



CITY OF MERRILL
COMMON COUNCIL
AGENDA • TUESDAY JULY 14, 2015

Regular Meeting

City Hall Council Chambers

7:00 PM

1. Silent Prayer
2. Pledge of Allegiance
3. Call to Order and Roll Call
4. Public Comment Period
5. Minutes of previous Common Council meeting(s):
 1. Minutes of June 9, 2015 and June 23, 2015 Common Council meetings
6. Revenue & Expense Reports:
 1. Revenue & Expense Report as of June 30, 2015
7. General agenda items:
 1. Claim filed by John Thiel Jr. for damages to his vehicle at a gravel patch on Center Avenue on June 22, 2015. The City's insurance carrier recommends that this claim be denied. The basis for their recommendation is that their investigation revealed no negligence on behalf of the City.
 2. 2014 Audit Presentation by Schenck SC representatives
 3. Tourism Report
 4. Employee Years of Service Recognition:
Don P. Seubert II, 20 years (Police Department)
8. Board of Public Works:
 1. Consider Street Use Permit application from Ott's Garage Teen Center, 805 East Main Street, to close East Main Street (eastern boundary of Ott's Garage to Scott Street), from 4:00 P.M. to 9:00 P.M. on Wednesday, July 22, 2015, for a skateboard demonstration. Mayor Bialecki is bringing this application directly to the Common Council.
9. City Plan Commission:
 1. Consider Public Participation Plan for amending City Comprehensive Plan. The City Plan Commission recommends approving the plan, as presented.
10. Health and Safety Committee:
 1. Consider applications from Merrill Firefighters Charities for three temporary Class "B" (picnic) licenses to sell fermented malt beverages at Ott's Park during the Merrill Firefighters Charities Softball Tournament, August 7-9, 2015. The Health and Safety Committee recommends approving the applications.

2. Consider applications from Merrill Fastpitch for three temporary Class "B" (picnic) licenses to sell fermented malt beverages in the concession stands and the softball field stands at the Merrill Area Recreation Complex (MARC), 1100 MARC Drive, during the annual Merrill Fastpitch Tournament, July 24-26, 2015. The Health and Safety Committee recommends approving the applications.
 3. Consider application from RStore Merrill, LLC, Sara Rosenberg, Agent, for a Class "A" (beer) license and a "Class A" (liquor) license for RStore #40, 1001 North Center Avenue, effective July 23rd, 2015. The Health and Safety Committee recommends approving the application.
 4. Consider request from Ballyhoos, 124 North Prospect Street, to close Prospect Street (Grand Avenue west to the western edge of Miller Home Furnishings), from 9:00 A.M. to 10:00 P.M. on Saturday, August 1st, 2015. Ballyhoos is also requesting an extension of premises to sell alcoholic beverages in the closed-off area from 4:00 P.M. to 10:00 P.M. that same day. Both requests are in conjunction with the Merrill Lobster Fest. The Health and Safety Committee recommends approving the request.
 5. Consider applications from Fraternal Order of Eagles for five temporary Class "B" (picnic) licenses to sell fermented malt beverages in the Eagles Fair Stand (Lincoln County Fairgrounds) during the Lincoln County Fair, July 22-July 26, 2015. Alderman Sukow is bringing these applications directly to the Common Council.
11. Personnel and Finance Committee:
 1. Consider bids for potential sale of City property at 410 Blaine Street. The Personnel and Finance Committee recommends approving the bid of \$8,000 from Scott Bruenig, and applying the funds realized from the sale to a Community Development block grant associated with the property.
 12. Placing Committee Reports on File:
 1. Consider placing the following minutes on file: Ad-Hoc Committee on Fairgrounds Property, Airport Commission, Board of Public Works, City Plan Commission, Committee of the Whole, Enrichment Center Committee on Aging, Health and Safety Committee, Housing Authority, Library Board, Parks and Recreation Commission, Personnel and Finance Committee, Redevelopment Authority, Water and Sewage Disposal Committee and Zoning Board of Appeals.
 13. Ordinances:
 1. Consider ordinance to amend Code of Ordinances Chapter 16, at 38-40 and 38-42(a) and 38-48(b), related to changes in various service charges. The Water and Sewage Disposal Committee recommends approving the ordinance.

14. Resolutions:
 1. A Resolution approving the 2014 Compliance Maintenance Annual Report for the City of Merrill Wastewater Treatment Plant. The Water and Sewage Disposal Committee recommends approving the resolution.
 2. A Final Resolution of Intent to exercise Special Assessment Powers by Police Power under Section 66.0703 of the Wisconsin Statutes, related to the Superior Street/West Tenth Street project. The Board of Public Works recommends approving the resolution.
15. Mayor's Communications
16. Adjournment

William N. Heideman, CMC, WCMC
City Clerk

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
COMMON COUNCIL
MINUTES • TUESDAY JUNE 9, 2015

Regular Meeting**City Hall Council Chambers****7:00 PM**

1. Silent Prayer
2. Pledge of Allegiance
3. Call to Order:

Mayor Bialecki called the meeting to order at 7:00 P.M.

Attendee Name	Title	Status	Arrived
Chris Malm	Aldersperson - First District	Excused	
Pete Lokemoen	Aldersperson - Second District	Present	
Ryan Schwartzman	Aldersperson - Third District	Present	
Kandy Peterson	Aldersperson - Fourth District	Present	
John Burgener	Aldersperson - Fifth District & President	Present	
Dave Sukow	Aldersperson - Sixth District	Present	
Rob Norton	Aldersperson - Seventh District	Present	
Tim Meehean	Aldersperson - Eighth District	Present	
Bill Bialecki	Mayor	Present	

The following were also in attendance: Transit Director Rich Grenfell, City Attorney Tom Hayden, City Clerk Bill Heideman, City Administrator Dave Johnson, Street Commissioner Richard Lupton, Police Chief Ken Neff, Building Inspector/Zoning Administrator Darin Pagel, Fire Chief Dave Savone, Library Director Stacy Stevens, Finance Director Kathy Unertl and Park & Recreation Director Dan Wendorf.

4. **Public Comment Period:**

Amanda Kostman thanked the Common Council for their recent acquisition of the fairgrounds. She added that she is favor of the creation of a downtown pocket park.

Representing the Merrill Area Chamber of Commerce, Debbie Kinsey thanked the Common Council for the fairgrounds acquisition, and she added that the Chamber has approved establishing a foundation dedicated to fundraising for the fairgrounds. She stated that she, and the retailers, are in favor of establishing a downtown pocket park. Representing the Tourism Commission, she noted that the Tourism Commission is in favor of increasing the room tax, as the result would be increased revenue.

Gene Bebel encouraged the Common Council to take the next steps, now that the fairgrounds has been acquired.

Nicole Woller stated that she was representing several property owners in the Superior Street/West Tenth Street project area. She reported that most of the property owners in the project area are in favor of curb and gutter installation, but are against sidewalk installation.

5. **Minutes of previous Common Council meeting(s):**
 1. Minutes of May 12, 2015 Common Council meeting
Motion (Burgener/Sukow) to approve.

RESULT:	APPROVED
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6. Revenue & Expense Report(s):
1. Revenue & Expense Report as of May 31, 2015

Motion (Burgener/Schwartzman) to approve.

RESULT:	APPROVED
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7. General agenda items:
1. 2014 Audit Presentation by Schenck SC representatives

It was reported that the representative from Schenck SC could not attend the meeting. Therefore, the audit presentation will be delayed until the July Common Council meeting.

RESULT:	REFERRED TO COUNCIL	Next: 7/14/2015 7:00 PM
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2. Employee Years of Service Recognition:

Brenda L. Grefe, 20 years (Treasurer's office)

James D. Yates, 15 years (Parks & Recreation)

Mark C. Spoehr, 10 years (Street Department)

City Clerk Heideman read certificates of recognition for the three employees.

8. Board of Public Works:

1. Consider bid(s) on paving of the parking lot west of Trophy Bar, Cleveland and Scott Streets (between Main Street and First Street), along with 974 linear feet of curb, and paving of Stange Street (between Polk Street and Genesee Street). Mayor Bialecki is bringing this item directly to the Common Council.

Motion (Sukow/Peterson) to approve the bid of \$119,580.07 from American Asphalt of Wisconsin.

RESULT:	APPROVED
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2. Consider adding the repaving of Kyes Street (East Sixth Street to East Eighth Street) project to the pending project list, after the bids on that project list have been received.

City Administrator Johnson reported that adding the Kyes Street project would result in an additional cost of \$24,900, per a proposal received from American Asphalt of Wisconsin.

Motion (Lokemoen/Meehean) to add the Kyes Street project.

RESULT: APPROVED

3. Consider Superior Street (Grand Avenue to West Tenth Street) and West Tenth Street (Superior Street to North State Street) project.

Motion (Burgener/Norton) to amend by removing the new sidewalk portion of the project. Carried.

Motion (Norton/Schwartzman) to approve as amended.

RESULT: APPROVED AS AMENDED

9. Health and Safety Committee:

1. Applications from V.F.W. Post 1638 for five temporary Class "B" (picnic) licenses to sell fermented malt beverages at the V.F.W. Fair Stand (Lincoln County Fairgrounds) during the Lincoln County Free Fair, July 22-July 26, 2015.

Motion (Sukow/Peterson) to approve.

RESULT: APPROVED

2. 2015-2016 Liquor License Applications (per list).

Motion (Schwartzman/Peterson) to approve.

RESULT: APPROVED

3. Consider request from Humphery's Pub, 500 West Main Street, to close off Genesee Street, from Main Street to the southern edge of the alley, from 5 P.M. to midnight, on Crazy Daze, Thursday, August 13th, 2015, and to extend their premises to sell alcoholic beverages in that area. Outdoor music would be allowed from 7:00 P.M. to 11:00 P.M. that night.

Motion (Schwartzman/Sukow) to approve.

RESULT: APPROVED

10. Redevelopment Authority:

1. Consider Request for Proposal (RFP) responses for sale and redevelopment of 900 East First Street.

The Redevelopment Authority recommends the sale for \$5,000 to Kindhearted Home Care, LLC, to facilitate development of new Kindhearted Care building.

Motion (Schwartzman/Meehean) to approve the sale to Kindhearted Home Care, LLC.

RESULT: APPROVED

2. Consider purchase of vacant lot (former Guy's Shop @ 913 East First Street) from Lincoln Community Bank for the development of a downtown pocket park.

City Administrator Johnson reported that Lincoln Community Bank was willing to sell the property for \$20,000 rather than \$25,000.

Motion was made to purchase the property for \$20,000.

RESULT: REJECTED BY ROLL CALL VOTE [3 TO 4]
MOVER: Ryan Schwartzman, Alderperson - Third District
SECONDER: Kandy Peterson, Alderperson - Fourth District
AYES: Schwartzman, Peterson, Meehean
NAYS: Lokemoen, Burgener, Sukow, Norton
EXCUSED: Malm

11. Placing Committee Reports on File:

1. Consider placing the following minutes on file: Board of Public Works, City Plan Commission, Committee on Aging, Community Development Committee, Health and Safety Committee, Housing Authority, Library Board, Redevelopment Authority and Water and Sewage Disposal Committee.

Motion (Sukow/Peterson) to place the minutes on file.

RESULT: CARRIED

12. Ordinances:

1. Consider ordinance amending Chapter 14, Article VII, Sections 181-198, related to erosion and stormwater management.

ORDINANCE 2015-10

City Attorney Hayden requested that he be allowed to give the ordinance a first reading by title only, with a summary to follow. Without objection, it was so ordered.

The ordinance was given a first reading.

Motion (Schwartzman/Sukow) to suspend the rules and give the ordinance and second reading and a third reading by title only. Carried.

The ordinance was given a second reading and a third reading.

RESULT:	APPROVED [7 TO 0]
MOVER:	Dave Sukow, Alderperson - Sixth District
SECONDER:	Tim Meehean, Alderperson - Eighth District
AYES:	Lokemoen, Schwartzman, Peterson, Burgener, Sukow, Norton, Meehean
EXCUSED:	Malm

- An Ordinance Amending Chapter 18, Article II, Section 18-36(b)(1) to amend room tax from 4% to 8%.

City Attorney Hayden requested that he be allowed to give the ordinance a first reading by title only, with a summary to follow. Without objection, it was so ordered.

Motion (Sukow/Burgener) to refer to the Committee of the Whole.

RESULT:	REFERRED TO C.O.W.
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13. Resolutions:

- A Resolution approving an advance land acquisition loan for the Airport (Resolution #2410)

RESOLVED, by the Common Council of the City of Merrill that, whereas, it is deemed to be in the best interest of the City of Merrill to apply for a State loan to acquire land or interests in land for improvement of the Merrill Municipal Airport:

THEREFORE, BE IT RESOLVED, by the Common Council of said City that the Mayor is hereby authorized to execute all necessary loan agreement documents and associated agency agreement on behalf of the City, and to file with the Secretary of Transportation an application for such loan; that said application in the following form is hereby approved, to wit:

“APPLICATION FOR LAND ACQUISITION LOAN”

BY THE City of Merrill, Lincoln County, Wisconsin.

TO THE SECRETARY OF TRANSPORTATION: (In care of Wisconsin Department of Transportation, Bureau of Aeronautics.)

THE APPLICANT, ALSO KNOWN AS SPONSOR, DESIRING TO ACQUIRE LAND OR INTEREST IN LAND, RESPECTFULLY REPRESENTS AND STATES:

- The land to be acquired in fee simple or encumbered by easement is within the recommended minimum property limits shown in a Department approved Airport Layout Plan.
- The land is needed for planned airport improvements and/or approach clearance, or protection from encroachment, for the safety of aircraft using the

airport.

- 3. The descriptions of the land and property interest are as follows: 1.00 acre Bennish property.
- 4. The requested loan is to cover up to 80% of the total cost of the acquisition, including necessary project plans, environmental studies, land surveys, relocation costs, and all other costs incidental to the land acquisition process and costs documentation.
- 5. Land Loan funding breakdown:

Sponsor share (20%)	\$ 22,000.00
Loan amount (80%)	\$ 88,000.00
Total Land Loan project	\$110,000.00
- 6. The Sponsor will forward 20% of the project funding, \$22,000.00, to the Bureau of Aeronautics, to be used in full before loan funds will be disbursed.
- 7. If actual costs incurred exceed the estimate and the established maximum is inadequate, the loan amount may be adjusted up to 80% of a revised project costs by an amended agreement between the Secretary of Transportation and the Sponsor when duly authorized by resolution of the Common Council.
- 8. Simple interest at the rate of four percent per annum will be paid annually by the Sponsor on the unpaid balance of the loan.
- 9. The amount of the loan, plus interest, will be repaid to the State, in full, within five years, Repayment may be made by annual budget appropriation, or project appropriations of the City, State and FAA, or a combination of both methods acceptable to the Secretary of Transportation and the applicant.

WHEREAS, the Sponsor is required by State Statute and Wis. Administrative Code (Trans 54.05) to designate the Secretary as its agent to accept, receipt for and disburse any funds loaned by the State of Wisconsin under the Advance Loan Acquisition Loan Program.

THEREFORE, BE IT RESOLVED, by the Sponsor that the Secretary is hereby designated as its agent and is requested to agree to act as such in matters relating to the land loan project described above, and is hereby authorized as its agent to make all arrangements for the development and final acceptance of the completed work whether by contract, agreement, force account or otherwise; and particularly, to accept, receive, receipt for and disburse monies, either public or private, for planning and land acquisition, for the airport; and, to acquire property or interests in property by purchase, gift, lease, or eminent domain under chapter 32 of the Wisconsin Statutes; and, to

Attachment: 2015-06-09 Council Minutes (1136 : Minutes of June 9, 2015 and June 23, 2015 Common Council meetings)

supervise the work of any engineer, appraiser, negotiator, subagent or other person employed by the Secretary; and, to execute any assurances or other documents required or requested by any agency of the state or federal government and to comply with all federal and state laws, rules, and regulations regulating to airport development projects.

And be it further resolved that the Mayor be authorized to sign and execute the Agency Agreement and the Land Loan Documents authorized by this Resolution.

WHEREAS, the foregoing proposal to acquire land for airport expansion has been referred to the City Plan Commission for its consideration and report prior to council action as required by Wisconsin Statutes Chapter 62.23(5) and,

Therefore, the Sponsor hereby requests that the Secretary order as provided in section 114.33(8)(a) of the Wisconsin Statutes, that the Sponsor may acquire land or interests in land that the Secretary shall find necessary.

THEREFORE, you are requested to take such action as may be deemed necessary by the facts presented.

City Attorney Hayden requested that he be allowed to read the resolution by title only, followed by a summary. Without objection, it was so ordered.

Motion (Sukow/Meehan) to approve.

RESULT:	APPROVED
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2. A Resolution authorizing a Development Agreement by and between the City of Merrill, Wisconsin and Fick Bricks, LLC (Ballyhoo's) (Resolution #2411)

WHEREAS, the Common Council of the City of Merrill created Tax Increment District (TID) No. 8 on September 13, 2011 and amended the boundary and TIF Plan on September 24, 2013; and,

WHEREAS, Fick Bricks LLC proposes rehabilitating the exterior façade of a historic commercial building located at 124 North Prospect Street, which is located within TID No. 8; and,

WHEREAS, the City of Merrill finds that the proposed redevelopment and the fulfillment of the items and conditions of the attached Agreement are in the vital and best interest of the City of Merrill, Redevelopment Authority and City residents and serves a public purpose in accordance with State law; and,

WHEREAS, the City and Fick Bricks LLC have negotiated the development agreement to provide an incentive payment to facilitate the rehabilitation of a historical commercial building;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 9th day of June, 2015, that the Mayor and City Clerk are authorized to sign the development agreement by and between the City of Merrill and Fick Bricks LLC and to facilitate the implementation thereof.

Motion (Schwartzman/Peterson) to approve.

RESULT:	APPROVED
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3. A Resolution approving an amendment to a Conditional Use Permit issued to Austin Management (Resolution #2412)

WHEREAS, Austin Management has requested an amendment to the Conditional Use Permit granted in Resolution No. 1029, issued July, 1988, for the purpose of constructing a modular wood structure for a drive thru banking facility for Park City Credit Union on the vacant land next to 3404 E. Main Street, on the following described property:

Lot One (1) of Certified Survey Map #1512, being a part of the Southwest Quarter of the Southwest Quarter, Section Eight (8), Township Thirty-one (31), Range Seven (7) East, City of Merrill, Lincoln County, Wisconsin, recorded as Document No. 397553, Lincoln County Register of Deeds.

Tax Parcel No. 34.0001.000.089.06.02; and,

WHEREAS, the City Plan Commission held a public hearing on the application on June 2, 2015, at 6:00 p.m., due public notice having been given and opportunity given to those interested to speak on the application; and,

WHEREAS, the City Plan Commission has reviewed the Application and has recommended approval of said application;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 9th day of June, 2015, that the amendment to the conditional use permit issued to Austin Management for the purpose of constructing a modular wood structure, the south and west face of which shall be of a masonry or masonry type construction, for a drive thru banking facility for Park City Credit Union on the vacant land adjacent to 3404 E. Main Street is hereby approved.

Motion (Meehean/Norton) to approve.

Motion (Lokemoen/Meehean) to amend by adding language indicating that the south and west face of the structure shall be of a masonry or masonry type construction. Motion to amend carried.

RESULT: APPROVED AS AMENDED

4. A Resolution honoring Tom Wistein for his long-time service to the City of Merrill (Resolution #2413)

WHEREAS, Thomas J. Wistein has served the City of Merrill Street Department for 37 years, from March 23, 1978 to June 1, 2015; and,

WHEREAS, these years of service have been marked by dedication to the best interests of our community, and the safety and well-being of our employees and citizens; and

WHEREAS, Thomas J. Wistein has earned the admiration and respect of his fellow employees by the way in which he has carried out his duties; and

WHEREAS, Thomas J. Wistein's skills and experience will be missed at the City of Merrill Street Department;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 9th day of June, 2015, that the Common Council, and the people of Merrill officially acknowledge with deep appreciation the dedicated and faithful service Thomas J. Wistein has given the City of Merrill Street Department and commends him for those 37 years of service; and

BE IT FURTHER RESOLVED, that we hereby commend the meritorious and dedicated service of Thomas J. Wistein, congratulate him upon the occasion of his retirement from the City of Merrill Street Department, and extend our warmest wishes for his enjoyment of continued prosperity in the years that lie ahead.

Motion (Common Council/Common Council) to approve.

RESULT: APPROVED

14. Mayor's Communications:

On June 12-14, a rodeo will be held at the fairgrounds.

The opening of a Native American exhibit at the Merrill Historical Society is scheduled for June 13th.

City Attorney Hayden thanked all those who extended sympathy to him on the recent death of his mother.

The annual fireworks show will be held on July 4th. The rain date is Labor Day.

Mayor Bialecki thanked the Common Council, City staff and the public for their efforts during the process of acquiring the fairgrounds.

15. Adjournment:

Motion (Burgener/Schwartzman) to adjourn. Carried. Adjourned at 7:58 P.M.

William R. Bialecki
Mayor

William N. Heideman, CMC, WCMC
City Clerk

I, William N. Heideman, City Clerk of the City of Merrill, Wisconsin, do hereby certify that the Mayor approved the above action of the Common Council on June 12th, 2015.

William N. Heideman, CMC, WCMC
City Clerk

Attachment: 2015-06-09 Council Minutes (1136 : Minutes of June 9, 2015 and June 23, 2015 Common Council meetings)



CITY OF MERRILL
COMMON COUNCIL
MINUTES • TUESDAY JUNE 23, 2015

Special Meeting **City Hall Council Chambers** **5:30 PM**

I. Call to Order

Mayor Bialecki called the meeting to order at 5:30 P.M.

Attendee Name	Title	Status	Arrived
Chris Malm	Aldersperson - First District	Absent	
Pete Lokemoen	Aldersperson - Second District	Present	
Ryan Schwartzman	Aldersperson - Third District	Present	
Kandy Peterson	Aldersperson - Fourth District	Present	
John Burgener	Aldersperson - Fifth District & President	Present	
Dave Sukow	Aldersperson - Sixth District	Present	
Rob Norton	Aldersperson - Seventh District	Present	
Tim Meehean	Aldersperson - Eighth District	Present	
Bill Bialecki	Mayor	Present	

Also in attendance: City Attorney Tom Hayden, City Administrator Dave Johnson, Police Chief Ken Neff, Finance Director Kathy Unertl and City Clerk Bill Heideman

II. Public Comment Period

There was no public comment.

III. Agenda items for consideration:

1. Consider renewal application from Johnny T's Bar & Deli, Inc., Nicole C. Kopplin, Agent, for a Class "B" (beer) license and a "Class B" (liquor) license for Johnny T's Bar, 116 North Prospect Street, effective July 1st, 2015.

At a meeting on June 22nd, 2015, the Health and Safety Committee meeting recommended approving the license renewal.

Police Chief Neff reported no concerns that would prohibit approval of the license renewal.

Motion (Lokemoen/Meehean) to approve.

RESULT: APPROVED

IV. Adjournment

Motion (Burgener/Schwartzman) to adjourn. Adjourned at 5:33 P.M.

Attachment: 2015-06-23 Council Minutes (1136 : Minutes of June 9, 2015 and June 23, 2015 Common Council meetings)



City of Merrill
Kathy Unertl, Finance Director
1004 East 1st Street • Merrill, WI 54452
Phone: 715.536.5594
Fax: 715.539.2668
E-mail:Kathy.Unertl@ci.merrill.wi.us

Date: July 8th, 2015

To: Mayor Bill Bialecki
Alderpersons

From: Kathy Unertl, Finance Director

A handwritten signature in cursive script that reads "Kathy Unertl".

RE: Fiscal Status – 6/30/2015

- Revenues are consistent with budgeted levels. Following additional revenues include:

Utility PILOT of \$31,326 (based upon 2014 audit amounts)

State Municipal Service Aid of about \$8,500

- Expenditures are consistent with budgeted levels.

Fuel-related expenses are substantially down.

General Fund lump sum sick leave payouts now \$37,650 over budgeted level with additional employee retirements anticipated in 2015.

Due to residency grievance with Merrill Professional Police Association, the City Attorney Outside Legal expenses will also be substantially over the \$2,500 budgeted amount.

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JUNE 30TH, 2015

General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
=====					
<u>Non-Departmental</u>					
Taxes (or Utility Rev.)	4,196,006.00	268,698.54	3,365,332.76	80.20	830,673.24
Intergovernmental	3,946,163.00	0.00	318,284.46	8.07	3,627,878.54
Licenses and Permits	41,471.00	13,645.00	39,669.68	95.66	1,801.32
Fines, Forfeits, & Pen.	133,500.00	4,740.07	63,195.52	47.34	70,304.48
Public Charges-Services	6,450.00	351.59	3,501.51	54.29	2,948.49
Miscellaneous Revenues	<u>88,900.00</u>	<u>823.92</u>	<u>48,339.09</u>	<u>54.37</u>	<u>40,560.91</u>
TOTAL Non-Departmental	8,412,490.00	288,259.12	3,838,323.02	45.63	4,574,166.98
<u>Municipal Court</u>					
Intergov Charges (Misc.)	<u>6,225.00</u>	<u>225.00</u>	<u>2,100.00</u>	<u>33.73</u>	<u>4,125.00</u>
TOTAL Municipal Court	6,225.00	225.00	2,100.00	33.73	4,125.00
<u>City Attorney</u>					
Intergov Charges (Misc.)	8,500.00	0.00	2,269.90	26.70	6,230.10
Miscellaneous Revenues	<u>8,757.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>8,757.00</u>
TOTAL City Attorney	17,257.00	0.00	2,269.90	13.15	14,987.10
<u>Mayor</u>					
Miscellaneous Revenues	<u>1,722.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,722.00</u>
TOTAL Mayor	1,722.00	0.00	0.00	0.00	1,722.00
<u>City Administrator</u>					
Miscellaneous Revenues	<u>19,676.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>19,676.00</u>
TOTAL City Administrator	19,676.00	0.00	0.00	0.00	19,676.00
<u>City Clerk</u>					
Miscellaneous Revenues	<u>0.00</u>	<u>0.00</u>	<u>184.32</u>	<u>0.00</u>	<u>(184.32)</u>
TOTAL City Clerk	0.00	0.00	184.32	0.00	(184.32)
<u>Clerk/Treasurer Staff</u>					
Miscellaneous Revenues	<u>2,339.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,339.00</u>
TOTAL Clerk/Treasurer Staff	2,339.00	0.00	0.00	0.00	2,339.00
<u>Elections - AVERAGED</u>					
Intergovernmental	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Elections - AVERAGED	0.00	0.00	0.00	0.00	0.00
<u>Treasurer/Finance Dir.</u>					
Miscellaneous Revenues	<u>18,115.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>18,115.00</u>
TOTAL Treasurer/Finance Dir.	18,115.00	0.00	0.00	0.00	18,115.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JUNE 30TH, 2015

General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>City Hall Maintenance</u>					
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL City Hall Maintenance	0.00	0.00	0.00	0.00	0.00
<u>Over-Collected Taxes</u>					
Miscellaneous Revenues	250.00	0.00	0.00	0.00	250.00
TOTAL Over-Collected Taxes	250.00	0.00	0.00	0.00	250.00
<u>Police</u>					
Intergovernmental	19,000.00	0.00	7,641.46	40.22	11,358.54
Public Charges-Services	14,000.00	688.75	6,343.97	45.31	7,656.03
Intergov Charges (Misc.)	8,000.00	0.00	7,943.43	99.29	56.57
Miscellaneous Revenues	250.00	17.00	37.00	14.80	213.00
TOTAL Police	41,250.00	705.75	21,965.86	53.25	19,284.14
<u>Traffic Control</u>					
Miscellaneous Revenues	0.00	0.00	72.43	0.00	(72.43)
TOTAL Traffic Control	0.00	0.00	72.43	0.00	(72.43)
<u>Fire Protection</u>					
Public Charges-Services	4,550.00	545.00	5,226.43	114.87	(676.43)
Intergov Charges (Misc.)	205,000.00	102,500.00	205,000.00	100.00	0.00
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL Fire Protection	209,550.00	103,045.00	210,226.43	100.32	(676.43)
<u>Ambulance/EMS</u>					
Intergovernmental	994,500.00	66,280.93	378,951.42	38.10	615,548.58
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL Ambulance/EMS	994,500.00	66,280.93	378,951.42	38.10	615,548.58
<u>Bldg. Inspection/Zoning</u>					
Licenses and Permits	25,000.00	1,610.00	8,435.00	33.74	16,565.00
Miscellaneous Revenues	20,262.00	0.00	0.00	0.00	20,262.00
TOTAL Bldg. Inspection/Zoning	45,262.00	1,610.00	8,435.00	18.64	36,827.00
<u>Operations Support (M&E)</u>					
Intergovernmental	315,000.00	10,395.66	101,093.22	32.09	213,906.78
TOTAL Operations Support (M&E)	315,000.00	10,395.66	101,093.22	32.09	213,906.78
<u>Roads</u>					
Intergovernmental	7,500.00	0.00	21,697.28	289.30	(14,197.28)
Public Charges-Services	2,500.00	0.00	0.00	0.00	2,500.00
TOTAL Roads	10,000.00	0.00	21,697.28	216.97	(11,697.28)

6.1.b

7-20

Attachment: Revenue and Expense Report (1137 : Revenue & Expense Report as of June 30, 2015)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JUNE 30TH, 2015

General Fund

Packet Pg. 18

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Snow and Ice</u>					
Public Charges-Services	10,100.00	200.00	5,800.00	57.43	4,300.00
TOTAL Snow and Ice	10,100.00	200.00	5,800.00	57.43	4,300.00
<u>Stormwater Maintenance</u>					
Intergovernmental	0.00	0.00	0.00	0.00	0.00
TOTAL Stormwater Maintenance	0.00	0.00	0.00	0.00	0.00
<u>Street Painting-Marking</u>					
Intergovernmental	0.00	0.00	0.00	0.00	0.00
TOTAL Street Painting-Marking	0.00	0.00	0.00	0.00	0.00
<u>Street Lighting</u>					
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL Street Lighting	0.00	0.00	0.00	0.00	0.00
<u>Stormwater Plan/Const.</u>					
Licenses and Permits	1,000.00	0.00	0.00	0.00	1,000.00
TOTAL Stormwater Plan/Const.	1,000.00	0.00	0.00	0.00	1,000.00
<u>Airport</u>					
Public Charges-Services	32,750.00	1,185.00	13,888.58	42.41	18,861.42
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL Airport	32,750.00	1,185.00	13,888.58	42.41	18,861.42
<u>Aviation Fuel</u>					
Public Charges-Services	0.00	6,632.18	38,003.06	0.00	(38,003.06)
TOTAL Aviation Fuel	0.00	6,632.18	38,003.06	0.00	(38,003.06)
<u>Transit</u>					
Specials (Utility Rev.)	238,250.00	0.00	53,042.00	22.26	185,208.00
Intergovernmental	97,500.00	23,374.00	23,374.00	23.97	74,126.00
Public Charges-Services	154,000.00	10,303.00	63,565.00	41.28	90,435.00
Miscellaneous Revenues	20,000.00	0.00	0.00	0.00	20,000.00
TOTAL Transit	509,750.00	33,677.00	139,981.00	27.46	369,769.00
<u>Garbage Collection</u>					
Miscellaneous Revenues	1,000.00	438.00	2,922.00	292.20	(1,922.00)
TOTAL Garbage Collection	1,000.00	438.00	2,922.00	292.20	(1,922.00)
<u>Recycling</u>					
Intergovernmental	32,650.00	32,646.43	32,646.43	99.99	3.57
Miscellaneous Revenues	10,500.00	1,578.22	6,179.72	58.85	4,320.28
TOTAL Recycling	43,150.00	34,224.65	38,826.15	89.98	4,323.85

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JUNE 30TH, 2015

General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Weed & Nuisance Control</u>					
Public Charges-Services	2,500.00	0.00	0.00	0.00	2,500.00
Miscellaneous Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Weed & Nuisance Control	2,500.00	0.00	0.00	0.00	2,500.00
<u>MACEC - Enrichment</u>					
Public Charges-Services	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL MACEC - Enrichment	0.00	0.00	0.00	0.00	0.00
<u>Library</u>					
Intergovernmental	424,775.00	0.00	212,387.50	50.00	212,387.50
Public Charges-Services	20,500.00	1,393.57	8,911.31	43.47	11,588.69
Miscellaneous Revenues	<u>0.00</u>	<u>1,834.82</u>	<u>5,107.82</u>	<u>0.00</u>	<u>(5,107.82)</u>
TOTAL Library	445,275.00	3,228.39	226,406.63	50.85	218,868.37
<u>Parks</u>					
Intergovernmental	0.00	0.00	0.00	0.00	0.00
Public Charges-Services	14,500.00	840.96	6,694.65	46.17	7,805.35
Miscellaneous Revenues	<u>1,000.00</u>	<u>0.00</u>	<u>1,518.60</u>	<u>151.86</u>	<u>(518.60)</u>
TOTAL Parks	15,500.00	840.96	8,213.25	52.99	7,286.75
<u>Lion's Park Lights</u>					
Miscellaneous Revenues	<u>1,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>
TOTAL Lion's Park Lights	1,500.00	0.00	0.00	0.00	1,500.00
<u>Recreation Programs</u>					
Public Charges-Services	75,700.00	21,106.00	41,887.16	55.33	33,812.84
Miscellaneous Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Recreation Programs	75,700.00	21,106.00	41,887.16	55.33	33,812.84
<u>CATV - MP3</u>					
Licenses and Permits	<u>100,000.00</u>	<u>0.00</u>	<u>27,038.63</u>	<u>27.04</u>	<u>72,961.37</u>
TOTAL CATV - MP3	100,000.00	0.00	27,038.63	27.04	72,961.37
<u>MARC - Smith Center</u>					
Taxes (or Utility Rev.)	6,500.00	1,283.23	3,049.68	46.92	3,450.32
Public Charges-Services	<u>87,400.00</u>	<u>700.00</u>	<u>39,069.15</u>	<u>44.70</u>	<u>48,330.85</u>
TOTAL MARC - Smith Center	93,900.00	1,983.23	42,118.83	44.85	51,781.17
<u>Pool</u>					
Public Charges-Services	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Pool	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	<u>11,425,761.00</u>	<u>574,036.87</u>	<u>5,170,404.17</u>	<u>45.25</u>	<u>6,255,356.83</u>

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JUNE 30TH, 2015

General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
EXPENDITURES					
=====					
<u>Common Council</u>					
Personnel Services	34,100.00	2,352.71	13,566.15	39.78	20,533.85
Contractual Services	6,805.00	75.00	2,902.88	42.66	3,902.12
Supplies & Expenses	<u>12,150.00</u>	<u>834.44</u>	<u>4,756.74</u>	<u>39.15</u>	<u>7,393.26</u>
TOTAL Common Council	53,055.00	3,262.15	21,225.77	40.01	31,829.23
<u>Municipal Court</u>					
Personnel Services	65,840.00	3,371.44	29,395.54	44.65	36,444.46
Contractual Services	1,585.00	274.26	797.04	50.29	787.96
Supplies & Expenses	6,500.00	877.42	3,187.38	49.04	3,312.62
Technology	<u>5,750.00</u>	<u>0.00</u>	<u>4,508.58</u>	<u>78.41</u>	<u>1,241.42</u>
TOTAL Municipal Court	79,675.00	4,523.12	37,888.54	47.55	41,786.46
<u>City Attorney</u>					
Personnel Services	191,080.00	14,411.22	88,791.25	46.47	102,288.75
Contractual Services	3,950.00	0.00	5,495.50	139.13	(1,545.50)
Supplies & Expenses	<u>8,925.00</u>	<u>623.26</u>	<u>2,314.28</u>	<u>25.93</u>	<u>6,610.72</u>
TOTAL City Attorney	203,955.00	15,034.48	96,601.03	47.36	107,353.97
<u>Mayor</u>					
Personnel Services	13,780.00	1,043.40	6,297.48	45.70	7,482.52
Supplies & Expenses	<u>2,275.00</u>	<u>0.00</u>	<u>566.09</u>	<u>24.88</u>	<u>1,708.91</u>
TOTAL Mayor	16,055.00	1,043.40	6,863.57	42.75	9,191.43
<u>City Administrator</u>					
Personnel Services	98,752.00	7,709.15	46,476.25	47.06	52,275.75
Contractual Services	650.00	56.45	338.61	52.09	311.39
Supplies & Expenses	<u>1,300.00</u>	<u>0.00</u>	<u>64.42</u>	<u>4.96</u>	<u>1,235.58</u>
TOTAL City Administrator	100,702.00	7,765.60	46,879.28	46.55	53,822.72
<u>Personnel - HR</u>					
Contractual Services	21,000.00	1,885.05	6,526.25	31.08	14,473.75
Supplies & Expenses	<u>250.00</u>	<u>0.00</u>	<u>97.64</u>	<u>39.06</u>	<u>152.36</u>
TOTAL Personnel - HR	21,250.00	1,885.05	6,623.89	31.17	14,626.11
<u>City Clerk</u>					
Personnel Services	72,070.00	5,522.63	33,699.29	46.76	38,370.71
Supplies & Expenses	<u>5,422.00</u>	<u>774.35</u>	<u>1,854.00</u>	<u>34.19</u>	<u>3,568.00</u>
TOTAL City Clerk	77,492.00	6,296.98	35,553.29	45.88	41,938.71
<u>Clerk/Treasurer Staff</u>					
Personnel Services	138,671.00	10,509.84	65,345.16	47.12	73,325.84
Supplies & Expenses	<u>1,250.00</u>	<u>182.89</u>	<u>472.42</u>	<u>37.79</u>	<u>777.58</u>
TOTAL Clerk/Treasurer Staff	139,921.00	10,692.73	65,817.58	47.04	74,103.42

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JUNE 30TH, 2015

General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Elections - AVERAGED</u>					
Personnel Services	21,650.00	0.00	5,511.98	25.46	16,138.02
Contractual Services	11,500.00	0.00	0.00	0.00	11,500.00
Supplies & Expenses	<u>1,850.00</u>	<u>7.58</u>	<u>33.57</u>	<u>1.81</u>	<u>1,816.43</u>
TOTAL Elections - AVERAGED	35,000.00	7.58	5,545.55	15.84	29,454.45
<u>Treasurer/Finance Dir.</u>					
Personnel Services	90,815.00	6,933.28	42,228.82	46.50	48,586.18
Contractual Services	3,250.00	145.59	1,289.94	39.69	1,960.06
Supplies & Expenses	<u>25,650.00</u>	<u>(883.51)</u>	<u>10,433.88</u>	<u>40.68</u>	<u>15,216.12</u>
TOTAL Treasurer/Finance Dir.	119,715.00	6,195.36	53,952.64	45.07	65,762.36
<u>Information Technology</u>					
Personnel Services	59,799.00	3,575.16	29,946.24	50.08	29,852.76
Technology	<u>127,201.00</u>	<u>19,953.23</u>	<u>99,605.60</u>	<u>78.31</u>	<u>27,595.40</u>
TOTAL Information Technology	187,000.00	23,528.39	129,551.84	69.28	57,448.16
<u>Assessment of Property</u>					
Contractual Services	32,025.00	(17,100.00)	29,800.00	93.05	2,225.00
Supplies & Expenses	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL Assessment of Property	32,125.00	(17,100.00)	29,800.00	92.76	2,325.00
<u>Independent Auditing</u>					
Contractual Services	<u>15,000.00</u>	<u>614.02</u>	<u>14,400.00</u>	<u>96.00</u>	<u>600.00</u>
TOTAL Independent Auditing	15,000.00	614.02	14,400.00	96.00	600.00
<u>City Hall Maintenance</u>					
Personnel Services	117,072.00	5,805.22	53,416.31	45.63	63,655.69
Contractual Services	61,719.00	4,650.77	35,589.20	57.66	26,129.80
Supplies & Expenses	13,775.00	651.84	4,022.99	29.21	9,752.01
Capital Outlay	<u>4,500.00</u>	<u>222.56</u>	<u>3,969.63</u>	<u>88.21</u>	<u>530.37</u>
TOTAL City Hall Maintenance	197,066.00	11,330.39	96,998.13	49.22	100,067.87
<u>Former Fire Station</u>					
Personnel Services	550.00	0.00	0.00	0.00	550.00
Contractual Services	<u>5,225.00</u>	<u>162.85</u>	<u>4,493.75</u>	<u>86.00</u>	<u>731.25</u>
TOTAL Former Fire Station	5,775.00	162.85	4,493.75	77.81	1,281.25
<u>Over-Collected Taxes</u>					
Supplies & Expenses	<u>1,150.00</u>	<u>0.00</u>	<u>288.47</u>	<u>25.08</u>	<u>861.53</u>
TOTAL Over-Collected Taxes	1,150.00	0.00	288.47	25.08	861.53
<u>Insurance/Employee</u>					
Personnel Services	6,754.00	0.00	0.00	0.00	6,754.00
Fixed Charges	<u>285,000.00</u>	<u>(20,979.78)</u>	<u>233,844.90</u>	<u>82.05</u>	<u>51,155.10</u>
TOTAL Insurance/Employee	291,754.00	(20,979.78)	233,844.90	80.15	57,909.10

