



CITY OF MERRILL
COMMON COUNCIL
AGENDA • TUESDAY JUNE 14, 2016

Regular Meeting

City Hall Council Chambers

7:00 PM

1. Call to Order
2. Invocation by Deacon Jim Arndt, St. Francis Xavier Church
3. Pledge of Allegiance
4. Roll Call
5. Public Comment Period
6. Minutes of previous Common Council meeting(s):
 1. Minutes of May 10th, 2016 meeting
7. Revenue & Expense Reports(s):
 1. Revenue & Expense Report for Period Ending May 31, 2016
8. Communications and Petitions:
 1. Claim filed by Jeffrey Winter for damages to a door at an apartment building he owns at 402 West Main Street, as a result of forced entry by the Police Department. The City's insurance carrier recommends that the claim be disallowed. This recommendation is based on the fact that an investigation by the insurance carrier revealed no negligence on behalf of the City. The City of Merrill Police Department was responding to an emergency and entered the apartment, as directed by those present, to protect the safety of a child.
9. General agenda items:
 1. Employee Years of Service Recognition:
Carol R. Engebretson, 10 years (Library)
 2. 2015 Audit Presentation by Schenck SC representatives
 3. Tourism Commission/Room Tax Report
10. Board of Public Works:
 1. Consider Street Use Permit Applications from Ott's Garage Teen Center, 805 E. Main Street, on August 11th & August 19th, 2016. The Board of Public Works recommends approval.
11. City Plan Commission:
 1. Site Plan for expansion at Pine Crest Nursing Home, 2100 East Sixth Street. The City Plan Commission recommends approval.
 2. Site Plan for Northcentral Technical College (NTC) range on Champagne Street. The City Plan Commission recommends approval.

12. Committee of the Whole:
 1. Consider recommendation(s) from June 14th, 2016 Committee of the Whole meeting regarding bids for construction of Enrichment Center/Expo Hall at the Merrill Festival Grounds.
13. Community Development Committee:
 1. Economic Development Loan of \$4,000 to the Goblin Workshop, 416 West Main Street, for building repairs. The loan would have a term of 2.5 years and an interest rate of 2%, The City would have a first lien on the equipment. A Uniform Commercial Code (UCC) would be filed to protect the loan. The Community Development Committee recommends approval.
14. Health and Safety Committee:
 1. Applications from Fraternal Order of Eagles for five temporary Class “B” (picnic) licenses to sell fermented beverages in the Eagle's Fairstand at the Merrill Festival Grounds during the Lincoln County Free Fair, July 20–July 24, 2016. The Health and Safety Committee recommends approval.
 2. Applications from Merrill Alumni Wrestling Club for five temporary Class “B” (picnic) licenses to sell fermented beverages in a fenced-in area at the Merrill Festival Grounds during the Lincoln County Free Fair, July 20–July 24, 2016. The Health and Safety Committee recommends approval.
 3. 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 5-7, 2016. The Health and Safety Committee recommends approval.
 4. 2016-2017 Liquor License Applications (per list). The Health and Safety Committee recommends approval.
 5. Consider request from Ballyhoos, 124 North Prospect Street, to close Prospect Street (Grand Avenue to the alley just north of West Main Street), from 8:00 A.M. to 10:00 P.M. on Saturday, July 30, 2016. Ballyhoos is also requesting an extension of premises to sell alcoholic beverages in an area on Prospect Street from Grand Avenue to the area adjacent to the south side of the Miller Home Furnishings building and extending into Cenotaph Park from 8:00 A.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 approval.
15. Personnel and Finance Committee:
 1. Request from TowerCo to buy out their lease for the new cell tower parcel on the former Anson Gilkey property. The Personnel and Finance Committee recommends approving the latest buyout offer of \$261,000, with the \$261,000 in turn given to the River District Development Foundation of Merrill.

16. Redevelopment Authority:
 1. Consider purchase of the lot between West Tenth Street and West St. Paul Street - vacant lot owned by Kathleen Kienitz-Olson and Geraldine Knowles (TID No. 11 - Northwest Area) for \$9,165.84. The Redevelopment Authority recommends approval.
 2. Consider purchase of the lot at 911 East Main Street (TID No. 6 - Downtown) for \$3,000.00. The Redevelopment Authority recommends approval.
17. Placing Committee Reports on File:
 1. Consider placing the following reports on file: Airport Commission, Board of Public Works, Board of Review, City Plan Commission, Committee of the Whole, Community Development Committee, Health and Safety Committee, Housing Authority, Joint Review Board, Library Board, Merrill Enrichment Center Committee, Personnel and Finance Committee, Redevelopment Authority, Transit Commission, Water and Sewage Disposal Committee & Zoning Board of Appeals.
18. Mayor's Appointments:
 1. Dave Sukow, to the Parks and Recreation Commission, term to expire May 1, 2017.
19. Ordinances: (None)
20. Resolutions:
 1. A Resolution authorizing purchase of 1905 East 14th Street to facilitate future multi-family residential redevelopment. The Redevelopment Authority recommends approval.
 2. A Resolution authorizing purchases of various properties along State Highway 64 (East Main Street) to facilitate future commercial redevelopment. The Redevelopment Authority recommends approval.
 3. A Resolution approving the 2015 Compliance Maintenance Annual Report for the City of Merrill Wastewater Treatment Plant. The Water and Sewage Disposal Committee recommends approval.
 4. A Resolution honoring Michael J. Schreiber for his long-time service to the City of Merrill.
21. Mayor's Communications
22. 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 MAY 10, 2016

Regular Meeting**City Hall Council Chambers****7:00 PM****1. Call to Order**

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

Attendee Name	Title	Status	Arrived
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	
Rob Norton	Aldersperson - Seventh District	Present	
Tim Meehean	Aldersperson - Eighth District	Present	
Mary Ball	Aldersperson - Sixth District	Present	
Paul Russell	Aldersperson - First District	Present	
Bill Bialecki	Mayor	Present	

Also in attendance: Public Works Director/City Engineer Rod Akey, Street Superintendent Dustin Bonack, Transit Director Rich Grenfell, City Attorney Tom Hayden, City Administrator Dave Johnson, Enrichment Center Director Tammie Mrachek, Police Chief Ken Neff, Building Inspector/Zoning Administrator Darin Pagel, Finance Director Kathy Unertl, Parks and Recreation Director Dan Wendorf, Firefighter/Paramedic Jon Leiskau and City Clerk Bill Heideman.

2. Invocation by Pastor Brad Main, Journey Church**3. Pledge of Allegiance****4. Roll Call****5. Public Comment Period**

None.

6. Minutes of previous Common Council meeting(s):**1. Minutes of April 12, 2016 meeting and April 19, 2016 meeting**

Motion (Burgener/Ball) to approve.

RESULT:	APPROVED
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7. Revenue & Expense Reports(s):**1. Revenue and Expense Report for period ending April 30, 2016**

Motion (Burgener/Russell) to approve.

RESULT: APPROVED

8. Board of Public Works:

1. Consider bid(s) for Prairie River water main replacement project. Mayor Bialecki is bringing these bids directly to the Common Council. The Engineering Department recommends accepting Merrill Gravel and Construction's bid of \$196,023.60.

Motion (Schwartzman/Meehean) to approve the bid of \$196,023.60 from Merrill Gravel and Construction.

RESULT: APPROVED

2. Consider bid(s) for Eugene Street improvements project. Mayor Bialecki is bringing these bids directly to the Common Council. The Engineering Department recommends accepting Merrill Gravel and Construction's bid of \$83,473.65.

Motion (Schwartzman/Burgener) to approve the bid of \$83,473.65 from Merrill Gravel and Construction.

RESULT: APPROVED

9. City Plan Commission:

1. Consider Site Plan from Lincoln County for shed at East Sixth Street and Memorial Drive. The City Plan Commission recommends approval.

Motion (Meehean/Norton) to approve.

RESULT: APPROVED

10. Committee of the Whole:

1. Consider recommendation(s) from May 10, 2016 Committee of the Whole meeting regarding bids for Streets Track Loader. The Public Works Department and the Committee of the Whole recommend accepting Fabick Cat's bid of \$111,767.00.

Motion (Schwartzman/Lokemoen) to approve the bid of \$111,767 from Fabick Cat.

RESULT: APPROVED

11. Community Development Committee:

1. Consider \$28,000 Economic Development loan to Kindhearted Home Care LLC, to purchase equipment. The loan would have a ten-year term and a 2% interest rate. The City would have a first lien on the equipment purchased. A Uniform Commercial Code (UCC) would be filed to perfect that lien. The Community Development Committee recommends approval.

Motion (Meehean/Ball) to approve.

RESULT: APPROVED

12. Health and Safety Committee:

1. Applications from Merrill Baseball Boosters for 24 temporary Class "B" picnic licenses to sell fermented malt beverages at Athletic Park during baseball games on the following dates in 2016: May 29th, June 8th, June 9th, June 12th, June 14th, June 15th, June 17th, June 20th, June 21st, June 22nd, June 23rd, June 28th, June 29th, June 30th, July 5th, July 6th, July 7th, July 8th, July 9th, July 10th, July 11th, July 13th, July 17th and July 24th. The Health and Safety Committee recommends approval.

Motion (Peterson/Russell) to approve.

RESULT: APPROVED

2. Application from the VFW Post 1638 for a temporary Class "B" picnic license to sell fermented malt beverages in a tent area at the Smith Multi Purpose Center at a Run-Ruck and Remember Memorial on May 28th, 2016. The Health and Safety Committee recommends approval.

Motion (Peterson/Norton) to approve.

RESULT: APPROVED

3. Application from the VFW Post 1638 for a temporary Class "B" picnic license to sell fermented malt beverages at the Merrill Festival Grounds at a Tractor Pull Event on July 9th, 2016. The Health and Safety Committee recommends approval.

Motion (Peterson/Schwartzman) to approve.

RESULT: APPROVED

4. Applications from the VFW Post 1638 for five temporary Class "B" picnic licenses to sell fermented malt beverages at the VFW Stand at the Merrill Festival Grounds during the Lincoln County Free Fair, July 20-July 24, 2016. The Health and Safety Committee recommends approval.

Motion (Peterson/Russell) to approve.

RESULT: APPROVED

5. Application from the VFW Post 1638 for a temporary Class "B" picnic license to sell fermented malt beverages at Kitchenette Park for the Lincoln County Veterans Council Picnic on August 14th, 2016. The Health and Safety Committee recommends approval.

Motion (Peterson/Burgener) to approve.

RESULT: APPROVED

6. Application from the VFW Post 1638 for a temporary Class "B" picnic license to sell fermented malt beverages at the Merrill Festival Grounds for the Labor Day Event on September 5th, 2016. The Health and Safety Committee recommends approval.

Motion (Peterson/Ball) to approve.

RESULT: APPROVED

13. Personnel and Finance Committee:

1. Merrill Festival Grounds Ground Lease Agreement The Personnel and Finance Committee recommends approving the one-year lease agreement.

Motion (Schwartzman/Meehean) to approve.

RESULT: APPROVED

14. Water and Sewage Disposal Committee:

1. Consider submitting 3% water rate increase request to the Public Service Commission. The Water and Sewage Disposal Committee recommends submitting the request.

Motion (Norton/Lokemoen) to approve.

RESULT: APPROVED

15. Placing Committee Reports on File:

1. Consider placing the following committee reports on file: Board of Canvass, Board of Public Works, City Plan Commission, Committee of the Whole, Community Development Committee, Health and Safety Committee, Joint Review Board, Parks and Recreation Commission, Personnel and Finance Committee, Redevelopment Authority, Transit Commission and Water and Sewage Disposal Committee.

Motion (Schwartzman/Burgener) to place on file.

RESULT: PLACED ON FILE

16. Ordinances:

1. Ordinance amending Chapter 2, Article IV, Section 2-81, to assign duties related to parking to the Board of Public Works.

ORDINANCE 2016-04

City Attorney Hayden gave the ordinance a first reading.

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

City Attorney Hayden gave the ordinance a second reading and a third reading.

Motion (Schwartzman/Meehean) to approve.

RESULT:	APPROVED [UNANIMOUS]
AYES:	Lokemoen, Schwartzman, Peterson, Burgener, Norton, Meehean, Ball, Russell

2. Ordinance Amending Chapter 18, Article IV, Section 18-149, related to the determination and disposition of surplus City property.

ORDINANCE 2016-05

City Attorney Hayden gave the ordinance a first reading.

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

City Attorney Hayden gave the ordinance a second reading and a third reading.

Motion (Meehean/Burgener) to approve.

RESULT:	APPROVED [UNANIMOUS]
AYES:	Lokemoen, Schwartzman, Peterson, Burgener, Norton, Meehean, Ball, Russell

3. Ordinance to rezone, from Rural Development to R-1 Single Family Residential, various parcels along Grand Avenue, Edgewater Drive, and Highland Drive.

ORDINANCE 2016-06

City Attorney Hayden gave the ordinance a first reading.

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

City Attorney Hayden gave the ordinance a second reading and a third reading.

Motion (Schwartzman/Peterson) to approve.

RESULT:	APPROVED [7 TO 1]
AYES:	Lokemoen, Schwartzman, Peterson, Burgener, Meehean, Ball, Russell
NAYS:	Norton

4. Ordinance to rezone, from Rural Development to Planned Unit Development, the parcel at 1501 Highway 107.

ORDINANCE 2016-07

City Attorney Hayden gave the ordinance a first reading.

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

City Attorney Hayden gave the ordinance a second reading and a third reading.

Motion (Schwartzman/Meehean) to approve.

