



CITY OF MERRILL
COMMITTEE OF THE WHOLE
AGENDA • TUESDAY, OCTOBER 28, 2025

Regular Meeting

City Hall Council Chambers

6:30 PM

To attend remotely call 321-866-6182 PIN 288 175 273 #

- I. Call to Order**
- II. Roll Call**
- III. Public Comment**
- IV. General Agenda Items for Consideration**
 - 1. Consider approving the minutes from the October 14th meeting.
 - 2. Review & Discuss 2026 Proposed Budget
- V. Adjournment**

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

**CITY OF MERRILL
COMMITTEE OF THE WHOLE
TUESDAY, OCTOBER 14, 2025 MINUTES
REGULAR MEETING CITY HALL COUNCIL CHAMBERS 5:30 PM**

- I. Call to Order** Mayor Hass called the meeting to order at 5:30 pm
Present: Mayor Hass, D1 Alderperson A. Caylor, D2 Alderperson M. Caylor, D3 Alderperson Meyer, D4 Alderperson Fermanich, D5 Alderperson Holdorf, D6 Alderperson Rick (remote), D7 Alderperson Weix Jr., D8 Alderperson Rutkowski
Present Not Voting: City Administrator Akey, City Clerk Anderson-Malm, Finance Director Ley, Enrichment Center Director Mrachek, Facilities Maintenance Manager Brunett, Fire Chief Klug, Information Technology Manager Brown, Library Director Ollhoff, Park & Recreation Director Wendorf, Police Chief Bennett, Street Superintendent Bonack, Transit Director Brummond, Utility Operations Manager Steinagel, Al Wix, other citizens.
Excused: Building Inspector/Zoning Administrator Pagel
- II. Roll Call** Roll call was taken. 8 in person and 1 remote.
- III. Public Comment** There was no public comment.
- IV. General Agenda Items for Consideration**
- 1. Consider approving the minutes from the previous meeting.** - (D1 Alderperson A. Caylor/D3 Alderperson Meyer) motion/second to place minutes on file. The motion passed.
 - 2. Review & Discuss 2026 Budget Requests:**
 - a. General Fund Operating Budget**
 - b. Community Development Fund** - Finance Director Ley gave an update regarding the Capital Projects. Library Director Ollhoff updated the committee with the quotes for the library carpet project. Following discussion, Mayor Hass/D1 Alderperson A. Caylor motion/second to remove the library carpet from the capital projects budget. The motion passed on a 9/0 roll call vote.

Finance Director Ley updated the committee with a General Fund review. The discussion moved to the Community Development Fund. Following discussion, D3 Alderperson Meyer/D4 Alderperson Fermanich motion/second to reduce the Historic Society request from \$8,000 to \$5,000. The motion passed on a 9/0 roll call vote.

D3 Alderperson Meyer started a discussion regarding pay for Alderpeople. A suggestion of an additional \$30 increase in base pay was brought up. D2 Alderperson M. Caylor mentioned it is not a good time to increase Alderperson pay but would like to see an increase in the Mayor's pay. D8 Alderperson Rutkowski seconded those thoughts. It was decided the Mayor's salary would be included in the October 28th Committee of the Whole Budget meeting.

Due to the lack of time remaining, the new requests will be addressed at the Committee of the Whole Budget meeting on October 28th at 6:30 pm.

- V. Adjournment** (D2 Alderperson M. Caylor/D3 Alderperson Meyer) motion/second to adjourn. The motion passed. The meeting was adjourned at 6:32 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 #4



Date: 10/28/2025

City of Merrill

2026 Proposed Budget

General Fund

Summary of New Requests

General Fund Overview

Revenue Summary and Detailed Revenue Accounts

Expense Summary

Detailed Budgets

Common Council	2% Fire Dues	Airport
Mayor	Ambulance EMS	Airport Fuel
City Attorney	Building Inspection/Zoning	Transit
Municipal Court	Weight & Measures	Merrill Enrichment Center
Administrator	Engineering	MEC Transportation
Personnel/Human Resources	Stormwater Plan/Construction	Health Officer
City Clerk	Street Commissioner	T.B. Scott Library
Elections	Street Superintendent	Parks Department
Clerk/Treasurer Staff	Garage Maintenance	Other Parks Departments
Treasurer/Finance Director	Operations Support	Recreation Programs
Information Technology	Roads	MARC Smith Center
City Maintenance	Street Cleaning	Aquatic Center
Property Assessment	Snow & Ice	Community/Events
Independent Audit	Stormwater Maintenance	Outside Agencies
Over-Collected Taxes	Street Painting	Merrill Fairgrounds
Insurance/Employee	Street Crew Expense	Marketing
Police Department	Street Lighting	Economic Development
School Resource Officer	Traffic Control	Budget Transfers
Fire Department	Landfill Remediation	Capital Outlay

City of Merrill
General Fund Overview

	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	%
Beginning Fund Balance	1,943,369	2,849,140	2,849,140	2,849,140	2,658,774		
REVENUE							
Tax Revenue	4,398,233	4,515,729	4,409,509	4,539,232	4,332,197	(183,532)	-4.1%
Special Assessments	21,915	15,000	25,078	34,250	5,000	(10,000)	-66.7%
Intergovernmental Revenues	6,428,029	6,364,001	1,116,201	6,372,651	6,299,234	(64,767)	-1.0%
Licenses and Permits	153,261	178,170	103,458	166,155	168,770	(9,400)	-5.3%
Fines, Forfeits and Penalties	108,720	101,000	67,210	89,000	110,000	9,000	8.9%
Public Charges for Services	586,947	539,925	249,932	555,130	521,000	(18,925)	-3.5%
Intergovernmental Charges for Services	1,922,000	1,960,148	867,614	1,706,751	2,097,363	137,215	7.0%
Miscellaneous Revenues	678,328	1,574,020	707,908	1,685,623	311,210	(1,262,810)	-80.2%
Other Financing Sources	2,076,075	1,553,245	91,701	482,298	2,275,587	722,342	46.5%
TOTAL REVENUE	16,373,508	16,801,238	7,638,611	15,631,091	16,120,361	(680,876)	-4.1%
EXPENDITURES							
General Government	1,895,237	2,259,353	850,641	1,196,500	1,726,057	(533,296)	-23.6%
Police Department	3,149,479	3,384,352	1,479,746	3,154,563	3,456,263	71,911	2.1%
Fire Department	1,795,108	1,817,219	879,253	1,872,164	1,873,434	56,215	3.1%
Ambulance/EMS	1,235,444	1,266,727	562,693	1,266,735	1,313,047	46,320	3.7%
Other Public Safety	204,227	126,097	60,090	122,638	132,217	6,120	4.9%
Total Public Safety	6,384,259	6,594,395	2,981,781	6,416,100	6,774,960	180,566	2.7%
Public Works	2,389,341	1,991,792	916,995	1,986,996	2,164,770	172,978	8.7%
Other Transportation	683,439	850,410	320,556	815,036	825,818	(24,592)	-2.9%
Garbage & Recycling Collection	481,490	495,057	218,016	482,657	490,365	(4,693)	-0.9%
Other Sanitation	2,690	10,406	2,870	10,406	4,830	(5,576)	-53.6%
Health and Human Services	207,474	191,391	84,560	188,931	198,445	7,053	3.7%
Culture, Recreation and Education	2,627,884	2,678,715	1,119,690	2,607,381	2,490,457	(188,258)	-7.0%
Conservation & Development	17,500	17,500	17,500	17,500	18,500	1,000	5.7%
Capital Outlay	683,702	2,099,949	2,099,949	2,099,949	1,361,160	(738,789)	-35.2%
Interest and Fiscal Charges	61,351	-	-	-	65,000	65,000	
Transfers	33,370	-	-	-	-	-	
TOTAL EXPENDITURES	15,467,737	17,188,969	8,612,558	15,821,457	16,120,362	(1,068,607)	-6.2%
Net Change in Fund Balance	905,771	(387,731)		(190,366)	(0)		
Ending Fund Balance	2,849,140	2,461,409		2,658,774	2,658,774		
% of Operating Expenses	18.4%	14.3%		16.8%	16.5%		
Assigned Fund Balance							
Nonspendable	290,431						
Restricted	576,325						
Committed	864,907						
Total Assigned General Fund Balance	1,731,663						
Unassigned Fund Balance	1,117,477						

City of Merrill 2026 Proposed Budget

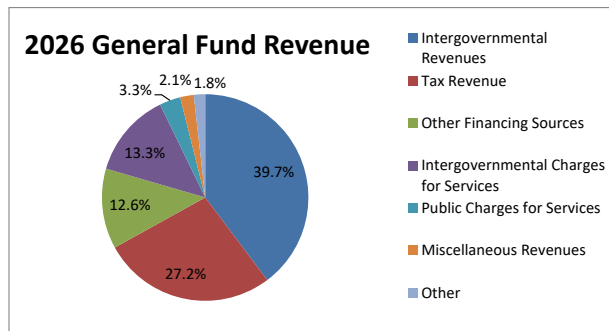
General Fund Revenues

Summary of General Fund Revenues

	2025 Budget	2026 Budget	\$ Change	% Change	% of 2026
Tax Revenue	4,515,729	4,332,197	(183,532)	-4.1%	26.9%
Special Assessments	15,000	5,000	(10,000)	-66.7%	0.0%
Intergovernmental Revenues	6,364,001	6,299,234	(64,767)	-1.0%	39.1%
Licenses and Permits	178,170	168,770	(9,400)	-5.3%	1.0%
Fines, Forfeits and Penalties	101,000	110,000	9,000	8.9%	0.7%
Public Charges for Services	539,925	521,000	(18,925)	-3.5%	3.2%
Intergovernmental Charges for Services	1,960,148	2,097,363	137,215	7.0%	13.0%
Miscellaneous Revenues	1,574,020	311,210	(1,262,810)	-80.2%	1.9%
Other Financing Sources	1,553,245	2,275,587	722,342	46.5%	14.1%
Total	16,801,238	16,120,361	(680,876)	-4.1%	100%

More Detailed Explanation of Changes	2025 Revenues	Less One-time Revenues	Adjusted 2025 Revenue	2026 Budget Proposed	\$ Change	% Change	Notes:
Tax Revenue	4,515,729		4,515,729	4,332,197	(183,532)	-4.1%	
Special Assessments	15,000		15,000	5,000	(10,000)	-66.7%	Expected decline in collections (fewer outstanding projects)
Intergovernmental Revenues	6,364,001	(67,897)	6,296,104	6,299,234	3,130	0.0%	Based on DOR estimates
Licenses and Permits	178,170		178,170	168,770	(9,400)	-5.3%	Variation due to to every other year licenses (bartender-2yr)
Fines, Forfeits and Penalties	101,000		101,000	110,000	9,000	8.9%	Collect the police technology fee
Public Charges for Services	539,925		539,925	521,000	(18,925)	-3.5%	Eliminate CVR program, more tempered Mass transit revenue expectations
Intergovernmental Charges for Services	1,960,148		1,960,148	2,097,363	137,215	7.0%	Additional County Ambulance Aid (reimb) + MAPS SRO Matching funds
Miscellaneous Revenues	1,574,020	(1,199,535)	374,485	311,210	(63,275)	-16.9%	Conservative estimates investment earnings, unknown insurance recoveries, etc.
Other Financing Sources	1,553,245	(1,134,300)	418,945	2,275,587	1,856,642	443.2%	Combined 2025-2026 Borrowing
Total	16,801,238	(2,401,732)	14,399,506	16,120,361	1,720,856	12.0%	

2025 One Time Revenues:	2025
EMS Equipment Flex Grant (Act 102)	67,897
Bierman Armory Purchase Donation	400,100
Festival Grounds Fence Donation	40,000
Bierman MARC Field Lights Donation	759,435
Fund Balance Applied (retirement payouts x4)	290,000
2025 Proceeds from Debt (delayed to 2026)	844,300
Total	2,401,732



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

Summary of General Fund Revenues

	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	4,332,197	(183,532)	-4%
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	6,299,234	(64,767)	-1%
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	521,000	(18,925)	-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	311,210	(1,262,810)	-80%
Other Financing Sources	1,745,547	2,208,706	1,341,953	357,856	2,076,076	1,553,245	2,275,587	722,342	47%
Total	15,888,829	15,597,127	14,945,616	14,396,673	16,375,836	16,801,238	16,120,361	(680,876)	-4%

City of Merrill 2026 Proposed Budget

Full General Fund Revenue Detail:

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	2025 Projection	2026 Proposed	Change		Notes:
									\$	%	
REVENUES											
Taxes											3,716,524
General Property Taxes	3,966,350	3,933,341	3,956,209	3,866,455	3,910,824	4,086,924	4,086,924	3,663,524	(423,400)	-10%	Tax Levy
Mobile Home Parking Fees	16,158	20,551	26,689	32,375	51,320	28,500	52,000	28,500	-	0%	Shared with MAPS Qtrly
PILOT-Housing Authority	48,466	63,543	61,318	63,593	72,200	70,000	78,768	70,000	-	0%	Syr Ave \$61,800
Interest on Del. Taxes	16,577	10,906	16,524	11,083	15,530	15,000	11,400	14,100	(900)	-6%	Syr Ave \$14,125
Other Taxing-Reimbursement	264	442	124	101	353	750	585	500	(250)	-33%	Chargebacks
MARC Room Tax Allocation	-	-	-	10,741	10,741	-	-	9,760	9,760	-	
Tax Levy - Landfill	-	-	-	-	-	-	-	-	-	-	Inactive
Property Tax - Landfill	-	-	-	-	-	10,000	10,000	5,000	(5,000)	-50%	Tax Levy
Property Taxes-SRO	59,572	60,667	46,486	62,661	64,238	64,308	64,308	61,313	(2,995)	-5%	Syr Ave \$58,725
Property Tax-MFG	36,000	36,000	36,000	46,000	36,000	15,247	15,247	32,500	17,253	113%	Tax Levy
Room Tax	63,998	91,915	121,043	120,451	124,027	125,000	120,000	122,000	(3,000)	-2%	3yr ave \$121,850
Property Taxes-NonLapsing	500	500	468	3,500	3,500	-	-	-	-	-	
Lift Rental - N/L	-	-	-	-	-	-	-	-	-	-	
Tax Levy - Election Equip	-	-	-	-	-	-	-	-	-	-	
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 Levy - to Fund 27	-	-	-	-	-	-	-	-	-	-	
Tax Levy-Library Health	-	-	-	-	-	-	-	-	-	-	
Tax-Hist Preservation Unexpnd	500	500	-	-	-	-	-	-	-	-	Tax Levy
Tax Levy - Watering	-	-	-	-	-	-	-	-	-	-	
Holiday Decorations-Tax Levy	-	-	-	-	-	-	-	-	-	-	
Tax Levy-Smith Center Roof	-	-	-	-	-	-	-	-	-	-	
Tax Levy - 2020 Fund 27	-	-	-	-	-	-	-	-	-	-	
Tax Levy - Airport 2020	-	-	-	45,000	-	-	-	10,000	10,000	-	Inactive
Property Tax Levy	163,950	113,000	127,000	113,000	94,500	100,000	100,000	315,000	215,000	215%	Tax Levy
Subtotal	4,382,585	4,376,615	4,417,860	4,402,460	4,398,233	4,515,729	4,539,232	4,332,197	(183,532)	-4.1%	
	(6,679)	0	(684)	86,741	-	-	-	-	-	-	
Special Assessments											
SA - Paving	222	-	1,166	5,557	1,598	-	13,000	-	-	-	
SA-Curb, Gutter, or Sidewalk	10,789	6,650	21,307	2,759	-	15,000	4,000	-	(15,000)	-100%	Sidewalk SA payments
Special Assessments	-	3,564	1,768	8,932	20,317	-	17,250	5,000	5,000	-	
Subtotal	11,011	10,213	24,241	17,248	21,915	15,000	34,250	5,000	(10,000)	-66.7%	
	(0)	(1)	27	0	(0)	-	-	-	-	-	
Intergovernmental Revenues											
Expend. Restraint	279,870	271,030	270,262	293,553	298,700	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	3,114,755	-	0%	9/15/25 DOR Estimate
Supplemental Shared Rev.	-	-	-	-	686,303	702,087	702,087	702,087	-	0%	9/15/25 DOR Estimate
Utility Aid - State	42,720	41,421	58,684	59,004	60,814	59,118	59,118	59,118	-	0%	9/15/25 DOR Estimate
Exempt. Computer Aid	51,081	51,081	51,081	51,081	51,081	51,081	51,081	51,081	-	0%	10/1/25 DOR Estimate
State PP Aid	41,372	63,006	41,372	41,372	41,372	125,790	125,787	125,787	(3)	0%	8/15/25 DOR Estimate
Gen. Transportation Aids	759,663	814,887	829,025	846,058	880,226	880,096	880,096	880,096	-	0%	
Connecting Highway Aids	104,729	105,183	105,358	105,491	150,096	128,193	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	13,500	-	0%	
PILOT-ST. Conservation	3,973	3,996	4,089	3,808	3,799	3,750	3,054	3,750	-	0%	
CARES - COVID-19 Reimb	10,933	-	-	-	-	-	-	-	-	-	Inactive
Federal ARPA-Am Rescue	9,125	-	-	-	-	-	-	-	-	-	Inactive
CARES COVID-19 Reimb	15,640	-	-	-	-	-	-	-	-	-	Inactive
CARES - COVID-19 Reimb	-	-	207	750	-	-	-	263	-	-	
WEC - Voting Equipment	-	-	-	-	-	-	-	-	-	-	
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	2,904	32,412	27,760	46,491	-	-	-	-	-	-	
Fed. Hwy. Safety Enforcement	12,688	-	-	-	-	-	-	-	-	-	Inactive
CARES - COVID19 Reimb	-	-	80,541	163,679	-	-	-	-	-	-	Inactive
Federal ARPA-Am Rescue	3,360	3,200	2,880	3,040	4,800	3,200	3,200	3,450	250	8%	Syr Ave
State DOJ-LE Training	10,623	-	4,105	6,900	4,641	5,000	3,600	5,000	-	0%	
Other Gov. Grants	7,926	-	-	-	-	-	-	-	-	-	
CARES - COVID-19 Reimb	-	-	50,000	-	-	-	-	-	-	-	Inactive
Federal ARPA-Am Rescue	-	-	-	-	-	-	-	-	-	-	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	267,500	-	0%	
Federal Section5311 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	77,500	-	0%	
Recycle Grant- DNR	32,577	32,696	32,612	32,629	32,676	32,620	32,653	32,653	33	0%	Syr 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	479,475	482,325	2,850	1%	
CARES - COVID-19 Reimb	5,676	-	-	-	-	-	-	-	-	-	Inactive
DNR-Tree Planting Grant	-	2,489	-	-	-	-	-	-	-	-	
Federal ARPA - Am Rescue	-	-	60,000	50,000	30,000	-	-	-	-	-	Inactive

	2020	2021	2022	2023	2024	2025	2025	2026	Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Projection	Proposed	\$ %	
REVENUES										
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	-	1,079	-	-	
NORDEC- Heroin/Meth Grants	9,513	6,522	3,756	5,646	2,055	-	2,880	-	-	
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	31,411	29,413	-	0%
WI DNR Grant	5,570	5,004	-	6,144	5,441.48	-	2,099	-	-	
Lincoln County (HazMat) Grant	2,247	-	-	-	-	-	-	-	-	
Fire WI TF1 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	-	(67,897)	-100%
Act 102 EMS Training & Exams	-	-	5,274	-	3,199.88	-	-	-	-	nothing planned
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	24,324	-	0%
CARES COVID-19 Reimb	18,326	-	-	-	-	-	-	-	-	Inactive
Federal ARPA	-	-	-	-	9,999.75	-	-	-	-	Inactive
Federal CRSSA O&M	-	-	-	-	-	-	-	-	-	
Local Road Imp. Program	-	-	-	-	-	-	-	-	-	
WI DNR MS-4 Grant	6,843	-	62,013	-	-	-	-	-	-	
Fed Transit Capital-5311	1,062,970	714,365	-	-	-	-	-	-	-	
	6,465,468	6,156,224	5,839,847	5,791,094	6,428,031	6,364,001	6,372,651	6,299,234	(64,767)	-1.0%
Licenses and Permits										
Liquor & Malt Licenses	11,101	11,391	23,050	24,963	23,650	24,500	22,820	24,500	-	0%
Bartenders Licenses-AVE.	2,160	10,760	2,640	11,390	2,400	11,600	11,600	2,500	(9,100)	-78%
Cigarette Licenses	1,800	2,100	1,900	1,790	2,100	2,000	2,000	2,000	-	0%
Liquor License - Pub. Fees	390	295	275	345	305	300	305	300	-	0%
Misc. Bus./Occ. Licenses	785	825	815	555	995	750	600	750	-	0%
Dog Licenses	178	282	179	184	234	250	250	250	-	0%
Excavation Permits	3,555	8,090	1,380	1,260	1,410	1,500	1,200	1,500	-	0%
Zoning & Plan Fees	1,775	2,025	2,275	1,400	700	1,500	500	1,500	-	0%
Mobile Home Park License	170	170	170	170	170	170	170	170	-	0%
Parking Lot Permits	3,037	2,539	1,503	3,028	2,911	2,400	2,700	2,600	200	8%
Building/Zoning Permit Fees	33,830	42,404	44,299	47,915	27,379	30,000	30,000	35,000	5,000	17%
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	6,100	-	0%
Cable Franchise (Less Adm)	107,595	95,107	93,409	93,920	85,240	95,500	87,910	90,000	(5,500)	-6%
Subtotal	172,038	182,274	183,691	196,663	153,260	178,170	166,155	168,770	(9,400)	-5.3%
Fines and Forfeits										
Municipal Court Revenue	76,880	79,218	95,401	95,267	93,340	87,000	75,000	87,000	-	0%
Parking Violations Tickets	15,690	7,880	10,320	16,600	15,380	14,000	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	
Subtotal	101,040	96,766	115,476	121,487	108,720	101,000	89,000	110,000	9,000	8.9%
Public Charges for Services										
Copier Revenue	1	18	57	42	7	50	10	50	-	0%
NSF Ck.-Processing Fee	60	30	10	165	600	400	400	400	-	0%
SA Research - Title Co.	4,621	5,982	4,660	4,240	3,440	4,600	4,600	4,600	-	0%
Service/Writ Fee-POLICE	-	-	-	-	-	-	-	-	-	
Copier-Police Fees	1,392	2,551	1,887	1,698	1,695	1,775	1,775	1,500	(275)	-15%
Vehicle Registration-Police	6,614	9,957	9,505	11,138	7,464	10,000	1,000	-	(10,000)	-100%
Suspension Fees-Citation	315	250	105	265	275	250	250	250	-	0%
Employment App-Reimburse	-	-	-	-	-	-	-	-	-	
Blood Draw Reimbursement	312	458	94	174	180	150	300	200	50	33%
Alcohol Server Workshop	-	-	-	-	-	-	-	-	-	
Police Towing Revenue	756	150	-	750	-	350	-	150	(200)	-57%
Other Reimburse-Non-Court	-	-	-	25	-	-	-	-	-	
Fire Reinspection Fees	-	-	-	-	-	-	-	-	-	
Copy Fees-Fire	61	40	55	30	35	50	50	50	-	0%
CPR/First Aid Training	3,780	3,480	8,060	4,120	2,860	7,500	7,500	5,000	(2,500)	-33%
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	-	95	-	-	
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	5,500	8,150	-	0%
Service Reimb-Fire Call	102	-	-	-	-	-	-	-	-	
Airport Revenue	-	23,641	18,527	25,246	20,548	22,500	26,000	26,000	3,500	16%
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	55,000	(15,000)	-21%
Freight Tariffs-Packages	1,444	604	-	-	-	-	-	-	-	
Humana (Inclusa) Revenue	26,922	38,285	35,436	35,244	35,340	35,250	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	12,000	-	0%
Garbage Sticker Rev	3,541	3,517	1,259	-	-	-	-	-	-	
Carts - Extra	-	-	464	265	531	500	663	500	-	0%
Extra Garbage Volume	-	-	324	458	820	500	893	500	-	0%
Yard Clean-up/Garbage Fees	300	-	-	-	-	-	-	-	-	
Recycle Revenue	4,905	1,564	1,350	1,430	822	1,000	2,775	1,000	-	0%
Weed Revenue	8,856	7,950	(195)	4,400	1,800	4,000	3,500	4,000	-	0%
Copier Rev-MEC	-	-	-	-	-	-	-	-	-	
MEC Activities-Fees	2,576	3,005	12,682	13,439	10,000	10,000	10,000	10,000	-	0%
Enrichment - Rental Rev	-	-	-	-	-	-	-	-	-	
Library Revenue	7,067	6,026	2,821	4,536	4,225	2,500	3,500	-	(2,500)	-100%
Park Revenue	-	6,335	11,190	7,111	6,571	10,000	8,000	10,000	-	0%
Park Shelter Reservation Rev.	4,113	16,578	20,841	17,546	19,136	18,000	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	43,000	45,000	-	0%
Historical Sign Fees	-	-	-	-	120	-	150	-	-	
Multi-Purpose (Smith Ctr.)	42,280	54,779	71,626	81,481	75,110	81,000	80,000	80,000	(1,000)	-1%
MARC Concession Rev.	600	2,381	2,400	2,515	7,705	2,400	2,400	2,400	-	0%
Signs-Youth Hockey Sales	-	-	-	-	1,000	-	2,871	-	-	
Aquatic Center Revenue	543	49,776	39,634	37,820	47,616	45,000	51,000	48,000	3,000	7%

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	2025 Projection	2026 Proposed	Change \$	%	Notes:
REVENUES											
Aquatic Concession Revenue	209	39,422	32,356	33,187	31,493	30,000	38,500	35,000	5,000	17%	3yr Ave
MFG Rental Revenues	12,011	1,700	6,958	9,527	9,744	14,000	14,500	14,500	500	4%	3yr ave
Int - Leases Receivable	-	-	3,179	2,984	3,117	3,000	3,000	-	(3,000)	-100%	
Camping Revenue MFG	-	-	-	-	-	3,600	245	5,000	1,400	39%	
Expo Center Revenues	700	6,958	10,192	17,265	19,044	17,000	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	-	14,140	-	-	-	
Quilting Project Rev.	2,282	3,908	7,099	1,957	7,729	-	800	-	-	-	
MEC - Craft Rev.	7,906	9,347	12,524	11,477	10,114	-	4,168	-	-	-	
Ageless Wisdom Rev.	-	-	-	-	-	-	-	-	-	-	
Sharing X-Mas Revenue	2,577	-	370	223	140	-	75	-	-	-	
Community Table Rev	-	-	-	-	-	-	-	-	-	-	
Bierman Activities Rev.	-	-	-	500	-	2,500	3,500	2,500	-	0%	
Cross-County Borrowing Rev.	3,647	6,799	6,085	2,972	4,539	-	4,225	-	-	-	
Library - Photocopier Rev.	3,475	3,557	3,692	4,297	4,810	-	2,496	-	-	-	
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	15,500	-	0%	
100LL Fuel Sales	54,714	50,931	49,680	72,943	89,593	60,500	60,500	60,500	-	0%	
Aircraft Oil Sales Rev.	-	-	-	-	-	-	-	-	-	-	
Special Charges-Demo	-	-	-	-	-	-	-	-	-	-	
Timber Sale Revenue	-	-	-	-	-	-	-	-	-	-	
Subtotal	330,104	484,682	532,276	590,775	588,947	539,925	555,130	521,000	(18,925)	-3.5%	
Intergovernmental Charges for Services											
Joint Court-Tomahawk	4,908	6,660	5,340	5,610	6,060	6,000	4,500	5,700	(300)	-5%	
Tomahawk IT Reimb.	479	479	636	752	877	900	900	645	(255)	-28%	Syr Ave \$645
Tomahawk Legal Services	7,404	8,299	8,020	8,425	8,176	6,000	4,500	6,000	-	0%	Syr Ave \$8,065
OT Reimb - Federal (NORDEG)	-	-	-	-	-	-	-	-	-	-	
MAPS Crossing Guard Reimb.	7,466	6,798	7,845	8,222	8,773	7,525	8,500	8,000	475	6%	Syr Ave
Fire Protection - Towns	221,899	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	1,266,735	1,328,479	61,591	5%	Syr Ave
M&E Billings-Equipment	242,682	284,751	209,293	177,511	170,939	170,000	99,914	170,000	-	0%	2yr ave
Garbage-HYD & OIL	-	-	-	4,747	-	-	-	-	-	-	
M&E - Work Orders	-	-	48,449	66,926	63,946	57,000	378	57,000	-	0%	2yr Ave
Recycle Truck-Forklift	-	-	68,899	80,801	84,578	75,000	75,000	75,000	-	0%	2yr Ave
Services-City Facilities	-	10,757	9,498	9,139	18,124	10,000	5,000	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	10,000	-	0%	
Services for LC Highway	2,513	7,387	1,033	12,238	-	5,200	5,000	5,200	-	0%	Syr Ave
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%	50% match SRO + 100% 2nd SRO
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	4,425	15,500	-	0%	
Subtotal	1,661,185	1,749,885	1,881,341	1,899,683	1,921,999	1,960,148	1,706,751	2,097,363	137,215	7.0%	
Miscellaneous Revenues											
PILOT-Anson-Gilkey Cellular	-	-	-	-	-	-	-	-	-	-	Inactive
Interest - Investments	28,912	4,575	22,328	204,758	223,368	185,000	225,000	160,000	(25,000)	-14%	Estimate
Int - Delinquent PP	613	132	370	1,432	3,510	50	50	500	450	900%	Syr Ave \$1,200
Int - Special Assmts/Charges	1,272	782	728	1,789	195	-	825	800	800	-	Syr Ave \$950
City Hall Rentals	92,139	86,991	57,290	90,165	63,694	82,000	82,000	82,000	-	0%	Syr Ave \$78,050
Int - Leases Receivable	-	-	31,272	-	28,107	-	-	-	-	-	
Misc. Rentals	10	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	4,500	-	0%	Syr Ave \$4,500
Lamar Billboard Lease	1,800	1,800	1,800	1,800	1,800	1,800	4,800	-	(1,800)	-100%	
Other Misc. Revenues	190	59	124	123	15,088	400,100	410,000	500	(399,600)	-100%	Nothing planned
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	8,200	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 Writen-Off	-	-	513	-	-	-	-	-	-	-	
Ins Recovery-Police Damage	2,702	2,792	3,418	3,992	-	-	-	-	-	-	
Grant-AODA Project	-	-	-	-	-	-	-	-	-	-	
Safety Grant-League Ins	-	-	-	-	-	-	3,735	-	-	-	
Insurance Reimb.	-	-	-	4,583	-	-	-	-	-	-	
Ins/Other-Traffic Controls	7,601	1,883	16,449	18,159	18,647	9,000	7,963	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	2,891	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	-	(25,000)	-100%	Nothing planned
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	-	-	-	-	-	-	-	-	-	-	

	2020	2021	2022	2023	2024	2025	2025	2026	Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Projection	Proposed	\$	%
REVENUES										
Ins/Other-St Lights	-	-	-	-	-	-	-	-	-	-
PCB Settlement-Monsanto	-	-	-	17,414	-	-	-	-	-	-
Ins Recovery-Damages	-	-	-	17,171	17,024	44,000	25,000	19,000	(25,000)	-57%
Lincoln Ind. - Cleaner Reimb.	-	-	-	-	-	-	-	-	-	Unpredictable
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	3,400	(600)	-15%
Non-Lapsing - Major Repairs	-	-	-	-	-	-	-	-	-	-
WC Wage Reimbursement	-	-	-	-	-	-	-	-	-	-
Various TIDs	-	-	-	-	-	-	-	-	-	-
Restitution/Ins - MEC	-	-	-	-	167	-	-	-	-	-
Sale - Library Furniture	-	-	-	300	2,870	-	6,500	-	-	-
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	-	650	-	-	-
Library Programs Revenue	2,001	4,576	5,324	5,576	7,787	-	20,500	-	-	-
Merrill Foundation Donation	-	-	2,500	-	-	-	-	-	-	-
Grant - Mead Witter	-	-	-	-	-	-	-	-	-	-
Grant - Community Liaison	-	-	-	-	-	-	-	-	-	-
Grant - WVLS System Aid	-	-	-	96	2,191	-	800	-	-	-
Grant - Walmart	700	-	-	-	-	-	-	-	-	-
Focus on Energy Grants	-	-	-	-	-	-	-	-	-	-
City Forest - Timber Revenue	-	-	-	-	-	-	-	-	-	-
Restitution/Ins-Park Damage	-	855	8,006	4,388	2,116	-	262	-	-	Inactive
Park Donations-No Carryover	250	2,150	8,651	2,893	1,000	-	850	-	-	-
Tree Planting Donations	-	-	-	-	-	-	-	-	-	-
River Bend Foundation	-	-	-	-	-	-	-	-	-	-
Donation-Balsam Roping	-	-	-	-	-	-	-	-	-	Inactive
Reimb - RDDF Trail	-	-	-	-	-	-	-	-	-	Inactive
Insurance Reimbursement	-	-	280	1,209	-	-	-	-	-	Inactive
Grant-Ascension	-	-	-	-	-	-	-	-	-	Inactive
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	3,500	300	9%
Reimb Supply - Events	-	875	1,701	3,023	1,858	1,500	3,725	1,500	-	0%
Reimbursement-Damages	-	469	-	-	-	-	-	-	-	-
Insurance Reimbursement	-	-	-	-	-	-	-	-	-	-
Bierman Foundation-Grant	40,000	20,500	174,230	-	-	-	-	-	-	-
Festival Grounds Donations	-	-	-	-	-	40,000	20,000	-	(40,000)	-100%
Miscellaneous Revenue	-	-	-	-	-	-	1,866	-	-	-
Expo - Damages/Insurance	-	-	500	-	10,365	-	-	-	-	-
Bierman Foundation-Grant	20,000	-	-	-	-	-	-	-	-	-
NORDEG - Non-Grant	-	-	-	2,440	-	-	2,880	-	-	-
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	-	3,964	-	-	-
Bierman - UTV & SRT Rev	-	-	-	50,000	-	-	-	-	-	-
Wal-Mart Grant-Community	-	-	-	2,000	-	-	500	-	-	-
K-9 Donations	1,300	6,019	108,000	24,274	590	-	63	-	-	-
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	1,000	1,500	-	0%
Insurance-Turnout Gear	-	-	2,156	-	-	-	-	-	-	-
Fire Dept. Donations	1,300	9,261	6,491	7,072	3,901	-	50	-	-	-
Bierman Foundation Donation	652,646	-	-	90,000	-	-	-	-	-	-
Donations-Fire Equip	-	1,250	-	-	-	-	2,500	-	-	-
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	-	2,208	-	-	-
Newsletter Advertising Rev.	-	-	-	-	-	-	-	-	-	-
Mind & Wellness Revenue	-	-	-	-	-	-	-	-	-	-
MEC Olympics Rev.	-	-	-	-	-	-	-	-	-	-
Intergenerational Revenue	-	-	2,942	-	-	-	-	-	-	-
MEC - Memorials Rev.	847	352	-	-	-	-	250	-	-	-
Helen Badar Grant (Senior)	-	-	-	-	-	-	-	-	-	-
Bierman - Transportation Rev.	260	1,165	2,319	2,810	2,310	2,500	4,267	2,500	-	0%
MEC Mem/Endow Revenue	-	-	-	500	1,680	-	250	-	-	-
Library Grants - Rev	-	-	-	-	1,741	-	2,295	-	-	-
WI Humanities - Grant	-	9,811	-	-	-	-	-	-	-	-
Summer Programs-Donations	350	-	-	-	-	-	-	-	-	-
Memorial Books-Revenue	3,733	6,762	2,810	3,104	3,853	-	2,250	-	-	-
Wal-Mart Grant	-	-	-	-	-	-	-	-	-	-
State Rec Boating Grant	-	-	-	-	-	-	-	-	-	-
LWMMI - Parks Grant	-	12,029	-	-	-	-	-	-	-	-
Donations-Endowment	100	-	-	-	-	-	1,180	-	-	-
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-Pickleball	-	-	-	25,981	-	-	250	-	-	-
Grants - Trees	-	-	-	-	242	-	500	-	-	-
Donation-Merrill Softball	-	5,000	460	3,767	-	-	-	-	-	-
Donation-City Forest Imp.	350	-	-	-	250	-	250	-	-	-
Donations - Inclusive Programs	-	-	-	-	5,000	-	1,316	-	-	-
Summer Playground Sponsorships	-	-	-	-	600	-	900	-	-	-
Grant-Tennis Association	-	-	-	-	-	-	-	-	-	-
Donations-Ladies Expo	-	-	-	-	-	-	-	-	-	-
Disc Golf Donations	-	-	-	-	-	-	-	-	-	-
Insurance - Bench	-	-	-	-	-	-	-	-	-	-