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JUNE 30TH, 2015

General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Police</u>					
Personnel Services	2,174,205.00	166,802.50	975,878.12	44.88	1,198,326.88
Contractual Services	53,150.00	685.00	10,518.46	19.79	42,631.54
Supplies & Expenses	71,600.00	2,749.50	25,688.89	35.88	45,911.11
Capital Outlay	11,000.00	0.00	9,498.00	86.35	1,502.00
Technology	13,000.00	0.00	2,286.26	17.59	10,713.74
TOTAL Police	2,322,955.00	170,237.00	1,023,869.73	44.08	1,299,085.27
<u>Traffic Control</u>					
Personnel Services	6,197.00	110.46	878.52	14.18	5,318.48
Supplies & Expenses	26,903.00	1,105.35	6,260.48	23.27	20,642.52
TOTAL Traffic Control	33,100.00	1,215.81	7,139.00	21.57	25,961.00
<u>Fire Protection</u>					
Personnel Services	1,305,162.00	131,947.10	606,353.26	46.46	698,808.74
Contractual Services	27,625.00	2,093.10	14,137.72	51.18	13,487.28
Supplies & Expenses	58,500.00	1,996.20	21,623.70	36.96	36,876.30
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Technology	5,000.00	316.67	3,410.48	68.21	1,589.52
TOTAL Fire Protection	1,396,287.00	136,353.07	645,525.16	46.23	750,761.84
<u>Fire Protection-Hydrants</u>					
Contractual Services	114,540.00	0.00	57,270.00	50.00	57,270.00
TOTAL Fire Protection-Hydrants	114,540.00	0.00	57,270.00	50.00	57,270.00
<u>Ambulance/EMS</u>					
Personnel Services	889,975.00	61,242.23	397,879.18	44.71	492,095.82
Contractual Services	25,875.00	3,494.76	14,115.56	54.55	11,759.44
Supplies & Expenses	76,150.00	3,550.74	33,487.29	43.98	42,662.71
Technology	2,500.00	316.67	2,073.79	82.95	426.21
TOTAL Ambulance/EMS	994,500.00	68,604.40	447,555.82	45.00	546,944.18
<u>Bldg. Inspection/Zoning</u>					
Personnel Services	96,113.00	7,160.66	42,357.09	44.07	53,755.91
Contractual Services	1,879.00	66.45	581.98	30.97	1,297.02
Supplies & Expenses	4,200.00	348.79	2,238.24	53.29	1,961.76
TOTAL Bldg. Inspection/Zoning	102,192.00	7,575.90	45,177.31	44.21	57,014.69
<u>City Sealer</u>					
Contractual Services	4,000.00	0.00	4,000.00	100.00	0.00
TOTAL City Sealer	4,000.00	0.00	4,000.00	100.00	0.00
<u>Engineering</u>					
Contractual Services	12,000.00	240.00	240.00	2.00	11,760.00
Technology	500.00	0.00	0.00	0.00	500.00
TOTAL Engineering	12,500.00	240.00	240.00	1.92	12,260.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JUNE 30TH, 2015

General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Street Commissioner</u>					
Personnel Services	86,641.00	6,407.60	38,863.76	44.86	47,777.24
Supplies & Expenses	<u>1,500.00</u>	<u>910.93</u>	<u>969.81</u>	<u>64.65</u>	<u>530.19</u>
TOTAL Street Commissioner	88,141.00	7,318.53	39,833.57	45.19	48,307.43
<u>Garage Maintenance</u>					
Personnel Services	1,283.00	0.00	0.00	0.00	1,283.00
Contractual Services	43,250.00	2,099.20	21,702.68	50.18	21,547.32
Supplies & Expenses	<u>10,000.00</u>	<u>1,176.25</u>	<u>13,247.73</u>	<u>132.48</u>	<u>(3,247.73)</u>
TOTAL Garage Maintenance	54,533.00	3,275.45	34,950.41	64.09	19,582.59
<u>Operations Support (M&E)</u>					
Personnel Services	225,679.00	20,737.48	103,471.30	45.85	122,207.70
Contractual Services	2,750.00	0.00	3,817.00	138.80	(1,067.00)
Supplies & Expenses	<u>356,700.00</u>	<u>13,567.10</u>	<u>145,934.87</u>	<u>40.91</u>	<u>210,765.13</u>
TOTAL Operations Support (M&E)	585,129.00	34,304.58	253,223.17	43.28	331,905.83
<u>Roads</u>					
Personnel Services	199,148.00	28,810.69	111,610.68	56.04	87,537.32
Supplies & Expenses	<u>99,000.00</u>	<u>2,147.93</u>	<u>8,458.36</u>	<u>8.54</u>	<u>90,541.64</u>
TOTAL Roads	298,148.00	30,958.62	120,069.04	40.27	178,078.96
<u>Street Cleaning</u>					
Personnel Services	46,461.00	4,528.34	17,999.54	38.74	28,461.46
Supplies & Expenses	<u>1,500.00</u>	<u>22.63</u>	<u>224.30</u>	<u>14.95</u>	<u>1,275.70</u>
TOTAL Street Cleaning	47,961.00	4,550.97	18,223.84	38.00	29,737.16
<u>Snow and Ice</u>					
Personnel Services	174,960.00	0.00	97,448.93	55.70	77,511.07
Contractual Services	1,500.00	0.00	810.00	54.00	690.00
Supplies & Expenses	<u>57,500.00</u>	<u>0.00</u>	<u>24,201.54</u>	<u>42.09</u>	<u>33,298.46</u>
TOTAL Snow and Ice	233,960.00	0.00	122,460.47	52.34	111,499.53
<u>Stormwater Maintenance</u>					
Personnel Services	13,330.00	5,729.77	12,331.84	92.51	998.16
Contractual Services	2,500.00	0.00	408.63	16.35	2,091.37
Supplies & Expenses	<u>15,000.00</u>	<u>0.00</u>	<u>51.96</u>	<u>0.35</u>	<u>14,948.04</u>
TOTAL Stormwater Maintenance	30,830.00	5,729.77	12,792.43	41.49	18,037.57
<u>Street Painting-Marking</u>					
Personnel Services	12,417.00	0.00	0.00	0.00	12,417.00
Supplies & Expenses	<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>
TOTAL Street Painting-Marking	22,417.00	0.00	0.00	0.00	22,417.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JUNE 30TH, 2015

General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Street Leave Expenses</u>					
Personnel Services	60,090.00	4,998.47	29,327.36	48.81	30,762.64
TOTAL Street Leave Expenses	60,090.00	4,998.47	29,327.36	48.81	30,762.64
<u>Street Lighting</u>					
Contractual Services	182,500.00	14,520.67	79,237.62	43.42	103,262.38
Capital Outlay	8,000.00	6,970.00	7,122.00	89.03	878.00
TOTAL Street Lighting	190,500.00	21,490.67	86,359.62	45.33	104,140.38
<u>Stormwater Plan/Const.</u>					
Contractual Services	7,000.00	1,000.00	6,125.00	87.50	875.00
Supplies & Expenses	500.00	0.00	0.00	0.00	500.00
TOTAL Stormwater Plan/Const.	7,500.00	1,000.00	6,125.00	81.67	1,375.00
<u>Airport</u>					
Personnel Services	0.00	0.00	102.58	0.00	(102.58)
Contractual Services	112,571.00	7,239.28	48,696.38	43.26	63,874.62
Supplies & Expenses	25,929.00	4,554.26	12,923.08	49.84	13,005.92
Special Services	1,000.00	162.91	874.22	87.42	125.78
TOTAL Airport	139,500.00	11,956.45	62,596.26	44.87	76,903.74
<u>Aviation Fuel</u>					
Special Services	0.00	20,954.87	32,671.63	0.00	(32,671.63)
TOTAL Aviation Fuel	0.00	20,954.87	32,671.63	0.00	(32,671.63)
<u>Transit</u>					
Personnel Services	401,162.00	27,367.05	176,558.03	44.01	224,603.97
Contractual Services	5,500.00	127.14	2,306.49	41.94	3,193.51
Supplies & Expenses	164,200.00	6,549.60	55,772.69	33.97	108,427.31
Fixed Charges	27,340.00	8,111.00	23,449.78	85.77	3,890.22
Technology	1,500.00	0.00	0.00	0.00	1,500.00
TOTAL Transit	599,702.00	42,154.79	258,086.99	43.04	341,615.01
<u>Garbage Collection</u>					
Personnel Services	146,443.00	10,554.97	66,506.30	45.41	79,936.70
Supplies & Expenses	98,600.00	8,454.35	37,326.40	37.86	61,273.60
Capital Outlay	31,500.00	1,831.74	11,610.79	36.86	19,889.21
TOTAL Garbage Collection	276,543.00	20,841.06	115,443.49	41.75	161,099.51
<u>Recycling</u>					
Personnel Services	151,916.00	9,271.68	59,004.36	38.84	92,911.64
Supplies & Expenses	44,775.00	339.26	18,422.71	41.15	26,352.29
TOTAL Recycling	196,691.00	9,610.94	77,427.07	39.36	119,263.93

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JUNE 30TH, 2015

General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Weed & Nuisance Control</u>					
Personnel Services	5,867.00	3,582.42	3,582.42	61.06	2,284.58
Supplies & Expenses	<u>250.00</u>	<u>140.35</u>	<u>140.35</u>	<u>56.14</u>	<u>109.65</u>
TOTAL Weed & Nuisance Control	6,117.00	3,722.77	3,722.77	60.86	2,394.23
<u>Health Officer</u>					
Personnel Services	3,660.00	0.00	1,830.06	50.00	1,829.94
Supplies & Expenses	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL Health Officer	3,760.00	0.00	1,830.06	48.67	1,929.94
<u>MACEC - Enrichment</u>					
Personnel Services	92,573.00	7,172.30	44,216.50	47.76	48,356.50
Contractual Services	500.00	0.00	0.00	0.00	500.00
Supplies & Expenses	<u>6,432.00</u>	<u>167.85</u>	<u>931.07</u>	<u>14.48</u>	<u>5,500.93</u>
TOTAL MACEC - Enrichment	99,505.00	7,340.15	45,147.57	45.37	54,357.43
<u>Library</u>					
Personnel Services	759,420.00	54,415.15	350,504.50	46.15	408,915.50
Contractual Services	54,900.00	5,404.68	25,926.11	47.22	28,973.89
Supplies & Expenses	33,425.00	4,277.44	21,971.70	65.73	11,453.30
Fixed Charges	7,400.00	0.00	1,770.00	23.92	5,630.00
Capital Outlay	0.00	375.80	1,420.80	0.00	(1,420.80)
Print Media - Library	55,050.00	3,201.41	21,646.66	39.32	33,403.34
Non-Print Media-Library	22,665.00	1,401.45	11,537.64	50.91	11,127.36
Technology	<u>41,433.00</u>	<u>9,495.31</u>	<u>27,780.47</u>	<u>67.05</u>	<u>13,652.53</u>
TOTAL Library	974,293.00	78,571.24	462,557.88	47.48	511,735.12
<u>Parks</u>					
Personnel Services	213,041.00	17,568.08	84,566.70	39.70	128,474.30
Contractual Services	32,500.00	2,779.60	7,165.80	22.05	25,334.20
Supplies & Expenses	36,638.00	3,177.60	14,186.24	38.72	22,451.76
Capital Outlay	<u>25,500.00</u>	<u>317.92</u>	<u>5,829.19</u>	<u>22.86</u>	<u>19,670.81</u>
TOTAL Parks	307,679.00	23,843.20	111,747.93	36.32	195,931.07
<u>Athletic Park Lights</u>					
Contractual Services	1,800.00	115.66	517.94	28.77	1,282.06
Supplies & Expenses	<u>200.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>
TOTAL Athletic Park Lights	2,000.00	115.66	517.94	25.90	1,482.06
<u>Ott's Park Lights</u>					
Contractual Services	1,400.00	110.34	491.93	35.14	908.07
Supplies & Expenses	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL Ott's Park Lights	1,500.00	110.34	491.93	32.80	1,008.07

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Attachment: Revenue and Expense Report (1137 : Revenue & Expense Report as of June 30, 2015)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JUNE 30TH, 2015

General Fund

Packet Pg. 26

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Lion's Park Lights</u>					
Contractual Services	1,400.00	0.00	0.00	0.00	1,400.00
Supplies & Expenses	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL Lion's Park Lights	1,500.00	0.00	0.00	0.00	1,500.00
<u>Recreation Programs</u>					
Personnel Services	189,646.00	13,940.43	61,937.17	32.66	127,708.83
Contractual Services	2,450.00	180.43	1,561.02	63.72	888.98
Supplies & Expenses	<u>41,500.00</u>	<u>1,467.38</u>	<u>14,521.57</u>	<u>34.99</u>	<u>26,978.43</u>
TOTAL Recreation Programs	233,596.00	15,588.24	78,019.76	33.40	155,576.24
<u>Marketing - PR</u>					
Personnel Services	2,875.00	213.12	213.12	7.41	2,661.88
Supplies & Expenses	<u>20,625.00</u>	<u>0.00</u>	<u>2,374.00</u>	<u>11.51</u>	<u>18,251.00</u>
TOTAL Marketing - PR	23,500.00	213.12	2,587.12	11.01	20,912.88
<u>Christmas Decorations</u>					
Personnel Services	2,848.00	0.00	708.04	24.86	2,139.96
Contractual Services	300.00	0.00	0.00	0.00	300.00
Supplies & Expenses	1,000.00	0.00	0.00	0.00	1,000.00
Capital Outlay	<u>3,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,000.00</u>
TOTAL Christmas Decorations	7,148.00	0.00	708.04	9.91	6,439.96
<u>Outside Agencies</u>					
Supplies & Expenses	<u>32,500.00</u>	<u>0.00</u>	<u>26,500.00</u>	<u>81.54</u>	<u>6,000.00</u>
TOTAL Outside Agencies	32,500.00	0.00	26,500.00	81.54	6,000.00
<u>CATV - MP3</u>					
Supplies & Expenses	<u>95,000.00</u>	<u>0.00</u>	<u>3,883.04</u>	<u>4.09</u>	<u>91,116.96</u>
TOTAL CATV - MP3	95,000.00	0.00	3,883.04	4.09	91,116.96
<u>MARC - Smith Center</u>					
Personnel Services	45,935.00	3,330.23	25,221.30	54.91	20,713.70
Contractual Services	61,069.00	3,773.54	33,027.54	54.08	28,041.46
Supplies & Expenses	36,050.00	1,053.98	12,193.06	33.82	23,856.94
Capital Outlay	<u>6,500.00</u>	<u>0.00</u>	<u>2,285.06</u>	<u>35.15</u>	<u>4,214.94</u>
TOTAL MARC - Smith Center	149,554.00	8,157.75	72,726.96	48.63	76,827.04
<u>Pool</u>					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Contractual Services	45,000.00	42.51	239.36	0.53	44,760.64
Supplies & Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Pool	45,000.00	42.51	239.36	0.53	44,760.64

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JUNE 30TH, 2015

General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Economic Development</u>					
Contractual Services	19,700.00	0.00	19,700.00	100.00	0.00
TOTAL Economic Development	19,700.00	0.00	19,700.00	100.00	0.00
<u>Transfers</u>					
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	11,390,761.00	795,338.65	5,217,075.96	45.80	6,173,685.04
REVENUES OVER/(UNDER) EXPENDITURES	35,000.00	(221,301.78)	(46,671.79)	0.00	81,671.79

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JUNE 30TH, 2015

Remedial Action-Landfill

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES =====					
<u>Remediation Action</u>					
Other Financing Sources	0.00	0.00	0.00	0.00	0.00
TOTAL Remediation Action	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL REVENUE	0.00	0.00	0.00	0.00	0.00
<hr/>					
EXPENDITURES =====					
<u>Remediation Action</u>					
Personnel Services	1,650.00	0.00	321.30	19.47	1,328.70
Contractual Services	20,600.00	325.80	5,501.34	26.71	15,098.66
Supplies & Expenses	250.00	0.00	0.00	0.00	250.00
TOTAL Remediation Action	22,500.00	325.80	5,822.64	25.88	16,677.36
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TOTAL EXPENDITURES	22,500.00	325.80	5,822.64	25.88	16,677.36
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REVENUES OVER/(UNDER) EXPENDITURES	(22,500.00)	(325.80)	(5,822.64)	0.00	(16,677.36)
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*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2015

Police - SRO

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES =====					
<u>Police-SRO</u>					
Taxes (or Utility Rev.)	49,950.00	0.00	49,950.00	100.00	0.00
Intergovernmental	<u>55,267.00</u>	<u>25,217.76</u>	<u>25,217.76</u>	<u>45.63</u>	<u>30,049.24</u>
TOTAL Police-SRO	105,217.00	25,217.76	75,167.76	71.44	30,049.24
<hr/>					
TOTAL REVENUE	105,217.00	25,217.76	75,167.76	71.44	30,049.24
=====					
EXPENDITURES =====					
<u>Police-SRO</u>					
Personnel Services	102,717.00	7,577.31	47,023.74	45.78	55,693.26
Supplies & Expenses	500.00	77.50	77.50	15.50	422.50
Fixed Charges	<u>2,000.00</u>	<u>1,998.00</u>	<u>1,998.00</u>	<u>99.90</u>	<u>2.00</u>
TOTAL Police-SRO	105,217.00	9,652.81	49,099.24	46.66	56,117.76
<hr/>					
TOTAL EXPENDITURES	105,217.00	9,652.81	49,099.24	46.66	56,117.76
=====					
REVENUES OVER/(UNDER) EXPENDITURES	0.00	15,564.95	26,068.52	0.00	(26,068.52)
=====					

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JUNE 30TH, 2015

Community Development

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
=====					
<u>CDBG Grants/Loans</u>					
Miscellaneous Revenues	<u>83,975.00</u>	<u>888.33</u>	<u>53,676.05</u>	<u>63.92</u>	<u>30,298.95</u>
TOTAL CDBG Grants/Loans	83,975.00	888.33	53,676.05	63.92	30,298.95
<u>Community Development</u>					
Taxes (or Utility Rev.)	38,744.00	0.00	38,744.00	100.00	0.00
Intergov Charges (Misc.)	<u>11,206.00</u>	<u>0.00</u>	<u>650.00</u>	<u>5.80</u>	<u>10,556.00</u>
TOTAL Community Development	49,950.00	0.00	39,394.00	78.87	10,556.00
<hr/>					
TOTAL REVENUE	<u>133,925.00</u>	<u>888.33</u>	<u>93,070.05</u>	<u>69.49</u>	<u>40,854.95</u>
=====					
EXPENDITURES					
=====					
<u>CDBG Grants/Loans</u>					
Special Services	<u>101,500.00</u>	<u>7,041.00</u>	<u>27,658.30</u>	<u>27.25</u>	<u>73,841.70</u>
TOTAL CDBG Grants/Loans	101,500.00	7,041.00	27,658.30	27.25	73,841.70
<u>Community Development</u>					
Personnel Services	46,233.00	3,539.72	21,645.93	46.82	24,587.07
Contractual Services	850.00	0.00	173.10	20.36	676.90
Supplies & Expenses	<u>2,867.00</u>	<u>111.76</u>	<u>763.26</u>	<u>26.62</u>	<u>2,103.74</u>
TOTAL Community Development	49,950.00	3,651.48	22,582.29	45.21	27,367.71
<hr/>					
TOTAL EXPENDITURES	<u>151,450.00</u>	<u>10,692.48</u>	<u>50,240.59</u>	<u>33.17</u>	<u>101,209.41</u>
=====					
REVENUES OVER/(UNDER) EXPENDITURES	(17,525.00)	(9,804.15)	42,829.46	0.00	(60,354.46)
=====					

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JUNE 30TH, 2015

Debt Service
Debt Service

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
=====					
<u>Taxes (or Utility Rev.)</u>					
40000-41010 Transfer from General	0.00	0.00	0.00	0.00	0.00
40000-41041 Transfer from TID	71,711.20	19,116.01	19,116.01	26.66	52,595.19
40000-41110 Tax Levy - Debt Service	<u>1,222,234.00</u>	<u>0.00</u>	<u>1,222,234.00</u>	<u>100.00</u>	<u>0.00</u>
TOTAL Taxes (or Utility Rev.)	1,293,945.20	19,116.01	1,241,350.01	95.94	52,595.19
<u>Miscellaneous Revenues</u>					
40000-48110 Interest - Debt Service Fund	0.00	0.00	0.00	0.00	0.00
40000-48250 Fed Stimulus - BAB	<u>13,388.00</u>	<u>0.00</u>	<u>13,371.22</u>	<u>99.87</u>	<u>16.78</u>
TOTAL Miscellaneous Revenues	13,388.00	0.00	13,371.22	99.87	16.78
<u>Other Financing Sources</u>					
40000-49110 Proceeds from LT Debt	0.00	0.00	0.00	0.00	0.00
40000-49120 Premium on Debt Insurance	0.00	0.00	0.00	0.00	0.00
40000-49200 Transfer-Prior Service DS	<u>13,000.00</u>	<u>0.00</u>	<u>12,828.00</u>	<u>98.68</u>	<u>172.00</u>
TOTAL Other Financing Sources	13,000.00	0.00	12,828.00	98.68	172.00
<hr/>					
TOTAL REVENUES	1,320,333.20	19,116.01	1,267,549.23	96.00	52,783.97
EXPENDITURES					
=====					
<u>Debt Service</u>					
50000-06-11750 GO 2006A - Prin. Equip	15,000.00	0.00	0.00	0.00	15,000.00
50000-06-11755 STL 2009-2 Equip	12,324.85	0.00	12,324.85	100.00	0.00
50000-06-11800 STL 2010-1 Prin BAB	44,000.00	0.00	44,000.00	100.00	0.00
50000-06-11900 GO 2013A - Fire Primarily	160,000.00	0.00	0.00	0.00	160,000.00
50000-06-11905 GO 2013B - Various	360,000.00	0.00	0.00	0.00	360,000.00
50000-06-12040 GO 2004 Prin- St./Park	70,000.00	0.00	0.00	0.00	70,000.00
50000-06-12043 STL 2009-1 -Prin Faciliti	12,335.88	0.00	12,335.88	100.00	0.00
50000-06-12045 SIB Prin.-W. Main St.	9,219.74	0.00	4,586.88	49.75	4,632.86
50000-06-12050 STL 2005 Prin.-Streets	13,676.48	0.00	13,676.48	100.00	0.00
50000-06-12065 STF 2011-1 BAB-10 Year	37,931.07	0.00	37,931.07	100.00	0.00
50000-06-12067 STF 2011-2 BAB-20 Year	23,797.28	0.00	23,797.28	100.00	0.00
50000-06-12075 GO 2006B Prin.-Streets	90,000.00	0.00	0.00	0.00	90,000.00
50000-06-12080 GO 2008B Prin.-Streets	35,000.00	0.00	0.00	0.00	35,000.00
50000-06-14067 STF 2011-2-TID #6 Princ	3,202.72	0.00	3,202.72	100.00	0.00
50000-06-14075 GO 2006B-TID #3-Prin.	10,000.00	0.00	0.00	0.00	10,000.00
50000-06-14080 GO 2008B-TID #4 Prin.	20,000.00	0.00	0.00	0.00	20,000.00
50000-06-14085 GO2013A - TID #5 Prin	1,489.36	0.00	0.00	0.00	1,489.36
50000-06-14090 GO2013A - TID #6 Prin	8,510.64	0.00	0.00	0.00	8,510.64
50000-06-18075 STL 2004 Prin.- Pension	20,888.43	0.00	20,888.43	100.00	0.00
50000-06-21750 GO 2006A - Int. Equipment	1,234.00	0.00	617.00	50.00	617.00
50000-06-21755 STL 2009-2 Int Equip	3,033.81	0.00	3,033.81	100.00	0.00
50000-06-21800 STL 2010-1 BAB Int.	9,022.50	0.00	9,022.50	100.00	0.00
50000-06-21900 GO2013 A - Fire Interest	131,455.00	0.00	65,727.50	50.00	65,727.50

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JUNE 30TH, 2015

Debt Service
Debt Service

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
50000-06-21905 GO 2013B - Various Int.	66,575.00	0.00	33,287.50	50.00	33,287.50
50000-06-22040 GO 2004 Int.- St./Park	18,940.00	0.00	9,470.00	50.00	9,470.00
50000-06-22043 STL 2009-1 - Int Faciliti	2,374.64	0.00	2,374.64	100.00	0.00
50000-06-22045 SIB Int.-W. Main St.	1,094.76	0.00	570.38	52.10	524.38
50000-06-22050 STL 2005 Int.-Streets	9,711.68	0.00	9,711.68	100.00	0.00
50000-06-22065 STF 2011-1 Int BAB-10 YR	9,023.26	0.00	9,023.26	100.00	0.00
50000-06-22067 STF 2011-2 Int BAB-20 YR	24,646.71	0.00	24,646.71	100.00	0.00
50000-06-22075 GO 2006B Int.-Streets	37,127.50	0.00	18,563.74	50.00	18,563.76
50000-06-22080 GO 2008B Int.-Streets	17,995.00	0.00	8,997.50	50.00	8,997.50
50000-06-24067 STF 2011-2 Int -TIF #6	3,317.04	0.00	3,317.04	100.00	0.00
50000-06-24075 GO 2006B Int.-TIF #3	4,445.00	0.00	2,222.50	50.00	2,222.50
50000-06-24080 GO 2008B Int.-TID #4	13,140.00	0.00	6,570.00	50.00	6,570.00
50000-06-24085 GO2013A Int, -TID #5	1,183.72	0.00	591.86	50.00	591.86
50000-06-24090 GO2013A Int. - TID #6	6,423.78	0.00	3,211.89	50.00	3,211.89
50000-06-28075 STL 2004 Int.- Pension	12,214.11	0.00	12,214.11	100.00	0.00
50000-06-32040 GO 2004 PA- St./Park	0.00	0.00	350.00	0.00	(350.00)
50000-06-38030 GO 2003 PA - Refund/Equip	0.00	0.00	0.00	0.00	0.00
50000-06-38075 GO 2006B PA - St./TIF/Sew	0.00	0.00	350.00	0.00	(350.00)
50000-06-38085 GO 2008B PA -St./TIF	0.00	0.00	350.00	0.00	(350.00)
50000-06-38087 GO2013A	0.00	0.00	350.00	0.00	(350.00)
50000-06-38090 GO 2013B	0.00	0.00	350.00	0.00	(350.00)
50000-06-38100 BAB Fed Paperwork	0.00	0.00	0.00	0.00	0.00
50000-06-40000 Debt Costs	0.00	0.00	0.00	0.00	0.00
50000-06-41000 Payment to Escrow	0.00	0.00	0.00	0.00	0.00
TOTAL Debt Service	1,320,333.96	0.00	397,667.21	30.12	922,666.75
<hr/>					
TOTAL EXPENDITURES	1,320,333.96	0.00	397,667.21	30.12	922,666.75
REVENUES OVER/(UNDER) EXPENDITURES	(0.76)	19,116.01	869,882.02	0.00	(869,882.78)
<hr/>					
FUND TOTAL REVENUES	1,320,333.20	19,116.01	1,267,549.23	96.00	52,783.97
FUND TOTAL EXPENDITURES	1,320,333.96	0.00	397,667.21	30.12	922,666.75
REVENUES OVER/(UNDER) EXPENDITURES	(0.76)	19,116.01	869,882.02	0.00	(869,882.78)
=====					

*** END OF REPORT ***

*** END OF REPORT ***

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2015

TID #3 - East Side

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
TID #3 - East Side					
Taxes (or Utility Rev.)	815,217.00	29,325.27	430,601.24	52.82	384,615.76
Intergovernmental	10,000.00	0.00	0.00	0.00	10,000.00
Miscellaneous Revenues	0.00	0.00	(9,000.00)	0.00	9,000.00
TOTAL TID #3 - East Side	825,217.00	29,325.27	421,601.24	51.09	403,615.76
TID #3 - Wal-Mart Dev.					
Miscellaneous Revenues	0.00	0.00	1,040.00	0.00	(1,040.00)
TOTAL TID #3 - Wal-Mart Dev.	0.00	0.00	1,040.00	0.00	(1,040.00)
TOTAL REVENUE	825,217.00	29,325.27	422,641.24	51.22	402,575.76
EXPENDITURES					
TID #3 - East Side					
Personnel Services	8,728.00	0.00	0.00	0.00	8,728.00
Contractual Services	53,150.00	4,450.00	11,949.94	22.48	41,200.06
Supplies & Expenses	300.00	0.00	0.00	0.00	300.00
Special Services	420,625.83	0.00	0.00	0.00	420,625.83
Fixed Charges	14,445.00	2,222.50	2,222.50	15.39	12,222.50
Capital Outlay	330,000.00	13,600.00	13,600.00	4.12	316,400.00
TOTAL TID #3 - East Side	827,248.83	20,272.50	27,772.44	3.36	799,476.39
TID #3 - Wal-Mart Dev.					
Capital Outlay	0.00	0.00	871.50	0.00	(871.50)
TOTAL TID #3 - Wal-Mart Dev.	0.00	0.00	871.50	0.00	(871.50)
TOTAL EXPENDITURES	827,248.83	20,272.50	28,643.94	3.46	798,604.89
REVENUES OVER/(UNDER) EXPENDITURES	(2,031.83)	9,052.77	393,997.30	0.00	(396,029.13)

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2015

TID #4 - Thielman/P Ridge

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES =====					
<u>TID #4 -Thielman/P Ridge</u>					
Taxes (or Utility Rev.)	124,087.00	92.73	49,646.19	40.01	74,440.81
Intergovernmental	1,000.00	0.00	0.00	0.00	1,000.00
Miscellaneous Revenues	<u>0.00</u>	<u>0.00</u>	<u>(9,000.00)</u>	<u>0.00</u>	<u>9,000.00</u>
TOTAL TID #4 -Thielman/P Ridge	125,087.00	92.73	40,646.19	32.49	84,440.81
<hr/>					
TOTAL REVENUE	125,087.00	92.73	40,646.19	32.49	84,440.81
=====					
EXPENDITURES =====					
<u>TID #4 -Thielman/P Ridge</u>					
Personnel Services	8,228.00	0.00	0.00	0.00	8,228.00
Contractual Services	40,400.00	350.00	1,250.00	3.09	39,150.00
Special Services	100,000.00	0.00	0.00	0.00	100,000.00
Fixed Charges	33,500.00	6,570.00	6,570.00	19.61	26,930.00
Capital Outlay	<u>88,500.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>1.13</u>	<u>87,500.00</u>
TOTAL TID #4 -Thielman/P Ridge	270,628.00	7,920.00	8,820.00	3.26	261,808.00
<hr/>					
TOTAL EXPENDITURES	270,628.00	7,920.00	8,820.00	3.26	261,808.00
=====					
REVENUES OVER/(UNDER) EXPENDITURES	(145,541.00)	(7,827.27)	31,826.19	0.00	(177,367.19)
=====					

*** END OF REPORT ***

6.1.b

7-20

Attachment: Revenue and Expense Report (1137 : Revenue & Expense Report as of June 30, 2015)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JUNE 30TH, 2015

Packet Pg. 35

TID #5 - Hwy 107/Taylor

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES =====					
<u>TID #5 - Hwy 107/Taylor</u>					
Taxes (or Utility Rev.)	112,993.00	0.00	12,993.00	11.50	100,000.00
Intergovernmental	<u>50.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>50.00</u>
TOTAL TID #5 - Hwy 107/Taylor	113,043.00	0.00	12,993.00	11.49	100,050.00
<hr/>					
TOTAL REVENUE	<u>113,043.00</u>	<u>0.00</u>	<u>12,993.00</u>	<u>11.49</u>	<u>100,050.00</u>
EXPENDITURES =====					
<u>TID #5 - Hwy 107/Taylor</u>					
Personnel Services	4,157.00	0.00	0.00	0.00	4,157.00
Contractual Services	10,000.00	250.00	900.00	9.00	9,100.00
Special Services	25,000.00	0.00	0.00	0.00	25,000.00
Fixed Charges	2,622.00	591.86	591.86	22.57	2,030.14
Capital Outlay	<u>107,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>107,500.00</u>
TOTAL TID #5 - Hwy 107/Taylor	149,279.00	841.86	1,491.86	1.00	147,787.14
<hr/>					
TOTAL EXPENDITURES	<u>149,279.00</u>	<u>841.86</u>	<u>1,491.86</u>	<u>1.00</u>	<u>147,787.14</u>
REVENUES OVER/(UNDER) EXPENDITURES	<u>(36,236.00)</u>	<u>(841.86)</u>	<u>11,501.14</u>	<u>0.00</u>	<u>(47,737.14)</u>

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JUNE 30TH, 2015

TID #6 - Downtown

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
=====					
<u>TID #6 - Downtown</u>					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Intergovernmental	3,500.00	0.00	0.00	0.00	3,500.00
Miscellaneous Revenues	750.00	0.00	1,270.98	169.46	(520.98)
TOTAL TID #6 - Downtown	4,250.00	0.00	1,270.98	29.91	2,979.02
<u>TID #6 - Lincoln House</u>					
Miscellaneous Revenues	1.00	0.00	0.00	0.00	1.00
TOTAL TID #6 - Lincoln House	1.00	0.00	0.00	0.00	1.00
<hr/>					
TOTAL REVENUE	4,251.00	0.00	1,270.98	29.90	2,980.02
=====					
EXPENDITURES					
=====					
<u>TID #6 - Downtown</u>					
Personnel Services	17,112.00	0.00	210.37	1.23	16,901.63
Contractual Services	57,900.00	2,300.00	40,557.94	70.05	17,342.06
Special Services	301,000.00	262.40	53,941.10	17.92	247,058.90
Fixed Charges	21,554.00	9,731.65	9,731.65	45.15	11,822.35
Capital Outlay	20,000.00	14,080.00	14,680.00	73.40	5,320.00
TOTAL TID #6 - Downtown	417,566.00	26,374.05	119,121.06	28.53	298,444.94
<u>TID #6 - Lincoln House</u>					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Contractual Services	1,500.00	0.00	0.00	0.00	1,500.00
Supplies & Expenses	0.00	0.00	0.00	0.00	0.00
Special Services	5,000.00	0.00	0.00	0.00	5,000.00
TOTAL TID #6 - Lincoln House	6,500.00	0.00	0.00	0.00	6,500.00
<hr/>					
TOTAL EXPENDITURES	424,066.00	26,374.05	119,121.06	28.09	304,944.94
=====					
REVENUES OVER/(UNDER) EXPENDITURES	(419,815.00)	(26,374.05)	(117,850.08)	0.00	(301,964.92)
=====					

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JUNE 30TH, 2015

TID #7 - N Center Ave

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES =====					
<u>TID #7 - N Center Ave</u>					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Intergovernmental	41,750.00	0.00	0.00	0.00	41,750.00
Miscellaneous Revenues	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>
TOTAL TID #7 - N Center Ave	46,750.00	0.00	0.00	0.00	46,750.00
<hr/>					
TOTAL REVENUE	<u>46,750.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>46,750.00</u>
EXPENDITURES =====					
<u>TID #7 - N Center Ave</u>					
Personnel Services	6,893.00	0.00	0.00	0.00	6,893.00
Contractual Services	26,150.00	520.00	1,716.30	6.56	24,433.70
Special Services	250,000.00	116.33	116.33	0.05	249,883.67
Capital Outlay	<u>51,000.00</u>	<u>16,812.75</u>	<u>28,237.50</u>	<u>55.37</u>	<u>22,762.50</u>
TOTAL TID #7 - N Center Ave	334,043.00	17,449.08	30,070.13	9.00	303,972.87
<hr/>					
TOTAL EXPENDITURES	<u>334,043.00</u>	<u>17,449.08</u>	<u>30,070.13</u>	<u>9.00</u>	<u>303,972.87</u>
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	<u>(287,293.00)</u>	<u>(17,449.08)</u>	<u>(30,070.13)</u>	<u>0.00</u>	<u>(257,222.87)</u>

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JUNE 30TH, 2015

TID #8 - West Side

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
=====					
<u>TID #8 - West Side</u>					
Taxes (or Utility Rev.)	350,000.00	0.00	0.00	0.00	350,000.00
Intergovernmental	1,250.00	0.00	0.00	0.00	1,250.00
Miscellaneous Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL TID #8 - West Side	351,250.00	0.00	0.00	0.00	351,250.00
<u>TID #8 -River Bend Trail</u>					
Taxes (or Utility Rev.)	40,000.00	0.00	0.00	0.00	40,000.00
Intergovernmental	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	<u>0.00</u>	<u>0.00</u>	<u>16,894.22</u>	<u>0.00</u>	<u>(16,894.22)</u>
TOTAL TID #8 -River Bend Trail	40,000.00	0.00	16,894.22	42.24	23,105.78
<u>TID #8 - 201 S Prospect</u>					
Intergovernmental	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL TID #8 - 201 S Prospect	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL REVENUE	<u>391,250.00</u>	<u>0.00</u>	<u>16,894.22</u>	<u>4.32</u>	<u>374,355.78</u>
<hr/>					
EXPENDITURES					
=====					
<u>TID #8 - West Side</u>					
Personnel Services	14,271.00	0.00	69.04	0.48	14,201.96
Contractual Services	39,250.00	4,460.10	14,300.93	36.44	24,949.07
Special Services	257,000.00	0.00	9,675.00	3.76	247,325.00
Capital Outlay	<u>20,000.00</u>	<u>13,200.00</u>	<u>13,200.00</u>	<u>66.00</u>	<u>6,800.00</u>
TOTAL TID #8 - West Side	330,521.00	17,660.10	37,244.97	11.27	293,276.03
<u>TID #8 -River Bend Trail</u>					
Capital Outlay	<u>40,000.00</u>	<u>14.15</u>	<u>17,690.87</u>	<u>44.23</u>	<u>22,309.13</u>
TOTAL TID #8 -River Bend Trail	40,000.00	14.15	17,690.87	44.23	22,309.13
<u>TID #8 - 201 S Prospect</u>					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Special Services	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL TID #8 - 201 S Prospect	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL EXPENDITURES	<u>370,521.00</u>	<u>17,674.25</u>	<u>54,935.84</u>	<u>14.83</u>	<u>315,585.16</u>
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	<u>20,729.00</u>	<u>(17,674.25)</u>	<u>(38,041.62)</u>	<u>0.00</u>	<u>58,770.62</u>
<hr/>					

