

**CITY OF MERRILL**  
**1004 EAST FIRST STREET**  
**MERRILL, WI 54452**

AN ORDINANCE: By Common Council

Re: Adopting the 2023 City of Merrill Budget and  
Establishing the Tax Levy for Year 2022

ORDINANCE NO.

Introduced: \_\_\_\_\_

1st Reading: \_\_\_\_\_

2nd Reading: \_\_\_\_\_

3rd Reading: \_\_\_\_\_

Committee/Commission Action:

## **AN ORDINANCE**

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

**Section 1. 2023 Budget.** That the proposed 2023 budget of the City of Merrill, a summary of which is attached hereto as Exhibit A, and dated November 9, 2022, be and is hereby adopted.

**Section 2. Non-Union Compensation.** Included within said budget is a 2.5% wage increase effective December 21, 2022 for Non-Union employees. Seasonal Limited Term Employee (LTE) compensation will be increased \$3.00 per hour effective December 21, 2022. Election Officials compensation will be increased \$2.00 effective December 31, 2022.

**Section 3. Tax Levy.** There is hereby levied a tax of \$5.853,781 upon all taxable property within the City of Merrill as returned by the City Assessor in the year 2022 for the uses and purposes set for in said budget, plus the tax incremental levies associated with the City of Merrill's Tax Increment Finance Districts No. 3 through No. 14.

**Section 4. Tax Roll.** That the City Clerk shall be, and hereby is, authorized to prepare a tax roll for the City of Merrill for 2022 and spread the above stated tax upon said tax roll together with the tax levy amounts approved by other governmental units authorized to impose said tax levies on taxable properties within the City of Merrill. The City Clerk is further directed to sign a warrant for the collection of said tax.

**Section 5. Expenditures.** There is hereby appropriated out of the receipts of the City of Merrill for the year 2022 including monies received from the property tax levy, to the various funds and purposes set up in said 2023 budget, the sum of \$17,029,811 as more fully set forth in said budget, exclusive of amounts budgeted for Tax Increment Finance Districts No. 3 through No. 14 and the Landfill, Water, and Sewer Utility Funds.

**Section 6. Severability.** In the event any section, subsection, clause, phrase or portion of this ordinance is for any reason held illegal, invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remainder of this ordinance. It is the legislative intent of the Common Council that this ordinance would have been adopted if such illegal provision had not been included or any illegal application had not been made.

**Section 7. Repeal and Effective Date.** All ordinances or parts of ordinances and resolutions in conflict herewith are hereby repealed. This ordinance shall take effect from and after its passage and publication.

Moved by: \_\_\_\_\_  
Adopted: \_\_\_\_\_  
Approved: \_\_\_\_\_  
Published: \_\_\_\_\_

Approved:

\_\_\_\_\_  
Steve J. Hass  
Mayor

Attest:

\_\_\_\_\_  
Lori L. Anderson-Malm,  
City Clerk

APPENDIX A					
CITY OF MERRILL					
2023 BUDGET AND TAX LEVY					
	2021	2022	2023		
City of Merrill Tax Levy	Budget	Budget	Budget	Difference	
General Purpose (Fund 10)	\$3,939,591	\$3,942,252	\$3,866,456	(\$75,796)	
Police SRO (Fund 21)	\$60,667	\$60,911	\$62,661	\$1,750	
Festival Grounds (Fund 24)	\$36,000	\$36,000	\$46,000	\$10,000	
Community Dev. (Fund 25)	\$12,905	\$10,000	\$10,000	\$0	
Capital (Fund 52)	\$153,000	\$153,000	\$113,000	(\$40,000)	
Tax Levy (Without Debt Service)	\$4,202,163	\$4,202,163	\$4,098,117	(\$104,046)	-2.48%
Debt Service	\$1,573,921	\$1,629,118	\$1,755,664	\$126,546	7.77%
<b>Total City of Merrill Tax Levy</b>	<b>\$5,776,084</b>	<b>\$5,831,281</b>	<b>\$5,853,781</b>	<b>\$22,500</b>	<b>0.39%</b>
<b>GENERAL FUND BUDGET - WITHOUT DEBT SERVICE</b>					
<b>Revenue:</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Difference</b>	
Property Tax - Without Debt Service	\$4,202,163	\$4,202,163	\$4,098,117	(\$104,046)	
General Fund Offset - Operations	\$35,753	\$0	\$0	\$0	
Other Funding - Grant, N/L, or TIDs	\$260,026	\$336,996	\$324,411	(\$12,585)	
Other Tax Revenue	\$454,793	\$503,250	\$598,334	\$95,084	
Special Assessments	\$45,654	\$5,000	\$20,000	\$15,000	
Intergovernmental Revenue	\$6,989,629	\$7,042,737	\$7,116,524	\$73,787	
Licenses and Permits	\$82,446	\$88,720	\$88,620	(\$100)	
Law and Ordinance Violations	\$116,750	\$118,500	\$117,500	(\$1,000)	
Public Charges for Services	\$430,375	\$435,475	\$462,049	\$26,574	
Miscellaneous Revenue	\$129,675	\$124,525	\$131,531	\$7,006	
Federal Grant - Transit	\$714,365	\$0	\$0	\$0	
Federal American Rescue Plan Act (ARPA)	\$0	\$0	\$312,912	\$312,912	
New Borrowing	\$2,159,591	\$1,252,500	\$626,000	(\$626,500)	
<b>Total Revenues</b>	<b>\$15,621,220</b>	<b>\$14,109,866</b>	<b>\$13,895,998</b>	<b>(\$213,868)</b>	<b>-1.5%</b>
<b>Expenditures:</b>					
<b>General Government</b>	<b>\$1,928,092</b>	<b>\$1,972,810</b>	<b>\$2,001,965</b>	<b>\$29,155</b>	
<b>Public Safety</b>	<b>\$5,520,229</b>	<b>\$5,622,332</b>	<b>\$5,831,161</b>	<b>\$208,829</b>	
<b>Public Works</b>	<b>\$3,019,936</b>	<b>\$3,017,225</b>	<b>\$3,081,156</b>	<b>\$63,931</b>	
<b>Health and Human Services</b>	<b>\$152,511</b>	<b>\$159,196</b>	<b>\$178,948</b>	<b>\$19,752</b>	
<b>Culture and Recreation</b>	<b>\$1,884,891</b>	<b>\$1,902,603</b>	<b>\$2,033,568</b>	<b>\$130,965</b>	
<b>Conservation and Development</b>	<b>\$33,105</b>	<b>\$30,200</b>	<b>\$30,200</b>	<b>\$0</b>	
<b>Capital Outlay/Projects</b>	<b>\$3,082,456</b>	<b>\$1,405,500</b>	<b>\$739,000</b>	<b>(\$666,500)</b>	
<b>Total Expenditures</b>	<b>\$15,621,220</b>	<b>\$14,109,866</b>	<b>\$13,895,998</b>	<b>(\$213,868)</b>	<b>-1.5%</b>

CITY OF MERRILL					
2023 BUDGET AND TAX LEVY					
DEBT SERVICE (PRINCIPAL & INTEREST)					
	2021 Budget	2022 Budget	2023 Budget	Difference	
<b>Revenue:</b>					
Property Tax - Debt Service Levy	\$1,573,921	\$1,629,118	\$1,755,664	\$126,546	7.8%
Transfer - Fund 27 Airport	\$0	\$1,625	\$6,525	\$4,900	
Tax Increment Districts (TIDs)	\$1,158,728	\$1,246,431	\$1,333,454	\$87,023	
Debt Service - Fund 30 Offset	\$0	\$22,243	\$23,370	\$1,127	
General Fund Offset - Reduce Tax Rate	\$0	\$91,335	\$0	(\$91,335)	
Transfer - Fund 10 WRS Prior Service	\$0	\$13,000	\$14,500	\$1,500	
	\$2,732,649	\$3,003,752	\$3,133,513	\$129,761	4.3%
<b>Expenditures:</b>					
General Obligation (GO) - Tax Levy	\$1,573,921	\$1,753,810	\$1,796,909	\$43,099	
Tax Increment Districts (TIDs)	\$1,158,728	\$1,249,942	\$1,336,604	\$86,662	
	\$2,732,649	\$3,003,752	\$3,133,513	\$129,761	4.3%
<b>TOTAL GENERAL &amp; DEBT SERVICE</b>					
	\$18,353,869	\$17,113,618	\$17,029,511	(\$84,107)	-0.5%