	2020	2021	2022	2023	2024	2025	2025	2026	Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Projection	Proposed	\$	%
REVENUES										
Grant-Ascension Housing	-	-	-	-	-	-	-	-	-	-
Woller Community Donations	-	2,795	-	-	-	-	-	-	-	-
Community Donations-Bierman	-	-	-	-	-	-	-	-	-	-
PCCU-Scott Tower	-	-	380	-	-	-	-	-	-	-
MFG Events-Donations	-	-	-	-	8,000	-	8,500	-	-	-
MFG Events - Grants	-	-	-	-	1,000	-	-	-	-	-
Craft Show Revenues	-	-	-	50	1,710	-	1,525	-	-	-
Event Revenues	-	-	-	-	1,158	-	1,277	-	-	-
MARC Donations	-	-	-	-	-	-	-	-	-	-
Future Zambonie - Hockey	300	1,200	1,200	1,200	1,200	-	900	-	-	-
Dog Park - Donations	309	80	150	40	-	-	360	-	-	-
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	-	9,463	-	-	-
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	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	772,000	-	(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	-	1,500	-	-	-
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	-	-	-	-	-	-
Subtotal	1,019,851	331,761	608,931	1,019,406	678,656	1,574,020	1,685,623	311,210	(1,262,810)	-80.2%
Other Financing Sources										
PILOT - Utility	381,171	371,929	312,302	309,325	294,160	390,000	390,000	333,000	(57,000)	-15% Syr Ave \$333,500
Sale of City Land	-	-	1,991	-	2,350	-	-	-	-	-
Sale - Pool Vehicle	-	-	-	12,600	-	-	-	-	-	-
Fund Balance Applied	-	-	-	-	-	290,000	-	-	(290,000)	-100% Nothing planned
Sale LE Equip/Property	-	-	-	-	1,316	-	-	-	-	-
Sale-Equip/Materials	3,660	1,326	1,747	2,322	8,970	2,000	2,000	2,000	-	0% Syr Ave
Transfer from General Fund	-	-	-	-	-	26,945	26,945	26,945	-	0% through 2030
Proceeds from Debt	-	-	-	-	-	15,000	-	-	(15,000)	-100%
Transfer from Capital Projects	-	-	-	-	-	-	-	60,000	60,000	For replacement PD cruiser
Proceeds-Long Term Debt	-	-	25,000	-	41,816	-	-	-	-	-
Debt Premium	-	-	-	-	397	-	-	-	-	-
Sale - Police Squad	6,875	11,515	9,075	9,948	16,100	-	15,000	-	-	-
Sale - Police Equipment	476	793	-	-	10	-	8,153	-	-	-
Siezed Evidence	-	-	-	-	-	-	-	-	-	-
Sale-Fire Vehicles/Equip.	19,642	9,089	2,262	1,803	1,841	-	700	-	-	-
Sale - EMS Equipment	-	4,049	72	6,512	8,425	-	27,500	-	-	-
Sale - Transit Buses	-	16,390	-	-	-	-	-	-	-	-
Sale - Park Equip/Vehicles	-	8,460	-	-	1,516	-	-	-	-	-
Sale of Vehicles-Equipment	-	465	-	-	-	-	14,000	-	-	-
Proceeds from Long Term Debt	1,145,000	1,506,617	737,994	-	1,121,059	419,300	-	947,460	528,160	126% 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	-	56,182	(3,818)	-6% 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
Proceeds from Long-Term Debt	100,000	85,503	86,510	-	284,244	250,000	-	750,000	500,000	200% Combined 2025+2026 Borrowing
Subtotal	1,745,547	2,208,706	1,341,953	357,856	2,076,076	1,553,245	482,298	2,275,587	722,342	46.5%
Net Revenues	15,888,829	15,597,127	14,945,616	14,396,673	16,375,836	16,801,238		16,120,361	-680,876	-4.1%

**City of Merrill 2026 Proposed Budget
Summary of General Fund Expenses**

Summary of General Fund Expenses

	2025 Budget	2026 Budget	\$ Change	% Change	% of 2026 Total Expenses
General Government	2,259,353	1,726,057	(533,296)	-23.6%	10.7%
Public Safety	6,594,395	6,774,960	180,566	2.7%	42.0%
Public Works	1,991,792	2,164,770	172,978	8.7%	13.4%
Transportation	850,410	825,818	(24,592)	-2.9%	5.1%
Garbage & Recycling Collection	495,057	490,365	(4,693)	-0.9%	3.0%
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%	1.2%
Culture, Recreation and Edu	2,678,715	2,490,457	(188,258)	-7.0%	15.4%
Conservation & Development	17,500	18,500	1,000	5.7%	0.1%
Capital Outlay	2,099,949	1,361,160	(738,789)	-35.2%	8.4%
Interest and Fiscal Charges	-	65,000	65,000	0.0%	0.4%
Total	17,188,969	16,120,362	(1,068,607)	-6.2%	100.0%

More Detailed Explanation of Changes

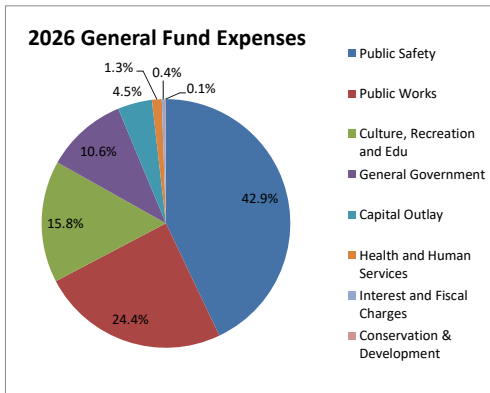
	2025 Expenses	Less One-time Expenses	Adjusted 2025	2026 Budget Expenses	\$ Change	% Change
General Government	2,259,353	(690,000)	1,569,353	1,726,057	156,704	10.0%
Public Safety	6,594,395	(23,000)	6,571,395	6,774,960	203,566	3.1%
Public Works	1,991,792	(15,000)	1,976,792	2,164,770	187,978	9.5%
Transportation	850,410	(44,000)	806,410	825,818	19,408	2.4%
Garbage & Recycling Collection	495,057	(11,500)	483,557	490,365	6,807	1.4%
Weed & Nuisance Control	10,406	-	10,406	4,830	(5,576)	-53.6%
Health and Human Services	191,391	-	191,391	198,445	7,053	3.7%
Culture, Recreation and Edu	2,678,715	(239,723)	2,438,992	2,490,457	51,465	2.1%
Conservation & Development	17,500	-	17,500	18,500	1,000	5.7%
Capital Outlay	2,099,949	(759,435)	1,340,514	1,361,160	20,646	1.5%
Interest and Fiscal Charges	-	-	-	65,000	65,000	
Total	17,188,969	(1,782,658)	15,406,311	16,120,362	714,051	4.6%

2025 One Time Expenses:

	2025
Retiree Payouts (x4)	290,000
Purchase of Armory Building	400,000
2nd squad replaced 2025 (Net)	23,000
Landfill Testing Equipment	15,000
Airport Lighting Damage Repairs	44,000
Recycling Cart Purchase in 2025	11,500
Fairground Fence Project	40,000
Fairgrounds Restroom/Camping Improvements	99,865
Fairground Barn-Electrical Imp. (Net)	32,000
End Merrill Productions Contract (Cable Franchise fee)	35,650
End Marketing Contract (Cable Franchise fee)	32,208
2025 MARC Field Lighting	759,435
Total	1,782,658

2026 Changes

	NEW 2026
Contracting for legal services	(84,112)
2026 Retiree Payouts (x3)	176,850
Police admin staff reconfiguration (-0.5 FTE)	(19,562)
2nd School Resource Officer	70,214
Budgeting 10.0 FTE Road Crew in General Fund	135,000
Recreation Shopkeep CC fees	9,000
New Marketing Ads (Cable Franchise fee)	28,500
Salary allocation for Fairgrounds Manager (100% marketing)	9,308
Additional Street Resurfacing (Taylor St)	250,000
Reduce Annual Concrete Maintenance	(30,000)
Financing Expenses	125,000
Total	670,198

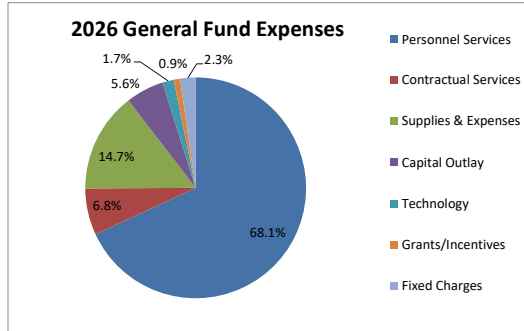


Expenses by Department

Departments	2025 Expenses	2026 Expenses	\$ change from 2025	% change from 2025	Notes on 2026 budget:	% of 2026 Total Expenses
General Government:						10.7%
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	439,149	(105,807)	-19%	3 known retirements (vs 4 in 2025)	
Public Safety:						42.0%
Police Department	3,209,313	3,211,010	1,697	0%	1 squad replaced in 2026 (vs 2 in 2025)+admin -.5FTE savings:	
School Resource Officer	175,039	245,253	70,214	40%	Second SRO officer (75% County reimbursement)	
Fire Department	1,775,427	1,824,492	49,065	3%	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%		
Public Works:						13.4%
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	97,434	15,231	19%	Change in health insurance coverage	
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)	33,795	-	(33,795)	-100%	Consolidated 10.0 FTE Street crew wages	
Transportation:						5.1%
Airport	187,502	146,925	(40,577)	-22%	Lightening damage repairs in 2025	
Airport Fuel	93,025	81,025	(12,000)	-13%		
Transit	569,883	597,868	27,984	5%	Change in health insurance coverage, +0.3FTE	
Garbage & Recycling Collection:						3.0%
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)	
Other Sanitation:						0.0%
Weed & Nuisance Control	10,406	4,830	(5,576)	-54%	Consolidated 10.0 FTE Street crew wages	
Health and Human Services:						1.2%
Enrichment Center	181,212	188,265	7,053	4%		
MEC Transportation	4,291	4,291	-	0%		
Health Officer	5,888	5,888	-	0%		
Culture, Recreation and Education:						15.4%
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	46,500	-	0%		
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 (council chambers in 2025) end MP3 contract	
Conservation & Development:						0.1%
Economic Development	17,500	18,500	1,000	6%	+2% in LCEDC Agreement (split with TIDs)	
Capital Outlay						8.4%
Fund 52 Capital	2,099,949	1,361,160	(738,789)	-35%	(2025: Bierman \$770k for field lights)	
Interest and Fiscal Charges						0.4%
Debt Issuance Costs	-	65,000	65,000		No borrowing in 2025, estimate for 2026	
Total	17,188,969	16,120,362	(1,068,607)	-6.2%		100.0%

2026 Expenses by Cost Center

	2025	2026	\$ Change	% Change	
Personnel Services	10,327,375	10,822,714	495,339	4.8%	COLA and Step increases, New SRO
Contractual Services	1,427,220	1,703,291	276,072	19.3%	Inflation in contracts
Supplies & Expenses	1,925,765	1,930,364	4,599	0.2%	
Capital Outlay	2,527,522	900,160	(1,627,362)	-64.4%	Fewer equipment purchases, Bierman projects
Technology	262,778	263,833	1,055	0.4%	
Grants/Incentives	144,000	141,660	(2,340)	-1.6%	Community organizations, Room Tax distributions
Fixed Charges	574,310	358,339	(215,971)	-37.6%	Insurance, Debt Service, Issuance, Retirement payouts
Total	17,188,969	16,120,362	(1,068,607)	-6.2%	



City of Merrill Levy Summary:

Budget Year	2023	2024	2025	#1 Proposed 2026	#2 All Requests Proposed 2026
General Fund Tax Levy (10)	3,866,455	3,910,824	4,086,924	3,663,524	3,915,116
Landfill Fund Levy (20)	-	10,000	10,000	5,000	5,000
Police SRO Levy (21)	62,661	64,238	64,308	61,313	61,313
Merrill Fair Grounds Levy (24)	46,000	36,000	15,247	32,500	32,500
Community Development Levy (25)	10,000	10,000	-	-	-
Aviation Fuel Levy (27)	45,000	-	-	10,000	10,000
Capital Projects Levy (52)	113,000	113,000	100,000	315,000	315,000
Debt Service Levy (30)	1,755,664	1,705,234	1,696,188	1,936,279	1,936,279
Total Property Tax Levy	5,898,780	5,849,296	5,972,666	6,023,616	6,275,208
% Change from prior year	1.98%	-0.84%	2.11%	0.85%	5.07%
Tax Increment Adjustment					
Total Property Tax Levy	5,898,780	5,849,296	5,972,666	6,023,616	6,275,208
Equalized Value Less TID	471,343,400	538,707,600	576,681,300	616,321,500	616,321,500
Interim Rate	0.012514826	0.010858016	0.010356962	0.009773496	0.010181712
Total Equalized Value	552,633,600	654,892,600	664,323,400	716,915,900	716,915,900
Total Amount to be Levied	6,916,113	7,110,835	6,880,372	7,006,775	7,299,431
	4.67%	2.82%	-3.24%	1.84%	6.09%
Total City Assessed Value	419,150,150	423,537,330	683,425,200	694,612,500	694,612,500
Total Amount to be Levied	6,916,113	7,110,835	6,880,372	7,006,775	7,299,431
City of Merrill Tax Rate (Mills)	16.50	16.79	10.07	10.09	10.51
				0.20%	4.4%

**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:		
EXPENSES														
Personnel Services														
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%	
Contractual Services														
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%	
Supplies & Expenses														
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	-	0%	
10-51110-03-40000	Operating Supplies	15	300	564	41	318	500	8			500	-	0%	
TOTAL		48,680	56,325	50,550	41,972	42,146	50,770	17,133	42,890		51,173	403	0.8%	

**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:		
REVENUES														
10-41410-48111	Various TIDs	-	-	-	-	-	-	-	-	-	-	Inactive		
TOTAL		-	-	-	-	-	-	-	-	-	0.0%			
EXPENSES														
Personnel Services														
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%	
Supplies & Expenses														
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%	
Capital Outlay														
10-51410-08-50000	Desk-Workstation	-	-	191	-	-	-	-	-		-	-	0%	
TOTAL		14,238	14,771	22,774	25,027	27,225	28,063	12,485	27,213		28,063	-	0.0%	

**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:
REVENUES												
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		
TOTAL	7,883	8,778	8,656	9,177	8,176	6,850	1,230	5,350	6,900	50	0.7%	
EXPENSES												
Personnel Services												
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%	
Contractual Services												
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%	
Supplies & Expenses												
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%	
Technology												
10-51300-15-42500 Computer Replacement	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	215,660	239,365	242,405	208,827	240,279	239,116	103,880	164,909	155,004	(84,112)	-35.2%	

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	\$ %	
REVENUES												
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
TOTAL		5,387	7,139	5,976	6,362	6,937	6,900	1,230	5,400	6,345	(555) -8.0%	
EXPENSES												
Personnel Services												
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%	
Contractual Services												
51200-02-33000	Substitute Judge	114	-	-	-	-	250	-	150	250	- 0%	
51200-02-35000	Interpreter Services	-	-	-	-	-	250	-	150	250	- 0%	
Supplies & Expenses												
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
Capital Outlay												
51200-08-95000	Security Alarm	-	500	-	495	-	500	-	500	500	- 0%	
Technology												
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
TOTAL		97,534	100,884	103,664	106,744	110,180	114,340	55,538	113,450	116,761	2,421 2.1%	

**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	\$	%
REVENUES											
10-41415-48111	-	-	-	-	33,521	-	-	-	-	-	
TOTAL	-	-	-	-	33,521	-	-	-	-	-	0.0%
EXPENSES											
Personnel Services											
10-51415-01-11000	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	-	-	158	-	-	75	-	75 *	83	8	10.0% 1.0 FTE
10-51415-01-51000	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	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	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	486	608	-	-	526	374	217	374 *	374	-	0.0%
Contractual Services											
10-51415-02-25000	1,153	518	310	-	-	-	-	-	-	-	NA
Supplies & Expenses											
10-51415-03-10000	38	-	-	69	-	250	-	250	250	-	0.0%
10-51415-03-30000	141	81	-	-	-	250	-	250	250	-	0.0%
10-51415-03-32000	-	-	155	-	-	500	-	500	500	-	0.0%
Technology											
10-51415-15-42500	285	-	-	-	-	-	-	-	-	-	
TOTAL	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	\$	%
EXPENSES											
Contractual Services											
10-51417-02-18000	729	498	661	937	715	500	647	700	700	200	40.0%
10-51417-02-18350	-	-	-	-	-	-	-	-	-	-	
10-51417-02-19000	-	275	-	1,375	90	500	-	-	500	-	0.0%
10-51417-02-21000	-	-	-	-	1,575	-	-	-	-	-	
10-51417-02-25023	-	-	-	-	-	-	-	-	-	-	
10-51417-02-50000	3,358	3,846	3,476	3,258	3,203	3,500	1,275	350	3,500	-	0.0%
10-51417-02-75000	175	294	52	369	-	250	-	250	250	-	0.0%
Supplies & Expenses											
10-51417-03-40000	140	90	90	153	-	250	-	250	250	-	0.0%
TOTAL	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:	
EXPENSES													
Personnel Services													
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
Contractual Services													
10-51420-02-95000	Security Alarms	-	-	710	-	-	-	-	-	-	-	-	Panic buttons
Supplies & Expenses													
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
Technology													
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
TOTAL		89,474	91,366	67,977	93,527	89,390	91,003	41,351	91,004	95,208	4,205	4.6%	

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:	
REVENUES													
10-41440-43600	WEC - Voting Equipment	-	-	207	750	-	-	263	263	-	-	0%	
TOTAL		21,129	-	207	750	-	-	263	263	-	-	0%	
EXPENSES													
Personnel Services													
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	-	-	-	-	-	-	
Contractual Services													
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%	
Supplies & Expenses													
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	-	-	-	-	-	-	
Technology													
10-51440-15-42500	Election Worker Software	-	-	-	600	600	600	600	600	600	-	0%	Trigon program
TOTAL		72,933	20,366	32,063	52,620	56,056	36,396	25,077	25,461	45,402	9,006	24.7%	

**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:
REVENUES												
10-41430-43510												
CARES COVID-19 Reimb	-	-	-	-	-	-	-	-	-	-	-	
10-41430-48111												
Various TIDs	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	-	-	-	-	-	-	-	-	-	-	-	0%
EXPENSES												
Personnel Services												
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												
Supplies & Expenses												
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												
TOTAL	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:	
REVENUES													
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	-	-	-	-	-	-		
TOTAL		2,070	380	610	32,018	20,027	1,000	5,782	8,200	1,000	-	0%	
EXPENSES													
Personnel Services													
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%	
Contractual Services													
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%	
Supplies & Expenses													
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	
Technology													
51520-15-42500	Computer Replacement	311	-	-	-	216	-	-	-	-	-	NA	
TOTAL		134,189	120,814	110,647	129,278	184,447	69,180	20,983	69,680	73,566	4,386	6.3%	

**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	\$ %	
REVENUES												
10-41525-43510	CARES COVID-19 Reimb	-	-	-	17,815	-	-	-	-	-	-	
TOTAL		-	-	-	17,815	-	-	-	-	-	-	0%
EXPENSES												
Personnel Services												
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%	
Technology												
10-51525-15-31000	Computer Supplies	340	503	403	360	484	500	584	600	500	- 0%	5yr 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%	5yr 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%	5yr 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%	5yr 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%	5yr 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%	5yr ave \$4,925
TOTAL		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	\$	%	
REVENUES													
41600-48223	Paper Recycle Rev.	-	-	257	-	-	-	-	-	-	-	-	-
10-41600-48463	WC Wage Reimbursement	1,938	-	-	-	-	-	-	-	-	-	-	-
TOTAL		1,938	-	257	-	-	-	-	-	-	-	-	0.0%
EXPENSES													
Personnel Services													
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%	
Contractual Services													
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	-	-	-	-	-	-	-	-	-	-	-	
Supplies & Expenses													
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
Capital Outlay													
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	-	-	-	-	-	-	-	-	-	-	-	
Technology													
10-51600-15-42500	IT Hardware-Printer	-	-	188	-	-	-	-	-	-	-	-	
TOTAL		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:
EXPENSES												
Personnel Services												
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	-	-	-	-	-	-
Supplies & Expenses												
10-51651-03-30000	Mileage-Library-City Hall	267	1,346	-	-	12	-	-	-	-	-	-
TOTAL		21,804	7,379	1,756	1,807	925	-	-	-	-	0.0%	

**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:
EXPENSES												
Contractual Services												
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%
TOTAL		-	789	2,726	2,341	632	3,100	228	3,100		3,147	46 1.5%

**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:
EXPENSES												
Personnel Services												
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	-	-	-	-	-	-
TOTAL		-	271	60	31	285	-	-	-	-	0%	

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	\$	%	
EXPENSES												
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)		
TOTAL	-	-	-	-	-	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%
Total	220,402	218,130	270,779	253,408	249,829	658,419	292,399	(366,020)	-55.6%

**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:	
EXPENSES													
Contractual Services													
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%	
Supplies & Expenses													
10-51530-03-10000	Office Supplies	-	28	45	20	-	50	-	50	50	-	0%	
TOTAL		28,907	29,375	29,829	30,901	29,000	32,050	18,528	33,550	33,550	1,500	4.7%	
Levy Impact:		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:	
EXPENSES													
Contractual Services													
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)
Technology													
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
TOTAL		12,771	20,215	20,998	27,340	28,105	25,642	18,811	25,172	26,672	1,030	4.0%	

**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:	
REVENUES													
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
TOTAL		442	637	101	3,428	353	750	583	585	500	(250)	-33.3%	
EXPENSES													
Supplies & Expenses													
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
TOTAL		18,513	3,795	244	1,074	28,141	4,600	-	-	4,600	-	0%	

City of Merrill 2026 Proposed Budget
City Insurance

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	%	Notes:
EXPENSES												
Personnel Services												
51930-01-21000	-	-	-	-	-	-	-	-	28,000	28,000		3 projected retirements
51930-01-51000	-	-	-	-	3,554	-	9,990	10,000	1,350	1,350		3 projected retirements
51930-01-52000	-	-	-	-	(931)	-	-	-	4,500	4,500		3 projected retirements
51930-01-54000	-	-	-	-	-	-	-	-	-	-		
51930-01-55000	-	-	-	-	-	-	-	-	-	-		
51930-01-56000	-	-	-	-	-	-	-	-	143,000	143,000		3 projected retirements
Fixed Charges												
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%	
TOTAL	354,039	477,812	362,717	364,194	293,932	482,664	359,051	202,664	374,327	(108,337)	-22.4%	

**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	\$ %	
REVENUES											
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											
TOTAL	49,133	58,626	138,165	246,504	29,144	28,250	18,520	25,000	18,550	(9,700)	-34.3%
EXPENSES											
Personnel Services											
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											
Contractual Services											
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:
Supplies & Expenses												
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
Fixed Charges												
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
Capital Outlay												
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%	
Technology												
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%	
TOTAL	2,605,774	2,675,958	2,791,134	2,782,745	3,023,151	3,209,313	1,456,611	3,154,563	3,211,010	1,697	0.1%	

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	86,057	104,000	71,000	(33,000)	-31.7%
Technology	12,906	28,332	28,226	29,408	32,160	39,500	43,500	4,000	10.1%
Total	2,605,774	2,675,958	2,791,134	2,782,745	3,023,151	3,209,313	3,211,010	1,697	0.1%

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	\$	%	
Beginning Balance													
21-34-0000	Fund Balance-SRO	(3,788)	(4,316)	6,160	-	7,495	19,218	19,218	19,218	83,525			
TOTAL		(3,788)	(4,316)	6,160	-	7,495	19,218	19,218	19,218	83,525			
REVENUES													
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	-	-	-	-	-	-	-	-	-	-	-	
TOTAL		117,092	135,363	120,732	131,223	138,050	172,544	64,308	64,308	245,253	72,709	42.1%	
EXPENSES													
Personnel Services													
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%	
Supplies & Expenses													
52100-01-56000	PEHP - City Portion	1,332	1,443	1,247	1,332	1,332	2,023	20,925	*	2,664	641	32%	
Fixed Charges													
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
TOTAL		117,620	124,888	126,891	123,727	126,328	175,039	23,136	-	245,253	70,214	40.1%	
Change in Net Position		(528)	10,475	(6,160)	7,495	11,722	(2,495)	41,172	64,308	0.00			
ENDING FUND BALANCE													
21-21-34-0000	Fund Balance-SRO	(4,316)	6,160	-	7,495	19,218	16,722	60,390	83,525	83,525			
TOTAL		(4,316)	6,160	-	7,495	19,218	16,722	60,390	83,525	83,525			

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	\$ %		
REVENUES												
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	-	-	-	-	-	
TOTAL	253,742	245,403	287,133	227,607	226,105	229,449	222,589	229,449	226,950	(2,499)	-1.1%	
EXPENSES												
Personnel Services												
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 *	119,155	(16,051) -12%	
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
Contractual Services												
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%	
Supplies & Expenses												
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	-	-	-	-	-	-	-	-	
Capital Outlay											
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.	-	-	-	-	-	-	-	-	-	-	
Technology											
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	-	-	-	-	-	-	-	-	-	-	
TOTAL	1,773,075	1,793,015	1,738,315	1,672,540	1,751,714	1,775,427	858,932	1,830,473	1,824,492	49,065	2.8%

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	1,695,948	36,880	2.2%
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%
Total	1,773,075	1,793,015	1,738,315	1,672,540	1,751,714	1,775,427	1,824,492	49,065	2.8%

City of Merrill 2026 Proposed Budget

* Payroll calculation

Fund 26 Fire Inspection

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	%	Notes:
Beginning Balance												
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		
TOTAL		39,084	42,301	40,477	39,051	48,605	45,799	52,788	52,788	47,933		
REVENUES												
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
TOTAL		35,792	33,027	47,401	45,056	54,819	46,413	1,000	36,836	46,413	-	0.0%
EXPENSES												
Personnel Services												
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	-	-	-	-	-	-	-	-	-	-	
Supplies & Expenses												
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	
26-Capital Outlay												
26-52200-08-22020	Turnout Gear-Insurance	-	-	-	-	-	-	-	-	-	-	
TOTAL		1,428	28,315	51,663	40,061	43,394	41,792	20,320	41,691	48,942	7,150	17.1%
Change in Net Position		34,364	4,712	(4,262)	4,994	11,425	4,621	(19,320)	(4,855)	(2,529)		
ENDING FUND BALANCE												
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		
TOTAL		42,301	40,477	39,051	48,605	52,788	50,420	33,468	47,933	45,404		

**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:
REVENUES												
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	-	-	-	-	-	-	-	-	-	-	-
TOTAL	1,111,221	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	4.9%	
EXPENSES												
Personnel Services												
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
Contractual Services												
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%
Supplies & Expenses												
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%	
Technology												
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
TOTAL	1,105,426	1,105,620	1,193,009	1,202,661	1,235,444	1,266,727	562,693	1,266,735	1,313,047	46,320	3.7%	

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%
Total	1,086,333	1,104,891	1,193,009	1,202,661	1,235,444	1,266,727	1,313,047	46,320	3.7%

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	\$ %	
REVENUES												
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	-	-	-	-	-	-	-	-	-	-	
TOTAL		33,830	42,404	44,299	47,915	27,379	30,000	22,016	30,000	35,000	5,000 16.7%	
EXPENSES												
Personnel Services												
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%	
Contractual Services												
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
Supplies & Expenses												
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
Technology												
10-52400-15-42500	Computer Replacement	401	-	-	-	-	-	-	-	-	-	
10-52400-15-51111	Drone - Aerial	-	-	-	-	-	-	-	-	-	-	
TOTAL		154,687	162,826	165,057	164,141	141,411	121,297	55,590	118,138	127,417	5.0%	

**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:
EXPENSES												
Contractual Services												
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)
TOTAL	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 \$	%	Notes:
REVENUES												
10-43100-48111 Various Capital & TIDs	-	-	-	-	16,860	-	-	-	-	-	-	
TOTAL	-	-	-	-	16,860	-	-	-	-	-	0%	
EXPENSES												
Personnel Services												
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%	
Contracted Services												
10-53100-02-13250 Contract Engineering/Survey	-	3,400	535	2,924	32	2,500	-	2,500	2,500	-	0%	
Supplies & Expenses												
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%	
Technology												
10-53100-15-80000 CAD - Engineering	-	-	1,838	413	518	2,000	-	2,000	2,000	-	0%	
TOTAL	(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 \$	%	Notes:
REVENUES												
10-43442-48523 PCB Settlement-Monsanto	-	-	-	17,414	-	-	-	-	-	-	-	
TOTAL	-	-	-	17,414	-	-	-	-	-	-	0%	
EXPENSES												
Contracted Services												
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	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	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:
EXPENSES											
Personnel Services											
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	
Contracted Services											
10-53101-02-25000	219	260	250	271	268	250	109	250	250	0%	
Supplies & Expenses											
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%	
TOTAL	3,677	3,501	4,667	5,053	4,839	5,626	12,086	5,626	5,626	0%	

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	\$	%	
Personnel Services													
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 *	13,322	11,222	534%	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)
Supplies & Expenses													
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
Technology													
10-53102-15-80000	CAD Workstation	246	-	-	-	-	-	-	-	-	-	-	-
TOTAL		84,138	84,267	83,449	70,326	111,373	82,203	36,496	82,203	97,434	15,231	18.5%	
Garage Maintenance													
EXPENSES		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change		Notes:
EXPENSES		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%	
Personnel Services													
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)	-	-
Contractual Services													
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
Supplies & Expenses													
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	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay													
10-53230-08-82000	Building Improvements	-	-	-	-	-	-	-	-	-	-	-	-
10-53230-08-91000	Bldg/Door Maintenance	446	200	465	123	123	10,000	-	-	10,000	-	-	Contingency
TOTAL		44,297	45,369	53,785	36,147	52,115	65,024	25,089	55,024	64,573	(451)	-0.7%	

Operations Support (M&E)		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:	
EXPENSES		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%	
Personnel Services													
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
Contractual Services													
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
Supplies & Expenses													
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	-	-	-	-	-	-	-	-	-	-	-	-
Technology													
10-53240-15-45000	PubWorks Software Support	-	30	250	1,294	1,294	1,320	-	1,320	1,320	-	0%	5yr Ave \$575
TOTAL		506,434	547,996	718,845	399,865	586,156	647,766	266,812	647,502	642,401	(5,365)	-0.8%	
Roads													
EXPENSES													
Personnel Services													
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
Supplies & Expenses													
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	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		328,617	325,572	344,335	338,099	480,589	367,008	160,483	367,008	114,140	(252,869)	-68.9%	

Street Cleaning EXPENSES		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	Change %	Notes:
Personnel Services													
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
Supplies & Expenses													
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
TOTAL		56,420	51,513	50,995	9,230	37,140	81,230	30,146	81,230	83,418	2,188	2.7%	

Snow & Ice EXPENSES		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	Change %	Notes:
Personnel Services													
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
Contractual Services													
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%	
Supplies & Expenses													
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	-	-	-	-	-	-	-	-	-	-	-	
TOTAL		199,429	181,277	284,723	90,007	143,365	226,401	97,730	226,401	96,041	(130,361)	-57.6%	

Stormwater Maintenance EXPENSES		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	Change %	Notes:
Personnel Services													
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
Contractual Services													
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%	
Supplies & Expenses													
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	-	-	-	-	-	-	-	-	-	-	-	
TOTAL		57,912	63,524	50,285	69,318	94,605	78,834	45,978	76,834	45,377	(33,457)	-42.4%	

Street Painting & Marking		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:	
EXPENSES		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%	
Personnel Services													
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
Supplies & Expenses													
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	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		26,553	26,726	42,473	34,613	44,324	37,868	14,216	37,868	20,000	(17,868)	-47.2%	

Street Crew Expenses		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:	
EXPENSES		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%	
Personnel Services													
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	-	-	-	-	-	-	-	-	-	-
NEW													
10-53316-01-23000	Overtime	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%	Estimated Renewal
Supplies & Expenses													
New	Uniform Services									4,250	4,250		10.0 FTE
New	Safety Toe Boots									3,000	3,000		10.0 FTE
TOTAL		76,863	56,612	51,252	92,179	145,807	90,800	86,193	101,363	753,535	662,735	729.9%	

Street Lighting		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:	
EXPENSES		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%	
Personnel Services													
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	-	-	-	-	-	-	-	-	-	-	-	
Contractual Services													
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)
TOTAL		145,032	149,001	161,721	169,956	169,165	168,674	71,628	172,329	170,614	1,940	1.2%	

Garbage Collection		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:	
EXPENSES		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%	
Personnel Services													
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
Supplies & Expenses													
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	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay													
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
TOTAL		244,188	228,172	256,524	267,053	263,023	252,843	120,744	252,843	258,226	5,382	2.1%	

Recycling		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:	
EXPENSES		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%	
Personnel Services													
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
Supplies & Expenses													
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%	-
Capital Outlay													
10-53635-08-79036	Carts - Additional	-	-	-	10,945	-	11,500	-	-	-	(11,500)	-100%	Large inventory
TOTAL		254,154	274,464	218,279	224,835	218,467	242,214	97,272	229,814	232,139	(10,075)	-4.2%	

Weed & Nuisance Control		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:	
EXPENSES		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%	
Personnel Services													
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
Contractual Services													
10-53640-02-15500	Mowing-Contractor Service	250	325	225	-	-	-	-	-	-	-	-	Inactive
Supplies & Expenses													
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
TOTAL		9,689	16,177	9,196	10,323	2,690	10,406	2,870	10,406	4,830	(5,576)	-53.6%	
Decorations & Banners													
EXPENSES													
Personnel Services													
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
Contractual Services													
10-55302-02-22000	Electric Charges	-	-	-	-	-	-	-	-	U	-	-	
10-55302-02-22500	Outlet Repairs/Maint.	-	-	153	621	689	300	-	300	300	-	0%	3yr Ave \$475
Supplies & Expenses													
10-55302-03-40000	Operating Supplies	-	2,868	-	-	-	2,500	-	2,500	2,500	-	0%	Decreased 2025
Capital Outlay													
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	-	-	-	-	-	-	-	-	-	-	-	
TOTAL		4,540	7,358	6,655	8,302	8,855	7,342	3,098	7,342	4,300	(3,042)	-41.4%	
Traffic Control													
EXPENSES													
Personnel Services													
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
Supplies & Expenses													
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
TOTAL		28,858	24,062	38,061	24,492	13,067	26,942	9,590	26,442	16,087	(10,855)	-40.3%	

Net Expenses:	2,067,125	2,082,090	2,370,578	1,844,743	2,370,740	2,385,556	1,068,344	2,374,610	2,603,113
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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	1,326,515	224,872	20.4%
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%
Subtotal	2,067,125	2,082,090	2,370,578	1,844,743	2,370,740	2,385,556	2,603,113	217,558	9.1%

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	\$	%
BEGINNING FUND BALANCES											
20-34-0000 Fund Balance	358,877	327,354	296,888	256,141	215,469	213,219	213,219	213,219	207,164		
TOTAL	358,877	327,354	296,888	256,141	215,469	210,447	213,219	213,219	207,164		
REVENUES											
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
TOTAL	-	-	-	-	36,945	51,945	36,945	36,945	45,445	(6,500)	-12.5%
EXPENSES											
Personnel Services											
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)
Contractual Services											
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	-	-	-	-	-	-	-	-	-	-	
Capital Outlay											
20-53622-08-377750 Testing Equipment	-	-	-	-	-	15,000	-	-	-	(15,000)	
20-53622-08-37777 Blower Replacement	-	-	-	4,826	-	-	-	-	-	-	
TOTAL	31,523	30,466	40,747	40,672	39,196	48,500	14,091	43,000	22,780	(25,720)	-53.0%
Change in Net Position	(31,523)	(30,466)	(40,747)	(40,672)	(2,251)	3,445	22,854	(6,055)	22,665		
ENDING FUND BALANCE											
20-34-0000 Fund Balance	327,354	296,888	256,141	215,469	213,219	213,892	236,072	207,164	229,829		
TOTAL	327,354	296,888	256,141	215,469	213,219	213,892	236,072	207,164	229,829		

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	\$ %	
REVENUES											
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	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%	
TOTAL		30,000	23,641	21,931	42,417	40,835	26,000	24,428	51,000	45,000	19,000 73.1%
EXPENSES											
Personnel Services											
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
Contractual Services											
10-53510-02-13400	FBO/Airport Man. Contractor	54,639	56,005	57,405	58,840	60,312	61,517	30,909	61,517	63,364 1,847 3%	Contract Est.
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
Supplies & Expenses											
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
TOTAL	129,275	112,047	135,224	164,860	151,853	187,502	72,534	169,660	146,925	(40,577)	-21.6%	

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	\$	%
BEGINNING FUND BALANCES												
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		
TOTAL		8,838	42,119	29,260	19,591	19,592	(6,681)	(6,681)	(6,681)	7,959		
REVENUES												
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	-	-	-	-	10,000	10,000	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	-	-	-	-	-	-	-	-	-	
TOTAL		107,067	64,664	64,391	155,170	89,593	76,000	37,174	90,000	86,000	10,000	13.2%
EXPENSES												
Contractual Services												
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%
Special Services												
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%
Fixed Charges												
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%
Capital Outlay												
27-53515-08-23000	Garage Relocation Project	-	-	-	13,832	30	-	-	-	-	-	
27-53515-08-57500	Airport - Equipment	-	-	-	-	-	-	-	-	-	-	
TOTAL		73,985	77,523	74,060	111,711	115,866	93,025	2,663	73,125	81,025	(12,000)	-12.9%
Change in Net Position		33,082	(12,859)	(9,669)	43,459	(26,273)	(17,025)	34,511	16,875	4,975		
ENDING FUND BALANCES												
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	12,311		
TOTAL		42,119	29,260	19,591	63,050	(6,681)	(25,941)	25,595	7,959	12,934		

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 64,437

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	\$ %		
REVENUES												
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	-	-	-	-	-	-	-	-	-	-	
TOTAL		400,173	440,436	419,848	446,579	382,355	466,250	189,068	450,650	450,650	(15,600) -3.3%	
EXPENSES												
Personnel Services												
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 *	60,093	(3,010) -5%	
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%	
Contractual Services												
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
Supplies & Expenses												
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
Fixed Charges												
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
Technology												
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%	
TOTAL	424,366	455,217	487,477	497,140	531,586	569,883	245,359	572,251	597,868	27,984	4.9%	
Department Summary												
	2020	2021	2022	2023	2024	2025			2026	\$	%	
Personnel Services	355,486	376,193	379,387	392,138	430,284	437,355			465,094	27,739	6.3%	
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%	
Total	424,366	455,217	487,477	497,140	531,586	569,883			597,868	27,984	4.9%	

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	\$	%
REVENUES												
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	-	-	-	-	-	
TOTAL		2,576	3,005	17,682	25,939	10,167	10,000	-	10,000	10,000	-	0.0%
EXPENSES												
Personnel Services												
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%
Contractual Services												
10-54600-02-25000	Telephone	546	702	662	742	983	675	445	675	675	-	0%
Supplies & Expenses												
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	-	-	-	-	-	-	-	-	-	-	
Technology												
10-54600-15-91000	Computer Equip & Shopkeeper	1,155	1,838	-	-	-	1,000	-	1,000	1,000	-	0%
TOTAL		129,869	138,006	152,683	165,850	176,283	181,212	81,459	181,212	188,265	7,053	3.9%
Department Summary												
		2020	2021	2022	2023	2024	2025			2026	\$	%
	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%
	Subtotal	129,869	138,006	152,683	165,850	176,283	181,212			188,265	7,053	3.9%