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2015

TID#9 -WI River/S Center

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
=====					
<u>TID #9-WI River/S Center</u>					
Intergovernmental	4,500.00	0.00	0.00	0.00	4,500.00
TOTAL TID #9-WI River/S Center	4,500.00	0.00	0.00	0.00	4,500.00
<u>TID #9-Former D&L</u>					
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL TID #9-Former D&L	0.00	0.00	0.00	0.00	0.00
<u>TID #9-DC Motors</u>					
Miscellaneous Revenues	0.00	0.00	29,560.00	0.00	(29,560.00)
TOTAL TID #9-DC Motors	0.00	0.00	29,560.00	0.00	(29,560.00)
<hr/>					
TOTAL REVENUE	4,500.00	0.00	29,560.00	656.89	(25,060.00)
=====					
EXPENDITURES					
=====					
<u>TID #9-WI River/S Center</u>					
Personnel Services	6,511.00	0.00	0.00	0.00	6,511.00
Contractual Services	20,550.00	520.00	3,820.05	18.59	16,729.95
Special Services	65,000.00	0.00	0.00	0.00	65,000.00
Capital Outlay	20,000.00	13,200.00	13,200.00	66.00	6,800.00
TOTAL TID #9-WI River/S Center	112,061.00	13,720.00	17,020.05	15.19	95,040.95
<u>TID #9-Former D&L</u>					
Personnel Services	7,800.00	0.00	0.00	0.00	7,800.00
Contractual Services	2,500.00	0.00	0.00	0.00	2,500.00
Supplies & Expenses	0.00	0.00	0.00	0.00	0.00
Special Services	0.00	0.00	0.00	0.00	0.00
Capital Outlay	5,000.00	0.00	0.00	0.00	5,000.00
TOTAL TID #9-Former D&L	15,300.00	0.00	0.00	0.00	15,300.00
<u>TID #9-DC Motors</u>					
Contractual Services	50,000.00	26.36	26.36	0.05	49,973.64
Special Services	150,000.00	0.00	35.00	0.02	149,965.00
Capital Outlay	0.00	0.00	29,530.00	0.00	(29,530.00)
TOTAL TID #9-DC Motors	200,000.00	26.36	29,591.36	14.80	170,408.64
<hr/>					
TOTAL EXPENDITURES	327,361.00	13,746.36	46,611.41	14.24	280,749.59
=====					
REVENUES OVER/(UNDER) EXPENDITURES	(322,861.00)	(13,746.36)	(17,051.41)	0.00	(305,809.59)
=====					

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JUNE 30TH, 2015

Capital Projects

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES =====					
<u>Non-Departmental</u>					
Taxes (or Utility Rev.)	211,200.00	646.61	212,850.86	100.78	(1,650.86)
Specials (Utility Rev.)	95,000.00	0.00	0.00	0.00	95,000.00
Intergovernmental	216,000.00	0.00	0.00	0.00	216,000.00
Public Charges-Services	0.00	0.00	180.00	0.00	(180.00)
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Non-Departmental	522,200.00	646.61	213,030.86	40.79	309,169.14
<u>Fire Station</u>					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	<u>350,000.00</u>	<u>348,720.00</u>	<u>348,720.00</u>	<u>99.63</u>	<u>1,280.00</u>
TOTAL Fire Station	350,000.00	348,720.00	348,720.00	99.63	1,280.00
<hr/>					
TOTAL REVENUE	872,200.00	349,366.61	561,750.86	64.41	310,449.14
=====					
EXPENDITURES =====					
<u>Fire Station</u>					
Capital Outlay	<u>0.00</u>	<u>1,108.80</u>	<u>4,894.95</u>	<u>0.00</u>	<u>(4,894.95)</u>
TOTAL Fire Station	0.00	1,108.80	4,894.95	0.00	(4,894.95)
<u>Streets - Sealcoat</u>					
Personnel Services	25,276.00	0.00	0.00	0.00	25,276.00
Supplies & Expenses	<u>105,375.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>105,375.00</u>
TOTAL Streets - Sealcoat	130,651.00	0.00	0.00	0.00	130,651.00
<u>Capital Outlay/Projects</u>					
Personnel Services	0.00	0.00	66.68	0.00	(66.68)
Capital Outlay	<u>2,179,200.00</u>	<u>40,759.89</u>	<u>240,245.83</u>	<u>11.02</u>	<u>1,938,954.17</u>
TOTAL Capital Outlay/Projects	2,179,200.00	40,759.89	240,312.51	11.03	1,938,887.49
<u>Financing Costs</u>					
Debt Service	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Financing Costs	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL EXPENDITURES	2,309,851.00	41,868.69	245,207.46	10.62	2,064,643.54
=====					
REVENUES OVER/(UNDER) EXPENDITURES	(1,437,651.00)	307,497.92	316,543.40	0.00	(1,754,194.40)
=====					

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JUNE 30TH, 2015

Water Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES =====					
<u>Non-Departmental</u>					
Taxes (or Utility Rev.)	87,306.00	9,061.82	44,512.29	50.98	42,793.71
Specials (Utility Rev.)	(438.00)	0.00	0.00	0.00	(438.00)
Public Charges-Services	1,367,169.00	120,910.69	665,896.59	48.71	701,272.41
Intergov Charges (Misc.)	22,125.00	1,437.16	5,899.65	26.67	16,225.35
Miscellaneous Revenues	<u>2,750.00</u>	<u>141.48</u>	<u>835.50</u>	<u>30.38</u>	<u>1,914.50</u>
TOTAL Non-Departmental	1,478,912.00	131,551.15	717,144.03	48.49	761,767.97
<hr/>					
TOTAL REVENUE	1,478,912.00	131,551.15	717,144.03	48.49	761,767.97
=====					
EXPENDITURES =====					
<u>Non-Departmental</u>					
Work Orders - Utility	<u>335,000.00</u>	<u>2,198.99</u>	<u>29,372.74</u>	<u>8.77</u>	<u>305,627.26</u>
TOTAL Non-Departmental	335,000.00	2,198.99	29,372.74	8.77	305,627.26
<u>Pumping Expenses</u>					
	<u>76,250.00</u>	<u>6,621.75</u>	<u>35,507.86</u>	<u>46.57</u>	<u>40,742.14</u>
TOTAL Pumping Expenses	76,250.00	6,621.75	35,507.86	46.57	40,742.14
<u>Water Treatment Expenses</u>					
	<u>107,500.00</u>	<u>9,211.14</u>	<u>27,083.72</u>	<u>25.19</u>	<u>80,416.28</u>
TOTAL Water Treatment Expenses	107,500.00	9,211.14	27,083.72	25.19	80,416.28
<u>Trans & Distribution Exp</u>					
	<u>208,500.00</u>	<u>19,587.88</u>	<u>111,377.97</u>	<u>53.42</u>	<u>97,122.03</u>
TOTAL Trans & Distribution Exp	208,500.00	19,587.88	111,377.97	53.42	97,122.03
<u>Customer Accts Expenses</u>					
	<u>55,500.00</u>	<u>4,959.76</u>	<u>30,205.15</u>	<u>54.42</u>	<u>25,294.85</u>
TOTAL Customer Accts Expenses	55,500.00	4,959.76	30,205.15	54.42	25,294.85
<u>Admin & General Expenses</u>					
	<u>274,542.00</u>	<u>36,417.68</u>	<u>137,229.76</u>	<u>49.98</u>	<u>137,312.24</u>
TOTAL Admin & General Expenses	274,542.00	36,417.68	137,229.76	49.98	137,312.24
<u>Contract Work</u>					
	<u>3,500.00</u>	<u>290.98</u>	<u>933.03</u>	<u>26.66</u>	<u>2,566.97</u>
TOTAL Contract Work	3,500.00	290.98	933.03	26.66	2,566.97

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2015

Water Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Depreciation</u>					
TOTAL Depreciation	370,500.00	0.00	0.00	0.00	370,500.00
	370,500.00	0.00	0.00	0.00	370,500.00
<u>Taxes</u>					
TOTAL Taxes	347,379.00	1,991.77	366,012.03	105.36	(18,633.03)
	347,379.00	1,991.77	366,012.03	105.36	(18,633.03)
<u>Debt Service</u>					
TOTAL Debt Service	34,050.00	0.00	16,995.63	49.91	17,054.37
	34,050.00	0.00	16,995.63	49.91	17,054.37
<hr/>					
TOTAL EXPENDITURES	1,812,721.00	81,279.95	754,717.89	41.63	1,058,003.11
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	(333,809.00)	50,271.20	(37,573.86)	0.00	(296,235.14)
	=====	=====	=====	=====	=====

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JUNE 30TH, 2015

Sewer Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
=====					
<u>Non-Departmental</u>					
Taxes (or Utility Rev.)	3,250.00	327.72	1,604.65	49.37	1,645.35
Specials (Utility Rev.)	125.00	0.00	0.00	0.00	125.00
Intergov Charges (Misc.)	7,500.00	303.88	3,058.34	40.78	4,441.66
Miscellaneous Revenues	750.00	0.00	985.54	131.41	(235.54)
Public Charges-Services	1,440,000.00	144,384.53	711,605.13	49.42	728,394.87
Other Charges-Services	<u>122,500.00</u>	<u>6,479.61</u>	<u>55,456.71</u>	<u>45.27</u>	<u>67,043.29</u>
TOTAL Non-Departmental	1,574,125.00	151,495.74	772,710.37	49.09	801,414.63
<hr/>					
TOTAL REVENUE	1,574,125.00	151,495.74	772,710.37	49.09	801,414.63
=====					
EXPENDITURES					
=====					
<u>Non-Departmental</u>					
Work Orders - Utility	<u>592,500.00</u>	<u>64,521.16</u>	<u>78,014.94</u>	<u>13.17</u>	<u>514,485.06</u>
TOTAL Non-Departmental	592,500.00	64,521.16	78,014.94	13.17	514,485.06
<u>Contract Work</u>					
	<u>500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>
TOTAL Contract Work	500.00	0.00	0.00	0.00	500.00
<u>Taxes - SS/Medicare</u>					
	<u>27,129.00</u>	<u>2,105.58</u>	<u>13,081.55</u>	<u>48.22</u>	<u>14,047.45</u>
TOTAL Taxes - SS/Medicare	27,129.00	2,105.58	13,081.55	48.22	14,047.45
<u>Operations</u>					
	<u>254,000.00</u>	<u>20,025.85</u>	<u>122,401.82</u>	<u>48.19</u>	<u>131,598.18</u>
TOTAL Operations	254,000.00	20,025.85	122,401.82	48.19	131,598.18
<u>Maintenance</u>					
	<u>234,250.00</u>	<u>16,511.27</u>	<u>81,288.07</u>	<u>34.70</u>	<u>152,961.93</u>
TOTAL Maintenance	234,250.00	16,511.27	81,288.07	34.70	152,961.93
<u>Customer Accts Expenses</u>					
	<u>65,000.00</u>	<u>6,781.03</u>	<u>37,634.59</u>	<u>57.90</u>	<u>27,365.41</u>
TOTAL Customer Accts Expenses	65,000.00	6,781.03	37,634.59	57.90	27,365.41
<u>Admin & General Expenses</u>					
	<u>370,236.00</u>	<u>40,667.66</u>	<u>150,044.23</u>	<u>40.53</u>	<u>220,191.77</u>
TOTAL Admin & General Expenses	370,236.00	40,667.66	150,044.23	40.53	220,191.77

Statewide Services, Inc.

Claim Division

1241 John Q. Hammons Dr.
P.O. Box 5555
Madison, WI 53705-0555
877-204-9712

July 8, 2015

City of Merrill
Attn: Kathy Seubert
1004 E 1st St
Merrill WI 54452

Program: League of Wisconsin Municipalities Mutual Insurance
Our Insured: City of Merrill
Date of loss: 06/22/2015
Our Claim # WM000350140100
Claimant: John Thiel Jr.
W1771 Cty Hwy P
Merrill WI 54452

Dear Ms. Seubert,

Statewide Services, Inc. administers the claims for the League of Wisconsin Municipalities Mutual Insurance which insures the City of Merrill. We are in receipt of the claim submitted by Mr. Thiel for damage to his vehicle.

We have reviewed the matter and recommend that the City of Merrill deny this claim pursuant to the Wisconsin statute for disallowance of claim 893.80(lg). The disallowance will shorten the statute of limitations period to six (6) months.

Our denial is based on the fact that the investigation revealed no negligence on behalf of the City. The City did not have prior actual or constructive notice of the lack of signage alerting drivers to slow at the gravel patch on Center Avenue on June 22nd. The City Streets Department maintains it placed a "slow" sign at the site on June 12th and it remained there until after the street was repaved.

Please submit the disallowance directly to the claimant at the above address. The disallowance should be sent certified or registered mail and must be received by the claimant within 120 days after you receive Notice of Claim. Please send a copy of the disallowance to Statewide Services Inc. Claims.

Attachment: Insurance Company Letter of Disallowance John Thiel Claim (1164 : Insurance claim filed by John Thiel Jr. for car damage)

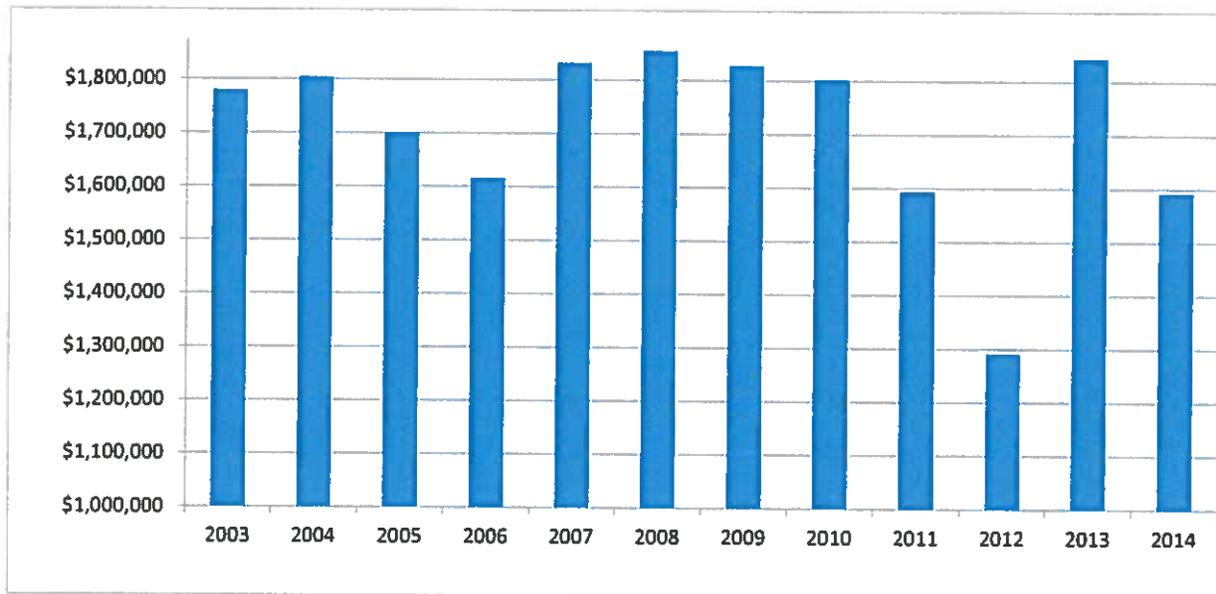
Sincerely,

Sarah Dorr
PO Box 5555
Madison, WI. 53705-0555
800-545-2190 Phone
800-854-1537 Fax
sdorr@statewidesvcs.com

CC: Bill Barnes

Attachment: Insurance Company Letter of Disallowance John Thiel Claim (1164 : Insurance claim filed by John Thiel Jr. for car damage)

City of Merrill - Undesignated General Fund Balance



As of 12/31st	Undesignated General Fund	Undesignated Change	
2003	\$1,780,590	(\$87,354)	
2004	\$1,805,016	\$24,426	WRS Prior Service Liability paid off 1/2004
2005	\$1,700,091	(\$104,925)	General Fund Offset included in 2005 Budget
2006	\$1,616,388	(\$83,703)	Of which (\$52,181) - Manufacturing Tax Refunds
2007	\$1,832,655	\$216,267	From Interest Income and position vacancies
2008	\$1,855,618	\$22,963	
2009	\$1,829,333 *	(\$26,285)	**Adjusted BAB 2010 & \$161,535 Debt Service
2010	\$1,803,202	(\$26,131)	
2011	\$1,594,870	(\$208,332)	\$150,000 to payoff GO1998 two-years early
2012	\$1,292,555 **	(\$302,315)	
2013	\$1,844,266	\$551,711	
2014	\$1,593,095	(\$251,171)	Adjusted for planned \$625,000 borrowing in 2015
Undesignated Balance is:			
2015 Budget	\$11,690,655	13.6%	of 2015 Operations Budget

*Adjusted from Schenck Management Report amount of \$1,369,558 for Build America Bonds (BAB) proceeds - \$199,500 in Jan. 2010 and \$260,275 for 2009 infrastructure received in Dec. 2010.

**Adjusted by \$1,185,263 borrowing reimbursements (Series 2013A/2013B) - from \$107,292 Schenck balance

MANAGEMENT COMMUNICATIONS
CITY OF MERRILL, WISCONSIN
DECEMBER 31, 2014

CITY OF MERRILL, WISCONSIN
December 31, 2014

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Attachment: Audit - Management Letter (1081 : 2014 Audit Presentation by Schenck SC representatives)



To the City Council
City of Merrill
Merrill, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Merrill, Wisconsin (the "City") for the year ended December 31, 2014. The City's financial statements, including our report thereon dated May 29, 2014, are presented in a separate audit report document. Professional standards require that we provide you with the following information related to our audit.

Our Responsibilities Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the City's compliance with those requirements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our correspondence about planning matters.

Significant Audit Findings

Consideration of Internal Control

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control. Our report on internal control over financial reporting and on compliance and other matters is presented on pages 38 – 39 of the annual report.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control, that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the City's internal control to be a significant deficiency:

Finding 2014-001 Preparation of Annual Financial Report

This finding is described in detail in the schedule of findings and responses on page 40 of the annual report.

The City's written response to the significant deficiency identified in our audit has not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2014. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. To the best of our knowledge, all significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates included in the financial statements were:

Depreciable Life of Capital Assets

- Management's estimate of the depreciable life of the capital assets is based upon analysis of the expected useful life of the capital assets. We evaluated the key factors and assumptions and the consistency in these factors and assumptions used to develop the depreciable life in determining that it is reasonable in relation to the financial statements taken as a whole.

Accumulated Sick Leave

- Management's estimate of accumulated sick leave is based upon analysis of the employees sick leave balance. We evaluated the key factors and assumptions and the consistency in these factors and assumptions used to develop the liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Unbilled Utility Revenue

- Management's estimate of unbilled utility revenue is based upon a prorated calculation of the billing registers for the first quarter of 2015. We evaluated key factors and assumptions and the consistency in these factors and assumptions used to develop the receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The financial statements reflect all accounting adjustments proposed during our audit. The adjustments included various end of year payable, receivable and reclassification entries. These entries are considered routine in nature and normally do not vary significantly from year to year. Copies of the audit adjustments are available from management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 29, 2015. The management representation letter follows this communication.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and, to the best of our knowledge, our responses were not a condition to our retention.

Other Matters

We were engaged to report on combining statements of the nonmajor governmental funds, which accompany the financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the City Council, and management of City of Merrill and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



Certified Public Accountants
Green Bay, Wisconsin
May 29, 2015

SUMMARY FINANCIAL INFORMATION

1. City Governmental Fund Balances

Presented below is a summary of the various City governmental fund balances on December 31, 2014, including a comparison to the prior year. This information is provided for assisting management in assessing financial results for 2014 and for indicating financial resources available at the start of the 2015 budget year.

	12/31/14	12/31/13
General Fund		
Nonspendable		
Inventories and prepaid items	\$ 142,527	\$ 120,297
Restricted		
Capital improvements	208,346	649,873
Committed for		
Nonlapsing reserves	2,283,880	1,474,598
Unassigned	968,095	1,844,266
Total Fund Balance	3,602,848	4,089,034
Special Revenue Funds		
Community development block grant		
Restricted for community development	382,174	358,075
Library		
Restricted for library endowment	504,016	504,085
Remedial action		
Nonspendable for long-term advances	278,513	302,100
Restricted for landfill monitoring	196,924	181,286
Total Remedial action	475,437	483,386
Total Special Revenue Funds	1,361,627	1,345,546
Debt Service Fund		
Restricted for debt service	1,168	29,791
Capital Projects Funds		
Restricted for TID project plan		
TIF No. 3	393,797	270,548
TIF No. 4	-	163,620
TIF No. 5	6,168	-
Unassigned		
TIF No. 4	(232,328)	-
TIF No. 5	-	(2,176)
TIF No. 6	(673,078)	(439,488)
TIF No. 7	(56,548)	(33,775)
TIF No. 8	(622,709)	(597,473)
TIF No. 9	(59,777)	(15,817)
Total Capital Projects Funds	(1,244,475)	(654,561)
Total Governmental Fund Balances	\$ 3,721,168	\$ 4,809,810

Attachment: Audit - Management Letter (1081 : 2014 Audit Presentation by Schenck SC representatives)

1. City Governmental Fund Balances (Continued)

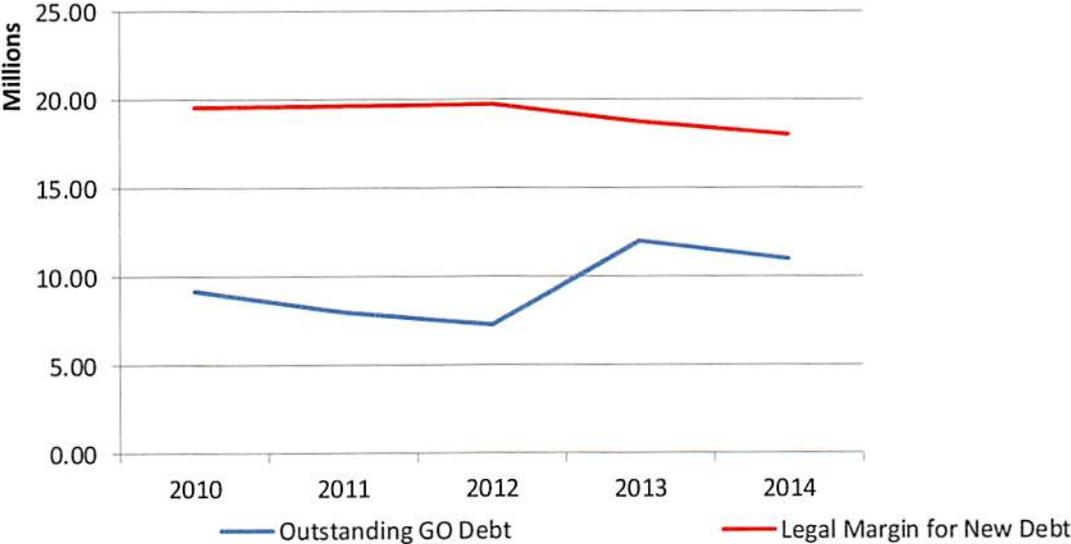
General Fund

Overall general fund decreased by \$486,186 with unassigned fund balance of \$968,095, as noted on the prior page. As discussed in the debt service fund comment below, \$330,000 of the fund balance was transferred to the City's debt service fund to cover a shortfall. In addition, the general fund is currently advancing funds to TID capital projects funds with deficit cash positions, providing the financing source for project plan expenditures. If these advances are not anticipated to be repaid within a year, or borrowing reimbursements made portions of the general fund balance should be segregated and shown as not available for appropriation, as they are committed to covering cash deficits of these funds.

Debt Service Fund

By bond ordinance, the City is required to levy an irrevocable property tax levy equal to the outstanding general obligation due in the upcoming year. For the 2014 budget, the debt service fund levy was not sufficient to finance the amounts due. A general fund transfer of \$330,000 was made. Additional analysis of the City's debt position follows:

Debt Limit to Outstanding Debt

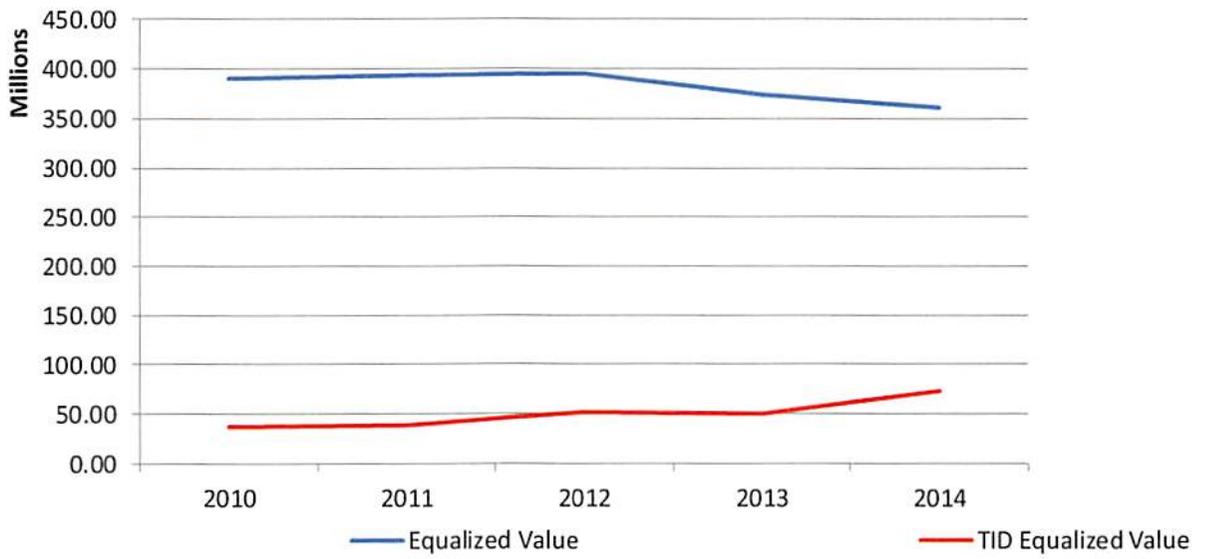


Legal margin for new debt is 5% of equalized value of the City. The graph below shows equalized value decreased 7.6% over a five year span from 2010 to 2014. TIF equalized value however has doubled in the same five year span and has increased from 9.42% to 20.3% of the City's overall equalized value.

Attachment: Audit - Management Letter (1081 : 2014 Audit Presentation by Schenck SC representatives)

1. City Governmental Fund Balances (Continued)

Total Equalized Value and TIF Equalized Value



Attachment: Audit - Management Letter (1081 : 2014 Audit Presentation by Schenck SC representatives)

2. Water Utility Operating Results

A comparative summary of the water utility's operating results for the years ending December 31, 2014 and 2013 follows:

	2014	2013
Operating Revenues		
Charges for services	\$ 1,378,740	\$ 1,270,474
Other	103,572	106,097
Total Operating Revenues	<u>1,482,312</u>	<u>1,376,571</u>
Operating Expenses		
Operation and maintenance	822,853	682,885
Depreciation	368,832	357,334
Total Operating Expenses	<u>1,191,685</u>	<u>1,040,219</u>
Operating Income	<u>290,627</u>	<u>336,352</u>
Nonoperating Revenues (Expenses)		
Interest income	2,634	2,608
Merchandising and jobbing	14,798	6,168
Interest and fiscal charges	(34,269)	(33,529)
Total Nonoperating Revenues (Expenses)	<u>(16,837)</u>	<u>(24,753)</u>
Income before transfers and contributions	273,790	311,599
Capital contributions	9,004	-
Transfers out - payment in lieu of taxes	(354,736)	(326,026)
Change in Net Position	<u>\$ (71,942)</u>	<u>\$ (14,427)</u>

The City's water utility reported an operating income of \$290,627 compared to \$336,352 for the prior year. To further evaluate the operating activities, we have calculated the water utility's rate of return below.

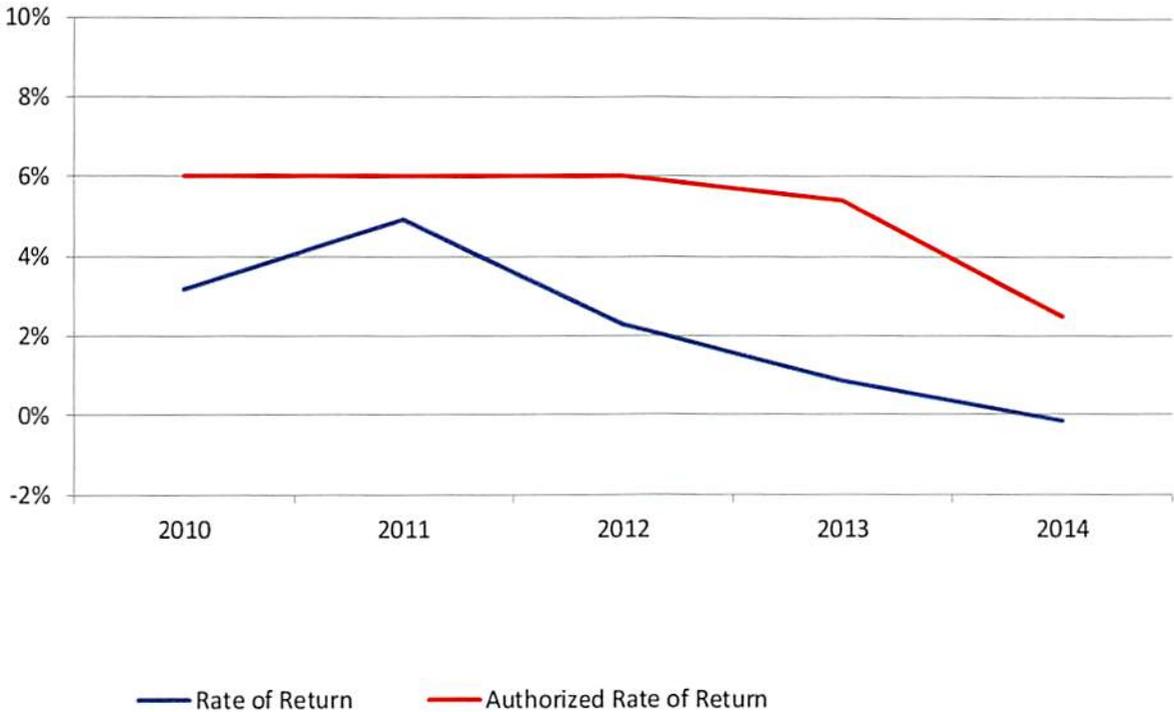
Rate of Return - The Public Service Commission of Wisconsin (PSC) de net rate base. Presented below is the calculation of the rates of return for 2014 and 2013 for the water utility based on the format used by the PSC: The PSC operating income differs from the above operating income by the following items:

- The PSC considers the property tax equivalent to be an expense in the year accrued while the property tax equivalent is considered an expense for financial reporting purposes in the year transferred to the City.
- The PSC no longer allows the water utility to recover depreciation on contributed plant from current rates; therefore, this depreciation expense is removed from PSC operating income.

	2014	2013
Rate of Return	<u>-0.17%</u>	<u>0.86%</u>

2. Water Utility Operating Results (Continued)

An analysis of rate of return follows:



Summary Comment: The rate of return generated was lower than the authorized rate of return (2.50%). The water utility reported a cash and investment balance at the December 31, 2014 of \$1,254,727, compared to a balance of \$1,489,627 at December 31, 2013. The water utility generated cash flows from operations of \$635,740 in 2014 compared to \$630,784 in 2013 and net cash expended from all activities of \$235,249 in 2014 compared to net cash inflow of \$323,529 in 2013. A Simplified Rate Increase request of 3.0% was submitted to the Wisconsin Public Service Commission on May 15, 2015 with effective date of July 1, 2015 that will increase the rate of return and the ability of the utility to maintain and replace capital plant as needed.

Attachment: Audit - Management Letter (1081 : 2014 Audit Presentation by Schenck SC representatives)

3. Sewer Utility Operating Results

A comparative summary of the sewer utility's operating results for the years ending December 31, 2014 and 2013 follows:

	2014	2013
Operating Revenues		
Charges for services	\$ 1,460,382	\$ 1,435,894
Other	164,518	145,896
Total Operating Revenues	1,624,900	1,581,790
Operating Expenses		
Operation and maintenance	799,073	900,406
Depreciation	328,839	315,931
Total Operating Expenses	1,127,912	1,216,337
Operating Income	496,988	365,453
Nonoperating Revenues (Expenses)		
Interest income	2,655	2,623
Interest expense	(6,391)	(7,221)
Other income	22,039	5,697
Total Nonoperating Revenues (Expenses)	18,303	1,099
Change in Net Position	\$ 515,291	\$ 366,552

Because the sewer utility is not regulated by the PSC and treatment plants are typically capital intensive with depreciation expense being a significant component of operating expenses, it is important to consider cash flows when evaluating the sewer utility operating results. For the year ended December 31, 2014, the cash generated by operating activities totaled \$786,319 compared to \$648,506 for 2013. As of December 31, 2014, the sewer utility had cash from operations of \$131,617, an increase of \$5,734 from the prior year, and restricted cash and investment balance of \$806,821. As of December 31, 2014, the future debt services are as follows:

Year Ended December 31	General Obligation	Interest	Total
2015	\$ 31,000	\$ 6,800	\$ 37,800
2016	31,500	6,000	37,500
2017	32,000	5,100	37,100
2018	32,600	4,200	36,800
2019	33,300	3,200	36,500
2020-2024	53,700	7,000	60,700
2025-2026	15,095	950	16,045
	\$ 229,195	\$ 33,250	\$ 262,445

NEW ACCOUNTING STANDARD**GASB Statement No. 68, Accounting and Financial Reporting for Pensions**

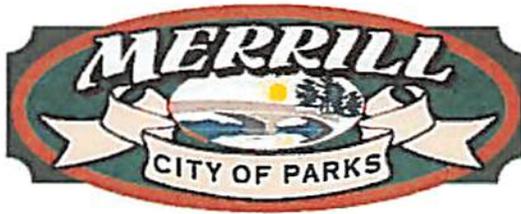
In June, 2012, the GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions*, revising and establishing new financial reporting requirements for governments that provide their employees with pension benefits. The new standard recognizes pension costs as employment services are provided, rather than when the pensions are funded. This change in the pension liability calculation could have a material impact on net position for many governments.

- Coordination of the actuarial valuation date and the measurement date;
- Stricter guidance on the selection and calculation of the discount rate;
- Required use of the entry age normal actuarial cost method;
- Some changes in pension liabilities will be reported as deferred outflows/inflows of resources;
- Required supplementary information , with ten years of trend information developed over time;
- Expanded note disclosures
- Other significant changes from previous reporting requirements (GASB 27) include:

These new standards are also applicable to the Wisconsin Retirement System ("WRS"). It is our understanding that the WRS is well aware of the impact of these new standards and is planning to provide participants with detailed supplementary information that will be needed to complete the footnote disclosures in the City's audited financial statements.

This comment is for informational purposes.

APPENDIX



City of Merrill
 Kathy Unertl, Finance Director
 1004 East 1st Street • Merrill, WI 54452
 Phone: 715.536.5594
 Fax: 715.539.2668
 E-mail:Kathy.Unertl@ci.merrill.wi.us

May 29, 2015

Schenck SC
 2200 Riverside Drive
 P.O. Box 23819
 Green Bay, WI 54305-3819

This representation letter is provided in connection with your audit of the financial statements of the City of Merrill, (the "City"), which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of December 31, 2014, and the respective changes in the financial position and where applicable, cash flows for the year then ended, and the related notes to the financial statements for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of May 29, 2015, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 5th, 2014, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
3. In regards to accounting estimates:
 - The measurement processes used by management in determining accounting estimates is appropriate and consistent.
 - The assumptions appropriately reflect management's intent and ability to carry out specific courses of action.
 - The disclosures related to accounting estimates are complete and appropriate.

Schenck SC
 May 29, 2015
 Page 2

- No subsequent event has occurred that would require adjustment to the accounting estimates or disclosures included in the financial statements.
- 4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 5. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 6. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 7. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 8. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 9. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the City's accounts.
- 10. We are not aware of any pending or threatened litigation, claims or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 11. Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 12. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedules of expenditures of federal awards and state financial assistance.

Schenck SC
 May 29, 2015
 Page 3

14. We made an assessment of the risk that the financial statements may be materially misstated as a result of fraud. We have disclosed the results of our assessment as follows:
 - a. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - i. Management,
 - ii. Employees who have significant roles in internal control, or
 - iii. Others where the fraud could have a material effect on the financial statements.
 - b. We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
15. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
16. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
17. We have disclosed to you the identity of the City's related parties and all the related party relationships and transactions of which we are aware.

Government - specific

18. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
19. We have a process to track the status of audit findings and recommendations
20. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
21. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
22. The City has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, deferred inflows/outflows of resources, or equity.
23. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
24. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
25. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

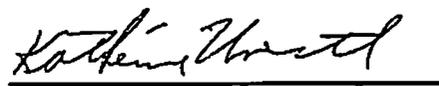
26. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
27. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
28. As part of your audit, you assisted with preparation of the financial statements and related notes, state financial report, and Public Service Commission annual report. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes, state financial report, Public Service Commission annual report.
29. The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
30. The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
31. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
32. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
33. The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
34. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
35. Components of net position (net investment in capital assets, restricted, and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
36. Provisions for uncollectible receivables have been properly identified and recorded.
37. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
38. Revenues are appropriately classified in the statement of activities within program revenues, general revenues.
39. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

40. Deposits and investment securities and derivative transactions are properly classified as to risk and are properly disclosed.
41. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
42. Joint ventures, jointly governed organizations, and other related organizations have been properly disclosed in the financial statements.
43. We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
44. We are following GASB Statement No. 54, paragraph 18, to determine the fund balance classifications for financial reporting purposes
45. We acknowledge our responsibility for presenting the nonmajor fund combining statements, individual fund statements, (the supplementary information) in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
46. The fact that the amount of "uncollateralized" deposits or "uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the City's name" during the period significantly exceeded the amounts in those categories as of the balance sheet was properly disclosed in the financial statements.
47. Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements, have been properly recorded or disclosed in the financial statements.
48. The methods and significant assumptions used to determine fair values of financial instruments are as follows: Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.
49. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the balance sheet date and have been reduced to their estimated net realizable value.
50. Capital assets have been evaluated for impairment as a result of significant and unexpected decline in service utility.

Schenck SC
May 29, 2015
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51. We have evaluated and classified any subsequent events as recognized or nonrecognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of questioned costs.

Signed: 
Dave Johnson
City Administrator

Signed: 
Kathy Unerl
Finance Director

Attachment: Audit - Management Letter (1081 : 2014 Audit Presentation by Schenck SC representatives)

**CITY OF MERRILL, WISCONSIN
ANNUAL FINANCIAL REPORT
DECEMBER 31, 2014**

CITY OF MERRILL, WISCONSIN
December 31, 2014

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INDEPENDENT AUDITORS' REPORT

To the City Council
City of Merrill, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Merrill, Wisconsin ("the City") as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Community Development Block Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.



Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The financial information listed in the table of contents as supplementary information, are presented for purposes of additional analysis and are not a required part of the financial statements.

The supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Report on Summarized Financial Information

We have previously audited the City of Merrill, Wisconsin's 2013 financial statements, and our report dated May 6, 2014, expressed unmodified opinions on those respective financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2013, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 29, 2015, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Certified Public Accountants
Green Bay, Wisconsin
May 29, 2015

BASIC FINANCIAL STATEMENTS

CITY OF MERRILL, WISCONSIN
Statement of Net Position
December 31, 2014
(With summarized comparative information as of December 31, 2013)

	Governmental Activities	Business-type Activities	Totals	
			2014	2013
ASSETS				
Cash and investments	\$ 7,869,259	\$ 1,386,344	\$ 9,255,603	\$ 10,245,160
Receivables				
Taxes	7,679,524	-	7,679,524	7,623,040
Accounts	429,419	723,021	1,152,440	1,102,463
Special assessments	29,131	-	29,131	24,706
Loans	3,176,294	-	3,176,294	3,208,603
Other	-	144,846	144,846	78,618
Due from other governments	202,706	-	202,706	-
Inventories and prepaid items	142,527	33,045	175,572	151,502
Restricted assets				
Cash and investments	208,346	903,093	1,111,439	1,650,162
Capital assets, nondepreciable				
Land	2,449,911	56,563	2,506,474	2,506,474
Construction in progress	246,158	32,576	278,734	3,062,140
Capital assets, depreciable				
Land improvements	3,932,620	-	3,932,620	3,501,988
Buildings and improvements	17,927,138	-	17,927,138	15,015,698
Machinery and equipment	7,882,427	-	7,882,427	7,071,055
Infrastructure	8,785,901	-	8,785,901	8,477,834
Utility plant in service	-	26,997,821	26,997,821	25,867,180
Less: Accumulated depreciation	(15,620,512)	(10,920,615)	(26,541,127)	(25,176,622)
Net Capital Assets	25,603,643	16,166,345	41,769,988	40,325,747
TOTAL ASSETS	45,340,849	19,356,694	64,697,543	64,410,001
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refunding	94,976	-	94,976	111,028
LIABILITIES				
Accounts payable	386,001	87,949	473,950	809,870
Accrued and other current liabilities	468,008	25,563	493,571	287,916
Accrued interest payable	147,654	11,885	159,539	164,419
Due to other governments	6,010,201	-	6,010,201	6,437,923
Unearned revenues	7,799	-	7,799	7,549
Long-term obligations				
Due within one year	947,374	131,503	1,078,877	1,061,700
Due in more than one year	10,756,201	1,985,924	12,742,125	13,772,388
TOTAL LIABILITIES	18,723,238	2,242,824	20,966,062	22,541,765
DEFERRED INFLOWS OF RESOURCES				
Property taxes	5,964,589	-	5,964,589	5,216,657
NET POSITION				
Net investment in capital assets	15,245,312	14,174,307	29,419,619	27,260,244
Restricted for				
Debt service	1,168	88,762	89,930	118,280
Capital projects	208,346	806,821	1,015,167	903,668
Community development	3,558,472	-	3,558,472	3,566,681
Library endowment	504,016	-	504,016	504,085
TID project plan	399,965	-	399,965	434,168
Landfill monitoring	475,437	-	475,437	483,386
Unrestricted	355,282	2,043,980	2,399,262	3,492,095
TOTAL NET POSITION	\$ 20,747,998	\$ 17,113,870	\$ 37,861,868	\$ 36,762,607

The notes to the basic financial statements are an integral part of this statement.

CITY OF MERRILL, WISCONSIN
Statement of Activities
For the Year Ended December 31, 2014
(With summarized comparative information for the year ended December 31, 2013)

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General government	\$ 1,524,386	\$ 109,301	\$ -	\$ -
Public safety	5,750,254	428,382	1,426,451	-
Public works	3,450,791	154,876	992,314	81,864
Health and human services	81,638	-	-	-
Culture and recreation	2,039,767	226,590	437,959	58,760
Conservation and development	1,502,648	57,668	75,667	394,434
Interest on debt	414,581	-	-	-
Total Governmental Activities	14,764,065	976,817	2,932,391	535,058
Business-type Activities				
Water utility	1,225,954	1,482,312	-	9,004
Sewer utility	1,134,303	1,624,900	-	-
Total Business-type Activities	2,360,257	3,107,212	-	9,004
Total	\$ 17,124,322	\$ 4,084,029	\$ 2,932,391	\$ 544,062

General revenues

Taxes

Property taxes, levied for general purposes

Tax increments

Other taxes

Federal and state grants and other contributions
not restricted to specific functions

Interest and investment earnings

Miscellaneous

Transfers

Total general revenues and transfers

Change in net position

Net position - January 1

Net position - December 31

The notes to the basic financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position			
Governmental Activities	Business-type Activities	Totals	
		2014	2013
\$ (1,415,085)	\$ -	\$ (1,415,085)	\$ (1,349,898)
(3,895,421)	-	(3,895,421)	(3,516,180)
(2,221,737)	-	(2,221,737)	(2,265,402)
(81,638)	-	(81,638)	(14,125)
(1,316,458)	-	(1,316,458)	(1,602,568)
(974,879)	-	(974,879)	(1,072,731)
(414,581)	-	(414,581)	(453,818)
<u>(10,319,799)</u>	<u>-</u>	<u>(10,319,799)</u>	<u>(10,274,722)</u>
-	265,362	265,362	302,823
-	490,597	490,597	358,232
-	<u>755,959</u>	<u>755,959</u>	<u>661,055</u>
<u>(10,319,799)</u>	<u>755,959</u>	<u>(9,563,840)</u>	<u>(9,613,667)</u>
4,877,448	-	4,877,448	4,877,403
302,926	-	302,926	294,108
87,311	-	87,311	115,376
3,376,424	-	3,376,424	3,386,049
114,985	5,289	120,274	91,915
1,861,881	36,837	1,898,718	1,764,325
354,736	(354,736)	-	-
<u>10,975,711</u>	<u>(312,610)</u>	<u>10,663,101</u>	<u>10,529,176</u>
655,912	443,349	1,099,261	915,509
<u>20,092,086</u>	<u>16,670,521</u>	<u>36,762,607</u>	<u>35,847,098</u>
<u>\$ 20,747,998</u>	<u>\$ 17,113,870</u>	<u>\$ 37,861,868</u>	<u>\$ 36,762,607</u>

Attachment: Audit - Financial Report (1081 : 2014 Audit Presentation by Schenck SC representatives)

CITY OF MERRILL, WISCONSIN

Balance Sheet

Governmental Funds

December 31, 2014

(With summarized comparative information as of December 31, 2013)

	General	Community Development Block Grant	Debt Service	Other Governmental Funds
ASSETS				
Cash and investments	\$ 6,001,842	\$ 384,703	\$ 330,000	\$ 1,152,714
Restricted cash and investments	208,346	-	-	-
Receivables				
Taxes	5,831,249	38,744	1,222,234	587,297
Accounts	429,419	-	-	-
Special assessments	29,131	-	-	-
Loans	-	3,176,294	-	-
Due from other funds	2,119,966	-	-	-
Advance to other funds	-	-	-	269,450
Due from other governments	-	-	-	202,706
Inventories and prepaid items	142,527	-	-	-
TOTAL ASSETS	\$ 14,762,480	\$ 3,599,741	\$ 1,552,234	\$ 2,212,167
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 375,851	\$ 1,392	\$ -	\$ 8,758
Accrued and other current liabilities	376,875	1,133	-	-
Deposits	-	-	-	90,000
Due to other funds	-	-	328,832	1,791,134
Due to other governments	6,010,201	-	-	-
Advance from other funds	269,450	-	-	-
Unearned revenues	7,799	-	-	-
Total Liabilities	7,040,176	2,525	328,832	1,889,892
Deferred Inflows of Resources				
Property taxes	4,116,314	38,744	1,222,234	587,297
Loans receivable	-	3,176,298	-	-
Special assessments	3,142	-	-	-
Total Deferred Inflows of Resources	4,119,456	3,215,042	1,222,234	587,297
Fund Balances				
Nonspendable				
Inventories and prepaid items	142,527	-	-	-
Long-term advance	-	-	-	269,450
Restricted for				
Debt service	-	-	1,168	-
Community development	-	382,174	-	-
Library endowment	-	-	-	504,016
TID project plan	-	-	-	399,965
Landfill monitoring	-	-	-	205,987
Capital improvements	208,346	-	-	-
Committed for				
Nonlapsing reserves	2,283,880	-	-	-
Unassigned, reported in				
General fund	968,095	-	-	-
Capital projects funds	-	-	-	(1,644,440)
Total Fund Balances	3,602,848	382,174	1,168	(265,022)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 14,762,480	\$ 3,599,741	\$ 1,552,234	\$ 2,212,167

(Continued)

Attachment: Audit - Financial Report (1081 : 2014 Audit Presentation by Schenck SC representatives)

Total Governmental Funds	
2014	2013

\$ 7,869,259	\$ 8,629,650
208,346	649,873
7,679,524	7,461,840
429,419	606,018
29,131	22,585
3,176,294	3,208,603
2,119,966	1,074,198
269,450	302,100
202,706	-
142,527	120,297
<u>\$ 22,126,622</u>	<u>\$ 22,075,164</u>

\$ 386,001	\$ 754,381
378,008	257,611
90,000	-
2,119,966	1,074,198
6,010,201	6,442,879
269,450	302,100
7,799	7,549
<u>9,261,425</u>	<u>8,838,718</u>

5,964,589	5,216,657
3,176,298	3,208,606
3,142	1,373
<u>9,144,029</u>	<u>8,426,636</u>

142,527	120,297
269,450	302,100

1,168	29,791
382,174	358,075
504,016	504,085
399,965	434,168
205,987	181,286
208,346	649,873

2,283,880	1,474,598
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968,095	1,844,266
(1,644,440)	(1,088,729)
<u>3,721,168</u>	<u>4,809,810</u>

<u>\$ 22,126,622</u>	<u>\$ 22,075,164</u>
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Attachment: Audit - Financial Report (1081 : 2014 Audit Presentation by Schenck SC representatives)

CITY OF MERRILL, WISCONSIN

Balance Sheet (Continued)

Governmental Funds

December 31, 2014

(With summarized comparative information as of December 31, 2013)

	2014	2013
<u>Reconciliation to the Statement of Net Position</u>		
Total Fund Balances as shown on previous page	\$ 3,721,168	\$ 4,809,810
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	25,603,643	24,699,078
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.		
Special assessments receivable	\$ 3,142	
Loans receivable	<u>3,176,298</u>	3,209,979
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes payable	\$ (10,661,653)	
Deferred charge on refunding	94,976	
Post-employment health benefits payable	(9,244)	
Compensated absences	(835,064)	
Bond premium	(197,614)	
Accrued interest on long-term obligations	<u>(147,654)</u>	<u>(12,626,781)</u>
Net Position of Governmental Activities as Reported on the Statement of Net Position (see page 3)	<u>\$ 20,747,998</u>	<u>\$ 20,092,086</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF MERRILL, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2014
(With summarized comparative information for the year ended December 31, 2013)

	General	Community Development Block Grant	Debt Service	Other Governmental Funds
Revenues				
Taxes	\$ 4,006,866	\$ 38,744	\$ 921,619	\$ 302,926
Special assessments	56,372	-	-	-
Intergovernmental	4,900,242	-	15,103	208,713
Licenses and permits	169,428	-	-	-
Fines and forfeits	137,241	-	-	-
Public charges for services	449,263	-	-	-
Intergovernmental charges for services	1,581,510	1,300	-	-
Miscellaneous	1,656,569	81,674	1,612	621,048
Total Revenues	12,957,491	121,718	938,334	1,132,687
Expenditures				
Current				
General government	1,429,932	-	-	-
Public safety	5,254,540	-	-	-
Public works	2,939,379	-	-	17,012
Health and human services	135,567	-	-	-
Culture and recreation	1,911,624	-	-	72,596
Conservation and development	19,700	97,619	-	820,872
Debt service				
Principal	-	-	932,629	-
Interest and fiscal charges	-	-	438,781	-
Capital outlay	1,789,057	-	-	745,686
Total Expenditures	13,479,799	97,619	1,371,410	1,656,166
Excess of Revenues Over (Under) Expenditures	(522,308)	24,099	(433,076)	(523,479)
Other Financing Sources (Uses)				
Long-term debt issued	-	-	-	-
Debt premium	-	-	-	-
Payment to refunded escrow agent	-	-	-	-
Insurance recoveries - tornado	11,318	-	-	-
Sale of capital assets	68	-	-	-
Transfers in	354,736	-	404,453	-
Transfers out	(330,000)	-	-	(74,453)
Total Other Financing Sources (Uses)	36,122	-	404,453	(74,453)
Net Change in Fund Balances	(486,186)	24,099	(28,623)	(597,932)
Fund Balances - January 1	4,089,034	358,075	29,791	332,910
Fund Balances - December 31	\$ 3,602,848	\$ 382,174	\$ 1,168	\$ (265,022)

(Continued)

Attachment: Audit - Financial Report (1081 : 2014 Audit Presentation by Schenck SC representatives)

Total Governmental Funds	
2014	2013
\$ 5,270,155	\$ 5,292,162
56,372	82,439
5,124,058	4,991,533
169,428	178,148
137,241	149,485
449,263	459,263
1,582,810	1,534,639
2,360,903	2,211,726
<u>15,150,230</u>	<u>14,899,395</u>
1,429,932	1,413,598
5,254,540	4,997,128
2,956,391	2,963,872
135,567	133,081
1,984,220	2,015,420
938,191	924,829
932,629	665,757
438,781	425,261
2,534,743	4,703,349
<u>16,604,994</u>	<u>18,242,295</u>
<u>(1,454,764)</u>	<u>(3,342,900)</u>
-	7,055,000
-	222,511
-	(1,685,041)
11,318	180,443
68	3,789
759,189	372,169
<u>(404,453)</u>	<u>(46,143)</u>
<u>366,122</u>	<u>6,102,728</u>
(1,088,642)	2,759,828
<u>4,809,810</u>	<u>2,049,982</u>
<u>\$ 3,721,168</u>	<u>\$ 4,809,810</u>

Attachment: Audit - Financial Report (1081 : 2014 Audit Presentation by Schenck SC representatives)

CITY OF MERRILL, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended December 31, 2014
(With summarized comparative information for the year ended December 31, 2013)

<u>Reconciliation to the Statement of Activities</u>	2014	2013
Net Change in Fund Balances as shown on previous page	\$ (1,088,642)	\$ 2,759,828
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital assets reported as capital expenditures in governmental fund statements	\$ 2,039,399	
Depreciation expense reported in the statement of activities	<u>(1,046,012)</u>	
Amount by which capital expenditures are greater than depreciation in the current period	993,387	2,925,195
In governmental funds the entire proceeds, if any, from the disposal of capital assets is reported as an other financing source. In the statement of activities only the gain (or loss) on the disposal is reported.		
Net book value of assets disposed	(88,822)	(13,666)
Certain employee benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the value of benefits earned during the year. This year the accrual of these benefits increased (decreased) by:	(69,927)	42,398
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.	1,769	(2,930)
Loans issued by the City as part of its revolving loan fund are recorded as expenditures and revenue when repaid in the governmental funds. On the statement of net position, loans issued are recorded as a receivable and subsequent collections reduce this receivable. Loans repaid or written off were more than loans issued in the current year by:	(32,308)	3,514
Some capital assets acquired during the year were financed with debt. The amount of the debt is reported in the governmental funds as a source of financing. In the statement of net position, however, debt constitutes a long-term liability. The amount of debt reported in the governmental funds statement is:	-	(7,055,000)
Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities. The amount of long-term debt principal payments in the current year is:	932,629	2,235,757
Governmental funds report the effect of, premium, discounts, deferred charges on advance refundings, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	3,862	(106,500)
Insurance recoveries reported as revenue in the fund financial statements.	-	(175,921)
Interest payments on outstanding debt are reported in the governmental funds as expenditure when paid, in the statement of activities interest is reported as it accrues.	<u>3,964</u>	<u>(49,291)</u>
Change in Net Position of Governmental Activities as Reported in the Statement of Activities (see pages 4-5)	<u>\$ 655,912</u>	<u>\$ 563,384</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF MERRILL, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
For the Year Ended December 31, 2014
(With summarized comparative information for the year ended December 31, 2013)

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)	2013 Actual Amounts
	Original	Final			
Revenues					
Taxes	\$ 4,034,761	\$ 4,024,444	\$ 4,006,866	\$ (17,578)	\$ 4,037,691
Special assessments	97,768	97,768	56,372	(41,396)	82,439
Intergovernmental	4,695,271	4,755,172	4,900,242	145,070	4,930,654
Licenses and permits	155,771	177,476	169,428	(8,048)	178,148
Fines and forfeits	131,500	144,830	137,241	(7,589)	149,485
Public charges for services	432,180	461,975	449,263	(12,712)	459,263
Intergovernmental charges for services	1,539,601	1,541,862	1,581,510	39,648	1,533,539
Miscellaneous	168,710	417,156	1,656,569	1,239,413	1,488,233
Total Revenues	11,255,562	11,620,683	12,957,491	1,336,808	12,859,452
Expenditures					
Current					
General government	1,495,573	1,453,323	1,429,932	23,391	1,413,598
Public safety	5,020,513	5,166,037	5,254,540	(88,503)	4,997,128
Public works	2,966,371	2,967,425	2,939,379	28,046	2,954,238
Health and human services	111,037	134,661	135,567	(906)	133,081
Culture and recreation	1,847,213	1,933,839	1,911,624	22,215	1,932,157
Conservation and development	19,700	19,700	19,700	-	17,200
Debt service					
Interest and fiscal charges	-	-	-	-	136,023
Capital outlay	1,584,880	2,202,015	1,789,057	412,958	4,003,130
Total Expenditures	13,045,287	13,877,000	13,479,799	397,201	15,586,555
Excess of Revenues Over (Under)					
Expenditures	(1,789,725)	(2,256,317)	(522,308)	1,734,009	(2,727,103)
Other Financing Sources (Uses)					
Long-term debt issued	-	-	-	-	5,255,000
Capital leases	-	-	-	-	112,593
Insurance recoveries - tornado	-	-	11,318	11,318	180,443
Sale of capital assets	-	-	68	68	3,789
Transfers in	295,000	295,000	354,736	59,736	326,026
Total Other Financing Sources (Uses)	295,000	295,000	36,122	(258,878)	5,877,851
Net Change in Fund Balance	(1,494,725)	(1,961,317)	(486,186)	1,475,131	3,150,748
Fund Balance - January 1	4,089,034	4,089,034	4,089,034	-	938,286
Fund Balance - December 31	\$ 2,594,309	\$ 2,127,717	\$ 3,602,848	\$ 1,475,131	\$ 4,089,034

The notes to the basic financial statements are an integral part of this statement.

CITY OF MERRILL, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Community Development Block Grant
For the Year Ended December 31, 2014
(With summarized comparative information for the year ended December 31, 2013)

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)	2013 Actual Amounts
	Original	Final			
Revenues					
Taxes	\$ 38,744	\$ 38,744	\$ 38,744	\$ -	\$ 38,744
Intergovernmental charges for services	12,291	2,100	1,300	(800)	1,100
Miscellaneous	84,750	81,766	81,674	(92)	86,781
Total Revenues	135,785	122,610	121,718	(892)	126,625
Expenditures					
Conservation and development	152,535	98,729	97,619	1,110	136,029
Total Expenditures	152,535	98,729	97,619	1,110	136,029
Net Change in Fund Balance	(16,750)	23,881	24,099	218	(9,404)
Fund Balance - January 1	358,075	358,075	358,075	-	367,479
Fund Balance - December 31	\$ 341,325	\$ 381,956	\$ 382,174	\$ 218	\$ 358,075

The notes to the basic financial statements are an integral part of this statement.

CITY OF MERRILL, WISCONSIN

Statement of Net Position

Proprietary Funds

December 31, 2014

(With summarized comparative information as of December 31, 2013)

	Enterprise Funds			
	Water Utility	Sewer Utility	Totals	
			2014	2013
ASSETS				
Cash and investments	\$ 1,254,727	\$ 131,617	\$ 1,386,344	\$ 1,615,510
Receivables				
Accounts	342,737	380,284	723,021	657,645
Special assessments	-	-	-	2,121
Other	46,404	98,442	144,846	78,618
Inventories and prepaid expenses	31,877	1,168	33,045	31,205
Restricted assets				
Cash and investments	96,272	806,821	903,093	1,000,289
Capital assets, nondepreciable				
Land	35,320	21,243	56,563	56,563
Construction in progress	16,925	15,651	32,576	59,055
Capital assets, depreciable	13,988,738	13,009,083	26,997,821	25,867,180
Less: Accumulated depreciation	(5,028,870)	(5,891,745)	(10,920,615)	(10,356,129)
TOTAL ASSETS	10,784,130	8,572,564	19,356,694	19,012,057
LIABILITIES				
Accounts payable	30,737	57,212	87,949	55,489
Accrued and other current liabilities	11,745	13,818	25,563	25,349
Accrued interest payable	7,510	4,375	11,885	12,801
Long-term obligations				
Due within one year	100,529	30,974	131,503	129,100
Due in more than one year	1,738,456	247,468	1,985,924	2,118,797
TOTAL LIABILITIES	1,888,977	353,847	2,242,824	2,341,536
NET POSITION				
Net investment in capital assets	7,249,269	6,925,038	14,174,307	13,505,575
Restricted for				
Debt service	88,762	-	88,762	88,489
Capital projects	-	806,821	806,821	903,668
Unrestricted	1,557,122	486,858	2,043,980	2,172,789
TOTAL NET POSITION	\$ 8,895,153	\$ 8,218,717	\$ 17,113,870	\$ 16,670,521

The notes to the basic financial statements are an integral part of this statement.

Attachment: Audit - Financial Report (1081 : 2014 Audit Presentation by Schenck SC representatives)

CITY OF MERRILL, WISCONSIN
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2014
(With summarized comparative information for the year ended December 31, 2013)

	Enterprise Funds			
	Water Utility	Sewer Utility	Totals	
			2014	2013
Operating Revenues				
Charges for services	\$ 1,378,740	\$ 1,460,382	\$ 2,839,122	\$ 2,706,368
Other	103,572	164,518	268,090	251,993
Total Operating Revenues	<u>1,482,312</u>	<u>1,624,900</u>	<u>3,107,212</u>	<u>2,958,361</u>
Operating Expenses				
Operation and maintenance	822,853	799,073	1,621,926	1,583,291
Depreciation	368,832	328,839	697,671	673,265
Total Operating Expenses	<u>1,191,685</u>	<u>1,127,912</u>	<u>2,319,597</u>	<u>2,256,556</u>
Operating Income	<u>290,627</u>	<u>496,988</u>	<u>787,615</u>	<u>701,805</u>
Nonoperating Revenues (Expenses)				
Interest income	2,634	2,655	5,289	5,231
Merchandising and jobbing	14,798	-	14,798	6,168
Interest expense	(34,269)	(6,391)	(40,660)	(40,750)
Miscellaneous	-	22,039	22,039	5,697
Total Nonoperating Revenues (Expenses)	<u>(16,837)</u>	<u>18,303</u>	<u>1,466</u>	<u>(23,654)</u>
Income Before Transfers and Contributions	273,790	515,291	789,081	678,151
Capital contributions	9,004	-	9,004	-
Transfers out	<u>(354,736)</u>	<u>-</u>	<u>(354,736)</u>	<u>(326,026)</u>
Change in Net Position	(71,942)	515,291	443,349	352,125
Net Position - January 1	<u>8,967,095</u>	<u>7,703,426</u>	<u>16,670,521</u>	<u>16,318,396</u>
Net Position - December 31	<u>\$ 8,895,153</u>	<u>\$ 8,218,717</u>	<u>\$ 17,113,870</u>	<u>\$ 16,670,521</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF MERRILL, WISCONSIN

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2014

(With summarized comparative information for the year ended December 31, 2013)

	Water Utility	Sewer Utility	Totals	
			2014	2013
Cash Flows from Operating Activities				
Cash received from user charges	\$ 1,353,469	\$ 1,566,796	\$ 2,920,265	\$ 2,779,127
Cash payments to suppliers and employees	(812,030)	(780,477)	(1,592,507)	(1,638,325)
Public fire protection charge from City	94,301	-	94,301	138,488
Net Cash Provided by Operating Activities	635,740	786,319	1,422,059	1,279,290
Cash Flows from Noncapital Financing Activities				
Transfer - payment in lieu of taxes	(354,736)	-	(354,736)	(326,026)
Cash Flows from Capital and Related Financing Activities				
Acquisition and construction of capital assets	(394,390)	(842,957)	(1,237,347)	(217,974)
Proceeds from long-term debt	-	-	-	131,557
Principal paid on long-term debt	(98,609)	(30,446)	(129,055)	(120,958)
Interest paid on long-term debt	(34,892)	(6,684)	(41,576)	(43,101)
Contributed capital collections	9,004	-	9,004	-
Net Cash Used by Capital and Related Financing Activities	(518,887)	(880,087)	(1,398,974)	(250,476)
Cash Flows from Investing Activities				
Interest and dividends on investments	2,634	2,655	5,289	5,231
Change in Cash and Cash Equivalents	(235,249)	(91,113)	(326,362)	708,019
Cash and Cash Equivalents - January 1	1,586,248	1,029,551	2,615,799	1,907,780
Cash and Cash Equivalents - December 31	\$ 1,350,999	\$ 938,438	\$ 2,289,437	\$ 2,615,799
Reconciliation to Statement of Net Position				
Unrestricted	\$ 1,254,727	\$ 131,617	\$ 1,386,344	\$ 1,615,510
Restricted	96,272	806,821	903,093	1,000,289
Total	\$ 1,350,999	\$ 938,438	\$ 2,289,437	\$ 2,615,799
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating income	\$ 290,627	\$ 496,988	\$ 787,615	\$ 701,805
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	368,832	328,839	697,671	673,265
Depreciation charged to sewer utility	14,039	(14,039)	-	-
Miscellaneous nonoperating revenue	14,798	22,039	36,837	11,865
Changes in current assets and liabilities				
Receivables				
Accounts receivable	(29,097)	(36,279)	(65,376)	(38,128)
Other	(20,243)	(43,864)	(64,107)	(14,483)
Inventories and prepaid expenses	(1,529)	(311)	(1,840)	921
Accounts payable	4,084	28,376	32,460	(84,453)
Accrued and other current liabilities	(1,202)	1,416	214	9,719
Compensated absences	(4,569)	3,154	(1,415)	18,779
Net Cash Provided by Operating Activities	\$ 635,740	\$ 786,319	\$ 1,422,059	\$ 1,279,290

The notes to the basic financial statements are an integral part of this statement.

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Merrill, Wisconsin ("the City"), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the City are described below:

1. Reporting Entity

The City of Merrill, Wisconsin is a municipal corporation governed by an elected nine member council. In accordance with GAAP, the basic financial statements are required to include the City (the primary government) and any separate component units that have a significant operational or financial relationship with the City. The City has not identified any component units that are required to be included in the basic financial statements in accordance with standards established by GASB Statement No. 61.

2. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Governmental funds include general, special revenue, debt service and capital projects funds. Proprietary funds include enterprise funds. The City has no internal service funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

GENERAL FUND

This is the City's main operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

To account for all transactions relating to the operation of the City's revolving loan program. Significant revenues are loan repayments.

DEBT SERVICE FUND

To account for the accumulation of resources used for the payment of general obligation bonds and notes issued by the City. Financing for the debt service fund is generally provided from general property taxes and transfers from other funds.

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The City reports the following major enterprise funds:

WATER UTILITY

To account for the provision of water service to City residents, public authorities and business entities.

SEWER UTILITY

To account for the provision of sewage treatment service to City residents, public authorities and business entities.

3. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, other fines and forfeits and miscellaneous revenues are recognized when received in cash or when measurable and available.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the City's water and sewer functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources, as they are needed.

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance

a. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less are considered to be cash equivalents.

b. Accounts Receivable

Accounts receivable are recorded at gross amount with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

c. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" in the fund financial statements. Noncurrent portions of the interfund receivables for the governmental funds are reported as "advances to other funds" and are offset by nonspendable fund balance since they do not constitute expendable available financial resources and therefore are not available for appropriation.

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental activities and business-type activities.

d. Inventories

Inventories are recorded at cost, which approximates market, using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

Inventories of governmental funds in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

e. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items.

Prepaid items of governmental funds in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

f. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of \$5,000 or higher and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital assets of the City are depreciated using the straight-line method over the following estimated useful lives:

	Governmental Activities	Business-type Activities
	Years	
<u>Assets</u>		
Land improvements	20 - 40	-
Buildings and improvements	25 - 50	25 - 50
Machinery and equipment	3 - 20	3 - 20
Infrastructure	30 - 50	25 - 100

g. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick leave benefits in accordance with bargaining unit agreements and City administrative policies. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds in the fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

h. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City currently reports the loss from advance refunding in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represent an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has two types of items that qualify for reporting in this category, property taxes and payment in lieu of taxes. The amounts will be recognized as an inflow of resources in the subsequent year for which they were levied. The City also has an additional type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources, special assessments and loan receivables. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

i. Long-term Obligations

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenses.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Fund Equity

GOVERNMENTAL FUND FINANCIAL STATEMENTS

Fund balance of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- **Nonspendable fund balance** - Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- **Restricted fund balance** - Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- **Committed fund balance** - Amounts that are constrained for specific purposes by action of the City Council. These constraints can only be removed or changed by the City Council using the same action that was used to create them.
- **Assigned fund balance** - Amounts that are constrained for specific purposes by action of City management. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
- **Unassigned fund balance** - Amounts that are available for any purpose. Unassigned amounts are only reported in the General Fund.

The City has not adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. When a policy does not specify the spend-down policy GASB Statement No. 54 indicates that restricted funds would be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

GOVERNMENT-WIDE AND PROPRIETARY FUND STATEMENTS

Equity is classified as net position and displayed in three components:

- **Net investment in capital assets** - Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources, less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets, and any capital related deferred inflow of resources.
- **Restricted net position** - Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - Net position that is neither classified as restricted nor as net investment in capital assets.

5. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Summarized Comparative Information

The basic financial statements include certain prior-year summarized comparative information in total, but not at the level of detail for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the City's financial statements for the year ended December 31, 2013, from which the summarized information was derived.

NOTE B - STEWARDSHIP AND COMPLIANCE

1. Budgets and Budgetary Accounting

The City follows these procedures in establishing the budgetary data reflected in the basic financial statements:

- a. During October, City management submits to the City Council a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by City Council action.
- b. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the governmental funds. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
- c. During the year, formal budgetary integration is employed as a management control device for the general, special revenue and debt service funds. Management control for the capital projects funds is achieved through project authorizations included in debt issue resolutions.
- d. Expenditures may not exceed appropriations at the function level for the City. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the City Council.
- e. Encumbrance accounting is used by the City to record commitments related to unperformed contracts for goods or services. All outstanding encumbrances lapse at year end.

The City did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2014.

2. Deficit Fund Equity

The following funds had deficit fund balances as of December 31, 2014:

Funds	Deficit Fund Balance
Debt Service	\$ 328,832
TIF No. 4	232,328
TIF No. 6	673,078
TIF No. 7	56,548
TIF No. 8	622,709
TIF No. 9	59,777

The City anticipates funding the above deficits from future revenues and tax levies of the funds.

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE C - DETAILED NOTES ON ALL FUNDS

1. Cash and Investments

The City maintains various cash and investment accounts, including pooled funds that are available for use by all funds. Each fund's portion of these accounts is displayed in the financial statements as "Cash and investments."

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool. Investments in the library foundation special revenue fund may be invested in other types of investments as authorized under Wisconsin Statute 881.01, "Uniform Prudent Investor Act".

The carrying amount of the City's cash and investments totaled \$10,367,042 December 31, 2014 as summarized below:

Petty cash and cash on hand	\$ 6,980
Deposits with financial institutions	10,150,887
Investments	209,175
	<u>\$ 10,367,042</u>

Reconciliation to the basic financial statements:

Government-wide Statement of Net Position	
Cash and investments	\$ 9,255,603
Restricted cash and investments	1,111,439
	<u>\$ 10,367,042</u>

Deposits and investments of the City are subject to various risks. Presented below is a discussion of the City's deposits and investments and the related risks.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The City does not have an additional custodial credit risk policy.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Deposits with credit unions are insured by the National Credit Union Insurance Fund (NCUSIF) in the amount of \$250,000 per credit union member. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

As of December 31, 2014, \$7,778,567 of the City's deposits with financial institutions were in excess of federal and state depository insurance. The City has collateralized \$5,766,145 of these deposits with collateral held by a financial institution.

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations. The City does not have an additional credit risk policy.

Investment Type	Amount	Exempt From Disclosure	AA	BBB	Not Rated
Corporate Bonds	\$ 21,085	\$ -	\$ -	\$ 21,085	\$ -
Bond Mutual Funds	75,111	-	-	-	75,111
Money Market Mutual Fund	5,944	-	-	-	5,944
Wisconsin Local Government Investment Pool	107,035	-	-	-	107,035
Totals	\$ 209,175	\$ -	\$ -	\$ 21,085	\$ 188,090

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in the market interest rates. The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the City's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Corporate Bonds	\$ 21,085	\$ -	\$ -	\$ 11,054	\$ 10,031
Bond Mutual Funds	75,111	75,111	-	-	-
Money Market Mutual Fund	5,944	5,944	-	-	-
Wisconsin Local Government Investment Pool	107,035	107,035	-	-	-
Totals	\$ 209,175	\$ 188,090	\$ -	\$ 11,054	\$ 10,031

Investments

The City has investments in the Wisconsin local government investment pool of \$107,035 at year-end. The Wisconsin local government investment pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2014, the fair value of the City's share of the LGIP's assets was substantially equal to the carrying value.

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

2. Property Taxes

Property taxes consist of taxes on real estate and personal property. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes are payable on or before January 31 in full. Real estate taxes are payable in full by January 31 or in six equal installments from January through June. Real estate taxes not paid by June 30 are purchased by the County as part of the August tax settlement. Delinquent personal property taxes remain the collection responsibility of the City.

The City bills and collects its own property taxes and also levies and collects taxes for the Merrill School District, Lincoln County, North Central Technical College and the State of Wisconsin. Collections and remittances of taxes for other entities are accounted for in the general fund.

3. Restricted Assets

Restricted assets on December 31, 2014 totaled \$1,111,439 and consisted of cash and investments held for the following purposes:

Funds	Amount	Purpose
Enterprise Fund - sewer utility Plant replacement fund	\$ 806,821	To be used for sewer plant replacement.
Enterprise Fund - water utility Safe drinking water fund	96,272	To be used for safe drinking water fund principal and interest.
Governmental Fund General Fund Unspent bond proceeds	<u>208,346</u>	To be used for specific capital projects.
Total Restricted Assets	<u><u>\$ 1,111,439</u></u>	

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

4. Capital Assets

Capital asset activity for the year ended December 31, 2014 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 2,449,911	\$ -	\$ -	\$ 2,449,911
Construction in progress	3,003,085	196,158	2,953,085	246,158
Total capital assets, not being depreciated	5,452,996	196,158	2,953,085	2,696,069
Capital assets, being depreciated:				
Land improvements	3,501,988	430,632	-	3,932,620
Buildings and improvements	15,015,698	2,911,440	-	17,927,138
Machinery and equipment	7,071,055	1,146,187	334,815	7,882,427
Infrastructure	8,477,834	308,067	-	8,785,901
Subtotals	34,066,575	4,796,326	334,815	38,528,086
Less accumulated depreciation for:				
Land improvements	2,065,194	196,895	-	2,262,089
Buildings and improvements	7,470,472	269,622	-	7,740,094
Machinery and equipment	4,401,237	426,706	245,993	4,581,950
Infrastructure	883,590	152,789	-	1,036,379
Subtotals	14,820,493	1,046,012	245,993	15,620,512
Total capital assets, being depreciated, net	19,246,082	3,750,314	88,822	22,907,574
Governmental activities capital assets, net	<u>\$ 24,699,078</u>	<u>\$ 3,946,472</u>	<u>\$ 3,041,907</u>	25,603,643
Less related long-term debt outstanding				<u>10,358,331</u>
Net investment in capital assets				<u>\$ 15,245,312</u>

Attachment: Audit - Financial Report (1081 : 2014 Audit Presentation by Schenck SC representatives)

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 56,563	\$ -	\$ -	\$ 56,563
Construction in progress	59,055	-	26,479	32,576
Total capital assets, not being depreciated	115,618	-	26,479	89,139
Capital assets, being depreciated:				
Utility plant in service -				
Water utility	13,892,257	402,770	106,289	13,988,738
Sewer utility	12,174,921	861,056	26,894	13,009,083
Subtotals	25,867,178	1,263,826	133,183	26,997,821
Less accumulated depreciation for:				
Utility plant in service -				
Water utility	4,752,288	382,871	106,289	5,028,870
Sewer utility	5,603,839	314,800	26,894	5,891,745
Subtotals	10,356,127	697,671	133,183	10,920,615
Total capital assets, being depreciated, net	15,511,051	566,155	-	16,077,206
Business-type activities capital assets, net	<u>\$ 15,626,669</u>	<u>\$ 566,155</u>	<u>\$ 26,479</u>	16,166,345
Less related long-term debt outstanding				<u>1,992,038</u>
Net investment in capital assets				<u>\$ 14,174,307</u>
Depreciation expense was charged to functions of the City as follows:				
Governmental activities				
General government				\$ 76,721
Public safety				195,764
Public works				603,482
Culture and recreation				170,045
Total depreciation expense - governmental activities				<u>\$ 1,046,012</u>
Business-type activities				
Water utility				\$ 368,832
Sewer utility				328,839
Total depreciation expense - business-type activities				<u>\$ 697,671</u>

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

5. Interfund Receivable, Payables, and Transfers

Interfund receivables and payables between individual funds of the City, as reported in the fund financial statements, as of December 31, 2014 are detailed below:

	Interfund Receivables	Interfund Payables
Temporary Cash Advances to Finance Operating Cash		
Deficits of Other Funds		
General Fund	\$ 2,119,966	\$ -
Debt Service Fund	-	328,832
Capital Projects Funds		
TIF No. 4	-	232,328
TIF No. 6	-	667,606
TIF No. 7	-	56,548
TIF No. 8	-	774,875
TIF No. 9	-	59,777
Totals	<u>\$ 2,119,966</u>	<u>\$ 2,119,966</u>
Long-term Advances		
Advance for Retirement of Unfunded Pension Liability		
General Fund	\$ -	\$ 269,450
Remedial Action Special Revenue Fund	269,450	-
Totals	<u>\$ 269,450</u>	<u>\$ 269,450</u>

The advance for the retirement of the unfunded pension liability will be repaid at \$26,945 per year from 2021 through 2030. The advance does not bear interest.

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Interfund transfers for the year ended December 31, 2014 were as follows:

	Transfer to:		
	General	Debt Service	Total
Transfers from:			
Capital Projects Funds			
TIF No. 3	\$ -	\$ 14,820	\$ 14,820
TIF No. 4	-	33,880	33,880
TIF No. 5	-	2,841	2,841
TIF No. 6	-	22,912	22,912
Enterprise Funds			
Water Utility	354,736	-	354,736
Totals	\$ 354,736	\$ 74,453	\$ 429,189

Transfers were made for payment of the payment in lieu of taxes due to the City from the water utility and to provide financial resources for debt service payments.

