

**CITY OF MERRILL
PERSONNEL AND FINANCE COMMITTEE
Tuesday, February 24, 2015 at 5:15 P.M.
City Hall Basement Conference Room
1004 East First Street**

Voting members: Alderman Ryan Schwartzman (Chairperson),
Alderman John Burgener and Alderman Tim Meehean

AGENDA

1. Call to order
2. Vouchers
3. Consider authorization for new full-time shared Transit Driver/Parks Laborer position with City benefits (agenda item requested by Transit Director Grenfell and Parks and Recreation Director Wendorf)
4. Review and consider interim replacement plan for City Hall Maintenance, including proposed Temporary Classification per Section 6-9-4 of Employee Handbook (agenda item requested by City Administrator Johnson)
5. Review and discuss potential options for facilitating delinquent tax foreclosure process and transfer of real estate properties with City of Merrill special demolition charges (agenda item requested by Finance Director Unertl)
6. Review and discuss State Budget Bill proposal to move to County assessment (agenda item requested by Finance Director Unertl)
7. Monthly Reports:
 - a. Municipal Court
 - b. Finance Director Unertl
 - c. City Attorney Hayden
 - d. City Clerk Heideman
 - e. City Administrator Johnson
8. Next Meeting
9. Public Comment
10. Adjournment

NOTE: It is possible that a quorum of the Common Council will be present at this meeting. However, no Common Council action will be taken.

Agenda prepared by City Clerk Bill Heideman
Agenda reviewed by Alderman Ryan Schwartzman

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

Date and time agenda was posted: _____ *Posted by:* _____

REQUEST TO INCLUDE ITEM ON AGENDA

Board or Committee: Personnel & Finance Committee

Date of Meeting: 2/24/2015

Request by: Rich Grenfell, Transit Administrator and Dan Wendorf, Parks & Recreation Director

Describe below the item(s) you wish to have put on the agenda:
(please attach any pertinent information)

Consider authorization for new full-time shared Transit Driver/Parks Laborer position (with City employee benefits)

Finance Director Kathy Unertl Fiscal Note: Proposal would be cost neutral on on-going basis. Operationally, it would stabilize work-force for both departments.

Signed: 

Date: 2/18/15

Received by City Clerk's Office by: KR Received Date: 2/18/15



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

To: Personnel & Finance Committee
From: David Johnson
Subject Transit and Parks & Recreation shared position
Date 2/18/15

It has become increasingly difficult to recruit and retain part-time transit drivers, most qualified applicants are seeking full-time positions. Our most successful source of part-time drivers has been retirees, however, they are limited in the hours they can work without adversely impacting their retirement benefits. Our three full-time drivers are long term employees with high-end vacation accrual, producing more hours that have to be filled by part-time drivers.

Our highest demand for drivers occurs during the nine month school year, with less demand in the summer months. On the other hand, the Parks & Recreation Department has a greater demand for laborers during the summer months. I believe that the City would be well served by creating a full-time position that would drive a bus the majority of time September through May and work as a laborer for Parks & Recreation the majority of time June through August. This would give these two departments the flexibility for an employee to float between them as needed. I believe that this proposal deserves serious consideration, with the changing job market we need to be thinking out of the box.

City of Merrill - Potential Full-Time Position

Transit Driver/Public Works Laborer

As we continue to deal with challenges of changing employment market, the following have been occurring:

-Long-time full-time transit drivers have had increased Vacation Leave (with an additional 40 hours being accrued from March - December 2015)

| Full-Time Drivers | Hired Year/Month | | Years | | | |
|--------------------|------------------|----|---------|-----|----|-------|
| | | | In 2015 | VAC | PH | |
| Koenig, Tim | 2000 | 11 | 15 | 160 | 16 | |
| Drost, Doug | 1997 | 2 | 18 | 192 | 16 | |
| Schreiber, Michael | 1990 | 10 | 25 | 208 | 16 | |
| | | | | 560 | 48 | 608 |
| | | | | | | Hours |

-Been increasingly difficult to attract and retain Part-Time drivers (see following page)

Multiple recruiting efforts have been required - often with no qualified applicants

Two of the four current part-time employees are collecting Wisconsin Retirement System (WRS) annuities and will not work more than 1,199 hours in rolling 52-week timeframe.

Another of the current part-time employee declined to work additional hours in mid-2014 because doing so would have triggered 8.0% WRS employee contribution.

-On-going challenge for Parks and Recreation Department to cover spring/fall needs

Transit needs to cover peak School-Year timeframe (especially afternoons 1:15 p.m. to 5:15 p.m.).

Full-time employee is not need for Transit during summer months. Parks and Recreation would replace LTE (Limited Term Employee) with the shared position during summer months.

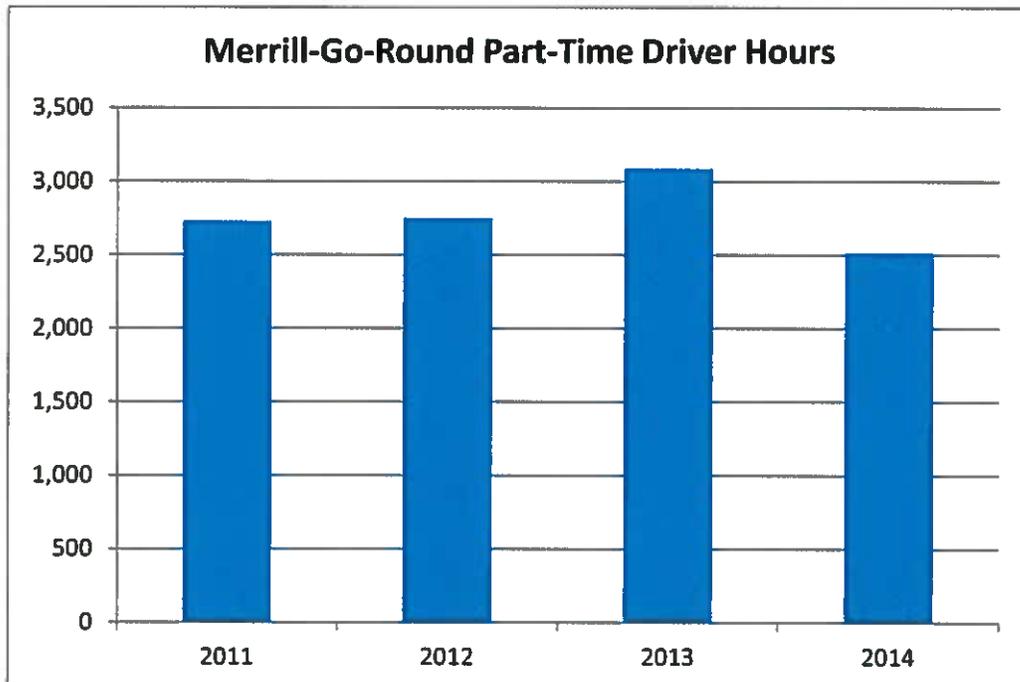
-Several employees have switched in 2015 from City Group Health Insurance to the Health Incentive Program (including one in Transit and one in Parks)

As shown by following fiscal concept, the health insurance savings would cover the costs related to the proposed full-time shared Transit/Parks position.

City of Merrill - Transit Department

Part-Time Drivers

| | Number | Hours | |
|------|--------|------------------|--|
| 2011 | 4 | 2,728 | Two 990 or more hours |
| 2012 | 5 | 2,750 | Only one 925 hours |
| 2013 | 3 | 3,087 | All over 1,000 hours |
| 2014 | 6 | 2,516 | Only one > 1,000 hours & two less than 50 hours |
| 2015 | 4 | so far Jan./Feb. | |



Resulting impacts:

Transit Administrator increasing time for driver training and transit coordination work

Transit Coordinator increasing time driving (**over 1,000 hours in 2014**)

Increasing turnover of part-time drivers - especially if **not** interested in working 1/2 time on on-going basis

City of Merrill - Potential Full-Time Position

Transit Driver/Public Works Laborer Fiscal Concept

Health Insurance - 2015 Switched to Health Incentive Program

| | | Budget | Projected | Difference |
|---------|------------|----------|-----------------------|-------------------|
| Transit | 1 Employee | \$16,535 | \$3,000 | (\$13,535) |
| Parks | 1 Employee | \$8,093 | \$3,000 | (\$5,093) |
| | | | Available 2015 | (\$18,628) |

Note: Actual fiscal would be based on hours worked in each department.

Transit - Full-Time (1,500 Hours) vs. Two Part-Time

| | | Budget | Projected | Difference |
|---|----------|----------|------------------|-----------------|
| Wages | Grade 5 | \$24,089 | \$24,089 | \$0 |
| SS/Medicare | 7.65% | \$1,843 | \$1,843 | \$0 |
| WRS-Retirement | 6.80% | \$0 | \$1,638 | \$1,638 |
| Health Insurance | 8 Months | \$0 | \$11,023 | \$11,023 |
| | | | Projected | \$12,661 |
| Transit Driver - Grade 5 Clerical/Other Support | | | | |
| | Step B | \$15.99 | | |
| | Step C | \$16.39 | | |

Parks & Recreation - Shared Position (580 Hours) with Transit

| | | Budget | Projected | Difference |
|---|------------|---------|------------------|----------------|
| Wages | PW Laborer | \$7,830 | \$9,314 | \$1,484 |
| SS/Medicare | 7.65% | \$599 | \$0 | (\$599) |
| WRS-Retirement | 6.80% | \$1,500 | \$633 | (\$867) |
| Health Insurance | 4 Months | \$0 | \$5,512 | \$5,512 |
| | | | Projected | \$5,530 |
| PW Laborer - Grade 5 Clerical/Other Support | | | | |
| | Step B | \$15.99 | | |
| | Step C | \$16.39 | | |

REQUEST TO INCLUDE ITEM ON AGENDA

Board or Committee: Personnel & Finance Committee

Date of Meeting: 2/24/2015

Request by: David Johnson, City Administrator

Describe below the item(s) you wish to have put on the agenda:
(please attach any pertinent information)

Review and consider interim replacement plan for City Hall Maintenance, including proposed Temporary Classification (per Section 6-9-4 of Employee Handbook)