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	\$	%
Beginning Balance												
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		
TOTAL		9,186	9,305	9,211	8,166	7,970	8,070	7,835	7,835	9,429		
REVENUES												
26-44605-48300	Bierman - Transportation Rev.	260	1,165	2,319	2,810	2,310	2,500	746	3,500	2,500	-	0%
TOTAL		260	1,165	2,319	2,810	2,310	2,500	746	3,500	2,500	-	0%
EXPENSES												
Personnel Services												
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	-	-	-	-	-	-	-	-	-	-	
Contractual Services												
26-54605-02-43333	Program/Service Providers	-	-	1,401	-	1,235	500	-	-	500	-	0%
Supplies & Expenses												
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%
TOTAL		142	1,259	3,364	3,006	2,445	4,291	679	1,906	4,291	-	0.0%
Change in Net Position		118	(94)	(1,045)	(196)	(135)	(1,791)	67	1,594	(1,791)		
ENDING FUND BALANCE												
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		
TOTAL		9,305	9,211	8,166	7,970	7,835	6,279	7,902	9,429	7,638		

* 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:
EXPENSES												
Personnel Services												
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%	
Supplies & Expenses												
10-54100-01-11000 Mileage	36	48	37	67	-	75	-	-	75	-	0%	
TOTAL	3,696	3,708	5,851	5,880	5,813	5,888	2,422	5,813	5,888		0.0%	

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	\$	
REVENUES												
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	-	-	-	-	-	-	-	-	-	-	-
TOTAL		469,526	484,397	504,400	502,082	471,480	481,975	269,783	510,928	482,325	350	0.1%
EXPENSES												
Personnel Services												
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%
Contractual Services												
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
Supplies & Expenses												
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%	
Fixed Charges											
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	-	-	-	-	-	-	-	
Capital Outlay											
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	-	-	-	-	-	
Print Media - Library											
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	
Non-Print Media - Library											
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%	
Technology											
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	-	
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%	
TOTAL	986,926	1,008,840	1,028,843	1,027,208	1,073,932	1,041,156	487,373	1,060,892	1,062,391	21,234 2.0%	

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	\$	%
Department Summary	2020	2021	2022	2023	2024	2025			2026	\$	%
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%
Total	986,926	1,008,840	1,028,843	1,027,208	1,073,932	1,041,156			1,062,391	21,234	2.0%
Activity Based Summary:	2020	2021	2022	2023	2024	2025			2026	\$	%
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%
Subtotal	986,926	1,008,840	1,028,843	1,027,208	1,073,932	1,041,156			1,062,391	21,234	2.0%
	-	-	-	-	-	-			-	-	-
							2026 Allocation		2026		
County Share	449,305	457,661	453,672	442,870	444,386	479,475			45.40%	482,325	
City Share	537,621	551,179	575,171	584,338	629,546	561,681			54.60%	580,065	
									100.00%	1,062,391	

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	\$	%	
REVENUES												
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	-	-	-	-	-	-	-	-	-		
TOTAL		10,039	28,406	48,688	31,938	28,823	28,000	28,000	28,000	28,000	0.0%	
EXPENSES												
Personnel Services												
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%	
Contractual Services												
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
Supplies & Expenses												
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	-	-	-	-	-	-	-	-	
Capital												
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
TOTAL		307,264	375,383	426,572	414,679	452,002	458,455	196,708	451,709	465,214	6,759 1.5%	

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:
EXPENSES - Athletic Park Lights												
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	-	-	-	-	-	-	-	-	-	-	-	
EXPENSES - Ott's Park Lights												
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	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	2,345	3,062	3,064	2,345	2,973	3,331	1,144	3,331	3,415	83	2.5%	

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%
Total	309,609	378,445	429,636	417,025	454,975	461,786	468,628	6,842	1.5%

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	\$	%
REVENUES											
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%
TOTAL		3,430	23,920	44,995	37,619	56,127	45,250	33,592	43,000	45,000	(250) -0.6%
EXPENSES											
Personnel Services											
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%
Contractual Services											
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%
Supplies & Expenses											
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
TOTAL		157,630	213,611	223,213	241,307	265,777	245,851	97,053	245,405	263,405	17,554 7.1%

Department Summary	2020	2021	2022	2023	2024	2025	2026	\$	%
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%
Total	157,630	213,611	223,213	241,307	265,777	245,851	263,405	17,554	7.1%

City of Merrill 2026 Proposed Budget
The MARC/Smith 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	\$ %		
REVENUES												
10-45400-46734	MARC Room Tax Allocation	-	-	-	-	10,741	-	-	-	9,760	9,760	
10-45400-46735	Multi-Purpose (Smith Ctr.)	67,500	54,779	71,626	81,481	75,110	81,000	41,356	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	-	0%	
10-45400-46737	Signs-Youth Hockey Sales	600	-	-	-	1,000	-	2,871	2,871	-	-	
10-45400-48500	Grant-Ascension	-	-	280	1,209	-	-	-	-	-	-	
TOTAL		70,500	57,159	74,306	85,205	83,815	83,400	45,427	85,271	(1,000)	-1.2%	
EXPENSES												
Personnel Services												
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	-	-	- *	-	-	
Contractual Services												
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	
Supplies & Expenses												
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	
Capital												
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	
TOTAL		97,489	95,929	129,676	115,839	131,673	131,658	57,130	126,289	138,446	6,788 5.2%	
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%	
Total	97,489	95,929	129,676	115,839	131,673	131,658			138,446	6,788	5.2%	

City of Merrill 2026 Proposed Budget
Bierman Family Aquatic Center Budget

* Payroll calculation

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	%	Notes:	
REVENUES													
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%		
TOTAL	1,152	89,199	131,990	121,203	109,108	75,000	23,357	89,500	83,000	8,000	10.7%		
EXPENSES													
Personnel Services													
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
Contractual Services													
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
Supplies & Expenses													
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
Technology													
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%	
TOTAL	13,198	215,847	193,824	195,157	197,934	204,131	56,408	193,767	207,036	2,905	1.4%		

Department Summary

	2020	2021	2022	2023	2024	2025	2026	\$	%
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 \$	Change %	Notes:
REVENUES												
10-45301-46500	-	-	-	-	120	-	150	150	-	-	-	
TOTAL	-	-	-	-	120	-	150	150	-	-	0.0%	
EXPENSES												
Personnel Services												
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	-	-	-	-	-	-	-	
Supplies & Expenses												
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%	
TOTAL	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:
EXPENSES												
Supplies & Expenses												
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	5,000	-		0% 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%
TOTAL	46,500	32,242	36,963	44,889	43,271	46,500	45,500	45,500	46,500	-	0.0%	

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.

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. 1st 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



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,

A handwritten signature in black ink, appearing to read "Trina DeLasky". The signature is fluid and cursive, with a large initial "T" and "D".

Trina DeLasky

Vice President, Board of Directors

Lincoln County Humane Society
310 North Memorial Drive, Merrill, WI. 54452
(715)536-3459 • www.furrypets.com
Email: Manager@furrypets.com



HAVEN, INC.

HOUSEHOLD ABUSE VICTIMS EMERGENCY NETWORK

Crisis/Support Line 715.536.1300
Business 715.536.9563

1106 E 8th Street, Merrill, WI 54452
Email: 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	\$	%
BEGINNING FUND BALANCES												
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		
TOTAL		25,653	21,677	(10,000)	(25,033)	17,789	164,787	164,787	164,787	22,359		
Room Tax REVENUES												
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
Subtotal Room Tax Revenues		63,998	91,915	121,043	120,451	124,027	125,000	49,549	120,000	122,000	(3,000)	-2.4%
EXPENSES												
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
Subtotal Room Tax Expenses		48,763	72,051	94,707	94,206	97,234	97,500	34,606	93,600	95,160	(2,340)	-2.4%
Net Room Tax to MFG		15,235	19,864	26,336	26,245	26,793	27,500	14,943	26,400	26,840	(660)	-2.4%
Merrill Fair Grounds REVENUES												
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	-	-	-	-	-	
Subtotal Merrill Fairgrounds Revenues		91,725	63,105	250,628	64,345	205,644	80,547	49,824	62,083	57,000	(23,547)	-29.2%
EXPENSES												
Personnel Services												
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)
Contractual Services												
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)
Supplies & Expenses											
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	-	-	-	-	-	-	-	-	-	
Debt Service											
24-55225-06-24000 Debt Issuance Costs	-	-	-	-	1,542	-	-	-	-	-	
Capital											
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
Subtotal Merrill Fairgrounds Expenses	78,925	90,788	259,789	60,163	59,544	234,632	41,396	200,139	47,448	(187,185) -79.8%	
Net MFG	12,800	(27,683)	(9,161)	4,182	146,099	(154,085)	8,427	(138,056)	9,553	163,637 -106.2%	

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:
Bierman Building												
REVENUES												
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	-	-	-	-	-	-	-	-	-	-	
Subtotal Bierman Building Revenues	21,499	6,958	10,692	17,265	29,410	17,000	10,650	17,000	20,000	3,000	17.6%	
EXPENSES												
Personnel Services												
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	-	-	- *	-	-	-	
Contractual Services												
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%	
Supplies & Expenses												
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	-	-	-	-	-	-	-	-	-	-	
Capital												
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	-	-	-	-	-	-	-	
Subtotal Bierman Building Expenses	53,510	30,817	42,400	45,414	55,305	48,272	19,208	47,772	47,686	(586)	-1.2%	
Net Bierman Building	(32,011)	(23,859)	(31,708)	(28,149)	(25,895)	(31,272)	(8,558)	(30,772)	(27,686)	3,586	-11%	

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	\$	%	
Total Revenues	177,223	161,978	382,362	202,061	359,080	222,547	110,023	199,083	199,000	(23,547)	-11%	
Total Expenses	181,199	193,656	396,896	199,782	212,083	380,404	95,210	341,510	190,293	(190,110)	-50%	
Net Change in Fund Balance	(3,976)	(31,678)	(14,533)	2,279	146,997	(157,857)	14,813	(142,428)	8,707	166,563	-106%	
ENDING FUND BALANCES												
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			
TOTAL	21,677	(10,000)	(24,533)	(22,755)	164,787	6,930	179,599	22,359	31,066			

Summary												
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			
Total	(3,976)	(31,678)	(14,533)	2,279	146,997	(157,857)	14,813	(142,428)	8,707			

**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:
Beginning Balance												
31-5714 N/L Cable Franchise	197,647	230,633	285,903	277,936	203,608	152,043	152,043	152,043	143,141			
REVENUES												
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
TOTAL	137,929	119,432	117,733	118,244	109,564	119,824	68,279	112,235	114,324	(5,500)	-4.6%	
EXPENSES												
Personnel Services												
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% Adm
Supplies & Expenses												
26-55305-03-10000 Office Supplies	-	-	-	-	-	-	-	-	100	100		Postage, copies, etc.
26-55305-03-40000 MAPS Merrill Productions Reimb	58,666	54,401	82,957	68,045	65,237	35,650	16,058	37,860	-	(35,650)		Inactive. Contract Ended 2025
26-55305-03-40022 Closed Captioning Legal	-	-	-	-	-	-	-	-	-	-	-	Inactive. Not used since 2018
26-55305-03-45000 Public Meeting Technology	18,473	38	112	26,112	-	10,000	-	6,851	10,000	-		Meeting software + hardware
26-55305-03-46333 Downtown WiFi/Internet	-	-	-	-	-	-	-	-	-	-	NA	Inactive
26-55305-03-46345 Aquatic-Wifi/Internet	-	-	-	-	-	-	-	-	-	-	NA	Inactive
26-55305-03-46389 Wi-Fi Public Replacements	-	-	-	-	-	-	-	-	-	-	NA	Inactive. Not used since 2017
26-55305-03-46390 Software-Web Filtering	17,643	-	1,081	8,250	3,363	2,250	-	2,250	-	(2,250)	-100.0%	Inactive Moved to Fund 10.
26-55305-03-46400 Social Media Archiving	-	-	-	2,185	3,979	3,979	3,979	3,979	-	(3,979)	-100.0%	Inactive. Combined with 55305-03-464
26-55305-03-46500 Festival Grounds and Expo	438	-	27	-	-	-	-	-	-	-	NA	Inactive
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, Mt
26-55305-03-47500 Live Streaming	9,724	9,724	9,724	10,113	-	10,250	2,139	-	-	(10,250)	NA	Inactive. Combined with 55305-03-45C
26-55305-03-47523 CivicPlus - Meetings	-	-	-	3,863	10,057	4,600	9,415	9,415	-	(4,600)	-100.0%	Inactive. Combined with 55305-03-45C
26-55305-03-47533 M&C Committee - Resources	-	-	1,575	2,288	1,132	4,600	21	100	-	(4,600)	-100.0%	Inactive. Combined with 55305-03-10C
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.
26-55305-03-47536 Visitor Guide Ads	-	-	-	-	5,412	3,000	-	3,000	-	(3,000)	-100.0%	Inactive. Combined with 55305-03-475
26-55305-03-47555 Marketing Contractor	-	-	29,855	29,260	31,955	32,208	13,420	13,420	-	(32,208)	-100.0%	Inactive. Contract Ended 2025
26-55305-03-47557 Social Media Contractor	-	-	-	24,050	26,950	-	40	-	-	-	#DIV/0!	Inactive
26-55305-03-47566 M&C - Cell Phone	-	-	369	247	-	-	-	-	-	-	#DIV/0!	Inactive
26-55305-03-47575 LCEDC Marketing	-	-	-	-	-	-	-	-	-	-	#DIV/0!	Inactive
TOTAL	104,943	64,162	125,700	192,572	161,129	145,687	64,018	121,136	95,258	(50,429)	-34.6%	
Change in Net Position	32,986	55,270	(7,967)	(74,328)	(51,565)	(25,863)	4,262	(8,901)	19,067			
ENDING FUND BALANCE												
31-5714 N/L Cable Franchise	230,633	285,903	277,936	203,608	152,043	126,180	156,304	143,141	162,208			
TOTAL	230,633	285,903	277,936	203,608	152,043	126,180	156,304	143,141	162,208			
SUMMARY:	2020	2021	2022	2023	2024	2025			2026	\$	%	
Merrill Productions	58,666	54,401	82,957	68,045	65,237	35,650			-	(35,650)	-100.0%	
Salary, Wages, Benefits	-	-	-	-	-	34,500			43,808	9,308	27.0%	
Meeting Technology	46,277	9,762	10,944	59,823	17,398	35,729			22,850	(12,879)	-36.0%	
Marketing	-	-	31,799	64,704	78,494	39,808			28,600	(11,208)	-28.2%	
	104,943	64,162	125,700	192,572	161,129	145,687			95,258	(50,429)	-34.6%	

**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 \$	%	Notes:
EXPENSES												
Contractual Services												
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
Special Services												
10-56700-04-74000												
Housing Dev Incentive	-	-	-	-	-	-	-	-	-	-	-	Non-TID Housing
TOTAL	20,200	20,200	20,200	20,200	17,500	17,500	17,500	17,500	18,500	1,000	5.7%	

**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 \$	%	Notes:
EXPENSES												
Transfers												
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
TOTAL	35,000	26,945	118,280	26,945	26,945	26,945	26,945	26,945	26,945	-	0.0%	

City of Merrill 2026 Proposed Budget
Fund 52 Capital Projects

* Payroll calculation

	2017	2018	2019	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%	
BEGINNING BALANCE															
34-0000 Fund Bal.-Capital Projects									416,675	416,675	416,675	(607,486)			
TOTAL	-	-	-	-	-	-	-	-	416,675	416,675	416,675	(607,486)			
REVENUES															
52-40000-41110 Property Tax Levy	158,500	149,288	123,000	163,950	113,000	127,000	113,000	94,500	100,000	100,000	100,000	315,000	215,000	215%	Tax Levy
52-40000-41112 Transfer In - General Fund	-	-	-	-	26,945	26,945	26,945	-	-	-	-	-	-	-	
52-40000-41113 Proceeds from Long Term Debt	2,200,000	2,220,000	1,452,369	1,145,000	1,506,617	737,994	-	1,121,059	419,300	-	-	947,460	528,160	126%	Combined 2025+2026 Borrowing
52-40000-41114 Interest Income-Capital Proj	299	1,626	-	214	-	418	1,973	1,955	1,200	830	1,200	1,200	-	0%	
52-40000-41115 Debt Premium-Fund 52	27,932	-	13,602	32,723	65,975	-	-	14,823	-	-	-	-	-	-	
52-40000-41126 Transfer in from Fund 26	-	-	-	1,000	-	-	-	-	-	-	-	-	-	-	
52-40000-42200 SA - Paving	-	1,421	-	222	-	1,166	5,557	1,598	-	12,632	13,000	-	-	-	
52-40000-42400 SA-Curb, Gutter, or Sidewalk	85,038	19,125	27,120	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	61,979	38,012	-	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	350	1,708	490	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	-	9,602	-	-	-	-	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	2,928	40,501	-	-	8,717	30,000	15,346	-	-	-	-	-	-	-	
52-40000-48600 City Band Donation	25,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	
52-40000-48700 Hockey Assoc Donation	-	-	7,358	-	-	-	-	-	-	-	-	-	-	-	
52-40000-48721 Timber Sale Revenue	-	-	3,429	-	-	-	-	-	-	-	-	-	-	-	
52-40000-48725 River Bend Foundation-Donation	-	-	-	10,360	-	-	-	-	-	-	-	-	-	-	
52-40000-48750 Library Endowment	10,325	-	-	-	-	15,000	-	-	-	-	-	-	-	-	
52-40000-48755 Grants-Athletic Park Lights	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	
52-40000-48900 League-Safety Grant	-	-	-	-	4,463	-	-	-	-	-	-	-	-	-	
52-40000-48999 Focus on Energy Grants	-	2,021	3,139	1,000	3,600	-	1,479	-	-	-	-	-	-	-	
52-40000-49110 Proceeds from Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Streets - Sealcoat															
52-43313-41113 Proceeds from Long-Term Debt	-	-	53,831	55,000	55,000	50,000	-	122,839	60,000	-	-	56,182	(3,818)	-6%	Combined 2025+2026 Borrowing
52-43313-41114 Debt Premium	-	-	-	-	-	-	-	1,167	-	-	-	-	-	-	
Streets - Concrete															
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	-	
Streets - Resurfacing															
52-43388-41113 Proceeds from Long-Term Debt	-	-	-	100,000	85,503	86,510	-	284,244	250,000	-	-	750,000	500,000	200%	Combined 2025+2026 Borrowing
52-45250-46721 Timber Sales-Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	2,572,351	2,553,303	1,684,337	2,594,960	2,676,693	1,386,086	386,564	1,817,946	900,500	127,408	908,950	2,174,842	1,274,342	141.5%	
EXPENSES															
Streets - Sealcoat															
52-53313-01-11000 Salaries - Regular	-	-	-	-	1,507	-	-	-	-	-	-	-	-	-	
52-53313-01-21000 Wages - Perm - Regular	5,808	6,701	10,825	1,577	110	3,136	4,874	-	-	-	-	-	-	-	
52-53313-01-22000 Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
52-53313-01-25000 Wages - Temp - Regular	493	262	490	-	210	-	-	-	-	-	-	-	-	-	
52-53313-01-51000 Social Security	460	504	816	121	138	240	373	-	-	-	-	-	-	-	
52-53313-01-52000 Retirement (WRS)	395	449	709	103	123	204	331	-	-	-	-	-	-	-	
52-53313-01-54000 Health Insurance	1,357	1,634	4,358	61	138	108	119	-	-	-	-	-	-	-	
52-53313-01-55000 Life Insurance	10	17	70	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	3,513	2,267	2,731	-	-	3,828	2,600	582	-	-	-	-	-	-	
52-53313-03-70000 Hot Mix for Overlay	1,549	925	7,823	-	-	-	-	-	-	-	-	-	-	-	
52-53313-03-71000 Buckshot Stone	316	2,280	3,220	-	-	-	-	-	-	-	-	-	-	-	
52-53313-03-72000 Seal Coat Oil	17,230	18,555	21,133	-	-	-	-	-	-	-	-	-	-	-	
52-53313-03-74000 County Hwy. Charges	1,312	1,587	1,656	-	-	-	-	-	-	-	-	-	-	-	
Streets - Concrete															
52-53337-01-11000 Salaries - Regular	-	-	-	-	-	5,227	6,614	-	-	-	-	-	-	-	
52-53337-01-21000 Wages - Perm - Regular	-	-	-	-	30,413	33,847	28,670	58,283	26,045	10,280	16,464	*	(26,045)	-100%	
52-53337-01-22000 Overtime	-	-	-	-	291	71	9	-	-	-	-	-	-	-	
52-53337-01-25000 Wages - Temp - Regular	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
52-53337-01-51000 Social Security	-	-	-	-	2,199	2,914	2,668	4,359	1,992	756	1,200	*	(1,992)	-100%	
52-53337-01-52000 Retirement (WRS)	-	-	-	-	2,027	2,542	2,400	4,001	1,810	721	1,151	*	(1,810)	-100%	
52-53337-01-54000 Health Insurance	-	-	-	-	7,374	2,593	1,421	4,512	3,905	1,826	2,792	*	(3,905)	-100%	
52-53337-01-55000 Life Insurance	-	-	-	-	46	62	57	136	43	11	18	*	(43)	-100%	
52-53337-03-40000 Operating Supplies	-	-	-	-	2,837	10,687	3,995	12,186	-	9,950	28,473	-	-	-	
52-53337-03-73000 Concrete	-	-	-	-	21,257	28,489	18,736	46,164	100,000	65	100,000	70,000	(30,000)	-30%	2026 Capital: Concrete
Streets - Resurfacing															
52-53388-01-10000 Salaries - Regular	-	-	-	-	2,011	3,136	3,528	-	-	-	-	-	-	-	
52-53388-01-21000 Wages - Perm - Regular	-	-	-	172	9,561	5,230	15,084	33	-	-	-	-	-	-	
52-53388-01-22000 Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
52-53388-01-25000 Wages - Temp - Regular	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
52-53388-01-51000 Social Security	-	-	-	11	847	624	1,358	2	-	-	-	-	-	-	

City of Merrill 2026 Proposed Budget
Fund 52 Capital Projects

* Payroll calculation

	2017	2018	2019	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	Change	Notes:	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	\$	%	
52-53388-01-52000 Retirement (WRS)	-	-	-	12	786	549	1,271	2	-	-	-	-	-	-	
52-53388-01-54000 Health Insurance	-	-	-	-	1,565	666	1,506	-	-	-	-	-	-	-	
52-53388-01-55000 Life Insurance	-	-	-	1	17	14	46	0	-	-	-	-	-	-	
52-53388-03-25755 Curb & Gutter-Contractor	-	-	-	-	18,968	-	-	-	-	-	-	-	-	-	
52-53388-03-40000 Operating Supplies	-	-	-	252	-	7,840	648	4,652	-	-	-	-	-	-	
52-53388-03-74000 County Hwy Charges	-	-	-	84,032	5,094	1,309	16,746	-	-	-	-	-	-	-	
52-53388-03-75000 Milling Contractor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
52-53388-03-75555 Asphalt Paving	-	-	-	1,617	46,653	35,242	35,303	199,052	250,000	34,564	250,000	500,000	250,000	100%	2026 Capital: Resurfacing Taylor St. (Grand-Champagne)
Capital Outlay/Projects															
52-57001-01-11000 Salary -PW/ST/Parks	-	11,975	-	-	18,647	-	-	-	-	-	-	-	-	-	
52-57001-01-21000 Wages-Perm-Streets-Parks	19,071	15,102	20,094	8,795	2,814	18,542	9,479	14,791	-	-	-	-	-	-	
52-57001-01-22000 Overtime-Streets	-	-	1,798	-	49	27	-	-	-	-	-	-	-	-	
52-57001-01-25000 Wages-LTE-Streets	727	44	654	-	220	-	-	-	-	-	-	-	-	-	
52-57001-01-51000 SS/Medicare	1,634	2,019	1,615	648	1,726	1,414	690	1,059	-	-	-	-	-	-	
52-57001-01-52000 WRS-Retirement	1,439	1,761	1,471	594	1,513	1,185	645	1,021	-	-	-	-	-	-	
52-57001-01-54000 Health Insurance	5,484	4,847	4,931	1,297	3,695	2,910	1,180	1,521	-	-	-	-	-	-	
52-57001-01-55000 Life Insurance	62	84	-	48	177	110	16	50	-	-	-	-	-	-	
52-57001-08-23500 Sidewalks/Concrete	144,488	137,283	11,577	3,173	-	-	-	-	-	-	-	-	-	-	
52-57001-08-25000 Street Improvements	239,823	124,725	334,946	344,681	247,878	(682)	71,350	300	-	-	-	-	-	-	
52-57001-08-25023 WPS - Johnson St Lot 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
52-57001-08-25077 Trees - Street Lawn	-	-	1,904	9,130	-	-	6,284	8,507	5,000	-	10,000	10,000	5,000	100%	2026 Capital: Trees
52-57001-08-25565 WPS Schuster Ln	-	-	-	-	-	-	-	10,521	-	-	-	-	-	-	
52-57001-08-26150 Blight-Demo (Non-TID)	36,873	5,542	5,417	6,340	1,288	62	575	-	-	-	-	-	-	-	
52-57001-08-26900 Fiber - City & Utility	76,492	104,145	277,600	80,089	144,586	3,445	-	-	-	-	-	-	-	-	
52-57001-08-26905 IT Wireless Project	-	-	-	-	-	-	-	-	80,000	-	-	80,000	-	0%	2024 Capital Project (balance)
52-57001-08-26915 Reassessments	-	-	-	-	-	-	-	15,000	-	-	-	-	-	-	
52-57001-08-26924 IT Improvements	-	-	-	-	-	-	-	140,978	188,750	54,081	78,870	46,000	(142,750)	-76%	2026: IT Voice Gateways +Phone Cloud
52-57001-08-26925 Migrating E-Mail - Cloud	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
52-57001-08-26950 City Pool Vehicle	-	15,952	-	-	-	-	-	-	-	-	-	-	-	-	
52-57001-08-26988 Software-Tax Bill-Receipt	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	
52-57001-08-27000 City Hall - Parking Lots	-	-	-	-	-	-	-	53,700	-	-	-	-	-	-	
52-57001-08-27050 City Hall Roof	140	79,315	-	-	-	-	-	-	-	-	-	-	-	-	
52-57001-08-27100 City Hall - Improvements	-	16,967	28,509	117,380	3,250	13,022	9,077	3,500	-	-	-	-	-	-	
52-57001-08-27122 Pneumatic Controls-Police	-	122,142	-	-	-	-	-	-	-	-	-	-	-	-	
52-57001-08-27125 City Hall-HVAC Improve	32,712	-	86,672	-	-	-	-	-	-	-	-	65,000	65,000	-	2026: City Hall Rooftop HVAC
52-57001-08-27129 Maintenance Truck-Plow	-	-	-	-	-	-	-	63,172	-	-	-	-	-	-	
52-57001-08-27265 Fire Equipment	148,445	3,861	-	-	-	-	-	-	-	-	-	-	-	-	
52-57001-08-27300 Fire Car-67 Replacement	-	38,667	-	-	-	-	-	-	-	-	-	-	-	-	
52-57001-08-27301 Fire Confined Space Rescue	-	-	-	-	-	10,520	336	-	-	-	-	-	-	-	
52-57001-08-27320 Fire Station APR Valves	-	-	-	-	18,268	-	-	-	-	-	-	-	-	-	
52-57001-08-27322 Fire-406 Tyler St.	-	47,482	12,522	30,176	-	-	-	-	-	-	-	-	-	-	
52-57001-08-27350 Fire Station Exterior Sealing	-	-	-	-	-	11,842	-	-	-	-	-	-	-	-	
52-57001-08-27511 Land - Sumnicht (ARPA)	-	-	-	-	-	141,300	-	-	-	-	-	-	-	-	
52-57001-08-27515 Existing Trail Improvements	-	-	-	-	-	-	-	26,292	-	-	-	20,000	20,000	-	2026: Refurbish decking on Prairie Trails Bridge
52-57001-08-27550 Smith Center Improvements	-	-	-	-	13,385	-	-	13,311	-	-	-	-	-	-	
52-57001-08-27590 Parks-Connecting Trail	-	-	-	-	1,893	-	13,698	1,360	32,600	-	-	-	(32,600)	-100%	
52-57001-08-27600 Normal Park Improvements	164,148	20,000	-	-	-	-	-	-	-	-	-	-	-	-	
52-57001-08-27625 Stanges Park Improvements	-	358,003	28,873	-	-	-	-	-	-	-	-	-	-	-	
52-57001-08-27640 Fishing Pier-ADA	-	-	-	12,292	13,555	-	-	-	-	-	-	-	-	-	
52-57001-08-27643 RB Trail-Lights Vandalism	-	-	-	5,350	-	-	-	-	-	-	-	-	-	-	
52-57001-08-27650 Athletic Park-Field Lights	-	263,202	-	-	-	-	-	-	-	-	-	-	-	-	
52-57001-08-27651 River Bend Trail - West	-	-	-	252	-	-	-	-	-	-	-	-	-	-	
52-57001-08-27652 Agra Pavilion-S. Park St.	-	60,642	40,718	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	90,000	15,000	35,781	65,790	16,000	-	62,462	-	-	-	-	-	-	-	
52-57001-08-27753 Picnic Tables	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	
52-57001-08-27755 Skate Park-Design	-	-	-	8,000	-	-	-	-	-	-	-	-	-	-	
52-57001-08-27850 MARC - Smith HVAC	-	-	53,236	-	-	-	-	-	-	-	-	-	-	-	
52-57001-08-27852 Smith Center - Flooring	-	-	15,788	-	-	-	-	-	-	-	-	-	-	-	
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	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	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	-	-	158,611	141,875	-	43,269	5,719	34,479	19,800	19,800	19,800	32,160	12,360	62%	2026: Security Cameras
52-57001-08-28210 Police Squad/Equipment	56,950	57,711	41,261	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	-	49,522	-	-	-	-	-	-	-	-	-	-	-	-	
52-57001-08-28577 Police Radio Repeater	-	-	16,200	-	-	-	-	-	-	-	-	-	-	-	
52-57001-08-28617 Police Records Software	-	52,500	44,700	-	-	-	-	-	-	-	-	-	-	-	
52-57001-08-30000 Transit Buses	-	-	-	1,332,706	892,956	-	-	-	-	-	-	-	-	-	
52-57001-08-30577 Transit Communications	821	47,515	-	-	-	-	-	-	-	-	-	-	-	-	
52-57001-08-30977 Stormwater MS-4 Plan	-	-	-	44,535	61,405	-	-	-	-	-	-	-	-	-	

City of Merrill 2026 Proposed Budget
Fund 52 Capital Projects

* Payroll calculation

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change \$	%	Notes:
52-57001-08-31000 Streets - Equip/Vehicles	200,180	454,682	310,406	191,007	655,129	581,538	59,177	137,500	423,000	324,967	423,000	400,000	(23,000)	-5%	2026 Streets Tractor Broom + Rear Blade
52-57001-08-31500 Streets - Building Imp.	-	17,241	81,052	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	-	35,505	-	-	-	-	-	-	-	-	-	-	-	-	
52-57001-08-31599 Streets - Fuel System	40,077	-	-	-	-	-	-	-	-	-	-	-	-	-	
52-57001-08-31600 Crushing-Street Materials	38,519	-	-	50,000	-	49,999	-	-	50,000	50,032	50,032	-	(50,000)	-100%	
52-57001-08-31601 Streets-Screened Dirt	-	24,882	-	12,500	-	-	-	-	25,000	32	25,000	-	(25,000)	-100%	
52-57001-08-31800 Airport-Improvements	-	80,000	-	-	-	-	-	-	-	-	-	-	-	-	
52-57001-08-31849 Airport Fuel CC-State 20%	-	-	-	-	3,835	-	-	-	-	-	-	-	-	-	
52-57001-08-31850 Airport - Facility Imp.	-	11,345	9,332	-	18,344	-	-	-	-	-	-	-	-	-	
52-57001-08-52224 MFG - Electrical Improvements	-	-	-	-	-	-	-	9,150	-	-	-	5,000	5,000		2026:MFG Security Cameras
Financing Costs															
52-58202-06-24000 Borrowing Costs/Interest	-	74,905	-	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	-	-	-	-	-	-	-	-	-	
Transfer to General	-	-	-	-	-	-	-	-	-	-	-	60,000	-	-	2026: Squad Replacement (operating)
52-58202-08-24000 Borrowing Costs/Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Inactive
TOTAL	1,330,527	2,399,748	1,689,498	2,921,773	2,695,999	1,190,234	665,752	1,013,798	2,133,744	557,517	1,933,111	1,486,160	(707,584)	-30.3%	
Revenues Less Expenses	1,241,824	153,555	(5,160)	(326,813)	(19,305)	195,852	(279,188)	804,148	(355,535)	(430,109)	(1,024,161)	688,682			
ENDING BALANCE															
52-34-0000 Fund Bal.-Capital Projects	453,987	226,459	380,014	311,252	(15,561)	(34,866)	115,926	115,926	61,140	(13,434)	(607,486)	81,196			
TOTAL	453,987	226,459	380,014	311,252	(15,561)	(34,866)	115,926	115,926	61,140	(13,434)	(607,486)	81,196			
Capital Projects Borrowing History	2017	2018	2019	2020	2021	2022	2023	2024			2025	2026			
Projects	2,200,000	2,220,000	1,452,369	1,145,000	1,506,617	737,994	-	1,121,059			-	947,460			
Sealcoating Program	-	-	53,831	55,000	55,000	50,000	-	122,839			-	56,182			
Concrete/Sidewalk Program	-	-	-	-	62,880	85,000	-	155,042			-	100,000			
Street Resurfacing	-	-	-	100,000	85,503	86,510	-	284,244			-	750,000			
Total	2,200,000	2,220,000	1,506,200	1,300,000	1,710,000	959,504	-	1,683,184			-	1,853,642			
Capital Projects	2017	2018	2019	2020	2021	2022	2023	2024	2025		2025	2026			
Projects	1,298,084	2,289,663	1,635,667	2,694,454	2,346,727	989,981	465,029	562,426	1,689,949	499,344	1,476,832	731,160			
Sealcoating Program	32,443	35,180	53,831	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	150,098	70,000			
Street Resurfacing	-	-	-	86,096	85,503	54,609	75,491	203,741	250,000	34,564	250,000	500,000			
Borrowing Expenses	-	74,905	-	88,838	142,324	9,504	-	59,809	-	-	-	125,000			
Total	1,330,527	2,399,748	1,689,498	2,921,773	2,695,999	1,190,234	665,752	1,013,798	2,133,744	557,517	1,933,111	1,486,160			

City of Merrill

2026 Proposed Budget

Debt Service Fund

Community Development Fund

City of Merrill 2026 Proposed Budget

Fund 30 Debt Service

	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change
Fund Balance January 1	425,555	334,871	334,871	334,871	110,977	
REVENUES						
Property Tax Levy	1,705,234	1,696,188	1,696,188	1,696,188	1,936,279	
Proceeds from Debt	2,844,995	-	-	-	-	
Transfers In	1,565,944	1,720,364	1,720,366	1,720,366	6,225	
Interest Earnings	15,314	-	-	-	-	
Other Debt Service	15,632	15,664	-	15,664	12,694	
Total Revenues	6,147,119	3,432,215	3,416,554	3,432,218	1,955,198	(1,477,020)
EXPENSES						
Principal						
2013A GO Bonds	195,000	205,000	-	205,000	215,000	
2016A GO Notes	300,000	305,000	-	305,000	310,000	
2016B GO Bonds	208,849	214,056	-	214,056	209,856	
2017C GO Bonds	90,000	90,000	-	90,000	95,000	
2017D GO Notes	90,000	95,000	-	95,000	100,000	
2018A GO Notes	130,000	135,000	-	135,000	140,000	
2018B GO Bonds	40,000	45,000	-	45,000	45,000	
2019A GO Bonds	30,000	40,000	-	40,000	40,000	
2020C GO Bonds	155,000	115,000	115,000	115,000	100,000	
2021B GO Bonds	95,000	90,000	-	90,000	90,000	
2022A NAN	984,504	-	-	-	-	
2024A GO Notes	-	155,000	-	155,000	185,000	
TID Principal	3,168,901	1,240,113	92,719	1,240,113	-	
Total Principal	5,487,255	2,729,169	207,719	2,729,169	1,529,856	(1,199,313)
Interest						
2013A GO Bonds	89,980	83,155	41,578	83,155	75,980	
2016A GO Notes	17,725	13,225	6,613	13,225	6,820	
2016B GO Bonds	46,458	42,281	21,140	42,281	38,000	
2017C GO Bonds	33,150	31,350	15,675	31,350	29,550	
2017D GO Notes	7,823	6,113	3,056	6,113	4,308	
2018A GO Notes	19,059	15,809	7,904	15,809	12,265	
2018B GO Bonds	26,673	25,673	12,836	25,673	24,435	
2019A GO Bonds	27,619	26,719	13,359	26,719	3,375	
2020C GO Bonds	40,625	35,225	18,763	35,225	30,925	
2021A GO Bonds	15,275	15,275	7,638	15,275	15,275	
2021B GO Bonds	18,100	16,200	8,100	16,200	14,400	
2022A NAN	46,764	-	-	-	-	
2024A GO Notes	-	132,994	71,769	132,994	114,700	
TID interest	319,894	473,926	241,237	477,626	-	
Total Interest	709,143	917,943	469,668	921,643	370,032	(551,611)
Debt Issuance/Charges	41,405	5,300	3,600	5,300	5,300	
Total Expenses	6,237,803	3,652,412	680,987	3,656,112	1,905,188	(1,750,924)
Change in Net Position	(90,684)	(220,198)	2,735,567	(223,894)	50,010	
Fund Balance December 31	334,871	114,673	3,070,438	110,977	160,986	