6. Long-term Obligations

The following is a summary of changes in long-term obligations of the City for the year ended December 31, 2014:

	Outstanding 1/1/14	Issued	Retired	Outstanding 12/31/14	Due Within One Year
Governmental activities:					
General Obligation Debt					
Bonds	\$ 10,629,023	\$ -	\$ 804,121	\$ 9,824,902	\$ 819,929
Notes	965,259	-	128,508	836,751	127,445
Total General Obligation Debt	11,594,282	-	932,629	10,661,653	947,374
Post-employment health benefits payable					
	27,414	-	18,170	9,244	-
Compensated absences	746,967	235,700	147,603	835,064	-
Premium received on debt	217,528	-	19,914	197,614	-
Governmental activities long-term obligations	\$ 12,586,191	\$ 235,700	\$ 1,118,316	\$ 11,703,575	\$ 947,374
Business-type activities:					
General Obligation Debt					
Bonds	\$ 136,403	\$ -	\$ 13,878	\$ 122,525	\$ 14,071
Notes	306,222	-	41,170	265,052	42,001
Total General Obligation Debt	442,625	-	55,048	387,577	56,072
Revenue bonds	1,678,469	-	74,007	1,604,462	75,431
Compensated absences	126,803	12,365	13,780	125,388	-
Business-type activities long-term obligations	\$ 2,247,897	\$ 12,365	\$ 142,835	\$ 2,117,427	\$ 131,503

Total interest paid during the year on long-term debt totaled \$483,301.

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

Bonds

\$680,000 issued 2/3/04; \$10,000 to \$80,000 due annually through 2020; interest 3.2% to 4.4%	\$ 450,000
\$1,600,000 issued 12/28/06, \$10,000 to \$125,000 due annually through 2026; interest 3.7% to 4.3%	1,095,000
\$885,000 issued 1/3/08, \$15,000 to \$60,000 due annually through 2027; interest 3.6% to 4.4%	765,000
\$632,275 issued 12/21/10, \$20,000 to \$43,275 due annually through 2030; interest 5.0%	559,277
\$430,150 issued 12/21/10, \$41,000 to \$52,150 due annually through 2020; interest 3.75%	298,150
\$4,290,000 issued 9/4/13, \$165,000 to \$290,000 due annually through 2033; interest 2.25% to 4.20%	4,125,000
\$2,765,000 issued 9/4/13, \$110,000 to \$400,000 due annually through 2023; interest 2.25% to 3.00%	<u>2,655,000</u>
Total Bonds	<u><u>9,947,427</u></u>

Notes

\$425,000 issued 1/15/04; \$19,846 to \$31,451 due annually through 2023; interest 5.25%	232,650
\$275,000 issued 8/25/05; \$13,025 to \$22,275 due annually through 2025; interest 5.0%	194,230
\$730,000 issued 1/5/05; \$47,292 to \$56,594 due annually through 2020; interest 2.0%	323,230
\$200,000 issued 12/28/06; \$13,000 to \$28,000 due annually through 2016; interest 5.0%	31,000
\$106,500 issued 2/10/09; \$9,485 to \$14,077 due annually through 2018; interest 4.5%	52,770
\$110,000 issued 11/10/09; \$8,713 to \$14,697 due annually through 2019; interest 4.5%	67,423
\$299,500 issued 1/8/10; \$14,000 to \$39,000 due annually through 2019; interest 4.5%	<u>200,500</u>
Total Notes	<u><u>1,101,803</u></u>

Total Outstanding General Obligation Debt

\$ 11,049,230

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Annual principal and interest maturities of the outstanding general obligation debt of \$11,049,230 as of December 31, 2014 are detailed below:

Year Ended December 31	Governmental Activities		Business-type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 947,374	\$ 372,957	\$ 56,072	\$ 9,797	\$ 1,003,446	\$ 382,754
2016	964,690	344,155	57,111	8,426	1,021,801	352,581
2017	977,282	314,519	58,168	7,017	1,035,450	321,536
2018	992,463	284,358	59,242	5,587	1,051,705	289,945
2019	987,900	252,146	60,526	4,129	1,048,426	256,275
2020-2024	2,955,374	858,276	81,472	7,302	3,036,846	865,578
2025-2029	1,708,280	427,016	14,986	1,075	1,723,266	428,091
2030-2033	1,128,290	103,514	-	-	1,128,290	103,514
	<u>\$ 10,661,653</u>	<u>\$ 2,956,941</u>	<u>\$ 387,577</u>	<u>\$ 43,333</u>	<u>\$ 11,049,230</u>	<u>\$ 3,000,274</u>

For governmental activities, the other long-term liabilities are generally funded by the general fund. The City's debt issues for 2010 qualified for the Build America Bonds rebate. The total future rebate on these debt issues is \$113,111 at December 31, 2014.

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2014 was \$6,990,860 as follows:

Equalized valuation of the City	360,801,800.00
Statutory limitation percentage	(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	<u>18,040,090</u>
Total outstanding general obligation debt applicable to debt limitation	<u>(11,049,230)</u>
Legal Margin for New Debt	<u>\$ 6,990,860</u>

Revenue Bonds

Revenue bond debt service requirements are financed from operations of the water utility enterprise fund. Revenue bonds outstanding on December 31, 2014 totaled \$1,604,462 and were comprised of the following issue:

Water Utility

\$1,613,829 issued 9/26/12;\$66,917 to \$96,133 due annually through 2032; interest 1.93%	<u>\$ 1,604,462</u>
--	---------------------

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Annual principal and interest maturities of the above outstanding water utility enterprise fund revenue bonds of \$1,604,462 on December 31, 2014 are shown below:

Year Ended December 31	Business-type Activities		
	Principal	Interest	Total
2015	\$ 75,431	\$ 30,160	\$ 105,591
2016	76,883	28,694	105,577
2017	78,362	27,200	105,562
2018	79,871	25,677	105,548
2019	81,409	24,124	105,533
2020-2024	431,163	96,271	527,434
2025-2029	474,291	52,727	527,018
2030-2032	307,052	8,940	315,992
	<u>\$ 1,604,462</u>	<u>\$ 293,793</u>	<u>\$ 1,898,255</u>

Utility Revenues Pledged

The City has pledged future water customer revenues, net of specified operating expenses, to repay the water system revenue bonds. Proceeds from the bonds provided financing for the construction or acquisition of capital assets used with the system. The bonds are payable through 2032. The total principal and interest remaining to be paid on the bonds is \$1,898,255. Principal and interest paid for the current year and total customer net revenues were \$105,421 and \$659,459, respectively.

NOTE D - OTHER INFORMATION

1. Retirement Commitments

All eligible City employees participate in the Wisconsin Retirement System (WRS), a cost-sharing, multiple-employer, defined benefit, public employee retirement system. All employees initially employed by a participating WRS employer prior to July 1, 2011, expected to work at least 600 hours a year (440 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire, are eligible to participate in the WRS. All employees initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire, are eligible to participate in the WRS. Employees hired to work nine or ten months per year, (e.g. teachers contracts), but expected to return year after year are considered to have met the one-year requirement.

Effective the first day of the first pay period on or after June 29, 2011, the employee required contribution was changed to one-half of the actuarially determined contribution rate for employees in the General Employment category, including Teachers, and Executives and Elected Officials. Required contributions for protective contributions are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE D - OTHER INFORMATION (Continued)

Contribution rates for 2014 were:

	<u>Employee</u>	<u>Employer</u>
General (including Teachers)	7.00%	7.00%
Executives & Elected Officials	7.75%	7.75%
Protective with Social Security	7.00%	10.10%
Protective without Social Security	7.00%	13.70%

The payroll for City employees covered by the WRS for the year ended December 31, 2014 was \$6,294,221; the employer's total payroll was \$6,402,608. The total required contribution for the year ended December 31, 2014 was \$1,045,104, which consisted of \$603,574, or 9.59% of covered payroll from the employer and \$441,530, or 7.01% of covered payroll from employees. Total contributions for the years ended December 31, 2013 and 2012 were \$1,031,794 and \$924,645, respectively, equal to the required contributions for each year.

Employees who retire at or after age 65 (62 for elected officials and 54 for protective occupation employees with less than 25 years of service, 53 for protective occupation employees with more than 25 years of service) are entitled to receive a retirement benefit. Employees may retire at age 55 (50 for protective occupation employees) and receive actuarially reduced benefits. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service and (3) a formula factor. A final average earnings is the average of the employee's three highest years' earnings. Employees terminating covered employment and submitting application before becoming eligible for a retirement benefit may withdraw their contributions and, by doing so, forfeit all rights to any subsequent benefit. For employees beginning participation on or after January 1, 1990 and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998 and prior to July 1, 2011 are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011 must have five years of creditable service to be vested.

The WRS also provides death and disability benefits for employees. Eligibility and the amount of all benefits are determined under Chapter 40 of Wisconsin Statutes.

The WRS issues an annual financial report that may be obtained by writing to the Department of Employee Trust Funds, P.O. Box 7931, Madison, WI 53707-7931.

2. Tax Incremental Financing Districts

The City has established separate capital projects funds for Tax Incremental Financing Districts (TID) created by the City in accordance with Section 66.1105 of the Wisconsin Statutes. At the time the TID was created, the property tax base within the TID was "frozen" and increment taxes resulting from increases to the property tax base are used to finance TID improvements, including principal and interest on long-term debt issued by the City to finance such improvements. The Statutes allow eligible project costs to be incurred up to five years prior to the maximum termination date. The City's Districts are still eligible to incur project costs.

The City established TID No. 3 on September 13, 2005 as a mixed-use district and amended the boundaries on July 11, 2006 and September 10, 2013. The City intends that the District will include industrial, commercial, and residential development.

The City established TID No. 4 on September 11, 2007 as a mixed-use district and amended the boundaries on September 10, 2013. The City intends that the District will be used to assure a combination of private industrial and commercial development.

The City established TID No. 5 on September 11, 2007 as a mixed-use district. The City intends that the District will be used to assure a combination of private industrial and residential development.

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE D - OTHER INFORMATION (Continued)

The City established TID No. 6 on May 12, 2009 as a blighted area district. The City intends that the District will be used to assure a combination of private industrial, commercial, and residential development.

The City established TID No. 7 on August 11, 2009 as a blighted area district. The City intends that the District will be used to assure a combination of private industrial, commercial, and residential development.

The City established TID No. 8 on September 27, 2011 as a blighted area district and amended the boundaries on September 10, 2013. The City intends that the District will be used to assure a combination of private industrial, commercial, and residential development.

The City established TID No. 9 on September 24, 2013 as a blighted area district. The City intends that the District will be used to assure a combination of private industrial, commercial, and residential development.

Since creation of the above Districts, the City has provided various financing sources to each TID and has also recorded eligible TID project costs in other funds of the City. The foregoing amounts are not recorded as liabilities in the TID capital project funds but can be recovered by the City from any future excess tax increment revenues.

	Total	TID No. 3	TID No. 4	TID No. 5	TID No. 6	TID No. 7	TID No. 8	TID No. 9
Net								
Unreimbursed								
Project Costs	\$ 1,965,717	\$ (283,885)	\$ 552,328	\$ 27,343	\$ 930,897	\$ 56,548	\$ 622,709	\$ 59,777

The intent of the City is to recover all unreimbursed costs from future TID surplus funds, if any, prior to termination of the respective Districts. Unless terminated by the City prior thereto, each TID has a statutory termination year as follows:

	Termination Year
TID No. 3	2025
TID No. 4 and 5	2027
TID No. 6 and 7	2036
TID No. 8	2038
TID No. 9	2040

3. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The City completes an annual review of its insurance coverage to ensure adequate coverage.

4. Property Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2014 and 2015 budget years, the increase in the maximum allowable tax levy is limited to the percentage change in the City's January 1 equalized value as a result of net new construction. The actual limit for the City for the 2014 budget was .61%. The actual limit for the City for the 2015 budget was 3.03%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

5. Contingencies

From time to time, the City is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the City's financial position or results of operations.

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE D - OTHER INFORMATION (Continued)

6. Upcoming Accounting Pronouncements

In June 2012, the GASB issued GASB Statement No. 68, Accounting and Financial Reporting for Pensions. Statement No. 68 requires governments providing defined benefit pensions to recognize their unfunded pension benefit obligation as a liability and to more comprehensively and comparably measure the annual costs of pension benefits. This net pension liability that will be recorded on the government-wide, proprietary and discretely presented component unit statements will be computed differently than the current unfunded actuarial accrued liability, using specific parameters set forth by the GASB. The Statement also enhances accountability and transparency through revised note disclosures and required supplemental information (RSI). The City is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this Statement are effective for financial statements for the year ending December 31, 2015.

SUPPLEMENTARY INFORMATION

CITY OF MERRILL, WISCONSIN
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2014
 (With summarized comparative information as of December 31, 2013)

	Special Revenue Funds		Capital Projects Funds						Total Nonmajor Governmental Funds		
	Library	Remedial Action	TIF No. 3	TIF No. 4	TIF No. 5	TIF No. 6	TIF No. 7	TIF No. 8	TIF No. 9	2014	2013
ASSETS											
Cash and investments	\$ 504,016	\$ 206,283	\$ 436,247	\$ -	\$ 6,168	\$ -	\$ -	\$ -	\$ -	\$ 1,152,714	\$ 1,124,218
Receivables											
Taxes	-	-	525,217	49,087	12,993	-	-	-	-	587,297	302,926
Advance to other funds	-	269,450	-	-	-	-	-	-	-	269,450	302,100
Due from other governments	-	-	-	-	-	-	-	202,706	-	202,706	-
TOTAL ASSETS	\$ 504,016	\$ 475,733	\$ 961,464	\$ 49,087	\$ 19,161	\$ -	\$ -	\$ 202,706	\$ -	\$ 2,212,167	\$ 1,729,244
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)											
Liabilities											
Accounts payable	\$ -	\$ 296	\$ 2,450	\$ -	\$ -	\$ 5,472	\$ -	\$ 540	\$ -	\$ 8,758	\$ 19,159
Accrued and other current liabilities	-	-	-	-	-	-	-	-	-	-	51
Deposits	-	-	40,000	-	-	-	-	50,000	-	90,000	-
Due to other funds	-	-	-	232,328	-	667,606	56,548	774,875	59,777	1,791,134	1,074,198
Total Liabilities	-	296	42,450	232,328	-	673,078	56,548	825,415	59,777	1,889,892	1,093,408
Deferred Inflows of Resources											
Property taxes	-	-	525,217	49,087	12,993	-	-	-	-	587,297	302,926
Fund Balances (Deficits)											
Nonspendable											
Long-term advance	-	269,450	-	-	-	-	-	-	-	269,450	302,100
Restricted for											
Library endowment	504,016	-	-	-	-	-	-	-	-	504,016	504,085
TID project plan	-	-	393,797	-	6,168	-	-	-	-	399,965	434,168
Landfill monitoring	-	205,987	-	-	-	-	-	-	-	205,987	181,286
Unassigned, reported in											
Capital projects funds	-	-	-	(232,328)	-	(673,078)	(56,548)	(622,709)	(59,777)	(1,644,440)	(1,088,729)
Total Fund Balances (Deficits)	504,016	475,437	393,797	(232,328)	6,168	(673,078)	(56,548)	(622,709)	(59,777)	(265,022)	332,910
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	\$ 504,016	\$ 475,733	\$ 961,464	\$ 49,087	\$ 19,161	\$ -	\$ -	\$ 202,706	\$ -	\$ 2,212,167	\$ 1,729,244

Attachment: Audit - Financial Report (1081 : 2014 Audit Presentation by Schenck SC representatives)

CITY OF MERRILL, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2014
(With summarized comparative information for the year ended December 31, 2013)

	Special Revenue Funds		Capital Projects Funds							Total Nonmajor Governmental Funds	
	Library	Remedial Action	TIF No. 3	TIF No. 4	TIF No. 5	TIF No. 6	TIF No. 7	TIF No. 8	TIF No. 9	2014	2013
Revenues											
Taxes	\$ -	\$ -	\$ 236,263	\$ 53,531	\$ 13,132	\$ -	\$ -	\$ -	\$ -	\$ 302,926	\$ 294,108
Intergovernmental	-	-	4,418	1,018	62	4,905	1,391	196,919	-	208,713	43,100
Miscellaneous	72,527	9,063	56,113	1,127	-	-	-	397,519	84,699	621,048	633,732
Total Revenues	72,527	9,063	296,794	55,676	13,194	4,905	1,391	594,438	84,699	1,132,687	970,940
Expenditures											
Current											
Public works	-	17,012	-	-	-	-	-	-	-	17,012	9,634
Culture and recreation	72,596	-	-	-	-	-	-	-	-	72,596	83,263
Conservation and development	-	-	91,935	412,451	2,009	50,494	24,164	199,249	40,570	820,872	771,600
Capital outlay	-	-	66,790	5,293	-	165,089	-	420,425	88,089	745,686	700,219
Total Expenditures	72,596	17,012	158,725	417,744	2,009	215,583	24,164	619,674	128,659	1,656,166	1,564,716
Excess of Revenues Over (Under) Expenditures	(69)	(7,949)	138,069	(362,068)	11,185	(210,678)	(22,773)	(25,236)	(43,960)	(523,479)	(593,776)
Other Financing Sources (Uses)											
Long-term debt issued	-	-	-	-	-	-	-	-	-	-	235,000
Transfers out	-	-	(14,820)	(33,880)	(2,841)	(22,912)	-	-	-	(74,453)	(46,143)
Total Other Financing Sources (Uses)	-	-	(14,820)	(33,880)	(2,841)	(22,912)	-	-	-	(74,453)	188,857
Net Change in Fund Balances	(69)	(7,949)	123,249	(395,948)	8,344	(233,590)	(22,773)	(25,236)	(43,960)	(597,932)	(404,919)
Fund Balances (Deficit) - January 1	504,085	483,386	270,548	163,620	(2,176)	(439,488)	(33,775)	(597,473)	(15,817)	332,910	737,829
Fund Balances (Deficit) - December 31	\$ 504,016	\$ 475,437	\$ 393,797	\$(232,328)	\$ 6,168	\$(673,078)	\$ (56,548)	\$(622,709)	\$ (59,777)	\$(265,022)	\$ 332,910

Attachment: Audit - Financial Report (1081 : 2014 Audit Presentation by Schenck SC representatives)

**ADDITIONAL INDEPENDENT AUDITORS' REPORT
FOR BASIC FINANCIAL STATEMENTS**



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Mayor and City Council
City of Merrill, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Merrill, Wisconsin, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the City of Merrill's basic financial statements, and have issued our report thereon dated May 29, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Merrill, Wisconsin's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Merrill, Wisconsin's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Merrill, Wisconsin's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as items 2014-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Merrill, Wisconsin's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Merrill, Wisconsin's Response to Findings

City of Merrill, Wisconsin's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. City of Merrill, Wisconsin's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of City of Merrill, Wisconsin's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Merrill, Wisconsin's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants
Green Bay, Wisconsin
May 29, 2015

CITY OF MERRILL, WISCONSIN
Schedule of Findings and Responses
For the Year Ended December 31, 2014

Section I – Internal Control Over Financial Reporting

Finding No.	Control Deficiencies
2014-001	<p>Preparation of Annual Financial Report</p> <p>Condition: Current City staff maintains accounting records which reflect the City's financial transactions; however, preparing the City's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The City contracts with us and our knowledge of applicable accounting principles, financial statement formats, and note disclosures to assist in the preparation of the annual financial report in an efficient manner. For the same reasons, the City contracts with us to compile the Wisconsin Municipal Financial Report Form C and the Public Service Commission Report.</p> <p>Criteria: The preparation and review of the annual financial report, municipal financial report, and public service commission report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes or other required State Financial reports.</p> <p>Cause: City management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.</p> <p>Effect: Without our involvement, the City may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.</p> <p>Recommendation: We recommend the City continue reviewing the annual financial report. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the City is necessary to obtain a complete and adequate understanding of the City's annual financial report, municipal financial report, and public service commission report.</p> <p>Management Response: Management believes that the cost of hiring additional staff to prepare year end adjusting and closing entries and to prepare financial reports outweighs the benefits to be received. Management will continue to review and approve the financial statements prior to issuance.</p>

Section II - Compliance and Other Matters

There are no findings related to compliance and other matters that are required to be reported under governmental auditing standards generally accepted in the United States of America for the year ended December 31, 2014.

Tourism End of Season Report May 1, 2014-April 30, 2015

Dollars are paid out to grantees as reimbursement after we receive room tax dollars that correlate to the quarter that the event actually occurred. So the 1st quarter payment received in June is actually expended for the previous season. As of May 1, 2015 we received \$31,431.24 and have expended \$30,137.55. We still have approximately \$10,000 in bills for this season that will need to be paid when we receive the 1st Q room tax in June. The commission had budgeted \$49,680.00 for the 2014-2015 season and bills will be totaling approximately \$40,000. We will not achieve that goal but will likely break even.

Once again we have been very aggressive with marketing. We increased the number of guides and magazines that we advertise in for 2014-15. Those include Fun in Wisconsin, American Road, Journeys, Harley Dealers Go Guide, Snowmobile & ATV Guide, Biking Guide, Fall Ride Guide, Chicago Daily Herald, Daily Herald (Chicagoland), Fall Ride Guide, Motor cycle Map, and Travel Wisconsin. We also advertised in a number of regional shoppers. We received great placement, opening our regional sections in both the 2015 Snowmobile & ATV Guides and the Biking Guide.

As an example of the power of our advertising we received 4,539 direct inquires from American Road Magazine from the fall issue and 4,205 direct inquires from the summer issue. The Chamber's web/calendar/events from May thru April received 26,836 direct inquires. Our Northwoods of Wisconsin website received 600+ inquires and our ITBEC site received 251 inquires.

We mailed out visitor guides/information to 6,584 individuals during the 2014-15 season. Our information foyer is open 24/7 and we restocked it with 4,262 pieces during the season. We have distributed over 25,000 guides through mail, festivals, and/or travel shows. July through September is the busiest for the hotels. There were a handful of weekends that all the hotels were full at the same time. The construction that took place during the season helped to make an impact on our room tax this season due to workers staying at the hotels. Other factors included area businesses, NTC and of course the variety of tourism related events and activities.

We will be slowly phasing out the 800 number as the amount of users is declining. We will review the 800 number again at the end of the 2015-16 tourism season. We will also be taking part in another Discover Wisconsin show on the Wisconsin River. Taping begins in June and the show will air tentatively in February 2016.

Grantees for the 2014-15 season included: Ladies Lifestyle Expo, Merrill Ice Dragers, Labor Day Car Show, Lincoln Lager Barleyfest, Lincoln County Fair, Concertina Festival, Merrill Airport Day, Wisconsin Pro Rodeo, Dog Sled Races, and Pork in the Park Ribfest. The total amount allocated for grants during the 2014-15 season was \$15,480.00.

The Department of Tourism released the followed numbers for tourism impact in Lincoln County for 2014:

- **Total business sales** in Lincoln County was \$81.9 million in 2014, an increase of 4.71% from 2013.
- **691 jobs** with a total personal income of \$14.1 were supported by visitors to Lincoln County.

- Visitors to Lincoln County generated \$5.5 million in **state and local tax revenue** during 2014.
- In 2014, Lincoln County saw a 3.58% **increase** in room tax revenue.
- Direct visitor spending** in Lincoln County was \$52.8 million in 2014, an increase of 4.19% from 2013.

Due in part to Merrill Chamber's aggressive marketing; we have seen an average increase of 4% every year for the past five years in business sales, tax revenue and direct visitor spending.

If we look back at the 2nd and 3rd Q of the season when our largest events take place (Rodeo, Fair, Car Show, and Ribfest) there were an estimated 1250 hotel rooms occupied. This does not include camping at Council Grounds State Park. Overnight stays were approximately 60% of our room tax collected during the 2nd and 3rd Q of 2014. These events alone generated an estimated \$153,712.50 in food spending during this period.

Once again we had a very success tourism season in Merrill. We will continue aggressive marketing strategy focusing on advertising that give us the biggest bang for the buck and targeting the visitor 'types' and profiles that are interested in communities like Merrill and the great Northwood's.

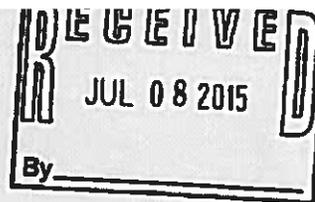
The goal of the Tourism Commission for the next season beginning May 1, 2015 thru April 30, 2016 is a budget around \$45,000 for tourism grants, administration and marketing efforts.

Report by Debbe Kinsey, Tourism Administrator
Merrill Area Chamber of Commerce, Inc.

Tourism Budget Fiscal Year 2014
May 2014 - April 2015
(Effective 4/20/2015)

	Budget May 2013/14	Actual May 2013/14	% of Total	Budget May 2014/15	Actual May 2014/15			
Room Tax Collected	\$47,250.00	34,687.10		\$49,680.00	39,741.77	1st	16-Jun	8,310.53
						2nd	19-Sep	9,612.29
						3rd	31-Dec	14,306.87
						4th	16-Mar	7,512.08
Promote Festivals & Events	\$13,050.00	\$11,639.73	31%	\$15,480.00	\$10,651.51			
Ladies Lifestyle Expo	\$450.00	\$0.00	1%	\$450.00	\$0.00			
Merrill Ice Drags	\$1,800.00	\$1,699.85	4%	\$1,800.00	\$0.00			39,741.77
Labor Day Classic Car Show	\$1,350.00	\$1,082.29	3%	\$1,350.00	\$1,192.76	x		
Lincoln Lager Barleyfest	\$2,250.00	\$2,189.26	4%	\$2,200.00	\$2,200.00			
Lincoln County Fair	\$675.00	\$675.00	3%	\$1,500.00	\$1,500.00			
Concertina Festival	\$360.00	\$310.49	1%	\$380.00	\$380.00			
Merrill Airport Days	\$900.00	\$822.84	2%	\$900.00	\$900.00	x		
Merrill Riders - Gymkhana Shows	\$270.00	\$270.00	0%	\$0.00	\$0.00	x		
Wisconsin River Pro Rodeo	\$2,700.00	\$2,700.00	9%	\$4,500.00	\$2,250.00			
Gleason Heritage Days	\$180.00	\$0.00	0%	\$0.00	\$0.00	x		
Winterfest Dog Sled Race	\$810.00	\$810.00	2%	\$900.00	\$839.75	x		
Pork in the Park Ribfest	\$900.00	\$900.00	3%	\$1,500.00	\$1,389.00	x		
Run United	\$225.00	\$0.00	0%	\$0.00	\$0.00	x		
Gazebo Nights at Normal Park	\$180.00	\$180.00	0%	\$0.00	\$0.00	x		
Other	\$0.00	\$0.00	0%		\$0.00	x		
Other Promotions	\$2,000.00	\$408.25	6%	\$3,000.00	\$250.00			
Other Promotions	\$1,000.00	\$0.00	2%	\$1,000.00	\$0.00			
Tradeshows	\$500.00	\$250.00	1%	\$500.00	\$250.00			
Visitor's Literature Display	\$500.00	\$158.25	3%	\$1,500.00	\$0.00			
Discover Wisconsin	\$0.00	\$0.00	0%	\$0.00	\$0.00			
Contingency	\$1,000.00	\$109.33	3%	\$1,500.00	\$0.00			
Conferences	\$2,200.00	\$116.05	6%	\$3,000.00	\$1,903.02			
Additional Advertising	\$19,000.00	\$10,108.59	30%	\$15,000.00	\$12,368.50			
Administration & Rent	\$7,000.00	\$7,000.00	14%	\$7,000.00	\$3,500.00			
Marketing Support	\$3,000.00	\$1,809.92	9%	\$4,700.00	\$3,367.54			
Telephone (800#)	\$1,500.00	\$921.67	3%	\$1,500.00	\$744.65			
Postage	\$1,500.00	\$388.25	3%	\$1,500.00	\$1,298.89			
Website/Computers	\$0.00	\$500.00	3%	\$1,700.00	\$1,324.00			
GRAND TOTALS	\$47,250.00	\$31,075.82	100%	\$49,680.00	\$30,137.55			

Attachment: Tourism Budget Report (1113 : Tourism Report)



CITY OF MERRILL STREET USE PERMIT

Name of Applicant: OTTS Garage Teen Center / Justin Novitski
 Applicant Address: 805 E. Main St Applicant Phone #: 715-539-3939
 Club or Organization (if applicable): OTTS Garage Teen Center
 Name of Responsible Person: Justin Novitski
 Responsible Person Address: Po Box 62 Phone #: 262-287-7076
 Date of proposed street use: July 22, 2015
 Time of street use: From: 4:00 To: 9:00 (event 5-8pm)
 Describe portion of street to be used: in front of OTTS Garage adjacent
to Merrill public parking Lot #3. Main St. past Trophy Bar ^(north) to Scott St.

Approximate number of persons who will attend: _____

Proposed use (in detail): The Extreme Tour uses extreme sports (BMX, skateboarding)
and music to reach at-risk youth. Athletes will use skating ramps
provided by OTTS to demonstrate and ~~show~~ lead students in competition. Concert set-up will
 be outside

Petition for Street Use Permit

We, the undersigned residents of the 800 hundred block of Main Street/Avenue in the City of Merrill, hereby consent to the use of this street as requested above and hereby consent to the City of Merrill granting a Street Use Permit for use of the said portion of said street for said purpose and do hereby agree to abide by such conditions of use as the City of Merrill shall attach to the granting of the requested Street Use Permit. We further understand that the permit will not be granted for longer than twelve (12) hours on the date above specified. We agree to remove from the street all equipment, vehicles and other personal property placed or driven thereon during the event for which the permit is granted prior to the end of said period. We further agree to designate OTTS Garage Inc. as the responsible person or persons who have applied for said Street Use Permit.

TREVOR AZLONKOWSKI

Name

Address

813 E MAIN ST COSMO THEATRE

Gregory T. Berlin

TROPHY BAR

GREGORY T. BERLIN

4808 E. MAIN ST MERRILL

Name

Address

pd \$20 7/8/15

CITY OF MERRILL PUBLIC PARTICIPATION PLAN

This plan sets forth the techniques the City will use to meet the goal of public participation. Therefore, this Public Participation Plan (PPP) forms the basic framework to inform and involve the public in the comprehensive planning process.

The creation of the Public Participation Plan is a task required in meeting the requirements of Wisconsin's Comprehensive Planning Legislation (State Statute 66.1001). As the planning process develops, it should be expected that deviations from the plan might occur.

I. Objectives:

The following is a list of public participation objectives the City would like to achieve throughout the development and subsequent adoption of the Comprehensive Plan:

- Residents become aware of the importance of participating in the development of the Comprehensive Plan.
- That the public participation process be designed to engage all areas of the City.
- All members of the community are represented during the planning process.
- That the public has opportunities to provide their input (both formally and informally) at any time to the City throughout the planning process.
- That the public has access to all technical information and any analyses performed throughout the planning process.
- That input is elicited through a variety of means (electronic, printed, and oral) in such a way that it may be carefully considered and responded to.
- The process will involve key community groups such as the Chamber of Commerce, downtown groups, housing groups, and economic development organizations.
- That this process of public involvement strengthens the sense of community in the City.
- Gather public feedback about community desires for the future of the City of Merrill.
- Collaboration with the citizens in developing the comprehensive plans goals, objectives, and policies.
- Disseminate community input to ultimate decision makers for their consideration

The goal will be to inform, involve, and collaborate with the public and the community throughout the planning process. Successful involvement of the entire community will ensure all issues and community desires are considered and the goals created reflect the entire community's vision.

II. Techniques:

The public participation plan for the comprehensive plan will incorporate the following:

1. All meetings for the comprehensive plan process will be posted and open to the public. Updates will be made to the City Council from time to time. Many of these meetings will be televised on the local public access channel.
2. An open house type meeting will be held mid-way through the process and a public hearing will be held at the end of the process.
3. A planning website will be hosted by the NCWRPC for the City of Merrill Comprehensive Plan. The website will not only display data, but will also allow for comments to be submitted.
4. Key community stakeholders and groups will be identified and engaged to review the Comprehensive Plan.
5. A "comprehensive planning" display will be maintained in the lobby of City Hall that includes maps and an overview of the plan process. Comment sheets will be available as well.
6. An electronic planning survey will be conducted to gather public feedback about community desires for the City of Merrill.
7. A planning Social Media page (e.g. Facebook, LinkedIn, Twitter) will be hosted by the City of Merrill for the Comprehensive Plan. The Social Media page will display data, meeting information, and will allow for comments throughout the planning process.

Throughout the plan process, the Plan Commission will act as the standing oversight committee. From time to time additional persons may be invited to provide information to the planning process.

The Plan Commission will review the plan and recommend its approval to the City Council.

III. Distribution, Implementation & Update:

Upon completion and adoption of the Comprehensive Plan it will be distributed to all adjoining units of government, Lincoln County, the Wisconsin Department of Administration, and other interested parties. The City will make its best efforts to implement the findings of the Comprehensive plan through a variety of tools, including zoning. As with all plans, it is critical for them to be maintained and updated on a regular basis.

APPLICATION FOR TEMPORARY CLASS "B"/"CLASS B" RETAILER'S LICENSE

See Additional Information on reverse side. Contact the municipal clerk if you have questions.

FEE \$ 10.00 Application Date: 06-11-2015

Town Village City of Merrill County of Lincoln

The named organization applies for: (check appropriate box(es))

- A Temporary Class "B" license to sell fermented malt beverages at picnics or similar gatherings under s. 125.26(6), Wis. Stats.
- A Temporary "Class B" license to sell wine at picnics or similar gatherings under s. 125.51(10), Wis. Stats.

at the premises described below during a special event beginning 08/07/2015 and ending 08/09/2015 and agrees to comply with all laws, resolutions, ordinances and regulations (state, federal or local) affecting the sale of fermented malt beverages and/or wine if the license is granted.

1. ORGANIZATION (check appropriate box) Bona fide Club Church Lodge/Society Veteran's Organization Fair Association

(a) Name Merrill Firefighter Charities

(b) Address 110 Pier St Merrill WI 54452
(Street) Town Village City

(c) Date organized _____

(d) If corporation, give date of incorporation _____

(e) If the named organization is not required to hold a Wisconsin seller's permit pursuant to s. 77.54 (7m), Wis. Stats., check this box:

(f) Names and addresses of all officers:

President John Kraegenbrink 406 Canty Rd. X Merrill

Vice President _____

Secretary _____

Treasurer _____

(g) Name and address of manager or person in charge of affair: Carey Nowak 910 Pier St Merrill

2. LOCATION OF PREMISES WHERE BEER AND/OR WINE WILL BE SOLD:

(a) Street number Offs Park

(b) Lot _____ Block _____

(c) Do premises occupy all or part of building? _____

(d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover: _____

3. NAME OF EVENT

(a) List name of the event Merrill Firefighter Charities softball tournament

(b) Dates of event 08-07-2015 - 08-08-2015, 08-09-2015

DECLARATION

The Officer(s) of the organization, individually and together, declare under penalties of law that the information provided in this application is true and correct to the best of their knowledge and belief.

Officer John P Kraegenbrink II
(Signature/date)

Merrill Firefighter Charities
(Name of Organization)

Officer _____
(Signature/date)

Officer _____
(Signature/date)

Officer _____
(Signature/date)

Date Filed with Clerk 6/12/15 pd 630

Date Reported to Council or Board _____

Date Granted by Council _____

License No. _____

OK (KJA) 6/15/15

APPLICATION FOR TEMPORARY CLASS "B"/"CLASS B" RETAILER'S LICENSE

See Additional Information on reverse side. Contact the municipal clerk if you have questions.

FEE \$ 30 - pd ✓ 1523 512215 Application Date: 5-20-2015

Town Village City of Merrill County of Lincoln

The named organization applies for: (check appropriate box(es).)

- A Temporary Class "B" license to sell fermented malt beverages at picnics or similar gatherings under s. 125.26(6), Wis. Stats.
 A Temporary "Class B" license to sell wine at picnics or similar gatherings under s. 125.51(10), Wis. Stats.

at the premises described below during a special event beginning 7-24-2015 and ending 7-26-2015 and agrees to comply with all laws, resolutions, ordinances and regulations (state, federal or local) affecting the sale of fermented malt beverages and/or wine if the license is granted.

1. ORGANIZATION (check appropriate box) Bona fide Club Church Lodge/Society Veteran's Organization Fair Association

(a) Name Merrill Fastpitch

(b) Address 1421 Delmore St. Merrill WI 54452 (Street) Town Village City

(c) Date organized 2003

(d) If corporation, give date of incorporation

(e) If the named organization is not required to hold a Wisconsin seller's permit pursuant to s. 77.54 (7m), Wis. Stats., check this box:

(f) Names and addresses of all officers:

President Chad Kneeger 961 Naugart Dr Athens WI 54411

Vice President Scott Semling 1307 Lark St Merrill WI 54452

Secretary Lynette Trapp 2710 Glen Dr. Merrill WI 54452

Treasurer Julie Losee 1421 Delmore Dr Merrill WI 54452

(g) Name and address of manager or person in charge of affair: Steve Drew 11418 Norell Dr. Merrill WI 54452

2. LOCATION OF PREMISES WHERE BEER AND/OR WINE WILL BE SOLD:

(a) Street number 1100 Marc Dr.

(b) Lot Block

(c) Do premises occupy all or part of building? Softball fields & concession stand

(d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover:

3. NAME OF EVENT

(a) List name of the event 10th Annual Merrill Fastpitch Tournament

(b) Dates of event 7-24-15, 7-25-15, 7-26-15

DECLARATION

The Officer(s) of the organization, individually and together, declare under penalties of law that the information provided in this application is true and correct to the best of their knowledge and belief.

Officer Lynette Trapp (Signature/date)

Officer Julie Losee (Signature/date)

Merrill Fastpitch (Name of Organization)

Officer (Signature/date)

Officer (Signature/date)

Date Filed with Clerk 5/22/15

Date Reported to Council or Board

Date Granted by Council

License No.

COPY

ORIGINAL ALCOHOL BEVERAGE LICENSE APPLICATION

Submit to municipal clerk.

For the license period beginning July 23 20 15 ; ending June 30 20 16

Table with columns: TYPE, FEE. Rows include Class A beer (100.00), Class B beer, Wholesale beer, Class C wine (500.00), Class A combo liquor (600.00), Class B liquor, Reserve Class B liquor, Publication fee (10.00), TOTAL FEE (610.00).

TO THE GOVERNING BODY of the Town of Merrill

County of Lincoln Aldermanic Dist. No. (if required by ordinance)

1. The named Individual Partnership X Limited Liability Company Corporation/Nonprofit Organization

hereby makes application for the alcohol beverage license(s) checked above.

2. Name (individuals/partners give last name, first name, middle; corporations/limited liability companies give registered name):

RStore Merrill LLC P. O. Box 239, Wausau, WI 54402-0239

An Auxiliary Questionnaire, Form AT-103, must be completed and attached to this application by each individual applicant, by each member of a partnership, and by each director and agent of a corporation or nonprofit organization, and by each member/manager and agent of a limited liability company. List name, title, and place of residence of each person.

Table with columns: Title, Name, Home Address, Post Office & Zip Code. Lists James L. Kemerling, Todd Koppin, Ronald J. Martin, Sara Rosenberg.

Directors/Managers James L. Kemerling, Karen Schremp-Shinker, Robert Dudley

3. Trade Name RStore #40 Business Phone Number 715-536-2222
4. Address of Premises 1001 N Center Street Post Office & Zip Code Merrill, WI 54452

- 5. Is individual, partners or agent of corporation/limited liability company subject to completion of the responsible beverage server training course for this license period?
6. Is the applicant an employee or agent of, acting on behalf of anyone except the named applicant?
7. Does any other alcohol beverage retail licensee or wholesale permittee ave any interest in or control of this business?
8. (a) Corporate/limited liability co applicants only: insert state WI and date 2015 of registration.
(b) Is applicant corporation/limited liability company a subsidiary of any other corporation or limited liability company?
9. Premises description: Describe building or buildings where alcohol beverages are to be sold and stored.
10. Legal description (omit if street address is given above):
11. (a) Was this premises licensed for sale of liquor or beer during the past license year?
12. Does the applicant understand a Special Occupational Tax must be paid to the National Revenue Center before beginning business?
13. Does the applicant understand a Wisconsin Seller's Permit must be applied for and issued in the same name as that shown in section 2, above?
14. Is the applicant indebted to any wholesaler beyond 15 days for beer or 30 days for liquor?