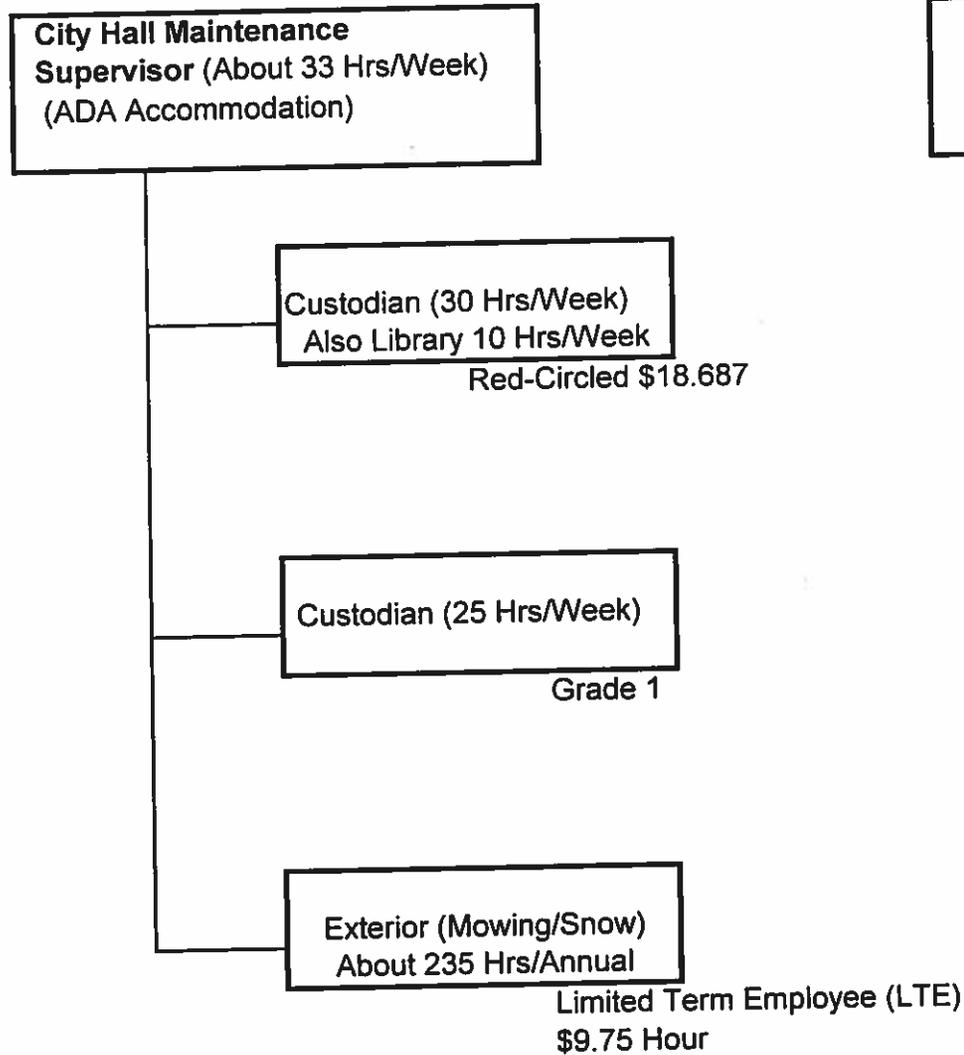
Signed:  Date: 2/18/2015

Received by City Clerk's Office by: KL Received Date: 2/18/15

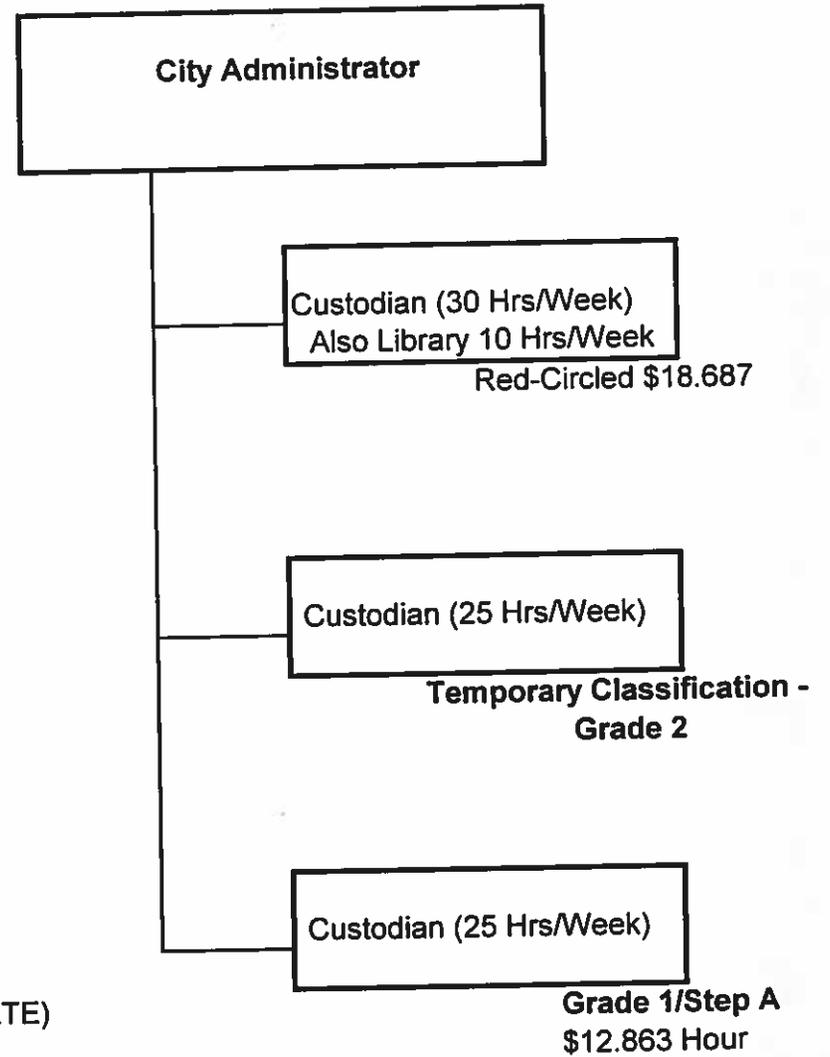
City of Merrill

Department - City Hall Maintenance

Previous Organizational Structure



Interim Organizational Structure



6-9 **OTHER ADJUSTMENTS.** The following personnel actions may require a compensation adjustment for an affected employee:

6-9-1 **TRANSFER.** When an employee is transferred from one department to another having the same job content, the compensation range in effect for the employee prior to the transfer remains in effect.

6-9-2 **PROMOTION.** When an employee is promoted to a position having a higher job classification, the employee is eligible for a compensation adjustment upon promotion. The terms, conditions, and amounts of any such adjustment are approved by the Personnel and Finance Committee. Such adjustment is usually to the closest step in the pay grade of the new position above the employee's compensation before the promotion.

6-9-3 **DEMOTION.** When an employee is demoted to a position having a lower job content, the employee assumes to the compensation on the new position compensation scale based on the number of years of employment with the City, subject to review and adjustment by the supervising committee of the position.

6-9-4 **TEMPORARY CLASSIFICATION.** When a Supervisory Employee is absent from his/her position for a period exceeding 20 working days for medical or other reasons (excluding vacations), and if a department employee, as designated by the Personnel Director, assumes those duties during that absence, that employee shall be paid at a rate equal to one compensation grade higher than their normal compensation. Such additional compensation shall be retroactive to the first day of assumption of additional duties. This adjustment shall cease upon the return to work by the Supervisory Employee. **Such temporary classifications will be reviewed by the Personnel and Finance Committee prior to payment.**

City of Merrill Clerical and Other Support Personnel

2015 Compensation Schedule

Effective 12/29/2014

With 1.0% Wage Increase

Annual Equivalent

| Step | A | B | C | D | E | F | G | H | I | J | Step |
|-------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------|
| Grade | | | | | | | | | | | Grade |
| 8 | \$37,487.83 | \$38,425.03 | \$39,385.65 | \$40,370.29 | \$41,379.55 | \$42,414.04 | \$43,474.39 | \$44,561.25 | \$45,675.28 | \$46,817.16 | 8 |
| 7 | \$35,722.36 | \$36,615.42 | \$37,530.80 | \$38,469.07 | \$39,430.80 | \$40,416.57 | \$41,426.98 | \$42,462.66 | \$43,524.23 | \$44,612.33 | 7 |
| 6 | \$34,039.16 | \$34,890.14 | \$35,762.39 | \$36,656.45 | \$37,572.86 | \$38,512.18 | \$39,474.99 | \$40,461.86 | \$41,473.41 | \$42,510.24 | 6 |
| 5 | \$32,445.85 | \$33,256.99 | \$34,088.42 | \$34,940.63 | \$35,814.14 | \$36,709.50 | \$37,627.24 | \$38,567.92 | \$39,532.11 | \$40,520.42 | 5 |
| 4 | \$30,907.21 | \$31,679.89 | \$32,471.88 | \$33,283.68 | \$34,115.77 | \$34,968.67 | \$35,842.88 | \$36,738.96 | \$37,657.43 | \$38,598.87 | 4 |
| 3 | \$29,455.58 | \$30,191.97 | \$30,946.77 | \$31,720.44 | \$32,513.45 | \$33,326.29 | \$34,159.45 | \$35,013.43 | \$35,888.77 | \$36,785.99 | 3 |
| 2 | \$28,066.00 | \$28,767.65 | \$29,486.84 | \$30,224.01 | \$30,979.61 | \$31,754.10 | \$32,547.95 | \$33,361.65 | \$34,195.69 | \$35,050.58 | 2 |
| 1 | \$26,755.97 | \$27,424.87 | \$28,110.49 | \$28,813.25 | \$29,533.58 | \$30,271.92 | \$31,028.72 | \$31,804.44 | \$32,599.55 | \$33,414.54 | 1 |

Hourly Equivalent

| Step | A | B | C | D | E | F | G | H | I | J | Step |
|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
| Grade | | | | | | | | | | | Grade |
| 8 | \$18.023 | \$18.474 | \$18.935 | \$19.409 | \$19.894 | \$20.391 | \$20.901 | \$21.424 | \$21.959 | \$22.508 | 8 |
| 7 | \$17.174 | \$17.604 | \$18.044 | \$18.495 | \$18.957 | \$19.431 | \$19.917 | \$20.415 | \$20.925 | \$21.448 | 7 |
| 6 | \$16.365 | \$16.774 | \$17.193 | \$17.623 | \$18.064 | \$18.515 | \$18.978 | \$19.453 | \$19.939 | \$20.438 | 6 |
| 5 | \$15.599 | \$15.989 | \$16.389 | \$16.798 | \$17.218 | \$17.649 | \$18.090 | \$18.542 | \$19.006 | \$19.481 | 5 |
| 4 | \$14.859 | \$15.231 | \$15.611 | \$16.002 | \$16.402 | \$16.812 | \$17.232 | \$17.663 | \$18.105 | \$18.557 | 4 |
| 3 | \$14.161 | \$14.515 | \$14.878 | \$15.250 | \$15.631 | \$16.022 | \$16.423 | \$16.833 | \$17.254 | \$17.686 | 3 |
| 2 | \$13.493 | \$13.831 | \$14.176 | \$14.531 | \$14.894 | \$15.266 | \$15.648 | \$16.039 | \$16.440 | \$16.851 | 2 |
| 1 | \$12.863 | \$13.185 | \$13.515 | \$13.853 | \$14.199 | \$14.554 | \$14.918 | \$15.291 | \$15.673 | \$16.065 | 1 |