RESULT:	APPROVED [UNANIMOUS]
AYES:	Lokemoen, Schwartzman, Peterson, Burgener, Norton, Meehean, Ball, Russell

17. Resolutions:

1. Resolution approving a Manager Agreement for the Merrill Festival Grounds (Resolution #2458).

WHEREAS, the Merrill Festival Grounds provides a great opportunity to showcase the City of Merrill and the Lincoln County area with a multitude of events including fairs, shows, rodeos, agricultural exhibitions, and similar events; and

WHEREAS, it is necessary to insure proper scheduling, priorities, and efficient management of the Merrill Festival Grounds; and,

WHEREAS, the attached contract, with Richard Bjorklund, as Festival Grounds Manager is a means to the ends listed above;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 10th day of May, 2016, that the attached Merrill Festival Grounds Manager Agreement is hereby approved and ratified.

Motion (Norton/Burgener) to approve.

RESULT:	APPROVED
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2. Resolution approving a Certified Survey Map of Highway 107, Edgewater Drive and Highland Drive, requested by the City of Merrill (Resolution #2459).

WHEREAS, the City of Merrill has applied for approval of a division of land by certified survey map pursuant to Code of Ordinances Sections 111-116 for land located in Lot 1 of Certified Survey Map Number 1015 recorded in Volume 5, Page 80, of Lot 4 of Certified Survey Map Number 2467 recorded in Volume 14, Page 58, part of Lot I of Certified Survey Map Number 630 recorded in Volume 3, Page 139 and part of Lot I, Block 1 of Parkview Heights being part of the Northwest ¼ of the Northeast ¼ and part of Government Lot 4, Section 10, Township 31 North, Range 6 East, City of Merrill, Lincoln County, Wisconsin; and,

WHEREAS, the application was referred to the City Plan Commission which considered the proposed division, including planned adjusted property boundary lines at a meeting on May 3, 2016, as part of a request to rezone that parcel as a Planned Unit Development; and,

WHEREAS, the City Plan Commission has recommended approval of the land division by certified survey map, including dedication of a proposed road as established on the certified survey map;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 10th day of May, 2016, that the proposed certified survey map presented by the City of Merrill and prepared by Keith J. Walkowski, of Riverside Land Surveying LLC, involving land located in Lot 1 of Certified Survey Map Number 1015 recorded in Volume 5, Page 80, of Lot 4 of Certified Survey Map Number 2467 recorded in Volume 14, Page 58, part of Lot I of Certified Survey Map Number 630 recorded in Volume 3, Page 139 and part of Lot I, Block 1 of Parkview Heights being part of the Northwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ and part of Government Lot 4, Section 10, Township 31 North, Range 6 East, City of Merrill, Lincoln County, Wisconsin is hereby approved.

BE IT FURTHER RESOLVED, that the City Clerk is directed to so certify the approval of this certified survey map and return the original to the applicant together with a certified copy of this resolution.

Motion (Schwartzman/Meehean) to approve.

RESULT:	APPROVED
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3. Resolution authorizing a Development Agreement by and between the City of Merrill, Wisconsin and TSI State Property LLC (Nelson's Power House) (Resolution #2460).

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 September 22, 2015; and,

WHEREAS, TSI State Property LLC proposes construction of two new commercial buildings at the corner of South State St. and Kinzel St., 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 TSI State Property LLC have negotiated the development agreement to provide an incentive payment not to exceed \$225,000 to facilitate the construction of these new commercial buildings;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 10th day of May, 2016, that the Mayor and City Clerk are authorized to sign the development agreement by and between the City of Merrill and TSI State LLC and to facilitate the implementation thereof.

Motion (Schwartzman/Peterson) to approve.

RESULT: APPROVED

4. Resolution approving the project plan and establishing the boundaries for and the creation of Tax Incremental District No. 11, City of Merrill, Wisconsin (Resolution #2461).

WHEREAS, the City of Merrill (the "City") has determined that use of Tax Incremental Financing is required to promote development and redevelopment within the City; and

WHEREAS, Tax Incremental District No. 11 (the "District") is proposed to be created by the City as a mixed-use district in accordance with the provisions of Wisconsin Statutes Section 66.1105 (the "Tax Increment Law"); and

WHEREAS, a Project Plan for the District has been prepared that includes:

- a. A statement listing of the kind, number and location of all proposed public works or improvements within the District, or to the extent provided in Wisconsin Statutes Sections 66.1105(2)(f)1.k. and 66.1105(2)(f)1.n., outside of the District;
- b. An economic feasibility study;
- c. A detailed list of estimated project costs;
- d. A description of the methods of financing all estimated project costs and the time when the related costs or monetary obligations are to be incurred;
- e. A map showing existing uses and conditions of real property in the District;
- f. A map showing proposed improvements and uses in the District;
- g. Proposed changes of zoning ordinances, master plan, map, building codes and City ordinances;
- h. A list of estimated non-project costs;
- i. A statement of the proposed plan for relocation of any persons to be displaced;
- j. A statement indicating how the District promotes the orderly development of the City;
- k. An opinion of the City Attorney advising that the plan is complete and complies with Wisconsin Statutes Section 66.1105(4)(f).

WHEREAS, prior to its publication, a copy of the notice of public hearing was sent to the chief executive officers of Lincoln County, the Merrill Area School District, and the Northcentral Technical College District, and any other entities having the power to levy taxes on property located within the District, in accordance with the procedures specified in the Tax Increment Law; and

WHEREAS, in accordance with the procedures specified in the Tax Increment Law, the Redevelopment Authority, on April 26, 2016 held a public hearing concerning the project plan and boundaries and proposed creation of the District, providing interested parties a reasonable opportunity to express their views thereon; and

WHEREAS, after said public hearing, the Redevelopment Authority designated the boundaries of the District, adopted the Project Plan, and recommended to the Common Council that it create such District and approve the Project Plan;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 10th day of May, 2016, that:

1. The boundaries of the District that shall be named "Tax Incremental District No. 11, City of Merrill", are hereby established as specified in Exhibit A of this Resolution.
2. The District is created effective as of January 1, 2016.
3. The Common Council finds and declares that:
 - (a) Not less than 50% by area of the real property within the District is suitable for a combination of industrial, commercial and residential uses, defined as "mixed-use development" within the meaning of Wisconsin Statutes Section 66.1105(2)(cm).
 - (b) Based upon the findings, as stated in 3.a. above, the District is declared to be a mixed-use district based on the identification and classification of the property included within the District.
 - (c) The improvement of such area is likely to enhance significantly the value of substantially all of the other real property in the District.
 - (d) The equalized value of the taxable property in the District plus the value increment of all other existing tax incremental districts within the City, does not exceed 12% of the total equalized value of taxable property within the City.
 - (e) The City estimates that approximately 1.9% of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period, pursuant to Wisconsin Statutes Section 66.1105(5)(b).
 - (f) The project costs relate directly to promoting mixed-use development in the District consistent with the purpose for which the District is created.
 - (g) Lands proposed for newly platted residential development comprise no more than 35% of the real property area within the District.
 - (h) Costs related to newly platted residential development may be incurred based on the proposed development having a density of at least 3 units per acre as defined in Wisconsin Statutes Section 66.1105(2)(f)3.a.
4. The Project Plan for "Tax Incremental District No. 11, City of Merrill" (attached as Exhibit B) is approved, and the City further finds the Plan is feasible and in conformity with the master plan of the City.

BE IT FURTHER RESOLVED THAT the City Clerk is hereby authorized and directed to apply to the Wisconsin Department of Revenue, in such form as may be prescribed, for a "Determination of Tax Incremental Base", as of January 1, 2016, pursuant to the provisions of Wisconsin Statutes Section 66.1105(5)(b).

BE IT FURTHER RESOLVED THAT pursuant to Section 66.1105(5)(f) of the Wisconsin Statutes that the City Assessor is hereby authorized and directed to identify upon the assessment roll returned and examined under Wisconsin Statutes Section 70.45, those parcels of property which are within the District, specifying thereon the name of the said District, and the City Clerk is hereby authorized and directed to make similar notations on the tax roll made under Section 70.65 of the Wisconsin Statutes.

Motion (Schwartzman/Meehean) to approve.

RESULT:	APPROVED
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18. Mayor's Communications

In light of Memorial Day upcoming, Mayor Bialecki urged everyone to remember those have served our country, especially those who made the supreme sacrifice. He urged all to attend the Memorial Day observance in Merrill.

The Bierman Family Aquatic Center is scheduled to open June 11th.

Governor Scott Walker is scheduled to be in Merrill on May 26th. His visit will include a listening session, which will probably be held at the Lincoln County Service Center.

Mayor Bialecki congratulated the Merrill Housing Authority on receiving a grant to pay for extensive building and remodeling.

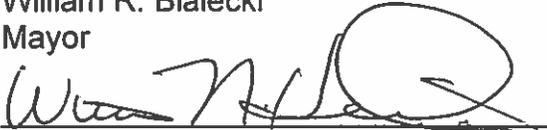
19. Adjournment

Motion (Burgener/Ball) to adjourn. Carried. Adjourned at 7:35 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 May 16th, 2016.



William N. Heideman, CMC, WCMC

City Clerk

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					

<u>Non-Departmental</u>					
Taxes (or Utility Rev.)	4,287,664.00	276,180.06	3,103,901.94	72.39	1,183,762.06
Intergovernmental	4,008,970.00	0.00	316,290.72	7.89	3,692,679.28
Licenses and Permits	41,271.00	10,650.00	20,992.36	50.86	20,278.64
Fines, Forfeits, & Pen.	122,000.00	9,767.66	62,601.42	51.31	59,398.58
Public Charges-Services	6,625.00	323.63	2,632.28	39.73	3,992.72
Miscellaneous Revenues	<u>95,425.00</u>	<u>6,567.01</u>	<u>42,442.57</u>	<u>44.48</u>	<u>52,982.43</u>
TOTAL Non-Departmental	8,561,955.00	303,488.36	3,548,861.29	41.45	5,013,093.71
<u>Municipal Court</u>					
Intergov Charges (Misc.)	<u>5,725.00</u>	<u>275.00</u>	<u>1,575.00</u>	<u>27.51</u>	<u>4,150.00</u>
TOTAL Municipal Court	5,725.00	275.00	1,575.00	27.51	4,150.00
<u>City Attorney</u>					
Intergov Charges (Misc.)	8,500.00	0.00	2,669.00	31.40	5,831.00
Miscellaneous Revenues	<u>9,753.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,753.00</u>
TOTAL City Attorney	18,253.00	0.00	2,669.00	14.62	15,584.00
<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>20,819.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>20,819.00</u>
TOTAL City Administrator	20,819.00	0.00	0.00	0.00	20,819.00
<u>City Clerk</u>					
Miscellaneous Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL City Clerk	0.00	0.00	0.00	0.00	0.00
<u>Clerk/Treasurer Staff</u>					
Miscellaneous Revenues	<u>2,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,500.00</u>
TOTAL Clerk/Treasurer Staff	2,500.00	0.00	0.00	0.00	2,500.00
<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>18,886.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>18,886.00</u>
TOTAL Treasurer/Finance Dir.	18,886.00	0.00	0.00	0.00	18,886.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

10 -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	0.00	0.00	19,000.00
Public Charges-Services	13,500.00	864.67	5,329.47	39.48	8,170.53
Intergov Charges (Misc.)	8,000.00	0.00	9,495.20	118.69	(1,495.20)
Miscellaneous Revenues	250.00	0.00	514.95	205.98	(264.95)
TOTAL Police	40,750.00	864.67	15,339.62	37.64	25,410.38
<u>Traffic Control</u>					
Miscellaneous Revenues	0.00	0.00	890.73	0.00	(890.73)
TOTAL Traffic Control	0.00	0.00	890.73	0.00	(890.73)
<u>Fire Protection</u>					
Public Charges-Services	7,050.00	420.00	2,530.00	35.89	4,520.00
Intergov Charges (Misc.)	209,100.00	0.00	104,550.00	50.00	104,550.00
Miscellaneous Revenues	0.00	0.00	383.03	0.00	(383.03)
TOTAL Fire Protection	216,150.00	420.00	107,463.03	49.72	108,686.97
<u>Ambulance/EMS</u>					
Intergovernmental	1,003,500.00	68,920.13	321,738.35	32.06	681,761.65
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL Ambulance/EMS	1,003,500.00	68,920.13	321,738.35	32.06	681,761.65
<u>Bldg. Inspection/Zoning</u>					
Licenses and Permits	25,000.00	1,795.00	7,725.00	30.90	17,275.00
Miscellaneous Revenues	18,640.00	0.00	0.00	0.00	18,640.00
TOTAL Bldg. Inspection/Zoning	43,640.00	1,795.00	7,725.00	17.70	35,915.00
<u>Public Works/Engineer</u>					
Miscellaneous Revenues	12,000.00	0.00	0.00	0.00	12,000.00
TOTAL Public Works/Engineer	12,000.00	0.00	0.00	0.00	12,000.00
<u>Operations Support (M&E)</u>					
Intergovernmental	315,000.00	17,635.88	76,849.09	24.40	238,150.91
TOTAL Operations Support (M&E)	315,000.00	17,635.88	76,849.09	24.40	238,150.91
<u>Roads</u>					
Intergovernmental	17,500.00	2,446.75	4,448.45	25.42	13,051.55
Public Charges-Services	2,500.00	0.00	0.00	0.00	2,500.00
TOTAL Roads	20,000.00	2,446.75	4,448.45	22.24	15,551.55

