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

Date: November 6th, 2015

To: Mayor Bill Bialecki and Alderpersons

From: Kathy Unertl, Finance Director Kathy Unertl

RE: 2016 Budget - Fiscal Overview of Changes Made

Although I calculated and moved around lots of dollar amounts, the following are the major impacts of the changes:

- Tax levy allocations for Community Development (due to Carlson-Dettman compensation) and Police/SRO (due to Police Union contract) were increased.
- Two new positions budgeted – Public Works Director/City Engineer and Public Works II in Street Department. Family health insurance included for proposed Streets Superintendent position.
- Health insurance contingency of $15,500 was included in Insurance/Employee Department to cover any switches from Individual to Family Health Insurance.

What is the fiscal impact of implementing Carlson-Dettman Non-Union Compensation Schedule?

The fiscal ballpark of about $65,000 might have been correct **if the preliminary 2016 budget had no dollars budgeted** for compensation and related benefit adjustments. However,

- The estimate did not include already budgeted and implemented 2015 steps occurring after June 29th, 2015 or planned in 2016.
- The estimate did not separate tax-levy funded vs. utility funded. Nor, were any offsetting revenues included.
- The estimate did not reflect that the preliminary 2016 budget which included 1% wage adjustments on December 28th, 2015 and another 1% on June 27th, 2016.

Further, the fiscal impacts for Police and Fire Union contracts needed to be included. The increased WRS retirement contributions from 5.0% to 6.6% from Police management employees are about $7,250 which partially offset wage adjustments.

CITY OF MERRILL 2016 BUDGET

Net Cost (Changes since 10/16th meeting)

	2016 Original	2016 Revised	Difference	Comment
Non-Departmental Revenue				
Taxes	4,258,088	4,287,664	29,576	Shifted from tax levy Capital budget
Intergovernmental	4,008,970	4,008,970	0	
Licenses & Permits	41,271	41,271	0	
Fines, Forfeits, & Penalties	122,000	122,000	0	
Public Services - Charges	6,625	6,625	0	
Miscellaneous Revenues	95,425	95,425	0	
Revenues	8,532,379	8,561,955	29,576	
Departmental Net Cost				
Common Council	53,055	53,055	0	
Municipal Court	83,630	83,603	(27)	
City Attorney	189,165	189,628	463	
Mayor	14,333	14,333	0	
City Administrator	84,163	85,225	1,062	
Personnel - HR	73,536	6,250	(67,286)	With Carlson-Dettman amount distributed
City Clerk	78,125	78,125	0	
Clerk/Treasurer Staff	141,775	144,655	2,880	
Elections (Averaged)	38,500	38,500	0	
Treasurer/Finance Director	102,850	104,432	1,582	
Information Technology	195,000	199,500	4,500	
Assessment of Property	27,000	27,000	0	
Independent Auditing	15,000	15,000	0	
Over-Collected Taxes	650	650	0	
Insurance/Employee	302,500	318,000	15,500	Health insurance contingency
City Sealer	4,800	4,800	0	
Building Inspector/Zoning	62,925	62,720	(205)	
Community Development	39,500	40,000	500	Tax Levy allocation increased
Economic Development	19,700	19,700	0	
Public Works/City Engineer	7,500	40,000	32,500	Public Works Director/City Engineer
Storm Water Plan/Const.	6,500	6,500	0	
Former Fire Station	0	0	0	
City Hall Maintenance	164,275	166,227	1,952	
Police	2,290,425	2,295,253	4,828	
Police SRO (Tax Levy)	51,792	51,916	124	Tax Levy allocation increased
Traffic Control	25,550	26,143	593	
Hydrant Rental	114,150	114,540	390	
Fire Protection	1,225,012	1,229,202	4,190	
Ambulance	0	0	0	

NET CHANGES - PAGE 1

CITY OF MERRILL 2016 BUDGET

Net Cost (Changes since 10/16th meeting)