Pay Period Equivalent (80 Hours)

| Step | A | B | C | D | E | F | G | H | I | J | Step |
|-------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------|
| Grade | | | | | | | | | | | Grade |
| 8 | \$1,441.84 | \$1,477.886 | \$1,514.833 | \$1,552.704 | \$1,591.521 | \$1,631.309 | \$1,672.092 | \$1,713.894 | \$1,756.742 | \$1,800.660 | 8 |
| 7 | \$1,373.94 | \$1,408.285 | \$1,443.492 | \$1,479.580 | \$1,516.569 | \$1,554.483 | \$1,593.346 | \$1,633.179 | \$1,674.009 | \$1,715.859 | 7 |
| 6 | \$1,309.20 | \$1,341.928 | \$1,375.476 | \$1,409.863 | \$1,445.110 | \$1,481.238 | \$1,518.269 | \$1,556.225 | \$1,595.131 | \$1,635.009 | 6 |
| 5 | \$1,247.92 | \$1,279.115 | \$1,311.093 | \$1,343.870 | \$1,377.467 | \$1,411.904 | \$1,447.201 | \$1,483.381 | \$1,520.466 | \$1,558.478 | 5 |
| 4 | \$1,188.74 | \$1,218.457 | \$1,248.919 | \$1,280.142 | \$1,312.145 | \$1,344.949 | \$1,378.572 | \$1,413.037 | \$1,448.363 | \$1,484.572 | 4 |
| 3 | \$1,132.91 | \$1,161.230 | \$1,190.261 | \$1,220.017 | \$1,250.517 | \$1,281.780 | \$1,313.825 | \$1,346.671 | \$1,380.337 | \$1,414.846 | 3 |
| 2 | \$1,079.46 | \$1,106.448 | \$1,134.109 | \$1,162.462 | \$1,191.523 | \$1,221.312 | \$1,251.844 | \$1,283.140 | \$1,315.219 | \$1,348.099 | 2 |
| 1 | \$1,029.08 | \$1,054.803 | \$1,081.173 | \$1,108.202 | \$1,135.907 | \$1,164.305 | \$1,193.412 | \$1,223.248 | \$1,253.829 | \$1,285.175 | 1 |

City of Merrill

City Hall Maintenance - 2015 Interim Fiscal

| | City Hall Supervisor | Temp. Class* | Grade 1 (Former LTE) | Difference |
|------------------|-------------------------|-----------------|-------------------------|--------------------------|
| Wages | \$27,988 | \$695 | \$3,113 | (\$24,180) |
| SS/Medicare | \$2,141 | \$53 | \$238 | (\$1,850) |
| WRS - Retirement | \$1,903 | \$47 | N/A | (\$1,856) |
| Health Insurance | \$5,214 | N/A | N/A | (\$5,214) |
| Life Insurance | \$348 | \$25 | N/A | (\$323) |
| | <u>\$37,594</u> | <u>\$820</u> | <u>\$3,351</u> | <u>(\$33,423)</u> |

*Current employee (Amy Severt) is at Grade 1/Step E (\$14,199). Temporary Classification would be at Grade 2/Step E (\$14,894).

REQUEST TO INCLUDE ITEM ON AGENDA

Board or Committee: Personnel & Finance Committee

Date of Meeting: 2/24/2015

Request by: Kathy Unertl, Finance Director

Describe below the item(s) you wish to have put on the agenda:
(please attach any pertinent information)

Review and discuss potential options for facilitating delinquent tax foreclosure process and transfer of real estate properties with City of Merrill demolition special charges

The first City of Merrill demolition of "blighted" buildings occurred in 2012. There are now two former home sites with delinquent real estate taxes beginning in 2011 and commercial site beginning in 2012.

To eliminate additional City of Merrill expenses for maintaining these properties, it would be advantageous to seek Lincoln County delinquent tax foreclose and sale of the vacant real estate to adjoin property owners. Properties include:

- 310 Blaine St. (Corner of Blaine St./E. 4th St.)
- 1008 E. 7th St. (Corner of 7th St./Spruce St. by Normal Park)
- 416 Grand Ave. (Between S&S Bar and City Parking Lot)

Signed: Kathy Unertl

Date: 2/18/2015

Received by City Clerk's Office by: K2 Received Date: 2/18/15

City of Merrill - Delinquent Tax Status (2/2015)

This summary is just base real estate and specials without interest/penalty amounts.

310 Blaine St. (Non-Conforming/Unbuildable Lot)

| | RE Tax | Specials |
|------|----------------|-------------------------|
| 2011 | \$1,513 | \$0 |
| 2012 | \$1,515 | \$358 * Demo of \$9,589 |
| 2013 | \$244 | \$595 |
| 2014 | \$239 | \$340 |
| | <u>\$3,511</u> | <u>\$1,293</u> |

1008 E. 7th St.

| | RE Tax | Specials |
|------|----------------|----------------|
| 2011 | \$1,040 | \$0 |
| 2012 | \$1,042 | \$660 |
| 2013 | \$1,035 | \$1,536 |
| 2014 | \$1,007 | \$679 |
| | <u>\$4,124</u> | <u>\$2,875</u> |

2015 -Demo of \$8,000

416 Grand Ave.

| | RE Tax | Specials |
|------|----------------|---------------------------|
| 2012 | \$913 | \$1,333 *Demo of \$33,315 |
| 2013 | \$126 | \$1,389 |
| 2014 | \$124 | \$0 |
| | <u>\$1,162</u> | <u>\$2,722</u> |

LINCOLN COUNTY Tax Statement Date Printed: 2/17/15

Parcel Key : 251-3106-114-0287 34.0131 .003.914.00.00 Description : A P 1 V R WILLARDS
 Owner . . . : CHRISTOPHE R SEAMANS A : LT 7 BLK 3 AKA N 1/2 LT 7
 : ANDREA L SEAMANS : BLK 10 V R WILLARDS
 : : *3914
 Address . : 310 BLAINE ST MERRILL :
 : :

Tax Year 2014 Sch Dist: MERRILL Vol/Page: D0436701

Values Land Use Asmt Improvement Wood Total Assmnt WFMV EFMV
 8,700 8,700 7,600

Assessed Acres:

| Tax Year | General Tax Due | Special Tax Due | Tax Paid | Lottery Claimed | Tax Unpaid | Interest/ Penalty | Other Charges | Total Unpaid |
|----------|-----------------|-----------------|----------|-----------------|------------|-------------------|---------------|--------------|
| 2014 | 239.02 | 340.00 | .00 | .00 | 579.02 | 5.79 | .00 | 584.81 |
| 2013 | 243.98 | 595.00 | .00 | 79.33 | 759.65 | 98.75 | .00 | 858.40 |
| 2012 | 1,514.58 | 9,946.60 | .00 | 81.03 | 11,380.15 | 2,845.04 | .00 | 14,225.19 |
| 2011 | 1,513.35 | .00 | .00 | 82.13 | 1,431.22 | 529.55 | 39.35 | 2,000.12 |
| 2010 | 1,527.82 | 42.20 | 1,486.77 | 83.25 | .00 | .00 | .00 | .00 |

Payoff Figure For February 2015 : 17,668.52

Signed : _____

* Demo \$9,589

LINCOLN COUNTY Tax Statement Date Printed: 2/18/15
 Parcel Key : 251-3106-121-0091 34.0056 .001.632.00.00 Description : MATHEW & MC CORDS ADD'N
 Owner . . . : GERALD I KLEINHANS : LTS 1 & 2 BLK 11 EX N 30'
 : JANE M KLEINHANS : THRF
 : : *1632
 Address . : 1008 E 7TH ST MERRILL :
 :

Tax Year 2014 Sch Dist: MERRILL Vol/Page: D0430118
 Values Land Use Asmt Improvement Wood Total Assmnt WFMV EFMV
 14,700 24,400 39,100 34,100

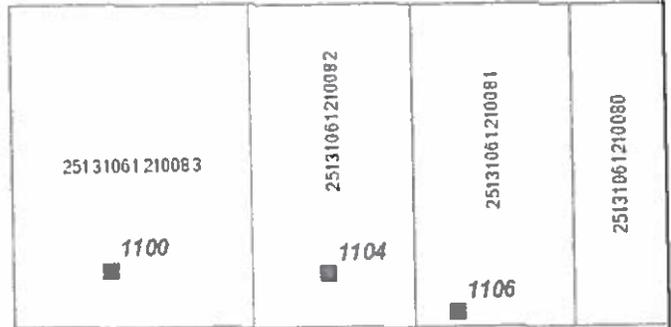
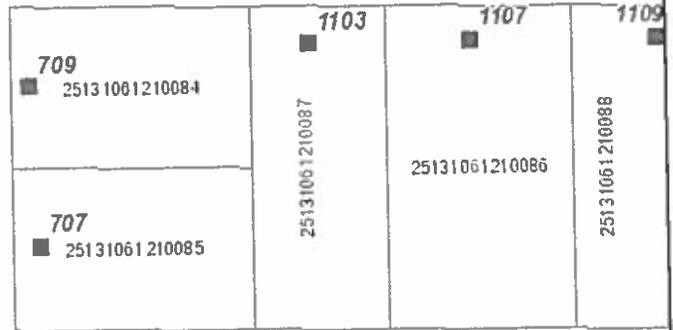
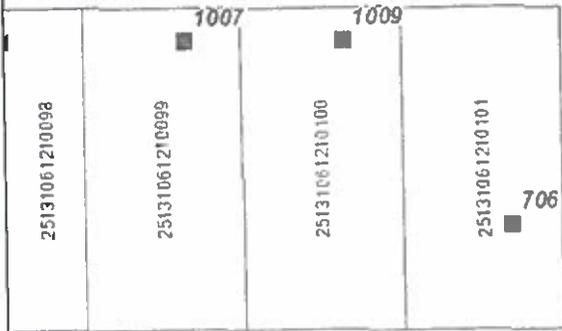
Assessed Acres:

| Tax Year | General Tax Due | Special Tax Due | Tax Paid | Lottery Claimed | Tax Unpaid | Interest/Penalty | Other Charges | Total Unpaid |
|----------|-----------------|-----------------|----------|-----------------|------------|------------------|---------------|--------------|
| 2014 | 1,007.33 | 679.09 | .00 | .00 | 1,686.42 | 16.86 | .00 | 1,703.28 |
| 2013 | 1,035.06 | 1,535.56 | .00 | .00 | 2,570.62 | 334.18 | .00 | 2,904.80 |
| 2012 | 1,041.92 | 660.31 | .00 | .00 | 1,702.23 | 425.56 | .00 | 2,127.79 |
| 2011 | 1,039.89 | .00 | .00 | .00 | 1,039.89 | 384.76 | 18.01 | 1,442.66 |
| 2010 | 1,048.81 | .00 | 1,048.81 | .00 | .00 | .00 | .00 | .00 |