Debt Service Fund Outstanding Debt Issues

*Does not include TID or Utility compents of issues

GO Debt	Date	Final	Interest	(Levy Only)	2026 Payments		Balance
	Issued	Maturity	Rates	Original	Principal	Interest	12/31/2026
2013A GO Bonds	08/13/2013	05/01/2033	2.00% - 4.35%	4,055,000	215,000	75,980	1,705,000
2016A GO Notes	11/11/2016	10/01/2026	0.80% - 2.20%	2,095,000	310,000	6,820	-
2016B GO Bonds	11/11/2016	10/01/2036	2.00% - 2.50%	3,248,921	204,856	36,775	1,506,617
2017C GO Bonds	10/26/2017	10/01/2037	2.00% - 3.375%	1,675,000	95,000	29,550	850,000
2017D GO Notes	10/26/2017	10/01/2027	1.25% - 2.15%	860,000	100,000	4,308	105,000
2018A GO Notes	09/27/2018	04/01/2028	1.90% - 2.95%	1,310,000	140,000	12,265	290,000
2018B GO Bonds	09/27/2018	04/01/2038	2.00% - 3.70%	995,000	45,000	24,435	680,000
2019A GO Bonds	11/05/2019	10/01/2039	2.25% - 3.00%	1,255,000	40,000	3,375	990,000
2020C GO Bonds	11/17/2020	05/01/2040	2.00% - 4.00%	2,045,000	100,000	30,925	1,130,000
2021A GO Bonds	10/05/2021	10/01/2041	2.00% - 3.00%	735,000	-	15,275	735,000
2021B GO Notes	10/05/2021	10/01/2031	2.00%	975,000	90,000	14,400	490,000
2024A GO Notes	10/30/2024	06/01/2044	4.00%-5.00%	2,655,000	185,000	114,700	2,315,000
2025A GO Bonds	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Total Debt Service Fund GO Debt					1,524,856	368,807	10,796,617

Other Outstanding GO Debt

*Not funded in Debt Service Fund

Debt Issue	Date	Final	Type	Original	2026	Balance
	Issued	Maturity			Principal	12/31/2026
2012 State Trust Fund	11/27/2013	05/01/2032	Water	1,745,386	93,033	597,035
2013A GO Bonds	08/13/2013	05/01/2033	TID 5	35,250	1,500	15,750
2013A GO Bonds	08/13/2013	05/01/2033	TID 6	199,750	8,500	89,250
2016B GO Bonds	11/11/2016	10/01/2036	Sewer	56,875	4,225	-
2016B GO Bonds	11/11/2016	10/01/2036	TID 3	543,125	56,175	-
2016B GO Bonds	11/11/2016	10/01/2036	TID 6	156,079	9,744	68,383
2016B GO Bonds	11/11/2016	10/01/2036	TID 8	90,000	5,000	50,000
2017C GO Bonds	10/26/2017	10/01/2037	TID 11	645,000	30,000	395,000
2017C GO Bonds	10/26/2017	10/01/2037	TID 4	260,000	30,000	30,000
2017C GO Bonds	10/26/2017	10/01/2037	TID 7	180,000	10,000	110,000
2017C GO Bonds	10/26/2017	10/01/2037	TID 8	140,000	5,000	95,000
2017C GO Bonds	10/26/2017	10/01/2037	TID 9	310,000	15,000	190,000
2018B GO Bonds	09/27/2018	04/01/2038	TID 6	105,000	5,000	65,000
2018B GO Bonds	09/27/2018	04/01/2038	TID 8	475,000	20,000	315,000
2019A GO Bonds	11/05/2019	10/01/2039	Sewer	230,000	10,000	160,000
2019A GO Bonds	11/05/2019	10/01/2039	TID 12	125,000	5,000	90,000
2019A GO Bonds	11/05/2019	10/01/2039	Water	335,000	15,000	230,000
2020C GO Bonds	11/17/2020	05/01/2040	Sewer	200,000	10,000	140,000
2020C GO Bonds	11/17/2020	05/01/2040	TID 11	205,000	10,000	145,000
2020C GO Bonds	11/17/2020	05/01/2040	TID 8	620,000	30,000	450,000
2020C GO Bonds	11/17/2020	05/01/2040	Water	360,000	15,000	270,000
2021A GO Bonds	10/05/2021	10/01/2041	TID 8	830,000	35,000	670,000
2021A GO Bonds	10/05/2021	10/01/2041	Water	115,000	5,000	90,000
2021B GO Bonds	10/05/2021	10/01/2031	TID 8	155,000	15,000	75,000
2022 State Trust Fund	12/27/2022	03/15/2032	TID 10	250,909	25,221	181,666
2022 State Trust Fund	12/27/2022	03/15/2032	TID 4	301,091	30,265	217,999
2024A GO Bonds	10/30/2024	06/01/2044	TID 11	375,000	70,000	235,000
Total					568,663	4,975,083

GO Outstanding 12/31/26 **\$ 15,771,700**

2025 Equalized Value (TID In)	716,915,900
5% Statutory Debt Limit	35,845,795
Outstanding GO Debt	15,771,700
% of Debt Limit Used	44.0%

City of Merrill 2026 Proposed Budget

Fund 30 Debt Service

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	% Change
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	
BEGINNING BALANCE										
30-34-0000 Fund Balance	(47,387)	442,562	470,927	457,944	425,555	334,871	334,871	334,871	110,977	
TOTAL	(47,387)	442,562	470,927	457,944	425,555	334,871	334,871	334,871	110,977	
REVENUES										
30-40000-41010 Transfer from General	35,000	-	91,335	-	-	-	-	-	-	NA
30-40000-41027 Transfer from Airport	1,625	1,625	6,625	6,525	6,425	6,325	6,325	6,325	6,225	-2%
30-40000-41041 Transfer from TID	4,777,080	1,206,399	1,246,406	1,291,922	1,559,519	1,714,039	1,714,041	1,714,041	-	-100%
30-40000-41043 TID3 DSRF - 2020D	442,000	-	-	-	-	-	-	-	-	NA
30-40000-41052 Transfer from Fund 52-Capital	26,243	48,489	-	-	-	-	-	-	-	NA
30-40000-41110 Tax Levy - Debt Service	1,552,201	1,573,921	1,629,118	1,755,664	1,705,234	1,696,188	1,696,188	1,696,188	1,936,279	14% Tax Levy
30-40000-48110 Interest - Debt Service Fund	-	220	3,902	18,414	15,314	-	-	-	-	NA
30-40000-49110 Proceeds from LT Debt	745,000	-	-	-	2,844,995	-	-	-	-	NA
30-40000-49120 Premium on Debt Insurance	78,067	-	-	-	-	-	-	-	-	NA
30-40000-49125 Fund 30-Offset	-	-	-	-	-	-	-	-	-	NA
30-40000-49200 Transfer-Prior Service DS	13,668	14,041	14,283	14,722	15,632	15,664	-	15,664 *	12,694	-19%
TOTAL	7,670,883	2,844,696	2,991,669	3,087,247	6,147,119	3,432,215	3,416,554	3,432,218	1,955,198	-43%
EXPENSES										
Debt Service										
30-50000-06-11720 GO 2020C - Principal	-	175,000	185,000	185,000	155,000	115,000	115,000	115,000	100,000	-13%
30-50000-06-11757 GO2021B - Principal	-	-	105,000	105,000	95,000	90,000	-	90,000	90,000	0%
30-50000-06-11900 GO 2013A - Fire Primarily	180,000	180,000	185,000	190,000	195,000	205,000	-	205,000	215,000	5%
30-50000-06-11913 Series GO2016A-Variou	70,000	290,000	295,000	300,000	300,000	305,000	-	305,000	310,000	2%
30-50000-06-11914 GO 2016B-Airport	-	-	5,000	5,000	5,000	5,000	-	5,000	5,000	0%
30-50000-06-11916 Series GO2016B-Variou	110,649	194,649	199,649	199,649	203,849	209,056	-	209,056	204,856	-2%
30-50000-06-11923 GO 2017C - Various	85,000	110,000	85,000	85,000	90,000	90,000	-	90,000	95,000	6%
30-50000-06-11925 GO 2017D - Various	70,000	80,000	90,000	90,000	90,000	95,000	-	95,000	100,000	5%
30-50000-06-11927 GO 2018A Notes-Prin.	120,000	125,000	125,000	130,000	130,000	135,000	-	135,000	140,000	4%
30-50000-06-11928 GO 2018B-Bonds Princ	35,000	35,000	40,000	40,000	40,000	45,000	-	45,000	45,000	0%
30-50000-06-19033 GO 2019A - Bonds	65,000	30,000	30,000	30,000	30,000	40,000	-	40,000	40,000	0%
30-50000-06-19042 NAN2022A - Principal	-	-	-	-	984,504	-	-	-	-	NA
30-50000-06-19044 GOPN 2024A-Principal	-	-	-	-	-	155,000	-	155,000	185,000	
30-50000-06-21720 GO 2020C - Interest	-	59,113	54,825	47,425	40,625	35,225	18,763	35,225	30,925	-12%
30-50000-06-21756 GO2021A - Interest	-	-	15,105	15,275	15,275	15,275	7,638	15,275	15,275	0%
30-50000-06-21757 GO2021B - Interest	-	-	22,052	20,200	18,100	16,200	8,100	16,200	14,400	-11%
30-50000-06-21900 GO2013 A - Fire Interest	111,580	106,630	101,230	95,680	89,980	83,155	41,578	83,155	75,980	-9%
30-50000-06-21913 GO 2016A Int - Various	29,498	28,798	25,463	21,775	17,725	13,225	6,613	13,225	6,820	-48%
30-50000-06-21914 GO 2016B Int-Airport	1,625	1,625	1,625	1,525	1,425	1,325	663	1,325	1,225	-8%
30-50000-06-21916 GO 2016B Int-Variou	59,125	56,912	53,019	49,026	45,033	40,956	20,478	40,956	36,775	-10%
30-50000-06-21923 GO 2017C - Int	44,100	41,550	38,250	35,700	33,150	31,350	15,675	31,350	29,550	-6%
30-50000-06-21925 GO 2017D - Int	13,133	12,083	10,883	9,353	7,823	6,113	3,056	6,113	4,308	-30%
30-50000-06-21927 GO 2018A Notes Int.	29,889	27,489	24,864	22,114	19,059	15,809	7,904	15,809	12,265	-22%
30-50000-06-21928 GO 2018B-Bonds Int	30,023	29,323	28,553	27,673	26,673	25,673	12,836	25,673	24,435	-5%
30-50000-06-29033 GO 2019A - Bonds Int	28,221	30,319	29,419	28,519	27,619	26,719	13,359	26,719	3,375	-87%
30-50000-06-29035 GO2021A	-	-	400	400	400	400	400	400	400	0%
30-50000-06-29036 GO2021B	-	-	400	400	400	400	400	400	400	0%
30-50000-06-29042 NAN2022A - Interest	-	-	-	42,997	46,764	-	-	-	-	NA
30-50000-06-29044 GOPN 2024A-Interest	-	-	-	-	-	132,994	71,769	132,994	114,700	
30-50000-06-38087 GO 2013A	400	400	400	400	400	400	400	400	400	0%

City of Merrill 2026 Proposed Budget

Fund 30 Debt Service

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	% Change
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	
30-50000-06-38091	GO 2016A	400	400	400	400	400	400	400	400	0%
30-50000-06-38092	GO 2016B	400	400	400	400	400	400	400	400	0%
30-50000-06-38093	GO 2017C	400	400	400	400	400	-	400	400	0%
30-50000-06-38094	GO 2017D	400	400	400	400	400	-	400	400	0%
30-50000-06-38095	GO 2018A	400	400	400	400	400	-	400	400	0%
30-50000-06-38096	GO 2018B	400	500	400	500	400	-	500	500	0%
30-50000-06-38097	GO 2019A	400	400	400	400	400	400	400	400	0%
30-50000-06-38098	GO 2020D	-	400	400	400	400	400	400	400	0%
30-50000-06-38099	GO2020C	-	400	400	400	400	400	400	400	0%
30-50000-06-40000	Debt Costs-Borrowing	59,208	-	-	-	-	-	-	-	
30-50000-06-39050	GOPN 2024A	-	-	-	-	400	400	400	400	0%
Debt Service										
30-54000-06-14004	STF2022 TID4 Princ	-	-	-	-	24,071	28,756	28,756	28,756	-
30-54000-06-14006	GO2018B - TID6 Princ	5,000	5,000	5,000	5,000	5,000	-	5,000	-	-
30-54000-06-14008	GO2018B - TID8 Princ	20,000	20,000	20,000	20,000	20,000	-	20,000	-	-
30-54000-06-14010	STF2022 TID10 Princ	-	-	-	-	20,059	23,963	23,963	23,963	-
30-54000-06-14080	GO2017C-TID4 Prin.	25,000	25,000	25,000	25,000	30,000	-	30,000	-	-
30-54000-06-14085	GO2013A - TID #5 Prin	1,489	1,489	1,489	1,489	1,489	-	1,500	-	-
30-54000-06-14090	GO2013A - TID #6 Prin	8,511	8,511	8,511	8,511	8,511	-	8,500	-	-
30-54000-06-14208	GO2020C - TID8 Princ	-	25,000	25,000	30,000	30,000	30,000	30,000	30,000	-
30-54000-06-14211	GO2020C - TID11 Princ	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-
30-54000-06-14508	GO2020C-TID8 Princ	-	-	-	-	-	-	-	-	-
30-54000-06-14821	GO2017C-TID 11	25,000	25,000	30,000	30,000	30,000	-	30,000	-	-
30-54000-06-14827	GO2017C-TID 7	5,000	5,000	10,000	10,000	10,000	-	10,000	-	-
30-54000-06-14828	GO2017C-TID 8	5,000	5,000	5,000	5,000	5,000	-	5,000	-	-
30-54000-06-14829	GO2017C-TID 9	10,000	15,000	15,000	15,000	15,000	-	15,000	-	-
30-54000-06-14916	GO 2016B-TID3	54,025	51,650	51,650	51,650	57,125	-	56,650	-	-
30-54000-06-14917	GO 2016B-TID6	9,151	9,151	9,151	9,151	9,151	9,744	-	9,744	-
30-54000-06-14918	GO 2016B-TID8	5,000	5,000	5,000	5,000	5,000	-	5,000	-	-
30-54000-06-14919	GO2019A-Int TID 12	5,000	5,000	5,000	5,000	5,000	-	5,000	-	-
30-54000-06-14920	NAN2019 - Principal	1,500,000	-	-	-	-	-	-	-	-
30-54000-06-14927	NAN2016C - TID7 Principal	-	80,000	-	-	-	-	-	-	-
30-54000-06-14948	GO2021A - TID8 Princ	-	-	30,000	35,000	30,000	-	30,000	-	-
30-54000-06-14949	GO2021B - TID8 Princ	-	-	20,000	15,000	15,000	-	15,000	-	-
30-54000-06-14950	TID10 2021C - Principal	-	-	30,000	30,000	75,000	-	75,000	-	-
30-54000-06-14951	TID11 2021D - Principal	-	-	-	-	-	-	-	-	-
30-54000-06-14973	TID3 2017 Rev Bond-Princ	1,247,000	-	-	-	-	-	-	-	-
30-54000-06-14974	TID4 2017 Rev Bond-Princ	48,000	49,000	51,000	52,000	54,000	56,000	-	56,000	-
30-54000-06-14975	TID3 2018 Rev Bond-Princ	1,531,000	-	-	-	-	-	-	-	-
30-54000-06-14977	TID3 Rev Bond-2020D Princ	-	665,000	660,000	675,000	690,000	700,000	-	700,000	-
30-54000-06-19041	NAN2022A - TID11 Prin	-	-	-	-	201,950	-	-	-	-
30-54000-06-19044	NAN2022A - TID4 Prin	-	-	-	-	126,218	-	-	-	-
30-54000-06-19047	NAN2022A - TID7 Prin	-	-	-	-	807,798	-	-	-	-
30-54000-06-19048	NAN2022A - TID8 Prin	-	-	-	-	883,529	-	-	-	-
30-54000-06-19141	GOPN 2024A TID 11 Prin	-	-	-	-	-	70,000	-	70,000	-
30-54000-06-24004	STF2022 TID4 Int	-	-	-	-	19,229	14,544	14,544	14,544	-
30-54000-06-24006	GO2018B - TID6 Int	3,040	2,940	2,830	2,720	2,595	2,470	1,235	2,470	-
30-54000-06-24008	GO2018B - TID8 Int	14,113	13,713	13,273	12,833	12,333	11,833	5,916	11,833	-
30-54000-06-24010	STF2022 TID10 Int	-	-	-	-	16,024	12,120	12,120	12,120	-
30-54000-06-24011	STF2022 TID11 Int	-	-	-	-	-	-	-	-	-

City of Merrill 2026 Proposed Budget
Fund 30 Debt Service

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	% Change	
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed		
30-54000-06-24080	GO 2017C Int. -TID #4	6,000	5,250	4,500	3,750	3,000	2,400	1,200	2,400	-	
30-54000-06-24085	GO 2013A Int. -TID #5	958	917	872	828	783	736	368	736	-	
30-54000-06-24090	GO 2013A Int. -TID #6	5,474	5,240	4,985	4,730	4,474	4,171	2,086	4,171	-	
30-54000-06-24208	GO2020C - TID8 Int	-	16,604	16,400	15,300	14,100	12,900	6,750	12,900	-	
30-54000-06-24211	GO2020C - TID11 Int	-	5,462	5,325	4,925	4,525	4,125	2,163	4,125	-	
30-54000-06-24821	GO2017C Int - TID 11	17,750	17,000	16,250	15,350	14,450	13,850	6,925	13,850	-	
30-54000-06-24827	GO2017C Int - TID 7	5,025	4,875	4,725	4,425	4,125	3,925	1,963	3,925	-	
30-54000-06-24828	GO2017C Int - TID 8	3,925	3,775	3,625	3,475	3,325	3,225	1,613	6,925	-	
30-54000-06-24829	GO2017C Int - TID 9	8,650	8,350	7,900	7,450	7,000	6,700	3,350	6,700	-	
30-54000-06-24916	GO 2016B Int-TID 3	7,579	6,498	5,465	4,432	3,399	2,257	1,128	2,257	-	
30-54000-06-24917	GO 2016B Int-TID 6	2,810	2,626	2,443	2,260	2,077	1,894	947	1,894	-	
30-54000-06-24918	GO 2016B Int-TID 8	1,825	1,725	1,625	1,525	1,425	1,325	663	1,325	-	
30-54000-06-24919	GO2019A - TID 12	2,920	3,075	2,925	2,775	2,625	2,475	1,238	2,475	-	
30-54000-06-24920	NAN 2019 - TID3 Int	30,954	-	-	-	-	-	-	-	-	
30-54000-06-24927	NAN Series 2016C-TID 7	3,254	3,218	-	-	-	-	-	-	-	
30-54000-06-24940	NAN Series 2016C-TID 10	20,132	162	-	-	-	-	-	-	-	
30-54000-06-24941	NAN Series 2016C-TID 11	20,539	166	-	-	-	-	-	-	-	
30-54000-06-24948	GO2021A - TID8 Interest	-	-	17,268	16,863	16,163	15,563	7,781	15,563	-	
30-54000-06-24949	GO2021B - TID8 Interest	-	-	3,511	3,150	2,850	2,550	1,275	2,550	-	
30-54000-06-24950	TID10 2021C - Interest	-	-	19,173	18,640	18,160	16,960	8,480	16,960	-	
30-54000-06-24951	TID10 2021D - Interest	-	-	12,987	14,125	14,125	14,125	-	14,125	-	
30-54000-06-24973	TID3 2017 Rev Bond-Int	41,688	-	-	-	-	-	-	-	-	
30-54000-06-24974	TID4 2017 Rev Bond-Int	14,902	13,433	11,934	10,373	8,782	7,130	-	7,130	-	
30-54000-06-24975	TID3 2018C Rev Bond	61,367	-	-	-	-	-	-	-	-	
30-54000-06-24977	TID3 Rev Bond-2020D Int	-	73,912	75,100	61,900	48,400	34,600	17,300	34,600	-	
30-54000-06-29041	NAN2022A - TID11 Int	-	-	-	8,820	9,593	-	-	-	-	
30-54000-06-29044	NAN2022A - TID4 Int	-	-	-	5,512	5,995	-	-	-	-	
30-54000-06-29047	NAN2022A - TID7 Int	-	-	-	35,279	38,370	-	-	-	-	
30-54000-06-29048	NAN2022A - TID8 Int	-	-	-	38,587	41,968	-	-	-	-	
30-58202-06-24000	Bond Costs	-	-	-	-	36,605	-	-	-	-	
30-54000-06-29141	GOPN 2024A TID 11 Int	-	-	-	-	-	20,365	10,990	20,365	-	
30-54000-06-25040	NAN2024B TID 10 Int	-	-	-	-	-	41,923	21,020	41,923	-	
30-54000-06-25047	NAN2024B TID7 Int	-	-	-	-	-	79,687	39,954	79,687	-	
30-54000-06-25049	NAN2024B TID9 Int	-	-	-	-	-	65,047	32,614	65,047	-	
30-54000-06-25048	NAN2024B TID8 Int	-	-	-	-	-	75,029	37,618	75,029	-	
TOTAL		7,180,934	2,816,331	3,004,652	3,119,636	6,237,803	3,652,412	680,987	3,656,112	1,905,188	-48%
Change in Net Position		489,949	28,365	(12,983)	(32,389)	(90,684)	(220,198)	2,735,567	(223,894)	50,010	
ENDING FUND BALANCE											
34-0000	Fund Balance	407,562	470,927	457,944	425,555	334,871	114,673	3,070,438	110,977	160,986	
TOTAL		407,562	470,927	457,944	425,555	334,871	114,673	3,070,438	110,977	160,986	

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	\$	%
BEGINNING FUND BALANCES												
25-34-0000	CD Fund Balance	535,711	657,522	539,977	535,251	501,651	544,118	544,118	544,118	427,118		
TOTAL		535,711	657,522	539,977	535,251	501,651	625,534	544,118	544,118	427,118		
REVENUES												
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	-	-	-	-	-	-	-	-	-	
TOTAL		340,031	145,051	105,168	222,471	157,196	118,200	13,845	33,200	95,550	(22,650)	-19.2%
EXPENSES												
Special Services												
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	-	-	-	-	-	-	-	-	-	-	
Personnel Services												
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	-	-	-	-	-	
Contractual Services												
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	-	-	-	-	-	-	-	-	-	-	
Office Supplies												
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	-	-	-	-	-	
Technology											
25-56900-15-42500 Computer Hardware/Upgrades	172	-	-	-	-	-	-	-	-	-	
TOTAL	218,220	262,596	109,894	256,071	114,729	118,200	165	150,200	100,225	(17,975) -15.2%	
Change in Net Position	121,811	(117,545)	(4,725)	(33,600)	42,467	-	13,680	(117,000)	(4,675)		
ENDING FUND BALANCES											
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		
TOTAL	657,522	539,977	535,251	501,651	544,118	625,534	625,534	427,118	422,443		

City of Merrill

2026 Proposed Budget

Tax Increment Districts

Summary Budgets

Detailed Budgets TIDs 3-14

**City of Merrill 2026 Proposed Budget
Summary TID Budgets**

	No. 3	No. 4	No. 5	No. 6	No. 7	No. 8	No. 9	No. 10	No. 11	No. 12	No. 13	No. 14	Total
BEGINNING FUND BALANCE	408,262	(4,098)	17,329	(343,994)	(3,043)	(618,953)	(371,359)	(70,979)	(336,537)	84,876	(23,028)	(121,643)	(1,383,168)
REVENUES													
Property Tax Increment	754,992	81,894	12,437	145,175	206,039	368,562	-	54,723	279,272	17,798	-	6,489	1,927,381
State Aids	110,440	60,405	1,120	15,262	6,936	35,433	8,023	-	44,507	14,607	-	62	296,795
Debt Proceeds	-	-	-	-	-	-	400,000	-	-	-	550,000	-	950,000
Increment from Other TIDs	-	-	-	-	-	-	100,000	-	-	-	-	-	100,000
Other	-	-	-	-	12,293	-	-	-	-	-	-	-	12,293
TOTAL REVENUES	865,432	142,299	13,557	160,437	225,268	403,995	508,023	54,723	323,779	32,405	550,000	6,551	3,286,469
EXPENSES													
Developer Grants & Loans	-	-	-	-	60,000	20,000	30,000	20,000	-	-	-	-	130,000
Capital Projects	-	-	-	-	-	30,000	300,000	-	750,000	-	550,000	-	1,630,000
Administration	10,562	10,062	7,812	9,812	10,312	88,019	36,029	8,812	10,062	7,562	24,996	7,116	231,152
Increment Sharing	100,000	-	-	-	-	-	-	-	-	-	-	-	100,000
Debt Service	1,107,899	137,515	20,446	120,398	93,191	229,366	86,267	657,017	232,985	7,325	-	-	2,692,409
Other Financing Uses/Charges	-	-	-	-	-	-	40,000	-	-	-	20,000	-	60,000
TOTAL EXPENSES	1,218,460	147,577	28,257	130,209	103,503	347,384	462,295	665,829	993,047	14,887	594,996	7,116	4,713,560
Revenues Less Expenses	(353,028)	(5,278)	(14,700)	30,228	121,765	56,611	45,727	(611,106)	(669,268)	17,519	(44,996)	(565)	(1,427,092)
ENDING FUND BALANCE	55,234	(9,376)	2,629	(313,766)	118,722	(562,342)	(325,632)	(682,085)	(1,005,805)	102,395	(68,024)	(122,208)	(2,810,259)

**City of Merrill 2026 Proposed Budget
TID #3 - East Side**

End of Expenditure Period

* Payroll calculation

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	% Change	Notes:
BEGINNING FUND BALANCE:											
TID #3 DSRF	-	442,007	442,227	446,129	464,543	479,857	479,857	479,857	479,859		
43-34-0000 TID #3 Fund Balance	(119,600)	1,366	1,997	3,599	4,101	93,047	93,047	93,047	(71,598)		
TOTAL	(119,600)	443,373	444,225	449,728	468,644	572,905	572,905	572,905	408,262		
REVENUES											
43-47100-41110 Property Tax - TID #3	889,641	968,674	1,014,953	991,440	1,152,168	672,792	603,692	603,692	754,992	12.2%	2025 EV*2024 tax rate
43-47100-41113 Proceeds - Long Term Debt	4,420,000	-	-	-	-	-	-	-	-		
43-47100-41114 Interest Income - TID #3	109	-	-	-	-	-	-	-	-		
43-47100-41115 Debt Premium-Fund 43	112,534	-	-	-	-	-	-	-	-		
43-47100-43430 Exempt Computer Aid	12,673	12,673	12,673	12,673	12,673	12,673	-	-	12,673	0.0%	DOR Estimate 10/1/25
43-47100-43435 State PP Aid	34,622	36,872	34,622	34,622	34,622	34,622	97,767	97,767	97,767	182.4%	DOR Estimate 8/15/25
TOTAL	5,764,153	1,018,220	1,062,248	1,038,734	1,199,462	720,087	701,458	701,458	865,432	20.2%	
EXPENSES											
Personnel Services											
43-57100-01-11000 PW Director/Streets/Bld Insp	1,359	-	-	-	34	6,090	2,821	6,090 *	5,247	-13.8%	Salary splits
43-57100-01-21000 Wages - Streets-GIS	1,180	-	-	-	-	-	-	-	-		Salary splits
43-57100-01-23000 Longevity	-	-	-	-	-	12	-	12 *	7	-43.2%	Salary splits
43-57100-01-51000 SS/Medicare	1,954	163	171	178	-	466	205	466 *	401	-13.8%	Salary splits
43-57100-01-52000 WRS - Retirement	1,817	144	145	158	-	423	198	423 *	378	-10.7%	Salary splits
43-57100-01-54000 Health Insurance	8,436	200	194	193	-	674	341	674 *	595	-11.8%	Salary splits
43-57100-01-55000 Life Insurance	404	31	35	-	-	31	8	31 *	34	7.9%	Salary splits
43-57100-01-56000 Adm/Legal-City Wages	10,431	2,126	2,237	2,321	-	7,000	-	7,000 *	-	-100.0%	Fees for TID Closure
Contractual Services											
43-57100-02-11500 Outside Legal Expense	-	-	-	-	-	5,000	-	5,000	1,000	-80.0%	
43-57100-02-11900 TID Fee-Wis DOR	150	150	150	150	150	150	150	150	150	0.0%	
43-57100-02-13000 TIF Audit Fees	2,750	2,714	500	1,000	11,158	10,000	800	2,500	2,500	-75.0%	Final Audit
43-57100-02-56500 LC Econ Dev Corp	1,500	-	-	1,250	250	250	250	250	250	0.0%	
Special Services											
43-57100-04-11548 Transfer - TID No. 8	22,500	-	-	-	-	-	-	-	-		
43-57100-04-50205 Mex Restaurant-Gateway N.	-	-	-	-	-	-	-	-	-		
43-57100-04-50211 Gateway North-AmericInn	40,000	40,000	-	-	-	-	-	-	-		
43-57100-04-50215 Boarders-Merrill Hotel Group	30,000	30,000	-	-	-	-	-	-	-		
43-57100-04-55558 Zelich-2213 E Main St	4,500	-	-	-	-	-	-	-	-		
43-57100-04-55562 Nelson's Power House	25,000	25,000	25,000	-	-	-	-	-	-		2024 Last Year
43-57100-04-55565 One Way-Park City (Lot 2)	25,000	-	-	-	-	-	-	-	-		
43-57100-04-55567 Golden Harvest (Lot 3)	150,000	50,000	-	-	-	-	-	-	-		
43-57100-04-55577 United Dev-3201 E Main St	20,000	20,000	20,000	-	-	-	-	-	-		
Fixed Charges											
43-57100-05-11000 Transfer - Debt Service	4,915,612	797,060	792,215	792,982	798,924	793,507	793,507	-	-	-100.0%	Principal + Interest
43-57100-05-12000 Borrowing Expenses	128,522	-	-	-	-	-	-	-	-		
Debt Service											
43-57100-06-58100 Debt Service-Principal (NEW)	-	-	-	-	-	-	-	756,650	1,086,175		2016B + 2020F
43-57100-06-58200 Debt Service-Interest (NEW)	-	-	-	-	-	-	-	36,857	21,724		2016B + 2020F
Capital Outlay											
43-57100-08-23888 Street Lawn Trees	-	-	-	-	-	-	-	-	-		
43-57100-08-24000 Street Improvements	10,622	-	-	-	-	-	-	-	-		
43-57100-08-24011 Street Improvement-Hwy 64	-	-	-	-	-	-	-	-	-		
43-57100-08-24575 RB Trail-South E. Main St.	-	-	-	-	-	-	-	-	-		
43-57100-08-24666 Sidewalks-South - E. Main	-	-	-	-	-	-	-	-	-		

**City of Merrill 2026 Proposed Budget
TID #3 - East Side**

End of Expenditure Period

* Payroll calculation

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	% Change	Notes:
43-57100-08-25711 Traffic Controls-N Center Ave	-	-	-	-	-	-	-	-	-		
43-57100-08-25733 Crosswalk-Flashing Lights	-	-	-	-	-	-	-	-	-		
43-57100-08-25750 Streetlight Improvements	-	-	-	-	-	-	-	-	-		
43-57100-08-26000 Water Improvements	150	-	-	-	-	-	-	-	-		
43-57100-08-26100 Stormwater Improvements	-	-	-	-	-	-	-	-	-		
43-57100-51-41000 Transfer to Other TIDs	-	50,000	220,000	215,000	300,000	-	-	50,000	100,000		
43-57200-01-11000 PW Director-Engineer	4,556	-	-	-	-	-	-	-	-		
43-57200-01-21000 Wages - Water-Streets	19,418	-	-	-	-	-	-	-	-		
43-57200-01-51000 SS/Medicare	742	-	-	-	-	-	-	-	-		
43-57200-01-52000 WRS - Retirement	606	-	-	-	-	-	-	-	-		
43-57200-01-54000 Health Insurance	2,415	-	-	-	-	-	-	-	-		
43-57200-01-55000 Life Insurance	30	-	-	-	-	-	-	-	-		
43-57200-08-24000 Street Improvements	117,847	-	-	-	-	-	-	-	-		
43-57200-08-26000 Water Improvements	6,279	-	-	-	-	-	-	-	-		
43-57350-08-24000 Street Improvements	-	-	-	-	-	-	-	-	-		
43-57350-08-26000 Water Improvements	-	-	-	-	-	-	-	-	-		
43-57500-08-23500 Walmart Dev-Intersection	89,409	-	-	-	-	-	-	-	-		
TOTAL	5,643,187	1,017,588	1,060,647	1,038,232	1,110,516	823,603	798,280	866,103	1,218,460	47.9%	
Revenues Less Expenses	120,966	631	1,601	503	88,946	(103,517)	(96,822)	(164,645)	(353,028)		
ENDING FUND BALANCE:											
TID #3 DSRF	442,007	442,227	446,129	464,543	479,857	479,857	479,858	479,859	-		
43-34-0000 TID #3 Fund Balance	1,366	1,997	3,599	4,101	93,047	(10,469)	(3,774)	(71,598)	55,234		
TOTAL	443,373	444,225	449,728	468,644	572,905	469,388	476,084	408,262	55,234		

Expenditure Period Ended 2020
District Extended 3 years
Final Revenue Year 2029

Debt Service TID #3

	2016B		2020D		Total	
Date	11/11/2016		11/30/2020			
Amount	\$543,125		\$ 4,420,000			
Year	Principal	Interest	Principal	Interest	Principal	Interest
2026	56,175	1,124	1,030,000	20,600	1,086,175	21,724
2027						
2028						

2026 Principal Payments: \$ 1,086,175
Principal Outstanding 12/31/26: \$ -

City of Merrill 2026 Proposed Budget
TID #4 - Theilman/Pine Ridge

End of Expenditure Period

* Payroll calculation

		2020	2021	2022	2023		2024	2025	06/30/2025	2025	2026	% Change	Notes:
		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed			
BEGINNING FUND BALANCE:													
44-31-9000	General Fund	-	-	-	-	-	-	-	-	-	-		
44-34-0000	TID4 Fund Balance	150,501	3,046	4,760	10,906	97,927	(1,384)	(1,384)	(1,384)	(4,098)			
TOTAL		150,501	3,046	4,760	10,906	97,927	(1,384)	(1,384)	(1,384)	(4,098)			
REVENUES													
44-47100-41110	Property Tax - TID #4	208,267	197,868	191,643	167,685	217,874	84,681	79,716	79,716	81,894	-3%	2025 EV*2024 tax rate	
44-47100-41113	Proceeds - Long Term Debt	-	-	427,309	-	-	-	-	-	-			
44-47100-43430	Exempt Computer Aid	13,161	13,161	13,161	13,161	13,161	13,161	-	-	-	-100%	DOR Estimate 10/1/25	
44-47100-43435	State PP Aid	10,716	10,672	10,716	10,716	10,716	10,716	60,405	60,405	60,405	464%	DOR Estimate 8/15/25	
44-47100-43500	WI DOT-MLS Grant	-	-	-	-	-	-	-	-	-			
TOTAL		232,144	221,702	642,830	191,563	241,752	108,559	140,122	140,122	142,299	31%		
EXPENSES													
Personnel Services													
44-57100-01-11000	PW Director/Bldg Insp	656	401	3,946	-	34	6,090	2,821	6,090 *	5,247	-14%	Salary splits	
44-57100-01-21000	Wages-City Streets	-	-	-	-	-	-	-	-	-		Salary splits	
44-57100-01-23000	Longevity	-	-	-	-	-	12	-	12 *	7	-43%	Salary splits	
44-57100-01-51000	SS/Medicare	126	400	6,512	370	-	466	205	466 *	401	-14%	Salary splits	
44-57100-01-52000	WRS - Retirement	110	353	1,232	329	-	423	198	423 *	378	-11%	Salary splits	
44-57100-01-54000	Health Insurance	182	600	1,888	386	-	674	341	674 *	595	-12%	Salary splits	
44-57100-01-55000	Life Insurance	25	71	715	-	-	31	11	31 *	34	8%	Salary splits	
44-57100-01-56000	Adm/Legal-City Wages	994	4,826	8,883	4,837	-	-	-	-	-			
Contractual Services													
44-57100-02-10000	Legal Notices/Letters	504	253	-	84	-	-	-	-	-			
44-57100-02-11500	Outside Legal Expense	-	-	710	-	-	-	-	-	1,000			
44-57100-02-11750	Plan Develop-Consultant	-	7,500	-	-	3,000	-	-	-	-			
44-57100-02-11900	TID Fee-Wis DOR	150	150	150	150	150	150	150	150	150	0%		
44-57100-02-13000	TIF Audit Fees	750	1,250	500	1,000	9,838	1,250	700	1,250	1,250	0%		
44-57100-02-56500	LC Econ Dev Corp	1,500	1,500	1,500	750	750	1,000	1,000	1,000	1,000	0%		
44-57100-02-57500	Contract Engineer/Survey	-	-	4,758	-	-	-	-	-	-			
Special Services													
44-57100-04-50528	Land Purchase-Restaurant	-	-	305,462	-	-	-	-	-	-			
44-57100-04-50533	MEND Dev Incentive (TSC)	-	-	125,000	-	-	-	-	-	-			
Fixed Charges													
44-57100-05-11000	Transfer - Debt Service	93,902	92,683	92,434	96,636	277,291	138,829	138,830	-	-	-100%		
44-57100-05-12000	Borrowing Expenses	-	-	2,309	-	-	-	-	-	-			
44-57100-08-24666	Sidewalk-Johnson St.	25,700	-	-	-	-	-	-	-	-			
44-57100-51-41000	Transfer to TID No. 9	102,500	20,000	30,000	-	50,000	-	-	-	-			
44-57100-51-41006	Transfer to TID No. 6	40,000	-	-	-	-	-	-	-	-			
44-57100-51-41007	Transfer to TID No. 7	35,000	-	-	-	-	-	-	-	-			
44-57100-51-41008	Transfer to TID No. 8	77,500	90,000	-	-	-	-	-	-	-			
Debt Service													
44-57100-06-58100	Debt Service-Principal (NEW)	-	-	-	-	-	-	-	114,756	117,265			2017B, 2017C, 2022STF
44-57100-06-58200	Debt Service-Interest (NEW)	-	-	-	-	-	-	-	24,073	20,250			2017B, 2017C, 2022STF
Capital Outlay													
44-57100-08-20022	Land Purchase-Johnson St	-	-	50,684	-	-	-	-	-	-			

City of Merrill 2026 Proposed Budget
TID #4 - Theilman/Pine Ridge

End of Expenditure Period

* Payroll calculation

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	% Change	Notes:
TOTAL	379,600	219,988	636,683	104,542	341,029	142,836	141,435	142,836	147,577	3.3%	
Revenues Less Expenses	(147,455)	1,714	6,147	87,021	(99,277)	(34,277)	(1,314)	(2,714)	(5,278)		
ENDING FUND BALANCE:											
44-31-9000 General Fund	-	-	-	-	-	-	-	-	-		
44-34-0000 TID4 Fund Balance	3,046	4,760	10,906	97,927	(1,350)	(35,661)	(2,697)	(4,098)	(9,376)		
TOTAL	3,046	4,760	10,906	97,927	(1,350)	(35,661)	(2,697)	(4,098)	(9,376)		

Expenditure Period Ended 2022

Tech College Extension District Closes 2030

Final Revenue Year 2031

Debt Service TID 4

	2017B 10/10/2017 \$579,000		2017C 10/26/2017 \$260,000		2022STF 12/27/2022 \$301,091		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	57,000	5,416	30,000	1,800	30,265	13,034	117,265	20,250
2027	59,000	3,672	25,000	900	31,854	11,445	115,854	16,017
2028	61,000	1,867			33,500	9,799	94,500	11,666
2029					35,285	8,014	35,285	8,014
2030					37,138	6,161	37,138	6,161
2031					39,088	4,212	39,088	4,212
2032					41,134	2,165	41,134	2,165

2026 Principal Payments: \$ 117,265
 Principal Outstanding 12/31/26: \$ 362,999

City of Merrill 2026 Proposed Budget

TID #5 - Hwy 107/Taylor

End of Expenditure Period

* Payroll calculation

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	% Change	Notes:
BEGINNING FUND BALANCE:											
45-34-0000 TID5 Fund Balance	22,219	5,379	13,272	4,302	14,892	17,940	17,940	17,940	17,329		
TOTAL	22,219	5,379	13,272	4,302	14,892	17,940	17,940	17,940	17,329		
REVENUES											
45-47100-41110 Property Tax - TID #5	17,322	17,464	16,524	14,132	14,267	13,198	12,424	12,424	12,437	-6%	2025 EV*2024 tax rate
45-47100-43430 Exempt Computer Aid	137	137	137	137	137	137	-	-	-	-100%	DOR Estimate 10/1/25
45-47100-43435 State PP Aid	-	(211)	-	-	-	-	1,120	1,120	1,120		DOR Estimate 8/15/25
TOTAL	17,460	17,391	16,661	14,269	14,404	13,335	13,544	13,544	13,557	2%	
EXPENSES											
Personnel Services											
45-57100-01-11000 PW Director/Streets Wages	2,865	-	-	-	45	7,257	3,863	7,257 *	5,247	-28%	Salary splits
45-57100-01-21000 Wages - Parks-Streets	2,903	160	-	-	-	1,302	-	1,302 *	-	-100%	Salary splits
45-57100-01-23000 Longevity	-	-	-	-	-	14	-	14 *	7	-52%	Salary splits
45-57100-01-51000 SS/Medicare	469	29	21	44	-	655	284	655 *	401	-39%	Salary splits
45-57100-01-52000 WRS - Retirement	417	26	18	39	-	595	272	595 *	378	-36%	Salary splits
45-57100-01-54000 Health Insurance	617	68	48	48	-	911	433	911 *	595	-35%	Salary splits
45-57100-01-55000 Life Insurance	17	-	9	-	-	35	12	35 *	34	-4%	Salary splits
45-57100-01-56000 Adm/Legal-City Wages	497	219	280	580	-	-	-	-	-		
Contractual Services											
45-57100-02-11900 TID Fee-Wis DOR	150	150	150	150	150	150	150	150	150	0%	Close 2026
45-57100-02-13000 TIF Audit Fees	500	500	500	500	8,888	5,000	800	1,000	1,000	-80%	Final audit
Fixed Charges											
45-57100-05-11000 Transfer - Debt Service	2,447	2,406	2,362	2,317	2,272	2,236	-	-	-	-100%	New Accounts
Debt Service											
45-57100-06-58100 Debt Service-Principal (NEW)	-	-	-	-	-	-	1,500	1,500 D	17,250		Prepay 2013A
45-57100-06-58200 Debt Service-Interest (NEW)	-	-	-	-	-	-	736	736 D	3,196		Prepay 2013A
Capital Outlay											
57100-08-24000 Street-Sidewalk Improve	-	-	-	-	-	-	-	-	-		
57100-08-25737 Fencing - Street ROW	-	-	-	-	-	-	-	-	-		
45-57100-08-25750 Streetlight Improvements	23,418	5,940	22,243	-	-	-	-	-	-		
57100-08-31000 Marketing - Advertising	-	-	-	-	-	-	-	-	-		
57100-08-92000 Trees - Street Lawn	-	-	-	-	-	-	-	-	-		
TOTAL	34,300	9,498	25,631	3,680	11,356	18,155	8,048	14,155	28,257	56%	
Revenues Less Expenses	(16,840)	7,893	(8,970)	10,589	3,048	(4,820)	5,496	(611)	(14,700)		
ENDING FUND BALANCE:											
45-34-0000 TID5 Fund Balance	5,379	13,272	4,302	14,892	17,940	13,120	23,435	17,329	2,629		
TOTAL	5,379	13,272	4,302	14,892	17,940	13,120	23,435	17,329	2,629		

Expenditure Period Ended 2022

District Closes 2027, potential to close 2026.
 Final revenue Year 2026

Debt Service TID #5

2013A		
08/13/2013		
\$35,250		
	Principal	Interest
2026	1,500	683.40
2027	2,250	631.13
2028	2,250	546.75
2029	2,250	456.75
2030	2,250	366.75
2031	2,250	276.75
2032	2,250	186.75
2033	2,250	47.25

*Possible to prepay 2013A and close the District.