	2016 Original	2016 Revised	Difference	Comment
Street Commissioner	89,096	0	(89,096)	Retirement as of 12/31/2015
Street Superintendent	0	100,183	100,183	Proposed appointed management position
Garage Maintenance	53,275	53,297	22	
Operations Support (M&E)	252,451	254,018	1,567	
Roads	272,699	290,441	17,742	Please see Streets total at bottom
Street Cleaning	48,063	52,270	4,207	
Snow & Ice	235,767	249,920	14,153	
Sealcoat	132,500	143,076	10,576	
Storm Water Maintenance	39,679	41,656	1,977	
Street Painting	22,775	23,974	1,199	
Street Leave Expenses	70,590	71,023	433	
Garbage Collection	267,837	261,527	(6,310)	
Recycling	154,263	152,960	(1,303)	
Weed and Nuisance Control	8,002	7,016	(986)	
Christmas Decoration	7,296	7,567	271	
Street Lighting	180,000	180,000	0	
Airport	119,750	119,750	0	
Transit	93,244	94,097	853	
Health Officer	3,760	3,760	0	
Enrichment Center	99,505	100,388	883	
Library	518,002	518,002	0	
Parks	302,492	304,203	1,711	
River Bend Trail	0	0	0	
Athletic Park Lights	2,000	2,000	0	
Ott's Field Lights	1,500	1,500	0	
Lion's Park Lights	1,500	1,500	0	
Recreation Programs	157,012	157,662	650	
MARC - Smith Center	53,825	53,325	(500)	
Aquatic Center	45,000	45,000	0	
Marketing - PR	23,500	23,500	0	
Merrill Festival Grounds	10,000	10,000	0	
Outside Agencies	41,875	41,875	0	
CATV - MP3	(5,000)	(5,000)	0	
Total Expenditures	**8,713,669**	**8,775,447**	**61,778**	
Street Department	**1,654,293**	**1,708,928**	**54,635**	**New position & family health**

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City of Merrill, Wisconsin

Capital Plan

2016 thru 2020

PROJECTS BY FUNDING SOURCE

Source	Project#	Priority	2016	2017	2018	2019	2020	Total
Borrowing 5-Years City Tax Levy)								
Fire Radio Replacements	*F-17-003*	2		180,000				*180,000*
Replace Street Sweeper	*STR-12-001*	2			170,000			*170,000*
Garbage Truck Replacement	*STR-16-005*	1	160,000					*160,000*
Borrowing 5-Years City Tax Levy) Total			**160,000**	**180,000**	**170,000**			***510,000***
Borrowing-10-Years (City Tax Levy)								
Transit Communication/Software	*BUS-16-010*	2	24,000					*24,000*
Parking Lot Repaving	*CH-16-005*	1	25,000		55,000			*80,000*
AC Chiller Replacement	*CH-16-007*	2	25,000	25,000				*50,000*
Police Addition - Roof Replacement	*CH-17-001*	2		50,000				*50,000*
City Hall - Front Entryway (SW)	*CH-19-010*	2				50,000		*50,000*
Brush Truck (Wildland Engine)	*F-16-001*	1	200,000					*200,000*
Rescue Boat & Trailer	*F-16-004*	2	25,000					*25,000*
Fire Engine Type 1 Replacement	*F-17-001*	2		375,000				*375,000*
Fire - Utility Vehicle	*F-17-005*	1		60,000				*60,000*
Fiber Community Area Network	*IT-17-002*	2		150,000				*150,000*
Smith Center HVAC Replacements	*P&R-14-002*	1	43,000	43,000				*86,000*
Tractor - 50-60 hp	*P&R-16-016*	2	70,000					*70,000*
Park Front Deck Mower	*P&R-17-006*	2		18,000				*18,000*
Prairie Trails Pit Toilet	*P&R-17-013*	2		25,000				*25,000*
Park Dump Truck Replacement	*P&R-18-004*	2			30,000			*30,000*
Stange Park Lagoon Bridges	*P&R-18-009*	2			30,000			*30,000*
Sno-Go WK800 Snowblower	*STR-16-003*	2	130,000					*130,000*
Tracked Skid Steer Loader	*STR-16-007*	2	110,000					*110,000*
Loader Replacements	*STR-17-001*	2		180,000	180,000			*360,000*
Streets Plow Trucks	*STR-17-009*	2		320,000				*320,000*
Street Grader Replacement	*STR-19-005*	5				225,000		*225,000*
Streets Plow Truck	*STR-20-004*	5					180,000	*180,000*
Street Sealcoat	*TCAP-14-005*	1	135,000	135,000	135,000	137,500	137,500	*680,000*
Borrowing-10-Years (City Tax Levy) Total			**787,000**	**1,381,000**	**430,000**	**412,500**	**317,500**	***3,328,000***
Borrowing-20-Years (City Tax Levy)								
Transit - Garage Rehab	*BUS-16-001*	2	40,000					*40,000*
Transit Bus Replacement	*BUS-18-001*	5				430,000		*430,000*
Ladder Tower (Aerial Ladder Truck)	*F-17-004*	2		350,000	650,000			*1,000,000*
Airport Runway 16/34	*MAR-16-003*	2	75,000					*75,000*
Airport Snow Plow Truck	*MAR-17-001*	5		60,000				*60,000*
Airport T-Hangar - Champagne	*MAR-19-001*	5				300,000		*300,000*
Champagne - FBO Hangar	*MAR-20-003*	5					750,000	*750,000*
Parks Maintenance Facility	*P&R-16-001*	1	150,000					*150,000*