CITY OF MERRILL				
TAX INCREMENTAL DISTRICTS (TIDs)				
Revenue:	2021 Budget	2022 Budget	2023 Budget	Difference
TID No. 3 - East Side	\$1,020,847	\$1,062,248	\$1,062,248	\$0
TID No. 4 - Thielman/Pine Ridge Area	\$221,745	\$840,520	\$215,520	(\$625,000)
TID No. 5 - State Hwy 107 Area	\$17,601	\$16,661	\$16,661	\$0
TID No. 6 - Downtown Area	\$60,492	\$76,082	\$76,082	\$0
TID No. 7 - N. Center Ave. Area	\$118,070	\$962,385	\$592,385	(\$370,000)
TID No. 8 - West Side Area	\$795,428	\$984,158	\$629,158	(\$355,000)
TID No. 9 - WI River/S. Center Ave.	\$52,736	\$57,716	\$442,396	\$384,680
TID No. 10 - Highway G/Fox Point	\$595,001	\$200,000	\$734,250	\$534,250
TID No. 11 - State Hwy 107/Rock Ridge	\$1,200,882	\$901,718	\$591,718	(\$310,000)
TID No. 12 - Weinbrenner Area	\$20,395	\$23,509	\$23,509	\$0
TID No. 13 - Hwy G Industrial Park	\$0	\$0	\$0	\$0
TID No. 14 - Car Wash	\$0	\$0	\$14,500	\$14,500
<b>Total TID Revenues</b>	<b>\$4,103,197</b>	<b>\$5,124,997</b>	<b>\$4,398,427</b>	<b>(\$726,570)</b>
Note: TID 2023 Tax Increment amounts will be updated as soon as can be projected.				
Expenditures:	2021 Budget	2022 Budget	2023 Budget	Difference
TID No. 3 - East Side	\$1,013,768	\$1,046,165	\$1,061,932	\$15,767
TID No. 4 - Thielman/Pine Ridge Area	\$206,658	\$846,909	\$220,284	(\$626,625)
TID No. 5 - State Hwy 107 Area	\$9,451	\$24,406	\$3,093	(\$21,313)
TID No. 6 - Downtown Area	\$59,509	\$46,761	\$47,656	\$895
TID No. 7 - N. Center Ave. Area	\$147,721	\$894,950	\$576,900	(\$318,050)
TID No. 8 - West Side Area	\$719,260	\$1,034,452	\$836,775	(\$197,677)
TID No. 9 - WI River/S. Center Ave.	\$57,315	\$56,365	\$441,356	\$384,991
TID No. 10 - Highway G/Fox Point	\$630,107	\$218,462	\$706,100	\$487,638
TID No. 11 - State Hwy 107/Rock Ridge	\$1,199,758	\$938,748	\$574,921	(\$363,827)
TID No. 12 - Weinbrenner Area	\$11,050	\$40,900	\$41,250	\$350
TID No. 13 - Hwy G Industrial Park	\$10,000	\$2,500	\$2,550	\$50
TID No. 14 - Car Wash	\$45,000	\$42,500	\$42,500	\$0
<b>Total TID Expenditures</b>	<b>\$4,109,597</b>	<b>\$5,193,118</b>	<b>\$4,555,317</b>	<b>(\$637,801)</b>
Notes: Tax increment transfers from TID No. 3 and TID No. 4 to TIDs No. 6, 7, 8, and 9 are planned for 2023. TID Plan Amendments of TIDs No. 7 and No. 10 planned to allow Tax Increment transfers.				
Net Revenues - Expenses	2021 Budget	2022 Budget	2023 Budget	Difference
TID No. 3 - East Side	\$7,079	\$16,083	\$316	(\$15,767)
TID No. 4 - Thielman/Pine Ridge Area	\$15,087	(\$6,389)	(\$4,764)	\$1,625
TID No. 5 - State Hwy 107 Area	\$8,150	(\$7,745)	\$13,568	\$21,313
TID No. 6 - Downtown Area	\$983	\$29,321	\$28,426	(\$895)
TID No. 7 - N. Center Ave. Area	(\$29,651)	\$67,435	\$15,485	(\$51,950)
TID No. 8 - West Side Area	\$76,168	(\$50,294)	(\$207,617)	(\$157,323)
TID No. 9 - WI River/S. Center Ave.	(\$4,579)	\$1,351	\$1,040	(\$311)
TID No. 10 - Highway G/Fox Point	(\$35,106)	(\$18,462)	\$28,150	\$46,612
TID No. 11 - State Hwy 107/Rock Ridge	\$1,124	(\$37,030)	\$16,797	\$53,827
TID No. 12 - Weinbrenner Area	\$9,345	(\$17,391)	(\$17,741)	(\$350)
TID No. 13 - Hwy G Industrial Park	(\$10,000)	(\$2,500)	(\$2,550)	(\$50)
TID No. 14 - Car Wash	(\$45,000)	(\$42,500)	(\$28,000)	\$14,500
<b>Total Net TID Revenues - Expenses</b>	<b>(\$6,400)</b>	<b>(\$68,121)</b>	<b>(\$156,890)</b>	<b>(\$88,769)</b>