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Snow and Ice</u>					
Public Charges-Services	10,100.00	100.00	3,489.35	34.55	6,610.65
TOTAL Snow and Ice	10,100.00	100.00	3,489.35	34.55	6,610.65
<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	2,500.00	0.00	0.00	0.00	2,500.00
TOTAL Street Painting-Marking	2,500.00	0.00	0.00	0.00	2,500.00
<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	750.00	0.00	0.00	0.00	750.00
TOTAL Stormwater Plan/Const.	750.00	0.00	0.00	0.00	750.00
<u>Airport</u>					
Public Charges-Services	32,000.00	749.00	13,879.85	43.37	18,120.15
Miscellaneous Revenues	0.00	0.00	8,087.00	0.00	(8,087.00)
TOTAL Airport	32,000.00	749.00	21,966.85	68.65	10,033.15
<u>Transit</u>					
Specials (Utility Rev.)	242,500.00	0.00	56,070.00	23.12	186,430.00
Intergovernmental	100,000.00	22,546.00	22,546.00	22.55	77,454.00
Public Charges-Services	148,000.00	12,651.75	56,466.35	38.15	91,533.65
Miscellaneous Revenues	20,000.00	0.00	0.00	0.00	20,000.00
TOTAL Transit	510,500.00	35,197.75	135,082.35	26.46	375,417.65
<u>Garbage Collection</u>					
Miscellaneous Revenues	4,500.00	636.00	2,696.00	59.91	1,804.00
TOTAL Garbage Collection	4,500.00	636.00	2,696.00	59.91	1,804.00
<u>Recycling</u>					
Intergovernmental	30,000.00	30,891.25	30,891.25	102.97	(891.25)
Miscellaneous Revenues	15,000.00	822.64	2,039.15	13.59	12,960.85
TOTAL Recycling	45,000.00	31,713.89	32,930.40	73.18	12,069.60
<u>Weed & Nuisance Control</u>					
Public Charges-Services	5,000.00	0.00	0.00	0.00	5,000.00
TOTAL Weed & Nuisance Control	5,000.00	0.00	0.00	0.00	5,000.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>MACEC - Enrichment</u>					
Public Charges-Services	2,459.00	0.00	0.00	0.00	2,459.00
TOTAL MACEC - Enrichment	2,459.00	0.00	0.00	0.00	2,459.00
<u>Library</u>					
Intergovernmental	437,720.00	0.00	218,860.00	50.00	218,860.00
Public Charges-Services	18,500.00	1,136.17	7,167.44	38.74	11,332.56
Miscellaneous Revenues	0.00	9,518.30	10,455.79	0.00	(10,455.79)
TOTAL Library	456,220.00	10,654.47	236,483.23	51.84	219,736.77
<u>Parks</u>					
Public Charges-Services	14,750.00	2,007.78	6,510.41	44.14	8,239.59
Miscellaneous Revenues	1,250.00	0.00	375.00	30.00	875.00
TOTAL Parks	16,000.00	2,007.78	6,885.41	43.03	9,114.59
<u>River Bend Trail</u>					
Taxes (or Utility Rev.)	19,554.48	1,000.00	7,518.16	38.45	12,036.32
Miscellaneous Revenues	0.00	2,450.00	8,261.00	0.00	(8,261.00)
TOTAL River Bend Trail	19,554.48	3,450.00	15,779.16	80.69	3,775.32
<u>Lion's Park Lights</u>					
Miscellaneous Revenues	1,500.00	0.00	0.00	0.00	1,500.00
TOTAL Lion's Park Lights	1,500.00	0.00	0.00	0.00	1,500.00
<u>Recreation Programs</u>					
Public Charges-Services	76,200.00	18,475.00	41,037.00	53.85	35,163.00
TOTAL Recreation Programs	76,200.00	18,475.00	41,037.00	53.85	35,163.00
<u>CATV - MP3</u>					
Licenses and Permits	5,000.00	0.00	0.00	0.00	5,000.00
TOTAL CATV - MP3	5,000.00	0.00	0.00	0.00	5,000.00
<u>MARC - Smith Center</u>					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Public Charges-Services	87,400.00	300.00	34,636.29	39.63	52,763.71
TOTAL MARC - Smith Center	87,400.00	300.00	34,636.29	39.63	52,763.71
<u>Aquatic Center</u>					
Public Charges-Services	25,000.00	2,758.00	7,112.00	28.45	17,888.00
Miscellaneous Revenues	50,500.00	0.00	0.00	0.00	50,500.00
TOTAL Aquatic Center	75,500.00	2,758.00	7,112.00	9.42	68,388.00
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TOTAL REVENUE	11,631,333.48	501,887.68	4,625,657.60	39.77	7,005,675.88

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

10 -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	2,576.32	11,429.73	33.52	22,670.27
Contractual Services	6,931.00	0.00	653.53	9.43	6,277.47
Supplies & Expenses	<u>12,024.00</u>	<u>499.56</u>	<u>4,002.94</u>	<u>33.29</u>	<u>8,021.06</u>
TOTAL Common Council	53,055.00	3,075.88	16,086.20	30.32	36,968.80
<u>Municipal Court</u>					
Personnel Services	75,593.00	5,957.80	29,589.10	39.14	46,003.90
Contractual Services	1,735.00	0.00	0.00	0.00	1,735.00
Supplies & Expenses	6,500.00	393.13	2,318.72	35.67	4,181.28
Technology	<u>5,500.00</u>	<u>0.00</u>	<u>4,784.00</u>	<u>86.98</u>	<u>716.00</u>
TOTAL Municipal Court	89,328.00	6,350.93	36,691.82	41.08	52,636.18
<u>City Attorney</u>					
Personnel Services	195,481.00	15,036.09	75,180.42	38.46	120,300.58
Contractual Services	3,950.00	300.00	1,308.00	33.11	2,642.00
Supplies & Expenses	<u>8,450.00</u>	<u>1,184.68</u>	<u>2,543.88</u>	<u>30.11</u>	<u>5,906.12</u>
TOTAL City Attorney	207,881.00	16,520.77	79,032.30	38.02	128,848.70
<u>Mayor</u>					
Personnel Services	13,780.00	1,043.40	5,217.00	37.86	8,563.00
Supplies & Expenses	<u>2,275.00</u>	<u>11.95</u>	<u>38.39</u>	<u>1.69</u>	<u>2,236.61</u>
TOTAL Mayor	16,055.00	1,055.35	5,255.39	32.73	10,799.61
<u>City Administrator</u>					
Personnel Services	104,094.00	8,004.43	39,524.51	37.97	64,569.49
Contractual Services	650.00	56.52	282.63	43.48	367.37
Supplies & Expenses	<u>1,300.00</u>	<u>0.00</u>	<u>193.16</u>	<u>14.86</u>	<u>1,106.84</u>
TOTAL City Administrator	106,044.00	8,060.95	40,000.30	37.72	66,043.70
<u>Personnel - HR</u>					
Contractual Services	6,000.00	264.79	1,399.99	23.33	4,600.01
Supplies & Expenses	<u>250.00</u>	<u>0.00</u>	<u>512.33</u>	<u>204.93</u>	<u>(262.33)</u>
TOTAL Personnel - HR	6,250.00	264.79	1,912.32	30.60	4,337.68
<u>City Clerk</u>					
Personnel Services	73,025.00	5,618.03	28,090.15	38.47	44,934.85
Supplies & Expenses	5,100.00	80.73	2,087.83	40.94	3,012.17
Technology	<u>0.00</u>	<u>450.00</u>	<u>2,950.00</u>	<u>0.00</u>	<u>(2,950.00)</u>
TOTAL City Clerk	78,125.00	6,148.76	33,127.98	42.40	44,997.02

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Clerk/Treasurer Staff</u>					
Personnel Services	146,020.00	13,282.92	73,040.10	50.02	72,979.90
Supplies & Expenses	<u>1,135.00</u>	<u>235.54</u>	<u>876.70</u>	<u>77.24</u>	<u>258.30</u>
TOTAL Clerk/Treasurer Staff	147,155.00	13,518.46	73,916.80	50.23	73,238.20
<u>Elections - AVERAGED</u>					
Personnel Services	24,950.00	0.00	17,661.26	70.79	7,288.74
Contractual Services	12,000.00	0.00	0.00	0.00	12,000.00
Supplies & Expenses	<u>1,550.00</u>	<u>0.00</u>	<u>490.15</u>	<u>31.62</u>	<u>1,059.85</u>
TOTAL Elections - AVERAGED	38,500.00	0.00	18,151.41	47.15	20,348.59
<u>Treasurer/Finance Dir.</u>					
Personnel Services	94,418.00	7,288.06	35,829.21	37.95	58,588.79
Contractual Services	3,500.00	145.75	730.02	20.86	2,769.98
Supplies & Expenses	25,400.00	1,904.86	11,648.71	45.86	13,751.29
Technology	<u>0.00</u>	<u>0.00</u>	<u>920.00</u>	<u>0.00</u>	<u>(920.00)</u>
TOTAL Treasurer/Finance Dir.	123,318.00	9,338.67	49,127.94	39.84	74,190.06
<u>Information Technology</u>					
Personnel Services	81,884.00	6,868.12	36,358.05	44.40	45,525.95
Technology	<u>117,616.00</u>	<u>6,469.66</u>	<u>63,357.77</u>	<u>53.87</u>	<u>54,258.23</u>
TOTAL Information Technology	199,500.00	13,337.78	99,715.82	49.98	99,784.18
<u>Assessment of Property</u>					
Contractual Services	26,900.00	0.00	23,450.00	87.17	3,450.00
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	27,000.00	0.00	23,450.00	86.85	3,550.00
<u>Independent Auditing</u>					
Contractual Services	<u>15,000.00</u>	<u>0.00</u>	<u>2,946.94</u>	<u>19.65</u>	<u>12,053.06</u>
TOTAL Independent Auditing	15,000.00	0.00	2,946.94	19.65	12,053.06
<u>City Hall Maintenance</u>					
Personnel Services	76,627.00	5,225.81	26,353.19	34.39	50,273.81
Contractual Services	66,500.00	4,851.44	29,761.84	44.75	36,738.16
Supplies & Expenses	14,000.00	946.78	4,581.57	32.73	9,418.43
Capital Outlay	<u>9,100.00</u>	<u>2,757.95</u>	<u>10,010.32</u>	<u>110.00</u>	<u>(910.32)</u>
TOTAL City Hall Maintenance	166,227.00	13,781.98	70,706.92	42.54	95,520.08
<u>Former Fire Station</u>					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Contractual Services	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Former Fire Station	0.00	0.00	0.00	0.00	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Over-Collected Taxes</u>					
Supplies & Expenses	900.00	0.00	0.00	0.00	900.00
TOTAL Over-Collected Taxes	900.00	0.00	0.00	0.00	900.00
<u>Insurance/Employee</u>					
Personnel Services	15,000.00	0.00	0.00	0.00	15,000.00
Fixed Charges	303,000.00	55,467.04	302,585.06	99.86	414.94
TOTAL Insurance/Employee	318,000.00	55,467.04	302,585.06	95.15	15,414.94
<u>Police</u>					
Personnel Services	2,209,003.00	154,758.04	803,766.29	36.39	1,405,236.71
Contractual Services	53,900.00	1,483.11	10,539.95	19.55	43,360.05
Supplies & Expenses	62,100.00	4,082.64	22,834.83	36.77	39,265.17
Capital Outlay	11,000.00	0.00	2,691.10	24.46	8,308.90
Technology	13,000.00	52.60	10,511.68	80.86	2,488.32
TOTAL Police	2,349,003.00	160,376.39	850,343.85	36.20	1,498,659.15
<u>Traffic Control</u>					
Personnel Services	7,556.00	1,081.60	2,959.97	39.17	4,596.03
Supplies & Expenses	18,587.00	444.40	3,688.95	19.85	14,898.05
TOTAL Traffic Control	26,143.00	1,526.00	6,648.92	25.43	19,494.08
<u>Fire Protection</u>					
Personnel Services	1,352,552.00	90,551.97	515,647.26	38.12	836,904.74
Contractual Services	29,300.00	2,021.32	12,200.75	41.64	17,099.25
Supplies & Expenses	58,500.00	6,671.77	20,670.38	35.33	37,829.62
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Technology	5,000.00	1,378.55	3,531.76	70.64	1,468.24
TOTAL Fire Protection	1,445,352.00	100,623.61	552,050.15	38.19	893,301.85
<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	893,432.00	60,757.38	338,899.81	37.93	554,532.19
Contractual Services	28,250.00	2,021.22	13,562.62	48.01	14,687.38
Supplies & Expenses	78,818.00	5,930.62	35,831.94	45.46	42,986.06
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Technology	3,000.00	1,028.88	3,182.08	106.07	(182.08)
TOTAL Ambulance/EMS	1,003,500.00	69,738.10	391,476.45	39.01	612,023.55
<u>Bldg. Inspection/Zoning</u>					
Personnel Services	99,360.00	7,409.16	36,523.53	36.76	62,836.47
Contractual Services	1,900.00	58.66	265.87	13.99	1,634.13
Supplies & Expenses	5,100.00	(8.29)	1,659.89	32.55	3,440.11
TOTAL Bldg. Inspection/Zoning	106,360.00	7,459.53	38,449.29	36.15	67,910.71

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

10 - General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>City Sealer</u>					
Contractual Services	4,800.00	4,800.00	4,800.00	100.00	0.00
TOTAL City Sealer	4,800.00	4,800.00	4,800.00	100.00	0.00
<u>Public Works/Engineer</u>					
Personnel Services	42,000.00	4,850.07	22,163.93	52.77	19,836.07
Contractual Services	5,000.00	0.00	0.00	0.00	5,000.00
Supplies & Expenses	1,750.00	538.00	763.63	43.64	986.37
Capital Outlay	0.00	0.00	1,597.46	0.00	(1,597.46)
Technology	1,250.00	0.00	0.00	0.00	1,250.00
TOTAL Public Works/Engineer	50,000.00	5,388.07	24,525.02	49.05	25,474.98
<u>Street Commissioner</u>					
Personnel Services	0.00	0.00	4,681.22	0.00	(4,681.22)
Supplies & Expenses	0.00	64.60	64.60	0.00	(64.60)
TOTAL Street Commissioner	0.00	64.60	4,745.82	0.00	(4,745.82)
<u>Street Superintendent</u>					
Personnel Services	98,683.00	6,956.78	11,268.94	11.42	87,414.06
Supplies & Expenses	1,500.00	32.00	468.18	31.21	1,031.82
TOTAL Street Superintendent	100,183.00	6,988.78	11,737.12	11.72	88,445.88
<u>Garage Maintenance</u>					
Personnel Services	297.00	0.00	813.06	273.76	(516.06)
Contractual Services	42,000.00	1,927.60	15,353.39	36.56	26,646.61
Supplies & Expenses	11,000.00	452.38	2,540.29	23.09	8,459.71
Capital Outlay	0.00	0.00	0.00	0.00	0.00
TOTAL Garage Maintenance	53,297.00	2,379.98	18,706.74	35.10	34,590.26
<u>Operations Support (M&E)</u>					
Personnel Services	209,468.00	14,334.96	94,130.20	44.94	115,337.80
Contractual Services	3,000.00	0.00	2,988.00	99.60	12.00
Supplies & Expenses	356,550.00	12,553.10	95,776.50	26.86	260,773.50
TOTAL Operations Support (M&E)	569,018.00	26,888.06	192,894.70	33.90	376,123.30
<u>Roads</u>					
Personnel Services	209,691.00	26,253.52	102,722.52	48.99	106,968.48
Supplies & Expenses	100,750.00	1,509.01	7,217.48	7.16	93,532.52
TOTAL Roads	310,441.00	27,762.53	109,940.00	35.41	200,501.00
<u>Street Cleaning</u>					
Personnel Services	50,770.00	4,904.71	13,372.43	26.34	37,397.57
Supplies & Expenses	1,500.00	16.40	288.71	19.25	1,211.29
TOTAL Street Cleaning	52,270.00	4,921.11	13,661.14	26.14	38,608.86