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the applicant states that each of the above questions has been truthfully answered to the best of the knowledge of the signers.

SUBSCRIBED AND SWORN TO BEFORE ME

this 15th day of June 20 15
Mary B Soehner (Clerk/Notary Public)

NOTARY PUBLIC STATE OF WISCONSIN
Official of Corporation/Member/Manager of Limited Liability Company/Partner/Individual
Official of Corporation/Member/Manager of Limited Liability Company/Partner

My commission expires Apr 30, 18

TO BE COMPLETED BY CLERK

Table with columns: Date received and filed with municipal clerk, Date reported to council/board, Date provisional license issued, Signature of Clerk/Deputy Clerk, Date license granted, Date license issued, License number issued.

Murphy's Mini Mart Inc
1001 N Center Street, Merrill, WI 54452

June 16, 2015

City of Merrill
City Clerk's Office
1004 East 1st Street
Merrill, WI 54452

We are in process of selling the business and leasing the real and personal property of Murphy's Mini Mart c-store to Rstore Merrill, LLC.

We presently hold licenses granted by the City of Merrill to sell alcohol and cigarettes. This letter is to certify that we will release those licenses when similar licenses are approved and issued by the City of Merrill to Rstore Merrill, LLC.

Murphy's Mini Mart Inc


Frank Murphy

Heideman, Bill

From: Neff, Ken
Sent: Monday, June 15, 2015 11:17 AM
To: Heideman, Bill
Subject: Health and Safety Agenda



Good morning again Bill.

I am requesting an agenda item for the Health & Safety Meeting scheduled for Monday June 22, 2015.

Mike Fick/Ballyhoo's has requested an extension of premise for Saturday, August 1, 2015, from 4:00 p.m. until 10:00 p.m., for an event that will be called the Merrill Lobster Fest. Ballyhoo's will be selling beer on Prospect Street as well as providing wine with the Lobster meal. The extension of premise also involves closing a portion of Prospect Street from Grand Ave, west to the western edge of Merrill Home Furnishings. The street will be closed from 9:00 a.m. until 10:00 p.m. to allow for set up and take down. Fick has secured an acceptance with Wally Smith regarding the street closure for that Saturday because it will affect parking in front of his store. The Lobster Fest will also include a portion of Cenotaph Park for set up of tables to serve meals to those people that purchase tickets for the event. I have been in contact with Dan Wendorf regarding this part of the event and he approved using the park in this manner.

Lobster Fest is a fund raiser for the "Safe Ride Home" program in Lincoln County. Members of the Merrill Police Department will be present and assisting with the event. The Safe Ride Home program provides a means to encourage tavern patrons to get a ride home after consuming alcohol rather than driving drunk.

If you need any other information, please let me know.

Thanks.....Ken

Kenneth Neff, Chief
Merrill Police Department
1004 E. First Street
Merrill, WI 54452
715-536-8311

APPLICATION FOR TEMPORARY CLASS "B"/"CLASS B" RETAILER'S LICENSE

See Additional Information on reverse side. Contact the municipal clerk if you have questions.

FEE \$ 50.00 pd 7/6/15 Application Date: 7-6-15

Town Village City of Merrill County of Lincoln

The named organization applies for: (check appropriate box(es))

- A Temporary Class "B" license to sell fermented malt beverages at picnics or similar gatherings under s. 125.26(6), Wis. Stats.
A Temporary "Class B" license to sell wine at picnics or similar gatherings under s. 125.51(10), Wis. Stats.

at the premises described below during a special event beginning 7/22/15 and ending 7/26/15 and agrees to comply with all laws, resolutions, ordinances and regulations (state, federal or local) affecting the sale of fermented malt beverages and/or wine if the license is granted.

- 1. ORGANIZATION (check appropriate box) Bona fide Club Church Lodge/Society Veteran's Organization Fair Association
(a) Name Fraternal Order of Eagles Merrill Aerie #584
(b) Address 1205 Lake Street Merrill, WI 53452
(c) Date organized 1903
(d) If corporation, give date of incorporation 1984
(e) If the named organization is not required to hold a Wisconsin seller's permit pursuant to s. 77.54 (7m), Wis. Stats., check this box:
(f) Names and addresses of all officers: President Bryan Plautz - 4962 Hillside Dr. - Merrill, WI
Vice President Robert Brusnick - 4593 Wood Duck Dr. - Merrill, WI
Secretary Scott Doerr - 908 N Cleveland St. Merrill, WI
Treasurer Ned Seubert - 1413 Highland Dr. - Merrill, WI
(g) Name and address of manager or person in charge of affair: Terry Leopold 3rd St

- 2. LOCATION OF PREMISES WHERE BEER AND/OR WINE WILL BE SOLD:
(a) Street number Lincoln County Fair Grounds
(b) Lot Block
(c) Do premises occupy all or part of building?
(d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover: Eagles Aerie #584 Beer Stand on L.C. Fairground

- 3. NAME OF EVENT
(a) List name of the event Lincoln County Fair
(b) Dates of event July 22, 2015 - July 26, 2015

DECLARATION

The Officer(s) of the organization, individually and together, declare under penalties of law that the information provided in this application is true and correct to the best of their knowledge and belief.

Officer Bryan Plautz 7-6-15 (Signature/date) Fraternal Order of Eagles #584 (Name of Organization)
Officer Ned R Seubert (Signature/date)

Officer Scott Doerr 7-6-15 (Signature/date) Officer (Signature/date)

Date Filed with Clerk 7/6/15 Date Reported to Council or Board

Date Granted by Council License No.

Lincoln County Land Record



Request: 25131061140273
PIN: 251-3106-114-0273
Parcel: 34-0131-003-875-00-00
Municipality: City of MERRILL

Report Generated:
 6/11/2015 at 9:18:05 AM



For reference purposes only.

No warranties are expressed or implied for the data provided.

View Type: Internal

Account: User

(1) General Parcel Information:

PIN 251-3106-114-0273
Parcel Number 34-0131-003-875-00-00
Parcel Status Active
Sale Type NOT OPEN MARKET
Sale Date 12/19/2014
Sale Amount \$42,500.00
Transfer Tax \$0.00
Deed Type Sheriff Deed
Deed Reference D0511122
Mailing Address HSBC BANK USA
 3476 STATEVIEW BLVD
 FORT MILL , SC
 29715

(2) Parcel Owners Names:

Owner # 1 HSBC BANK USA

(3) Parcel Addresses:

Address # 1 410 BLAINE ST MERRILL, WI 54452

(4) Parcel Descriptions:

Year	Acre	Description
1994	N/A	A P 1 V R WILLARDS LT 7 BLK 2 AKA LT 7 BLK 7 V R WILLARDS *3875

(5) Parcel Assessment:

Year	Use	Acre	Land Value	Improvement Value	Total Value
2000	RESIDENTIAL	0.00	\$10,600.00	\$42,800.00	\$53,400.00
	Totals for 2000	0.00	\$10,600.00	\$42,800.00	
1995	RESIDENTIAL	0.00	\$7,900.00	\$32,300.00	\$40,200.00
	Totals for 1995	0.00	\$7,900.00	\$32,300.00	
1994	RESIDENTIAL	0.00	\$4,000.00	\$22,600.00	\$26,600.00
	Totals for 1994	0.00	\$4,000.00	\$22,600.00	

(7) Recent Taxes:

[View](#) Payoff Statement (for current month of all unpaid taxes, interest, and penalty)

Year	Description	Due	Paid	Unpaid	Description	Value
2014					Fair Mkt. Value	46,600.00
	General Net	1,400.20			Wood Fair Mkt. Value	0.00
	Lottery Credit	113.18				
	General Tax	1,287.02	1,287.02	0.00	Land	10,600.00
	Special	85.00	85.00	0.00	Use Assessment	0.00
	Wood	0.00	0.00	0.00	Improvement	42,800.00
	Other	0.00	0.00	0.00	Wood	0.00

Attachment: 410 Blaine Street Land Record Report (1116 : Sale of property @ 410 Blaine Street)



CITY OF MERRILL
City Administrator

David Johnson, City Administrator

1004 East First Street
Merrill, Wisconsin 54452
Phone (715) 536-5594
FAX (715) 539-2668

e-mail: David.Johnson@ci.merrill.wi.us

Personnel & Finance Committee,

Wells Fargo Bank contacted the City and asked if we would be interested in accepting ownership of the property at 410 Blaine St. Earlier this year Wells Fargo paid to have the garage removed because of orders on the building. Darin Pagel and I looked at the property and determined that the house was worth saving, it had a new roof, maintenance free siding and newer windows. The interior needs a lot of work but it is structurally sound.

The property was offered for sale by sealed bids and bids were opened on June 12. Four bids were received ranging from \$1,000 to \$8,000. The property is assessed at \$53,400 (See attached Land Record sheet). Rather than having a tax delinquent property that will continue to deteriorate, where we would have to mow and shovel snow, we now have a home that will go back on the tax roll and be occupied. There were two options available: 1) Reject the offer from Wells Fargo and let the property deteriorate to the point it would eventually have to be demolished and we would be left with an empty lot that could not be sold because of the high special assessments that would be levied against it, or 2) Accept the property and flip it as fast as possible to get it back on the tax roll and keep it from deteriorating. We chose the latter option.

It is my recommendation that we accept the bid of \$8,000 from Scott Bruenig for the property as 410 Blaine St.

David Johnson

David Johnson

MAYORAL AD HOC COMMITTEE MINUTES
- FORMER FAIRGOUNDS PROPERTY

THURSDAY, JUNE 11TH, 2015

The Mayoral Ad Hoc Committee met in the Basement Conference Room at City Hall. Mayor Bill Bialecki called the meeting to order at 10:00 a.m.

All alderpersons present.

Also present: City Administrator Dave Johnson, Finance Director Kathy Unertl, City Attorney Tom Hayden, Fire Chief Dave Savone, Parks & Recreation Director Dan Wendorf, Debbe Kinsey from Merrill Area Chamber of Commerce, Garth Swanson, and Gene Bebel

Mayor Bialecki advised that Lincoln County would transfer title after Labor Day weekend. Closing is scheduled for morning of Thursday, September 10th, 2015. There are two property tax parcels involved – Fairgrounds and current Lincoln County Humane Society.

The current condition of the property and buildings has resulted from many years of minimal maintenance. It will take time to deal with everything, as well as plan future directions.

City Administrator Johnson distributed a list of issues/questions which were reviewed and discussed during the meeting.

Issues/Questions Discussed:

1) Grandstand replacement and siting

Project drawings from grandstand bid specifications prepared for Lincoln County were distributed. Alderperson Dave Sukow suggested that some type of sun screening panels should be considered.

City Administrator Johnson will be preparing Request for Proposals. Consensus to request 2,500 seat capacity with potential additional 500 seats. Other alternatives could include bench vs. stadium seating. Restroom would be included under the grandstand. Future concession area could also be under the grandstand.

2) Grounds keeping – who?

Depending upon weather and grass growing, City will need to plan for fall 2015 mowing options.

3) Building Maintenance – who and how much?

Immediate priority would be any safety issues.

4) What to do about specific buildings

- a) Schultz Building. - estimated \$700,000 to renovate. City Administrator Johnson suggested that it might be appropriate to consider future replacement with larger single-story building.
- b) Restrooms - Grandstand will include restroom. Alderperson Pete Lokemoen suggested that this placement could eliminate need for center facility. City will need to review western restroom to determine if can rehabilitate or needs replacement. Portable Potties will be used for some bigger events.
- c) Cattle Barn – this is historic structure. Need rotted wood replaced before painting. If renovating, future considerations would be potential maintenance free siding and new windows and doors.
- d) Metal panels on multiple buildings need repair
- e) Condition of food stands - These are all owned by community organizations and some need work.

Fire Chief Savone reported that it is possible to store items over winter months inside buildings as long as no fuel.

5) Utilities – what needs to be replaced and what needs to be moved, what needs to be added?

Volunteers have been electrical improvements in recent years; however, the need to shift the grandstand to the west might require electrical improvements.

6) Fence – enclose property or not?

Would be major capital investment, but facilitates charging attendees for events that want to do so.

7) Overall layout of buildings and grounds?

Mayor Bialecki advised that user groups need to be consulted. The new Lincoln County Humane Society location requires shifting grandstand and track to the west.

Alderperson Rob Norton suggested developing one-year, five-year, and longer-term plans. The existing Lincoln County Humane Society parcel could be considered for ADA – handicapped parking after the old building is demolished.

8) Track? Needs to be shifted west. Need input from user groups.

9) Permanent rodeo facilities – pens, fencing?

Need to discuss how any structures impact on other users.

10) Building insurance?

Upon City ownership, any Lincoln County-owned buildings would need to be added to the property insurance coverage. Alderperson Pete Lokemoen suggested that cost would likely be less than \$1,000.

11) Liability insurance?

City Administrator Johnson advised that would be covered under City's existing liability coverage. Need to have certificates of insurance for events.

Finance Director Unertl reported that signage needs review. Per the Langlade County website, there are additional Wisconsin Statute protections related to agricultural-events.

12) Use policies – conditions, fees, deposits

City Administrator Johnson had copies of Langlade County Fairgrounds information, policies, and forms. Copies will be distributed for everyone to review.

13) Marketing – who, how?

Potential part-time position or contractor was mentioned to start. Future combined Smith Center/event grounds position might be considered. City Administrator Johnson suggested possible performance-based compensation (i.e. based upon events/revenues generated).

14) Wi-Fi on grounds?

Alderperson Ryan Schwartzman advised that everyone expects this type of communication capability. Consensus that needed. City Information Technology Manager Ron Turner is obtaining technical options and cost estimates.

15) Long-term management plan?

The draft model proposed to Lincoln County by Mayor Bialecki and City Administrator Johnson will be provided to everyone to review.

Alderperson Chris Malm emphasized that having user group management similar to River Bend Trail Foundation be implemented.

16) East 2nd Street does not go through this property:

There is not a City street running between Sales Street and Memorial Drive.

Fire Chief Dave Savone reported that access is needed for potential fire/EMS response. City Administrator Johnson recommended concrete barrier on west side (Sales Street) and "not thru street" signage on the east side.

17) Naming – what do we call it?

Consensus that will not remain Lincoln County Fairgrounds. With upcoming City ownership, a new name is needed. Some potential ideas include: Merrill Events Grounds (MEG) or Merrill Events Center (MEC). Something with festival in the name was also mentioned.

Discussion included obtaining ideas from public, selecting several options, and then holding fund-raising voting for property naming.

18) Funding?

Debbe Kinsey advised that Chamber Foundation has agreed to be the fiscal agent for community individuals/groups interested in assisting with tax-deductible fund raising events and donations.

The proposed increase in Hotel Room Tax would provide funding both to the City of Merrill for community amenities and to Tourism Commission for tourism promotion. Alderpersons requested information on room tax rates from other communities.

Finance Director Unertl noted that the existing City/Chamber agreement is from 1999. Unertl suggested that the Tourism Commission meet for review and provide input. The proposed ordinance amendment increasing Merrill room tax from 4.0% to 8.0% was referred to future Committee of Whole meeting [June 9th, 2015 Common Council meeting]

Potential Committees: City Administrator Johnson suggested some potential committees could include: Marketing; Building & Grounds; and Fund Raising.

Next Ad Hoc Meeting: Next meeting will be Thursday, July 9th at 4:00 p.m.

Adjournment.: Informally adjourned at 11:20 a.m.

Prepared by: Kathy Unertl, Finance Director/Deputy City Clerk

AIRPORT COMMISSION MEETING
Wednesday, April 15, 2015 at 7:00 p.m.
Merrill Municipal Airport

MINUTES

Present: Chairman Gary Schwartz, Gary Schulz, Lyle Banser, Joe Malsack, Alderman Chris Malm, Airport Manager Rich McCullough.

Also Present: Larry Wenning, Steve Krueger, Richard Plautz

1. Meeting Called to Order - Chairman Schwartz called the meeting to order at 19:00 hours.
2. Approve minutes of March 18, 2015 Meeting. Motion by Malsack, second by Schulz. All ayes. Motion carried.
3. Approval of Vouchers - Vouchers were reviewed and initialed by all. Motion by Banser, second by Malsack to approve vouchers. All ayes. Motion carried.
4. Terminal Project Status - Group discussed the defects (punch list) on new terminal. Chairman Schwartz met with Decker (the contractor). When the defects are corrected, we will re-inspect. Hopefully, it will be approved by May 1, 2015.
5. Discussion/Decision Terminal Finishing Details: Furniture, Landscaping - Chairman Schwartz will be getting estimates on landscaping. Larry provided a couch for the Pilots Lounge. Chairman Schwartz is going to bring in a booth for the snack area. Schulz will get estimates and ideas on furnishings from local stores. Discussed adding a patio area to the north side of the terminal. Merrill and Madonna McMann are donating a desk for flight planning.
6. Discussion of 2015 Entitlement Grant and Use - Chairman Schwartz informed us that the entitlement money has not been released yet but should be released sometime in June.
7. Discussion Business Model Going Forward - Discussed work that A & P Mechanic McCullough can perform without insurance.
8. Discussion/Decision Property Purchase - City has approved the purchase of the Bennish property. Malsack made a motion to pursue the purchase of the property, second by Schultz. All ayes. Motion carried.
9. Manager's Report - Manager McCullough discussed the tie down anchors heaving. Schultz discussed the damage done during snow plowing. Discussed installation of new tie downs to replace anchors damaged during winter. Also talked about tie down areas adjacent to the new terminal.

Manager McCullough reported a problem with the key pad on the South Gate. He will call Per Mar to repair and will check for spare circuit boards for gates.

A service company, Vaisala, will be installing a new, state funded, VHF antenna on the top of the AWOS tower to provide AWOS service to the new terminal.

Manager McCullough reported large cracks developing on 07-25. The group decided to do scheduled crack on 16-34. We will inspect and discuss 07-25 at the next meeting.

Manager McCullough asked about hiring help for grass trimming. (See Chairman's Report)

10. Chairman's Report - Chairman Schwartz discussed our need to stay within budget. Discussed the possibility for some of the airport community to volunteer for trimming brush and grass cutting.

Schwartz suggested that we have some areas in the new terminal for a compilation of the history of the Merrill Airport. Larry Wenning will check with Wayne Podeweltz for information/pictures of the Merrill Airport history.

Malsack reported that Airport Days planning is on schedule.

11. Aviation Happenings - Dan Shire will be moving to city Hanger 4. Schulz discussed in conjunction with landscaping at the new terminal to put in a patio on the north side of the terminal for picnic table and grill. Everyone present agreed.

Schultz discussed the use of the new terminal building and ways to promote the new facility. (I.e. camping, biking, gas sales) especially during the EAA Convention. We also have the courtesy car to make the rest of the city available to pilots and guests.

We need to update information on the new improvements at the airport. Also, update pictures and information on the website. Need to update the website called Air Nav to reflect the available services at the Merrill Airport.

12. Public Comment - None
13. Agenda Items for Next Meeting -

Future repairs on 07-25
Airport Days Report
Brushing and Tree Cutting on and around Airport

14. Adjournment - Motion by Schulz, second by Malsack. All ayes. Motion Carried.



CITY OF MERRILL
BOARD OF PUBLIC WORKS
MINUTES • WEDNESDAY JUNE 17, 2015

Regular Meeting**City Hall Council Chambers****4:00 PM****I. Call to Order**

In the absence of Mayor Bialecki, Common Council President John Burgener called the meeting to order at 4:00 P.M.

Attendee Name	Title	Status	Arrived
Pete Lokemoen	Aldersperson - Second District	Present	
Ryan Schwartzman	Aldersperson - Third District	Present	
Rob Norton	Aldersperson - Seventh District	Present	
Bill Bialecki	Mayor	Excused	
Dick Lupton	Street Commissioner	Present	

Others in attendance: Finance Director Kathy Unertl, City Attorney Tom Hayden, Alderman Dave Sukow, Alderwoman Kandy Peterson, Scott Kreager and City Clerk Bill Heideman. Mayor Bill Bialecki, City Administrator Dave Johnson and Building Inspector/Zoning Administrator Darin Pagel had excused absences.

II. Preliminary items:**1. Vouchers**

The vouchers were in the meeting packet.

Alderman Lokemoen asked why the vouchers need to be signed, if they have already been paid. Finance Director Unertl replied that the vouchers are reviewed to make sure there are no concerns. Alderman Lokemoen responded that he does have some concerns with certain vouchers, but that he would address those concerns another time.

Motion (Schwartzman/Norton) to approve the vouchers.

RESULT:	CARRIED
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III. Other agenda items for consideration:**1. Request from Prairie River Properties to remove sidewalk on both sides of Mill St., north of Ninth St.**

The 2015 Sidewalk Maintenance Program includes sidewalk maintenance on both the east and west sides of North Mill Street (north of East Ninth Street), near the former Ward Paper facility. The program also includes sidewalk extension on the east side to the Merrill Adult Diploma Academy.

In response, officials from Prairie River Properties have submitted a verbal request to Mayor Bialecki that sidewalk be removed on both sides of North Mill Street in the vicinity of 1101 North Mill Street. Prairie River Properties is the property owner at that address.

Motion (Lokemoen/Schwartzman) to remove the sidewalk on the west side of the street but retain the planned maintenance and extension of the sidewalk on the east side of the street as far as the Merrill Adult Diploma Academy, 1101A North Mill Street. Motion failed 1-3 on roll call vote. Voting Yes - Alderman Lokemoen.

Alderman Norton stated that he would like to discuss this request with the property owners at a future Board of Public Works meeting.

No action was taken at this time. Consideration of the request will continue at the next Board of Public Works meeting.

RESULT:	REFERRED TO	Next: 7/29/2015 4:00 PM
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2. Consider installation of bicycle racks at various City location (agenda item from Alderman Norton and Mayor Bialecki).

Information was distributed at the meeting.

Alderman Norton reported that he and Mayor Bialecki have been exploring the possibility of installing bike racks at various City locations. Mayor Bialecki has stated that the funding for the racks could be taken from the Mayor's budget. Alderman Norton has discussed this with Parks and Recreation Director Dan Wendorf, who has agreed to help determine appropriate locations for the racks.

The Board of Public Works did not express any objection to the installation of the bick racks.

Alderman Norton will inform Parks and Recreation Director Wendorf to proceed with the installation.

IV. Monthly Reports:

1. Street Commissioner Lupton

The report was in the meeting packet. Street Commissioner Lupton reported that installation of the new L.E.D. street lights is scheduled to begin on June 18th.

Work continues on the parking lot next to Trophy Bar. Stange Street has been filled and is ready for blacktopping. Trees are being removed on Superior Street to prepare for the pending project.

2. Building Inspector/Zoning Administrator Pagel

The report was in the meeting packet.

3. Consider placing monthly reports on file

Motion (Schwartzman/Lokemoen) to place the monthly reports on file.

RESULT:	CARRIED
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V. Establish date, time and location of next regular meeting

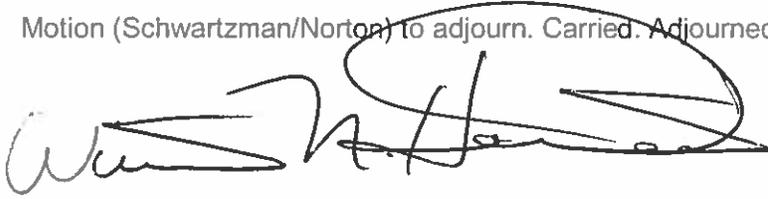
Wednesday, July 29th, 2015 at 4:00 P.M. in the City Hall Common Council Chambers.

VI. Public Comment

There was no public comment.

VII. Adjournment

Motion (Schwartzman/Norton) to adjourn. Carried. Adjourned at 4:16 P.M.

A handwritten signature in black ink, appearing to be "W. H. Norton", is written over the text of the adjournment motion.



CITY OF MERRILL
CITY PLAN COMMISSION
MINUTES • TUESDAY JULY 7, 2015

Regular Meeting**City Hall Council Chambers****5:30 PM****I. Call to Order**

Mayor Bialecki called the meeting to order at 5:30 P.M.

Attendee Name	Organization	Title	Status	Arrived	Departed
Pete Lokemoen	City of Merrill	Aldersperson - Second District	Excused		
Bill Bialecki	City of Merrill	Mayor	Present		
Mike Willman	City of Merrill	Chairman	Excused		
Ralph Sturm	City of Merrill		Present		6:07 PM
Melissa Schroeder	City of Merrill		Present		
Ken Maule	City of Merrill		Present		5:58 PM
Robert Reimann	City of Merrill		Present		

Also in attendance: City Administrator Dave Johnson, Building Inspector/Zoning Administrator Darin Pagel, Alderman Dave Sukow, Alderwoman Kandy Peterson, Coleman Peiffer (North Central Wisconsin Regional Planning Commission), Mary Rajek (Redevelopment Resources) and City Clerk Bill Heideman. An MP3 student was also present to videotape the meeting.

II. Public Comment Period

There was no public comment.

III. Minutes of previous meeting(s):**1. Minutes of June 2, 2015 meeting**

Ken Maule requested that the minutes be amended in one place in which he was referred to as Alderman Maule. Mr. Maule is not an alderman. Without objection, it was so ordered.

Motion (Maule/Schroeder) to approve, as amended.

RESULT:	CARRIED
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IV. Agenda items related to update of City Comprehensive Plan:**1. Consider Public Participation Plan for amending City Comprehensive Plan.**

A copy of the Public Participation Plan was in the meeting packet.

Motion (Maule/Sturm) to approve the Public Participation Plan.

RESULT: APPROVED & SENT TO COUNCIL Next: 7/14/2015 7:00 PM

2. Review draft of Comprehensive Plan Chapter 1: Demographics

Coleman Peiffer led discussion on the demographic data included in the meeting packet. He referred to several of the tables to highlight important data.

3. Presentation and discussion of housing data

Housing information related to the City and surrounding areas was distributed. Coleman Peiffer led discussion on the housing data.

Building Inspector/Zoning Administrator Pagel departed at 5:50 P.M. Alderman Sukow and Alderwoman Peterson departed at 5:55 P.M.

V. Establish date, time and location of next meeting

Tuesday, August 4th, 2015 at 5:00 P.M., in the City Hall Common Council Chambers.

VI. Adjournment

Motion (Schroeder/Reimann) to adjourn. Carried. Adjourned at 6:16 P.M.





CITY OF MERRILL
COMMITTEE OF THE WHOLE
MINUTES • TUESDAY MAY 12, 2015

Regular Meeting**City Hall Council Chambers****6:00 PM****I. Call to Order**

Mayor Bialecki called the meeting to order at 6:00 P.M.

Attendee Name	Title	Status	Arrived
Chris Malm	Aldersperson - First District	Present	
Pete Lokemoen	Aldersperson - Second District	Present	
Ryan Schwartzman	Aldersperson - Third District	Excused	
Kandy Peterson	Aldersperson - Fourth District	Present	
John Burgener	Aldersperson - Fifth District & President	Present	
Dave Sukow	Aldersperson - Sixth District	Present	
Rob Norton	Aldersperson - Seventh District	Present	
Tim Meehean	Aldersperson - Eighth District	Present	
Bill Bialecki	Mayor	Present	

Also in attendance: City Administrator Dave Johnson, City Attorney Tom Hayden, Street Commissioner Richard Lupton, Police Chief Ken Neff, Building Inspector/Zoning Administrator Darin Pagel, Finance Director Kathy Unertl, Gary Schwartz, Duane Pfister and City Clerk Bill Heideman.

II. Public Comment Period

The was no public comment.

III. Agenda Items for Consideration:

1. Presentation and discussion on airport runway agreement and real estate acquisition process (agenda item requested by Mayor Bialecki)

Airport Commission Chairman Gary Schwartz gave a presentation on a pending land purchase. The Common Council has already approved the purchase land (Bennish property) near the airport. Mr. Schwartz stated that he discussed the loan with the state, but that he needs permission to proceed with applying for the loan to facilitate the land purchase.

Motion (Malm/Norton) to authorize proceeding with the process.

RESULT: APPROVED

2. Discuss off-street parking restrictions in residential areas

Mayor Bialecki stated that he placed this on the agenda to ensure that all Common Council members would be involved in the discussion of this issue.

Building Inspector/Zoning Administrator Pagel stated that the main questions seem to be, moving forward, how and how much is the ordinance going to be enforced. He raised the possibility of changing the current ordinance. He stated that the number of vehicles currently being parked illegally is "staggering".

City Administrator Johnson recommended retaining the ordinance, either as is or in some amended form.

Police Chief Neff stated that the current ordinance is difficult to enforce and promotes an "all or nothing" enforcement program.

Alderman Lokemoen stressed that the ordinance should be enforced. He suggested that the council members could tour their district and provide the Police Department of a list of addresses of violations. He stated that more people are being hindered by the violations than are actually violating the ordinance. In his opinion, the ordinance is not being policed to the level it should be policed.

Alderman Malm stated that several terms in the current ordinance are open to interpretation.

Alderman Sukow urged that, if the ordinance is amended, it should not be made too restrictive, and any restrictions should be made clear in the ordinance.

Alderman Lokemoen stated that is difficult for zoning official(s) to determine unsightly conditions. Police Chief Neff responded that it is equally difficult for police officers to make those type of decisions.

Motion (Meehean) to temporarily suspend enforcement of the ordinance until a new ordinance is in place. Motion failed due to lack of a second.

Mayor Bialecki urged that the ordinance remain in place, to allow for enforcement.

City Attorney Hayden stated that he would not favor a suspension or moratorium on the ordinance in place. He suggested that City staff research and discuss this issue further, and that this issue be on a future Committee of the Whole agenda.

Alderman Meehean urged that, at some point, this issue be resolved.

Alderman Malm suggested that the worst cases be addressed first.

City Administrator Johnson announced that he would meet with Police Chief Neff, City Attorney Hayden and Building Inspector/Zoning Administrator Pagel to discuss this issue further.

No action was taken at this time.

IV. Adjournment

Motion (Burgener/Sukow). Carried. Adjourned at 6:54 P.M.



JUNE MEETING MINUTES

MACEC Committee on Aging

Meeting was held Wednesday June 10th, 2015 at 8:00 a.m.
Lower level of Merrill City Hall

Members Present: Eugene Simon (Chairperson), Mary Ball, Gene Bebel,
Erin Wells (ADRC), Diane Goetsch, Art Lersch,
Absent: Chris Malm (Aldersperson), S. Peggy Jackelen

Minutes

1. **Opening**
 - a. Meeting called to order by Simon
2. **Welcomed new Committee Member Gene Bebel**
3. **Consent Items**
 - a. Correction to May 20th meeting #8 by Wells – proposed Wisconsin ‘ADRC’ changes not Long-term Care as written.
Motion made by Ball, second by Goetsch to approve minutes from previous two months meetings as presented. Motion carried.
 - b. Motion made by Lersch to approve vouchers, second by Ball. Motion carried.
 - c. Questions relative to Ordinance so this will be carried to July meeting for Approval.
4. **Newsletter Q&A**
 - a. Director encouraged Committee members to write a brief Q&A for monthly newsletter.
 - b. We encourage the committee to stop down during Thursday meal for discussion.
5. **Program updates**
 - a. We need drivers for our bus trips.
Bus trip suggestion from Goetsch was the Leigh Yawkey Woodson Art Museum.
 - b. Meal program is still running in the red overall.
 - c. New activities are walking club and yoga
 - d. Committee had an in-depth discussion of Community Meeting Idea brought up at the May meeting. This meeting would be to educate local service agencies and the public on what is available to them and specifically who does what. Wells suggested having two different meetings –first with professionals and then with the community. Lersch suggested starting with the interagency group to obtain an invite list for the first meeting. Goetsch informed the committee of her “Know it before you need it...” sessions already running which will tie in with this idea.
 - e. Added topic was changing the meetings to the second Wednesday of the month to be more accommodating for member’s schedules. This will begin in August.
6. **Capital Project Plan for New Center**
 - a. Director presented the conceptual site plan for the new center to all members. The initial agreement with Becher-Hoppe Assoc. Inc. A few suggestions were made and noted.
 - b. Next step is a meeting with Dave Johnson and Kathy Unertl to present this same site plan.
7. **ADRC Representative update**
 - a. Erin handed out the Senior Farmers’ market voucher program information sheet.
8. **Public Comment – none**

The next Committee meeting will be held on July 15th at 8am. Vouchers will be available for review 15 minutes prior to meeting time.

Respectfully submitted,

TMrachek
Tammie Mrachek
MACEC Director

Merrill City Hall is handicapped accessible. Take the elevator to the basement level.



CITY OF MERRILL
HEALTH AND SAFETY COMMITTEE
MINUTES • MONDAY JUNE 22, 2015

Regular Meeting**City Hall Council Chambers****5:00 PM****I. Call to Order**

Alderman Sukow called the meeting to order at 5:00 P.M.

Attendee Name	Title	Status	Arrived
Chris Malm	Aldersperson - First District	Absent	
Kandy Peterson	Aldersperson - Fourth District	Present	
Dave Sukow	Aldersperson - Sixth District	Present	

Others in attendance: City Administrator Dave Johnson, Fire Chief Dave Savone, Police Chief Ken Neff, Deputy Health Officer Norbert Ashbeck, Alderman Ryan Schwartzman, Stephen Koch and City Clerk Bill Heideman. An MP3 student was also present to videotape the meeting.

II. Nuisance Complaints and Vouchers:**1. Nuisance Complaints**

The nuisance complaint report was in the meeting packet. Deputy Health Officer Ashbeck noted that most of the cases are due for action within the next 30 days, so they should be resolved soon.

2. Vouchers

The vouchers were in the meeting packet.

Motion (Sukow/Peterson) to approve the vouchers.

RESULT:	APPROVED
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III. Picnic and/or Liquor License Applications:

1. Consider applications from Merrill Firefighters Charities for three temporary Class "B" (picnic) licenses to sell fermented malt beverages at Ott's Park during the Merrill Firefighters Charities Softball Tournament, August 7-9, 2015.

Police Chief Neff has no concerns with the applications.

Motion (Peterson/Sukow) to approve.

RESULT:	APPROVED & SENT TO COUNCIL	Next: 7/14/2015 7:00 PM
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2. Consider applications from Merrill Fastpitch for three temporary Class "B" (picnic) licenses to sell fermented malt beverages in the concession stands and the softball field stands at the Merrill Area Recreation Complex (MARC), 1100 MARC Drive, during the annual Merrill Fastpitch Tournament, July 24-26, 2015.

Police Chief Neff reported that this is the second year for alcohol at this event. He has no concerns with the applications.

Motion (Peterson/Sukow) to approve.

RESULT:	APPROVED & SENT TO COUNCIL	Next: 7/14/2015 7:00 PM
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3. Consider renewal application from Johnny T's Bar & Deli, Inc., Nicole C. Kopplin, Agent, for a Class "B" (beer) license and a "Class B" (liquor) license for Johnny T's Bar, 116 North Prospect Street, effective July 1st, 2015.

This is being considered now because the application was received too late to be published at the same time the other license renewals were published. Johnny T's has paid the required fee to have a special Common Council meeting for final action. That meeting is scheduled for 5:15 P.M. on Tuesday, June 23rd.

Motion (Sukow/Peterson) to approve.

RESULT:	APPROVED & SENT TO COUNCIL	Next: 6/23/2015 5:30 PM
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4. Consider application from RStore Merrill, LLC, Sara Rosenberg, Agent, for a Class "A" (beer) license and a "Class A" (liquor) license for RStore #40, 1001 North Center Avenue, effective July 23rd, 2015.

Police Chief Neff has no concerns with the application.

Motion (Peterson/Sukow) to approve.

RESULT:	APPROVED & SENT TO COUNCIL	Next: 7/14/2015 7:00 PM
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5. Any other license application(s)

None.

IV. Other agenda items to consider:

1. Consider request from Ballyhoos, 124 North Prospect Street, to close Prospect Street (Grand Avenue west to the western edge of Miller Home Furnishings), from 9:00 A.M. to 10:00 P.M. on Saturday, August 1st, 2015. Ballyhoos is also requesting an extension of premises to sell alcoholic beverages in the closed-off area from 4:00 P.M. to 10:00 P.M. that same day. Both requests are in conjunction with the Merrill Lobster Fest.

Police Chief Neff reported that this is a new event. The event is being held as a fundraiser for the "Safe Ride Home" program. Police Chief Neff noted that this program has proved effective and that the Police Department is planning on assisting at this event.

Police Chief Neff has no concerns with either the street closing or the extension of premises. It was mentioned that it appears this event will be concluded by 10:00 P.M.

Motion (Sukow/Peterson) to approve.

RESULT: APPROVED & SENT TO COUNCIL

Next: 7/14/2015 7:00 PM

V. Monthly Reports:

1. Fire Chief Savone

Fire Chief Savone reported that final "tweaks" are being made to the new fire station. The roof has been replaced and now seems to be holding up fine.

A Citizens Fire Academy is being planned for this fall. It will be held at the Northcentral Technical Center for Excellence in Merrill. The academy will run for 10 sessions on Thursday nights. Enrollment will be limited to 12.

Fire Chief Savone reported that several protective service agencies worked together well during a tragedy on June 21st.

2. Police Chief Neff

Police Chief Neff reported that the Police and Fire Departments are working together on planning the annual Community Night Out, scheduled for August 4th.

The Police Department is currently working with the Parks and Recreation Department on several summer children-related activities.

Alderman Sukow complimented both chiefs on their monthly reports.

3. Lincoln County Humane Society

The report was in the meeting packet. Progress continues on the construction of the new facility. Alderman Sukow stated that he was pleased that the number of animals at the shelter continues to be manageable.

4. Consider placing monthly reports on file

Motion (Peterson/Sukow) to place the monthly reports on file.

RESULT: CARRIED

VI. Establish date, time and location of next regular meeting

Monday, July 27th 2015 at 5:00 P.M., in the City Hall Common Council Chambers.

VII. Public Comment

No public comment.

VIII. Adjournment

Motion (Peterson/Sukow) to adjourn. Carried. Adjourned at 5:19 P.M.

**REGULAR MONTHLY MEETING OF THE HOUSING AUTHORITY
COMMISSIONERS OF THE CITY OF MERRILL, WISCONSIN**

Wednesday, June 10, 2015, 4:00 P.M., Jenny Towers Library 711 E First Street, Merrill, WI

PRESENT: Chairman Kathy Colclasure, Denise Humphrey, Amanda Kostman, Mike Wilson, Rob Norton (Ex-Officio), LaDonna Fermanich and Kay Tautges.

ABSENT: Paul Wagner

GUESTS: Several Jenny Tower residents

SECTION-8 HOUSING- JENNY TOWERS and SCATTERED SITES MEETING called to order by Chairman Kathy Colclasure. Motion to excuse Paul Wagner. Wilson/Kostman. Motion passed unanimously.

Public Comment Period: Gayle Bentley, a Jenny Towers tenant, is wondering if the hallway walls can be repainted.

Motion to approve minutes of May 13, 2015 meeting and today's agenda. Kostman/Humphrey. Motion passed unanimously.

Discussion and motion to approve Checks #17447 thru #17487 and Billings to date for May 2015: Humphrey/Wilson. Motion passed unanimously by roll call vote: Humphrey- aye, Kostman-aye, Wilson-aye and Colclasure-aye.

Discussion and Approval of Move-ins and Move-outs for May 2015: LaDonna reported on one move out which was forced, due to violation of the smoking policy. There are two tenants moving in during the month of June. Motion to accept report and place on file. Kostman/Wilson. Motion passed unanimously.

Report on Jenny Tower Investments: LaDonna reported the deposit of the HAP subsidy for May and interest income through the end of April combined with no withdrawals for capital improvements have resulted in overall increase in investments over last month. Motion to accept report and place on file. Wilson/Kostman. Motion passed unanimously.