City of Merrill - Non-Union Compensation

APPENDIX B

Effective: 12/21/2022

Proposed 2.5% wage adjustment - plus Grade 1 with \$1.50, Grade 2 with \$1.25, and Grade 3 with \$1.00 additional per hour

Hourly Schedule

Grade	87.5% Step 1	90.0% Step 2	92.5% Step 3	95.0% Step 4	97.5% Step 5	100.0% Step 6	102.5% Step 7	105.0% Step 8	107.5% Step 9	110.0% Step 10	112.5% Step 11	Grade	CDL Step
21	\$49.66	\$50.97	\$52.32	\$53.66	\$54.99	\$56.39	\$57.84	\$59.31	\$60.82	\$62.39	\$64.03	21	
20	\$46.64	\$47.88	\$49.08	\$50.34	\$51.61	\$52.94	\$54.27	\$55.69	\$57.11	\$58.61	\$60.15	20	
19	\$43.72	\$44.84	\$46.05	\$47.23	\$48.44	\$49.69	\$50.95	\$52.30	\$53.61	\$54.98	\$56.43	19	
18	\$40.94	\$41.98	\$43.06	\$44.16	\$45.28	\$46.45	\$47.64	\$48.85	\$50.11	\$51.40	\$52.72	18	
17	\$38.29	\$39.27	\$40.29	\$41.32	\$42.37	\$43.46	\$44.57	\$45.70	\$46.89	\$48.07	\$49.31	17	
16	\$35.84	\$36.76	\$37.70	\$38.67	\$39.66	\$40.68	\$41.73	\$42.79	\$43.89	\$45.01	\$46.17	16	
15	\$33.58	\$34.45	\$35.33	\$36.24	\$37.17	\$38.12	\$39.10	\$40.10	\$41.13	\$42.19	\$43.28	15	
14	\$31.55	\$32.36	\$33.19	\$34.04	\$34.90	\$35.80	\$36.72	\$37.67	\$38.65	\$39.66	\$40.69	14	
13	\$29.57	\$30.33	\$31.11	\$31.91	\$32.78	\$33.57	\$34.41	\$35.28	\$36.22	\$37.15	\$38.09	13	Part-time
12	\$27.75	\$28.45	\$29.17	\$29.91	\$30.68	\$31.47	\$32.26	\$33.15	\$33.99	\$34.87	\$35.77	12	
11	\$26.04	\$26.71	\$27.36	\$28.05	\$28.79	\$29.57	\$30.33	\$31.11	\$31.94	\$32.75	\$33.59	11	\$34.45
10	\$24.51	\$25.11	\$25.76	\$26.42	\$27.09	\$27.79	\$28.50	\$29.22	\$29.98	\$30.76	\$31.58	10	\$32.39
9	\$23.02	\$23.61	\$24.21	\$24.84	\$25.43	\$26.12	\$26.82	\$27.43	\$28.13	\$28.85	\$29.60	9	
8	\$21.64	\$22.19	\$22.77	\$23.35	\$23.94	\$24.56	\$25.18	\$25.83	\$26.50	\$27.16	\$27.87	8	
7	\$20.35	\$20.86	\$21.41	\$21.94	\$22.55	\$23.10	\$23.71	\$24.30	\$24.93	\$25.56	\$26.22	7	\$26.89
6	\$19.19	\$19.67	\$20.20	\$20.72	\$21.25	\$21.79	\$22.36	\$22.92	\$23.51	\$24.12	\$24.73	6	\$25.36
5	\$18.15	\$18.59	\$19.07	\$19.56	\$20.06	\$20.57	\$21.06	\$21.58	\$22.11	\$22.67	\$23.26	5	\$23.85
4	\$17.18	\$17.60	\$18.04	\$18.51	\$18.97	\$19.46	\$19.93	\$20.45	\$20.97	\$21.48	\$22.05	4	
3	\$16.93	\$17.34	\$17.75	\$18.17	\$18.57	\$19.01	\$19.50	\$19.96	\$20.43	\$20.91	\$21.43	3	Part-time
2	\$15.92	\$16.57	\$16.96	\$17.35	\$17.77	\$18.18	\$18.61	\$19.05	\$19.51	\$19.98	\$20.46	2	Part-time
1	\$15.13	\$15.49	\$15.83	\$16.19	\$16.57	\$16.95	\$17.34	\$17.76	\$18.15	\$18.58	\$19.01	1	Part-time
Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Grade	CDL Step