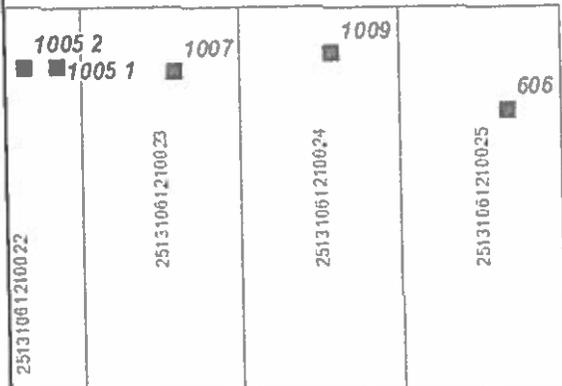
Payoff Figure For February 2015 : 8,178.53
 Signed : _____

Demo 1/8/2015 total \$8,000

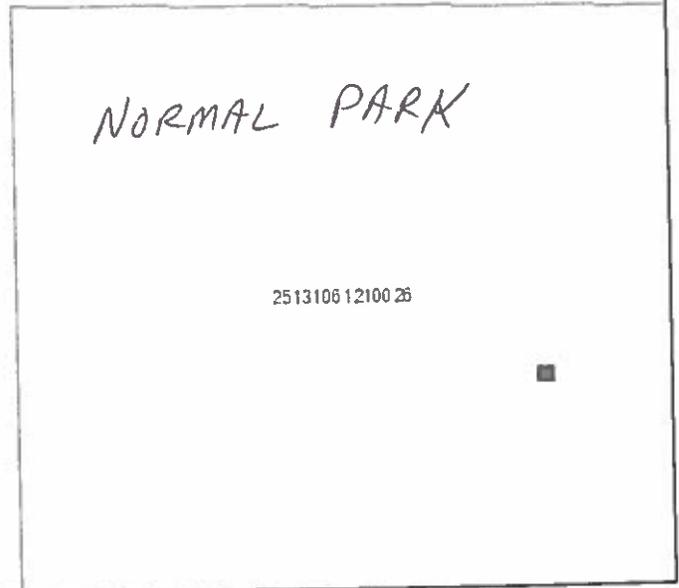
E 8TH ST



E 7TH ST



SPRUCE ST



City of Merrill GIS

1008 E 7TH ST



SCALE: 1" = 69'



DISCLAIMER: The City of Merrill Does not guarantee the accuracy of the material contained here in and is not responsible for any misuse or misrepresentation of this information or its derivatives.

Print Date: 2/18/2015

LINCOLN COUNTY

Tax Statement

Date Printed: 2/17/15

Parcel Key : 251-3106-113-0121 34.0062 .001.989.00.00

Description : MERRILL MFG CO ADD'N

Owner . . . : HARRY R KLEINHANS

: CM AT A PT 151' N 47DG 15'W

: DOLORES L KLEINHANS

: FROM THE EXTREME SOUTHERN

: et al

: POINT OF LOT 73 MERRILL

Address . . : 416 GRAND AV MERRILL

: MFG CO ADDN TO PROSPECT

: PARK-N 47DG 15'W 24'10 INCH

Tax Year 2014 Sch Dist: MERRILL Vol/Page: D0412668

| Values | Land | Use Asmt | Improvement | Wood | Total Assmnt | WFMV | EFMV |
|--------|-------|----------|-------------|------|--------------|------|-------|
| | 4,500 | | | | 4,500 | | 3,900 |

Assessed Acres:

| Tax Year | General Tax Due | Special Tax Due | Tax Paid | Lottery Claimed | Tax Unpaid | Interest/ Penalty | Other Charges | Total Unpaid |
|----------|-----------------|-----------------|----------|-----------------|------------|-------------------|---------------|--------------|
| 2014 | 123.63 | .00 | .00 | .00 | 123.63 | 1.24 | .00 | 124.87 |
| 2013 | 126.19 | 1,388.57 | .00 | .00 | 1,514.76 | 196.92 | .00 | 1,711.68 |
| 2012 | 912.51 | 34,648.56* | .00 | .00 | 35,561.07 | 8,890.27 | .00 | 44,451.34 |
| 2011 | 910.25 | 222.17 | 1,132.42 | .00 | .00 | .00 | .00 | .00 |
| 2010 | 917.65 | 171.60 | 1,089.25 | .00 | .00 | .00 | .00 | .00 |

Payoff Figure For February 2015 : 46,287.89

Signed : _____

*TID No. 8 demo of \$33,315



City of Merrill GIS
416 Grand Ave



DISCLAIMER: The City of Merrill Does not guarantee the accuracy of the material contained here in and is not responsible for any misuse or misrepresentation of this information or its derivatives.

SCALE: 1" = 74'

Print Date: 2/18/2015

6

REQUEST TO INCLUDE ITEM ON AGENDA

Board or Committee: Personnel & Finance Committee

Date of Meeting: 2/24/2015

Request by: Kathy Unertl, Finance Director

Describe below the item(s) you wish to have put on the agenda:
(please attach any pertinent information)

Review and discuss State Budget Bill proposal to move to County assessment

Signed: Kathy Unertl

Date: 2/17/2015

Received by City Clerk's Office by: KA Received Date: 2/17/15



2015-16, No.7
February 16, 2015

In this Issue:

DOR Publishes Info Sheet on County Assessment

Additional Information on Property Tax Bills

TIF Study Committee Recommendations to be Introduced

New Board of Review Forms

Lower Streetlight Utility Rates for Some

Join League's Lobbying Team

Recently Introduced Legislation

Hearings on Municipal Bills

League of Wisconsin Municipalities

Ph: (608) 267-2380
(800) 991-5502

witynski@lwm-info.org

DOR Publishes Info Sheet on County Assessment; League Communicates Municipal Concerns

Last week, the Department of Revenue released an FAQ further explaining the Governor's county assessment proposal in the state budget bill. The memo outlines what the proposal means for local governments, assessors, property owners, and property tax bills. We have posted the memo on our website, [here](#).

Thanks to all who have sent us comments on the county assessment proposal. If you haven't already, please e-mail me your comments and concerns about the Governor's proposal. We e-mailed the following to DOR Secretary Richard Chandler last week:

The League is still formulating its position on county assessment. The feedback we have received from our members has been mixed with some supporting the concept, more opposing the concept because of concerns over the loss of local control, and some neutral. Many have raised questions about the proposal. I've listed several of those questions, comments, and concerns below:

- *The 2017 implementation date is very ambitious and probably not doable, given that counties (other than Kenosha) have never been involved in any aspect of the assessment process. The entire statutory framework in place for allowing property owners to challenge an assessment, including the board of review process, has been administered exclusively by municipalities. Municipalities have also been the*

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jurisdictions responsible for defending assessor determinations against court challenges by property owners. Counties have no experience in this area. The shift from municipal to county assessment should probably occur gradually over several years.

- *It doesn't make sense for the cost of county assessment to be a part of the municipal levy. It is more efficient and probably more equitable to make it part of the county levy. The municipality is only one of the several users of the assessment, and not the majority user.*
- *The cost of assessing all properties annually at full value, reportedly to be about \$25 per parcel, will exceed the payments the county receives from its cities, villages and towns, which may only currently be paying \$6-\$8 per parcel. The state or more likely county taxpayers will need to supplement the payments received from cities, villages and towns.*
- *Towns historically have paid much less per parcel for assessment services than medium to large municipalities. Consequently, larger municipalities in a county will be paying disproportionately more of the county's assessment costs than the towns. Cities and villages will be supplementing the towns contribution to the cost of county assessment.*
- *Randomly establishing 2015 as the base year for determining a municipality's payment to the county will leave some communities who happened to be in the midst of a revaluation paying substantially more than they would in a maintenance year. The base amount should be averaged over at least a three year period.*
- *Some communities have informed us that they recently entered into long-term contracts with their assessor. How would the change in the law impact the contract? Will these communities continue to be responsible for making payments under the contract?*

- *Allowing only first and second class cities to opt out leaves other communities that are efficiently providing assessment services at or nearly at 100% of full market value annually unable to make such a choice. The City of Brookfield, for example, which is just under 39,000, is particularly interested in being allowed to opt out. The opt out threshold should be more fluid and depend on other factors besides population. Also, the proposal should allow neighboring cities and villages to collaborate together on assessments as an option.*
- *Under County assessment most taxpayers interested in appearing before the county Board of Review will need to travel outside of their community to do so.*

We will share more comments, questions, and concerns about the proposal as we receive them from our members. Thanks.

Unertl, Kathy

From: Unertl, Kathy
Sent: Thursday, February 05, 2015 11:36 AM
To: 'witynski@lwm-info.org'
Cc: Bialecki, Bill; Heideman, Bill; Johnson, David; Hayden, Tom
Subject: County Assessment Comments - City of Merrill
Attachments: Merrill - Reassessment 2016.pdf

| Tracking: | Recipient | Delivery |
|-----------|-------------------------|--------------------------------|
| | 'witynski@lwm-info.org' | |
| | Bialecki, Bill | Delivered: 02/05/2015 11:36 AM |
| | Heideman, Bill | Delivered: 02/05/2015 11:36 AM |
| | Johnson, David | Delivered: 02/05/2015 11:36 AM |
| | Hayden, Tom | Delivered: 02/05/2015 11:36 AM |

Curt – Your February 4th, 2015 Capital Buzz asked for comments. If this idea of shift to County Assessors were to be approved, I would encourage additional provisions for exceptions. Practical reality is that this function probably should NOT be transferred during a revaluation process.

The City of Merrill has already started revaluation for 1/1/2016 through a three-year (2015-2017) contract with Bowmar Appraisal (see attached contract). The assessment field work began in Fall 2014 and our hope is to have the Board of Review process completed by late September/early October 2016.

As detailed in Article V, there is a major difference in assessment contract costs. For 2015 - \$29,500, for 2016 - \$158,000, and for 2017 - \$24,900. With continued levy limits, I would like to use the lowest price as base amount.

Yes, this is City of Merrill's first revaluation since 2000.