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Snow and Ice</u>					
Personnel Services	199,520.00	0.00	56,723.58	28.43	142,796.42
Contractual Services	1,500.00	90.00	675.00	45.00	825.00
Supplies & Expenses	<u>59,000.00</u>	<u>187.41</u>	<u>19,893.15</u>	<u>33.72</u>	<u>39,106.85</u>
TOTAL Snow and Ice	260,020.00	277.41	77,291.73	29.73	182,728.27
<u>Stormwater Maintenance</u>					
Personnel Services	24,156.00	6,897.77	12,883.11	53.33	11,272.89
Contractual Services	2,500.00	0.00	336.70	13.47	2,163.30
Supplies & Expenses	<u>15,000.00</u>	<u>2,207.83</u>	<u>2,410.79</u>	<u>16.07</u>	<u>12,589.21</u>
TOTAL Stormwater Maintenance	41,656.00	9,105.60	15,630.60	37.52	26,025.40
<u>Street Painting-Marking</u>					
Personnel Services	14,374.00	0.00	0.00	0.00	14,374.00
Supplies & Expenses	<u>12,100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,100.00</u>
TOTAL Street Painting-Marking	26,474.00	0.00	0.00	0.00	26,474.00
<u>Street Leave Expenses</u>					
Personnel Services	<u>71,023.00</u>	<u>1,946.46</u>	<u>20,427.57</u>	<u>28.76</u>	<u>50,595.43</u>
TOTAL Street Leave Expenses	71,023.00	1,946.46	20,427.57	28.76	50,595.43
<u>Street Lighting</u>					
Contractual Services	177,500.00	11,928.25	54,174.62	30.52	123,325.38
Capital Outlay	<u>2,500.00</u>	<u>0.00</u>	<u>305.10</u>	<u>12.20</u>	<u>2,194.90</u>
TOTAL Street Lighting	180,000.00	11,928.25	54,479.72	30.27	125,520.28
<u>Stormwater Plan/Const.</u>					
Contractual Services	7,250.00	0.00	1,500.00	20.69	5,750.00
Supplies & Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Stormwater Plan/Const.	7,250.00	0.00	1,500.00	20.69	5,750.00
<u>Airport</u>					
Personnel Services	625.00	43.27	142.42	22.79	482.58
Contractual Services	120,165.00	9,942.74	55,250.65	45.98	64,914.35
Supplies & Expenses	<u>30,960.00</u>	<u>2,046.21</u>	<u>7,129.00</u>	<u>23.03</u>	<u>23,831.00</u>
TOTAL Airport	151,750.00	12,032.22	62,522.07	41.20	89,227.93
<u>Transit</u>					
Personnel Services	415,672.00	34,557.54	156,635.44	37.68	259,036.56
Contractual Services	4,500.00	256.37	1,808.84	40.20	2,691.16
Supplies & Expenses	155,425.00	8,479.66	30,361.27	19.53	125,063.73
Fixed Charges	27,500.00	0.00	24,721.48	89.90	2,778.52
Technology	<u>1,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>
TOTAL Transit	604,597.00	43,293.57	213,527.03	35.32	391,069.97

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Garbage Collection</u>					
Personnel Services	137,027.00	8,738.46	52,113.84	38.03	84,913.16
Supplies & Expenses	97,000.00	7,433.25	28,317.90	29.19	68,682.10
Capital Outlay	<u>32,000.00</u>	<u>1,583.79</u>	<u>6,415.38</u>	<u>20.05</u>	<u>25,584.62</u>
TOTAL Garbage Collection	266,027.00	17,755.50	86,847.12	32.65	179,179.88
<u>Recycling</u>					
Personnel Services	141,610.00	9,899.30	53,237.47	37.59	88,372.53
Supplies & Expenses	<u>56,350.00</u>	<u>3,997.68</u>	<u>20,918.94</u>	<u>37.12</u>	<u>35,431.06</u>
TOTAL Recycling	197,960.00	13,896.98	74,156.41	37.46	123,803.59
<u>Weed & Nuisance Control</u>					
Personnel Services	11,766.00	86.99	86.99	0.74	11,679.01
Supplies & Expenses	<u>250.00</u>	<u>60.00</u>	<u>60.00</u>	<u>24.00</u>	<u>190.00</u>
TOTAL Weed & Nuisance Control	12,016.00	146.99	146.99	1.22	11,869.01
<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	98,122.00	7,535.81	36,955.34	37.66	61,166.66
Contractual Services	100.00	0.00	0.00	0.00	100.00
Supplies & Expenses	<u>4,625.00</u>	<u>65.19</u>	<u>545.38</u>	<u>11.79</u>	<u>4,079.62</u>
TOTAL MACEC - Enrichment	102,847.00	7,601.00	37,500.72	36.46	65,346.28
<u>Library</u>					
Personnel Services	721,195.00	53,295.69	271,225.55	37.61	449,969.45
Contractual Services	57,628.00	3,341.31	15,159.47	26.31	42,468.53
Supplies & Expenses	50,490.00	3,190.59	23,473.67	46.49	27,016.33
Fixed Charges	8,400.00	0.00	1,788.00	21.29	6,612.00
Capital Outlay	0.00	542.86	1,645.54	0.00	(1,645.54)
Print Media - Library	55,050.00	5,162.62	19,055.85	34.62	35,994.15
Non-Print Media-Library	22,665.00	351.16	7,934.13	35.01	14,730.87
Technology	<u>58,794.00</u>	<u>5,349.12</u>	<u>27,304.76</u>	<u>46.44</u>	<u>31,489.24</u>
TOTAL Library	974,222.00	71,233.35	367,586.97	37.73	606,635.03
<u>Parks</u>					
Personnel Services	224,565.00	11,399.19	68,287.53	30.41	156,277.47
Contractual Services	33,500.00	2,441.66	6,185.11	18.46	27,314.89
Supplies & Expenses	37,638.00	4,697.96	9,966.49	26.48	27,671.51
Capital Outlay	<u>24,500.00</u>	<u>3,180.20</u>	<u>6,666.27</u>	<u>27.21</u>	<u>17,833.73</u>
TOTAL Parks	320,203.00	21,719.01	91,105.40	28.45	229,097.60

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>River Bend Trail</u>					
Personnel Services	5,000.00	160.01	539.09	10.78	4,460.91
Contractual Services	0.00	63.85	280.11	0.00	(280.11)
Supplies & Expenses	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	9,570.40	0.00	(9,570.40)
TOTAL River Bend Trail	5,000.00	223.86	10,389.60	207.79	(5,389.60)
<u>Athletic Park Lights</u>					
Contractual Services	1,800.00	168.56	490.13	27.23	1,309.87
Supplies & Expenses	200.00	0.00	0.00	0.00	200.00
TOTAL Athletic Park Lights	2,000.00	168.56	490.13	24.51	1,509.87
<u>Ott's Park Lights</u>					
Contractual Services	1,400.00	89.84	449.14	32.08	950.86
Supplies & Expenses	100.00	0.00	0.00	0.00	100.00
TOTAL Ott's Park Lights	1,500.00	89.84	449.14	29.94	1,050.86
<u>Lion's Park Lights</u>					
Contractual Services	1,400.00	0.00	0.00	0.00	1,400.00
Supplies & Expenses	100.00	0.00	0.00	0.00	100.00
TOTAL Lion's Park Lights	1,500.00	0.00	0.00	0.00	1,500.00
<u>Recreation Programs</u>					
Personnel Services	190,887.00	9,072.19	47,205.19	24.73	143,681.81
Contractual Services	2,150.00	152.75	1,339.16	62.29	810.84
Supplies & Expenses	40,825.00	817.83	10,131.66	24.82	30,693.34
TOTAL Recreation Programs	233,862.00	10,042.77	58,676.01	25.09	175,185.99
<u>Marketing - PR</u>					
Personnel Services	2,875.00	0.00	0.00	0.00	2,875.00
Supplies & Expenses	20,625.00	4,325.01	5,125.51	24.85	15,499.49
TOTAL Marketing - PR	23,500.00	4,325.01	5,125.51	21.81	18,374.49
<u>Christmas Decorations</u>					
Personnel Services	3,267.00	0.00	1,013.25	31.01	2,253.75
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	3,000.00	0.00	0.00	0.00	3,000.00
TOTAL Christmas Decorations	7,567.00	0.00	1,013.25	13.39	6,553.75
<u>Outside Agencies</u>					
Supplies & Expenses	41,875.00	0.00	35,800.00	85.49	6,075.00
TOTAL Outside Agencies	41,875.00	0.00	35,800.00	85.49	6,075.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>MARC - Smith Center</u>					
Personnel Services	47,425.00	2,567.81	18,472.24	38.95	28,952.76
Contractual Services	61,000.00	1,093.59	25,315.73	41.50	35,684.27
Supplies & Expenses	25,800.00	2,305.87	11,010.96	42.68	14,789.04
Capital Outlay	<u>6,500.00</u>	<u>0.00</u>	<u>2,984.57</u>	<u>45.92</u>	<u>3,515.43</u>
TOTAL MARC - Smith Center	140,725.00	5,967.27	57,783.50	41.06	82,941.50
<u>Aquatic Center</u>					
Personnel Services	36,875.00	0.00	0.00	0.00	36,875.00
Contractual Services	20,000.00	0.00	0.00	0.00	20,000.00
Supplies & Expenses	<u>18,625.00</u>	<u>2,407.31</u>	<u>5,056.31</u>	<u>27.15</u>	<u>13,568.69</u>
TOTAL Aquatic Center	75,500.00	2,407.31	5,056.31	6.70	70,443.69
<u>Economic Development</u>					
Contractual Services	<u>19,700.00</u>	<u>19,700.00</u>	<u>19,700.00</u>	<u>100.00</u>	<u>0.00</u>
TOTAL Economic Development	19,700.00	19,700.00	19,700.00	100.00	0.00
<u>Transfers</u>					
Transfers	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Transfers	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL EXPENDITURES	11,549,779.00	819,699.08	4,428,992.24	38.35	7,120,786.76
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	81,554.48	(317,811.40)	196,665.36	0.00	(115,110.88)
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*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

20 -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
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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	48.75	2.95	1,601.25
Contractual Services	25,250.00	0.00	1,517.19	6.01	23,732.81
Supplies & Expenses	250.00	0.00	0.00	0.00	250.00
TOTAL Remediation Action	27,150.00	0.00	1,565.94	5.77	25,584.06
<hr/>					
TOTAL EXPENDITURES	27,150.00	0.00	1,565.94	5.77	25,584.06
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REVENUES OVER/(UNDER) EXPENDITURES	(27,150.00)	0.00	(1,565.94)	0.00	(25,584.06)
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*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

21 -Police - SRO

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					

<u>Police-SRO</u>					
Taxes (or Utility Rev.)	51,916.00	0.00	51,916.00	100.00	0.00
Intergovernmental	<u>54,917.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>54,917.00</u>
TOTAL Police-SRO	106,833.00	0.00	51,916.00	48.60	54,917.00
<hr/>					
TOTAL REVENUE	<u>106,833.00</u>	<u>0.00</u>	<u>51,916.00</u>	<u>48.60</u>	<u>54,917.00</u>
EXPENDITURES					

<u>Police-SRO</u>					
Personnel Services	104,308.00	8,084.23	40,963.09	39.27	63,344.91
Supplies & Expenses	475.00	0.00	0.00	0.00	475.00
Fixed Charges	<u>2,050.00</u>	<u>0.00</u>	<u>1,780.00</u>	<u>86.83</u>	<u>270.00</u>
TOTAL Police-SRO	106,833.00	8,084.23	42,743.09	40.01	64,089.91
<hr/>					
TOTAL EXPENDITURES	<u>106,833.00</u>	<u>8,084.23</u>	<u>42,743.09</u>	<u>40.01</u>	<u>64,089.91</u>
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	<u>0.00</u>	<u>(8,084.23)</u>	<u>9,172.91</u>	<u>0.00</u>	<u>(9,172.91)</u>
<hr/>					