Source	Project#	Priority	2016	2017	2018	2019	2020	Total
Parks - ADA Improvements	P&R-16-002	1	80,000					80,000
Normal Park - New Restrooms	P&R-16-004	2	80,000					80,000
Stange Park - Restroom	P&R-17-003	2		175,000				175,000
Stange Park - Parking Lot	P&R-17-015	2		50,000				50,000
Athletic Park Field Lights	P&R-18-003	2			180,000			180,000
Ott's Park Field Lights	P&R-19-005	2				90,000		90,000
Replace Blacktop - St. Dept. Lot	STR-16-002	2	50,000					50,000
Sidewalk Maintenance - M-2 Project	TCAP-15-001	2	65,000	65,000	65,000	65,000	65,000	325,000
Crushing - Street Materials/Black Dirt	TCAP-15-010	2					95,000	95,000
Bridges - Inspection/Decks	TCAP-19-010	4					150,000	150,000
Borrowing-20-Years (City Tax Levy) Total			**540,000**	**700,000**	**895,000**	**885,000**	**1,060,000**	**4,080,000**
Federal Grant								
Transit - Garage Rehab	BUS-16-001	2	160,000					160,000
Transit Communication/Software	BUS-16-010	2	96,000					96,000
Transit Bus Replacement	BUS-18-001	5				1,720,000		1,720,000
Federal Grant Total			**256,000**			**1,720,000**		**1,976,000**
Library Endowment Fund								
Fiber Community Area Network	IT-17-002	2		50,000				50,000
Library Endowment Fund Total				**50,000**				**50,000**
Non-Lapsing Fund								
Revaluation (1/1/2016)	AS-16-001	1	31,500					31,500
New MACEC	E-17-001	5	5,000					5,000
Normal Park - New Restrooms	P&R-16-004	2	20,000					20,000
Skate Park Expansion	P&R-17-008	2		15,000				15,000
Athletic Park Field Lights	P&R-18-003	2			20,000			20,000
Ott's Park Field Lights	P&R-19-005	2				10,000		10,000
Police Vehicles & Equipment	POL-15-001	1	10,000					10,000
Non-Lapsing Fund Total			**66,500**	**15,000**	**20,000**	**10,000**		**111,500**
Non-Lapsing Fund - Fire 2%								
Firefighter Boots	F-16-003	2	10,000					10,000
Fire Hose Replacement	F-17-002	2		3,500				3,500
Fire - Gas Monitors (4)	F-18-003	2			3,000			3,000
Washing Machine - Turnout Gear	F-18-004	2			5,000			5,000
Non-Lapsing Fund - Fire 2% Total			**10,000**	**3,500**	**8,000**			**21,500**
Park Improvement Fund - Donations								
Skate Park Expansion	P&R-17-008	2		20,000				20,000
MARC Ballfield Improvements	P&R-17-020	2		15,000	15,000	15,000		45,000
Park Improvement Fund - Donations Total				**35,000**	**15,000**	**15,000**		**65,000**
Parks - Timber Sale Non-Lapsing								