Kathy Unertl, Finance Director
City of Merrill
1004 E. 1st St.
Merrill WI 54452
Phone: (715) 536-5594

Property Assessment Reform

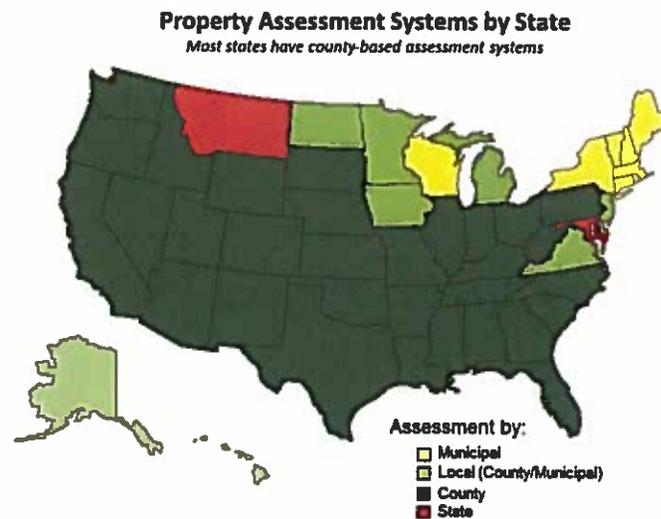


Making government more efficient, effective and accountable

February 11, 2015

What is being proposed?

- Move property assessment functions to a county-based model from the current municipal-only model:
 - Counties could choose to form multi-county assessment units.
 - First and second class cities could opt to do assessment themselves because they have economies of scale.
 - Manufacturing property would still be assessed by the Department of Revenue.
 - Move from 1,851 assessment units to about 90.
- Require all property to be assessed annually at full value when the reformed system is in place.
- Open Book meetings to review assessments would be held in each municipality. Board of Review meetings to resolve appeals of assessments would be held at multiple locations, with centrally available public notice.
- Forty states have county-based assessment systems.



Sources: CCH IntelliConnect, State Tax Departments

Wisconsin Has Highest Number of Assessment Jurisdictions Nationwide at 1,851 Municipal Units

What are the benefits?

- Cost savings due to economies of scale at the local level and elimination of the state's complex equalization process.
- Improved quality of property assessments.
- A clear and understandable process that strengthens accountability for property owners.
- Maintaining involvement of local government.

What will it mean for property owners?

- Property owners will see their property assessments reflect full market value every year.
- Some communities already assess property at full market value each year. Other municipalities conduct assessments that vary widely from market value. Having a consistent standard will avoid large swings in assessed value that can happen if values have not been reviewed for a number of years.
- This will improve uniformity among property owners with similar properties in the same community.
- Open Book: Property owners would continue to be able to attend an Open Book meeting in their municipality to ask their assessor for assessment changes.
- Board of Review: Property owners would continue to be able to appeal values to a county Board of Review (BOR) and have increased opportunity to attend BOR since multiple meetings would be held in several locations. BOR members would also receive annual training.

Will property taxes go up because of this?

- No. The total amount of property taxes collected will be the same as it would be with the current system.
- The budget proposal protects property taxpayers by maintaining county, municipal, and technical college levy limits at the greater of zero percent growth or the percentage change in property values due to net new construction.
- Property tax limits restrict the total amount your local government can collect in property taxes.
- The value your assessor gives your property is used to distribute the total amount of property taxes among a municipality's property owners.

What will it mean for assessors?

- Certified assessors will continue to assess property throughout the state. The county, multi-county or municipal assessment units could either directly employ assessors or contract with private assessors, as municipalities do now.

What will it mean for local governments?

- All local governments would have property assessed at full market value each year.
- Local cost savings: A county or multi-county unit can leverage economies of scale to produce more accurate and uniform values while reducing administrative costs.
 - Counties will be reimbursed by municipalities for the costs of conducting property assessment.
 - Municipalities will pay counties up to 95% of their base budgeted costs for assessment, thus ensuring a reliable funding source and overall cost savings.

What will it mean for state government?

- The state will no longer need to "equalize" local assessments, which will result in state cost savings.
- When fully phased in, this reform will result in a phased down Bureau of Equalization at the Department of Revenue, now consisting of 39.5 FTE.
- Equalization is currently needed because different communities assess property on different timetables and at different percentages of full value. Property values need to be "equalized" at a common level before tax bills and state aids can be sent out, which is a costly and complex process.



PRESS RELEASE

Contacts: Russell Schwandt, President
WAAO
920.448.3070

Rocco Vita, Legislative Committee Chair
WAAO
262.925.6714

For Immediate Release

Wisconsin Association of Assessing Officers Doubts the Financial Feasibility of County Assessment Proposal

GREEN BAY, WI – February 16, 2015 – The Wisconsin Association of Assessing Officers (WAAO) has serious and realistic concerns about the proposed plan in the Governor’s budget bill to move the property assessment function statewide from local municipalities to county government. According to Russ Schwandt, President of the Wisconsin Association of Assessing Officers, “This proposal requires counties to provide a level of service costing \$25 per parcel on a budget of less than \$6 per parcel. While the budget proposal has a funding mechanism, it’s clear to almost everyone that it falls woefully short of what is necessary to provide the level of service required by the proposal.”

The county assessment proposal would require counties take over the property assessment function and perform annual revaluations to keep property values at full of market value each year. As proposed, the sole source of funding is the county’s ability to charge each municipality in the county an amount that is 95% of their 2015 costs for municipal assessment service. Currently, 98% of Wisconsin municipalities are assessed by contract assessors, and very few municipalities are assessed at full market value each year. The typical cost for those few municipalities who maintain market value assessments averages \$25 per parcel per year, while the typical cost for the overwhelming majority of municipalities that do not maintain market value assessments is less than \$6 per parcel per year throughout the state. As proposed, the plan is not financially viable and will put county governments in a position to provide a necessary service without adequate funding.

The role of property assessment in Wisconsin has a long history. It serves to protect the uniformity, equity and fairness of the property tax system in order to achieve economic equality. It helps ensure that the uniformity clause written into our State constitution is followed in determining property assessments throughout every community in the State. The uniformity clause reads, “All taxes to be levied in the state, at any time, shall be nearly equal as may be.” Requiring Wisconsin counties to provide a comprehensive assessment service that meets the requirements of the proposal but not providing realistic funding to achieve the desired results only serves to degrade property tax equity in Wisconsin.

Schwandt added, “I and my professional colleagues throughout the state doubt the financial feasibility of the county assessment proposal. While we’ve had discussions with the Department of Revenue about some of the operational issues with their proposal, neither group has uncovered a solution to provide the large amount of additional funding necessary to make the proposal a financially feasible possibility.”



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For Immediate Release
Contact: Mark D. O'Connell
Executive Director
Wisconsin Counties Association
866.404.2700

February 18, 2015

WCA Statement on County Assessment

Governor Walker's 2015-17 State Biennial Budget recommends transitioning the property tax assessment process from a municipality-based system to a county-based system beginning in 2016 with full implementation by the 2017 property assessment year. While we understand the Department of Revenue is seeking efficiencies within the current assessment system, the Wisconsin Counties Association (WCA) is opposed to this proposal due to the new costs counties would be forced to absorb.

WCA has numerous concerns with the proposal including the proposed timeline, funding mechanism, new mandates placed on county staff, and current assessment contracts. In an era of stringent property tax controls, any proposal calling for county-wide assessment must assure counties will not be responsible for additional costs.

Major Issues of Concern:

Mandated Transition

The proposal mandates that counties perform all duties relating to the assessment process. In the past, county assessment was optional and state funding was available. WCA requests that this proposal be at county-option.

Timeline

The 2017 implementation date is not feasible. Not only are counties not currently responsible for assessing properties, but counties also do not have experience in other aspects of the assessment process, including the board of review process. County clerks may also be required to perform duties currently prescribed to municipal clerks, while the proposal does not include additional funding.

Funding Mechanism

The proposal sets 2015 as the base year for determining the amount of costs counties can pass on to municipalities. In all likelihood, 2015 will be a maintenance year—as opposed to a complete revaluation year—for most communities, meaning counties will only be allowed to pass on 95% of those maintenance costs in future years. This represents an underfunded mandate because counties are required to keep all assessments at 100% of fair market value, which requires annual adjustments.

-More-

**WCA Release-
Add One-**

After base year (2015) costs are established, the proposal only allows counties to increase the costs they pass on to municipalities by a percentage equal to changes in property value due to net new construction; net new construction is typically less than the consumer price index (i.e., inflation).

Assessment Contracts

One of the major unknowns as it relates to the proposal is the treatment of current assessment contracts. While the proposal calls for implementation by 2017, many communities are currently engaged in multi-year contracts with local assessors. The proposal does not specify whether counties would be responsible for payments under these contracts.