2026 Principal Payments: \$ 1,500
 Principal Outstanding 12/31/26: \$ 15,750

City of Merrill 2026 Proposed Budget
TID #6 - Downtown

* Payroll calculation

		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	% Change	Notes:
		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed		
BEGINNING FUND BALANCE:												
46-34-0000	Fund Balance - TID #6	(564,263)	(562,643)	(557,336)	(557,537)	(475,961)	(352,511)	(352,511)	(352,511)	(343,994)		
TOTAL		(564,263)	(562,643)	(557,336)	(557,537)	(475,961)	(352,512)	(352,511)	(352,511)	(343,994)		
REVENUES												
46-47100-41110	Property Tax - TID #6	41,797	57,648	73,238	113,252	173,358	94,343	88,812	88,812	145,175	54%	2025 EV*2024 tax rate
46-47100-41113	Proceeds - Long Term Debt	-	-	-	-	-	-	-	-	-		
46-47100-41114	Debt Premium - TID6	-	-	-	-	-	-	-	-	-		
46-47100-43430	Exempt Computer Aid	2,844	2,844	2,844	2,844	2,844	2,844	-	-	-	-100%	DOR Estimate 10/1/25
46-47100-43435	State PP Aid	-	-	-	-	-	-	15,262	15,262	15,262		DOR Estimate 8/15/25
46-47100-43534	Local Road Improve Program	-	-	-	-	-	-	-	-	-		
46-47100-48243	Transfer from TID No. 3	-	50,000	-	-	-	-	-	-	-		
46-47100-48244	Transfer from TID No. 4	40,000	-	-	-	-	-	-	-	-		
46-47100-48250	Fed Stimulus - BAB	-	-	-	-	-	-	-	-	-		
46-47100-48500	Donation-Bankers Square	5,000	-	-	-	-	-	-	-	-		
46-47100-48750	Sale of Property	-	5,061	-	14,648	-	-	-	-	-		
TOTAL		89,641	115,553	76,083	130,745	176,202	97,187	104,074	104,074	160,437	65%	
EXPENSES												
Personnel Services												
46-57100-01-11000	PW Director/Streets/Bldg-	-	-	421	-	102	13,089	8,991	13,089 *	5,247	-60%	Salary splits
46-57100-01-21000	Wages-Perm-Reg Streets	-	-	-	-	276	7,814	-	7,814 *	-		Salary splits
46-57100-01-22000	Overtime	-	-	-	-	-	-	-	-	-		Salary splits
46-57100-01-23000	Longevity	-	-	-	-	-	25	-	25	7		
46-57100-01-51000	SS/Medicare	150	132	139	111	20	1,599	669	1,599 *	401	-75%	Salary splits
46-57100-01-52000	WRS - Retirement	130	117	118	99	19	1,453	632	1,453 *	378	-74%	Salary splits
46-57100-01-54000	Health Insurance	222	175	169	121	-	2,093	883	2,093 *	595	-72%	Salary splits
46-57100-01-55000	Life Insurance	26	23	26	-	-	55	18	55 *	34	-38%	Salary splits
46-57100-01-56000	Adm/Legal-City Wages	1,958	1,730	1,398	1,451	503	-	-	-	-		
Contractual Services												
46-57100-02-10000	Legal Notices/Letters	-	-	-	231	-	-	-	-	-		
46-57100-02-11500	Outside Legal Expense	-	-	-	-	-	-	-	-	500		
46-57100-02-11750	Plan Develop-Consultant	-	-	-	-	7,500	-	-	-	-		
46-57100-02-11900	TID Fee-Wis DOR	150	150	150	150	150	150	150	150	150	0%	
46-57100-02-13000	TIF Audit Fees	500	500	500	1,000	1,125	1,000	-	1,000	1,000	0%	
46-57100-02-56500	LC Econ Dev Corp	500	750	1,500	1,500	1,250	1,500	1,500	1,500	1,500	0%	
Special Services												
46-57100-04-52113	Alamsa - Kindhearted	-	-	-	-	-	-	-	-	-		
46-57100-04-52114	DJC-Cooper Ins Dev Incentive	20,000	10,000	10,000	10,000	10,000	-	-	-	-		2024 Last Year \$60k total
46-57100-04-52117	Tranquil Times Wellness	-	-	15,000	-	-	-	-	-	-		
46-57100-04-52177	Wixson (RC-N-DI Investments)	-	10,000	-	-	-	-	-	-	-		
46-57100-04-75021	Del Tax - 202 E. 1st St.	4,913	12,953	-	-	-	-	-	-	-		
46-57100-04-75022	205 N Stuyvesant St.	-	12,830	-	-	-	-	-	-	-		
46-57100-04-75023	1700 E. 2nd St.	-	12,880	-	-	-	-	-	-	-		
46-57100-04-75025	Blight - 104 Hendricks	9,695	172	-	-	-	-	-	-	-		
46-57100-04-75027	Del Tax-1704 E 2nd St	-	-	5,314	1,827	-	-	-	-	-		

City of Merrill 2026 Proposed Budget

* Payroll calculation

TID #6 - Downtown

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	% Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed		
46-57100-04-75580	-	-	67	112	-	-	-	-	-		
46-57100-04-75583	12,517	319	-	-	-	-	-	-	-		
46-57100-04-75584	-	14,048	8,561	206	-	-	-	-	-		
Fixed Charges											
46-57100-05-11000	33,985	33,468	32,919	32,361	31,808	31,779	31,779	-	-	-100%	Principal + Interest
57100-05-12000	-	-	-	-	-	-	-	-	-		
Debt Service											
46-57100-06-58100	-	-	-	-	-	-	-	23,244	112,494		Prepay 2013A
46-57100-06-58200	-	-	-	-	-	-	-	8,535	7,904		2013A, 2016B, 2018B
Capital Outlay											
46-57100-08-24000	-	-	-	-	-	35,000	-	35,000	-		Retaining Wall Project
46-57100-08-25733	-	-	-	-	-	-	-	-	-		
46-57100-08-25750	-	-	-	-	-	-	-	-	-		
46-57100-08-27666	-	-	-	-	-	-	-	-	-		
46-57100-08-31000	-	-	-	-	-	-	-	-	-		
46-57100-08-45000	3,276	-	-	-	-	-	-	-	-		
TOTAL	88,021	110,246	76,284	49,168	52,753	95,557	44,622	95,557	130,209	36%	
Revenues Less Expenses	1,620	5,307	(201)	81,576	123,449	1,630	59,452	8,517	30,228		
ENDING FUND BALANCE:											
46-34-0000	(562,643)	(557,336)	(557,537)	(475,961)	(352,511)	(350,881)	(293,059)	(343,994)	(313,766)		
TOTAL	(562,643)	(557,336)	(557,537)	(475,961)	(352,511)	(350,881)	(293,059)	(343,994)	(313,766)		

Expenditure Period Ends 2031

District Closes 2036

Debt Service TID #6

To close TID #5 early, 2013A would need to be prepaid by both TID 5 and TID 6

	2013A		2016B		2018B		Total	
	08/13/2013		11/11/2016		09/27/2018			
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	\$199,750		\$156,079		\$105,000			
2026	8,500	3,872.60	9,744	1,699	5,000	2,332.50	23,244	7,904
2027	12,750	3,576.38	9,744	1,504	5,000	2,195.00	27,494	7,275
2028	12,750	3,098.25	9,744	1,309	5,000	2,047.50	27,494	6,455
2029	12,750	2,588.25	9,744	1,114	5,000	1,900.00	27,494	5,602
2030	12,750	2,078.25	9,151	907	5,000	1,740.00	26,901	4,725
2031	12,750	1,568.25	5,000	713	5,000	1,580.00	22,750	3,861
2032	12,750	1,058.25	5,000	600	5,000	1,412.50	22,750	3,071
2033	12,750	267.75	5,000	488	5,000	1,245.00	22,750	2,000
2034			5,000	369	10,000	1,070.00	15,000	1,439
2035			5,000	250	10,000	720.00	15,000	970
2036			5,000	125	10,000	360.00	15,000	485
2037								

2026 Principal Payments: \$ 23,244
 Principal Outstanding 12/31/26: \$ 222,633

City of Merrill 2026 Proposed Budget

* Payroll calculation

TID #7 - N. Center Ave.

		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	% Change	Notes:
		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed		
BEGINNING FUND BALANCE:												
47-34-0000	Fund Balance - TID #7	(139,629)	(138,322)	(150,534)	(135,641)	(153,145)	355,894	355,894	355,894	(3,043)		
TOTAL		(139,629)	(138,322)	(150,534)	(135,641)	(153,145)	348,301	355,894	355,894	(3,043)		
REVENUES												
47-47100-41110	Property Tax - TID #7	18,501	116,594	130,909	152,656	209,138	188,555	177,500	177,500	206,039	9%	2025 EV*2024 tax rate
47-47100-41113	Proceeds - Long Term Debt	-	-	807,798	-	629,202	-	-	-	-		
47-47100-41115	Taxes-2019 PP Refund	-	6,764	-	-	-	-	-	-	-		
47-47100-43430	Exempt Computer Aid	1,476	1,476	1,476	1,476	1,476	1,476	-	-	1,476	0%	DOR Estimate 10/1/25
47-47100-43435	State PP Aid	-	-	-	-	-	-	5,460	5,460	5,460		DOR Estimate 8/15/25
47-47100-43750	WI DNR - DERF Reimb.	-	-	-	-	-	-	-	-	-		
47-47100-48243	Transfer from TID No. 3	-	-	30,000	-	-	-	-	-	-		
47-47100-48244	Transfer from TID No. 4	35,000	-	-	-	-	-	-	-	-		
47-47100-48588	Loan Repayment-FreMarq	-	-	-	-	11,268	12,293	18,439	24,586	12,293	0%	\$100k repayment
47100-48775	Special Assmts/Charges	-	-	-	-	-	-	-	-	-		
TOTAL		54,977	126,834	970,183	155,131	851,084	202,323	201,399	207,546	225,268	11%	
EXPENSES												
Personnel Services												
47-57100-01-11000	Wages- Bldg Insp/PW Director	-	401	45,886	-	56	8,423	4,831	8,423 *	5,247	-38%	Salary splits
47-57100-01-21000	Streets - Wages - Perm	-	75	5,265	705	-	2,605	-	2,605 *	-	-100%	Salary splits
47-57100-01-25000	Wages-Temp-LTE	-	-	-	-	-	-	-	-	-		Salary splits
47-57100-01-23000	Longevity	-	-	-	-	-	16	-	16 *	7		Salary splits
47-57100-01-51000	SS/Medicare	122	478	4,419	597	-	844	356	844 *	401	-52%	Salary splits
47-57100-01-52000	WRS - Retirement	107	429	3,765	535	-	766	340	766 *	378	-51%	Salary splits
47-57100-01-54000	Health Insurance	172	650	8,341	579	-	1,147	518	1,147 *	595	-48%	Salary splits
47-57100-01-55000	Life Insurance	31	89	533	2	-	39	13	39 *	34	-14%	Salary splits
47-57100-01-56000	Adm/Legal-City Wages	1,592	5,828	6,773	7,158	26,760	-	-	-	-		
Contractual Services												
47-57100-02-10000	Legal Notices/Letters	-	105	195	-	208	-	-	-	-		
47-57100-02-11500	Outside Legal Expense	-	-	-	-	-	-	50	50	500		
47-57100-02-11750	Plan Develop-Consultant	-	-	-	-	7,500	-	-	-	-		
47-57100-02-11900	TID Fee-Wis DOR	150	150	150	150	150	150	150	150	150	0%	
47-57100-02-13000	TIF Audit Expense	750	750	500	1,000	1,406	1,500	-	-	1,500	0%	
47-57100-02-56500	LC Econ Dev Corp	500	1,000	1,500	1,500	1,250	1,500	1,500	1,500	1,500	0%	
47-57100-02-57500	Contract Engineer/Survey	-	1,507	696	-	14,636	-	207	207	-		
Special Services												
47-57100-04-50522	PP Tax Refund-FM Graham	6,764	-	-	-	-	-	-	-	-		
47-57100-04-52520	Schiefelbein-903 Poplar St.	-	-	10,000	-	-	-	-	-	-		
47-57100-04-60024	Wendorf Housing Incentives	-	-	-	-	-	-	-	-	40,000		3 homes/yr, no payment for 1st 5
47-57100-04-75125	Blight" - 405 E 7th St"	-	16,629	1,347	-	-	-	-	-	-		
47-57100-04-75203	Blight" - 400 E 4th St"	-	10,000	-	-	-	-	-	-	-		
47-57100-04-75207	Blight" - 700 E 4th St"	-	5,615	-	-	-	-	-	-	-		
47-57100-04-75211	Blight"-607&1/2 Douglas St"	-	429	153	-	-	-	-	-	-		
47-57100-04-52530	Development Incentive	-	-	-	-	-	15,000	15,000	15,000	20,000		Future Developer Grants
47-57100-04-75233	Blight" - 609 Douglas St"	-	559	153	-	-	-	-	-	-		
47-57100-04-75237	Blight" - 501 Blaine St."	30,202	1,226	-	-	-	-	-	-	-		
47-57100-04-75238	1003 E 10th St Housing Incent	-	-	-	-	10,000	-	-	-	-		
Fixed Charges												
47-57100-05-11000	Transfer for Debt Service	13,279	93,093	14,725	49,704	52,495	93,612	93,612	-	-	-100%	Principal + Interest
47-57100-05-12000	Borrowing Expense	-	-	7,798	-	28,929	10,000	-	10,000	-	-100%	Permanent Financing for 2024B NAN

City of Merrill 2026 Proposed Budget
TID #7 - N. Center Ave.

* Payroll calculation

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	% Change	Notes:
47-57100-05-25000 Repayment to Com. Development	-	-	-	100,000	-	-	-	-	-		
47-57100-05-25023 Interest-CD Loan (Fremarq)	-	-	-	9,000	-	-	-	-	-		
Debt Service											
47-57100-06-58100 Debt Service-Principal (NEW)	-	-	-	-	-	-	-	10,000	10,000		2017C + 2024B
47-57100-06-58200 Debt Service-Interest (NEW)	-	-	-	-	-	-	-	83,612	83,191		2017C + 2024B
Capital Outlay											
47-57100-08-23075 Property - Street ROW	-	34	-	-	-	-	-	-	-		
47-57100-08-24000 Street Improvements	-	-	512,687	1,705	27,112	172,888	109,952	172,888	-	-100%	
47-57100-08-25750 Streetlight Improvements	-	-	-	-	-	-	-	-	-		
47-57100-08-26000 Water Improvements	-	-	218,442	-	78,300	146,700	24,994	146,700	-	-100%	
47-57100-08-26500 Sanitary Sewer Improvements	-	-	111,960	-	93,243	112,536	15,321	112,536	-	-100%	
TOTAL	53,669	139,046	955,290	172,636	342,045	567,726	266,841	566,482	163,503	-71%	
Revenues Less Expenses	1,308	(12,212)	14,893	(17,505)	509,039	(365,402)	(65,442)	(358,937)	61,765		
ENDING FUND BALANCE:											
47-34-0000 Fund Balance - TID #7	(138,322)	(150,534)	(135,641)	(153,145)	355,894	(9,509)	290,451	(3,043)	58,722		
TOTAL	(138,322)	(150,534)	(135,641)	(153,145)	355,894	(9,509)	290,451	(3,043)	58,722		

Expenditure Period Ends 2031
 District Closes 2036

Debt Service TID #7

	2017C 10/26/2017 \$180,000		2024B 10/31/2024 1,437,000		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	10,000	3,725	-	79,466	10,000	83,191
2027	10,000	3,425	1,437,000	79,466	1,447,000	82,891
2028	10,000	3,125			10,000	3,125
2029	10,000	2,825			10,000	2,825
2030	10,000	2,525			10,000	2,525
2031	10,000	2,225			10,000	2,225
2032	10,000	1,925			10,000	1,925
2033	10,000	1,625			10,000	1,625
2034	10,000	1,325			10,000	1,325
2035	10,000	1,000			10,000	1,000
2036	10,000	675			10,000	675
2037	10,000	338			10,000	338

2026 Principal Payments: \$ 10,000
 Principal Outstanding 12/31/26: \$ 1,547,000

City of Merrill 2026 Proposed Budget
TID #8 - West Side

* Payroll calculation

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	% Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed		
BEGINNING FUND BALANCE:											
48-31-9000	General Fund	-	-	-	-	-	-	-	-		
48-34-0000	TID#8 Fund Balance	(599,122)	(594,821)	(580,413)	(695,025)	(1,309,187)	(655,724)	(655,724)	(655,724)		
TOTAL		(599,122)	(594,821)	(580,413)	(695,025)	(1,309,187)	(655,724)	(655,724)	(655,724)		
REVENUES											
48-47100-41110	Property Tax - TID #8	40,348	58,260	75,290	128,440	262,739	251,869	237,102	237,102	368,562	46% 2025 EV*2024 tax rate
48-47100-41113	Proceeds - Long Term Debt	620,000	985,000	883,529	-	427,504	-	-	-	-	
48-47100-41114	Debt Premium-TID8	22,694	34,696	-	-	-	-	-	-	-	
48-47100-43430	Exempt Computer Aid	3,668	3,668	3,668	3,668	3,668	3,668	-	-	-	-100% DOR Estimate 10/1/25
48-47100-43435	State PP Aid	-	-	-	-	-	-	35,433	35,433	35,433	DOR Estimate 8/15/25
48-47100-43534	Local Road Imp Program	-	-	-	-	-	-	-	-	-	
48-47100-46100	Bid Spec Revenue	-	200	-	175	-	-	-	-	-	
48-47100-48000	Miscellaneous Revenue	-	-	-	-	-	-	17,078	17,078	-	
48-47100-48243	Transfer from TID No. 3	22,500	-	190,000	-	300,000	-	-	-	-	
48-47100-48244	Transfer from TID No. 4	77,500	90,000	-	-	-	-	-	-	-	
48-47100-48727	River Bend Foundation-Donation	43,258	6,555	42,655	-	-	-	-	-	-	
48-47100-48750	Sale of Property	-	13,685	10,500	55	15,001	-	-	-	-	
48-47500-43521	WEDC Idle Sites Grant	-	-	250,000	-	-	-	-	-	-	
TOTAL		829,967	1,192,065	1,455,643	132,338	1,008,911	255,537	289,613	289,613	403,995	58%
EXPENSES											
Personnel Services											
48-57100-01-11000	PW Director/GIS Mapping	-	32,545	42,794	3,298	45	7,257	3,789	7,257 *	27,279	276% Salary splits
48-57100-01-21000	City Utility-Streets Wages	7,447	5,911	19,589	37,979	-	1,302	-	1,302 *	8,000	514% Salary splits
48-57100-01-22000	Overtime	-	324	65	184	-	-	-	-	-	Salary splits
48-57100-01-23000	Longevity	-	-	-	-	-	14	-	14 *	150	Salary splits
48-57100-01-25000	Wages-Temp-Reg	66	88	-	-	-	-	-	-	-	Salary splits
48-57100-01-51000	SS/Medicare	2,126	5,201	7,855	4,868	-	655	278	655 *	2,699	312% Salary splits
48-57100-01-52000	WRS - Retirement	1,890	4,610	8,538	4,378	-	595	266	595 *	2,464	314% Salary splits
48-57100-01-54000	Health Insurance	4,983	11,282	11,999	9,337	-	911	426	911 *	3,833	321% Salary splits
48-57100-01-55000	Life Insurance	575	691	882	80	-	35	12	35 *	269	662% Salary splits
48-57100-01-56000	Adm/Legal-City Wages	20,588	29,499	41,250	24,658	-	-	-	-	-	
Contractual Services											
48-57100-02-10000	Legal Notices/Letters	144	36	-	134	-	-	-	-	-	
48-57100-02-11500	Outside Legal Expense	-	(95)	140	108	-	-	-	-	500	
48-57100-02-11750	Plan Develop-Consultant	-	-	-	-	-	-	-	-	-	
48-57100-02-11900	TID Fee-Wis DOR	150	150	150	150	150	150	150	150	150	0%
48-57100-02-13000	TIF Audit Fees	750	750	5,100	500	3,374	3,000	-	3,000	750	-75%
48-57100-02-40000	Architectural Design	-	-	-	-	-	-	-	-	-	
48-57100-02-41000	Plan - Redevelop Resources	-	-	-	-	-	-	-	-	-	
48-57100-02-43000	Business Consultant	-	-	-	-	-	-	-	-	-	
48-57100-02-56500	LC Econ Dev Corp	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	
48-57100-02-57500	Contract Engineering	-	2,400	-	-	-	-	-	-	40,425	DOT Engineering WI-64 (25%) build 2028
Special Services											
48-57100-04-50222	Weinbrenner Dev - Former Hurd	-	300,000	-	-	-	-	-	-	-	
48-57100-04-50500	WI Island - Storage	-	-	-	-	-	-	-	-	-	
48-57100-04-52000	Potential Dev Incentives	-	-	-	-	-	-	-	-	20,000	Future Developer Grants
48-57100-04-53422	Dev Inc-1504 W Main St	-	-	-	-	-	-	-	-	-	
48-57100-04-53437	Dev Inc-Nelson's (West)	-	-	-	-	-	-	-	-	-	
48-57100-04-59400	Dev Inc-1502 W Main St	-	-	-	-	-	-	-	-	-	

City of Merrill 2026 Proposed Budget

* Payroll calculation

TID #8 - West Side

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	% Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed		
48-57100-04-74023	-	-	-	10,000	-	-	-	-	-		
48-57100-04-74025	-	-	-	10,000	-	-	-	-	-		
48-57100-04-74027	-	-	-	-	10,000	-	-	-	-		
48-57100-04-74028	-	-	-	-	10,000	-	-	-	-		
48-57100-04-74029	-	-	-	-	-	-	10,000	10,000	-		
48-57100-04-74755	-	10,000	10,000	10,000	-	-	-	-	-		
48-57100-04-74759	-	-	-	35,000	-	-	-	-	-		
48-57100-04-74765	-	-	-	-	-	-	-	-	-		
48-57100-04-75000	-	-	-	-	-	-	-	-	-		
48-57100-04-75001	-	-	-	100,000	100,000	-	-	-	-		2024 Final Year
48-57100-04-75002	26,852	3,149	169	-	-	-	-	-	-		
48-57100-04-75004	-	-	-	-	-	-	-	-	-		
48-57100-04-75009	-	173	-	-	-	-	-	-	-		
48-57100-04-75010	105	20,820	694	-	-	-	-	-	-		
48-57100-04-75022	-	-	1,952	490	-	-	-	-	-		
48-57100-04-75025	75	-	-	-	-	-	-	-	-		
48-57100-04-75029	6,668	197	-	-	-	-	-	-	-		
48-57100-04-75030	3,282	203	-	-	-	-	-	-	-		
48-57100-04-75033	-	-	-	-	-	-	-	-	-		
48-57100-04-75500	-	-	-	-	-	-	-	-	-		
48-57100-04-75507	-	-	-	-	-	-	-	-	-		
48-57100-04-75509	116	-	-	-	-	-	-	-	-		
48-57100-04-75520	75	5,384	-	-	-	-	-	-	-		
48-57100-04-75521	4,337	169	-	-	-	-	-	-	-		
48-57100-04-75522	-	-	-	-	-	-	-	-	-		
48-57100-04-75527	-	-	-	-	-	-	-	-	-		
48-57100-04-75529	-	50	-	-	-	-	-	-	-		
48-57100-04-75530	3,785	10,855	-	-	-	-	-	-	-		
48-57100-04-75533	4,620	12,060	-	-	-	-	-	-	-		
48-57100-04-75544	-	220	15,473	-	-	-	-	-	-		
48-57100-04-75572	-	-	3,799	1,241	-	-	-	-	-		
48-57100-04-75576	-	-	-	105	-	-	-	-	-		
Fixed Charges											
48-57100-05-11000	49,863	98,474	157,191	165,157	155,195	227,424	227,424	-	-	-100%	
48-57100-05-12000	32,694	63,872	8,529	-	27,238	10,000	-	-	-	-100%	
Debt Service											
48-57100-06-58100	-	-	-	-	-	-	-	105,000	110,000		2016B + 2017C + 2018B + 2020C + 2021A+
48-57100-06-58200	-	-	-	-	-	-	-	122,424	119,366		2016B + 2017C + 2018B + 2020C + 2021A+
Capital Outlay											
57100-08-22500	-	-	-	-	-	-	-	-	-		
48-57100-08-23000	-	-	-	-	47,945	-	-	-	-		
48-57100-08-23522	-	-	-	-	-	-	-	-	-		
48-57100-08-24000	540,000	55,831	424,963	246,001	-	-	-	-	-		
48-57100-08-25722	-	-	18,629	-	-	-	-	-	-		
48-57100-08-25733	-	-	-	-	-	-	-	-	-		
48-57100-08-25750	63,491	-	9,344	18,866	-	-	-	-	30,000		Main St. Lighting Project
48-57100-08-26000	-	132,475	311,783	57,871	-	-	-	-	-		
48-57100-08-27122	49,486	87,458	42,655	-	-	-	-	-	-		
57100-08-31000	-	-	-	-	-	-	-	-	-		
Special Services											
48-57500-04-50225	-	-	250,000	-	-	-	-	-	-		

City of Merrill 2026 Proposed Budget
TID #8 - West Side

* Payroll calculation

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	% Change	Notes:
TOTAL	825,665	1,177,656	1,570,255	746,500	355,447	252,842	243,845	252,843	367,384	45%	
Revenues Less Expenses	4,301	14,408	(114,612)	(614,162)	653,463	2,695	45,768	36,771	36,611		
ENDING FUND BALANCE:											
48-31-9000 General Fund	-	-	-	-	-	-	-	-	-		
48-34-0000 TID#8 Fund Balance	(594,821)	(580,413)	(695,025)	(1,309,187)	(655,724)	(653,029)	(609,955)	(618,953)	(582,342)		
TOTAL	(594,821)	(580,413)	(695,025)	(1,309,187)	(655,724)	(653,029)	(609,955)	(618,953)	(582,342)		

Expenditure Period Ends 2033

District Closes 2038

Debt Service TID #8

	2016B 11/11/2016 \$90,000		2017C 10/26/2017 \$140,000		2018B 09/27/2018 \$475,000		2020C 11/17/2020 \$620,000		2021A 10/05/2021 \$830,000		2021B 10/05/2021 \$155,000		2024B 10/31/2024 \$1,353,000		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	5,000	1,225	5,000	3,125	20,000	11,283	30,000	11,700	35,000	14,963	15,000	2,250	-	74,821	110,000	119,366
2027	5,000	1,125	5,000	2,975	20,000	10,733	30,000	10,500	35,000	14,263	15,000	1,800	1,353,000	74,821	1,463,000	116,216
2028	5,000	1,025	5,000	2,825	25,000	10,143	30,000	9,300	35,000	13,213	15,000	1,350	-	-	115,000	37,855
2029	5,000	925	5,000	2,675	25,000	9,405	35,000	8,350	40,000	12,163	15,000	900	-	-	125,000	34,418
2030	5,000	819	10,000	2,525	25,000	8,605	35,000	7,650	40,000	11,363	15,000	600	-	-	130,000	31,561
2031	5,000	713	10,000	2,225	25,000	7,805	35,000	6,950	40,000	10,563	15,000	300	-	-	130,000	28,555
2032	5,000	600	10,000	1,925	25,000	6,968	35,000	6,250	55,000	9,763	-	-	-	-	130,000	25,505
2033	5,000	488	10,000	1,625	25,000	6,130	35,000	5,528	55,000	8,663	-	-	-	-	130,000	22,433
2034	5,000	369	10,000	1,325	25,000	5,255	35,000	4,784	60,000	7,563	-	-	-	-	135,000	19,296
2035	5,000	250	10,000	1,000	30,000	4,380	35,000	3,997	60,000	6,363	-	-	-	-	140,000	15,989
2036	5,000	125	10,000	675	30,000	3,300	35,000	3,166	60,000	5,163	-	-	-	-	140,000	12,428
2037	-	-	10,000	675	30,000	2,220	35,000	2,313	60,000	3,963	-	-	-	-	135,000	9,170
2038	-	-	-	-	30,000	555	35,000	1,438	65,000	2,763	-	-	-	-	130,000	4,755
2039	-	-	-	-	-	-	40,000	500	65,000	1,463	-	-	-	-	105,000	1,963

2026 Principal Payments: \$ 110,000
 Principal Outstanding 12/31/26: \$ 3,008,000

City of Merrill 2026 Proposed Budget

* Payroll calculation

TID #9 - WI River/S. Center Ave.