Source	Project#	Priority	2016	2017	2018	2019	2020	Total
Flower Watering Pickup Truck	P&R-16-010	1	5,000					5,000
Broom - Lawn Tractor	P&R-16-015	2	5,000					5,000
Tandem Axle Trailer	P&R-16-019	2	8,000					8,000
Parks - Timber Sale Non-Lapsing Total			18,000					18,000
Special Assessments								
Sidewalk Maintenance - M-2 Project	TCAP-15-001	2	30,000	30,000	30,000	30,000	30,000	150,000
Edgewater Dr./Highland Dr.	TCAP-17-009	5		150,000				150,000
Special Assessments Total			30,000	180,000	30,000	30,000	30,000	300,000
Tax Levy								
Comprehensive Plan Update	A-15-001	2	10,000					10,000
Pool Vehicle(s)	A-15-002	2				17,000		17,000
Revaluation (1/1/2016)	AS-16-001	1	35,000					35,000
Building Inspection Vehicle	BI-17-001	2	25,000					25,000
AC - Computer & City Clerk	CH-16-009	2	12,500					12,500
Carpeting Replacement - City Hall	CH-16-012	2	3,500	3,500	3,500	3,500	3,500	17,500
Fire Hose Replacement	F-17-002	2		3,500				3,500
Fire - Gas Monitors (4)	F-18-003	2			3,000			3,000
Washing Machine - Turnout Gear	F-18-004	2			5,000			5,000
Computer Room AC Replacement	IT-20-003	2					5,000	5,000
Airport Rd Terminal Furnace	MAR-16-002	2	5,000					5,000
Airport T-Hangar Metal	MAR-17-004	2		17,000				17,000
Parks Infield Dragger	P&R-16-007	2	15,000					15,000
Existing Trail Improvements	P&R-16-009	2	25,000					25,000
Flower Watering Pickup Truck	P&R-16-010	1		1,250	1,250	1,250	1,250	5,000
Skate Park Expansion	P&R-17-008	2		15,000				15,000
Parks - Pickup Truck	P&R-17-009	2		15,500			16,500	32,000
Riverside Park Disc Golf	P&R-17-011	2		10,000				10,000
Stange Park Basketball Court	P&R-18-011	5			15,000			15,000
Police Vehicles & Equipment	POL-15-001	1	50,000	60,000	60,000	60,000	60,000	290,000
Police AED's Replacement	POL-17-003	2		14,000				14,000
Police Handheld Radios	POL-18-001	2			37,500			37,500
Streets - Pickup Truck	STR-18-007	2			20,000			20,000
Tax Levy Total			181,000	139,750	145,250	81,750	86,250	634,000
U - Sewer Fund								
Pool Vehicle(s)	A-15-002	2				1,500		1,500
Fiber Community Area Network	IT-17-002	2		50,000				50,000
Computer Room AC Replacement	IT-20-003	2					2,500	2,500
U - Sewer Fund Total				50,000		1,500	2,500	54,000
U - Water Fund								
Pool Vehicle(s)	A-15-002	2				1,500		1,500
Fiber Community Area Network	IT-17-002	2		50,000				50,000
Computer Room AC Replacement	IT-20-003	2					2,500	2,500
U - Water Fund Total				50,000		1,500	2,500	54,000

Source	Project#	Priority	2016	2017	2018	2019	2020	Total
GRAND TOTAL			2,048,500	2,784,250	1,713,250	3,157,250	1,498,750	*11,202,000*

City of Merrill, Wisconsin

Capital Plan

2016 thru 2020

PROJECTS BY FUNDING SOURCE

Source	Project#	Priority	2016	2017	2018	2019	2020	Total
Borrowing-20-Years (City Tax Levy)								
Sewer - E. 7th St. (Elm to Lake)	*UT-SEW15-02*	1	85,000					*85,000*
Water - Van Rensselaer St.	*UT-WAT16-03*	1	30,000					*30,000*
E. 6th St. (Blaine St. to Mill St.)	*UT-WAT16-04*	1	625,000					*625,000*
Blaine St. (E. 5th St. - Dead End)	*UT-WAT16-05*	1	80,000					*80,000*
Borrowing-20-Years (City Tax Levy) Total			**820,000**					***820,000***
U - Sewer Fund								
Sewer - E. 7th St. (Elm to Lake)	*UT-SEW15-02*	1	55,000					*55,000*
E. 6th St. (Blaine St. to Mill St.)	*UT-WAT16-04*	1	160,000					*160,000*
Blaine St. (E. 5th St. - Dead End)	*UT-WAT16-05*	1	80,000					*80,000*
Replace Utility Trucks	*UT-WAT16-08*	1	31,000					*31,000*
Radio Read Meter System	*UT-WAT16-09*	2	82,500	78,000	78,000			*238,500*
Replace WWT Garage Doors	*UT-WWT16-03*	1	16,000					*16,000*
Laboratory Update - WWT Plant	*UT-WWT17-10*	2		50,000				*50,000*
U - Sewer Fund Total			**424,500**	**128,000**	**78,000**			***630,500***
U - Water Fund								
Water Main - Grand/Parkway/Stange	*UT-WAT15-01*	1	250,000					*250,000*
Water - Van Rensselaer St.	*UT-WAT16-03*	1	40,000					*40,000*
E. 6th St. (Blaine St. to Mill St.)	*UT-WAT16-04*	1	175,000					*175,000*
Blaine St. (E. 5th St. - Dead End)	*UT-WAT16-05*	1	70,000					*70,000*
Replace Utility Trucks	*UT-WAT16-08*	1	31,000					*31,000*
Radio Read Meter System	*UT-WAT16-09*	2	82,500	78,000	78,000			*238,500*
U - Water Fund Total			**648,500**	**78,000**	**78,000**			***804,500***
GRAND TOTAL			**1,893,000**	**206,000**	**156,000**			***2,255,000***