###

7a

2014 MERRILL and TOMAHAWK MUNICIPAL COURT

| | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | YTD |
|---|--------------|--------------|--------------|--------------|----------------------------|---------------------------|---------------------------|--------------|--------------|--------------|---------------------------|--------------|---------------|
| INITIAL APPEARANCES-Merrill (Docket) | | | | | | | | | | | | | |
| 1. Total Citations | 167 | 83 | 150 | 179 | 46 | 216 | 115 | 103 | 70 | 163 | 147 | 110 | 1549 |
| 2. Adult Citations | 154 | 83 | 142 | 175 | 44 | 208 | 114 | 102 | 68 | 154 | 135 | 106 | 1485 |
| 3. Juvenile Citations | 13 | 0 | 8 | 4 | 2 | 8 | 1 | 1 | 2 | 12 | 12 | 4 | 67 |
| 4. Not Guilty Pleas (potential trials) | 19 | 11 | 10 | 24 | 16 | 6 | 4 | 8 | 6 | 12 | 9 | 12 | 137 |
| INITIAL APPEARANCES-Tomahawk | | | | | | | | | | | | | |
| 1. Total Citations | | | | | | | 12 | 13 | 14 | 47 | 14 | 17 | 117 |
| 2. Not Guilty Pleas (potential trials) | | | | | | | 3 | 0 | 2 | 2 | 0 | 3 | 10 |
| TRIALS | | | | | | | | | | | | | |
| 1. Scheduled | 0 | 0 | 1 | 0 | 0 | 2 | 0 | 1 | 0 | 1 | 0 | 0 | 4 |
| 2. Held | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3. Rescheduled | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 4. Settled | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 3 |
| CASES DISPOSED | | | | | | | | | | | | | |
| 1. # Citations | 149 | 76 | 138 | 176 | 42 | 210 | 122 | 105 | 84 | 198 | 150 | 112 | 1562 |
| GOOD CAUSE/INDIGENCY HEARINGS | | | | | | | | | | | | | |
| 1. # Days Hearings Held | 2 | 2 | 2 | 2 | 2 | 4 | 3 | 4 | 3 | 1 | 3 | 0 | 28 |
| 2. # Citations Summoned | 48 | 45 | 38 | 11 | 0 | 72 | 62 | 62 | 31 | 23 | 52 | 0 | 444 |
| 3. # Citations Scheduled for Status Hearings or Payment Plans | 55 | 51 | 78 | 42 | 26 | 23 | 52 | 71 | 137 | 13 | 52 | 0 | 600 |
| WRITS ISSUED | | | | | | | | | | | | | |
| 1. # Citations | 8 | 9 | 6 | 6 | 10 | 36 | 29 | 16 | 0 | 10 | 13 | 0 | 143 |
| FINANCIALS | | | | | | | | | | | | | |
| 1. Amount Collected (Reported to State) | \$12,066.43 | \$23,246.48 | \$16,309.23 | \$20,505.17 | \$11,433.42 | \$12,304.57 | \$16,163.85 | \$12,092.98 | \$10,588.75 | \$21,167.37 | \$12,940.39 | \$10,996.90 | \$179,815.54 |
| 2. Amount Paid to County & State | (\$4,347.45) | (\$8,633.87) | (\$6,429.12) | (\$7,254.02) | (\$4,037.40) | (\$4,197.09) | (\$5,606.62) | (\$3,905.35) | (\$3,570.92) | (\$6,660.23) | (\$4,775.40) | (\$3,916.13) | (\$63,333.60) |
| 3. Forf & Cost Retained by City | \$7,718.98 | \$14,612.61 | \$9,880.11 | \$13,251.15 | \$7,396.02 | \$8,107.48 | \$10,557.23 | \$8,187.63 | \$7,017.83 | \$14,507.14 | \$8,164.99 | \$7,080.77 | \$116,481.94 |
| 4. Add. Misc. fees collected | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5. Add. Forf. Receipts from LCCC | \$0.00 | \$0.00 | \$25.84 | \$60.20 | \$56.26 | \$261.25 | \$30.61 | \$0.00 | \$54.35 | \$0.00 | \$318.66 | \$11.73 | \$818.90 |
| 6. Total Revenue to the City | \$7,718.98 | \$14,612.61 | \$9,905.95 | \$13,311.35 | \$7,452.28 | \$8,368.73 | \$10,587.84 | \$8,187.63 | \$7,072.18 | \$14,507.14 | \$8,483.65 | \$7,092.50 | \$117,300.84 |
| 7. Municipal Court Expenses | (\$8,229.72) | (\$3,668.13) | (\$3,768.13) | (\$4,884.18) | (\$6,072.48) | (\$6,770.65) | (\$7,105.06) | (\$6,396.26) | (\$5,764.79) | (\$7,012.34) | (\$3,964.97) | (\$6,054.79) | (\$69,691.50) |
| 8. Net Revenue to the City of Tomahawk | | | | | | | (\$112.00) | (\$7.00) | \$139.80 | (\$1,103.00) | (\$288.00) | (\$203.00) | (\$1,573.20) |
| 9. Net Revenue to the City of Merrill | (\$510.74) | \$10,944.48 | \$6,137.82 | \$8,427.17 | \$1,379.80 | \$1,598.08 | \$3,370.78 | \$1,784.37 | \$1,447.19 | \$6,391.80 | \$4,230.68 | \$834.71 | \$46,036.14 |
| 10. Restitution Collected | \$212.87 | \$948.46 | \$235.37 | \$612.99 | \$244.98 | \$511.03 | \$217.95 | \$106.00 | \$52.60 | \$608.20 | \$364.36 | \$179.24 | \$4,294.05 |
| | | | | | Adj Forf rec'ts fm LCCC | Adj for rec'ts fm LCCC | Adj for rec'ts fm LCCC | | | | adj forf rec't fm LCCC | | |

2015 MERRILL and TOMAHAWK MUNICIPAL COURT

| | JANUARY | YTD |
|---|---------|-----|
| INITIAL APPEARANCES-Merrill (Docket) | | |
| 1. Total Citations | 149 | 149 |
| 2. Adult Citations | 139 | 139 |
| 3. Juvenile Citations | 10 | 10 |
| 4. Not Guilty Pleas (potential trials) | 12 | 12 |

| | | |
|--|----|----|
| INITIAL APPEARANCES-Tomahawk | | |
| 1. Total Citations | 16 | 16 |
| 2. Not Guilty Pleas (potential trials) | 0 | 0 |

| TRIALS | | |
|----------------|---|---|
| 1. Scheduled | 0 | 0 |
| 2. Held | 0 | 0 |
| 3. Rescheduled | 0 | 0 |
| 4. Settled | 0 | 0 |

| CASES DISPOSED | | |
|-----------------------|-----|-----|
| 1. # Citations | 151 | 151 |

| WRITS ISSUED | | |
|---------------------|---|---|
| 1. # Citations | 0 | 0 |

| FINANCIALS | | |
|---|--------------|--------------|
| 1. Amount Collected (Reported to State) | \$9,154.44 | \$9,154.44 |
| 2. Amount Paid to County & State | (\$2,930.65) | (\$2,930.65) |
| 3. Forf & Cost Retained by City | \$6,223.79 | \$6,223.79 |
| 4. Add. Misc. fees collected | \$0.00 | \$0.00 |
| 5. Add. Forf. Receipts from LCCC | \$0.00 | \$0.00 |
| 6. Total Revenue to the City | \$6,223.79 | \$6,223.79 |
| 7. Municipal Court Expenses | (\$8,411.53) | (\$8,411.53) |
| 8. Net Revenue to the City of Tomahawk ** | \$16.00 | \$16.00 |
| 9. Net Revenue to the City of Merrill | (\$2,171.74) | (\$2,171.74) |
| 10. Restitution Collected | \$198.90 | \$198.90 |

**positive revenue shows as an expense to Merrill

76



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: February 17th, 2015
To: Personnel & Finance Committee
From: Kathy Unertl, Finance Director *Kathy Unertl*
RE: Activities – January – February 2015

2014 Audit: Audit preparation is my primary focus. Attached is Net Costs related to General Fund/Tax Levy supported operations. Updated Non-Lapsing/Reserved Fund status information is also provided.

Lots more accounting analysis and journal entries are pending for Water Fund and Sewer Fund. Utility Superintendent and Utility Administrative Assistant working on background information for Public Service Commission (PSC) report. Brenda Grefe is reviewing and entering fixed asset information.

Airport: City paid outstanding Wisconsin Public Service and Water/Sewer Utility bills. City fiscal loss of about \$2,000 related to former Merrill Aviation Services Corp (MASC) – sett attached summary.

Borrowing: Borrowing related to 2014 capital will be about \$125,000 less than budgeted. I am working with Ehlers & Associates on upcoming 2015 borrowing process, including refinancing of various existing debt service.

Economic Development, RDA, and TIF Issues:

Redevelopment Authority will continue discussion and planning process for downtown revitalization. RDA will be reviewing and discussing proposed scope of work for housing study at the Tuesday, March 3rd meeting.

CITY OF MERRILL 2014 BUDGET - NET COST

Almost Final - 02/17/2015

| | 2014 | 2014 | 2014 | |
|--|------------------|------------------|-------------------|---|
| | Budget | Actual | Difference | Comment |
| Non-Departmental Revenue | | | | |
| Taxes | 4,093,935 | 4,090,490 | (3,445) | |
| Intergovernmental | 3,892,496 | 3,990,370 | 97,874 | Hwy 64 (2010 right-of-way) \$80,650 |
| Licenses & Permits | 40,971 | 39,099 | (1,873) | |
| Fines, Forfeits, & Penalties | 131,000 | 123,208 | (7,792) | |
| Public Services - Charges | 6,500 | 7,882 | 1,382 | |
| Miscellaneous Revenues | 91,400 | 128,041 | 36,641 | Sale of former DNR Ranger \$49,317 |
| Revenues | 8,256,302 | 8,379,089 | 122,787 | |
| Departmental Net Cost (Expenditures minus Revenues) | | | | |
| Common Council | 53,055 | 52,900 | (155) | |
| Municipal Court | 68,671 | 66,815 | (1,856) | Deputy Court Clerk vacancy at end of 2014 |
| City Attorney | 175,478 | 177,739 | 2,261 | Lower Tomahawk services than budgeted |
| Mayor | 14,395 | 13,718 | (677) | |
| City Administrator | 72,223 | 70,634 | (1,589) | |
| Personnel - HR | 6,250 | 3,672 | (2,578) | |
| City Clerk | 77,250 | 76,529 | (721) | |
| Clerk/Treasurer Staff | 140,755 | 143,222 | 2,467 | |
| Elections (Averaged) | 31,500 | 33,323 | 1,823 | Averaged - Had four 2014 elections |
| Treasurer/Finance Director | 112,326 | 112,521 | 195 | |
| Information Technology | 167,000 | 175,079 | 8,079 | New airport terminal project |
| Assessment of Property | 31,900 | 31,632 | (268) | |
| Independent Auditing | 15,500 | 14,950 | (550) | |
| Over-Collected Taxes | 1,150 | 380 | (770) | |
| Insurance/Employee | 285,000 | 238,850 | (46,150) | Positive WC Ins. & Retirement Sick Leave Payouts |
| City Sealer | 4,000 | 4,000 | 0 | |
| Police | 2,276,390 | 2,295,003 | 18,613 | Health incentive to Family & SRO Mutual Aid OT |
| Police SRO (Tax Levy) | 51,225 | 51,225 | 0 | |
| Traffic Control | 25,000 | 19,145 | (5,855) | |
| Hydrant Rental | 114,540 | 114,540 | 0 | |
| Fire Protection | 1,178,714 | 1,178,714 | 0 | Some Capital overage - New Fire Station |
| Ambulance | 0 | 0 | 0 | |
| Building Inspector/Zoning | 29,475 | 68,098 | 38,623 | Water Cross Inspection to contractor (\$20,000) |
| Community Development | 38,744 | 38,744 | 0 | |
| Economic Development | 19,700 | 19,700 | 0 | |
| Engineering | 8,500 | 12,815 | 4,315 | |
| Storm Water Plan/Const. | 6,500 | 8,487 | 1,987 | |
| Former Fire Station | 0 | 2,287 | 2,287 | Unbudgeted for 2014 |
| City Hall Maintenance | 193,000 | 206,642 | 13,642 | Additional personnel services costs (due to sick leave) |
| Street Commissioner | 101,275 | 100,356 | (919) | Overall Streets is \$60,232 over budget |
| Garage Maintenance | 54,275 | 51,111 | (3,164) | |
| Operations Support (M&E) | 281,153 | 360,432 | 79,279 | Fuel costs - higher most of year |
| Roads | 286,467 | 273,317 | (13,150) | |
| Street Cleaning | 48,280 | 48,093 | (187) | |
| Snow & Ice | 224,213 | 266,838 | 42,625 | Severe 2013-14 winter - salt |