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	% Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed		
BEGINNING FUND BALANCE:											
49-31-9000	General Fund	-	-	-	-	-	-	-	-		
49-34-0000	TID#9 Fund Balance	(567,672)	(370,492)	(368,720)	(368,439)	(400,654)	(246,399)	(246,399)	(246,399)		
TOTAL		(567,672)	(370,492)	(368,720)	(368,439)	(400,654)	(246,399)	(246,399)	(246,399)		
REVENUES											
49-47100-41110	Property Tax - TID#9	-	-	-	-	13,456	-	-	-		EV below Base. No Increment
49-47100-41113	Proceeds - Long Term Debt	-	-	-	-	1,173,000	-	-	400,000		\$250 Kyes St. + \$100 Dev Grants
49-47100-41114	Debt Premium-TID9	-	-	-	-	-	-	-	-		
49-47100-43430	Exempt Computer Aid	4,896	4,896	4,896	4,896	4,896	-	-	-		-100% DOR Estimate 10/1/25
49-47100-43435	State PP Aid	-	-	-	-	-	8,023	8,023	8,023		DOR Estimate 8/15/25
49-47100-46100	Bid Spec Revenue	-	-	-	375	575	-	-	-		
49-47100-48243	Transfer from TID No. 3	-	-	-	-	-	-	50,000	100,000		From TID #3
49-47100-48244	Transfer from TID No. 4	102,500	20,000	30,000	-	50,000	-	-	-		From TID #4
49-47100-48500	Donations-RB Trail Foundation	-	-	-	-	-	-	-	-		
49-47100-48588	Loan Repayment-Club Modern	2,820	2,820	27,582	-	-	-	-	-		
49-47100-48750	Del Tax - Land Sale	-	2,050	-	-	-	-	-	-		
49-47300-41113	Proceeds - Long Term Debt	-	-	-	-	-	-	-	-		
49-47300-48500	Idle Sites Grant - WEDC	107,681	-	-	-	-	-	-	-		
49-47300-48850	River Bend - Donations	-	-	-	-	-	-	-	-		
TOTAL		217,896	29,765	62,478	5,271	1,241,927	4,896	8,023	58,023	10276%	
EXPENSES											
Personnel Services											
49-57100-01-11000	PW Director/Bldg Insp.	-	-	-	875	33	6,090	2,750	6,090 *	18,711	207% Salary splits
49-57100-01-21000	Streets - Labor	-	-	-	-	1,156	-	-	-	5,000	Salary splits
49-57100-01-21500	Utility- Labor	-	-	-	-	8,051	-	-	-	-	
49-57100-01-23000	Longevity	-	-	-	-	-	12	-	12 *	33	Salary splits
49-57100-01-25000	Wages-Temp-LTE	-	-	-	-	-	-	-	-	-	Salary splits
49-57100-01-51000	SS/Medicare	-	133	220	257	653	466	200	466 *	1,814	289% Salary splits
49-57100-01-52000	WRS - Retirement	-	117	156	204	628	423	193	423 *	1,347	218% Salary splits
49-57100-01-54000	Health Insurance	-	225	257	266	352	674	335	674 *	2,268	236% Salary splits
49-57100-01-55000	Life Insurance	-	23	22	9	29	31	11	31 *	55	76% Salary splits
49-57100-01-56000	Adm/Legal-City Wages	-	1,738	2,880	2,489	28,697	-	-	-	-	
Contractual Services											
49-57100-02-10000	Legal Notices/Letters	-	-	-	-	90	-	252	252	150	
49-57100-02-11500	Outside Legal Expense	-	75	1,735	6,971	125	-	-	10,000	5,000	
49-57100-02-11750	Plan Develop-Consultant	-	-	-	-	3,000	-	-	-	-	
49-57100-02-11900	TID Fee-Wis DOR	150	150	150	150	150	150	150	150	150	0%
49-57100-02-41000	Plan - Redevelop Resources	-	-	-	-	-	-	-	-	-	
49-57100-02-41555	Grant Writing Consultant	-	-	-	-	-	-	-	-	-	
49-57100-02-56500	LC Econ Dev Corp	500	1,500	750	1,000	750	1,000	1,000	1,000	1,000	0%
49-57100-02-57500	Contract Engineer/Survey	-	-	1,200	-	-	-	6,987	6,987	-	
Special Services											
57100-04-50500	Neumann Lot2-Dev Incent	-	-	-	-	-	-	-	-	-	
57100-04-50522	Property Tax-Land Purchase	-	-	-	-	-	-	-	-	-	
49-57100-04-50525	Plant Garden Center-Dev Incent	-	-	20,000	-	-	10,000	-	-	10,000	0% Plant Garden Center Phase II
49-57100-04-52000	Potential Dev Incentives	-	-	-	-	-	-	-	70,000	20,000	Future Developer Grants
49-57100-04-52023	River St (Badger Portfolio)	-	-	-	-	-	-	-	-	-	
49-57100-04-53022	Loan-1003-1005 S Center Ave	-	-	-	-	-	-	-	-	-	
49-57100-04-75000	Page Milk-Non-Idle Sites	-	-	-	-	-	-	-	-	-	

49-57100-04-75022	Del Tax-703 S Center	-	-	11,428	2,504	20,177	-	-	-	-	
49-57100-04-75044	Demo-Tire Disposal	-	-	-	-	-	-	-	-	-	
49-57100-04-75100	Del Tax - 307 Cooper St.	1,166	181	-	-	-	-	-	-	-	
Fixed Charges											
49-57100-05-11000	Transfer - Debt Service	18,650	23,350	22,900	22,450	22,000	86,747	86,747	-	-	-100%
49-57100-05-12000	Borrowing Expense	-	-	-	-	23,000	10,000	-	-	40,000	300% 2026 Developer Incentive, Road projects
Debt Service											
49-57100-06-58100	Debt Service-Principal (NEW)	-	-	-	-	-	-	-	15,000	15,000	2017C+2024B
49-57100-06-58200	Debt Service-Interest (NEW)	-	-	-	-	-	-	-	71,747	71,267	2017C+2024B
Capital Outlay											
57100-08-23775	Pier-S. Park St.	-	-	-	-	-	-	-	-	-	
57100-08-23777	Rotary Park Improvements	-	-	-	-	-	-	-	-	-	
57100-08-23800	RB Trail - Non-Idle Sites	-	-	-	-	-	-	-	-	-	
49-57100-08-24000	Street Improvements	-	-	-	61	386,140	-	-	-	300,000	Kyes St Reconstruction
49-57100-08-25750	Streetlight Improvements	-	-	-	-	235,936	-	-	-	-	
49-57100-08-26000	Utility Improvements	-	-	-	-	-	-	-	-	-	
57100-08-26100	Stormwater Improvements	-	-	-	-	-	-	-	-	-	
57100-08-31000	Marketing - Advertising	-	-	-	-	-	-	-	-	-	
57300-08-24777	End of S. Park St.	-	-	-	-	-	-	-	-	-	
57300-08-52500	River Bend Trail-East	-	-	-	-	-	-	-	-	-	
S. Center Ave											
Personnel Services											
49-57200-01-11000	PW Director/Bldg Insp.	-	-	-	-	-	-	-	-	-	
49-57200-01-21000	Streets - Labor	-	-	-	-	98	-	-	-	-	
49-57200-01-21500	Utility- Labor	-	-	-	-	248	-	-	-	-	
49-57200-01-25000	Wages-Temp-LTE	-	-	-	-	-	-	-	-	-	
49-57200-01-51000	SS/Medicare	-	-	-	-	24	-	-	-	-	
49-57200-01-52000	WRS - Retirement	-	-	-	-	24	-	-	-	-	
49-57200-01-54000	Health Insurance	-	-	-	-	112	-	-	-	-	
49-57200-01-55000	Life Insurance	-	-	-	-	1	-	-	-	-	
49-57200-01-56000	Adm/Legal-City Wages	-	-	-	-	-	-	-	-	-	
Contractual Services											
49-57200-02-10000	Legal Notices/Letters	-	-	-	-	45	-	150	150	-	
Capital Outlay											
49-57200-08-24000	Street Improvements	-	-	-	-	355,589	-	-	-	-	
49-57200-08-26000	Water Improvements	-	-	-	-	-	-	-	-	-	
49-57200-08-26500	Sewer Improvements	-	-	-	-	-	-	-	-	-	
TOTAL		20,716	27,992	62,198	37,486	1,087,672	116,094	98,775	182,983	492,295	324%
Revenues Less Expenses		197,180	1,773	280	(32,215)	154,255	(111,198)	(90,752)	(124,960)	15,727	
ENDING FUND BALANCE:											
49-31-9000	General Fund	-	-	-	-	-	-	-	-	-	
49-34-0000	TID#9 Fund Balance	(370,492)	(368,720)	(368,439)	(400,654)	(246,399)	(357,597)	(337,151)	(371,359)	(355,632)	
TOTAL		(370,492)	(368,720)	(368,439)	(400,654)	(246,399)	(357,597)	(337,151)	(371,359)	(355,632)	

Expenditure Period Ends 2035
Tech College Extension, District Closes 2043
Final Revenue Year 2044

Debt Service TID #9

	2017C		2024B		Total	
	10/26/2017 \$310,000		10/31/2024 \$1,173,000			
	Principal	Interest	Principal	Interest	Principal	Interest
2026	15,000	6,400	-	64,867	15,000	71,267
2027	15,000	5,950	1,173,000	64,867	1,188,000	70,817
2028	15,000	5,500	-		15,000	5,500
2029	15,000	5,050	-		15,000	5,050
2030	15,000	4,600	-		15,000	4,600
2031	15,000	4,150	-		15,000	4,150
2032	15,000	3,700	-		15,000	3,700
2033	20,000	3,250	-		20,000	3,250
2034	20,000	2,650	-		20,000	2,650
2035	20,000	2,000	-		20,000	2,000
2036	20,000	1,350	-		20,000	1,350
2037	20,000	675	-		20,000	675

2026 Principal Payments: \$ 15,000
 Principal Outstanding 12/31/26: \$ 1,363,000

City of Merrill 2026 Proposed Budget

* Payroll calculation

TID #10 - Fox Point

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	% Change	Notes:
BEGINNING FUND BALANCE:											
40-34-0000 TID 10 Fund Balance	(31,517)	(58,417)	(108,828)	(79,547)	(758,837)	35,360	35,360	35,360	(70,979)		
TOTAL	(31,517)	(58,417)	(108,828)	(79,547)	(758,837)	35,360	35,360	35,360	(70,979)		
REVENUES											
40-47100-41110 Property Tax - TID #10	-	-	-	58,355	116,108	189,229	178,134	189,229	54,723	-71%	2025 EV*2024 tax rate
40-47100-41113 Proceeds - Long Term Debt	-	565,000	250,909	-	756,000	-	-	-	-		2024B
40-47100-46100 Bid Spec Revenue	-	-	-	425	-	-	-	-	-		
40-47100-48243 Land Sale	-	1	-	-	-	-	-	-	-		
47100-48244 Transfer from TID No. 4	-	-	-	-	-	-	-	-	-		
TOTAL	-	565,001	250,909	58,780	872,108	189,229	178,134	189,229	54,723	-71%	
EXPENSES											
Personnel Services											
40-57100-01-110C PW Director/Bldg Insp	-	-	-	-	33	6,090	2,750	6,090 *	5,247		Salary splits
40-57100-01-210C City Streets - Wages	-	-	-	8,826	-	-	-	-	-		Salary splits
40-57100-01-230C Longevity	-	-	-	-	-	12	-	12 *	7		Salary splits
40-57100-01-510C SS/Medicare	277	340	436	849	-	466	200	466 *	401	-14%	Salary splits
40-57100-01-520C WRS - Retirement	244	300	371	801	-	423	193	423 *	378	-11%	Salary splits
40-57100-01-540C Health Insurance	566	575	629	996	-	674	335	674 *	595	-12%	Salary splits
40-57100-01-550C Life Insurance	115	59	45	15	-	31	11	31 *	34	8%	Salary splits
40-57100-01-560C Adm/Legal-City Wages	3,617	4,438	5,700	2,950	-	-	-	-	-		
Contractual Services											
40-57100-02-100C Legal Notices/Letters	504	-	-	-	-	-	-	-	-		
40-57100-02-115C Outside Legal Expense	700	23	-	-	-	-	-	-	500		
40-57100-02-1175 Plan Develop-Consultant	-	-	-	-	-	-	-	-	-		
40-57100-02-119C TID Fee-Wis DOR	150	150	150	150	150	150	150	150	150	0%	
40-57100-02-130C TIF Audit Fees	-	250	400	750	1,687	1,500	-	1,500	1,500	0%	
40-57100-02-155C Mowing Services	595	-	-	-	-	-	-	-	-		
Special Services											
40-57100-04-5233 Swiderski Dev Incentives	-	50,000	200,000	-	-	-	-	-	20,000		Future Developer Grants
40-57100-04-5235 House Incent-1804 E 12th	-	-	-	10,000	-	-	-	-	-		
40-57100-04-5235 House Incent-1002 Cotey	-	-	-	-	10,000	-	-	-	-		
40-57100-04-5237 Refund Earnest Money	-	25,000	-	-	-	-	-	-	-		
Fixed Charges											
40-57100-05-110C Transfer for Debt Service	20,132	162	12,987	14,125	50,208	184,091	184,091	184,091	-	-100%	
40-57100-05-120C Borrowing Expense	-	19,365	909	-	15,833	10,000	-	10,000	-	-100%	
40-57100-05-1494 NAN2016C - Principal	-	495,000	-	-	-	-	-	-	-		
40-57100-05-2494 NAN2016 - Intererest	-	19,751	-	-	-	-	-	-	-		
Debt Service											
40-57100-06-581C Debt Service-Principal (NEW)	-	-	-	-	-	-	-	23,963	590,221		2021D, 2022STF, 2024B
40-57100-06-582C Debt Service-Interest (NEW)	-	-	-	-	-	-	-	68,168	66,796		2021D, 2022STF, 2024B
Capital Outlay											
57100-08-23566 Silt Fence-Erosion Control	-	-	-	-	-	-	-	-	-		

City of Merrill 2026 Proposed Budget

* Payroll calculation

TID #10 - Fox Point

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	% Change	Notes:
40-57100-08-240C Street Improvements	-	-	-	301,996	-	-	-	-	-		
40-57100-08-2575 Streetlight Improvements	-	-	-	-	-	-	-	-	-		
40-57100-08-260C Water Improvements	-	-	-	229,256	-	-	-	-	-		
40-57100-08-265C Sanitary Sewer Improve	-	-	-	167,357	-	-	-	-	-		
TOTAL	26,900	615,412	221,628	738,070	77,911	203,438	187,730	295,568	685,829	237%	
Revenues Less Expenses	(26,900)	(50,411)	29,281	(679,290)	794,197	(14,209)	(9,596)	(106,339)	(631,106)		
ENDING FUND BALANCE:											
40-34-0000 TID 10 Fund Balance	(58,417)	(108,828)	(79,547)	(758,837)	35,360	21,152	25,765	(70,979)	(702,085)		
TOTAL	(58,417)	(108,828)	(79,547)	(758,837)	35,360	21,152	25,765	(70,979)	(702,085)		

Expenditure Period Ends 2037

District Closes 2042

Debt Service TID #10

	2021D 09/30/2021 \$565,000		2022STF 12/27/2022 \$250,909		2024B 10/31/2024 \$756,000		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	565,000	14,125	25,221	10,865	-	41,807	590,221	66,796
2027	-	-	26,545	9,537	756,000	41,807	782,545	51,344
2028	-	-	27,917	8,166	-	-	27,917	8,166
2029	-	-	29,405	6,678	-	-	29,405	6,678
2030	-	-	30,948	5,134	-	-	30,948	5,134
2031	-	-	32,573	3,510	-	-	32,573	3,510
2032	-	-	34,278	1,805	-	-	34,278	1,805

2026 Principal Payments: \$ 590,221
Principal Outstanding 12/31/26: \$ 937,666

City of Merrill 2026 Proposed Budget
TID #11- Rock Ridge Apartments

* Payroll calculation

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	% Change	Notes:
BEGINNING FUND BALANCE:											
41-34-0000 Fund Bal. TID#11	(162,174)	(171,126)	(328,405)	(361,156)	(642,489)	(290,623)	(290,623)	(290,623)	(336,537)		
TOTAL	(162,174)	(171,126)	(328,405)	(361,156)	(642,489)	(298,928)	(290,623)	(290,623)	(336,537)		
REVENUES											
41-47100-41110 Property Tax - TID #11	113,060	145,075	175,413	236,061	354,102	444,475	418,415	444,475	279,272	-37%	2025 EV*2024 ta
41-47100-41113 Proceeds - Long Term Debt	205,000	1,195,000	201,950	-	185,000	3,631,034	-	3,631,034	-		State St. Financi
41-47100-41114 Debt Premium-TID11	7,483	-	-	-	1,758	-	-	-	-		
41-47100-42400 Special Assessments	-	-	-	-	-	-	-	-	-		
41-47100-43435 State PP Aid	16,305	20,042	16,305	16,305	16,305	16,305	44,507	44,507	44,507	173%	DOR Estimate 8/
41-47100-46100 Bid Spec Revenue	-	380	-	-	-	-	-	-	-		
41-47100-48750 Sale of Property	-	-	-	-	-	-	-	-	-		
41-47100-48999 Focus on Energy-LEDs	-	-	-	-	-	-	-	-	-		
TOTAL	341,847	1,360,497	393,667	252,366	557,164	4,091,814	462,922	4,120,016	323,779	-92%	
EXPENSES											
Personnel Services											
41-57100-01-11000 PW Director/Engineer	11,458	48,859	3,779	2,642	381	9,590	34,026	9,590 *	5,247	-45%	Salary splits
41-57100-01-21000 Wages - Streets-Utility	3,676	31,791	433	4,369	422	39,068	-	39,068 *	-		Salary splits
41-57100-01-23000 Longevity	-	-	-	-	-	78	-	78 *	7		Salary splits
41-57100-01-25000 Wages - Temp - Streets	-	407	-	-	-	-	-	-	-		
41-57100-01-51000 SS/Medicare	2,330	7,265	1,622	1,848	31	6,132	2,554	6,132 *	401	-93%	Salary splits
41-57100-01-52000 WRS - Retirement	2,320	6,450	1,380	1,666	29	5,571	2,391	5,571 *	378	-93%	Salary splits
41-57100-01-54000 Health Insurance	5,384	14,195	2,077	3,347	325	7,769	3,080	7,769 *	595	-92%	Salary splits
41-57100-01-55000 Life Insurance	329	728	214	23	0	149	45	149 *	34	-77%	Salary splits
41-57100-01-56000 Adm/Legal - City Wages	9,519	16,104	16,974	12,235	4,028	-	-	-	-		
Contractual Services											
41-57100-02-10000 Legal Notices/Letters	-	151	-	-	30	-	-	-	-		
41-57100-02-11500 Outside Legal Expenses	-	603	130	340	-	-	-	-	500		
41-57100-02-11750 Plan Develop-Consultant	-	7,500	-	-	7,500	-	-	-	-		
41-57100-02-11900 TID Fee-Wis DOR	150	150	150	150	150	150	150	150	150	0%	
41-57100-02-13000 TIF Audit Fee	1,000	1,250	750	1,000	1,406	1,250	-	1,250	1,250	0%	
41-57100-02-56500 LC Econ Dev Corp	1,250	1,500	1,500	1,250	1,250	1,500	1,500	1,500	1,500	0%	
41-57100-02-57500 Contract Engineer/Survey	7,544	6,921	-	-	-	-	-	-	-		
Special Services											
41-57100-04-52577 Apartments-Rock Ridge	200,000	100,000	100,000	100,000	-	-	-	-	-		
41-57100-04-52588 Denyon-Ott Homes	-	50,000	80,000	-	-	-	-	-	-		
41-57100-04-52599 JJ Premier Homes	-	30,000	40,000	40,000	20,000	-	-	-	-		
41-57100-04-52600 Timber Ridge - Highland Dr.	-	-	20,000	-	-	-	-	-	-		
Fixed Charges											
41-57100-05-11000 Transfer - Debt Service	63,289	57,627	110,748	108,415	161,701	148,340	148,340	148,340	-	-100%	
41-57100-05-12000 Borrowing Expenses	10,996	26,515	1,950	-	8,045	75,000	-	75,000	-	-100%	Capital Financing
41-57100-05-14927 NAN2016C - Principal	-	505,000	-	-	-	-	-	-	-		

City of Merrill 2026 Proposed Budget
TID #11- Rock Ridge Apartments

* Payroll calculation

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	% Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed		
41-57100-05-24940 NAN2016C - Interest	-	20,150	-	-	-	-	-	-	-		
Debt Service											
41-57100-06-58100 Debt Service-Principal (NEW)	-	-	-	-	-	-	-	185,000	185,000		
41-57100-06-58200 Debt Service-Interest (NEW)	-	-	-	-	-	-	-	55,300	47,985		
Capital Outlay											
41-57100-08-23777 Airport Hangar	-	-	-	-	-	2,651,034	-	2,651,034	750,000		Airport FBO Hang
41-57100-08-24000 Rock Ridge Ct Improvements	-	-	-	91,837	-	-	-	-	-		
41-57100-08-24033 State St Improvement	2,400	341,840	(12,750)	98,507	-	585,000	43,050	585,000	-		State St. Capital P
41-57100-08-24127 WI St. Sewer Lift Station	-	-	-	-	-	-	-	-	-		
41-57100-08-24500 Highland/Edgewater	-	-	-	-	-	-	-	-	-		
41-57100-08-25750 Streetlight Improvements	-	54,074	21,214	16,167	-	-	-	-	-		
41-57100-08-26000 Water Improvements	16,933	111,544	18,147	24,686	-	220,000	92,371	220,000	-		
41-57100-08-26500 Sanitary Sewer Improvements	12,221	77,155	18,101	25,216	-	175,000	139,074	175,000	-		
41-57100-08-27122 River Bend Trail-West	-	-	-	-	-	-	-	-	-		
TOTAL	350,799	1,517,775	426,419	533,699	205,298	3,925,630	466,581	4,165,930	993,047	-75%	
Revenues Less Expenses	(8,952)	(157,279)	(32,751)	(281,333)	351,866	166,184	(3,659)	(45,914)	(669,268)		
ENDING FUND BALANCE:											
41-34-0000 Fund Bal. TID#11	(171,126)	(328,405)	(361,156)	(642,489)	(290,623)	(132,744)	(294,282)	(336,537)	(1,005,805)		
TOTAL	(171,126)	(328,405)	(361,156)	(642,489)	(290,623)	(132,744)	(294,282)	(336,537)	(1,005,805)		

Expenditure Period Ends 2031
 District Closes 2036

Debt Service TID #11

	2017C 10/26/2017 \$645,000		2020C 11/17/2020 \$205,000		2021C		2024A 10/30/2024 \$375,000		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	30,000	13,250	10,000	3,725	75,000	15,760	70,000	15,250	185,000	47,985
2027	30,000	12,350	10,000	3,325	75,000	14,560	75,000	11,750	190,000	41,985
2028	30,000	11,450	10,000	2,925	75,000	13,360	80,000	8,000	195,000	35,735
2029	35,000	10,550	10,000	2,625	75,000	12,160	80,000	4,000	200,000	29,335
2030	35,000	9,500	10,000	2,425	75,000	10,960			120,000	22,885
2031	35,000	8,450	15,000	2,175	65,000	22,875			115,000	33,500
2032	35,000	7,400	15,000	1,875	70,000	20,438			120,000	29,713
2033	35,000	6,350	15,000	1,566	75,000	17,813			125,000	25,728
2034	40,000	5,300	15,000	1,247	75,000	15,000			130,000	21,547
2035	40,000	4,000	15,000	909	75,000	12,188			130,000	17,097
2036	40,000	2,700	15,000	553	80,000	9,375			135,000	12,628
2037	40,000	1,350	15,000	188	85,000	6,375			140,000	7,913
2038					85,000	3,188			85,000	3,188

2026 Principal Payments: \$ 185,000
 Principal Outstanding 12/31/26: \$ 1,685,000

City of Merrill 2026 Proposed Budget

* Payroll calculation

TID #12- Weinbrenner

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	% Change	Notes:
BEGINNING FUND BALANCE:											
42-34-0000 Fund Bal.-TID#12	115,796	213	5,002	18,991	31,297	67,249	67,249	67,249	84,876		
TOTAL	115,796	213	5,002	18,991	31,297	14,539	67,249	67,249	84,876		
REVENUES											
42-47100-41110 Property Tax - TID #12	20,970	20,395	23,509	25,394	29,679	19,091	12,843	19,091	17,798	-7%	2025 EV*2024 tax rate
42-47100-43435 State PP Aid	-	-	-	-	-	-	14,607	14,607	14,607		DOR Estimate 8/15/25
42-47100-48500 Capital Project Cost share	-	-	-	-	32,044	-	-	-	-		
42-47100-41113 Proceeds - Long Term Debt	-	-	-	-	-	-	-	-	-		
42-47101-41113 Debt Premium	-	-	-	-	-	-	-	-	-		
TOTAL	20,970	20,395	23,509	25,394	61,723	19,091	27,451	33,699	32,405	70%	
EXPENSES											
Personnel Services											
42-57100-01-11000 PW Director/GIS Mapping	3,532	-	-	-	33	6,090	2,750	6,090 *	5,247	-14%	Salary splits
42-57100-01-21000 Wages - Streets-Utility	27,728	23	-	109	6,455	-	-	-	-		
42-57100-01-22000 Overtime	18	-	-	-	-	-	-	-	-		
42-57100-01-23000 Longevity	-	-	-	-	-	12	-	12 *	7		Salary splits
42-57100-01-51000 SS/Medicare	1,763	42	43	76	460	466	200	466 *	401	-14%	Salary splits
42-57100-01-52000 WRS - Retirement	1,643	36	36	68	445	423	193	423 *	378	-11%	Salary splits
42-57100-01-54000 Health Insurance	3,974	50	48	156	1,808	674	335	674 *	595	-12%	Salary splits
42-57100-01-55000 Life Insurance	137	8	9	-	10	31	11	31 *	34	8%	Salary splits
42-57100-01-56000 Adm/Legal-City Wages	746	532	559	895	503	-	-	-	-		
Contractual Services											
42-57100-02-10000 Legal Notices/Letters	-	-	-	-	-	-	-	-	-		
42-57100-02-11750 Plan Develop-Consultant	-	-	-	-	7,500	-	-	-	-		
42-57100-02-11900 TID Fee-Wis DOR	150	150	150	150	150	150	150	150	150	0%	
42-57100-02-13000 TIF Audit	250	250	250	250	281	250	-	250	250	0%	
42-57100-02-56500 LC Econ Dev Corp	500	500	500	500	500	500	500	500	500	0%	
42-57100-02-57500 Contract Engineer/Survey	-	-	-	75	-	-	-	-	-		
Special Services											
42-57100-04-48023 Taxes-Former HURD Parcels	-	-	-	3,033	-	-	-	-	-		
Fixed Charges											
42-57100-05-11000 Transfer - Debt Service	7,920	8,075	7,925	7,775	7,625	7,475	7,475	-	-	-100%	Principal + Interest
42-57100-05-12000 Borrowing Expense	-	-	-	-	-	-	-	-	-		
Debt Service											
42-57100-06-58100 Debt Service-Principal (NEW)	-	-	-	-	-	-	-	5,000	5,000		NEW 2019A
42-57100-06-58200 Debt Service-Interest (NEW)	-	-	-	-	-	-	-	2,475	2,325		NEW 2019A
Capital Outlay											
42-57100-08-24000 Street Improvements	88,192	5,940	-	-	-	-	-	-	-		
42-57100-08-25750 Streetlight Improvements	-	-	-	-	-	-	-	-	-		

City of Merrill 2026 Proposed Budget

* Payroll calculation

TID #12- Weinbrenner

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	% Change	Notes:
42-57100-08-26000 Water Improvements	-	-	-	-	-	-	-	-	-		
42-57100-08-26100 Stormwater Improvements	-	-	-	-	52,710	-	-	-	-		
TOTAL	136,553	15,606	9,520	13,087	25,771	16,072	11,614	16,072	14,887	-7%	
Revenues Less Expenses	(115,583)	4,789	13,989	12,307	35,952	3,019	15,837	17,627	17,519		
ENDING FUND BALANCE:											
42-42-34-0000 Fund Bal.-TID#12	213	5,002	18,991	31,297	67,249	17,559	83,086	84,876	102,395		
TOTAL	213	5,002	18,991	31,297	67,249	17,559	83,086	84,876	102,395		

Expenditure Period Ends 2032

District Closes 2037

Debt Service TID #12

	2019A 11/05/2019 \$125,000	
	Principal	Interest
2026	5,000	2,325
2027	5,000	2,175
2028	5,000	2,025
2029	5,000	1,875
2030	5,000	1,763
2031	10,000	1,650
2032	10,000	1,425
2033	10,000	1,200
2034	10,000	975
2035	10,000	738
2036	10,000	500
2037	10,000	250

2026 Principal Payments: \$ 5,000
Principal Outstanding 12/31/26: \$ 90,000

City of Merrill 2026 Proposed Budget
TID #13 - Industrial

* Payroll calculation

		2021	2022	2023	2024	2025	06/30/2025	2025	2026	% Change	Notes:
		Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed		
BEGINNING FUND BALANCE:											
34-0000	Fund Bal. - TID13	-	(11,085)	(11,485)	(13,431)	(14,181)	(14,181)	(14,181)	(23,028)		
TOTAL		-	(11,085)	(11,485)	(13,431)	(14,181)	(14,181)	(14,181)	(23,028)		
REVENUES											
47100-41110	Property Tax - TID #13	-	-	208	496	-	-	-	-		EV below Base. No Inc
New	Proceeds from Debt	-	-	-	-	-	-	-	550,000		Utility Debt for Hwy G
TOTAL		-	-	208	496	-	-	-	-		
EXPENSES											
Personnel Services											
53-57100-01-11000	PW Director/St Superintendent	-	-	-	33	6,090	2,750	6,090	18,711	*	207% Salary splits
53-57100-01-21000	Wages - Streets-Utility	-	-	-	-	-	-	-	-		
53-57100-01-23000	Longevity	-	-	-	-	12	-	12	33	*	Salary splits
53-57100-01-51000	SS/Medicare	81	-	93	-	466	200	466	1,431	*	207% Salary splits
53-57100-01-52000	WRS - Retirement	72	-	82	-	423	193	423	1,347	*	218% Salary splits
53-57100-01-54000	Heath Insurance	100	-	121	-	674	335	674	2,268	*	236% Salary splits
53-57100-01-55000	Life Insurance	16	-	-	-	31	11	31	55	*	76% Salary splits
53-57100-01-56000	Adm/Legal-City Wages	1,063	-	1,209	-	-	-	-	-		
Contractual Services											
53-57100-02-10000	Legal Notices-Letters	253	-	-	-	-	-	-	-		
53-57100-02-11750	Plan Develop-Consultant	8,500	-	-	-	-	-	-	-		
53-57100-02-11900	TID Fee - Wis DOR	1,000	150	150	150	150	150	150	150		0%
53-57100-02-13000	TID Audit	-	250	500	562	500	-	500	500		0%
53-57100-02-56500	LC Econ Dev Corp	-	-	-	500	500	500	500	500		0%
Debt Service											
53-57100-06-58100	Debt Service-Principal (NEW)	-	-	-	-	-	-	-	-		
53-57100-06-58200	Debt Service-Interest (NEW)	-	-	-	-	-	-	-	-		
NEW	Borrowing Expense	-	-	-	-	-	-	-	20,000		
Capital Outlay											
53-57100-08-24000	Street Improvements	-	-	-	-	-	-	-	-		
53-57100-08-25750	Streetlight Improvements	-	-	-	-	-	-	-	-		
53-57100-08-26000	Water Improvements	-	-	-	-	-	-	-	400,000		Hwy G Utility Extensio
53-57100-08-26100	Stormwater Improvements	-	-	-	-	-	-	-	-		
53-57100-08-26500	Sanitary Sewer Improvements	-	-	-	-	-	-	-	150,000		Hwy G Utility Extensio
TOTAL		11,085	400	2,155	1,245	8,847	4,139	8,847	594,996		6625%
Revenues Less Expenses		(11,085)	(400)	(1,947)	(750)	(8,847)	(4,139)	(8,847)	(594,996)		
ENDING FUND BALANCE:											
53-34-0000	Fund Bal. - TID13	(11,085)	(11,485)	(13,431)	(14,181)	(23,028)	(18,320)	(23,028)	(618,024)		
TOTAL		(11,085)	(11,485)	(13,431)	(14,181)	(23,028)	(18,320)	(23,028)	(618,024)		

Expenditure Period Ends 2037
 District Closes 2041

City of Merrill 2026 Proposed Budget
TID #14 - Car Wash

Payroll calculation

		2021	2022	2023	2024	2025	06/30/2025	2025	2026	% Change	Notes:
		Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed		
BEGINNING FUND BALANCE:											
54-34-0000	Fund Bal. - TID14	-	(67,597)	(109,388)	(137,499)	(122,407)	(122,407)	(122,407)	(121,643)		
TOTAL		-	(67,597)	(109,388)	(137,499)	(122,407)	(122,407)	(122,407)	(121,643)		
REVENUES											
54-47100-41110	Property Tax - TID #14	-	-	13,358	15,806	9,471	8,915	8,915	6,489	-31%	2025 EV*2024 tax rate
54-47100-43435	State PP Aid	-	-	-	-	-	62	62	62		DOR Estimate 8/15/25
TOTAL		-	-	13,358	15,806	9,471	8,915	8,915	6,489	-31%	
EXPENSES											
Personnel Services											
54-57100-01-11000	PW Director/St Superintendent	-	-	-	33	6,090	2,750	6,090 *	5,247		Salary splits
54-57100-01-21000	Wages - Streets-Utility	-	-	-	-	-	-	- *	-		
54-57100-01-23000	Longevity	-	-	-	-	12	-	12 *	7		Salary splits
54-57100-01-51000	SS/Medicare	81	86	67	-	466	200	466 *	401	-14%	Salary splits
54-57100-01-52000	WRS - Health Insurance	72	73	59	-	423	194	423 *	378	-11%	Salary splits
54-57100-01-54000	Health Insurance	100	97	72	-	674	335	674 *	595	-12%	Salary splits
54-57100-01-55000	Life Insurance	15	17	-	-	31	11	31 *	34		8% Salary splits
54-57100-01-56000	Adm/Legal - City Wages	1,063	1,118	871	-	-	-	- *	-		
Contractual Services											
54-57100-02-10000	Legal Notices/Letters	96	-	-	-	-	-	-	-		
54-57100-02-11750	Plan Development-Consultant	8,500	-	-	-	-	-	-	-		
54-57100-02-11900	TID Fee - Wis DOR	1,000	150	150	150	150	150	150	150	0%	
54-57100-02-13000	TIF Audit	-	250	250	281	55	-	55	55	0%	
54-57100-02-26000	Water Improvements	6,670	-	-	-	-	-	-	-		
54-57100-02-56500	LC Econ Dev Corp	-	-	-	250	250	250	250	250	0%	
Special Services											
54-57100-04-50525	Rain Car Wash-Dev Incent	50,000	40,000	40,000	-	-	-	-	-		
Debt Service											
54-57100-06-58100	Debt Service-Principal (NEW)	-	-	-	-	-	-	-	-		
54-57100-06-58200	Debt Service-Interest (NEW)	-	-	-	-	-	-	-	-		
TOTAL		67,597	41,791	41,469	714	8,152	3,889	8,152	7,116	-13%	
Revenues Less Expenses		(67,597)	(41,791)	(28,111)	15,092	1,319	5,026	764	(627)		
ENDING FUND BALANCE:											
54-34-0000	Fund Bal. - TID14	(67,597)	(109,388)	(137,499)	(122,407)	(121,088)	(117,381)	(121,643)	(122,270)		
TOTAL		(67,597)	(109,388)	(137,499)	(122,407)	(121,088)	(117,381)	(121,643)	(122,270)		

Expenditure Period Ends 2043
 District Closes 2048

City of Merrill

2026 Proposed Budget

Utility Funds

Water Utility Summary

Debt Summary

Detailed Budget (fund 62)

Sewer Utility Summary

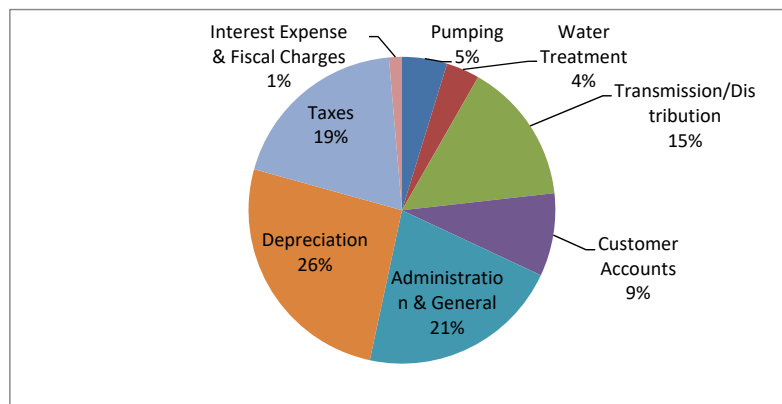
Debt Summary

Detailed Budget (Fund 63)

City of Merrill 2026 Proposed Budget

Water Utility

	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change
Net Position January 1	\$ 10,491,607	\$ 10,790,614	\$ 10,790,614	\$ 10,790,614	\$ 10,788,289	
REVENUES						
Water Revenues	1,329,067	1,418,518	652,206	1,318,525	1,418,925	
Private Fire Protection Fees	53,504	54,075	26,752	53,504	54,000	
Public Fire Protection Fees	423,022	415,000	212,701	425,402	415,000	
Other Water Revenue	13,813	24,500	11,363	22,387	24,500	
Interest Income	22,471	18,250	10,723	19,796	19,000	
Miscellaneous Revenue	30,395	9,750	9,231	18,461	9,750	
Other Financing Sources	-	-	-	-	-	
Total Revenues	1,986,448	2,050,994	987,540	1,975,176	2,067,879	16,886
EXPENSES						
Pumping	106,634	96,180	37,090	96,180	96,364	
Water Treatment	88,294	69,185	38,703	70,185	71,060	
Transmission/Distribution	372,977	300,500	137,012	300,100	303,000	
Customer Accounts	102,148	133,500	69,473	133,646	176,739	
Administration & General	366,731	426,870	200,979	427,370	433,277	
Depreciation	525,000	525,500	-	525,500	525,500	
Taxes	424,211	439,043	19,750	439,043	391,500	
Interest Expense & Fiscal Charges	33,322	35,000	30,805	35,000	27,507	
Other Debt Service	-	-	-	-	-	
Total Expenses	2,019,317	2,025,778	533,812	2,027,024	2,024,947	(831)
Net Income (Loss) before Capital Contributions	(32,868)	25,216	453,727	(51,848)	42,933	
Capital Contributions	331,875	150,000	-	150,000	350,000	
Net Income (Loss)	299,007	175,216	453,727	98,152	392,933	
Net Position December 31	\$ 10,790,614	\$ 10,965,830	\$ 11,244,341	\$ 10,888,766	\$ 11,181,221	



Debt Service on Existing Water Utility Debt

Date Amount	STF2012		2019A		2020C		2021A		Total	
	11/27/2013		11/05/2019		11/17/2020		10/05/2021			
	\$1,745,386		\$335,000		\$360,000		\$115,000			
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	93,033	12,388	15,000	6,144	15,000	6,900	5,000	2,075	128,033	27,507
2027	94,824	10,580	15,000	5,694	15,000	6,300	5,000	1,975	129,824	24,549
2028	96,649	8,737	15,000	5,244	15,000	5,700	5,000	1,825	131,649	21,506
2029	98,510	6,859	15,000	4,794	20,000	5,200	5,000	1,675	138,510	18,528
2030	100,406	4,944	15,000	4,456	20,000	4,800	5,000	1,575	140,406	15,776
2031	102,339	2,993	15,000	4,119	20,000	4,400	5,000	1,475	142,339	12,987
2032	104,309	1,004	20,000	3,781	20,000	4,000	5,000	1,375	149,309	10,160
2033			20,000	3,331	20,000	3,588	5,000	1,275	45,000	8,194
2034			20,000	2,881	10,000	3,163	5,000	1,175	35,000	7,219
2035			15,000	2,406	10,000	2,713	5,000	1,075	30,000	6,194
2036			20,000	2,050	20,000	2,238	5,000	975	45,000	5,263
2037			20,000	1,550	20,000	1,750	5,000	875	45,000	4,175
2038			20,000	1,050	20,000	1,250	5,000	775	45,000	3,075
2039			20,000	525	20,000	750	10,000	675	50,000	1,950
2040					20,000	250	10,000	450	30,000	700
2041							10,000	225	10,000	225