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

24 -Merrill Festival Grounds

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
Grandstand					
Intergovernmental	0.00	212,958.40	749,803.40	0.00	(749,803.40)
Miscellaneous Revenues	0.00	4,000.00	4,000.00	0.00	(4,000.00)
TOTAL Grandstand	0.00	216,958.40	753,803.40	0.00	(753,803.40)
Merrill Festival Grounds					
Taxes (or Utility Rev.)	10,000.00	0.00	10,000.00	100.00	0.00
TOTAL Merrill Festival Grounds	10,000.00	0.00	10,000.00	100.00	0.00
Room Tax					
Taxes (or Utility Rev.)	65,000.00	1,584.13	24,472.81	37.65	40,527.19
TOTAL Room Tax	65,000.00	1,584.13	24,472.81	37.65	40,527.19
TOTAL REVENUE	75,000.00	218,542.53	788,276.21	51.03	(713,276.21)
EXPENDITURES					
Grandstand					
Contractual Services	0.00	20,000.00	20,000.00	0.00	(20,000.00)
Capital Outlay	0.00	203,691.40	749,803.40	0.00	(749,803.40)
TOTAL Grandstand	0.00	223,691.40	769,803.40	0.00	(769,803.40)
Merrill Festival Grounds					
Personnel Services	0.00	6,195.41	8,862.17	0.00	(8,862.17)
Contractual Services	10,000.00	4,128.76	5,663.04	56.63	4,336.96
Supplies & Expenses	0.00	1,839.12	1,869.00	0.00	(1,869.00)
Special Services	0.00	0.00	0.00	0.00	0.00
Fixed Charges	0.00	0.00	690.00	0.00	(690.00)
Capital Outlay	0.00	200.00	12,170.00	0.00	(12,170.00)
TOTAL Merrill Festival Grounds	10,000.00	12,363.29	29,254.21	292.54	(19,254.21)
Room Tax					
Supplies & Expenses	52,500.00	0.00	15,309.93	29.16	37,190.07
TOTAL Room Tax	52,500.00	0.00	15,309.93	29.16	37,190.07
TOTAL EXPENDITURES	62,500.00	236,054.69	814,367.54	302.99	(751,867.54)
REVENUES OVER/(UNDER) EXPENDITURES	12,500.00	(17,512.16)	(26,091.33)	0.00	38,591.33

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

25 -Community Development

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
CDBG Grants/Loans					
Miscellaneous Revenues	86,225.00	764.28	42,162.76	48.90	44,062.24
TOTAL CDBG Grants/Loans	86,225.00	764.28	42,162.76	48.90	44,062.24
Community Development					
Taxes (or Utility Rev.)	40,000.00	0.00	40,000.00	100.00	0.00
Intergov Charges (Misc.)	11,250.00	0.00	650.00	5.78	10,600.00
TOTAL Community Development	51,250.00	0.00	40,650.00	79.32	10,600.00
TOTAL REVENUE	137,475.00	764.28	82,812.76	60.24	54,662.24
EXPENDITURES					
CDBG Grants/Loans					
Special Services	100,500.00	35,845.85	62,585.01	62.27	37,914.99
TOTAL CDBG Grants/Loans	100,500.00	35,845.85	62,585.01	62.27	37,914.99
Community Development					
Personnel Services	47,850.00	3,660.43	18,439.85	38.54	29,410.15
Contractual Services	725.00	38.81	1,005.43	138.68	(280.43)
Supplies & Expenses	2,675.00	76.18	463.13	17.31	2,211.87
TOTAL Community Development	51,250.00	3,775.42	19,908.41	38.85	31,341.59
TOTAL EXPENDITURES	151,750.00	39,621.27	82,493.42	54.36	69,256.58
REVENUES OVER/(UNDER) EXPENDITURES	(14,275.00)	(38,856.99)	319.34	0.00	(14,594.34)

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

27 -Merrill Airport Fuel

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
=====					
<u>Aviation Fuel</u>					
Public Charges-Services	95,000.00	9,513.03	26,387.84	27.78	68,612.16
Other Financing Sources	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Aviation Fuel	95,000.00	9,513.03	26,387.84	27.78	68,612.16
<hr/>					
TOTAL REVENUE	<u>95,000.00</u>	<u>9,513.03</u>	<u>26,387.84</u>	<u>27.78</u>	<u>68,612.16</u>
EXPENDITURES					
=====					
<u>Aviation Fuel</u>					
Contractual Services	3,500.00	212.36	1,285.82	36.74	2,214.18
Special Services	<u>72,000.00</u>	<u>270.53</u>	<u>23,658.37</u>	<u>32.86</u>	<u>48,341.63</u>
TOTAL Aviation Fuel	75,500.00	482.89	24,944.19	33.04	50,555.81
<hr/>					
TOTAL EXPENDITURES	<u>75,500.00</u>	<u>482.89</u>	<u>24,944.19</u>	<u>33.04</u>	<u>50,555.81</u>
REVENUES OVER/(UNDER) EXPENDITURES	<u>19,500.00</u>	<u>9,030.14</u>	<u>1,443.65</u>	<u>0.00</u>	<u>18,056.35</u>

*** END OF REPORT ***

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

30 -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	70,335.00	0.00	6,486.89	9.22	63,848.11
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.)	1,292,569.00	0.00	1,228,720.89	95.06	63,848.11
<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>13,000.00</u>	<u>0.00</u>	<u>12,462.32</u>	<u>95.86</u>	<u>537.68</u>
TOTAL Miscellaneous Revenues	13,000.00	0.00	12,462.32	95.86	537.68
<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>11,500.00</u>	<u>0.00</u>	<u>12,977.00</u>	<u>112.84</u>	<u>(1,477.00)</u>
TOTAL Other Financing Sources	11,500.00	0.00	12,977.00	112.84	(1,477.00)
TOTAL REVENUES	1,317,069.00	0.00	1,254,160.21	95.22	62,908.79
EXPENDITURES					
<u>Debt Service</u>					
50000-06-11750 GO 2006A - Prin. Equip	16,000.00	0.00	0.00	0.00	16,000.00
50000-06-11755 STL 2009-2 Equip	12,872.68	0.00	12,872.68	100.00	0.00
50000-06-11800 STL 2010-1 Prin BAB	40,500.00	0.00	40,500.00	100.00	0.00
50000-06-11900 GO 2013A - Fire Primarily	170,000.00	0.00	0.00	0.00	170,000.00
50000-06-11905 GO 2013B - Various	370,000.00	0.00	0.00	0.00	370,000.00
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	12,886.01	0.00	12,886.01	100.00	0.00
50000-06-12045 SIB Prin.-W. Main St.	9,405.52	0.00	4,679.31	49.75	4,726.21
50000-06-12050 STL 2005 Prin.-Streets	14,335.59	0.00	14,335.57	100.00	0.02
50000-06-12065 STF 2011-1 BAB-10 Year	38,738.11	0.00	38,738.11	100.00	0.00
50000-06-12067 STF 2011-2 BAB-20 Year	24,678.66	0.00	24,678.66	100.00	0.00
50000-06-12075 GO 2006B Prin.-Streets	85,000.00	0.00	0.00	0.00	85,000.00
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	3,321.34	0.00	3,321.34	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	21,954.62	0.00	21,954.62	100.00	0.00
50000-06-21750 GO 2006A - Int. Equipment	640.00	320.00	320.00	50.00	320.00
50000-06-21755 STL 2009-2 Int Equip	2,485.98	0.00	2,485.98	100.00	0.00
50000-06-21800 STL 2010-1 BAB Int.	7,061.79	0.00	7,061.79	100.00	0.00
50000-06-21900 GO2013 A - Fire Interest	127,855.00	0.00	63,927.50	50.00	63,927.50

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

30 -Debt Service

Debt Service

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
50000-06-21905 GO 2013B - Various Int.	58,475.00	0.00	29,237.50	50.00	29,237.50
50000-06-22040 GO 2004 Int.- St./Park	16,140.00	8,070.00	8,070.00	50.00	8,070.00
50000-06-22043 STL 2009-1 - Int Faciliti	1,824.51	0.00	1,824.51	100.00	0.00
50000-06-22045 SIB Int.-W. Main St.	908.98	0.00	477.95	52.58	431.03
50000-06-22050 STL 2005 Int.-Streets	9,052.59	0.00	9,052.59	100.00	0.00
50000-06-22065 STF 2011-1 Int BAB-10 YR	7,621.67	0.00	7,621.67	100.00	0.00
50000-06-22067 STF 2011-2 Int BAB-20 YR	23,521.11	0.00	23,521.11	100.00	0.00
50000-06-22075 GO 2006B Int.-Streets	33,707.50	16,853.75	16,853.75	50.00	16,853.75
50000-06-22080 GO 2008B Int.-Streets	16,700.00	8,350.00	8,350.00	50.00	8,350.00
50000-06-24067 STF 2011-2 Int -TIF #6	3,165.55	0.00	3,165.55	100.00	0.00
50000-06-24075 GO 2006B Int.-TIF #3	4,065.00	2,032.50	2,032.50	50.00	2,032.50
50000-06-24080 GO 2008B Int.-TID #4	12,400.00	6,200.00	6,200.00	50.00	6,200.00
50000-06-24085 GO2013A Int, -TID #5	1,099.52	0.00	549.76	50.00	549.76
50000-06-24090 GO2013A Int. - TID #6	6,282.98	0.00	3,141.49	50.00	3,141.49
50000-06-28075 STL 2004 Int.- Pension	11,147.92	0.00	11,147.92	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	350.00	350.00	0.00	(350.00)
50000-06-38085 GO 2008B PA -St./TIF	0.00	350.00	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	1,308,847.63	42,526.25	380,757.87	29.09	928,089.76
TOTAL EXPENDITURES	1,308,847.63	42,526.25	380,757.87	29.09	928,089.76
REVENUES OVER/(UNDER) EXPENDITURES	8,221.37	(42,526.25)	873,402.34	0.00	(865,180.97)
FUND TOTAL REVENUES	1,317,069.00	0.00	1,254,160.21	95.22	62,908.79
FUND TOTAL EXPENDITURES	1,308,847.63	42,526.25	380,757.87	29.09	928,089.76
REVENUES OVER/(UNDER) EXPENDITURES	8,221.37	(42,526.25)	873,402.34	0.00	(865,180.97)

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

40 -TID No. 10 - Fox Point

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
TID #10-Fox Point					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Intergovernmental	0.00	0.00	0.00	0.00	0.00
TOTAL TID #10-Fox Point	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE					
	0.00	0.00	0.00	0.00	0.00
EXPENDITURES					
TID #10-Fox Point					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Contractual Services	3,400.00	0.00	457.68	13.46	2,942.32
Special Services	50,000.00	1,000.00	1,000.00	2.00	49,000.00
Capital Outlay	2,500.00	0.00	0.00	0.00	2,500.00
TOTAL TID #10-Fox Point	55,900.00	1,000.00	1,457.68	2.61	54,442.32
TOTAL EXPENDITURES					
	55,900.00	1,000.00	1,457.68	2.61	54,442.32
REVENUES OVER/(UNDER) EXPENDITURES					
	(55,900.00)	(1,000.00)	(1,457.68)	0.00	(54,442.32)

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

41 -TID No. 11- Apartments

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
TID #1 - Industrial Park					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL TID #1 - Industrial Park	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE					
	0.00	0.00	0.00	0.00	0.00
EXPENDITURES					
TID #1 - Industrial Park					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Contractual Services	0.00	715.00	1,795.00	0.00	(1,795.00)
Special Services	0.00	198,000.00	198,000.00	0.00	(198,000.00)
Fixed Charges	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
TOTAL TID #1 - Industrial Park	0.00	198,715.00	199,795.00	0.00	(199,795.00)
TOTAL EXPENDITURES					
	0.00	198,715.00	199,795.00	0.00	(199,795.00)
REVENUES OVER/(UNDER) EXPENDITURES					
	0.00	(198,715.00)	(199,795.00)	0.00	199,795.00

*** END OF REPORT ***

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

43 -TID #3 - East Side

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
=====					
<u>TID #3 - East Side</u>					
Taxes (or Utility Rev.)	1,554,516.11	32,897.25	604,904.19	38.91	949,611.92
Intergovernmental	7,500.00	0.00	0.00	0.00	7,500.00
Miscellaneous Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL TID #3 - East Side	1,562,016.11	32,897.25	604,904.19	38.73	957,111.92
<u>TID #3 - Wal-Mart Dev.</u>					
Miscellaneous Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL TID #3 - Wal-Mart Dev.	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL REVENUE	1,562,016.11	32,897.25	604,904.19	38.73	957,111.92
=====					
EXPENDITURES					
=====					
<u>TID #3 - East Side</u>					
Personnel Services	8,228.00	0.00	0.00	0.00	8,228.00
Contractual Services	53,150.00	1,150.00	2,833.15	5.33	50,316.85
Supplies & Expenses	300.00	0.00	0.00	0.00	300.00
Special Services	280,625.83	50.00	100.00	0.04	280,525.83
Fixed Charges	14,065.00	0.00	0.00	0.00	14,065.00
Capital Outlay	<u>405,000.00</u>	<u>0.00</u>	<u>2,670.00</u>	<u>0.66</u>	<u>402,330.00</u>
TOTAL TID #3 - East Side	761,368.83	1,200.00	5,603.15	0.74	755,765.68
<u>TID #3 -Festival Grounds</u>					
Personnel Services	0.00	1,837.15	5,779.29	0.00	(5,779.29)
Capital Outlay	<u>250,000.00</u>	<u>51,070.54</u>	<u>69,651.11</u>	<u>27.86</u>	<u>180,348.89</u>
TOTAL TID #3 -Festival Grounds	250,000.00	52,907.69	75,430.40	30.17	174,569.60
<u>TID #3 - Wal-Mart Dev.</u>					
Capital Outlay	<u>110,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>110,000.00</u>
TOTAL TID #3 - Wal-Mart Dev.	110,000.00	0.00	0.00	0.00	110,000.00
<hr/>					
TOTAL EXPENDITURES	1,121,368.83	54,107.69	81,033.55	7.23	1,040,335.28
=====					
REVENUES OVER/(UNDER) EXPENDITURES	440,647.28	(21,210.44)	523,870.64	0.00	(83,223.36)
=====					