City of Merrill		Limited Term Employees (Seasonal) Compensation							
		Proposed effective December 19, 2022 - \$3.00 per hour increase							
	Parks	Playground/	Aquatic	Aquatic -	Outdoor Rinks		Street/	Utility	
	Maintenance	Recreation	Center	Lifeguards	& Smith Center		Utility	Intern	
1st Year	\$15.00	\$15.00	\$15.00	\$16.00	\$15.00		\$15.00	\$16.50	
2nd Year	\$15.50	\$15.50	\$15.50	\$16.50	\$15.50		\$15.50	\$17.00	
3rd Year	\$15.75	\$15.75	\$15.75	\$17.00	\$15.75		\$15.75	\$17.25	
4th Year*	\$16.00	\$16.00	\$16.00	\$17.50	\$16.00		\$16.00	\$17.50	
Parks & Recreation Department									
Head/Leader*	N/A	\$17.50	N/A	\$18.50	N/A		N/A	N/A	
Assistant Head/ Leader*	N/A	\$16.50	N/A	\$17.50	N/A		N/A	N/A	
*With additional 25 cents for each additional year.									

## City of Merrill - Election Officials

### Proposed Effective December 31st, 2022

Adopted by Personnel & Finance Committee - 6/28/2022

There has been increasing State of Wisconsin required election training.

Compensation based upon responsibilities and required training levels.

Title	Responsibilities and Training Requirements
Chief Inspector	Head person in charge - has taken baseline Chief Inspector training and attends all other election training. Responsible for assigning duties to other election inspectors and transporting ballots to the County at the close of the election.
Election Inspector I	Performs advanced duties as assigned by the Chief Inspector or has had additional training and would be capable to step in as the Chief Inspector.
Election Inspector II	Has worked more than one year in elections and performs intermediate duties as assigned by the Chief Inspector.
Election Inspector III	First year working elections and/or performs basic duties assigned by the Chief Inspector

Current Title	Effective 12/31/12	Effective 12/31/15	Effective 12/31/17	Effective 12/31/20	Effective 12/31/22	2023 Difference
<b>Chief Inspector</b>	\$9.00	\$11.00	\$13.00	\$15.00	\$17.00	\$2.00
<b>Election Inspector I</b>	\$8.50	\$10.50	\$12.00	\$13.50	\$15.50	\$2.00
<b>Election Inspector II</b>			\$11.00	\$12.00	\$14.00	\$2.00
<b>Election Inspector III</b>			\$10.00	\$11.00	\$13.00	\$2.00