2026 Principal Payments: 128,033
Principal Outstanding 12/31/26: 1,167,035

**City of Merrill 2026 Proposed Budget
Water Utility**

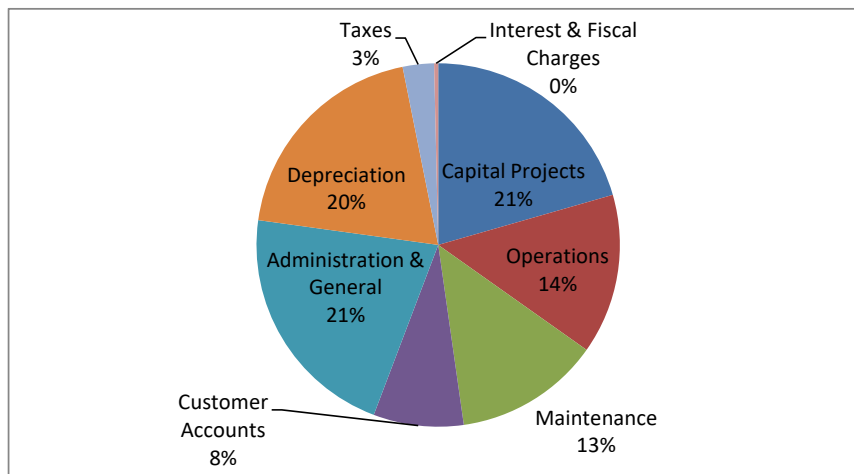
		2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	% Change Notes:
		Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed	
Net Position January 1											
		9,301,025	9,195,975	9,165,952	10,043,956	10,491,607	10,790,614	10,790,614	10,790,614	10,788,289	
62-40000-41150	Rev-Merch-Jobbing-Contrac	2,850	10,949	12,642	5,928	3,008	10,000	2,339	5,000	10,000	0.0%
62-40000-41180	T-Mobile (Sprint) Rev.	23,726	23,528	25,343	25,983	27,285	27,285	13,642	27,285	27,285	0.0% 2001 Contract expires 2025
62-40000-41181	at&t - American Cellular Rev.	31,300	40,300	25,353	29,319	37,200	31,316	21,700	38,316	39,465	26.0% 2015 Contract +3.0% annually
62-40000-41182	Nsighting Cellular Rev.	25,800	26,400	22,143	22,817	26,400	28,800	16,518	28,000	33,600	16.7% 2005 Contract expires 2030
62-40000-41183	Alltel Cellular (Verizon)	23,100	25,500	16,531	18,878	23,293	23,500	12,705	23,500	26,354	12.1% 2007 Contract expires 2029
62-40000-41185	Int - Leases Receivable	-	-	24,409	21,698	-	-	-	-	-	NA
62-40000-41197	Interest-SDWLP Reserve	503	50	1,160	3,742	4,384	3,250	2,825	4,000	4,000	23.1%
62-40000-42225	Sale of Equipment	-	(64,494)	-	-	-	-	-	-	-	NA
62-40000-42800	Amortized Debt Cost	387	-	-	-	-	-	-	-	-	NA
62-40000-43510	Federal CARES Reimb	12,395	-	-	-	-	-	-	-	-	NA
62-40000-43515	Federal - ARPA (Am Rescue)	-	42,962	12,538	-	-	-	-	-	-	NA
62-40000-46020	Unmetered Sales-Commercial	2,048	2,364	1,841	1,759	3,868	2,318	-	4,000	2,400	3.6%
62-40000-46110	Metered Sales-Gen Customers	705,156	706,382	835,747	875,514	866,669	890,950	431,863	863,726	890,950	0.0%
62-40000-46120	Metered Sales-Commercial	168,719	189,338	243,287	241,886	231,058	262,650	115,058	230,116	262,650	0.0%
62-40000-46130	Metered Sales-Industrial	68,824	64,138	95,550	68,210	67,159	100,425	32,339	64,679	100,425	0.0%
62-40000-46150	Metered - Multi-Family Res	47,830	51,690	68,319	72,094	72,194	74,675	31,943	74,000	75,000	0.4%
62-40000-46200	Fire Protection-Private	37,912	37,863	49,433	53,504	53,504	54,075	26,752	53,504	54,000	-0.1%
62-40000-46300	Fire Protection - Public	125,160	127,038	67,908	-	-	-	-	-	-	NA
62-40000-46350	PFP Fee-Water Bills	252,657	258,173	365,202	421,135	423,022	415,000	212,701	425,402	415,000	0.0%
62-40000-46400	Other Sales-Public Author.	60,661	72,926	86,503	87,895	88,118	87,500	41,002	82,004	87,500	0.0%
62-40000-47100	Misc Service & Revenue	14,057	14,573	15,950	14,642	8,576	14,000	7,303	14,607	14,000	0.0%
62-40000-47150	Water Turn on Chg/Delinquent	1,950	2,275	3,465	3,295	3,015	2,500	1,890	3,780	2,500	0.0%
62-40000-47400	Other Miscellaneous Revenues	2,657	3,530	998	8,137	20,171	3,250	6,386	12,772	3,250	0.0%
62-40000-47500	GIS Map-Water Rev.	-	-	-	-	-	-	-	-	-	NA
62-40000-47700	Interest - Delinquent Water	5,392	7,971	7,678	7,390	6,185	6,500	2,845	5,690	6,500	0.0%
62-40000-48100	Interest - Investments	711	200	3,190	17,745	18,088	15,000	7,898	15,796	15,000	0.0%
62-40000-48250	Proceeds-Long Term Debt	-	-	-	-	-	-	-	-	-	NA
62-40000-48300	Insurance Reimb.	-	-	-	-	4,039	-	-	-	-	NA
62-40000-49777	TID Capital Contribution	23,212	244,018	574,372	341,445	331,875	150,000	-	150,000	350,000	NA Hwy G Extension
62-40000-49785	Donations/Grants-Contribu	-	-	-	-	-	-	-	-	-	NA
62-40000-49900	Transfer From Sewer	-	-	-	-	-	-	-	-	-	NA
TOTAL		1,637,008	1,887,673	2,606,605	2,343,013	2,319,110	2,202,994	987,709	2,126,176	2,419,879	9.8%
EXPENSES											
Work Orders											
62-50000-07-01023	IT Network Improvements	-	-	-	-	-	28,750	39,624	40,000	-	-100.0% Capitalized
62-50000-07-55652	Filter Maintenance	-	-	-	-	-	50,000	27,884	41,157	-	NA Capitalized
62-50000-075650	Wells 3&5 Roofs	-	-	-	-	-	20,000	-	19,320	-	NA Capitalized
Pumping Expenses											
62-53711-00-62000	Operation Labor - Pumping	12,849	13,395	12,781	14,674	16,321	14,500	7,367	14,500 *	14,500	0.0%
62-53711-00-62200	Operation - Electric Pumping	37,105	45,106	42,981	48,915	46,827	44,500	22,073	44,500	44,500	0.0%
62-53711-00-62210	Gas for Heat	3,784	5,150	7,629	6,338	5,454	9,180	4,486	9,180	9,364	2.0% +2%
62-53711-00-62500	Maint. - Pumping Plant	14,468	35,652	58,238	19,904	38,032	28,000	3,164	28,000	28,000	0.0%
Water Treatment											
62-53712-00-63000	Operation Labor-Treatment	10,537	11,891	13,801	15,211	17,905	13,500	7,847	13,500 *	13,500	0.0%
62-53712-00-63100	Chemicals	12,803	13,127	20,705	23,742	43,563	28,560	11,437	28,560	28,560	0.0% No Change
62-53712-00-63110	Phosphate Chemicals	21,716	19,552	26,622	20,937	-	-	-	-	-	NA Combined with chemicals
62-53712-00-63200	Water Treatment Supplies	4,821	6,232	3,231	7,516	5,207	7,000	3,061	7,000	7,000	0.0%
62-53712-00-63210	Outside Services-Testing	5,956	4,271	4,157	11,296	8,477	5,125	1,937	5,125	7,000	36.6% Syr Ave \$6,800 (lead + copper in 2026)
62-53712-00-63500	Maint - Treatment Plant	15,263	34,264	6,645	8,385	13,142	15,000	14,420	16,000 *	15,000	0.0% Syr ave \$15,500
Transmission & Distribution											
62-53713-00-64000	Operation Labor - Trans & Dist	59,611	68,906	68,624	58,942	57,848	70,000	20,028	65,000 *	70,000	0.0%
62-53713-00-64100	Supplies & Expenses	6,271	3,305	4,013	3,922	2,592	5,000	1,295	5,000	5,000	0.0%
62-53713-00-64110	Warehouse Cost of Operation	17,691	15,729	17,411	17,792	13,290	18,500	8,468	18,500	18,500	0.0%
62-53713-00-64500	Cross Connection Inspections	19,445	21,168	9,725	11,395	7,370	15,500	5,833	15,500 *	15,500	0.0%
62-53713-00-65000	Maint-Standpipe/Reservior	7,913	126,181	8,677	55,140	14,347	15,000	4,018	15,000 *	15,000	0.0%

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	% Change Notes:	
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed		
62-53713-00-65100	Maint - Water Mains	48,479	46,280	51,486	62,223	49,797	50,000	40,507	55,000 *	50,000	0.0%
62-53713-00-65200	Maint - Services	32,002	25,237	32,876	31,729	43,609	32,500	14,886	32,500 *	35,000	7.7% Syr ave \$32,800 (Replace galv. Services)
62-53713-00-65201	Maint - Diggers Hotline	25,897	30,545	30,553	33,280	25,049	30,500	10,511	30,500 *	30,500	0.0% Additional calls (charter, WPS)
62-53713-00-65300	Maint - Meters	14,348	20,317	14,453	22,096	123,077	30,000	18,500	30,000 *	30,000	0.0% Exchange 200/yr (stock, no purchase)
62-53713-00-65400	Maint - Hydrants	14,904	11,279	8,690	19,393	25,815	15,000	1,026	15,000 *	15,000	0.0%
62-53713-00-65500	Maint - Other Plant	13,062	5,373	12,290	23,724	10,182	12,500	11,939	18,100 *	12,500	0.0% Misc jobs/repairs
62-53713-00-65510	Maint - S.C.A.D.A.	-	-	-	-	-	6,000	-	- *	6,000	0.0% as needed repairs
Customer Accounts Expenses											
62-53714-00-21220	COVID-19 Leave	4,915	528	-	-	15	-	-	-	-	NA
62-53714-00-90100	Oper. Labor - Meter Read	6,721	5,413	8,492	9,027	10,319	8,160	4,653	9,306 *	8,160	0.0% payroll
62-53714-00-90200	Labor-Accounting/Collect	82,519	92,013	98,563	96,732	86,267	118,730	61,230	118,730 *	161,779	36.3% Payroll 1.97 FTE Customer acct splits
62-53714-00-90224	Uncollectable-Del Tax	6,924	1,303	1,570	1,200	-	1,000	-	-	1,000	0.0%
62-53714-00-90300	Supplies & Expenses	4,887	6,331	6,654	5,997	5,548	5,610	3,590	5,610	5,800	3.4% Syr Ave \$5,800
Administration & General Expenses											
62-53716-00-85010	Computer & Software	30,210	29,386	22,869	53,239	47,138	47,500	32,997	47,500	40,500	-14.7% Syr ave \$30k +\$10.5k phone
62-53716-00-85025	Fiber - Internet-PRI	12,525	6,000	6,000	6,000	6,500	6,000	2,500	6,000	6,000	0.0% Syr Ave \$7,400
62-53716-00-85500	GIS - Water Components	3,061	3,305	5,865	3,459	10,534	5,000	2,549	5,000	5,000	0.0%
62-53716-00-85550	GIS - Water Design	-	-	-	-	33,424	35,094	17,535	35,094 *	43,926	25.2% 0.5 FTE GIS Coord.
62-53716-00-92000	Adm./General Salaries	53,657	53,983	58,004	46,403	65,248	75,000	38,228	75,000 *	113,926	51.9% 1.01 FTE Admin splits
62-53716-00-92001	PSC Amortization Expense	-	-	-	-	-	-	-	-	-	NA
62-53716-00-92100	Supplies & Expenses	6,247	7,944	10,536	10,639	11,485	8,000	5,219	8,500	9,250	15.6% Syr Ave \$9,370
62-53716-00-92300	Outside Serv. Employed	15,582	16,902	22,362	26,746	20,619	23,500	11,916	23,500	23,500	0.0%
62-53716-00-92400	Property Insurance	12,623	11,623	15,708	14,121	15,028	15,810	-	15,810 *	16,126	2.0%
62-53716-00-92600	Workers Comp Insurance	14,592	14,115	12,180	11,525	11,783	12,500	3,536	12,500 *	12,750	2.0%
62-53716-00-92610	Employee Retirement-WRS	30,768	(22,307)	(17,302)	59,818	32,436	43,102	19,264	43,102 *	37,022	-14.1%
62-53716-00-92620	Employee Health Ins.	88,503	103,547	93,564	95,707	98,824	131,147	57,361	131,147 *	104,487	-20.3%
62-53716-00-92630	Employee Life Ins	1,203	2,923	4,287	2,458	1,858	2,217	1,092	2,217 *	2,289	3.3%
62-53716-00-92635	Sick Leave Lump Sum	2,328	3,215	3,355	1,864	-	-	-	-	-	NA
62-53716-00-92637	WI Retiree Life OPEB	2,370	-	-	-	-	3,500	-	3,500	-	NA Inactive
62-53716-00-92800	Regulatory Com. Expense	125	11,045	889	125	2,472	1,000	-	1,000	1,000	0.0%
62-53716-00-93000	Miscellaneous Expense	5,863	6,656	7,491	6,409	5,282	7,500	4,142	7,500	7,500	0.0%
62-53716-00-93300	Transportation Expense	7,440	7,098	8,478	7,946	4,100	10,000	4,641	10,000	10,000	0.0%
62-53716-00-93403	Dep.-Financed Plant	439,996	454,605	476,059	502,297	475,000	475,500	-	475,500	475,500	0.0%
62-53716-00-93426	Contributed Plant Dep.	55,042	54,955	48,450	48,850	50,000	50,000	-	50,000	50,000	0.0%
Contract Work, Taxes, Debt Service											
62-53717-00-41600	Merc,Job,&Contract Work	1,539	2,286	1,435	929	786	2,000	169	1,000	2,000	0.0%
62-54080-00-08000	PILOT to City-Tax Equiv.	381,171	371,929	312,302	309,325	390,000	390,000	-	390,000	390,000	0.0%
62-54080-00-51000	taxes	15,802	17,222	20,646	21,689	34,211	47,543	19,750	47,543 *	-	-100.0%
62-54080-00-92800	PSC Remainder Assmt.	1,683	1,859	1,596	1,767	-	1,500	-	1,500	1,500	0.0%
62-56172-00-42500	Amortized Debt Cost	-	(987)	(1,114)	(1,114)	-	-	-	-	-	NA
62-56172-00-42600	Borrowing Expense	21,255	6,800	-	-	-	-	-	-	-	NA
62-56172-00-42700	Interest-GO Debt to City	33,584	38,004	38,469	35,649	33,322	35,000	30,805	35,000	27,507	-21.4%
TOTAL		1,742,057	1,917,699	1,728,603	1,895,362	2,020,103	2,126,528	601,489	2,128,501	2,026,947	-4.7%
Net Income (Loss)		(105,049)	(30,026)	878,002	447,651	299,007	76,466	386,220	(2,326)	392,933	
Net Assets December 31		9,195,976	9,165,949	10,043,954	10,491,607	10,790,614	10,867,080	11,176,834	10,788,289	11,181,221	

City of Merrill 2026 Proposed Budget

Wastewater Utility

	2024 Unaudited	2025 Adopted	06/30/2025 Actual	2025 Projection	2026 Proposed	Change
Net Position January 1	\$ 11,426,532	\$ 11,944,245	\$ 11,944,245	\$ 11,944,245	\$ 12,123,027	
REVENUES						
Customer Sales	1,638,747	1,743,798	840,432	1,721,919	1,760,161	
Other Sewer Revenues	468,904	221,700	106,370	218,900	221,700	
Interest Income	89,430	95,000	42,552	90,500	95,000	
Other Financing Sources	-	-	-	-	-	
Total Revenues	2,197,082	2,060,498	989,354	2,031,319	2,076,861	16,363
EXPENSES						
Capital Projects	-	228,750	90,240	287,057	475,000	
Operations	357,036	329,170	148,033	311,000	329,500	
Maintenance	321,400	317,500	123,354	278,000	299,500	
Customer Accounts	125,920	144,500	80,781	144,500	185,372	
Administration & General	419,953	465,244	207,038	457,343	495,110	
Depreciation	460,307	455,000	-	455,000	455,000	
Taxes	51,488	55,050	22,434	55,050	64,449	
Interest & Fiscal Charges	24,648	14,363	14,588	14,588	8,185	
Other Debt Service	-	-	-	-	-	
Total Expenses	1,760,751	2,009,576	686,467	2,002,538	2,312,115	302,539
Net Income (Loss) before Capital Co	436,330	50,921	302,887	28,781	(235,255)	
Capital Contributions	81,383	-	-	150,000	250,000	
Net Income (Loss)	517,713	50,921	302,887	178,781	14,745	
Net Position December 31	\$ 11,944,245	\$ 11,995,167	\$ 12,247,132	\$ 12,123,027	\$ 12,137,772	



Debt Service on Existing Wastewater Utility Debt

Date Amount	2016B 11/11/2016 \$56,875		2020C 11/17/2020 \$200,000		2019A 11/05/2019 \$230,000		Total	
	Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2026	4,225	85	10,000	3,825	10,000	4,275	24,225	8,185
2027			10,000	3,425	10,000	3,975	20,000	7,400
2028			10,000	3,025	10,000	3,675	20,000	6,700
2029			10,000	2,725	10,000	3,375	20,000	6,100
2030			10,000	2,525	10,000	3,150	20,000	5,675
2031			10,000	2,325	10,000	2,925	20,000	5,250
2032			10,000	2,125	10,000	2,700	20,000	4,825
2033			10,000	1,919	10,000	2,475	20,000	4,394
2034			10,000	1,706	15,000	2,250	25,000	3,956
2035			10,000	1,481	15,000	1,894	25,000	3,375
2036			10,000	681	15,000	1,538	25,000	2,219
2037			10,000	1,000	15,000	1,163	25,000	2,163
2038			10,000	750	15,000	788	25,000	1,538
2039			10,000	500	15,000	394	25,000	894
2040			15,000	188			15,000	188
2041								

2026 Principal Payments: 24,225
Principal Outstanding 12/31/26: 305,000

2026 Capital Request:

Project	Dept.	Total
Phone System Software (split)	IT	10,500
Sewer Camera	Sewer	155,000
Storm Water Pump	Sewer	50,000
Thickner Clarifier Rehab	Sewer	200,000
Nonpotable Water	Sewer	20,000
Sewer Lining	Sewer	50,000
Total		485,500

**City of Merrill 2026 Proposed Budget
Wastewater Utility**

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	% Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed		
Net Position January 1	9,711,407	9,918,944	10,228,068	10,851,258	11,426,532	11,944,245	11,944,245	11,944,245	12,123,027		
REVENUES											
63-40000-41150	M.J.C. Work Revenue	3,013	520	6,359	1,761	2,362	5,000	186	5,000	5,000	0.0%
63-40000-41195	Interest-Capital Replacement	5,863	730	12,998	77,908	71,343	80,000	34,655	75,000	80,000	0.0%
63-40000-42225	Sale of Equipment	-	-	3,000	-	240,000	-	-	-	-	NA
63-40000-42800	Amortization-Debt Premium	250	-	-	-	-	-	-	-	-	NA
63-40000-43510	Federal CARES Reimb	3,973	-	-	-	-	-	-	-	-	NA
63-40000-47500	GIS Map-Sewer Rev.	-	-	-	-	-	-	-	-	-	NA
63-40000-47700	Interest - Sewer Bills	6,682	10,441	9,322	7,791	6,325	7,500	2,941	6,000	7,500	0.0%
63-40000-48100	Interest - Investments	563	181	3,190	17,745	18,088	15,000	7,898	15,500	15,000	0.0%
63-40000-49777	TID Capital Contribution	12,221	163,091	327,607	257,021	81,383	-	-	150,000	250,000	NA Kyes St, Hwy G Ext.
63-40000-62221	Metered - Residential	1,021,051	1,049,955	1,038,001	1,073,173	1,089,845	1,102,900	557,793	1,102,900	1,113,929	1.0%
63-40000-62222	Metered - Commercial	244,319	273,204	282,365	276,002	272,666	298,019	147,528	298,019	300,999	1.0%
63-40000-62223	Metered - Industrial	81,098	70,593	112,522	80,051	87,759	117,619	42,814	115,000	118,795	1.0%
63-40000-62224	Metered - Municipal	89,160	109,838	104,025	94,917	95,820	117,760	47,162	115,000	118,938	1.0%
63-40000-62225	Metered - Multi-Family Res	71,465	79,790	81,172	82,049	86,332	100,000	42,194	85,000	100,000	0.0%
63-40000-62275	Industrial Monitoring Rev.	15,400	15,125	15,125	14,900	12,125	17,200	9,500	19,000	17,200	0.0%
63-40000-63350	Other Operating Revenues	153,392	169,172	221,892	269,576	214,519	200,000	96,684	195,000	200,000	0.0%
40000-63500	Sewer - Other Rev.	-	-	-	-	-	-	-	-	-	NA
TOTAL	1,708,450	1,942,640	2,268,360	2,252,894	2,278,566	2,060,998	989,354	2,181,419	2,327,361	12.9%	
EXPENSES											
Work Orders											
50000-07-00700	WO-Tap Service	-	-	-	-	-	-	(169)	-	-	
63-50000-07-01023	IT Improvements	-	-	-	-	-	28,750	27,606	40,000	-	
63-50000-07-55525	Lift Station	-	-	-	-	-	-	29,592	183,662	-	
63-50000-07-55647	Lining - Sewer Mains	-	-	-	-	-	50,000	33,210	33,210	50,000	2026 Capital Request
63-50000-07-56335	Secondary Clarifiers Rehab	-	-	-	-	-	-	-	185	-	
63-50000-07-56465	Clarifier Primary Drives	-	-	-	-	-	30,000	-	30,000	-	
63-50000-07-56468	Digester Cleaning & Inspection	-	-	-	-	-	120,000	-	-	-	
NEW	Thickner Clarifier Rehab	-	-	-	-	-	-	-	-	200,000	2026 Capital Request
NEW	Sewer Camera	-	-	-	-	-	-	-	-	155,000	2026 Capital Request
NEW	Storm Water Pump	-	-	-	-	-	-	-	-	50,000	2026 Capital Request
NEW	Nonpotable water system	-	-	-	-	-	-	-	-	20,000	2026 Capital Request
63-53717-00-41600	Merc.,Job.,&Contract Work	41	-	-	110	102	500	-	100	500	0.0%
63-54080-00-51000	SS/Medicare Taxes	34,735	36,912	40,786	37,699	42,488	43,050	22,434	43,050 *	52,449	21.8% payroll
Operations											
63-56150-00-82000	Operating Plant	67,233	46,169	72,490	77,667	76,352	60,000	31,887	60,000 *	60,000	0.0% Payroll
63-56150-00-82010	Lab. Labor	59,060	62,297	63,882	66,693	69,050	60,000	32,664	60,000 *	60,000	0.0% Payroll
63-56150-00-82100	Power & Fuel for Pumping	30,252	29,480	32,115	33,174	32,681	33,500	13,946	33,500	33,500	0.0%
63-56150-00-82200	Power & Fuel for Aeration	38,845	37,914	41,508	47,556	42,992	44,000	17,520	44,000	44,000	0.0%
63-56150-00-82210	Gas for Heat & Digesters	11,597	15,380	17,837	16,132	9,412	25,000	8,929	20,000	25,000	0.0%
63-56150-00-82300	Chlorine	3,749	3,644	3,106	6,948	7,193	13,500	3,780	10,000	13,500	0.0%
63-56150-00-82400	Phosphorous Removal Chem.	33,592	33,515	37,350	37,649	46,245	41,500	20,638	41,500	41,500	0.0% Syr Ave \$37,700
63-56150-00-82600	Other Chemicals	7,538	-	12,905	11,913	9,085	-	-	-	-	NA Inactive
63-56150-00-82700	Other Operating Sup/Exp	4,529	3,726	5,051	9,008	7,260	7,500	568	5,000	7,500	0.0% Syr Ave \$6,000
63-56150-00-82705	Industrial Monitoring	8,598	9,395	13,094	13,297	18,455	15,000	5,667	12,000	15,000	0.0%
63-56150-00-82710	Laboratory Supplies	12,461	13,219	14,423	13,735	27,427	15,000	3,515	10,000	15,000	0.0%
63-56150-00-82720	Landfill Tipping Fees	3,653	4,597	2,827	3,729	3,090	5,500	1,248	5,000	5,500	0.0%
63-56150-00-82800	Transportation	7,157	7,371	9,946	8,866	7,794	8,670	7,671	10,000	9,000	3.8% Street dept work orders
Maintenance											
63-56152-00-83100	Sewer Main Maintenance	34,162	51,840	87,540	56,162	65,423	55,000	17,145	45,000 *	55,000	0.0%
63-56152-00-83107	Televising of Sewers	11,648	22,395	17,076	12,664	17,404	15,000	5,640	15,000 *	15,000	0.0%

	2020	2021	2022	2023	2024	2025	06/30/2025	2025	2026	% Change	Notes:
	Actual	Actual	Actual	Actual	Unaudited	Adopted	Actual	Projection	Proposed		
63-56152-00-83110	-	-	-	-	-	20,000	-	-	20,000	0.0%	
63-56152-00-83200	30,697	38,089	27,281	34,542	34,867	27,500	19,910	38,000	27,500	0.0%	
63-56152-00-83300	31,167	75,575	7,567	13,122	53,659	30,000	16,297	30,000	30,000	0.0%	
63-56152-00-83301	-	-	-	-	-	-	-	-	-	NA	
63-56152-00-83310	22,020	52,929	44,219	44,793	37,450	45,000	17,477	45,000	40,000	-11.1%	
63-56152-00-83320	22,502	24,339	28,050	21,014	16,828	30,000	6,835	30,000	25,000	-16.7%	
63-56152-00-83330	44,692	19,143	30,251	20,442	20,647	25,000	14,900	25,000	22,000	-12.0%	
63-56152-00-83340	10,151	12,414	18,674	15,097	13,661	15,000	2,324	5,000	15,000	0.0%	
63-56152-00-83400	43,918	58,584	52,951	45,321	61,402	45,000	22,826	45,000	45,000	0.0%	
63-56152-00-83500	3,060	1,555	-	-	56.82	10,000	-	-	5,000	-50.0%	
Customer Accounts Expense											
63-56154-00-84000	86,000	97,583	100,959	98,692	88,939	110,000	63,126	110,000	150,372	36.7%	1.48 Cust Acc. Splits
63-56154-00-84150	3,352	5,091	7,679	8,053	8,103	7,500	3,186	7,500	8,000	6.7%	Increased CC volume
63-56154-00-84200	6,387	6,681	6,055	7,075	8,646	7,000	4,171	7,000	7,000	0.0%	
63-56154-00-84500	14,347	20,317	14,452	22,095	20,232	20,000	10,298	20,000	20,000	0.0%	Meters 50/50???
Admin & General Expenses											
56156-00-21220	2,099	528	-	-	-	-	-	-	-		Inactive
63-56156-00-85000	55,355	55,040	62,606	43,818	60,420	95,000	38,227	95,000	105,841	11.4%	1.14FTE Admin splits
63-56156-00-85010	26,183	22,746	22,599	53,387	46,997	50,500	32,997	50,500	44,500	-11.9%	Syr ave \$34k+\$10.5k phone
63-56156-00-85013	7,946	1,988	1,517	1,772	-	1,250	-	-	1,250	0.0%	
63-56156-00-85025	11,525	6,000	6,000	6,000	6,500	6,000	2,500	6,000	6,000	0.0%	Spectrum split
63-56156-00-85045	-	-	-	-	33,554	38,084	17,535	38,084	40,821	7.2%	0.5FTE
63-56156-00-85050	1,766	1,746	3,571	1,564	8,292	5,000	1,659	5,000	5,000	0.0%	Education
63-56156-00-85100	6,078	3,314	3,516	4,509	5,134	5,000	2,838	5,000	5,000	0.0%	
63-56156-00-85200	14,946	13,771	18,598	22,428	19,677	20,000	12,303	20,000	20,000	0.0%	
63-56156-00-85220	4,558	7,299	4,294	5,823	3,988	7,500	4,096	7,500	7,500	0.0%	
63-56156-00-85300	53,420	52,420	56,000	53,229	53,755	54,838	-	54,838	55,935	2.0%	
63-56156-00-85400	13,850	13,562	12,451	11,489	12,019	10,069	3,571	10,069	10,270	2.0%	
63-56156-00-85410	30,043	1,400	569	62,621	40,398	39,257	21,961	39,257	48,953	24.7%	Payroll
63-56156-00-85420	105,333	120,109	106,126	100,307	108,153	102,595	52,977	102,595	119,857	16.8%	Payroll
63-56156-00-85430	1,897	4,672	5,172	5,352	3,503	3,500	1,844	3,500	4,183	19.5%	Payroll
63-56156-00-85435	5,192	6,163	6,169	19,051	-	-	-	-	-		NA
63-56156-00-85437	264	-	-	-	-	6,650	-	-	-		-100.0%
63-56156-00-85500	9,314	11,768	10,757	11,222	11,034	12,500	9,266	12,500	12,500	0.0%	
63-56156-00-85600	10,766	11,003	14,380	14,328	6,529	7,500	5,263	7,500	7,500	0.0%	
63-56156-00-93426	79,307	79,307	79,307	79,307	79,307	80,000	-	80,000	80,000	0.0%	
Taxes & Depreciation											
63-56170-00-40300	346,606	357,985	368,988	381,494	381,000	375,000	-	375,000	375,000	0.0%	
63-56170-00-40800	11,696	11,213	9,169	8,849	9,000	12,000	-	12,000	12,000	0.0%	
63-56172-00-42500	-	(574)	(574)	(574)	-	-	-	-	-		NA
63-56172-00-42600	8,216	11,124	11,192	10,395	24,648	14,363	14,588	14,588	8,185	-43.0%	
63-56172-00-42900	7,409	-	-	-	-	-	-	-	-		NA
63-56172-00-99900	-	-	-	-	-	-	-	-	-		NA
TOTAL	1,500,913	1,633,516	1,645,170	1,677,619	1,760,853	2,010,076	686,467	2,002,638	2,312,615	15.1%	
Net Income (Loss)	207,537	309,124	623,190	575,275	517,713	50,921	302,887	178,781	14,745		
Net Assets December 31	9,918,944	10,228,068	10,851,258	11,426,532	11,944,245	11,995,167	12,247,132	12,123,027	12,137,772		

CITY OF MERRILL

Capital Improvement Planning 2026



City of Merrill

2026 Capital Projects List

Project	Dept	General	Water	Sewer	TID Funds	Total	Priority	Funding Source
Street Resurfacing Program	Streets	500,000	-	-	-	500,000	Critical	GO Borrowing
Street Sealcoat Program	Streets	60,000	-	-	-	60,000	Critical	Levy
Sidewalk-Concrete Maintenance Program	Streets	70,000	-	-	-	70,000	Critical	Levy
Tractor Broom Attachment	Streets	10,000	-	-	-	10,000	Critical	Levy
Tractor Rear Blade	Streets	15,000	-	-	-	15,000	Critical	GO Borrowing
Motor Grader/Tandem Truck Replacement	Streets	375,000	-	-	-	375,000	Critical	GO Borrowing
Street Lawn Trees	Streets	10,000	-	-	-	10,000	High	Levy
Squad Replacement	Police	60,000	-	-	-	60,000	Critical	GO Borrowing
Car 60 Replacement	Fire							REMOVED
Voice Gateways	IT	25,000	-	-	-	25,000	Important	Levy
Phone System Software Upgrade	IT	21,000	10,500	10,500	-	42,000	Important	GO Borrowing
Replace City Hall Roof Top HVAC Units (x2)	MAINT	65,000	-	-	-	65,000	High	Levy
Library Carpet-Youth Services	Library	-	-	-	-	-		REMOVED
Library Security Camera System	Library	32,160	-	-	-	32,160	Critical	GO Borrowing
Replace Park Entrance Signs (Continued)	Parks	25,000	-	-	-	25,000	High	GO Borrowing
Replace Aquatic Center Feature Pumps (Continued)	Parks	30,000	-	-	-	30,000	High	Levy
Finish Park Shelter Concrete Aprons (Continued)	Parks	18,000	-	-	-	18,000	High	Levy
Refurbish decking and rails on Prairie Trails bridge	Parks	20,000	-	-	-	20,000	High	Levy
MFG Security Cameras	MFG	5,000	-	-	-	5,000	Important	Levy
W Main Lighting Project (TID 8)	TID 8	-	-	-	30,000	30,000	High	TID Borrowing
Kyes St Reconstruction (TID 9)	TID 9	-	-	-	300,000	300,000	Important	TID Borrowing
Sanitary Sewer Upsize & Extension (TID 13)	TID 13	-	-	-	550,000	550,000	High	TID Borrowing
Developer Grants (The River)	TID 9	-	-	-	70,000	70,000	Critical	TID Borrowing
Developer Grants (Wendorf Construction)	TID 7	-	-	-	40,000	40,000	Critical	TID Borrowing
Sewer Camera	Wastewater	-	-	155,000	-	155,000	High	Sewer Replacement Fund
Storm Water Pump	Wastewater	-	-	50,000	-	50,000	High	Sewer Replacement Fund
Thickener Clarifier Rehab	Wastewater	-	-	200,000	-	200,000	Critical	Sewer Replacement Fund
Nonpotable Water	Wastewater	-	-	20,000	-	20,000	High	Sewer Replacement Fund
Sewer Lining	Wastewater	-	-	50,000	-	50,000	High	Sewer Replacement Fund
Total		1,341,160	10,500	485,500	990,000	2,827,160		

Funding options:

Levy	313,000
GO Borrowing	1,049,160
TID Borrowing	990,000
Sewer Replacement Fund	475,000
	<u>2,827,160</u>

2026 CAPITAL REQUEST

Department: Streets
Contact: Dustin Bonack

PROJECT #	STREETS-2026-01
PROJECT NAME	ANNUAL STREET RESURFACING PROGRAM (NON-TID)

TYPE: Infrastructure **CATEGORY:** Maintenance
PRIORITY: Critical **USEFUL LIFE:** 20 Yrs

DESCRIPTION	Resurfacing of Non-TID streets.
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JUSTIFICATION	The City is responsible for 72 miles of streets. With an estimate useful life of 20 years, the city should be resurfacing 3-4 miles annually to keep our roads in good working order.
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Expenditures

PRIOR TOTAL	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
\$0	\$ 500,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	Ongoing
Total	\$ 500,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	

Funding Sources

	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
Capital Borrowing	\$ 500,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	Ongoing
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 500,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	

NOTES:	
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2026 CAPITAL REQUEST

Department: Streets
Contact: Dustin Bonack

PROJECT #	STREETS-2026-02
PROJECT NAME	ANNUAL SEALCOAT PROGRAM

TYPE: Infrastructure **CATEGORY:** Maintenance
PRIORITY: Critical **USEFUL LIFE:** 10+ Yrs

DESCRIPTION	
Ongoing sealcoating of streets	

JUSTIFICATION	
Annual sealcoat maintenance program to extend the life of existing pavement. Program began in 2013.	

Expenditures

PRIOR TOTAL	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
\$0	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 300,000	Ongoing
Total	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 300,000	

Funding Sources

	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
Capital Borrowing	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 300,000	Ongoing
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 300,000	

NOTES:	
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2026 CAPITAL REQUEST

Department: Streets
Contact: Dustin Bonack

PROJECT #	STREETS-2026-03
PROJECT NAME	ANNUAL SIDEWALK-CONCRETE MAINTENANCE

TYPE: Infrastructure **CATEGORY:** Maintenance
PRIORITY: Critical **USEFUL LIFE:** 20 Yrs

DESCRIPTION	Ongoing sidewalk and concrete maintenance program (including curb & gutter and ADA ramps).
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JUSTIFICATION	Replacement of public sidewalks, curb & gutter and ADA ramps based on Building Inspector and Street Superintendent inspections.
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Expenditures

PRIOR TOTAL	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
\$100,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 350,000	Ongoing
Total	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 350,000	

Funding Sources

	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
Capital Borrowing	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 350,000	Ongoing
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 350,000	

NOTES:	
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2026 CAPITAL REQUEST

Department: Streets

Contact: Dustin Bonack

PROJECT #	STREETS-2026-04
PROJECT NAME	Tractor Broom Attachment

TYPE: Equipment **CATEGORY:** Replacement
PRIORITY: Critical **USEFUL LIFE:** 7+ Yrs

DESCRIPTION	Replacement of the broom attachment that is used on our compact tractor for snow removal and street cleaning.
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JUSTIFICATION	This attachment has served us since 2015 but has required extensive maintenance and repairs. Our mechanics have actually rebuilt it with a different design to help keep it working throughout the years but the time has come to stop putting money into repairs. We would like to replace it with a hydraulically driven model that has fewer moving parts and will withstand the work we require of it.
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Expenditures

PRIOR TOTAL	2026	2027	2028	2029	2030	TOTAL	ATURE TOT/
\$0	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$0
Total	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	

Funding Sources

	2026	2027	2028	2029	2030	TOTAL	ATURE TOT/
Capital Borrowing	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
Total	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	

NOTES:	
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2026 CAPITAL REQUEST

Department: Streets

Contact: Dustin Bonack

PROJECT #	STREETS-2026-05
PROJECT NAME	Tractor Rear Blade

TYPE: Equipment
PRIORITY: Critical

CATEGORY: Replacement
USEFUL LIFE: 7+ Yrs

DESCRIPTION	Purchase of a rear grader blade for our tractor to be used for gravel alley maintenance.
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JUSTIFICATION	Gravel alleys are currently maintained by grading with a box blade on a tractor. This machine can only grade the surface level and results in standing water and potholes developing shortly after. With a rear blade we will be able to shape the alleys more like a street with a crown that sheds water to the sides. This blade would better utilize the tractor that currently is used only for mowing roadsides and sits idle the rest of the year.
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Expenditures

PRIOR TOTAL	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
\$0	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$0
Total	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	

Funding Sources

	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
Capital Borrowing	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	

NOTES:	
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2026 CAPITAL REQUEST

Department: Parks & Recreation

Contact: Dan Wendorf

PROJECT #	STREETS-2026-07
PROJECT NAME	STREET LAWN TREES REPLACEMENT

TYPE: Infrastructure
PRIORITY: High

CATEGORY: Replacement
USEFUL LIFE: 20 Yrs

DESCRIPTION	Annual program to replace street lawn trees following street/utility infrastructure projects.
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JUSTIFICATION	Tree removals are often required with street and utility infrastructure projects. This funding allows the planting of new trees as needed by the Parks and Recreation Department.
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Expenditures

	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
PRIOR TOTAL	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000	\$0
Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000	

Funding Sources

	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
Capital Borrowing	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000	\$0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000	

NOTES:	
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2026 CAPITAL REQUEST

Department: Police
Contact: Chief of Police

PROJECT #	POLICE-2026-01
PROJECT NAME	Replacement squads/vehicles and equipment

TYPE: Vehicle
PRIORITY: Critical

CATEGORY: Replacement
USEFUL LIFE: 7+ Yrs

DESCRIPTION	Annual replacement cycle of squad cars with the addition of replacement equipment (light bar, controller, mobile radio)
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JUSTIFICATION	End of life replacement of squads. Depending on the status of entire fleet, no more than 2 per year should be needed.
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Expenditures

PRIOR TOTAL	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
Ongoing	\$ 60,000	\$ 60,000	\$ 60,000	\$ 100,000	\$ 60,000	\$ 340,000	\$0
Total	\$ 60,000	\$ 60,000	\$ 60,000	\$ 100,000	\$ 60,000	\$ 340,000	

Funding Sources

	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
Capital Borrowing	\$ 60,000	\$ 60,000	\$ 60,000	\$ 100,000	\$60,000	\$ 340,000	\$0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 60,000	\$ 60,000	\$ 60,000	\$ 100,000	\$ 60,000	\$ 340,000	

NOTES:	
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2026 CAPITAL REQUEST

Revised

Department: Information Technology

Contact: Dustin Brown

PROJECT #	IT-2026-01
PROJECT NAME	REPLACE VOICE GATEWAYS

TYPE: Equipment **CATEGORY:** Replacement
PRIORITY: Important **USEFUL LIFE:** 7 Yrs

DESCRIPTION
 Upgrading voice gateways at two locations with incoming phone service with necessary phone line cards. Our existing voice gateways are at end of life. If one fails, it will need to be replaced or lose functionality. City Hall (main) and Fire Station (secondary) will control main phone numbers call routing in/out.