CITY OF MERRILL 2014 BUDGET - NET COST

Almost Final - 02/17/2015

| | 2014 | 2014 | 2014 | |
|---------------------------|------------------|------------------|-------------------|---|
| | <u>Budget</u> | <u>Actual</u> | <u>Difference</u> | <u>Comment</u> |
| Sealcoat | 105,770 | 105,770 | 0 | Lower 2014 borrowing - lower material costs |
| Storm Water Maintenance | 30,758 | 36,849 | 6,091 | |
| Street Painting | 22,347 | 17,004 | (5,343) | |
| Street Leave Expenses | 59,473 | 64,137 | 4,664 | |
| Garbage Collection | 270,934 | 261,347 | (9,587) | |
| Recycling | 164,346 | 131,099 | (33,247) | Higher revenues/Infidel instead of Family Health |
| Weed and Nuisance Control | 5,887 | 4,577 | (1,310) | |
| Christmas Decoration | 13,356 | 13,492 | 136 | |
| Street Lighting | 197,500 | 171,967 | (25,533) | LEDs & Meters/Time of Use |
| Airport | 96,750 | 139,286 | 42,536 | Aviation fuel-related = \$37,448 |
| Transit | 97,838 | 57,829 | (40,009) | No major bus repairs needed |
| Health Officer | 3,760 | 3,757 | (3) | |
| Enrichment Center | 101,505 | 105,789 | 4,284 | Retirement leave payout - former Director |
| Library | 514,993 | 515,680 | 687 | Transit revenue incorrect posted to Library revenue |
| Parks | 286,744 | 276,326 | (10,418) | Additional \$4,032 in revenues |
| Athletic Park Lights | 2,000 | 1,056 | (944) | |
| Ott's Field Lights | 1,500 | 676 | (824) | |
| Lion's Park Lights | 0 | 0 | 0 | Future user groups funding |
| Recreation Programs | 156,750 | 140,481 | (16,269) | Lower LTE/Part-Time wages & Program expenses |
| MARC - Smith Center | 56,512 | 63,722 | 7,210 | \$7,500 into Non-Lapsing - Smith Center Roof |
| Pool | 45,000 | 45,000 | 0 | \$14,535 into Non-Lapsing - Outdoor Pool |
| Marketing - PR | 20,500 | 21,979 | 1,479 | Sandbags \$2,120 in case of flooding |
| Outside Agencies | 32,500 | 32,500 | 0 | |
| CATV - MP3 | (4,800) | (5,406) | (606) | |
| Total Expenditures | 8,475,827 | 8,536,427 | 60,600 | |

City of Merrill - MASC Contract

Amounts City of Merrill owed to MASC

| | | |
|------------------|--------------------------|-------------------|
| Airport Manager | 2nd half of 12/2014 | \$2,500.00 |
| Airport Outreach | Parade Materials | \$152.66 |
| | Amounts City owed | \$2,652.66 |

As to MASC invoice # 1009 - 11/16/2014 to 12/13/2014:

| | | |
|-----------------|---|----------|
| Rich MuCullough | City paid for 52.6 Hours on 12/23/2014 | \$946.80 |
|-----------------|---|----------|

City of Merrill also paid directly - Kraig Hanig & Joe Malsack

As to MASC invoice # 1010 - Holiday Parades 50%

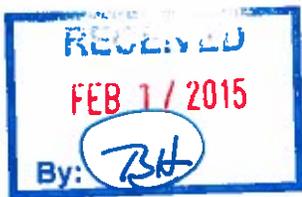
| | |
|-------------------------------|----------|
| City paid MuCullough directly | \$427.50 |
|-------------------------------|----------|

Amounts owed by MASC to City of Merrill/Others

| | | |
|-----------------------|--|-------------------|
| Fuel Flow Fees | 10/15/14 - 12/18/14 | \$1,075.18 |
| Sale of City Fuel | 12/18/2014 | \$163.48 |
| John Miller Aviation | MASC Stop Payment | \$769.76 |
| | Aviation Fuel-Related | \$2,008.42 |
| Rich MuCullough | MASC 50% - Parades City paid MuCullough directly (Moral Obligation) | \$427.50 |
| Merrill Utility (W&S) | FBO Hangar & House | \$337.49 |
| Wis Public Service | FBO Hangar & House | \$1,739.79 |
| | Amounts MASC owed | \$4,513.20 |

| City of Merrill | | Reserved and Designated Fund Equity | | | As of 12/31/2014 FINAL | |
|--|------------|-------------------------------------|-------------|--------------|------------------------|--|
| Parks & Recreation 12/31/2013 reallocated Timber Salvage amounts | | | | | | |
| | Balance | 12/31/13 | 2014 | 2014 | 12/31/14 | |
| Description | Sheet # | Rev. Balance | Revenues | Expenses | Balance | |
| 2% Fire Dues | 26-31-5223 | \$57,931.35 | \$51,882.84 | \$22,338.45 | \$87,274.54 | |
| LC Emergency Man. Grant | 26-31-5800 | \$557.52 | \$0.00 | \$557.52 | \$0.00 | |
| Fire Department Donations | 26-31-5711 | \$78.32 | \$1,520.00 | \$1,137.75 | \$480.57 | |
| Fire Prevention Donations | 26-31-5815 | \$88.39 | \$400.00 | \$488.39 | \$0.00 | |
| Firefighters Memorial Donations | 26-31-5224 | \$11,810.62 | \$3,374.56 | \$7,249.69 | \$7,935.59 | |
| Fire - Equip Bierman Foundation | 26-31-5225 | \$721,825.69 | \$2,000.00 | \$522,289.13 | \$201,536.56 | |
| Fire Station - Wall Sealing | 26-31-5226 | \$0.00 | \$13,000.00 | | \$13,000.00 | |
| State Grant - Fire Department | 26-31-5222 | \$11,628.95 | \$6,562.97 | \$8,714.34 | \$9,477.58 | |
| EMS - Paramedic Grants/Donations | 26-31-5712 | \$8,136.75 | \$0.00 | \$81.08 | \$8,055.67 | |
| Police - K-9 Dog | 26-31-5720 | \$79,815.00 | \$3,248.88 | \$69,817.42 | \$13,246.46 | |
| DARE Account - Program | 26-31-5210 | \$2,930.58 | \$1,180.00 | \$3,837.46 | \$273.12 | |
| Police Department Donations | 26-31-5710 | \$626.15 | \$2,320.00 | \$2,000.00 | \$946.15 | |
| Police Technology (Court Bonds) | 26-31-5213 | \$13,201.18 | \$12,330.00 | \$11,998.17 | \$13,533.01 | |
| School Safety Patrol | 26-31-5215 | \$1,921.25 | \$1,860.50 | \$1,341.68 | \$2,440.07 | |
| NORDEG Investigations | 26-31-5313 | \$1,672.20 | \$999.66 | \$365.80 | \$2,306.06 | |
| Police Vehicles/Equipment | 26-31-5314 | \$35,680.41 | \$33,054.41 | \$32,856.90 | \$35,877.92 | |
| Vehicle Forfeitures | 26-31-5315 | \$1,215.00 | \$0.00 | \$0.00 | \$1,215.00 | |
| Community Recognition | 26-31-5523 | \$108.55 | \$0.00 | \$0.00 | \$108.55 | |
| Mind Joggers Program | 26-31-5522 | \$3,510.14 | \$0.00 | \$3,472.89 | \$37.25 | |
| Intergenerational | 26-31-5541 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Memorials | 26-31-5545 | \$1,744.71 | \$112.00 | \$245.58 | \$1,611.13 | |
| Senior Olympics | 26-31-5550 | \$6.37 | \$0.00 | \$0.00 | \$6.37 | |
| Senior Activities | 26-31-5530 | \$1,292.15 | \$5,398.17 | \$3,556.57 | \$3,133.75 | |
| Quilting Project | 26-31-5531 | \$155.62 | \$1,701.00 | \$626.46 | \$1,230.16 | |
| Senior Crafts | 26-31-5535 | \$1,202.73 | \$3,532.09 | \$4,067.08 | \$667.74 | |
| Ageless Wisdom | 26-31-5536 | \$0.00 | \$3,323.76 | \$3,323.76 | \$0.00 | |
| Sharing Christmas | 26-31-5537 | \$1,954.78 | \$3,040.00 | \$889.30 | \$4,105.48 | |
| Bierman Foundation Programs | | \$105,000.00 | \$5,673.55 | \$73,090.77 | \$37,582.78 | |
| Library State Aid | 26-31-5401 | \$1,821.71 | \$0.00 | \$1,821.71 | \$0.00 | |
| Library Cross-County Borrowing | 26-31-5415 | \$14,998.72 | \$1,654.72 | \$16,653.44 | \$0.00 | |
| Library - Photocopier | 26-31-5425 | \$4,472.30 | \$7,382.91 | \$4,907.34 | \$6,947.87 | |
| Library - Mead Witter | 26-31-5430 | \$0.00 | \$10,000.00 | \$3,159.24 | \$6,840.76 | |
| Library - Memorial Books | 26-31-5455 | \$11,867.83 | \$7,821.00 | \$9,741.25 | \$9,747.38 | |
| Airport F84 War Memorial | 26-31-5355 | \$1,408.42 | | \$72.00 | \$1,334.42 | |
| Airport Marketing/Airport Days | 26-31-5351 | \$0.00 | | | \$0.00 | |
| Airport Special Rev (Improvements) | 26-31-5352 | \$1,388.01 | \$400.00 | \$981.56 | \$806.45 | |
| Airport Improvements | 26-31-5353 | \$0.00 | | | \$0.00 | |