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

44 -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.)	25,924.98	5.33	26.14	0.10	25,898.84
Intergovernmental	3,500.00	0.00	0.00	0.00	3,500.00
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL TID #4 -Thielman/P Ridge	29,424.98	5.33	26.14	0.09	29,398.84
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TOTAL REVENUE	29,424.98	5.33	26.14	0.09	29,398.84
=====					
EXPENDITURES					
=====					
<u>TID #4 -Thielman/P Ridge</u>					
Personnel Services	4,625.00	0.00	0.00	0.00	4,625.00
Contractual Services	13,900.00	500.00	650.00	4.68	13,250.00
Special Services	50,000.00	0.00	0.00	0.00	50,000.00
Fixed Charges	32,400.00	0.00	0.00	0.00	32,400.00
Capital Outlay	3,500.00	0.00	5,716.74	163.34	(2,216.74)
TOTAL TID #4 -Thielman/P Ridge	104,425.00	500.00	6,366.74	6.10	98,058.26
<hr/>					
TOTAL EXPENDITURES	104,425.00	500.00	6,366.74	6.10	98,058.26
=====					
REVENUES OVER/(UNDER) EXPENDITURES	(75,000.02)	(494.67)	(6,340.60)	0.00	(68,659.42)
=====					

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

45 - TID #5 - Hwy 107/Taylor

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
TID #5 - Hwy 107/Taylor					
Taxes (or Utility Rev.)	115,407.52	0.00	0.00	0.00	115,407.52
Intergovernmental	300.00	0.00	0.00	0.00	300.00
TOTAL TID #5 - Hwy 107/Taylor	115,707.52	0.00	0.00	0.00	115,707.52
TOTAL REVENUE	115,707.52	0.00	0.00	0.00	115,707.52
EXPENDITURES					
TID #5 - Hwy 107/Taylor					
Personnel Services	5,221.00	0.00	0.00	0.00	5,221.00
Contractual Services	10,000.00	500.00	802.00	8.02	9,198.00
Special Services	225,000.00	12.00	2,512.00	1.12	222,488.00
Fixed Charges	2,589.00	0.00	0.00	0.00	2,589.00
Capital Outlay	107,500.00	0.00	0.00	0.00	107,500.00
TOTAL TID #5 - Hwy 107/Taylor	350,310.00	512.00	3,314.00	0.95	346,996.00
TOTAL EXPENDITURES	350,310.00	512.00	3,314.00	0.95	346,996.00
REVENUES OVER/(UNDER) EXPENDITURES	(234,602.48)	(512.00)	(3,314.00)	0.00	(231,288.48)

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

46 - 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.)	90,000.00	0.00	0.00	0.00	90,000.00
Specials (Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Intergovernmental	3,000.00	0.00	0.00	0.00	3,000.00
Miscellaneous Revenues	<u>6,000.00</u>	<u>10,001.00</u>	<u>11,033.60</u>	<u>183.89</u>	<u>(5,033.60)</u>
TOTAL TID #6 - Downtown	99,000.00	10,001.00	11,033.60	11.15	87,966.40
<u>TID #6 - Lincoln House</u>					
Miscellaneous Revenues	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>
TOTAL TID #6 - Lincoln House	1.00	0.00	0.00	0.00	1.00
<hr/>					
TOTAL REVENUE	99,001.00	10,001.00	11,033.60	11.14	87,967.40
<hr/>					
EXPENDITURES					

<u>TID #6 - Downtown</u>					
Personnel Services	17,112.00	0.00	0.00	0.00	17,112.00
Contractual Services	42,900.00	3,220.00	12,559.50	29.28	30,340.50
Special Services	151,000.00	0.00	7,568.62	5.01	143,431.38
Fixed Charges	21,250.00	0.00	6,486.89	30.53	14,763.11
Capital Outlay	<u>95,000.00</u>	<u>0.00</u>	<u>10,105.00</u>	<u>10.64</u>	<u>84,895.00</u>
TOTAL TID #6 - Downtown	327,262.00	3,220.00	36,720.01	11.22	290,541.99
<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	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>
TOTAL TID #6 - Lincoln House	6,500.00	0.00	0.00	0.00	6,500.00
<hr/>					
TOTAL EXPENDITURES	333,762.00	3,220.00	36,720.01	11.00	297,041.99
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	(234,761.00)	6,781.00	(25,686.41)	0.00	(209,074.59)
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*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

47 -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.)	150,000.00	0.00	0.00	0.00	150,000.00
Intergovernmental	42,500.00	0.00	0.00	0.00	42,500.00
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	197,500.00	0.00	0.00	0.00	197,500.00
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TOTAL REVENUE	<u>197,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>197,500.00</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	23,650.00	500.00	4,457.80	18.85	19,192.20
Special Services	260,000.00	50.00	100.00	0.04	259,900.00
Capital Outlay	<u>158,500.00</u>	<u>0.00</u>	<u>5,766.30</u>	<u>3.64</u>	<u>152,733.70</u>
TOTAL TID #7 - N Center Ave	449,043.00	550.00	10,324.10	2.30	438,718.90
<hr/>					
TOTAL EXPENDITURES	<u>449,043.00</u>	<u>550.00</u>	<u>10,324.10</u>	<u>2.30</u>	<u>438,718.90</u>
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	<u>(251,543.00)</u>	<u>(550.00)</u>	<u>(10,324.10)</u>	<u>0.00</u>	<u>(241,218.90)</u>

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

48 -TID #8 - West Side

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
TID #8 - West Side					
Taxes (or Utility Rev.)	125,000.00	0.00	0.00	0.00	125,000.00
Intergovernmental	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 TID #8 - West Side	127,500.00	0.00	0.00	0.00	127,500.00
TID #8 -River Bend Trail					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Intergovernmental	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	<u>0.00</u>	<u>0.00</u>	<u>895.00</u>	<u>0.00</u>	<u>(895.00)</u>
TOTAL TID #8 -River Bend Trail	0.00	0.00	895.00	0.00	(895.00)
TID #8 - 201 S Prospect					
Intergovernmental	160,000.00	0.00	0.00	0.00	160,000.00
Miscellaneous Revenues	<u>40,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>40,000.00</u>
TOTAL TID #8 - 201 S Prospect	200,000.00	0.00	0.00	0.00	200,000.00
TOTAL REVENUE	<u>327,500.00</u>	<u>0.00</u>	<u>895.00</u>	<u>0.27</u>	<u>326,605.00</u>
EXPENDITURES					
TID #8 - West Side					
Personnel Services	14,271.00	0.00	0.00	0.00	14,271.00
Contractual Services	48,220.00	3,203.92	19,828.61	41.12	28,391.39
Special Services	220,000.00	0.00	2,895.00	1.32	217,105.00
Capital Outlay	<u>155,000.00</u>	<u>39.06</u>	<u>39.06</u>	<u>0.03</u>	<u>154,960.94</u>
TOTAL TID #8 - West Side	437,491.00	3,242.98	22,762.67	5.20	414,728.33
TID #8 -River Bend Trail					
Capital Outlay	<u>0.00</u>	<u>0.00</u>	<u>895.00</u>	<u>0.00</u>	<u>(895.00)</u>
TOTAL TID #8 -River Bend Trail	0.00	0.00	895.00	0.00	(895.00)
TID #8 - 201 S Prospect					
Contractual Services	0.00	0.00	82.00	0.00	(82.00)
Special Services	<u>200,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>200,000.00</u>
TOTAL TID #8 - 201 S Prospect	200,000.00	0.00	82.00	0.04	199,918.00
TOTAL EXPENDITURES	<u>637,491.00</u>	<u>3,242.98</u>	<u>23,739.67</u>	<u>3.72</u>	<u>613,751.33</u>
REVENUES OVER/(UNDER) EXPENDITURES	<u>(309,991.00)</u>	<u>(3,242.98)</u>	<u>(22,844.67)</u>	<u>0.00</u>	<u>(287,146.33)</u>

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

49 -TID#9 -WI River/S Center

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
TID #9-WI River/S Center					
Taxes (or Utility Rev.)	1,000,000.00	0.00	0.00	0.00	1,000,000.00
Intergovernmental	3,500.00	0.00	0.00	0.00	3,500.00
TOTAL TID #9-WI River/S Center	1,003,500.00	0.00	0.00	0.00	1,003,500.00
TID #9-Former D&L					
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
TID #9-Idle Sites (Page)					
Miscellaneous Revenues	467,250.00	0.00	26,112.39	5.59	441,137.61
TOTAL TID #9-Idle Sites (Page)	467,250.00	0.00	26,112.39	5.59	441,137.61
TOTAL REVENUE	1,470,750.00	0.00	26,112.39	1.78	1,444,637.61
EXPENDITURES					
TID #9-WI River/S Center					
Personnel Services	5,575.00	0.00	0.00	0.00	5,575.00
Contractual Services	22,050.00	1,292.50	1,442.50	6.54	20,607.50
Special Services	65,000.00	0.00	0.00	0.00	65,000.00
Capital Outlay	5,000.00	0.00	0.00	0.00	5,000.00
TOTAL TID #9-WI River/S Center	97,625.00	1,292.50	1,442.50	1.48	96,182.50
TID #9-Former D&L					
Personnel Services	6,800.00	0.00	0.00	0.00	6,800.00
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	14,300.00	0.00	0.00	0.00	14,300.00
TID #9-Idle Sites (Page)					
Contractual Services	1,434.00	0.00	5,614.29	391.51	(4,180.29)
Special Services	428,500.00	0.00	121,000.00	28.24	307,500.00
Capital Outlay	600,000.00	0.00	3,500.00	0.58	596,500.00
TOTAL TID #9-Idle Sites (Page)	1,029,934.00	0.00	130,114.29	12.63	899,819.71
TOTAL EXPENDITURES	1,141,859.00	1,292.50	131,556.79	11.52	1,010,302.21
REVENUES OVER/(UNDER) EXPENDITURES	328,891.00	(1,292.50)	(105,444.40)	0.00	434,335.40

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

52 -Capital Projects

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
Non-Departmental					
Taxes (or Utility Rev.)	181,000.00	99.70	181,226.21	100.12	(226.21)
Specials (Utility Rev.)	30,000.00	2,064.00	6,192.00	20.64	23,808.00
Intergovernmental	256,000.00	0.00	0.00	0.00	256,000.00
Public Charges-Services	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	0.00	1,036.00	1,036.00	0.00	(1,036.00)
Other Financing Sources	0.00	3,477.22	3,477.22	0.00	(3,477.22)
TOTAL Non-Departmental	467,000.00	6,676.92	191,931.43	41.10	275,068.57
Fire Station					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL Fire Station	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	467,000.00	6,676.92	191,931.43	41.10	275,068.57
EXPENDITURES					
Fire Station					
Capital Outlay	0.00	0.00	0.00	0.00	0.00
TOTAL Fire Station	0.00	0.00	0.00	0.00	0.00
Streets - Sealcoat					
Personnel Services	38,006.00	0.00	0.00	0.00	38,006.00
Supplies & Expenses	105,070.00	0.00	0.00	0.00	105,070.00
TOTAL Streets - Sealcoat	143,076.00	0.00	0.00	0.00	143,076.00
Capital Outlay/Projects					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Capital Outlay	1,988,029.65	50,843.87	226,301.35	11.38	1,761,728.30
TOTAL Capital Outlay/Projects	1,988,029.65	50,843.87	226,301.35	11.38	1,761,728.30
Financing Costs					
Debt Service	0.00	0.00	0.00	0.00	0.00
TOTAL Financing Costs	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	2,131,105.65	50,843.87	226,301.35	10.62	1,904,804.30
REVENUES OVER/(UNDER) EXPENDITURES	(1,664,105.65)	(44,166.95)	(34,369.92)	0.00	(1,629,735.73)

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

62 -Water Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					

<u>Non-Departmental</u>					
Taxes (or Utility Rev.)	99,331.00	3,873.89	35,301.02	35.54	64,029.98
Specials (Utility Rev.)	(1,438.00)	0.00	0.00	0.00	(1,438.00)
Public Charges-Services	1,440,540.00	64,993.20	555,301.41	38.55	885,238.59
Intergov Charges (Misc.)	15,625.00	1,899.41	5,460.87	34.95	10,164.13
Miscellaneous Revenues	2,500.00	158.15	775.14	31.01	1,724.86
Other Financing Sources	0.00	125.89	125.89	0.00	(125.89)
TOTAL Non-Departmental	1,556,558.00	71,050.54	596,964.33	38.35	959,593.67
<hr/>					
TOTAL REVENUE	1,556,558.00	71,050.54	596,964.33	38.35	959,593.67
<hr/>					
EXPENDITURES					

<u>Non-Departmental</u>					
Work Orders - Utility	622,500.00	9,882.81	72,604.98	11.66	549,895.02
TOTAL Non-Departmental	622,500.00	9,882.81	72,604.98	11.66	549,895.02
<u>Pumping Expenses</u>					
	76,250.00	5,712.64	26,525.16	34.79	49,724.84
TOTAL Pumping Expenses	76,250.00	5,712.64	26,525.16	34.79	49,724.84
<u>Water Treatment Expenses</u>					
	107,500.00	9,981.07	27,132.29	25.24	80,367.71
TOTAL Water Treatment Expenses	107,500.00	9,981.07	27,132.29	25.24	80,367.71
<u>Trans & Distribution Exp</u>					
	213,000.00	20,500.73	77,677.16	36.47	135,322.84
TOTAL Trans & Distribution Exp	213,000.00	20,500.73	77,677.16	36.47	135,322.84
<u>Customer Accts Expenses</u>					
	59,250.00	4,816.45	29,063.44	49.05	30,186.56
TOTAL Customer Accts Expenses	59,250.00	4,816.45	29,063.44	49.05	30,186.56
<u>Admin & General Expenses</u>					
	684,881.00	14,967.06	107,507.72	15.70	577,373.28
TOTAL Admin & General Expenses	684,881.00	14,967.06	107,507.72	15.70	577,373.28
<u>Contract Work</u>					
	3,500.00	0.00	70.96	2.03	3,429.04
TOTAL Contract Work	3,500.00	0.00	70.96	2.03	3,429.04