Motion to go into closed session at 4:13p.m. Wilson /Humphrey. Motion passed unanimously by roll call vote 4-0: Those attending closed session: Humphrey, Kostman, Colclasure, Wilson, Norton and Exec. Director LaDonna Fermanich.

The minutes from this closed session will be filed separately and confidentially.

Motion to reconvene in open session at 4:51 p.m. Kostman/Humphrey. Motion passed unanimously. No formal actions were taken in closed session.

Approve Resolution #394: "Allocation of Jenny Tower Reserves for Park Place Redevelopment (for 2016)"; Motion to Approve Resolution #394: "Allocation of Jenny Tower Reserves for Park Place Redevelopment (for 2016 WHEDA Tax Credit Application)". Kostman/Wilson. Motion passed unanimously by roll call vote: Humphrey- aye, Kostman-aye, Wilson-aye and Colclasure-aye.

Approve Resolution #395: "Release of Funds to Purchase Lot 3, Block 5"; Motion to approve Resolution #395: "Release of Funds to purchase Lot 3, Block 5". Kostman/Humphrey. Motion passed unanimously by roll call vote: Humphrey- aye, Kostman-aye, Wilson-aye and Colclasure-aye.

Approval of California Street Capital Improvements: LaDonna reported that Martin/Riley has the plans drawn up for this project. She reviewed the projected cost of the project noting that estimate is based on encapsulating tiles. The remediation of tiles and/or cost of window replacements could change the final bid and actual project cost. Motion to approve the preliminary budget estimated at \$57,750.00 Wilson/Kostman. Motion passed unanimously.

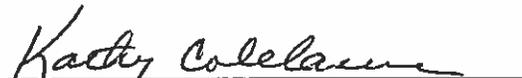
Discussion of Revisions to Capital Improvement Scheduling and A/E Services: LaDonna addressed prior concerns regarding whether or not we are obligated to continue working with Martin/Riley for the Fire Dept. Project. Martin/Riley is knowledgeable about HUD regulations/requirements. LaDonna also feels that we have a good working relationship with Martin/Riley. She has asked them to attend the July Board Meeting to present the wiring project plans and costs to the board. Based on conversations and meetings to date, the wiring project is very complex and the specific implications for each aspect of the project greatly affect all other aspects of the project. With each added component, the cost of the project has gone up significantly. What had started out as a means of upgrading wiring to provide cable TV to the residents has suddenly become much more costly and is now touching numerous electrical services and systems that were not originally part of the plan. LaDonna reminded board members that long-range budgeting and management decisions must keep in mind the income-based nature of our business. We do not have the ability to raise rent once capital funding is depleted. And while cable TV and Free WIFI sound fantastic, there is still a cost to the Housing Authority to provide these "free" or "reduced cost" amenities that we cannot easily recoup with income-based rentals. Therefore, it is important to consider all alternatives that might accomplish the same objective or providing cable and WIFI, but may leave out some of the add-ons that are not necessity driven. LaDonna is surveying tenants for their input as to what type of services they would like to have in the building and how much additional per month they would be willing to pay for those services. Martin/Riley needs to know if the plans should be drawn up with a voice/horn/strobe system or just a horn/strobe fire alarm system. Motion for the plans to include a horn/strobe only fire alarm system. Kostman/Humphrey. Motion passed unanimously.

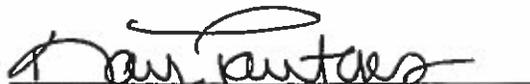
For the Good and Betterment of the Section-8 Housing Program:

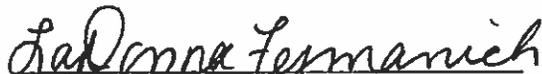
1. Commissioner Items/Comments – None.
2. Executive Director's Report – LaDonna reported that Kay had recently led a gardening activity and a Flippo card game activity. There is an ice cream social scheduled for next week. Some of the tenants who attended the gardening activity have expressed some interest in having raised gardens installed for them to use next spring.

The next regular meeting of the Commissioners of the Housing Authority will be held on Wednesday, July 8th, 2015, 4:00 p.m. at Jenny Towers Library, 711 E. First Street, Merrill, WI.

Motion to adjourn meeting at 5:14 p.m. Wilson/Kostman. Motion passed unanimously.


Kathy Colclasure, Chairman


Kay Taujes, Recording Secretary


LaDonna Fermanich, Executive Director

**REGULAR MONTHLY MEETING OF THE HOUSING AUTHORITY
COMMISSIONERS OF THE CITY OF MERRILL, WISCONSIN**

Wednesday, June 10, 2015 5:14 P.M. Jenny Towers Library, Merrill, WI

PRESENT: Chairman Kathy Colclasure, Denise Humphrey, Amanda Kostman, Mike Wilson, Rob Norton (Ex-Officio) LaDonna Fermanich and Kay Tautges.

ABSENT: Paul Wagner

GUESTS: Jenny Tower residents

PUBLIC HOUSING - PARK PLACE and WESTGATE MEETING called to order by Chairman Kathy Colclasure. Motion to excuse Paul Wagner. Kostman/Humphrey. Motion passed unanimously.

Public Comment Period: Kay Marie Lewis asked if the money approved for the renovations at the California Street property(Jenny Towers meeting business) is worth it. She also feels that even though the initial re-wiring project figures are staggering (Jenny Towers meeting business) she doesn't think we will have people who want to live here if we do not re-wire the building for better TV channel options.

Motion to approve the minutes of May 13, 2015 meeting and today's agenda. Kostman/Humphrey. Motion passed unanimously.

Discussion and motion to approve Checks #22207 thru #22253 and Billings to date for May 2015: Wilson/Kostman. Motion passed unanimously by roll call vote: Kostman-aye, Humphrey-aye, Colclasure-aye and Wilson-aye.

Move-ins and Move-outs for May 2015: LaDonna reported that there were 3 move ins and no move outs for May. There is one move in scheduled for June. Motion to accept report and place on file. Kostman/Wilson. Motion passed unanimously.

Report on Park Place Investments: LaDonna reported \$6733.00 in ACH rent deposits. Investments gains continue to be small but consistent. Motion to accept and place on file the Park Place Investment report. Kostman/Humphrey. Motion passed unanimously.

Report on Horizon Development (Proposed Park Place Redevelopment): LaDonna reported that she has been working with Lincoln Community Bank to establish a financial partnership with MHA and to proceed with the Federal Home Loan Bank 2015 Affordable Housing Program Application. In the end, this partnership should help us to gain the points we need for a better overall scoring position with the WHEDA 2016 tax credit application and hopefully provide additional grant money to offset the gap funding we will need to cover if approved.

Motion to go into closed session at 5:23p.m. Kostman/Humphrey. Motion passed unanimously by roll call vote 4-0: Those attending closed session: Humphrey, Kostman, Colclasure, Wilson, Norton and Exec. Director LaDonna Fermanich.

The minutes from this closed session will be filed separately and confidentially.

Motion to reconvene in open session at 5:30 p.m. Humphrey/Wilson. Motion passed unanimously. There were no formal actions taken during the closed session.

Approve Resolution No. 396 "FHLB Application and Financial Partnership with LCB": Motion to approve Resolution No. 396 "FHLB Application and Financial Partnership with LCB" with the amendments discussed in closed session in order to proceed with the 2015 FHLB Affordable Housing Application. Wilson/Humphrey. Motion passed unanimously by roll call vote: Kostman-aye, Humphrey-aye, Colclasure-aye and Wilson-aye.

Review and discuss Park Place ACOP Policy chapters 1-16: Each Board Member was asked by LaDonna review three of the sixteen chapters of the pending ACOP Policy and present an overview of the content to the other board members. Board members respectively did so and felt that there was valuable information which will be useful in future policy making decisions by the board. Paul and Denise will provide their overview summaries at the July board meeting. Based on the ACOP, other MHA policies will need to be addressed to coincide with the ACOP. Enforcement of several of the policies by HUD is already in the works. One example of this is a requirement that Public Housing tenants who are not elderly or disabled will be required to complete a specific number of community services hours. MHA should also have access to interpreters when working with applicants/tenants who do not speak English. Amanda will provide LaDonna with a list of interpreters who are used by the county and also a list of agencies that recruit volunteers for the Community Service requirement.

For the Good and Betterment of the Public Housing Program:

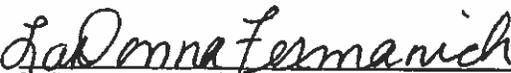
1. Commissioner Items/Comments: None
2. Executive Director's Report: LaDonna is registered to attend a 2 day Home for Everyone Seminar in Wausau in July. She recently took part in a HUD increased enforcement of No-Smoking Policies Webinar. Lynn and Diane are meeting with all tenants for annual recertifications. Diane is planning some activities at Park Place. To date, only one family has signed up to attend the Budget seminar being offered at Park Place next week.

The next regular meeting of the Commissioners of the Housing Authority will be held on **Wednesday, July 8, 2015, 4:00 p.m. at Jenny Towers Library, 711 E. First Street, Merrill, WI.**

Motion to adjourn at 6:08 P.M. Kostman/Wilson Motion passed unanimously.


Kathy Colclasure, Chairman


Kay Tautges, Recording Secretary


LaDonna Fermanich, Executive Director

T. B. Scott Free Library Board of Trustees
REGULAR MEETING
June 17th, 2015

Minutes

1. Opening

President Mike Geisler called the Regular Meeting of the Board of Trustees to order at 4:00 p.m. in the Library Board Room. Present: Gene Bebel, Katie Breitenmoser, Paul Gilk, Richard Mamer (4:25-), Tim Meehean, Jim Wedemeyer and Vicki Yelle. Excused: Kyle Reimann. Also present: Don Litzer (4:05-) and Bill Dinges (-4:20).

A thank you letter was received from Forward Service Corporation for library support of the W2 and Work Experience Program. An email was received regarding registration for the Small City & Regional Community Conference October 6th and 7th, Ms. Stevens will be attending.

There was no public comment.

2. Consent Items

M Meehean/S Gilk/C to approve the minutes of the May meeting as printed. M Meehean/S Breitenmoser /C to accept the Monthly Revenue & Expense Report for May as printed.

3. Reports/Discussion Items/Action Items

A. Commercial Vendor Request for Parking Lot Use: Mr. Dinges was present to discuss his proposal. M Wedemeyer/S Meehean/C to give permission for Mr. Dinges to locate his snow cone truck in the library parking lot for up to 2 dates this summer, with the library accepting no money for the use. Ms. Stevens and Mr. Dinges will cooperate to work out details, including working with the City Planning Commission.

B. Library Salary Schedule Discussion: Ms. Stevens provided the board with copies of the Library Salary Schedule, 2015 Library Staff Salary/Wages and Benefits, City of Merrill Clerical and Other Support Staff Compensation Schedule and 2015 City of Merrill Clerical and Other Support Staff Salary/Wages and Benefits.

C. Staffing Changes Update: Ms. Stevens updated the board of an employee resignation, and hiring of replacement staff. Ms. Stevens also apprised the board of a service desk staffing experiment underway—specifically, staffing the circulation desk on weekday evenings with one person, to free up staff for programming and other library activities.

D. Policy Review: Sexual Harassment: M Meehean/S Breitenmoser /C to approve as presented.

E. Policy Review: Services of the Library: M Meehean/S Yelle /C to approve the policy as revised.

F. Strategic Plan Progress-Goals #6: Ms. Stevens presented staff progress on goals and objectives.

G. Trustee Essential #21-The Library Board and Accessible Services: Ms. Stevens provided copies of Trustee Essential #21.

H. Reports from Friends/WVLS Representative: The Friends are planning a booksale for Crazy Daze. There was no report from the WVLS Representative.

4. Forthcoming Events & Library Director Report

- May Statistical Report was presented.
- Ms. Stevens informed the board of Merrill's first Little Free Library, for which T.B. Scott Library is the steward.
- Board members were given a copy of the Wisconsin Valley Library Service 2014 System Membership Information and Public Library Statistics. County Board members and City Council members will also be provided copies.
- Board members were given information on Wisconsin Trustee Training Week Aug. 17-21.
- Attendance at PRMS program today was 440. 58 youth spun the wheel the first day. 120 people attended the Rodeo Queens kickoff program.

5. Adjournment:

The meeting adjourned at 4:50 p.m. The next regularly scheduled meeting of the Board of Trustees will be held on July 15th at 4:00 p.m. in the Library Board Room.

Stacy D. Stevens, Secretary

PARKS AND RECREATION COMMISSION

June 3, 2015

The Merrill Parks and Recreation Commission met on Wednesday, June 3, 2015 at 4:15 p.m. at the City Hall.

Members Present: Mike Willman, Melissa Schroeder, Dave Sukow, Jean Ravn, Brian Artac, and Ben Debroux

Members Excused Absent: Troy Pieper

Department Staff Present: Dan Wendorf and Dawn Smith

Visitors: Dave Johnson, Fred Heider

***Motion by Sukow, seconded by Artac to approve the minutes from the May 6, 2015 meeting.

***Carried unanimously.

***Motion by Sukow, seconded by Artac, to approve the claims.

Ravn questioned on how the funds are set up and if they ever run into problems with lack of funds. Wendorf stated that he codes all invoices and sends them to the city hall. Ravn questioned when the budget gets set. Wendorf stated that they start working on the budget in August and is normally all set by October. Artac questioned how much money was in the Athletic Park Fund. Wendorf stated that they set aside \$5,000.00 towards the new shelter being erected at Athletic Park.

***Carried Unanimously.

Public Comment: None

The next item on the agenda was to elect Vice Chairperson. Sukow nominated Brian Artac for Vice Chairperson.

***Motion by Sukow, seconded by Schroeder to elect Brian Artac as Vice Chairperson.

***Carried Unanimously.

The next item on the agenda was to review/discuss WisDOT Bicycle & Pedestrian Facilities Planning Grant draft plan. Wendorf stated that Fred Heider was present and would be going through the details of the draft. Fred Heider stated that he had met with some community members that is part of the Bicycle and Pedestrian committee and made some decisions on where the best areas around the city would work for bicycle and pedestrian walking areas. Heider stated that 3 walk audits were done and on each walk audit some pinch points were pointed out. Heider also went through where some roads could be made into bike lanes. Heider stated that if everyone on the commission was happy with the draft plan the next step would be to have a public meeting. Heider stated that he would help with advertising the public hearing with some posters, and have some draft plans at the library, city hall and at the Smith Center for public review. Heider suggested that July would be good for a public hearing to get the Bicycle and Pedestrian approved. It was decided that a public hearing would be held July 1 at 6:00 p.m. at the Merrill City Hall.

The next item on the agenda was to discuss Normal Park planning initiative and ideas. Wendorf stated that he has been met with a group that has consolidated all of the ideas from different groups at Normal Park. Wendorf provided a map with different ideas on where the Optimist Club would like to erect a playground. Wendorf also stated that some organizations would like to see a bathroom/concession facility, some different brick paths along with some new lighting at the park. Willman stated that he thought it was good that we are able to partner with different organizations in the Merrill community. Willman suggested putting a list together and prioritize it according to what the park needs first. Sukow stated that Normal Park is the most popular spot for the outdoor rink. Wendorf will keep everyone updated on Normal Park projects and improvements.

The next item on the agenda is discussion and recommendation of pre-emptive Ash Tree removal related to Emerald Ash Borer. Wendorf stated a few years back the Park and Recreation Commission approved a recommendation on poor health Emerald Ash Tree removal. Wendorf stated that several ill trees have already been removed from some parks and trees are continuing to be removed when the trees are in poor shape. Wendorf stated that his recommendation would be to remove all fair to poor trees now and leave bigger ash trees until a problem arises with Emerald Ash. Sukow stated that he would like the problem taken care of before a problem arises. Sukow stated that he feels the city should go aggressively after the ash trees before it ends up costing the city more money to dispose of them if Emerald Ash becomes a problem.

***Motion by Sukow, seconded by Schroeder to completely remove all Ash trees starting with the poor to fair and removing the good ones last but do as soon as possible.

***Carried unanimously.

The next item on the agenda was monthly reports. Wendorf asked if anyone had any questions.

Wendorf stated that it is really exciting that the new pool is to the point of ground breaking shortly. Wendorf stated that on next months agenda the Park and Recreation Commission should talk about what is going to happen with the old pool. Sukow asked if we were still on time with getting the new aquatic center started. Wendorf stated that everything so far is on time.

***Motion by Schroeder, seconded by Artac to approve the monthly reports.

***Carried unanimously.

The next regular meeting is scheduled for July 1, 2015 at 5:15 p.m. with a public hearing beginning at 6:00 p.m.

No public comment

***Motion by Sukow, seconded by Ravn to adjourn at 5:15 p.m.

***Carried unanimously.

Dawn Smith
Recording Secretary

PARKS AND RECREATION COMMISSION

July 1, 2015

The Merrill Parks and Recreation Commission met on Wednesday, July 1, 2015 at 5:15 p.m. at the City Hall.

Members Present: Mike Willman, Melissa Schroeder, Dave Sukow, Jean Ravn, Brian Artac, and Ben Debroux

Members Excused Absent: Troy Pieper

Department Staff Present: Dan Wendorf

Visitors: Dave Johnson, Jeremy Ratliff, Judy Woller, Judy Sukow, Fred Heider

****Motion by Sukow, seconded by Artac to approve the minutes from the June 3, 2015 meeting.**

****Carried unanimously.**

****Motion by Sukow, seconded by Schroeder to approve the claims.**

Debroux asked Wendorf what Sparkle was and Wendorf replied that it was infield lime/chalk for the baselines used by baseball/softball user groups for games/tournaments.

****Carried unanimously.**

There was no public comment on the front end of the meeting.

The next item on the agenda was to discuss River Bend Trail Head planning. Wendorf explained that the River District Development Foundation has begun planning for the parcel they purchased from WPS at the end of Park Street. He explained they held a public planning meeting to begin gathering ideas for the use of the space and was hoping to get a feel from the Commission for what they feel the park should look like, function as, and could potentially accommodate. Wendorf informed the Commission that the information in their packets was a summary of the RDDF planning meeting and was to be used as a starting point with a wide range of great ideas. Debroux felt it would be a great area to promote the use of kayaking and fishing, as he mentioned he enjoys fishing that stretch of river below the dam and sees great potential in providing that opportunity for the public. Wendorf invited the Commission to pass along any thoughts they had moving forward so he can pass along to the RDDF planning committee.

The next item on the agenda was to introduce 2016 Capital Improvements and Equipment requests from the department. Wendorf began the discussion by informing the Commission of the recent settlement of the ADA Lawsuit. Wendorf stated that the items noted in the settlement will have to be our number one priority as there are deadlines for completion that must be met. He mentioned that we can still ask for other things but the settlement projects must be priority. Wendorf informed the commission that he is working on a better estimate for the ADA Settlement item and will hopefully have at the August meeting. With the amount and type of items included it will take a bit to compile all of the information. Wendorf also would like to include the following on the 2016 Capital Improvement request list: *Stange Park Pool Demolition & Construction of new pre-cast concrete restrooms - \$175,000

(like at Riverside park). Wendorf stated that the old pool is in great need of removal and by removing the pool and building new restrooms it will enhance the aesthetics of the park while adding greenspace to the entrance of the park.

***Smith Center HVAC preventative maintenance continued – \$43,000**

Wendorf stated this was established by the Commission three years ago to be proactive in replacing the HVAC equipment inside the Smith Center as it is all the same age and would allow for re-investing in replacing rather than continually repairing. This year's replacements would include water heaters in the Zamboni Pit, Locker Rooms 1,2,3, and the Concession Area.

***Stange Park Tennis Court Rehab & Re-fencing – \$25,500**

Wendorf stated that the tennis courts and fencing in Stange Park are in great need of repair and would greatly increase the aesthetics of the front end of the park, along with hopefully the removal of the old pool and construction of new restrooms.

***Normal Park Restrooms - \$80,000**

Wendorf stated that with the \$20,000 allocated to the Normal Park Restrooms from the Tornado Salvage Timber Sale from the City Forest and the recent efforts of the Normal Park Improvement group it would greatly increase the chances of the construction of the most needed facility within that park. Normal Park has seen a remarkable increase in usage since the City took over and the events are growing. Restrooms are very much needed at Normal Park and this could be used as a match from the fundraising group, as the recent plans included a multi-functional building on the property to include restrooms, warming house, shelter area, and some storage.

***Existing Trail Improvements – \$25,000**

Wendorf is requesting these funds to purchase enough granite to repair existing trails at the MARC and Prairie Trails as well as re-fill areas that have eroded over time. The trails at the MARC are used quite extensively with all of the activities occurring and would really be a good investment to make sure they are in great shape.

Capital Equipment:

Wendorf stated he discussed a number of items with the City Mechanics at the Street Department to determine which pieces of equipment, in their opinion, should be replaced in the near future. Those items include:

***Flower Watering Truck - \$5,000-\$7,500**

Wendorf informed the Commission that the Gravely Treker is once again out of service due to a broken gear box. The UTV experiment needs to come to an end if we are going to continue watering flowers. Wendorf stated he would like to speak with local dealerships to see if they would be willing to work with us on a used auction truck (1/4 or 1/2 ton). Wendorf stated we have stuck way too much money into trying to make something smaller work that just isn't delivering.

***Infield Conditioner - \$15,000**

New infield conditioner/dragger to replace the Smithco we purchased 11 years ago. The old Toro we have still runs fine and would fetch little on trade but the Smithco model we have is starting to need repairs and the parts are more expensive.

***Broom for lawn tractor - \$5,000**

Purchase a small broom for the front of the lawn tractor we purchased last year with a cab. This will save a lot of time on our snow removal for sidewalks especially, as well as allow us to broom rinks more efficiently. Maximizes staff efficiency on the days where we get only 1-2 inches of snow (which have been quite common over the past number of years).

***50-60 hp Tractor to replace the John Deere 2210 - \$70,000**

This would be a slightly bigger tractor with horse power more suited to run our large field mower (Rhino). It would also have a loader bucket to allow more trail work and park work for granite, topsoil,

infield mix, etc. The old tractor is over 20 years old and is beginning to need expensive repairs much more frequently.

***Tandem Axle Car Hauler Trailer - \$8,000**

This would replace our current car hauler that is over 20 years old that has had a bent back axle for a number of years. We use this trailer to transport park equipment, picnic tables, mowing equipment, trees, etc.

Wendorf stated this was preliminary for the Commission to think about as he wanted to make sure they had enough time before the budgeting process begins.

****Motion Schroeder, seconded by Artac to recess from the current agenda to allow for the public hearing**

****Carried unanimously.**

****Motion Sukow, seconded by Schroeder to open the Public Hearing at 6:00 p.m. for the Bike & Pedestrian Plan**

****Carried unanimously**

Fred Heider opened the hearing with a synopsis on the process of the plan and the resulting contents

Judy Woller, N1601 Spile Dam Road, asked what was to become of the bike routes and how they would be related to the plan. She wondered about the width of the street in the 800 block of East 1st Street. Wendorf informed her that was the Bike Route Designation process and that was altered by the Commission a number of months ago to detour bikes around that block.

Jeremy Ratliff, Foto News, questioned what were the costs to this plan? Fred stated he did not have any costs, the plan is meant to be a guideline for reference on future projects. Wendorf echoed his comments and hopes the plan is considered as it addresses a host of fantastic pedestrian hurdles that have existed for decades in Merrill.

There was no other public comment.

****Motion Schroeder, seconded Sukow to close the public hearing**

****Carried unanimously.**

The next item on the agenda was moved up at the request of the Chairperson to review and approve the WisDOT Bicycle & Pedestrian Plan for the City of Merrill

****Motion Sukow, seconded by Artac to approve the plan**

Fred Heider noted that the WisDOT Bike Coordinator did have a chance to review and endorse the plan. He noted that there were some minor suggestions the Coordinator had and would forward onto Wendorf to disperse to the Commission. Willman asked if the \$10,000 that was budgeted for the Bike Route Designation was still available, to which Wendorf stated yes and that the Street Department would begin on the Routes shortly after receiving their new line striper for roads the following week.

Willman suggested possibly looking into budgeting that amount each year (\$10,000) to go towards improvements indicated within the Bicycle and Pedestrian Plan.

***Sukow had to leave the meeting at 6:30 p.m.

**Motion Carried Unanimously.

Under monthly reports, Wendorf asked for questions and after hearing none mentioned that things were going well. Although very busy with projects and programs, Wendorf stated that it was very exciting to see the many wonderful things going on within the department and around the community.

**Motion Artac, seconded by Schroeder to approve monthly reports.

**Carried unanimously.

The next regularly scheduled Parks & Recreation Commission Meeting will be Wednesday, August 5th, 2015 at 4:15 p.m. in the Council Chambers at the Merrill City Hall.

There was no public comment.

**Motion Artac, seconded by Debroux to adjourn at 6:40 p.m.

**Carried unanimously.

Respectfully Submitted,

Dan Wendorf
Recording Secretary



CITY OF MERRILL
PERSONNEL AND FINANCE COMMITTEE
MINUTES • TUESDAY JUNE 23, 2015

Regular Meeting**City Hall Council Chambers****5:15 PM****I. Call to Order**

Alderman Schwartzman called the meeting to order at 5:15 P.M.

Attendee Name	Title	Status	Arrived
Ryan Schwartzman	Aldersperson - Third District	Present	
John Burgener	Aldersperson - Fifth District & President	Present	
Tim Meehean	Aldersperson - Eighth District	Present	

Others attending: Mayor Bialecki, City Administrator Dave Johnson, Finance Director Kathy Unertl, City Attorney Tom Hayden, Alderman Dave Sukow, Alderwoman Kandy Peterson, Police Chief Ken Neff, Matt Waid, Robert Caylor, Don Seubert, Randy Ingram (Wisconsin Professional Police Association) and City Clerk Bill Heideman. A student from MP3 was present to videotape the meeting.

II. Agenda items for consideration:**1. Vouchers**

The vouchers for both April and May were in the meeting packet.

Motion (Burgener/Meehean) to approve the vouchers.

RESULT:	APPROVED
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2. Consider bids for potential sale of City property at 410 Blaine Street

The City has received and accepted an offer from Wells Fargo Bank to assume ownership of the property at 410 Blaine Street. After taking ownership, the City has sought and obtained sealed bids on the sale of the property.

Four bids were received, ranging from \$1,000 to \$8,000. City Administrator Johnson recommends approving the bid of \$8,000 from Scott Bruenig.

Finance Director Unertl recommended that, if approved, the funds from this sale be applied to a Community Development block grant associated with the property.

Motion (Meehean/Burgener) to approve the bid of \$8,000 from Scott Bruenig. The funds realized from this sale would be applied to a Community Development block grant associated with the property.

RESULT:	APPROVED & SENT TO COUNCIL	Next: 7/14/2015 7:00 PM
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3. Discuss potential amendment(s) to Code of Ordinance Article V, related to sales of City properties to facilitate return of delinquent tax foreclosure parcels back into taxable status.

Information was in the meeting packet.

Finance Director Unertl is proposing an ordinance amendment to streamline the process of returning delinquent tax foreclosure parcels back into taxable status. Under her proposal, a parcel would initially be analyzed to determine whether there is any City use for it. If there is no City use, the City Administrator would have the authority to make a decision to:

1. Offer the property for sale via a bid process
2. Negotiate with adjacent property owner(s) on possible sale to them.

Alderman Meehean stated that he was not comfortable with the City Administrator being the sole authority on property disposal, and he speculated that the City Administrator might not be comfortable with that either. Alderman Meehean suggested another option, in which bids would be taken on all properties being disposed. Those bids would then be analyzed and a decision be made in each case to accept a bid or reject all bids.

It was agreed that the ultimate goal of any policy change would be to streamline the process of returning properties to taxable status.

No action was taken at this time. This issue will be discussed further at the next meeting.

RESULT:	REFERRED TO NEXT MEETING	Next: 7/28/2015 5:15 PM
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Monthly Reports:

Alderman Schwartzman requested that he be allowed to change the order of agenda items, in order to consider the monthly reports next. Without objection it was so ordered.

1. Municipal Court

The report was in the meeting packet.

2. Finance Director Unertl

The report was in the meeting packet. Finance Director Unertl provided additional information on several parcels near the fire station.

3. City Attorney Hayden

The report was in the meeting packet.

4. City Clerk Heideman

The report was in the meeting packet.

5. City Administrator Johnson

The report was in the meeting packet.

6. Consider placing monthly reports on file

Motion (Meehean/Burgener) to place the monthly reports on file.

RESULT:	CARRIED
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Hear next step in Police Department grievance pertaining to compensation.

At 5:28 P.M., Alderman Schwartzman announced a recess until after the completion of the special Common Council meeting scheduled for 5:30 P.M.

Motion (Meehean/Burgener) to reconvene the Personnel and Finance Committee meeting. Carried.

At 5:34 P.M., Alderman Schwartzman called the Personnel and Finance Committee meeting back to order.

During the negotiations that resulted in the 2014-2015 Collective Bargaining Agreement between the Merrill Professional Police Association, both the Certification Pay and the Education Pay were modified from an annual benefit payment to a rate per hour payment. The Merrill Professional Police Association recently learned that the payroll calculation for overtime hours excludes both the Certification Pay and Education Pay from the officer's hourly rate. The union filed the grievance because it is their position that this is contrary to the agreement.

Discussion on the grievance centered on the fact that the contract includes an annual amount for both Certification Pay (\$600) and Education Pay (\$360).

The Merrill Professional Police Association contends that the purpose of including the annual amount was to ensure that the non-union employees would also receive the benefits if eligible.

The City contends that the annual language included in the contract indicates that the annual amounts serve as maximum annual amounts, and therefore the hourly rates for Certification Pay and Education Pay should not be included in any calculations involving overtime hours.

Motion (Meehean/Burgener) to deny the grievance.

RESULT:	CARRIED [2 TO 1]
AYES:	Burgener, Meehean
NAYS:	Schwartzman

Establish date, time and location of next regular meeting

July 28th, 2015 at 5:15 P.M. in the City Hall Common Council Chambers.

Public Comment

There was no public comment.

Adjournment

Motion (Burgener/Meehean) to adjourn. Carried. Adjourned at 5:58 P.M.

City of Merrill
Redevelopment Authority (RDA)

Tuesday, July 7th, 2015 at 8:00 A.M.
City Hall Council Chambers

RDA Present: Bill Bialecki, Ryan Schwartzman, Karen Karow, Wally Smith,
Jill Laufenberg, Amanda Kostman, and Tony Kusserow

RDA Absent: None

Others: Alderpersons Dave Sukow, City Administrator Dave Johnson, City Attorney Tom Hayden, Finance Director Kathy Unertl, Street Commissioner Dick Lupton, Ken Maule from Lincoln County Economic Development Corp., Mike Morrissey and Mary Rajek from Redevelopment Resources, City Building Inspector/Zoning Administrator Darin Pagel, Linda Berlin from Trophy Bar, and Kari Kufahl

Call to Order: Chair Bialecki called the meeting to order at 8:00 a.m.

Public Comment: None.

Approval of meeting minutes from June 2nd, 2015:

Motion (Smith/Schwartzman) to approve the meeting minutes. Carried.

Update regarding delinquent tax properties and City Administrator meeting with Lincoln County representatives:

City Administrator Johnson advised that he and Ken Maule from Lincoln County Economic Development Corp. (LCEDC) met with Lincoln County Clerk Chris Marlowe and Lincoln County Finance Director Dan Leydet. Maule and Johnson noted that an issue for Lincoln County is writing off some delinquent taxes. Johnson emphasized that the City is requesting that delinquent tax properties be foreclosed upon as soon as three-year delinquent so that the City can facilitate sale and return to tax-paying status.

Johnson indicated that the City is interested in four properties that are five or more year's tax delinquent. These include 1102 Van Buren St. (i.e. vacant home for about six years), 718-720 East 2nd St. (Merrill Glass), 202 East 1st St. (owner occupied home), and 501 East 2nd St. (City will be razing during July).

Discussion focused upon need for timely delinquent tax foreclosure process so that possible to rehabilitate instead of demo. City of Merrill is ending up mowing and snow shoveling sidewalks for many tax delinquent properties.

Update on 500 Block of East 2nd Street and implication for residential properties:

Unertl reported that three homes will be razed – all are tax delinquent properties and one has been vacant for number of years. These homes include: 501 East 2nd St., 509 E. 2nd St., and 104 Hendricks St. Given non-conforming lots, these sites will either remain vacant or potentially new garages might be constructed.

There are two homes on this block being rehabilitated and flipped after a mortgage foreclosure. Two additional homes are owned by an estate and are tax delinquent.

The majority of CDBG (Community Development Block Grant) low-interest residential loan applicants are being turned down due to lack of owner equity. Key to protecting City residential properties start with roofs. Unertl reported that City staff will continue discussions with TIF consultants on potential new TIF-funded forgivable loan program for reroofing of owner-occupied homes.

West side renewal planning meeting – Monday, July 13th at 6:00 p.m.:

Property and business owners on the west side have been invited to participate in west side renewal planning meeting. Mike Morrissey and Mary Rajek from Redevelopment Resources will be facilitating the input session.

This planning meeting will be posted as RDA meeting in case a quorum of the Authority's Commissioners are interested in attending.

Follow-up on Downtown Vision Plan potential implementation:

a. Update on former Guy's Shop vacant lot and engineering cost estimates for potential pocket park development:

There may be interest from some alderpersons to reconsider the potential purchase of the former Guy's Shop site from Lincoln Community Bank for \$20,000. In response to requests for more information on potential development costs, City Administrator Johnson requested assistance from engineering contractor Rod Akey. A design concept and potential construction cost estimates (about \$120,000) were distributed.

There would be two retaining walls on the south side of the property with proposed 8' terraces between the walls. Steps would be on the east side. ADA handicapped access would be from East Main Street (i.e. north side).

The majority of the site would be flat event/gathering space with potential small water fountain nozzle area. After discussion with Merrill Federal Savings & Loan representatives, it would be possible to use their adjacent lot as grass area in return for City mowing of the site and provision of liability insurance coverage.

Johnson emphasized that Merrill Federal Savings & Loan wants to retain ownership of their vacant lot for potential future use. Additional work is needed on their exposed wall before the site can be backfilled with dirt. Their landscaping plan is to dump rock on their property to eliminate need for grass mowing.

b. Discussion of additional potential implementation steps and budget requests:

Street Commissioner Dick Lupton reported that the Street Department's new striping truck will be operational shortly. Angle parking will be implemented the three blocks extending from Courtside Furniture to past the Cosmo Theatre. City Administrator Johnson advised that the bituminous paving should be done by mid-July. Wi-Fi equipment has been ordered, including additional units to extend coverage to proposed S. Park St. pavilion/trailhead for the River Bend Trail.

Unertl emphasized that the critical next step for implementation is Wisconsin Public Service shift of overhead electrical lines to underground. Other utilities (such as telephone and Cable TV) are also likely involved. City Administrator Johnson will again contract WPS for price quote. The City-owned parking lot south of River Street is going to need reconstruction after utilities installed underground. Unertl suggested that potential reconstruction of East Main Street and installation of new decorative streetlighting was probably a couple years out.

The City of Merrill has over \$150,000 in potential low-interest façade loan funding available. Unertl will send information to property and business owners on availability of potential loan and TIF façade funding.

Status update on Idle Sites grant activities (Tax Increment District No. 9):

City of Merrill has received the signed Idle Site grant agreement from Wisconsin Economic Development Corp. (WEDC). The grant period extends through December 31st, 2017.

The River Bend Trail Foundation has funded the \$29,560 purchase of land and metal storage building just east of the Center Avenue bridge from Wisconsin Public Service. Information on their trailhead and future trail development plans were included in the RDA agenda packet.

Next RDA meeting: Tuesday, August 4th at 8:00 a.m. When a potential TIF public hearing at 6:00 p.m. is needed, RDA Commissioners suggested a Wednesday meeting preference.

Adjournment: Motion (Schwartzman/Smith) to adjourn. Carried at 8:38 a.m.

Minutes prepared by RDA Secretary Kathy Unertl



CITY OF MERRILL
WATER & SEWAGE DISPOSAL COMMITTEE
MINUTES • WEDNESDAY JUNE 24, 2015

Regular Meeting

City Hall Council Chambers

5:00 PM

I. Call to Order

Alderman Norton called the meeting to order at 5:00 P.M.

Table with 4 columns: Attendee Name, Title, Status, Arrived. Rows include Kandy Peterson, John Burgener, and Rob Norton.

Also in attendance: City Administrator Dave Johnson, Utility Superintendent Kim Kriewald, Alderman Dave Sukow and City Clerk Bill Heideman.

II. Agenda items for consideration:

- 1. Consider 2014 Compliance Maintenance Annual Report (CMAR) and associated resolution.

A copy of the annual report and associated resolution were in the meeting packet.

Utility Superintendent Kriewald reported that the report included a "grade point average" of 3.91, based on a possible average of 4.0. He mentioned some minor issues that will be addressed as necessary.

Motion (Burgener/Peterson) to approve the resolution, and refer it to the Common Council.

RESULT: APPROVED & SENT TO COUNCIL Next: 7/14/2015 7:00 PM

- 2. Consider ordinance to amend Code of Ordinances Chapter 16, at 38-40 and 38-42(a) and 38-48(b), related to changes in various service charges.

A copy of the ordinance was in the meeting packet.

Utility Superintendent Kriewald reported that the ordinance would update the rates to reflect rate changes that have already been approved by the Public Service Commission.

Motion (Peterson/Burgener) to approve the ordinance and refer it to the Common Council.

RESULT: APPROVED & SENT TO COUNCIL Next: 7/14/2015 7:00 PM

- 3. Consider application from Dave's Septic to be reinstated as a hauler of septic/holding tank wastes to the Wastewater Treatment Facility.

Utility Superintendent Kriewald explained that, in May, the permit for Dave's Septic to dispose of septic/holding tanks waste at the Wastewater Treatment Plant was revoked. The revocation was the result of repeated instances of late payment of bills for such hauling and disposal. All bills are now paid, and Dave's Septic would like the permit to be reinstated. Utility Superintendent has required that Dave's Septic submit a new application. A copy of that application was in the meeting packet.

City Administrator Johnson mentioned that numerous attempts to collect on these bills wastes valuable City staff time. He suggested that, if the permit application is approved, a deposit from Dave's Septic should be required in order to ensure that payments are kept current.

Alderman Burgener stated lack of timely payment from this company has been a long-term problem. Based on this, and the fact that other haulers keep their payments current, Alderman Burgener recommended that the application be disapproved.

Motion (Burgener/Peterson) to disapprove the application.

RESULT: CARRIED

4. Operations Report

The report was in the meeting packet.

Utility Superintendent Kriewald reported that several leaks are being addressed.

III. Public Comment

There was no public comment.

IV. Establish date, time and location of next meeting

Wednesday, July 29th, 2015 at 5:00 P.M. in the City Hall Common Council Chambers.

V. Adjournment

Motion (Peterson/Burgener) to adjourn. Carried. Adjourned at 5:17 P.M.



ZONING BOARD OF APPEALS MINUTES
July 7, 2015, 6:00 p.m.

PRESENT: Chairman Bill Schneider, Ron Burrow, Dean Haas, Dave Sukow,
and Zoning Administrator Pagel.

Absent: Mark Peterson, Jim Koebe, Adam Rekau

Chairman Schneider called the meeting to order at 6:00 pm in the Basement
Conference Room.

**Motion to approve June 23, 2015 minutes Mr. Haas, second Mr. Sukow,
carried.**

Chairman Schneider read the meeting notice.

Motion to open hearing Mr. Sukow, second Mr. Haas, carried.

ZA Pagel briefed the Board on the request and stated the existing garage has
orders for exterior maintenance and this would not be any closer to side line than
existing house. This is also an odd shaped lot. Mr. Thiel spoke in favor saying
removing the existing garage would be an improvement to the property. ZA Pagel
also stated he has had no calls in opposition and received one letter in favor of
the variance. There was no one to speak in opposition.