| City of Merrill | | Reserved and Designated Fund Equity | | As of 12/31/2014 FINAL | |
|--|-----------------|-------------------------------------|-----------------------|------------------------|-----------------------|
| Parks & Recreation 12/31/2013 reallocated Timber Salvage amounts | | | | | |
| Description | Balance Sheet # | 12/31/13 Rev. Balance | 2014 Revenues | 2014 Expenses | 12/31/14 Balance |
| Transit (Sales & Audit - 2009-203) | 26-31-5520 | \$10,951.00 | \$38,875.00 | | \$49,826.00 |
| MARC Improvements | 26-31-5360 | \$22,000.00 | \$88,838.00 | \$34,212.58 | \$76,625.41 |
| MARC - Zambonie Replacement | 26-31-5358 | \$0.00 | \$900.00 | \$0.00 | \$900.00 |
| Outdoor Pool - Future | 26-31-5390 | \$22,932.79 | \$1,139,534.92 | \$7,279.00 | \$1,155,188.71 |
| City Forest - Timber Sales | 26-31-5375 | \$40,308.39 | \$3,000.00 | \$7,491.00 | \$35,817.39 |
| Bike Route | 26-31-5367 | \$10,000.00 | \$20,000.00 | \$20,185.75 | \$9,814.25 |
| Parks Events: Lager Barleyfest | 26-31-5361 | \$9,080.50 | \$19,835.00 | \$17,285.53 | \$11,609.97 |
| 5th Quarter | 26-31-5362 | \$407.23 | \$4,125.00 | \$3,000.00 | \$1,532.23 |
| Normal Park Improvements | 26-31-5363 | \$11,988.92 | \$0.00 | \$0.00 | \$11,988.92 |
| Riverside/Gebert Park Improvements | 26-31-5365 | \$15,000.00 | | | \$15,000.00 |
| Wendorf Memorial Donations | 26-31-5366 | \$4,878.00 | \$0.00 | \$0.00 | \$4,878.00 |
| Park Endowment (Summer Stride) | 26-31-5368 | \$19,239.48 | \$1,655.00 | \$2,552.13 | \$18,342.35 |
| Lion's Park Improvements | 26-31-5369 | \$1,385.00 | \$158,820.82 | \$1,610.04 | \$158,595.78 |
| Athletic Park Improvements | 26-31-5370 | \$7,853.63 | \$0.00 | \$665.08 | \$7,188.55 |
| Smith Center - Future Roof | 26-31-5364 | \$6,128.00 | \$7,500.00 | | \$13,628.00 |
| Recreation Programs - Ladies | 26-31-5385 | \$7,451.05 | \$6,065.00 | \$7,538.83 | \$5,977.22 |
| Fireworks - July 4 | 26-31-5713 | \$2,136.50 | \$0.00 | \$2,136.50 | \$0.00 |
| City Hall - Flooring | 26-31-7550 | \$0.00 | \$3,000.00 | | \$3,000.00 |
| Community / Room Tax | 26-31-5715 | \$0.00 | \$20,298.56 | \$8,000.00 | \$12,298.56 |
| Historical Preservation | 26-31-5716 | \$1,262.70 | | \$500.00 | \$762.70 |
| Election Equipment | 26-31-8000 | \$5,000.00 | | | \$5,000.00 |
| Bridges/Parking Lots - Streets | 26-31-7500 | \$2,447.67 | | | \$2,447.67 |
| Holiday Decorations | 26-31-7527 | \$0.00 | \$1,366.08 | | \$1,366.08 |
| Cable Franchise - Unexpended | 26-31-5714 | \$173,118.16 | \$88,080.30 | \$29,844.21 | \$211,354.25 |
| Total Reserved Amount | | \$1,474,598.22 | \$1,763,266.50 | \$953,984.29 | \$2,283,880.43 |
| There is an additional spreadsheet for revenue and expenditure summary detail. | | | | | |



7C

CITY ATTORNEY

REPORT FOR FEBRUARY 18, 2015

PARKS & RECREATION: Continuing working with Dan on various issues, including new pool, and related items. Peripherally involved in Trail development and related real estate matters.

CITY STAFF: Busy with property inspections, economic development matters, court docket, various policy changes, working on several ordinance changes from several departments. Lots of potential economic development items on the horizon.

AIRPORT: Working with Airport Commission on hangar rentals and related matters.

DEVELOPMENT PROJECTS: We currently are working on development projects in virtually every part of the City. Several items in the hopper, hopefully a good portion of them come to fruition.

BUILDING INSPECTION/ZONING: Working with Darin on several matters. These include court proceedings, possible demolitions along with various other issues on East side of City, West side and the Downtown area in regard to blighted/abandoned buildings. Have run across a couple of interesting issues regarding "foreclosed property". Continuing to monitor open files.

COMMON COUNCIL: Business as usual.

SEMINARS: None

MUNICIPAL COURT: Several contested matters on the docket in Merrill and Tomahawk.

CITY OF TOMAHAWK. Going well. More contested matters ahead.

CITY HALL: Worked with all Department Heads on issues and answered questions.

Other tasks as assigned.

"Life doesn't imitate art, it imitates bad television" Woody Allen

| City Attorney | | CURRENT MONTH | LAST MONTH | | |
|---|----------|----------------------|-------------------|-----------------|-----------------|
| MONTHLY REPORT | | | | | |
| February 18, 2015 | | | | | |
| | | 2/18/2015 | 1/19/2015 | | |
| MUNICIPAL COURT | | 3-weeks | 2-weeks | | |
| TOTAL ADULT | | 153 | 78 | | |
| Adult Ordinance | | 29 | 20 | | |
| Adult Traffic | | 124 | 58 | | |
| Total Adult Defendants | | 122 | 53 | | |
| Adult Closed | | 18 | 22 | | |
| Other Jurisdictions - Wausau (cases) | | 1 | 0 | | |
| TOTAL JUVENILE | | 9 | 9 | | |
| Juvenile Ordinance | | 9 | 9 | | |
| Juvenile Traffic | | 0 | 0 | | |
| Total Juvenile Defendants | | 8 | 9 | | |
| Juvenile Closed | | 5 | 0 | | |
| TRIALS | | 6 | 3 | | |
| Pending Municipal Trials | | 4 | 2 | | |
| Pending Circuit Court Trials | | 2 | 1 | | |
| Tomahawk Trials | | 0 | 0 | | |
| Other Court Matters | | Beginning | New | Closed | Ending |
| Deferred Prosecution Agree. | January | 15 | 1 | 3 | 13 |
| (Includes Tomahawk's Totals) | February | 13 | 2 | 1 | 14 |
| | March | 14 | | | |
| TOMAHAWK DPA's | January | 1 | 0 | 0 | 1 |
| | February | 1 | 0 | 0 | 1 |
| | March | 1 | | | |
| TOMAHAWK | | February | January | December | November |
| Total Adult & Juvenile | | 15 | 16 | 17 | 14 |
| Total Adult Defendants | | 15 | 16 | 17 | 10 |
| Ordinances | | 3 | 6 | 3 | 1 |
| Traffic | | 12 | 10 | 14 | 9 |
| Total Juveniles Defendants | | 0 | 0 | 0 | 4 |
| Total Adult & Juvenile Not Guilty Pleas | | 2 | 1 | 3 | 0 |
| Closed Since Last Report | | 1 | 1 | 1 | 2 |





**MERRILL
WISCONSIN**
City Of Parks

CITY OF MERRILL

Office of the City Clerk

7a

William N. Heideman, City Clerk
1004 East First Street • Merrill, Wisconsin • 54452
Phone (715) 536-5594 • FAX (715) 539-2668
e-mail address: bill.heideman@ci.merrill.wi.us

City Clerk Report – February 24th, 2015

1. Work on the April 7th Spring Election continues.
2. Currently assisting in evaluating agenda/minutes software from Accela, Inc. Have contacted several governmental entities in Wisconsin that are currently using that software. To date, most responses have been positive.
3. "Script" that can be used when conducting public hearings was used for first time at the January 28th Board of Public Works meeting. Seemed to work well, but the script will be "tweaked" over time as suggested and/or necessary.
4. Working on property and liability insurance renewals
5. Working with Ron Turner on making changes, additions and deletions to City website as requested/necessary
6. Other duties as assigned and/or requested

City Clerk Bill Heideman, CMC, WCMC

"Focusing on the Future"

An equal opportunity/affirmative action employer.

Administrator's Monthly Report 2/20/15

New Development and Blight elimination

We are continuing to work with MADC and Merrill Renew Properties on the 201 S. Prospect St. property (Hurd).

At this week's meeting the County approved taking the property at 900 E. 1st St. for back taxes (6 years in arrears).

I have been contacted by the Housing Authority concerning the Phase I Environmental Study. The study determined that two USTs (Underground Storage Tanks) were on-site prior to the apparatus bay addition and no soil samples were taken when the tanks were removed. The Housing Authority wants the City to pay for a Phase II study to determine whether or not the USTs were properly removed and that no contamination exists. The estimated cost for the Phase II study is \$2500 to \$3500 depending upon the number of borings they have to do. No HUD funds for the purchase of the station property will be forthcoming without the Phase II.

On February 10, a group of us met with several individuals from the North Central Wisconsin Regional Planning Commission to discuss the upcoming update to the City's Comprehensive plan.

River Bend Trail

The trail is continuing to get use during the winter months even though it has not been officially opened. On February 11, I attended a three hour meeting where plans for moving forward in 2015 were discussed.

New Aquatic Center

We just received the 50% design drawings for bidding the aquatic center project. We will be meeting February 24 to go over them with the contractor, Dan Wendorf and I have some questions, as I am sure other members of the design team will.

We have \$4 million pledged toward the project with \$1,125,000 already turned over to the City in 2014 and the remainder to follow in 2015. We need an estimated \$536,000 to complete the project.

I have put together an 11 page document (sales brochure) with lots of drawings and photos of the new aquatic center to use in our fundraising effort. Dan and I have begun contacting local businesses for contributions. Park City Credit Union is the first to commit with \$26,000 for the climbing wall. Our fundraising efforts will be ongoing.

Personnel

The new part-time position in has started working in the Utilities Department. On February 12th Kim and I conducted interviews and have subsequently made an employment offer to fill the Operator position vacated when Kate Drewek was awarded the GIS position in Utilities.

We have filled the Asst. Clerk of Courts with the new employee starting work last week.

I have completed filling out an annual performance appraisal for each department head and have met with them individually to discuss their appraisal.

The RFP for the wage/compensation study is due back on February 23 and I have received one response to-date.

Miscellaneous

On February 17, I again served as a judge at the PRMS National History Day contest from 9 am to 2 pm. It was again interesting to see students' perspective on history. This year's topic was leadership and how specific leaders impacted present time.

Airport

On February 10, the mayor and I met with Gary Schwartz at the Merrill Airport to look at progress on the new terminal building and to look at the progress of renovations on the City-owned house on the airport property.

Dept. Head Meeting

February 10 we had our monthly Department Head meeting. Discussed were the following items:

- Annual evaluations
- FMLA – start the clock
- Compensation Study - RFP out
 1. Revised job descriptions
 2. Wage comparison - other cities and local market
 3. Revised and combined wage scale
- Aquatic Center update
- Capital Budget items – time to start revision of 5-year capital plan - add another year
- 2014 budget summary