JUSTIFICATION
 Voice gateways handle call routing into our buildings and for all the different phone numbers we have.

Expenditures

PRIOR TOTAL	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
\$0	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$0
Total	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	

Funding Sources

	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
Capital Borrowing	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$0
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	

NOTES:

2026 CAPITAL REQUEST

Revised

Department: Information Technology

Contact: Dustin Brown

PROJECT #	IT-2026-02
PROJECT NAME	Phone Server Software Upgrade

TYPE: Equipment **CATEGORY:** Maintenance
PRIORITY: Important **USEFUL LIFE:** 3 yrs

DESCRIPTION
Our phone system software is reaching the end of service and support. Cisco, the phone vendor/manufacturer, will offer limited support and replacements on older versions. This software update will migrate to Cisco WebEx Calling, include adding Cisco's E911 (Emergency Responder application), and not require physical phone server hardware upgrades.

JUSTIFICATION
This software upgrade allows us access to ongoing Cisco support services. Moving to WebEx calling will not require the phone server hardware to be replaced in the future, only looking at the physical phones instead.

Expenditures

PRIOR TOTAL	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
\$0	\$ 42,000	\$ -	\$ -	\$ 40,000	\$ -	\$ 82,000	\$0
Total	\$ 42,000	\$ -	\$ -	\$ 40,000	\$ -	\$ 82,000	

Funding Sources

	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
Capital Borrowing	\$ 21,000	\$ -	\$ -	\$ 20,000	\$ -	\$ 41,000	\$0
Water	\$ 10,500	\$ -	\$ -	\$ 10,000	\$ -	\$ 20,500	
Sewer	\$ 10,500	\$ -	\$ -	\$ 10,000	\$ -	\$ 20,500	
Total	\$ 42,000	\$ -	\$ -	\$ 40,000	\$ -	\$ 82,000	

NOTES:

2026 CAPITAL REQUEST

Department: Maintenance
Contact: TJ Brunett

PROJECT #	MAINT-2026-01
PROJECT NAME	Replacing Roof Top Units at City Hall (x2)

TYPE: Building/Facility
PRIORITY: High

CATEGORY: Replacement
USEFUL LIFE: 15-20 Yrs

DESCRIPTION
 Remove and replace 2 RTU's located at City Hall. These units heat and cool the west half of the building. We plan to work with our current vendor on replacement parts, so the units will operate within our existing system. There is some savings associated with replacing both units at the same time.

JUSTIFICATION
 The roof top units we have now are 24 years old and at the end of their life cycle, and we are starting to have to replace some of the key components to make them operate. Some of the parts for the units are becoming obsolete and or hard to find.

Expenditures

PRIOR TOTAL	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
\$0	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$0
Total	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000	

Funding Sources

	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
Capital Borrowing	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000	

NOTES:

2026 CAPITAL REQUEST

Department: T.B. Scott Free Library

Contact: Laurie A. Ollhoff

PROJECT #	LIBRARY-2026-02
PROJECT NAME	Indoor/Outdoor Security Camera System Upgrade

TYPE: Building/Facility **CATEGORY:** Replacement
PRIORITY: Critical **USEFUL LIFE:** 5-10 Yrs

DESCRIPTION
Replacement of extremely outdated CCTV System: 6 Digital Watchdog 5MP Bullet cameras are for the Exterior Views 1 Axis Bullet camera to cover the Book drop and main entry 2 Axis Bullet cameras are replacing the bullet cameras on the main floor in the south entrance and covering the south isle 7 Axis Dome Varifocal cameras are for interior views 5 Axis Dome Fixed cameras are for interior views

JUSTIFICATION
The CCTV system currently in place is the original that was installed shortly after the addition was complete in 2001. There are areas on the interior and exterior that are not properly covered with the current setup. The new system would provide a safer environment for staff, library patrons, community members that visit library grounds and the surrounding area. From time to time, the library is properly and within legal guidelines requested to provide footage of activity in certain locations. The current system is antiquated and, as a result, takes a great deal of time to narrow into the specific date and time of the recorded activity requested.

Expenditures

PRIOR TOTAL	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
\$0	\$32,160	\$ -	\$ -	\$ -	\$ -	\$ 32,160	\$0
Total	\$ 32,160	\$ -	\$ -	\$ -	\$ -	\$ 32,160	

Funding Sources

	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
Capital Borrowing	\$ 32,160	\$ -	\$ -	\$ -	\$ -	\$ 32,160	\$0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 32,160	\$ -	\$ -	\$ -	\$ -	\$ 32,160	

NOTES:

2026 CAPITAL REQUEST

Department: Parks & Recreation

Contact: Dan Wendorf

PROJECT #	PARKS-2026-01
PROJECT NAME	REPLACE PARK ENTRANCE SIGNS (CONTINUED)

TYPE: Building/Facility **CATEGORY:** Replacement
PRIORITY: High **USEFUL LIFE:** 15+ Yrs

DESCRIPTION	Our existing park entrance signs were installed in the late 1990's and are made of a commercial coated foam that is beginning to deteriorate on all signs. Many of them now have woodpecker holes in them which is a sign of insect infestations which will eventually lead to the signs full degradation. In 2025, we replaced seven signs with powder coated steel supports and frame and a sign with coated sheet steel with graphics right into the steel. This is long lasting, attractive and sturdy. In 2026, we propose to replace eight (8) signs.
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JUSTIFICATION	For many citizens and visitors, our entrance signs are their first impression of our parks and our community. Our current signs are not a great representation of our City of Parks. We are looking to enhance our curb appeal.
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Expenditures

PRIOR TOTAL	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
\$15,000	\$25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$0
Total	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	

Funding Sources

	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
Capital Borrowing	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	

NOTES:	
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Existing Park Entrance Signs:



Replacement signs:



2026 CAPITAL REQUEST

Department: Parks & Recreation

Contact: Dan Wendorf

PROJECT #	PARKS-2026-02
PROJECT NAME	REPLACE AQUATIC CENTER PUMPS (CONTINUED)

TYPE: Building/Facility **CATEGORY:** Replacement
PRIORITY: High **USEFUL LIFE:** 8+ Yrs

DESCRIPTION	<p>We have had pump seizing issues with activity feature pumps for the past few years causing us to have to remove and refurbish them. Each time we do this it costs over \$1,000 each. After a number of years and in the conditions that these pumps work in it is common for them to need work done. We have discussed with a number of other aquatic centers and our contractor and it is common for this to occur. We are proposing investing in new pumps instead of crossing our fingers that we don't spend a few thousand each year to keep them running. In 2025 the City replaced one slide pump. In 2026, we propose to replace the three (3) remaining activity pumps.</p>
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JUSTIFICATION	<p>Without these pumps we have no slides or play features. Pool is visited by over 10,000 people per season from all over our region. This has a positive impact on not only our revenues but brings business into the community and boosts our economy during the summer season. Also gives children somewhere positive to go and stay out of trouble.</p>
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<i>Expenditures</i>							
PRIOR TOTAL	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
\$15,000	\$30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$0
Total	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	

<i>Funding Sources</i>							
	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
Capital Borrowing	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	

NOTES:	
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Aquatic Center Feature Pumps:



2026 CAPITAL REQUEST

Department: Parks & Recreation

Contact: Dan Wendorf

PROJECT #	PARKS-2026-03
PROJECT NAME	FINISH CONCRETE APRON AROUND SHELTERS

TYPE: Building/Facility CATEGORY: Improvement
 PRIORITY: High USEFUL LIFE: 15+ Yrs

DESCRIPTION

We began this project a few years ago and have been removing the granite that surrounds our park shelters and replacing it with concrete aprons. The idea behind this is to clean up the shelters from rocks, harden the drip line off the shelter roofs - meaning we don't always have a muddy mess to clean up and we don't have to always refresh and replace granite around the shelters. In 2025, the city budgeted \$9,000 for shelter concrete work. In 2026, we propose to complete the concrete work at two shelters: Stange and Ott's Park.

JUSTIFICATION

Our shelter reservations have been growing in popularity and the wear and tear on the granite costs us money to refresh and replace and to clean shelters This will save us money in the long run and will be safer and cleaner (and easier to clean).

Expenditures

PRIOR TOTAL	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
\$15,000	\$18,000	\$ -	\$ -	\$ -	\$ -	\$ 18,000	\$0
Total	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 18,000	

Funding Sources

	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
Capital Borrowing	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 18,000	\$0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 18,000	

NOTES:

Existing Gravel Park Shelter Aprons:



Sample of Completed Concrete Apron:



2026 CAPITAL REQUEST

Department: Parks & Recreation

Contact: Dan Wendorf

PROJECT #	PARKS-2026-04
PROJECT NAME	REFURBISH DECKING AND RAILS ON PRAIRIE TRAILS BRIDGE

TYPE: Building/Facility **CATEGORY:** Replacement
PRIORITY: High **USEFUL LIFE:** 15+ Yrs

DESCRIPTION	<p>The decking and rails on the Prairie Trails Pedestrian Bridge are 20 years old and are showing signs of weather checking and wear. We propose to repair and replace critical pieces where necessary along the entirety of the bridge. We would use treated lumber again to extend the life of the wood.</p>
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JUSTIFICATION	<p>This bridge connects both sections of our trail over the Prairie River and is a very popular walking/hiking/biking/running amenity for our citizens. It is alsoa very popular and scenic locaiton for people to get their pictures taken for special occassions so we want to make sure the bridge is safe and scenic.</p>
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Expenditures

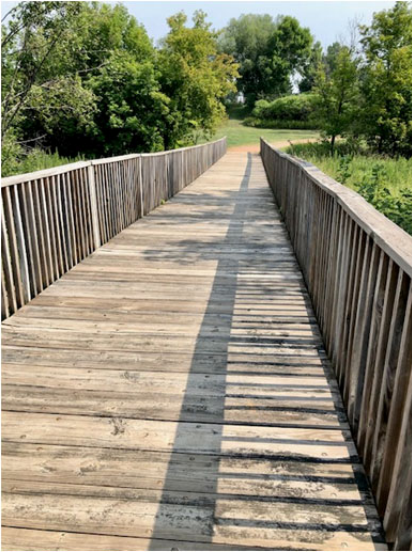
PRIOR TOTAL	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
\$0	\$20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$0
Total	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	

Funding Sources

	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
Capital Borrowing	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	

NOTES:	
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Prairie Trails Pedestrian Bridge:



2026 CAPITAL REQUEST

Department: Streets

Contact: Dustin Bonack

PROJECT #	TID-2026-01
PROJECT NAME	W Main St/S Foster St Lighting Project (TID #8)

TYPE: Infrastructure **CATEGORY:** Replacement
PRIORITY: High **USEFUL LIFE:** 7+ Yrs

DESCRIPTION	Removal and replacement of the city-owned street lights on W Main St and S Foster St in preparation for the planned 2027 bridge replacement (DOT Project). This project is located within TID #8 and is an eligible TID expense.
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JUSTIFICATION	The street lights from the west bridge to S Foster St and along S Foster St to Water St are steel poles that have the power fed from overhead wires. This presents a hazard where multiple poles could fall if one of the poles is struck by a vehicle. The WI DOT will be installing four new lights on the west bridge as part of the bridge project. We would like to replace the steel poles along W Main St before that project begins so DOT can power the new lights from that circuit which will be underground. We would eliminate the two poles on S Foster and have WPS install one at the intersection of Water St.
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Expenditures

PRIOR TOTAL	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
\$0	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$0
Total	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	

Funding Sources

	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
TID 8	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	

NOTES:	
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2026 CAPITAL REQUEST

Department: Engineering
Contact: Rod Akey

PROJECT #	TID-2026-03
PROJECT NAME	HWY G UTILITY UPGRADE AND EXTENSION (TID #13)

TYPE: Infrastructure
PRIORITY: High

CATEGORY: New
USEFUL LIFE: 20 Yrs

DESCRIPTION

This project has two parts, the first is an upsize of the sanitary sewer to provide service to Geiss Trailer Park (\$150,000). Geiss will connect at their own expense. The second part extends utility service (12" water main) to the Industrial Park in TID 13 (\$400,000). Installing water and sewer infrastructure will make the undeveloped site more attractive to developer and spur investment in the district.

JUSTIFICATION

The project is within a half mile radius of TID 13 and may be eligible for TID funding. In the short term, the City could utilize utility system debt and cover the repayments. Funding source TBD.

Expenditures

PRIOR TOTAL	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
\$0	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ 550,000	\$0
Total	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ 550,000	

Funding Sources

	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
Capital Borrowing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
TID Borrowing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Utility Borrowing	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ 550,000	
Total	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ 550,000	

NOTES:

2026 CAPITAL REQUEST

Department: Administration

Contact: Rod Akey

PROJECT #	TID-2026-05
PROJECT NAME	Developer Grants Wendorf Construction (TID 7)

TYPE: Planning
PRIORITY: Critical
CATEGORY: New
USEFUL LIFE: NA

DESCRIPTION
Borrowing for Wendorf Construction housing incentive direct developer grants. The development agreement includes \$10,000 housing incentive payments for each residence built in accordance with the terms of the developer agreement. This assumes 25 payments over 4 years.

JUSTIFICATION
The developer incentive grants were approved as part of the development agreement.

Expenditures

PRIOR TOTAL	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
\$0	\$ 40,000	\$ 50,000	\$ 60,000	\$ 60,000	\$ 40,000	\$ 250,000	\$0
Total	\$ 40,000	\$ 50,000	\$ 60,000	\$ 60,000	\$ 40,000	\$ 250,000	

Funding Sources

	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
TID 7	\$ 40,000	\$ 50,000	\$ 60,000	\$ 60,000	\$ 40,000	\$ 250,000	\$0
Total	\$ 40,000	\$ 50,000	\$ 60,000	\$ 60,000	\$ 40,000	\$ 250,000	

NOTES:



2026 CAPITAL REQUEST

Department: Wastewater Utility

Contact: Gabe Steinagel

PROJECT #	SEWER-2026-02
PROJECT NAME	Stormwater Pump

TYPE: Equipment **CATEGORY:** Replacement
PRIORITY: High **USEFUL LIFE:** 30 Years

DESCRIPTION	The storm water pumps dewater the lower area of the plant that is affected by ground water and, in an emergency, any flooding.
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JUSTIFICATION	The pump was installed in 1991 and is past its useful life. There are two pumps in the storm pit that alternate pumping during high water. Pump 1 was replaced in 2021 and pump 2 was due 2023.
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Expenditures

PRIOR TOTAL	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
\$0	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
Total	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	

Funding Sources

	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
Sewer Replacement	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	

NOTES:	
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2026 CAPITAL REQUEST

Department: Wastewater Utility

Contact: Gabe Steinagel

PROJECT #	SEWER-2026-05
PROJECT NAME	Sewer Lining

TYPE: Infrastructure **CATEGORY:** Replacement
PRIORITY: High **USEFUL LIFE:** 50 Years

DESCRIPTION	Lining the sewer mains extends the useful life of the system. Having funds budgeted for sewer lining allows the utility to make repairs to problem areas as they occur.
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JUSTIFICATION	Sewer mains deteriorate due to heavy roots cracking the clay pipe. There have been complaints in the past with sewer backups. It is much less expensive to line failing sewers than to dig up the road to replace problem areas.
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Expenditures

PRIOR TOTAL	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
\$180,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$0
Total	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	

Funding Sources

	2026	2027	2028	2029	2030	TOTAL	FUTURE TOTAL
Sewer	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	

NOTES:	
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City of Merrill

2026-2035 Capital Projects

10 Year Capital Plan

Project	Dept	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Street Resurfacing	Streets	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	2,500,000
Street Sealcoat Program	Streets	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	600,000
Sidewalk-Concrete Maintenance	Streets	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	700,000
Tractor Broom	Streets	10,000	-	-	-	-	-	-	-	-	-	10,000
Tractor Rear Blade	Streets	15,000	-	-	-	-	-	-	-	-	-	15,000
Motor Grader/Tandem Truck Replacement	Streets	375,000	-	-	-	-	-	-	-	-	-	375,000
Street Lawn Trees	Streets	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000
Black Dirt Screening	Streets	-	-	25,000	-	25,000	-	25,000	-	25,000	-	100,000
Crushing-Street Materials	Streets	-	50,000	-	50,000	-	50,000	-	50,000	-	50,000	250,000
N Center Ave Street Light Project (E 2nd-E 7th)	Streets	-	40,000	-	-	-	-	-	-	-	-	40,000
Single/Tandem Axle Truck Replacement	Streets	-	375,000	-	-	-	-	-	-	-	-	375,000
Salt Shed	Streets	-	-	200,000	-	-	-	-	-	-	-	200,000
Street Sweeper Replacement	Streets	-	-	400,000	-	-	-	-	-	-	-	400,000
Garbage Truck Replacement**	Streets	-	-	-	300,000	-	-	-	-	-	-	300,000
Tandem/Quad Axle Truck Replacement	Streets	-	-	-	-	250,000	-	-	-	-	-	250,000
Recycle Truck Replacement	Streets	-	-	-	-	-	300,000	-	-	-	-	300,000
1 Ton Truck Replacement	Streets	-	-	-	-	-	90,000	-	-	-	-	90,000
Pickup Truck Replacements (2)	Streets	-	-	-	-	-	-	120,000	-	-	-	120,000
60' Bucket Truck Replacement	Streets	-	-	-	-	-	-	75,000	-	-	-	75,000
Zero Turn Mower Replacement	Streets	-	-	-	-	-	-	10,000	-	-	-	10,000
Motor Grader Replacement	Streets	-	-	-	-	-	-	-	360,000	-	-	360,000
Loader Mounted Snow Blower	Streets	-	-	-	-	-	-	-	-	150,000	-	150,000
Steel Drum Roller Replacement	Streets	-	-	-	-	-	-	-	-	-	45,000	45,000
Pickup Truck Replacement	Streets	-	-	-	-	-	-	-	-	-	50,000	50,000
W Main St/S Foster St Lighting Project	TID 8	30,000	-	-	-	-	-	-	-	-	-	30,000
Kyes St Reconstruction	TID 9	300,000	-	-	-	-	-	-	-	-	-	300,000
Sanitary Sewer Upsize & Extension (TID 13)	TID 13	550,000	-	-	-	-	-	-	-	-	-	550,000
Grand Ave Reconstruction (State-Champagne)	TID 11	-	1,121,000	-	-	-	-	-	-	-	-	1,121,000
N Center Ave Lighting	TID 7	-	40,000	-	-	-	-	-	-	-	-	40,000
Van Rensselaer St Reconstruction	TID 9	-	-	247,000	-	-	-	-	-	-	-	247,000
Nast St Reconstruction	TID 9	-	-	267,000	-	-	-	-	-	-	-	267,000
Stuyvesant St Reconstruction	TID 9	-	-	110,000	-	-	-	-	-	-	1,240,000	1,350,000
S Sales St Reconstruction	TID 9	-	-	-	316,000	-	-	-	-	-	-	316,000
Dereg St Reconstruction	TID 9	-	-	-	219,000	-	-	-	-	-	-	219,000
Curran St Reconstruction	TID 9	-	-	-	299,000	-	-	-	-	-	-	299,000
River St Reconstruction	TID 9	-	-	-	552,000	-	-	-	-	-	-	552,000
N Genesee St Reconstruction	Streets	-	-	-	-	809,000	-	-	-	-	-	809,000
Pier St Reconstruction	TID 7	-	-	-	-	-	1,029,000	-	-	-	-	1,029,000
W 10th St Reconstruction	Streets	-	-	-	-	-	-	343,000	500,000	-	-	843,000
Logan Ave Reconstruction	TID 9	-	-	-	-	-	-	-	-	789,000	-	789,000
Developer Grants (The River)	TID 9	80,000	160,000	-	160,000	160,000	-	-	-	-	-	560,000
Developer Storm water Improvements	TID 9	-	-	12,000	-	-	-	-	-	-	-	12,000
Developer Grants (Wendorf Construction)	TID 7	40,000	40,000	40,000	40,000	10,000	-	-	-	-	-	170,000
Mower/Tractor	Maintenance	-	55,000	-	-	-	-	-	-	-	-	55,000
Replace City Hall Exterior Doors (x11)	Maintenance	-	-	-	50,000	-	-	-	-	-	-	50,000

Project	Dept	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Replace Maintenance Van	Maintenance	-	-	50,000	-	-	-	-	-	-	-	50,000
Replace City Hall Roof Top HVAC Units (x2)	Maintenance	65,000	-	-	-	-	-	-	-	-	-	65,000
City Hall Boiler Replacements (x2)	Maintenance	-	-	375,000	-	-	-	-	-	-	-	375,000
Bldg Inspection Vehicle Replacement	Bldg. Ins.	-	-	-	30,000	-	-	-	-	-	-	30,000
Squad Car Replacement	PD	50,000	50,000	50,000	100,000	50,000	50,000	50,000	50,000	50,000	50,000	550,000
Command Car 60	FD	65,000	-	-	-	-	-	-	-	-	-	65,000
Fire Hose	FD	-	8,000	-	-	-	-	-	-	-	-	8,000
Fire Hose	FD	-	10,000	-	-	-	-	-	-	-	-	10,000
Mobile Radios	FD	-	25,000	-	-	-	-	-	-	-	-	25,000
Radio Simulcast System	FD	-	-	200,000	-	-	-	-	-	-	-	200,000
Station & Dayroom Chairs	FD	-	-	-	10,000	-	-	-	-	-	-	10,000
Lawn Tractor w/ sweeper/blower	FD	-	-	-	15,000	-	-	-	-	-	-	15,000
Exercise Equipment	FD	-	-	-	20,000	-	-	-	-	-	-	20,000
Breathing Air Compressor	FD	-	-	-	55,000	-	-	-	-	-	-	55,000
Hose dryer (replace w/ tower)	FD	-	-	-	60,000	-	-	-	-	-	-	60,000
Air Packs	FD	-	-	-	275,000	-	-	-	-	-	-	275,000
Enclosed Trailer	FD	-	-	-	-	5,000	-	-	-	-	-	5,000
Fire Station Wall Sealing	FD	-	-	-	-	10,000	-	-	-	-	-	10,000
Utility Trailer	FD	-	-	-	-	15,000	-	-	-	-	-	15,000
Extrication Tools	FD	-	-	-	-	-	50,000	-	-	-	-	50,000
Floor Scrubber	FD	-	-	-	-	-	-	8,000	-	-	-	8,000
Confined Space Equipment	FD	-	-	-	-	-	-	22,000	-	-	-	22,000
Brush Truck	FD	-	-	-	-	-	-	175,000	-	-	-	175,000
Turnout gear Extractor	FD	-	-	-	-	-	-	-	10,000	-	-	10,000
Command Car 67	FD	-	-	-	-	-	-	-	65,000	-	-	65,000
Turnout gear (23 sets)	FD	-	-	-	-	-	-	-	105,000	-	-	105,000
Portable Radios	FD	-	-	-	-	-	-	-	150,000	-	-	150,000
Mattresses & Recliners	FD	-	-	-	-	-	-	-	198,000	-	-	198,000
Fire Hose	FD	-	-	-	-	-	-	-	-	8,000	-	8,000
Pickup Truck (Utility-68)	FD	-	-	-	-	-	-	-	-	75,000	-	75,000
Fire Engine 62	FD	-	-	-	-	-	-	-	-	900,000	-	900,000
UTV	FD	-	-	-	-	-	-	-	-	-	50,000	50,000
Physical Server Replacement	IT	-	75,000	-	-	-	-	75,000	-	-	-	150,000
Voice Gateways	IT	85,000	-	-	-	-	-	-	-	-	-	85,000
Phone Server Software Upgrade	IT	32,000	-	-	-	-	-	-	-	-	-	32,000
Network Core Switch	IT	-	-	-	-	-	90,000	-	-	-	-	90,000
Network Firewalls	IT	-	-	-	-	-	-	90,000	-	-	-	90,000
Network Standard Switches	IT	-	-	-	-	-	-	-	170,000	-	-	170,000
Network Storage - SAN	IT	-	-	-	-	-	-	115,000	-	-	-	115,000
Phone Server Hardware Upgrade	IT	-	-	-	90,000	-	-	-	-	-	-	90,000
Replacement Buses	Transit	-	-	-	-	-	-	-	-	-	3,000,000	3,000,000
Comprehensive Plan Update (7 yrs)	Admin	-	20,000	-	-	-	-	-	-	-	-	20,000
City Hall Customer Service Office Configuration	Admin	-	-	-	-	-	-	100,000	-	-	-	100,000
Airport Snow Plow Truck	Airport	-	-	-	-	-	-	-	-	-	-	-
Airport Tractor/Mower/Brush Hog	Airport	-	-	60,000	-	-	-	-	-	-	-	60,000
Runway 7/25 Resurfacing (25% City)	Airport	-	25,000	-	-	-	-	-	-	-	-	25,000
Champagne Terminal Taxiways (City 25%)	Airport	-	12,500	-	-	-	-	-	-	-	-	12,500
Airport One-Ton Plow Truck	Airport	-	75,000	-	-	-	-	-	-	-	-	75,000
Library Carpet Replacement-2 Levels	Library	55,500	68,900	-	-	-	-	-	-	-	-	124,400
Library Security Camera System	Library	32,160	-	-	-	-	-	-	-	-	-	32,160

Project	Dept	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
HVAC Rooftop Units (x3)	Library	-	-	-	-	-	-	-	-	200,000	-	200,000
Library Phone Server Hardware Upgrade	Library	-	-	-	50,000	-	-	-	-	-	-	50,000
Staff Parking Lot-Sealing	Library	-	30,000	-	-	-	-	-	-	-	-	30,000
Electrical Panel-Interior Lights	Library	-	50,000	-	-	-	-	-	-	-	-	50,000
Security System Upgrade	Library	-	-	-	-	50,000	-	-	-	-	-	50,000
Elevator Upgrade/Replacement	Library	-	-	-	-	-	-	-	75,000	-	-	75,000
Fire Panel Upgrade	Library	-	-	-	-	-	-	-	-	-	100,000	100,000
Flat Rubber Roof Replacement	Library	-	-	-	-	-	-	100,000	-	-	-	100,000
Clay Tile Roof Replacement (Carnegie)	Library	-	-	-	-	50,000	-	-	-	-	-	50,000
Library Boiler Replacement (x2)	Library	-	-	-	-	-	-	-	375,000	-	-	375,000
Library Staff Parking Lot-Replacement	Library	-	-	-	-	-	-	-	-	-	75,000	75,000
Library Public Parking Lot-Replacement	Library	-	-	-	-	-	-	-	-	-	75,000	75,000
MEC Dishwasher Replacement	MEC	-	-	-	-	-	-	-	15,000	-	-	15,000
MFG Barn Roof Replacement (Fund 24)	MFG	-	-	-	-	125,000	-	-	-	-	-	125,000
MFG Security Cameras (Fund 24)	MFG	5,000	-	-	-	-	-	-	-	-	-	5,000
Replace Park Entrance Signs	Parks	25,000	-	-	-	-	-	-	-	-	-	25,000
Aquatic Center Pump Replacement	Parks	30,000	-	-	-	-	-	-	-	-	-	30,000
Finish Park Shelter Concrete	Parks	18,000	-	-	-	-	-	-	-	-	-	18,000
Refurbish Prairie Trails Bridge Decking	Parks	20,000	-	-	-	-	-	-	-	-	-	20,000
Repave Smith Center Parking Lot	Parks	-	175,000	-	-	-	-	-	-	-	-	175,000
Replace Smith Center Sound system	Parks	-	15,000	-	-	-	-	-	-	-	-	15,000
Key Fobs at Smith Center	Parks	-	25,000	-	-	-	-	-	-	-	-	25,000
Remove/repave Streeter Square Basketball Court	Parks	-	25,000	-	-	-	-	-	-	-	-	25,000
Replace Streeter Square Playground	Parks	-	100,000	-	-	-	-	-	-	-	-	100,000
Replace 2003 Polaris UTV	Parks	-	30,000	-	-	-	-	-	-	-	-	30,000
Replace Compact Tractor	Parks	-	70,000	-	-	-	-	-	-	-	-	70,000
Replace Athletic Park Safety Netting	Parks	-	40,000	-	-	-	-	-	-	-	-	40,000
Replace Large Field Mower	Parks	-	130,000	-	-	-	-	-	-	-	-	130,000
Replace Stange Park Playground	Parks	-	175,000	-	-	-	-	-	-	-	-	175,000
Funding for 5-year Outdoor Recreation Plan	Parks	-	10,000	-	-	-	-	-	-	-	-	10,000
Remove/Replace Pool Filters Sand	Parks	-	10,000	-	-	-	-	-	-	-	-	10,000
Replace Zamboni Pit Door Pavement (Smith Center)	Parks	-	15,000	-	-	-	-	-	-	-	-	15,000
Replace ½ Ton Pick-up Truck (Water truck)	Parks	-	65,000	-	-	-	-	-	-	-	-	65,000
Replace Ott's Park Playground	Parks	-	125,000	-	-	-	-	-	-	-	-	125,000
Replace Prairie Trails Boardwalk	Parks	-	50,000	-	-	-	-	-	-	-	-	50,000
Replace Zamboni Batteries	Parks	-	-	20,000	-	-	-	-	-	-	-	20,000
Replace 2002 1-Ton Truck	Parks	-	-	85,000	-	-	-	-	-	-	-	85,000
Install MARC Trail Lights	Parks	-	-	75,000	-	-	-	-	-	-	-	75,000
Repave Riverside Park Access Road	Parks	-	-	125,000	-	-	-	-	-	-	-	125,000
Replace Chiller System (Smith Center)	Parks	-	-	400,000	-	-	-	-	-	-	-	400,000
Replace Diamond Dragger	Parks	-	-	-	30,000	-	-	-	-	-	-	30,000
Keypad Shelter Locks	Parks	-	-	-	10,000	-	-	-	-	-	-	10,000
Replace Pool Main Circulation Pump'	Parks	-	-	-	20,000	-	-	-	-	-	-	20,000
Renovate Legion Building	Parks	-	-	-	100,000	-	-	-	-	-	-	100,000
Replace Zero Turn Mowers (x2)	Parks	-	-	-	50,000	-	-	-	-	-	-	50,000
Replace Ott's, Kitchennette, Lion's Parking Lots	Parks	-	-	-	430,000	-	-	-	-	-	-	430,000
Connect Prairie Trails to City Forest	Parks	-	-	-	30,000	-	-	-	-	-	-	30,000
Create Pedestrian Path to Riverside Park	Parks	-	-	-	-	100,000	-	-	-	-	-	100,000
Replace ½ Ton Pickup	Parks	-	-	-	-	65,000	-	-	-	-	-	65,000
Build Splash Pad	Parks	-	-	-	-	350,000	-	-	-	-	-	350,000

Project	Dept	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Micro surfacing River Bend Trail Park St–Stange St	Parks	-	-	-	-	75,000	-	-	-	-	-	75,000
Install Back-Up Generator (Smith Center)	Parks	-	-	-	-	-	75,000	-	-	-	-	75,000
Resurface Ott's Park Pickle ball Courts	Parks	-	-	-	-	-	25,000	-	-	-	-	25,000
Replace Aquatic Center Canopy Covers	Parks	-	-	-	-	-	15,000	-	-	-	-	15,000
Resurface Ott's Park Tennis Courts	Parks	-	-	-	-	-	25,000	-	-	-	-	25,000
Refurbish Stange Park 2-Arch Bridge	Parks	-	-	-	-	-	-	75,000	-	-	-	75,000
Upgrade/Improve Skate Park	Parks	-	-	-	-	-	-	200,000	-	-	-	200,000
Construct City Forest Shelter	Parks	-	-	-	-	-	-	75,000	-	-	-	75,000
Repave MARC S & W Parking lots	Parks	-	-	-	-	-	-	-	200,000	-	-	200,000
Replace New Holland 100hp Tractor	Parks	-	-	-	-	-	-	-	110,000	-	-	110,000
Micro surfacing River Bend Trail Park-Cooper	Parks	-	-	-	-	-	-	-	-	75,000	-	75,000
Replace Zero Turn Mowers (x2)	Parks	-	-	-	-	-	-	-	-	50,000	-	50,000
Repave Agra Pavilion Trailhead Parking Lot	Parks	-	-	-	-	-	-	-	-	-	75,000	75,000
Remove/Replace Pool Filters Sand	Parks	-	-	-	-	-	-	-	-	-	10,000	10,000
Construct Curling Facility (Smith Center)	Parks	-	-	-	-	-	-	-	-	-	1,500,000	1,500,000
Micro surfacing River Bend Trail Cooper-Culvers	Parks	-	-	-	-	-	-	-	-	-	75,000	75,000
Replace Pool Heater	Parks	-	-	-	-	-	-	-	-	-	45,000	45,000
Sewer Camera	Utility	155,000	-	-	-	-	-	-	-	-	-	155,000
Storm Water Pump	Utility	50,000	-	-	-	-	-	-	-	-	-	50,000
Thickner Clarifier Rehab	Utility	200,000	-	-	-	-	-	-	-	-	-	200,000
Sewer Lining	Utility	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
Nonpotable Water	Utility	20,000	-	-	-	-	-	-	-	-	-	20,000
Tower A & B	Utility	-	5,000	-	5,000	-	200,000	7,000	-	7,000	-	224,000
Pickup Truck	Utility	-	55,000	-	-	-	-	-	-	-	-	55,000
9th & Mill Liftstation	Utility	-	-	200,000	-	-	-	-	-	-	-	200,000
UV Disinfection	Utility	-	-	-	2,000,000	-	-	-	-	-	-	2,000,000
Clarifier Covers	Utility	-	-	-	100,000	-	-	-	-	-	-	100,000
Fine Bubble Diffusers	Utility	-	-	-	-	-	-	-	-	-	-	-
Interceptor & Manhole Lining	Utility	-	-	-	5,000,000	-	-	-	-	-	-	5,000,000
Filter Maintenance	Utility	-	-	-	-	100,000	-	-	-	-	-	100,000
Backhoe Loader	Utility	-	-	-	-	95,000	-	-	-	-	-	95,000
Leak Detection	Utility	-	-	-	-	-	10,000	-	-	-	-	10,000
Well Rehab	Utility	-	-	-	-	-	65,000	-	-	-	-	65,000
Sludge Truck	Utility	-	-	-	-	-	250,000	-	-	-	-	250,000
South Center Generator	Utility	-	-	-	-	-	-	70,000	-	-	-	70,000
Digester Cleaning	Utility	-	-	-	-	-	-	50,000	-	-	-	50,000
Grit Removal	Utility	-	-	-	-	-	-	-	300,000	-	-	300,000
Total		2,747,660	3,890,400	3,381,000	10,906,000	2,784,000	2,764,000	2,225,000	3,173,000	2,769,000	6,880,000	41,520,060

10 Yr Summary by Dept

Dept	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Streets	790,000	855,000	1,015,000	740,000	1,474,000	830,000	963,000	1,300,000	565,000	535,000	9,067,000
PD	50,000	50,000	50,000	100,000	50,000	50,000	50,000	50,000	50,000	50,000	550,000
FD	65,000	43,000	200,000	435,000	30,000	50,000	205,000	528,000	983,000	50,000	2,589,000
IT	117,000	75,000	-	90,000	-	90,000	280,000	170,000	-	-	822,000
Transit	-	-	-	-	-	-	-	-	-	3,000,000	3,000,000
Admin	-	20,000	-	-	-	-	100,000	-	-	-	120,000
Airport	-	112,500	60,000	-	-	-	-	-	-	-	172,500
Maintenance	65,000	55,000	425,000	50,000	-	-	-	-	-	-	595,000
Bldg. Ins.	-	-	-	30,000	-	-	-	-	-	-	30,000
Library	87,660	148,900	-	50,000	100,000	-	100,000	450,000	200,000	250,000	1,386,560
MEC	-	-	-	-	-	-	-	15,000	-	-	15,000
MFG	5,000	-	-	-	125,000	-	-	-	-	-	130,000
Parks	93,000	1,060,000	705,000	670,000	590,000	140,000	350,000	310,000	125,000	1,705,000	5,748,000
TID 6	-	-	-	-	-	-	-	-	-	-	-
TID 7	40,000	80,000	40,000	40,000	10,000	1,029,000	-	-	-	-	1,239,000
TID 8	30,000	-	-	-	-	-	-	-	-	-	30,000
TID 9	380,000	160,000	636,000	1,546,000	160,000	-	-	-	789,000	1,240,000	4,911,000
TID 10	-	-	-	-	-	-	-	-	-	-	-
TID 11	-	1,121,000	-	-	-	-	-	-	-	-	1,121,000
TID 12	-	-	-	-	-	-	-	-	-	-	-
TID 13	550,000	-	-	-	-	-	-	-	-	-	550,000
TID 14	-	-	-	-	-	-	-	-	-	-	-
Utility	475,000	110,000	250,000	7,155,000	245,000	575,000	177,000	350,000	57,000	50,000	9,444,000
Total	2,747,660	3,890,400	3,381,000	10,906,000	2,784,000	2,764,000	2,225,000	3,173,000	2,769,000	6,880,000	41,520,060

10 Yr Summary by Source

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
General Gov	1,272,660	2,419,400	2,455,000	2,165,000	2,369,000	1,160,000	2,048,000	2,823,000	1,923,000	5,590,000	24,225,060
TIDs	1,000,000	1,361,000	676,000	1,586,000	170,000	1,029,000	-	-	789,000	1,240,000	7,851,000
Utility	475,000	110,000	250,000	7,155,000	245,000	575,000	177,000	350,000	57,000	50,000	9,444,000
Total	2,747,660	3,890,400	3,381,000	10,906,000	2,784,000	2,764,000	2,225,000	3,173,000	2,769,000	6,880,000	41,520,060