CITY OF MERRILL 2016 BUDGET

With Public Works/Streets Positions

OPERATING BUDGET HIGHLIGHTS
Net Cost (Expenditures minus Revenues)

	2015 Budget	2015 Projected	2015 Difference	2016 Request	2016 Council	Difference 15 to '16	Comment
Non-Departmental Revenue							
Taxes	4,196,006	4,226,405	30,399	4,287,664	4,287,664	91,658	In 2016. includes from $30,200 Capital tax levy
Intergovernmental	3,946,163	3,952,223	6,060	4,008,970	4,008,970	62,807	Increased State Aids
Licenses & Permits	41,471	48,636	7,165	41,271	41,271	(200)	
Fines, Forfeits, & Penalties	133,500	106,500	(27,000)	122,000	122,000	(11,500)	
Public Services - Charges	6,450	6,865	415	6,625	6,625	175	
Miscellaneous Revenues	88,900	93,272	4,372	95,425	95,425	6,525	
Revenues	**8,412,490**	**8,433,901**	**21,411**	**8,561,955**	**8,561,955**	**149,465**	
Departmental Net Cost (Expenditures minus Revenues)							
Common Council	53,055	53,055	0	53,055	53,055	0	
Municipal Court	73,450	67,945	(5,505)	83,603	83,603	10,153	Court Clerk transition 4/2015
City Attorney	186,698	210,615	23,917	189,628	189,628	2,930	
Mayor	14,333	14,333	0	14,333	14,333	0	
City Administrator	81,026	81,026	0	85,225	85,225	4,199	
Personnel - HR	21,250	21,250	0	6,250	6,250	(15,000)	Carlson-Dettman study in 2015
City Clerk	77,492	77,486	(6)	78,125	78,125	633	
Clerk/Treasurer Staff	137,582	129,350	(8,232)	144,655	144,655	7,073	
Elections (Averaged)	35,000	17,650	(17,350)	38,500	38,500	3,500	Presidential Election in 2016
Treasurer/Finance Director	101,600	101,900	300	104,432	104,432	2,832	
Information Technology	187,000	209,975	22,975	199,500	199,500	12,500	
Assessment of Property	32,125	32,125	0	27,000	27,000	(5,125)	Back to Information Technology
Independent Auditing	15,000	15,625	625	15,000	15,000	0	
Over-Collected Taxes	900	288	(612)	650	650	(250)	
Insurance/Employee	291,754	402,809	111,055	318,000	318,000	26,246	Retirement sick leave payouts in 2015
City Sealer	4,000	4,000	0	4,800	4,800	800	
Building Inspector/Zoning	56,930	59,781	2,851	62,720	62,720	5,790	
Community Development	38,744	38,744	0	40,000	40,000	1,256	
Economic Development	19,700	19,700	0	19,700	19,700	0	
Public Works/City Engineer	12,500	8,500	(4,000)	40,000	40,000	27,500	
Storm Water Plan/Const.	6,500	6,000	(500)	6,500	6,500	0	
Former Fire Station	5,775	4,496	(1,279)	0	0	(5,775)	
City Hall Maintenance	197,066	195,154	(1,912)	166,227	166,227	(30,839)	Joint City-Library Maintenance Supervisor

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CITY OF MERRILL 2016 BUDGET

With Public Works/Streets Positions

OPERATING BUDGET HIGHLIGHTS

Net Cost (Expenditures minus Revenues)