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

62 -Water Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Taxes					
	<u>380,611.00</u>	<u>1,700.81</u>	<u>357,737.65</u>	<u>93.99</u>	<u>22,873.35</u>
TOTAL Taxes	380,611.00	1,700.81	357,737.65	93.99	22,873.35
Debt Service					
	<u>30,000.00</u>	<u>0.00</u>	<u>16,018.00</u>	<u>53.39</u>	<u>13,982.00</u>
TOTAL Debt Service	30,000.00	0.00	16,018.00	53.39	13,982.00
<hr/>					
TOTAL EXPENDITURES	2,177,492.00	67,561.57	714,337.36	32.81	1,463,154.64
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	(620,934.00)	3,488.97	(117,373.03)	0.00	(503,560.97)
<hr/>					

*** END OF REPORT ***

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

63 -Sewer Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
=====					
<u>Non-Departmental</u>					
Taxes (or Utility Rev.)	3,750.00	181.20	951.22	25.37	2,798.78
Specials (Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Intergov Charges (Misc.)	7,500.00	605.34	2,786.12	37.15	4,713.88
Miscellaneous Revenues	986.00	0.00	594.42	60.29	391.58
Other Financing Sources	0.00	125.88	125.88	0.00	(125.88)
Public Charges-Services	1,510,250.00	78,227.74	572,429.71	37.90	937,820.29
Other Charges-Services	<u>122,500.00</u>	<u>15,633.23</u>	<u>47,889.14</u>	<u>39.09</u>	<u>74,610.86</u>
TOTAL Non-Departmental	1,644,986.00	94,773.39	624,776.49	37.98	1,020,209.51
<hr/>					
TOTAL REVENUE	<u>1,644,986.00</u>	<u>94,773.39</u>	<u>624,776.49</u>	<u>37.98</u>	<u>1,020,209.51</u>
EXPENDITURES					
=====					
<u>Non-Departmental</u>					
Work Orders - Utility	<u>393,500.00</u>	<u>13,834.42</u>	<u>182,606.90</u>	<u>46.41</u>	<u>210,893.10</u>
TOTAL Non-Departmental	393,500.00	13,834.42	182,606.90	46.41	210,893.10
<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>29,000.00</u>	<u>2,134.67</u>	<u>13,821.20</u>	<u>47.66</u>	<u>15,178.80</u>
TOTAL Taxes - SS/Medicare	29,000.00	2,134.67	13,821.20	47.66	15,178.80
<u>Operations</u>					
	<u>290,000.00</u>	<u>20,172.95</u>	<u>106,765.67</u>	<u>36.82</u>	<u>183,234.33</u>
TOTAL Operations	290,000.00	20,172.95	106,765.67	36.82	183,234.33
<u>Maintenance</u>					
	<u>235,250.00</u>	<u>15,793.67</u>	<u>66,992.36</u>	<u>28.48</u>	<u>168,257.64</u>
TOTAL Maintenance	235,250.00	15,793.67	66,992.36	28.48	168,257.64
<u>Customer Accts Expenses</u>					
	<u>67,750.00</u>	<u>5,431.54</u>	<u>34,570.26</u>	<u>51.03</u>	<u>33,179.74</u>
TOTAL Customer Accts Expenses	67,750.00	5,431.54	34,570.26	51.03	33,179.74

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2016

63 -Sewer Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Admin & General Expenses</u>					
	<u>404,000.00</u>	<u>18,987.29</u>	<u>147,092.51</u>	<u>36.41</u>	<u>256,907.49</u>
TOTAL Admin & General Expenses	404,000.00	18,987.29	147,092.51	36.41	256,907.49
<u>Taxes & Depreciation</u>					
	<u>240,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>240,500.00</u>
TOTAL Taxes & Depreciation	240,500.00	0.00	0.00	0.00	240,500.00
<u>Transfers</u>					
	<u>5,910.00</u>	<u>1,231.25</u>	<u>3,929.74</u>	<u>66.49</u>	<u>1,980.26</u>
TOTAL Transfers	5,910.00	1,231.25	3,929.74	66.49	1,980.26
<hr/>					
TOTAL EXPENDITURES	<u>1,666,410.00</u>	<u>77,585.79</u>	<u>555,778.64</u>	<u>33.35</u>	<u>1,110,631.36</u>
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	<u>(21,424.00)</u>	<u>17,187.60</u>	<u>68,997.85</u>	<u>0.00</u>	<u>(90,421.85)</u>
<hr/>					

*** END OF REPORT ***



Statewide Services, Inc.

Claim Division

24 Hour Telephone: 877-204-9712

FAX: 800-853-1538

Email: StatewideClaimsReporting@statewidesvcs.com

NOTICE OF:

- CLAIM (submitted for consideration of payment)
- INCIDENT NOTICE (Record of purpose - may develop into claim)

INSURED INFORMATION	
Insured Name: City of Merrill	Policy #: 35014
Contact Person: Bill Heideman	Title/Position: City Clerk
Address: 1004 E. First Street, Merrill, WI 54452	Phone #: 715-536-5594
Email Address: Bill.Heideman@ci.merrill.wi.us	Fax #: 715-539-2668

(If applicable) Add'l Contact Person: Kathy Seubert	Title/Position: Administrative Assistant
Phone #: 715-536-5594	Email Address: Kathy.Seubert@ci.merrill.wi.us
Fax #: 715-539-2668	

LOSS INFORMATION - DESCRIBE HOW LOSS OCCURRED																		
<p>While Rescuing a child from a rooftop, the police forced forcibly entered my apartment damaging the door and door frame as they did so. It was the wrong apartment.</p> <p style="text-align: center;">ATTACH ADDITIONAL COPIES AS NEEDED</p>																		
REPORTED TO (POLICE OR FIRE DEPT.)	SPoke WITH KEN NEFF - Chief of Police	REPORT #																
<p>Police are aware -</p>																		
LOCATION OF CLAIM/INCIDENT	DATE OF CLAIM/INCIDENT	TIME	DATE INSURED NOTIFIED															
402 1/2 WEST MAIN ST. APARTMENT #2 MERRILL WI 54452	SEE POLICE REPORT	<input type="checkbox"/> A.M. <input checked="" type="checkbox"/> P.M.	DATE OF INCIDENT															
<table border="0"> <tr> <td><input type="checkbox"/> Admin/General Operations</td> <td><input type="checkbox"/> Fire Dept. - Volunteer</td> <td><input type="checkbox"/> Public Works - Tree Care</td> </tr> <tr> <td><input type="checkbox"/> Cemetery</td> <td><input checked="" type="checkbox"/> Police</td> <td><input type="checkbox"/> Public Works - Other</td> </tr> <tr> <td><input type="checkbox"/> Electric Utility</td> <td><input type="checkbox"/> Public Works - Park & Rec.</td> <td><input type="checkbox"/> Water Utility</td> </tr> <tr> <td><input type="checkbox"/> EMS</td> <td><input type="checkbox"/> Public Works - Streets-Snow/Maintenance</td> <td><input type="checkbox"/> Transit _____</td> </tr> <tr> <td><input type="checkbox"/> Fire Dept. - Paid</td> <td><input type="checkbox"/> Public Works - Sewer & Water</td> <td><input type="checkbox"/> Other _____</td> </tr> </table>				<input type="checkbox"/> Admin/General Operations	<input type="checkbox"/> Fire Dept. - Volunteer	<input type="checkbox"/> Public Works - Tree Care	<input type="checkbox"/> Cemetery	<input checked="" type="checkbox"/> Police	<input type="checkbox"/> Public Works - Other	<input type="checkbox"/> Electric Utility	<input type="checkbox"/> Public Works - Park & Rec.	<input type="checkbox"/> Water Utility	<input type="checkbox"/> EMS	<input type="checkbox"/> Public Works - Streets-Snow/Maintenance	<input type="checkbox"/> Transit _____	<input type="checkbox"/> Fire Dept. - Paid	<input type="checkbox"/> Public Works - Sewer & Water	<input type="checkbox"/> Other _____
<input type="checkbox"/> Admin/General Operations	<input type="checkbox"/> Fire Dept. - Volunteer	<input type="checkbox"/> Public Works - Tree Care																
<input type="checkbox"/> Cemetery	<input checked="" type="checkbox"/> Police	<input type="checkbox"/> Public Works - Other																
<input type="checkbox"/> Electric Utility	<input type="checkbox"/> Public Works - Park & Rec.	<input type="checkbox"/> Water Utility																
<input type="checkbox"/> EMS	<input type="checkbox"/> Public Works - Streets-Snow/Maintenance	<input type="checkbox"/> Transit _____																
<input type="checkbox"/> Fire Dept. - Paid	<input type="checkbox"/> Public Works - Sewer & Water	<input type="checkbox"/> Other _____																

PROPERTY OF OTHERS LOSS INFORMATION		
DESCRIBE PROPERTY (If auto, include year, make, model, plate no.)	OTHER VEHICLE / PROPERTY. INS? <input type="checkbox"/> YES <input type="checkbox"/> NO	COMPANY OR AGENCY NAME & POLICY NO.
APARTMENT DOOR AND FRAME		
OWNER'S NAME & ADDRESS	BUSINESS PHONE	RESIDENCE PHONE
JEFF WINTER, DC, RN 402 W MAIN ST. MERRILL	715-536-7222	
DESCRIBE DAMAGE (CRACKED & SPLINTERED DOOR - DOOR JAMB - DOOR FRAME & TRIM.	ESTIMATE AMOUNT	WHERE CAN DAMAGE BE SEEN?
	\$950.00	402 1/2 WEST MAIN ST. APT. 2
		- PLEASE CALL FIRST

INJURED						
NAME & ADDRESS	PHONE (A/C. No.)	PED	INS. VEH.	OTHER VEH.	AGE	EXTENT OF INJURY
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

WITNESSES		
NAME & ADDRESS	BUSINESS PHONE	RESIDENCE PHONE

INSURED VEHICLE AUTO LOSS INFORMATION			
VEH. NO.	YEAR, MAKE, MODEL	V.I.N. (VEHICLE IDENTIFICATION)	PLATE NO.
DRIVER'S NAME		RESIDENCE PHONE	BUSINESS PHONE
DESCRIBE DAMAGE	DATE OF BIRTH	DRIVER'S LICENSE NUMBER	PURPOSE OF USE
	ESTIMATE AMOUNT	WHERE CAN VEHICLE BE SEEN?	

FORM COMPLETED BY: 

PLEASE FORWARD THIS REPORT TO:

STATEWIDE SERVICES, INC.
CLAIM DIVISION
PO Box 5555
Madison, WI. 53705-0555

OR by FAX to 800- 858- 1536

OR by Email to: StatewideClaimsReporting@statewidesvcs.com

If a loss involves bodily injury, major property damage or a lawsuit, please call STATEWIDE SERVICES, INC, CLAIM DIVISION @ 1-877-204-9712. We will take the loss information from you or instruct you further as to what is necessary to do.

D.O. Construction

N1165 CTY Rd W
Merrill WI 54452
(715)-574-5377
License # 1128338

Estimate

Jeffrey Winter
402 West Main St
Merrill WI 54452

Replace damaged service door on upper back side apartment.

Remove and save screen door, Remove service door and frame,
Install new steel service door with top half window, trim inside,
and re-install screen door to exterior.

Estimate to include materials and labor \$ 950.00

Statewide Services, Inc.

Claim Division

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

June 7, 2016

City of Merrill
Attn: Bill Heideman
1004 E. 1st Street
Merrill, WI 54452

Program: League of Wisconsin Municipalities Mutual Insurance
 Our Insured: City of Merrill
 Date of loss: 4/21/2016
 Our Claim # WM000350140110
 Claimant: Jeffrey Winter
 402 West Main St.
 Merrill, WI 54452

Dear Mr. Heideman,

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 Jeffrey Winter for damage to his apartment building door due to Police forced entry.

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(1g). 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 of Merrill Police Department was responding to an emergency and entered the apartment, as directed by those present, to protect the safety of a child.

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: Letter Recommending Disallowance - Winter Insurance Claim (1749 : Winter Insurance Claim)

Sincerely,

Sarah Bourgeois
PO Box 5555
Madison, WI 53705-0555
608-828-5439 Phone
800-854-1537 Fax
sbourgeois@statewidesvcs.com

CC: Bill Barnes

Attachment: Letter Recommending Disallowance - Winter Insurance Claim (1749 : Winter Insurance Claim)

**CITY OF MERRILL, WISCONSIN
ANNUAL FINANCIAL REPORT
DECEMBER 31, 2015**

Attachment: Audit - 2015 Financial Report (1667 : 2015 Audit presentation)

CITY OF MERRILL, WISCONSIN
December 31, 2015

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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, 2015, 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, 2015, 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.