Motion to close hearing Mr.Sukow, second Mr. Haas, carried.

**Motion to approve the variance Mr. Haas, second Mr. Sukow, motion
carried unanimously.**

With no other business and no additional public comment:

Motion to adjourn Mr. Sukow, second Mr. Burrows, carried.

Meeting adjourned 6:15 pm

Darin Pagel, Recording Secretary.

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

AN ORDINANCE: By Water and Sewage Committee
Re: Amending Chapter 16, to change fees at 38-40
and 38-42(a) and 38-42(b)

ORDINANCE NO. 2015-
Introduced: _____
1st Reading: _____
2nd Reading: _____
3rd Reading: _____
Committee/Commission Action:
RECOMMENDED FOR PASSAGE

AN ORDINANCE

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

Section 1. Chapter 16, of the Code of Ordinances for the City of Merrill is amended as follows:

<u>CHAPTER 38</u> UTILITIES		
<u>38-40</u>	Quarterly public fire protection service charges — 5/8-inch meter	\$11.74 11.40
	Quarterly public fire protection service charges — 3/4-inch meter	\$11.74 11.40
	Quarterly public fire protection service charges — 1-inch meter	\$29.36 28.50
	Quarterly public fire protection service charges — 1¼-inch meter	\$43.26 42.00
	Quarterly public fire protection service charges — 1½-inch meter	\$58.71 57.00
	Quarterly public fire protection service charges — 2-inch meter	\$92.70 90.00
	Quarterly public fire protection service charges — 3-inch meter	\$176.13 171.00
	Quarterly public fire protection service charges — 4-inch meter	\$293.55 285.00
	Quarterly public fire protection service charges — 6-inch meter	\$587.10 570.00
	Quarterly public fire protection service charges — 8-inch meter	\$942.45 915.00

Attachment: 2015-07-14 Ordinance Water and Sewer Fees (1131 : Ordinance on water and sewer rate changes)

	Quarterly public fire protection service charges — 10-inch meter	\$1,412.131,371.00
	Quarterly public fire protection service charges — 12-inch meter	\$1,881.811,827.00
38-41(b)	Quarterly private fire protection service demand water service charges (UPF-1): 2-inch connection	\$13.50
	Quarterly private fire protection service demand water service charges (UPF-1): 3-inch connection	\$25.50
	Quarterly private fire protection service demand water service charges (UPF-1): 4-inch connection	\$43.50
	Quarterly private fire protection service demand water service charges (UPF-1): 6-inch connection	\$87.00
	Quarterly private fire protection service demand water service charges (UPF-1): 8-inch connection	\$135.00
	Quarterly private fire protection service demand water service charges (UPF-1): 10-inch connection	\$210.00
	Quarterly private fire protection service demand water service charges (UPF-1): 12-inch connection	\$300.00
38-42(a)	Quarterly general water service charges (MG-1): 5/8-inch meter connection	\$21.1220.50
	Quarterly general water service charges (MG-1): 3/4-inch meter connection	\$21.1220.50
	Quarterly general water service charges (MG-1): 1 inch meter connection	\$31.9331.00
	Quarterly general water service charges (MG-1): 1 1/4-inch meter connection	\$42.2341.00
	Quarterly general water service charges (MG-1): 1 1/2-inch meter connection	\$52.5351.00
	Quarterly general water service charges (MG-1): 2 inch meter connection	\$83.4381.00
	Quarterly general water service charges (MG-1): 3 inch meter connection	\$132.87129.00
	Quarterly general water service charges (MG-1): 4 inch meter connection	\$190.55185.00
	Quarterly general water service charges (MG-1): 6 inch meter connection	\$334.75325.00
	Quarterly general water service charges (MG-1): 8 inch meter connection	\$504.70490.00

Attachment: 2015-07-14 Ordinance Water and Sewer Fees (1131 : Ordinance on water and sewer rate changes)

	Quarterly general water service charges (MG-1): 10 inch meter connection	\$ 734.39713.00
	Quarterly general water service charges (MG-1): 12 inch meter connection	\$ 959.96932.00
38-42(b)	Volume water service charges: First 4,000 cubic feet used each quarter (MG-1)	\$ 2.502.43 per 100 cubic feet
	Volume water service charges: Next 96,000 cubic feet used each quarter (MG-1)	\$ 2.062.00 per 100 cubic feet
	Volume water service charges: Over 100,000 cubic feet used each quarter (MG-1)	\$ 1.614.56 per 100 cubic feet

Section 2. Severability. In the event any section, subsection, clause, phrase or portion of this ordinance is for any reason held illegal, invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remainder of this ordinance. It is the legislative intent of the Common Council that this ordinance would have been adopted if such illegal provision had not been included or any illegal application had not been made.

Section 3. Repeal and Effective Date. All ordinances or parts of ordinances and resolutions in conflict herewith are hereby repealed. This ordinance shall take effect from and after its passage and publication.

Moved by: _____
 Adopted: _____
 Approved: _____
 Published: _____

Approved:

 William R. Bialecki,
 Mayor

Attest:

 William N. Heideman, City Clerk

Attachment: 2015-07-14 Ordinance Water and Sewer Fees (1131 : Ordinance on water and sewer rate changes)

RESOLUTION NO. _____

A RESOLUTION APPROVING THE 2014 COMPLIANCE MAINTENANCE ANNUAL REPORT FOR THE CITY OF MERRILL WASTEWATER TREATMENT PLANT

WHEREAS, the City of Merrill is required by the Wisconsin Department of Natural Resources (WDNR) to complete a Compliance Maintenance Annual Report on its Wastewater Treatment Plant; and

WHEREAS, the Water and Sewage Committee, of the City of Merrill, has reviewed the Compliance Maintenance Report for the year 2014, and has determined that it reflects the performance of the Wastewater Treatment Plant during 2014; and

WHEREAS, the report indicates a need for continued improvements at the Wastewater Treatment Plant and its operations to meet the requirements set forth by the WDNR;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN, this 14th day of July, 2015, that:

1. The Compliance Maintenance Annual Report for 2014 is hereby approved and authorized to be filed with the WDNR.
2. That the Compliance Maintenance Annual Report for 2014 is an accurate indication of the performance of the City of Merrill Wastewater Treatment Plant for the year 2014.

Recommended by Water and Sewage Committee

CITY OF MERRILL, WISCONSIN

Moved: _____

William R. Bialecki, Mayor

Passed: _____

William N. Heideman, City Clerk

Compliance Maintenance Annual Report

Merrill City Of

Last Updated: Reporting For:
6/5/2015 2014

Influent Flow and Loading

1. Monthly Average Flows and (C)BOD Loadings

1.1 Verify the following monthly flows and (C)BOD loadings to your facility.

Outfall No. 701	Influent Monthly Average Flow, MGD	x	Influent Monthly Average (C)BOD Concentration mg/L	x	8.34	=	Influent Monthly Average (C)BOD Loading, lbs/day
January	1.0604	x	177	x	8.34	=	1,566
February	1.3682	x	164	x	8.34	=	1,870
March	1.5123	x	136	x	8.34	=	1,719
April	1.7688	x	133	x	8.34	=	1,961
May	1.4519	x	139	x	8.34	=	1,686
June	1.4147	x	192	x	8.34	=	2,265
July	1.2722	x	200	x	8.34	=	2,123
August	1.2174	x	189	x	8.34	=	1,923
September	1.5591	x	157	x	8.34	=	2,038
October	1.4435	x	155	x	8.34	=	1,864
November	1.2734	x	176	x	8.34	=	1,869
December	1.3198	x	177	x	8.34	=	1,566

2. Maximum Month Design Flow and Design (C)BOD Loading

2.1 Verify the design flow and loading for your facility.

Design	Design Factor	x	%	=	% of Design
Max Month Design Flow, MGD	3.86	x	90	=	3.474
		x	100	=	3.86
Design (C)BOD, lbs/day	2800	x	90	=	2520
		x	100	=	2800

2.2 Verify the number of times the flow and (C)BOD exceeded 90% or 100% of design, points earned, and score:

	Months of Influent	Number of times flow was greater than 90% of	Number of times flow was greater than 100% of	Number of times (C)BOD was greater than 90% of design	Number of times (C)BOD was greater than 100% of design
January	1	0	0	0	0
February	1	0	0	0	0
March	1	0	0	0	0
April	1	0	0	0	0
May	1	0	0	0	0
June	1	0	0	0	0
July	1	0	0	0	0
August	1	0	0	0	0
September	1	0	0	0	0
October	1	0	0	0	0
November	1	0	0	0	0
December	1	0	0	0	0
Points per each		2	1	3	2
Exceedances		0	0	0	0
Points		0	0	0	0
Total Number of Points					0

Compliance Maintenance Annual Report

Merrill City Of

Last Updated: Reporting For:
6/5/2015 2014

3. Flow Meter

3.1 Was the influent flow meter calibrated in the last year?

- Yes Enter last calibration date (MM/DD/YYYY)

No

If No, please explain:

4. Sewer Use Ordinance

4.1 Did your community have a sewer use ordinance that limited or prohibited the discharge of excessive conventional pollutants ((C)BOD, SS, or pH) or toxic substances to the sewer from industries, commercial users, hauled waste, or residences?

Yes

No

If No, please explain:

4.2 Was it necessary to enforce the ordinance?

Yes

No

If Yes, please explain:

5. Septage Receiving

5.1 Did you have requests to receive septage at your facility?

- | Septic Tanks | Holding Tanks | Grease Traps |
|--------------------------------------|--------------------------------------|-------------------------------------|
| <input checked="" type="radio"/> Yes | <input checked="" type="radio"/> Yes | <input type="radio"/> Yes |
| <input type="radio"/> No | <input type="radio"/> No | <input checked="" type="radio"/> No |

5.2 Did you receive septage at your facility? If yes, indicate volume in gallons.

Septic Tanks
 Yes gallons

No

Holding Tanks
 Yes gallons

No

Grease Traps
 Yes gallons

No

5.2.1 If yes to any of the above, please explain if plant performance is affected when receiving any of these wastes.

6. Pretreatment

6.1 Did your facility experience operational problems, permit violations, biosolids quality concerns, or hazardous situations in the sewer system or treatment plant that were attributable to commercial or industrial discharges in the last year?

Yes

No

If yes, describe the situation and your community's response.

6.2 Did your facility accept hauled industrial wastes, landfill leachate, etc.?

Yes

Compliance Maintenance Annual Report

Merrill City Of

Last Updated: Reporting For:
6/5/2015 2014

<p><input type="radio"/> No</p> <p>If yes, describe the types of wastes received and any procedures or other restrictions that were in place to protect the facility from the discharge of hauled industrial wastes.</p> <div style="border: 1px solid black; padding: 5px;"> <p>We recieved 3740037 gallons of leachate from the Lincoln County Landfill and 666000 gallons of leachate from the abandoned Ward Paper Mill landfill.</p> </div>
--

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Merrill City Of

Last Updated: Reporting For:
6/5/2015 2014

Effluent Quality and Plant Performance (BOD/CBOD)

1. Effluent (C)BOD Results

1.1 Verify the following monthly average effluent values, exceedances, and points for BOD or CBOD

Outfall No. 001	Monthly Average Limit (mg/L)	90% of Permit Limit > 10 (mg/L)	Effluent Monthly Average (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance	90% Permit Limit Exceedance
January	25	22.5	11	1	0	0
February	25	22.5	10	1	0	0
March	25	22.5	9	1	0	0
April	25	22.5	9	1	0	0
May	25	22.5	11	1	0	0
June	25	22.5	9	1	0	0
July	25	22.5	9	1	0	0
August	25	22.5	8	1	0	0
September	25	22.5	7	1	0	0
October	25	22.5	5	1	0	0
November	25	22.5	8	1	0	0
December	25	22.5	5	1	0	0

* Equals limit if limit is <= 10

Months of discharge/yr	12		
Points per each exceedance with 12 months of discharge		7	3
Exceedances		0	0
Points		0	0
Total number of points			0

NOTE: For systems that discharge intermittently to state waters, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge. Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is $12/6 = 2.0$

1.2 If any violations occurred, what action was taken to regain compliance?

2. Flow Meter Calibration

2.1 Was the effluent flow meter calibrated in the last year?

Yes

Enter last calibration date (MM/DD/YYYY)

No

If No, please explain:

3. Treatment Problems

3.1 What problems, if any, were experienced over the last year that threatened treatment?

Compliance Maintenance Annual Report

Merrill City Of

Last Updated: Reporting For:
6/5/2015 2014

In November Final effluent TSS for week one over weekly limit due to bulking caused by S. Natans. S. natans believed to be caused by low mixed liquor phosphorus levels. We had been running on one aeration tank and switched to two last month to help decrease ammonia levels a which we believe were the cause of wet test failure and also increased our sludge age to a very high level. At the same time some biological phosphorus removal took place causing very low phosphorus levels which didn't require as much alum. The high final effluent TSS levels also caused some very high effluent phosphorus levels during the first week of the month. Toward the end of the month our phosphorus levels started to creep up (probably due to loss of biological phosphorus removal) and our changes to our alum feed failed to keep up with the changes in the phosphorus levels, which caused our phosphorus levels to exceed the 1.0 ppm limit (1.07 PPM). Our inline phosphorus analyzer will be connected into the SCADA system in the first week of January 2015 and should help if this happens again.

4. Other Monitoring and Limits

4.1 At any time in the past year was there an exceedance of a permit limit for any other pollutants such as chlorides, pH, residual chlorine, fecal coliform, or metals?

- Yes
- No

If Yes, please explain:

4.2 At any time in the past year was there a failure of an effluent acute or chronic whole effluent toxicity (WET) test?

- Yes
- No

If Yes, please explain:

Acute WET test on 8-25-14 failed. Most likely caused by high ammonia levels, along with pH levels higher than normal. Two retests were completed by 11-20-14 with acceptable results.

4.3 If the biomonitoring (WET) test did not pass, were steps taken to identify and/or reduce source(s) of toxicity?

- Yes
- No
- N/A

Please explain unless not applicable:

Most likely caused by high ammonia levels, along with pH levels higher than normal. Some plant operations were changed and some of the higher strength hauled wastes were limited.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Merrill City Of

Last Updated: Reporting For:
6/5/2015 2014

Effluent Quality and Plant Performance (Total Suspended Solids)

1. Effluent Total Suspended Solids Results

1.1 Verify the following monthly average effluent values, exceedances, and points for TSS:

Outfall No. 001	Monthly Average Limit (mg/L)	90% of Permit Limit >10 (mg/L)	Effluent Monthly Average (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance	90% Permit Limit Exceedance
January	30	27	10	1	0	0
February	30	27	10	1	0	0
March	30	27	9	1	0	0
April	30	27	9	1	0	0
May	30	27	8	1	0	0
June	30	27	11	1	0	0
July	30	27	9	1	0	0
August	30	27	8	1	0	0
September	30	27	11	1	0	0
October	30	27	6	1	0	0
November	30	27	21	1	0	0
December	30	27	6	1	0	0

* Equals limit if limit is <= 10

0

Months of Discharge/yr	12		
Points per each exceedance with 12 months of discharge:		7	3
Exceedances		0	0
Points		0	0
Total Number of Points			0

NOTE: For systems that discharge intermittently to state waters, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge.

Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is $12/6 = 2.0$

1.2 If any violations occurred, what action was taken to regain compliance?

Final effluent TSS for week one over weekly limit due to bulking caused by S. Natans. S. natans believed to be caused by low mixed liquor phosphorus levels. We had been running on one aeration tank and switched to two last month to help decrease ammonia levels a which we believe were the cause of wet test failure and also increased our sludge age to a very high level. We had a weekly exceedance but we were fine for the month.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Merrill City Of

Last Updated: Reporting For:
6/5/2015 2014

Effluent Quality and Plant Performance (Phosphorus)

1. Effluent Phosphorus Results

1.1 Verify the following monthly average effluent values, exceedances, and points for Phosphorus

Outfall No. 001	Monthly Average phosphorus Limit (mg/L)	Effluent Monthly Average phosphorus (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance
January	1	.505454545	1	
February	1	.7025	1	
March	1	.610454545	1	
April	1	.665454545	1	
May	1	.832272727	1	
June	1	.88	1	
July	1	.767391304	1	
August	1	.6565	1	
September	1	.539090909	1	
October	1	.460909091	1	
November	1	1.074285714	1	1
December	1	.721153846	1	
Months of Discharge/yr			12	
Points per each exceedance with 12 months of discharge:				10
Exceedances				1
Total Number of Points				10

10

NOTE: For systems that discharge intermittently to waters of the state, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge.

Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is $12/6 = 2.0$

1.2 If any violations occurred, what action was taken to regain compliance?

The high final effluent TSS levels also caused some very high effluent phosphorus levels during the first week of the month. Toward the end of the month our phosphorus levels started to creep up (probably due to loss of biological phosphorus removal) and our changes to our alum feed failed to keep up with the changes in the phosphorus levels, which caused our phosphorus levels to exceed the 1.0 ppm limit (1.07 PPM). Our inline phosphorus analyzer will be connected into the SCADA system in the first week of January 2015 and should help if this happens again.

Total Points Generated	10
Score (100 - Total Points Generated)	90
Section Grade	B

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Biosolids Quality and Management

1. Biosolids Use/Disposal

1.1 How did you use or dispose of your biosolids? (Check all that apply)

- Land applied under your permit
 Publicly Distributed Exceptional Quality Biosolids
 Hauled to another permitted facility
 Landfilled
 Incinerated
 Other

NOTE: If you did not remove biosolids from your system, please describe your system type such as lagoons, reed beds, recirculating sand filters, etc.

1.1.1 If you checked Other, please describe:

2. Land Application Site

2.1 Last Year's Approved and Active Land Application Sites

2.1.1 How many acres did you have?

379 acres

2.1.2 How many acres did you use?

63.3 acres

2.2 If you did not have enough acres for your land application needs, what action was taken?

2.3 Did you overapply nitrogen on any of your approved land application sites you used last year?

 Yes (30 points)

 No

2.4 Have all the sites you used last year for land application been soil tested in the previous 4 years?

 Yes

 No (10 points)

 N/A

0

3. Biosolids Metals

Number of biosolids outfalls in your WPDES permit:

3.1 For each outfall tested, verify the biosolids metal quality values for your facility during the last calendar year.

Outfall No. 002 - ANAEROBIC SLUDGE

Parameter	80% of Limit	H.Q. Limit	Ceiling Limit	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	80% Value	High Quality	Ceiling
Arsenic		41	75				3.9										0	0
Cadmium		39	85				1.4										0	0
Copper		1500	4300				730										0	0
Lead		300	840				25										0	0
Mercury		17	57				.91										0	0
Molybdenum	60		75				9.5									0		0
Nickel	336		420				30									0		0
Selenium	80		100				<3.2									0		0
Zinc		2800	7500				1400										0	0

3.1.1 Number of times any of the metals exceeded the high quality limits OR 80% of the limit for molybdenum, nickel, or selenium = 0

Exceedence Points

 0 (0 Points)

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1-2 (10 Points)

> 2 (15 Points)

3.1.2 If you exceeded the high quality limits, did you cumulatively track the metals loading at each land application site? (check applicable box)

Yes

No (10 points)

N/A - Did not exceed limits or no HQ limit applies (0 points)

N/A - Did not land apply biosolids until limit was met (0 points)

3.1.3 Number of times any of the metals exceeded the ceiling limits = 0

Exceedence Points

0 (0 Points)

1 (10 Points)

> 1 (15 Points)

3.1.4 Were biosolids land applied which exceeded the ceiling limit?

Yes (20 Points)

No (0 Points)

3.1.5 If any metal limit (high quality or ceiling) was exceeded at any time, what action was taken? Has the source of the metals been identified?

0

4. Pathogen Control (per outfall):

4.1 Verify the following information. If any information is incorrect, Contact Us.

Outfall Number:	002
Biosolids Class:	B
Bacteria Type and Limit:	
Sample Dates:	01/01/2014 - 12/31/2014
Density:	
Sample Concentration Amount:	
Requirement Met:	Yes
Land Applied:	Yes
Process:	ANAER
Process Description:	MCRT of the biosolids in digester is calculated daily and maintained greater than 15 days. Digester temperature is recorded daily and is maintained greater than 35 degrees C.

0

4.2 If exceeded Class B limit or did not meet the process criteria at the time of land application.

4.2.1 Was the limit exceeded or the process criteria not met at the time of land application?

Yes (40 Points)

No

If yes, what action was taken?

5. Vector Attraction Reduction (per outfall):

5.1 Verify the following information. If any of the information is incorrect, Contact Us.

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Outfall Number:	002	0
Method Date:	12/31/2014	
Option Used To Satisfy Requirement:	VSR	
Requirement Met:	Yes	
Land Applied:	Yes	
Limit (if applicable):	38	
Results (if applicable):	65.50	
<p>5.2 Was the limit exceeded or the process criteria not met at the time of land application?</p> <p><input type="radio"/> Yes (40 Points)</p> <p><input checked="" type="radio"/> No</p> <p>If yes, what action was taken?</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		
<p>6. Biosolids Storage</p> <p>6.1 How many days of actual, current biosolids storage capacity did your wastewater treatment facility have either on-site or off-site?</p> <p><input checked="" type="radio"/> >= 180 days (0 Points)</p> <p><input type="radio"/> 150 - 179 days (10 Points)</p> <p><input type="radio"/> 120 - 149 days (20 Points)</p> <p><input type="radio"/> 90 - 119 days (30 Points)</p> <p><input type="radio"/> < 90 days (40 Points)</p> <p><input type="radio"/> N/A (0 Points)</p> <p>6.2 If you checked N/A above, explain why.</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		
<p>7. Issues</p> <p>7.1 Describe any outstanding biosolids issues with treatment, use or overall management:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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2014

Staffing and Preventative Maintenance (All Treatment Plants)

1. Plant Staffing

1.1 Was your wastewater treatment plant adequately staffed last year?

- Yes
- No

If No, please explain:

Could use more help/staff for:

1.2 Did your wastewater staff have adequate time to properly operate and maintain the plant and fulfill all wastewater management tasks including recordkeeping?

- Yes
- No

If No, please explain:

2. Preventative Maintenance

2.1 Did your plant have a documented AND implemented plan for preventative maintenance on major equipment items?

- Yes (Continue with question 2)
- No (40 points)

If No, please explain, then go to question 3:

2.2 Did this preventative maintenance program depict frequency of intervals, types of lubrication, and other tasks necessary for each piece of equipment?

- Yes
- No (10 points)

0

2.3 Were these preventative maintenance tasks, as well as major equipment repairs, recorded and filed so future maintenance problems can be assessed properly?

- Yes
 - Paper file system
 - Computer system
 - Both paper and computer system
- No (10 points)

3. O&M Manual

3.1 Does your plant have a detailed O&M Manual that can be used as a reference when needed?

- Yes
- No

4. Overall Maintenance /Repairs

4.1 Rate the overall maintenance of your wastewater plant.

- Excellent
- Very good
- Good
- Fair
- Poor

Describe your rating:

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Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Operator Certification and Education

<p>1. Operator-In-Charge</p> <p>1.1 Did you have a designated operator-in-charge during the report year?</p> <ul style="list-style-type: none"> ● Yes (0 points) ○ No (20 points) <p>Name: <input type="text" value="TERENCE L VANDEN HEUVEL"/></p> <p>Certification No: <input type="text" value="31771"/></p>	0
<p>2. Certification Requirements</p> <p>2.1 In accordance with Chapter NR 114.08 and 114.09, Wisconsin Administrative Code, what grade and subclass(es) were required for the operator-in-charge to operate the wastewater treatment plant and what grade and subclass(es) were held by the operator-in-charge?</p> <p>Required:</p> <div style="border: 1px solid black; padding: 5px;"> <p>4 - ACEFGIJ; A - PRIMARY SETTLING; C - ACTIVATED SLUDGE; E - DISINFECTION; F - ANAEROBIC DIGESTION; G - MECHANICAL SLUDGE; I - PHOSPHORUS REMOVAL; J - LABORATORY</p> </div> <p>Held:</p> <div style="border: 1px solid black; padding: 5px;"> <p>4 - ACEFGIJ; 4 - A=PRIMARY SETTLING GRADE 4; C=ACTIVATED SLUDGE GRADE 4; E=DISINFECTION GRADE 4; F=ANAEROBIC DIGESTION GRADE 4; G=MECHANICAL SLUDGE GRADE 4; I=PHOSPHORUS REMOVAL GRADE 4; J=LABORATORY GRADE 4</p> </div> <p>2.2 Was the operator-in-charge certified at the appropriate level to operate this plant?</p> <ul style="list-style-type: none"> ● Yes (0 points) ○ No (20 points) 	0
<p>3. Succession Planning</p> <p>3.1 In the event of the loss of your designated operator-in-charge, did you have a contingency plan to ensure the continued proper operation and maintenance of the plant that includes one or more of the following options (check all that apply)?</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> One or more additional certified operators on staff <input type="checkbox"/> An arrangement with another certified operator <input type="checkbox"/> An arrangement with another community with a certified operator <input type="checkbox"/> An operator on staff who has an operator-in-training certificate for your plant and is expected to be certified within one year <input type="checkbox"/> A consultant to serve as your certified operator <input type="checkbox"/> None of the above (20 points) <p>If "None of the above" is selected, please explain:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	0
<p>4. Continuing Education Credits</p> <p>4.1 If you had a designated operator-in-charge, was the operator-in-charge earning Continuing Education Credits at the following rates?</p> <p>Grades T, 1, and 2:</p> <ul style="list-style-type: none"> ○ Averaging 6 or more CECs per year. ○ Averaging less than 6 CECs per year. <p>Grades 3 and 4:</p> <ul style="list-style-type: none"> ● Averaging 8 or more CECs per year. ○ Averaging less than 8 CECs per year. 	

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Financial Management

1. Provider of Financial Information

Name:

Telephone: (XXX) XXX-XXXX

E-Mail Address (optional):

2. Treatment Works Operating Revenues

2.1 Are User Charges or other revenues sufficient to cover O&M expenses for your wastewater treatment plant AND/OR collection system ?

- Yes (0 points)
- No (40 points)

If No, please explain:

2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised?

Year:

- 0-2 years ago (0 points)
- 3 or more years ago (20 points)
- N/A (private facility)

2.3 Did you have a special account (e.g., CWF required segregated Replacement Fund, etc.) or financial resources available for repairing or replacing equipment for your wastewater treatment plant and/or collection system?

- Yes (0 points)
- No (40 points)

0

REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]

3. Equipment Replacement Funds

3.1 When was the Equipment Replacement Fund last reviewed and/or revised?

Year:

- 1-2 years ago (0 points)
- 3 or more years ago (20 points)
- N/A

If N/A, please explain:

3.2 Equipment Replacement Fund Activity

3.2.1 Ending Balance Reported on Last Year's CMAR		\$	<input type="text" value="903,668.31"/>
3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)	+	\$	<input type="text" value="0.00"/>
3.2.3 Adjusted January 1st Beginning Balance		\$	<input type="text" value="903,668.31"/>
3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)	+	\$	<input type="text" value="182,643.00"/>
3.2.5 Subtractions from Fund (e.g., equipment replacement, major repairs - use description box 3.2.6.1 below*)	-	\$	<input type="text" value="279,490.00"/>
3.2.6 Ending Balance as of December 31st for CMAR Reporting Year		\$	<input type="text" value="806,821.31"/>

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All Sources: This ending balance should include all Equipment Replacement Funds whether held in a bank account(s), certificate(s) of deposit, etc.

3.2.6.1 Indicate adjustments, equipment purchases, and/or major repairs from 3.2.5 above.

Replaced emergency generator, transfer switch and main motor control panel. Replaced grit pump and classifier

3.3 What amount should be in your Replacement Fund? \$ 1,048,582.00

Please note: If you had a CWFPP loan, this amount was originally based on the Financial Assistance Agreement (FAA) and should be regularly updated as needed. Further calculation instructions and an example can be found by clicking the HELP link under Info in the left-side menu.

3.3.1 Is the December 31 Ending Balance in your Replacement Fund above, (#3.2.6) equal to, or greater than the amount that should be in it (#3.3)?

Yes

No

If No, please explain.

Using DNR's percentage of mechanical equipment method 40% of the replacement fund assets. The fund is \$241761.00 under funded.

0

4. Future Planning

4.1 During the next ten years, will you be involved in formal planning for upgrading, rehabilitating, or new construction of your treatment facility or collection system?

Yes - If Yes, please provide major project information, if not already listed below.

No

Project #	Project Description	Estimated Cost	Approximate Construction Year
1	projects to be determined based from the results of Operation and Needs Review.		2016
2	replacement of RAS pumps	20000.00	2015
3	replacement of field DO probes	4682.00	2015

5. Financial Management General Comments

--

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Sanitary Sewer Collection Systems

1. CMOM Program

1.1 Do you have a Capacity, Management, Operation & Maintenance (CMOM) requirement in your WPDES permit?

- Yes
- No

1.2 Did you have a documented (written records/files, computer files, video tapes, etc.) sanitary sewer collection system operation & maintenance (O&M) or CMOM program last calendar year?

- Yes (Continue with question 1)
- No (30 points) (Go to question 2)

1.3 Check the elements listed below that are included in your O&M or CMOM program.

Goals

Describe the specific goals you have for your collection system:

Organization

Do you have the following written organizational elements (check only those that apply)?

- Ownership and governing body description
- Organizational chart
- Personnel and position descriptions
- Internal communication procedures
- Public information and education program

Legal Authority

Do you have the legal authority for the following (check only those that apply)?

- Sewer use ordinance Last Revised Date (MM/DD/YYYY)
- Pretreatment/Industrial control Programs
- Fat, oil and grease control
- Illicit discharges (commercial, industrial)
- Private property clear water (sump pumps, roof or foundation drains, etc.)
- Private lateral inspections/repairs
- Service and management agreements

Maintenance Activities (provide details in question 2)

Design and Performance Provisions

How do you ensure that your sewer system is designed and constructed properly?

- State plumbing code
- DNR NR 110 standards
- Local municipal code requirements
- Construction, inspection, and testing
- Others:

Overflow Emergency Response Plan:

Does your emergency response capability include (check only those that apply)?

- Alarm system and routine testing
- Emergency equipment
- Emergency procedures
- Communications/notifications (DNR, internal, public, media, etc.)

Capacity Assurance:

How well do you know your sewer system? Do you have the following?

- Current and up-to-date sewer map
- Sewer system plans and specifications

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- Manhole location map
- Lift station pump and wet well capacity information
- Lift station O&M manuals

Within your sewer system have you identified the following?

- Areas with flat sewers
- Areas with surcharging
- Areas with bottlenecks or constrictions
- Areas with chronic basement backups or SSOs
- Areas with excess debris, solids, or grease accumulation
- Areas with heavy root growth
- Areas with excessive infiltration/inflow (I/I)
- Sewers with severe defects that affect flow capacity
- Adequacy of capacity for new connections
- Lift station capacity and/or pumping problems
- Annual Self-Auditing of your O&M/CMOM Program to ensure above components are being implemented, evaluated, and re-prioritized as needed
- Special Studies Last Year (check only those that apply):
 - Infiltration/Inflow (I/I) Analysis
 - Sewer System Evaluation Survey (SSES)
 - Sewer Evaluation and Capacity Management Plan (SECAP)
 - Lift Station Evaluation Report
 - Others:

0

2. Operation and Maintenance

2.1 Did your sanitary sewer collection system maintenance program include the following maintenance activities? Complete all that apply and indicate the amount maintained.

Cleaning	30.6	% of system/year
Root removal	2.0	% of system/year
Flow monitoring	0	% of system/year
Smoke testing	0	% of system/year
Sewer line televising	1	% of system/year
Manhole inspections	29.3	% of system/year
Lift station O&M	2	# per L.S./year
Manhole rehabilitation	1	% of manholes rehabbed
Mainline rehabilitation	0	% of sewer lines rehabbed
Private sewer inspections	1	% of system/year
Private sewer I/I removal	0	% of private services

Please include additional comments about your sanitary sewer collection system below:

chemically treated an additional 1.33 miles of sanitary sewer

3. Performance Indicators

3.1 Provide the following collection system and flow information for the past year.

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42.67	Total actual amount of precipitation last year in inches
32.41	Annual average precipitation (for your location)
72.3	Miles of sanitary sewer
8	Number of lift stations
0	Number of lift station failures
0	Number of sewer pipe failures
11	Number of basement backup occurrences
45	Number of complaints
1.3885	Average daily flow in MGD (if available)
1.7688	Peak monthly flow in MGD (if available)
	Peak hourly flow in MGD (if available)

3.2 Performance ratios for the past year:

	Lift station failures (failures/year)
	Sewer pipe failures (pipe failures/sewer mile/yr)
	Sanitary sewer overflows (number/sewer mile/yr)
	Basement backups (number/sewer mile)
	Complaints (number/sewer mile)
	Peaking factor ratio (Peak Monthly:Annual Daily Avg)
	Peaking factor ratio (Peak Hourly:Annual Daily Avg)

4. Overflows

LIST OF SANITARY SEWER (SSO) AND TREATMENT FACILITY (TFO) OFERFLOWS REPORTED **

Date	Location	Cause	Estimated Volume (MG)
01/25/2014 4:30:00 AM - 1/25/2014 7:15:00 AM	TFO - Storage tank overflowed at WWTP		0.0080 - 0.0080

** If there were any SSOs or TFOs that are not listed above, please contact the DNR and stop work on this section until corrected.

What actions were taken, or are underway, to reduce or eliminate SSO or TFO occurrences in the future?

Installed a level float inside storage tank to alarm and shut off pump when tank is approaching a level below what would cause an overflow

5. Infiltration / Inflow (I/I)

5.1 Was infiltration/inflow (I/I) significant in your community last year?

- Yes
- No

If Yes, please describe:

flows for 8 months during the year were up between 200000 to 500000 gallons per day when experiencing high percipitation.

5.2 Has infiltration/inflow and resultant high flows affected performance or created problems in your collection system, lift stations, or treatment plant at any time in the past year?

- Yes
- No

If Yes, please describe:

more operational changes due to hydraulic loading

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5.3 Explain any infiltration/inflow (I/I) changes this year from previous years:
more I&I due to increased percipitation and higher river levels
5.4 What is being done to address infiltration/inflow in your collection system?
developing a CMOM, purchased a sewer camera, smoke testing scheduled

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Grading Summary

WPDES No: 0020150

SECTIONS	LETTER GRADE	GRADE POINTS	WEIGHTING FACTORS	SECTION POINTS
Influent	A	4	3	12
BOD/CBOD	A	4	10	40
TSS	A	4	5	20
Phosphorus	B	3	3	9
Biosolids	A	4	5	20
Staffing/PM	A	4	1	4
OpCert	A	4	1	4
Financial	A	4	1	4
Collection	A	4	3	12
TOTALS			32	125
GRADE POINT AVERAGE (GPA) = 3.91				

Notes:

- A = Voluntary Range (Response Optional)
- B = Voluntary Range (Response Optional)
- C = Recommendation Range (Response Required)
- D = Action Range (Response Required)
- F = Action Range (Response Required)

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Resolution or Owner's Statement

Name of Governing
Body or Owner:

City of Merrill

Date of Resolution or
Action Taken:

Resolution Number:

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO SPECIFIC CMAR SECTIONS (Optional for grade A or B. Required for grade C, D, or F. Regardless of grade, required for Collection Systems if SSOs were reported):

Effluent Quality: BOD: Grade = A

Effluent Quality: TSS: Grade = A

Effluent Quality: Phosphorus: Grade = B

Added an inline phosphorus analyzer which will help maintain a more consistent phosphorus level and help prevent under dosing of alum.

Biosolids Quality and Management: Grade = A

Staffing: Grade = A

Operator Certification: Grade = A

Financial Management: Grade = A

Collection Systems: Grade = A

Installed a level float inside storage tank to alarm and shut off pump when tank is approaching a level below what would cause an overflow

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO THE OVERALL GRADE POINT AVERAGE AND ANY GENERAL COMMENTS (Optional for G.P.A. greater than or equal to 3.00, required for G.P.A. less than 3.00)

G.P.A. = 3.91

RESOLUTION NO. _____

**FINAL RESOLUTION OF INTENT TO EXERCISE SPECIAL ASSESSMENT
POWERS BY POLICE POWER UNDER SECTION 66.0703 OF THE
WISCONSIN STATUTES**

WHEREAS, the Board of Public Works of the City of Merrill, Wisconsin held a Public Hearing in the City Hall, Merrill, Wisconsin, for the purpose of hearing all persons interested in the matters contained in the preliminary resolution of the City of Merrill, of its intent to exercise special assessment powers pursuant to Police Power under Sec. 66.07 Wis. Stats., all as set forth below, and the reports of the City Building Inspector/Zoning Department mentioned therein on the following proposed projects and other matters, to-wit:

Preliminary Resolution of April 14, 2015, a copy of which is attached hereto, on which a hearing was held on the 27th day of May, 2015;

NOW THEREFORE BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 14th day of July, 2015, to complete the following public works projects in the City of Merrill:

1. The complete reconstruction of the following:

Superior Street from Grand Avenue to W. 10th Street
W. Tenth Street from Superior Street to North State Street

This project involves the installation of:

- a. Asphalt road reconstruction with curb, gutter and sidewalk on West 10th Street (No sidewalk will be installed on Superior Street, per Common Council Recommendation of June 9, 2015)
 - b. Water main
 - c. Sanitary Sewer
 - d. Storm Sewer
 - e. Water and sewer laterals where needed.
2. Said public improvements shall include, where appropriate:
 - a. The Grading of said street.
 - b. The surfacing of said street with asphalt.
 - c. The installation of curb and gutter on said street.
 - d. The installation, removal or replacement of sidewalk on West 10th Street, driveway and curb and gutter on said streets.
 - e. The installation of water main and water laterals on said street.
 - f. The installation of sanitary sewer and sewer laterals on said street.

- g. All improvements shall be done to plans and specifications prepared by the City's contracted engineer.

NOW THEREFORE, BE IT FURTHER RESOLVED, by the Common Council of the City of Merrill, Wisconsin,

1. That the reports of the City Building Inspector/Zoning Department pertaining to construction of said improvements, including the plans and specifications are hereby adopted and approved.
2. That the Board of Public Works shall cause the improvements to be made by City employees or it may advertise and let any part or all of the same out on bids.
3. That payment for said improvements be made by assessing the costs to the property benefited as indicated in said report, as an exercise of the Police Power.
4. Those benefits shown on the reports are true and correct, having been determined on a reasonable basis and are hereby confirmed.
5. That the assessments for all projects included in said reports are hereby combined as a single assessment but any interested property owner shall be entitled to object to each assessment separately or any assessment jointly for any purpose or purposes.
6. The assessment against any parcel may be paid in cash not later than November 1 of the year such improvements are made, or in installments as provided by City Ordinance, and if not so paid, shall be extended upon the tax roll as a delinquent tax against said parcel and all proceedings in relation to the collection, return and sale of property for the delinquent real estate taxes shall apply to such assessment except otherwise provided by Statute.
7. The City Clerk is directed to publish this resolution as a Class 1 notice in the official newspaper.
8. The Clerk is further directed to mail a copy of this resolution and a statement of the final assessment against the property to every property owner whose name appears on the assessment roll whose post office address is known or who can with reasonable diligence be ascertained.

Recommended by Board of Public Works

CITY OF MERRILL, WISCONSIN

Moved: _____

William R. Bialecki
Mayor

Passed: _____

William N. Heideman
City Clerk

Attachment: 2015-07-14 Final Resolution on Police Powers (1165 : Final Resolution on Police Powers - Superior and West Tenth Project)