	2015 Budget	2015 Projected	2015 Difference	2016 Request	2016 Council	Difference 15 to '16	Comment
Police	2,281,705	2,245,638	(36,067)	2,295,253	2,295,253	13,548	In 2016, 4th Patrol Lieutenant position
Police SRO (Tax Levy)	49,950	49,950	0	51,916	51,916	1,966	
Traffic Control	33,100	33,558	458	26,143	26,143	(6,957)	
Hydrant Rental	114,500	114,540	40	114,540	114,540	40	
Fire Protection	1,186,737	1,196,387	9,650	1,229,202	1,229,202	42,465	New 1/2 time Administrative Assistant $16,000
Ambulance	0	0	0	0	0	0	Lincoln County reimbursement
Street Commissioner	88,141	88,216	75	0	0	(88,141)	Retirement as of 12/31/2015
Street Superintendent	0	0	0	100,183	100,183	100,183	Appointed Streets management position
Garage Maintenance	54,533	51,598	(2,935)	53,297	53,297	(1,236)	
Operations Support (M&E)	270,129	264,183	(5,946)	254,018	254,018	(16,111)	In 2015, Adm Assistant instead of Lead Mechanic
Roads	288,148	236,383	(51,765)	290,441	290,441	2,293	
Street Cleaning	47,961	47,475	(486)	52,270	52,270	4,309	
Snow & Ice	223,860	224,189	329	249,920	249,920	26,060	
Sealcoat	130,651	18,472	18,472	143,076	143,076	12,425	**Borrowing beginning in 2013**
Storm Water Maintenance	30,830	41,055	10,225	41,656	41,656	10,826	
Street Painting	22,417	21,611	(806)	23,974	23,974	1,557	
Street Leave Expenses	60,090	66,536	6,446	71,023	71,023	10,933	
Garbage Collection	275,543	266,613	(8,930)	261,527	261,527	(14,016)	
Recycling	153,541	150,183	(3,358)	152,960	152,960	(581)	
Weed and Nuisance Control	3,617	9,597	5,980	7,016	7,016	3,399	
Christmas Decoration	7,148	7,148	0	7,567	7,567	419	
Street Lighting	190,500	200,756	10,256	180,000	180,000	(10,500)	LEDs & Meters/Time of Use
Airport	106,750	117,363	10,613	119,750	119,750	13,000	
Transit	89,952	82,952	(7,000)	94,097	94,097	4,145	Major fuel savings in 2015
Health Officer	3,760	3,760	0	3,760	3,760	0	
Enrichment Center	99,505	99,505	0	100,388	100,388	883	
Library	529,018	529,018	0	518,002	518,002	(11,016)	

NET - 2

CITY OF MERRILL 2016 BUDGET

With Public Works/Streets Positions

OPERATING BUDGET HIGHLIGHTS

Net Cost (Expenditures minus Revenues)

	2015 Budget	2015 Projected	2015 Difference	2016 Request	2016 Council	Difference 15 to '16	Comment
Parks	292,179	285,566	(6,613)	304,203	304,203	12,024	
River Bend Trail	0	0	0	0	0	0	Funded former Anson-Gilkey cell contract
Athletic Park Lights	2,000	2,000	0	2,000	2,000	0	
Ott's Field Lights	1,500	1,500	0	1,500	1,500	0	
Lion's Park Lights	1,500	0	(1,500)	1,500	1,500	0	
Recreation Programs	157,896	155,594	(2,302)	157,662	157,662	(234)	
MARC - Smith Center	55,654	56,190	536	53,325	53,325	(2,329)	
Aquatic Center	45,000	45,000	to Non-Lapsing	45,000	45,000	0	In 2016, Non-Lapsing planned expenditures
Marketing - PR	23,500	23,287	(213)	23,500	23,500	0	
Merrill Festival Grounds	0	0	0	10,000	10,000	10,000	Other funding from Room Tax (Festival Fund)
Outside Agencies	32,500	32,500	0	41,875	41,875	9,375	
CATV - MP3	(5,000)	(5,000)	0	(5,000)	(5,000)	0	Expenses in 2016 - Non-Lapsing Fund
Total Expenditures	**8,598,295**	**8,535,130**	**67,486**	**8,775,447**	**8,775,447**	**177,152**	

NET - 3