING FUND BALANCES</b>												
25-34-0000	CD Fund Balance	535,711	657,522	539,977	535,251	501,651	544,118	544,118	544,118	427,118		
<b>TOTAL</b>		<b>535,711</b>	<b>657,522</b>	<b>539,977</b>	<b>535,251</b>	<b>501,651</b>	<b>625,534</b>	<b>544,118</b>	<b>544,118</b>	<b>427,118</b>		
<b>REVENUES</b>												
25-40000-48114	Int CK/PCCU - CDBG	83	56	176	1,223	1,419	900	567	900	1,000	100	11% 5yr Ave \$600
25-40000-48115	Int CK- HCRI	1	1	2	2	-	-	-	-	-	-	
25-40000-48116	Int CK/PCCU HOME	8	5	12	-	-	-	-	-	-	-	
25-40000-48118	Int SBA Accounts	212	126	130	811	1,420	800	530	800	550	(250)	-31% 5yr Ave \$540
25-40000-48610	Housing Paybacks- Prin.	57,499	108,772	60,443	159,813	120,528	90,000	2,234	5,000	75,000	(15,000)	-17% 5yr Ave \$101,000
25-40000-48615	Housing Paybacks- Interest	-	-	-	-	-	-	-	-	-	-	
25-40000-48630	Rental Paybacks-Prin.	4,400	3,800	2,800	5,900	800	-	-	-	-	-	
25-40000-48650	SBA Paybacks- Prin.	261,606	18,633	23,090	30,781	17,789	22,500	8,013	22,500	15,000	(7,500)	-33% 5yr Ave \$70,380
25-40000-48655	SBA Paybacks- Interest	2,096	754	1,564	13,941	5,240	4,000	2,501	4,000	4,000	-	0% 5yr Ave \$4,700
25-40000-48660	HCRI Paybacks- Prin.	-	-	-	-	-	-	-	-	-	-	
25-40000-48670	HOME Paybacks- Prin.	-	-	5,275	-	-	-	-	-	-	-	
25-40000-48777	TID No. 7 Loan Repayment	-	-	-	-	-	-	-	-	-	-	
25-46900-41110	Property Taxes - CD	14,000	12,905	10,000	10,000	10,000	-	-	-	-	-	Tax Levy
25-46900-47500	CD Admin. Charges	-	-	1,675	-	-	-	-	-	-	-	
25-46900-47550	Inspection Fee	125	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>		<b>340,031</b>	<b>145,051</b>	<b>105,168</b>	<b>222,471</b>	<b>157,196</b>	<b>118,200</b>	<b>13,845</b>	<b>33,200</b>	<b>95,550</b>	<b>(22,650)</b>	<b>-19.2%</b>
<b>EXPENSES</b>												
<b>Special Services</b>												
25-50000-04-35000	CDBG RLF Payouts	76,974	35,163	69,842	129,638	55,276	75,000	-	125,000	75,000	-	0% 5yr Ave \$73,400
25-50000-04-35777	CDBG Rental Payouts	-	-	-	-	-	-	-	-	-	-	
25-50000-04-37000	HCRI RLF Payouts	-	-	-	1,213	-	-	-	-	-	-	
25-50000-04-62500	SBA Loans to Business	33,509	200,000	-	75,000	-	43,200	-	25,000	25,000	(18,200)	-42% 5yr Ave \$61,700
25-50000-04-62511	Small Bus. Gran t- COVID19	80,794	-	-	-	-	-	-	-	-	-	
25-50000-04-70000	RLF Administration	-	-	-	-	-	-	-	-	-	-	
<b>Personnel Services</b>												
25-56900-01-21000	Wages - Perm - Regular	16,384	15,458	25,985	33,712	14,750	-	-	-	-	-	Position eliminated
25-56900-01-22000	Overtime	303	-	343	-	-	-	-	-	-	-	
25-56900-01-23000	Longevity	116	116	380	395	-	-	-	-	-	-	
25-56900-01-51000	Social Security	1,142	1,141	1,909	2,426	2,304	-	-	-	-	-	
25-56900-01-52000	Retirement (WRS)	1,109	1,125	1,694	2,306	939	-	-	-	-	-	
25-56900-01-54000	Health Insurance	6,314	6,242	8,097	10,043	40,940	-	-	-	-	-	
25-56900-01-55000	Life Insurance	89	94	189	315	112	-	-	-	-	-	
<b>Contractual Services</b>												
25-56900-02-25000	Telephone	109	130	125	135	34	-	-	-	-	-	
25-56900-02-32000	SBA Adm Expense	-	1,675	-	-	-	-	-	-	-	-	
25-56900-02-50000	LCEDC Loan Review	-	-	-	-	-	-	-	-	-	-	
<b>Office Supplies</b>												
25-56900-03-10000	Office Supplies	640	483	656	219	64	-	60	75	100	100	
25-56900-03-11000	Postage	103	182	227	207	35	-	-	-	-	-	
25-56900-03-13000	Copier	96	131	93	148	27	-	-	-	-	-	
25-56900-03-13500	Legal Filing Fees	135	165	135	208	120	-	105	125	125	125	
25-56900-03-32000	Education & Conference	112	24	69	58	-	-	-	-	-	-	

**City of Merrill 2026 Proposed Budget**  
**Fund 25 Community Development**

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$ %	
25-56900-03-40000 Operating Supplies	80	360	115	-	68	-	-	-	-	-	
25-56900-03-41000 Advertising/PR	-	25	-	-	-	-	-	-	-	-	
25-56900-03-53000 Mileage - Fuel	37	82	35	47	60	-	-	-	-	-	
<b>Technology</b>											
25-56900-15-42500 Computer Hardware/Upgrades	172	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>	218,220	262,596	109,894	256,071	114,729	118,200	165	150,200	100,225	(17,975) -15.2%	
<b>Change in Net Position</b>	121,811	(117,545)	(4,725)	(33,600)	42,467	-	13,680	(117,000)	(4,675)		
<b>ENDING FUND BALANCES</b>											
25-25-34-0000 CD Fund Balance	657,522	539,977	535,251	501,651	544,118	625,534	557,798	427,118	422,443		
<b>TOTAL</b>	657,522	539,977	535,251	501,651	544,118	625,534	625,534	427,118	422,443		