Emphasis of Matter

As discussed in Note D.5, the City implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - An Amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedules relating to pensions on pages 40 and 41 be presented to supplement the basic financial statements. Such information, although not 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 2014 financial statements, and our report dated May 29, 2015, 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, 2014, 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 18, 2016, 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 18, 2016

BASIC FINANCIAL STATEMENTS

CITY OF MERRILL, WISCONSIN

Statement of Net Position

December 31, 2015

(With summarized comparative information as of December 31, 2014)

	Governmental Activities	Business-type Activities	Totals	
			2015	2014
ASSETS				
Cash and investments	\$ 5,484,167	\$ 1,495,356	\$ 6,979,523	\$ 9,255,603
Receivables				
Taxes	7,701,272	-	7,701,272	7,679,524
Accounts	337,322	736,580	1,073,902	1,152,440
Special assessments	42,622	-	42,622	29,131
Loans	3,153,001	-	3,153,001	3,176,294
Other	-	106,947	106,947	144,846
Due from other governments	71,250	-	71,250	202,706
Inventories and prepaid items	139,826	34,662	174,488	175,572
Restricted assets				
Cash and investments	-	1,044,023	1,044,023	1,111,439
Net pension asset	1,386,066	74,526	1,460,592	-
Capital assets, nondepreciable				
Land	2,450,102	56,563	2,506,665	2,506,474
Construction in progress	3,583,522	74,910	3,658,432	278,734
Capital assets, depreciable				
Land improvements	4,476,287	-	4,476,287	3,932,620
Buildings and improvements	18,395,170	-	18,395,170	17,927,138
Machinery and equipment	8,564,684	-	8,564,684	7,882,427
Infrastructure	9,271,501	-	9,271,501	8,785,901
Utility plant in service	-	27,526,895	27,526,895	26,997,821
Less: Accumulated depreciation	(15,989,625)	(11,592,145)	(27,581,770)	(26,541,127)
Net Capital Assets	30,751,641	16,066,223	46,817,864	41,769,988
TOTAL ASSETS	49,067,167	19,558,317	68,625,484	64,697,543
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions	1,443,536	104,595	1,548,131	-
Deferred charge on refunding	78,923	-	78,923	94,976
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,522,459	104,595	1,627,054	94,976
LIABILITIES				
Accounts payable	773,124	62,893	836,017	473,950
Accrued and other current liabilities	199,136	21	199,157	493,571
Accrued interest payable	141,459	10,919	152,378	159,539
Due to other governments	5,929,145	-	5,929,145	6,010,201
Unearned revenues	9,061	-	9,061	7,799
Long-term obligations				
Due within one year	1,214,603	146,994	1,361,597	1,078,877
Due in more than one year	9,598,202	1,846,221	11,444,423	12,742,125
TOTAL LIABILITIES	17,864,730	2,067,048	19,931,778	20,966,062
DEFERRED INFLOWS OF RESOURCES				
Property taxes	6,023,770	-	6,023,770	5,964,589
NET POSITION				
Net investment in capital assets	21,116,284	14,205,683	35,321,967	29,419,619
Restricted for				
Debt service	710	91,010	91,720	89,930
Capital projects	-	948,231	948,231	1,015,167
Community development	3,559,326	-	3,559,326	3,558,472
Library endowment	483,340	-	483,340	504,016
Pension benefits	2,829,602	179,121	3,008,723	-
TID project plan	35,194	-	35,194	399,965
Landfill monitoring	452,907	-	452,907	475,437
Unrestricted	(1,776,237)	2,171,819	395,582	2,399,262
TOTAL NET POSITION	\$ 26,701,126	\$ 17,595,864	\$ 44,296,990	\$ 37,861,868

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, 2015
(With summarized comparative information for the year ended December 31, 2014)

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General government	\$ 1,528,432	\$ 205,249	\$ 443	\$ -
Public safety	5,350,646	378,732	1,314,166	1,500
Public works	3,395,319	261,902	987,647	93,353
Health and human services	16,722	-	-	2,184
Culture and recreation	1,828,447	585,855	430,396	2,538,936
Conservation and development	1,921,561	19,887	-	149,763
Interest on debt	336,900	-	-	-
Total Governmental Activities	14,378,027	1,451,625	2,732,652	2,785,736
Business-type Activities				
Water utility	1,128,132	1,488,479	-	-
Sewer utility	1,281,187	1,574,802	-	-
Total Business-type Activities	2,409,319	3,063,281	-	-
Total	\$ 16,787,346	\$ 4,514,906	\$ 2,732,652	\$ 2,785,736

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
Gain on sale of asset
Transfers
Total general revenues and transfers
Change in net position
Net position - January 1, as originally reported
Cumulative effect of change in accounting principle
Net position - January 1, restated
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	
		2015	2014
\$ (1,322,740)	\$ -	\$ (1,322,740)	\$ (1,415,085)
(3,656,248)	-	(3,656,248)	(3,895,421)
(2,052,417)	-	(2,052,417)	(2,221,737)
(14,538)	-	(14,538)	(81,638)
1,726,740	-	1,726,740	(1,316,458)
(1,751,911)	-	(1,751,911)	(974,879)
(336,900)	-	(336,900)	(414,581)
<u>(7,408,014)</u>	<u>-</u>	<u>(7,408,014)</u>	<u>(10,319,799)</u>
-	360,347	360,347	265,362
-	293,615	293,615	490,597
-	<u>653,962</u>	<u>653,962</u>	<u>755,959</u>
<u>(7,408,014)</u>	<u>653,962</u>	<u>(6,754,052)</u>	<u>(9,563,840)</u>
5,309,384	-	5,309,384	4,877,448
587,298	-	587,298	302,926
127,544	-	127,544	87,311
3,391,615	-	3,391,615	3,376,424
82,308	4,082	86,390	120,274
386,823	43	386,866	1,898,718
348,720	-	348,720	-
348,498	(348,498)	-	-
<u>10,582,190</u>	<u>(344,373)</u>	<u>10,237,817</u>	<u>10,663,101</u>
<u>3,174,176</u>	<u>309,589</u>	<u>3,483,765</u>	<u>1,099,261</u>
20,747,998	17,113,870	37,861,868	36,762,607
<u>2,778,952</u>	<u>172,405</u>	<u>2,951,357</u>	<u>-</u>
<u>23,526,950</u>	<u>17,286,275</u>	<u>40,813,225</u>	<u>36,762,607</u>
<u>\$ 26,701,126</u>	<u>\$ 17,595,864</u>	<u>\$ 44,296,990</u>	<u>\$ 37,861,868</u>

CITY OF MERRILL, WISCONSIN

Balance Sheet

Governmental Funds

December 31, 2015

(With summarized comparative information as of December 31, 2014)

	General	Community Development Block Grant	Debt Service	Other Governmental Funds
ASSETS				
Cash and investments	\$ 4,369,405	\$ 406,809	\$ 710	\$ 707,243
Restricted cash and investments	-	-	-	-
Receivables				
Taxes	5,793,189	40,000	1,222,234	645,849
Accounts	271,399	-	-	65,923
Special assessments	42,622	-	-	-
Loans	-	3,153,001	-	-
Due from other funds	1,822,850	-	-	-
Advance to other funds	-	-	-	269,450
Due from other governments	-	-	-	71,250
Inventories and prepaid items	139,826	-	-	-
TOTAL ASSETS	\$ 12,439,291	\$ 3,599,810	\$ 1,222,944	\$ 1,759,715
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 703,067	\$ 484	\$ -	\$ 69,573
Accrued and other current liabilities	149,136	-	-	-
Deposits	-	-	-	50,000
Due to other funds	-	-	-	1,822,850
Due to other governments	5,929,145	-	-	-
Advance from other funds	269,450	-	-	-
Unearned revenues	9,061	-	-	-
Total Liabilities	7,059,859	484	-	1,942,423
Deferred Inflows of Resources				
Property taxes	4,115,687	40,000	1,222,234	645,849
Loans receivable	-	3,153,001	-	-
Special assessments	18,803	-	-	-
Total Deferred Inflows of Resources	4,134,490	3,193,001	1,222,234	645,849
Fund Balances				
Nonspendable				
Inventories and prepaid items	139,826	-	-	-
Restricted for				
Debt service	-	-	710	-
Community development	-	406,325	-	-
Library endowment	-	-	-	483,340
TID project plan	-	-	-	35,194
Landfill monitoring	-	-	-	452,907
Capital improvements	-	-	-	-
Committed for				
Nonlapsing reserves	1,097,308	-	-	-
Unassigned, reported in				
General fund	7,808	-	-	-
Capital projects funds	-	-	-	(1,799,998)
Total Fund Balances	1,244,942	406,325	710	(828,557)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 12,439,291	\$ 3,599,810	\$ 1,222,944	\$ 1,759,715

(Continued)

Attachment: Audit - 2015 Financial Report (1667 : 2015 Audit presentation)

Total Governmental Funds	
2015	2014
\$ 5,484,167	\$ 7,869,259
-	208,346
7,701,272	7,679,524
337,322	429,419
42,622	29,131
3,153,001	3,176,294
1,822,850	2,119,966
269,450	269,450
71,250	202,706
139,826	142,527
<u>\$ 19,021,760</u>	<u>\$ 22,126,622</u>

\$ 773,124	\$ 386,001
149,136	378,008
50,000	90,000
1,822,850	2,119,966
5,929,145	6,010,201
269,450	269,450
9,061	7,799
<u>9,002,766</u>	<u>9,261,425</u>

6,023,770	5,964,589
3,153,001	3,176,298
18,803	3,142
<u>9,195,574</u>	<u>9,144,029</u>

139,826	142,527
710	1,168
406,325	382,174
483,340	504,016
35,194	399,965
452,907	475,437
-	208,346
1,097,308	2,283,880
7,808	968,095
(1,799,998)	(1,644,440)
<u>823,420</u>	<u>3,721,168</u>

<u>\$ 19,021,760</u>	<u>\$ 22,126,622</u>
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Attachment: Audit - 2015 Financial Report (1667 : 2015 Audit presentation)

CITY OF MERRILL, WISCONSIN
Balance Sheet (Continued)
Governmental Funds
December 31, 2015
(With summarized comparative information as of December 31, 2014)

<u>Reconciliation to the Statement of Net Position</u>	2015	2014
Total Fund Balances as shown on previous page	\$ 823,420	\$ 3,721,168
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.	30,751,641	25,603,643
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.		
Special assessments receivable	\$ 18,803	
Loans receivable	<u>3,153,001</u>	3,179,440
	3,171,804	
The City's proportionate share of the Wisconsin Retirement System pension plan is not an available financial resource, therefore, it is not reported in the fund financial statements:		
Net pension asset	1,386,066	
Deferred outflows of resources	<u>1,443,536</u>	-
	2,829,602	
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes payable	(9,714,280)	
Deferred charge on refunding	78,923	
Compensated absences	(920,824)	
Bond premium	(177,701)	
Accrued interest on long-term obligations	<u>(141,459)</u>	(11,756,253)
	(10,875,341)	
Net Position of Governmental Activities as Reported on the Statement of Net Position (see page 4)	<u>\$ 26,701,126</u>	<u>\$ 20,747,998</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, 2015
(With summarized comparative information for the year ended December 31, 2014)

	General	Community Development Block Grant	Debt Service	Other Governmental Funds
Revenues				
Taxes	\$ 4,186,469	\$ 38,744	\$ 1,222,234	\$ 587,298
Special assessments	128,727	-	-	18,423
Intergovernmental	5,157,121	-	13,852	22,328
Licenses and permits	152,575	-	-	-
Fines and forfeits	111,290	-	-	-
Public charges for services	578,015	-	-	-
Intergovernmental charges for services	1,573,991	975	-	-
Miscellaneous	2,694,899	119,543	-	291,243
Total Revenues	14,583,087	159,262	1,236,086	919,292
Expenditures				
Current				
General government	1,649,364	-	-	-
Public safety	5,172,449	-	-	-
Public works	2,844,440	-	-	22,530
Health and human services	117,522	-	-	-
Culture and recreation	1,951,816	-	-	69,740
Conservation and development	174,752	135,111	-	782,488
Debt service				
Principal	-	-	947,376	-
Interest and fiscal charges	-	-	361,880	-
Capital outlay	5,793,440	-	-	536,357
Total Expenditures	17,703,783	135,111	1,309,256	1,411,115
Excess of Revenues Over (Under) Expenditures	(3,120,696)	24,151	(73,170)	(491,823)
Other Financing Sources (Uses)				
Insurance recoveries - tornado	42,623	-	-	-
Sale of capital assets	372,669	-	-	-
Transfers in	348,498	-	72,712	500,000
Transfers out	(1,000)	-	-	(571,712)
Total Other Financing Sources (Uses)	762,790	-	72,712	(71,712)
Net Change in Fund Balances	(2,357,906)	24,151	(458)	(563,535)
Fund Balances (Deficit) - January 1	3,602,848	382,174	1,168	(265,022)
Fund Balances (Deficit) - December 31	\$ 1,244,942	\$ 406,325	\$ 710	\$ (828,557)

(Continued)

Attachment: Audit - 2015 Financial Report (1667 : 2015 Audit presentation)

Total Governmental Funds	
2015	2014

\$ 6,034,745	\$ 5,270,155
147,150	56,372
5,193,301	5,124,058
152,575	169,428
111,290	137,241
578,015	449,263
1,574,966	1,582,810
3,105,685	2,360,903
<u>16,897,727</u>	<u>15,150,230</u>
1,649,364	1,429,932
5,172,449	5,254,540
2,866,970	2,956,391
117,522	135,567
2,021,556	1,984,220
1,092,351	938,191
947,376	932,629
361,880	438,781
6,329,797	2,534,743
<u>20,559,265</u>	<u>16,604,994</u>
<u>(3,661,538)</u>	<u>(1,454,764)</u>
42,623	11,318
372,669	68
921,210	759,189
<u>(572,712)</u>	<u>(404,453)</u>
<u>763,790</u>	<u>366,122</u>
(2,897,748)	(1,088,642)
<u>3,721,168</u>	<u>4,809,810</u>
<u>\$ 823,420</u>	<u>\$ 3,721,168</u>

Attachment: Audit - 2015 Financial Report (1667 : 2015 Audit presentation)

CITY OF MERRILL, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended December 31, 2015
(With summarized comparative information for the year ended December 31, 2014)

Reconciliation to the Statement of Activities

	2015	2014
Net Change in Fund Balances as shown on previous page	\$ (2,897,748)	\$ (1,088,642)
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	\$ 6,511,505	
Depreciation expense reported in the statement of activities	<u>(1,120,254)</u>	
Amount by which capital expenditures are greater than depreciation in the current period	5,391,251	993,387
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	(243,253)	(88,822)
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 by:		
	(76,516)	(69,927)
Change in the net pension asset and related deferred inflows and outflows of as a result of employer contributions, changes in assumptions and proportionate and the difference between expected and actual experience of the pension plan		
	50,650	-
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.		
	15,661	1,769
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:		
	(23,297)	(32,308)
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:		
	947,373	932,629
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.		
	3,860	3,862
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>6,195</u>	<u>3,964</u>
Change in Net Position of Governmental Activities as Reported in the Statement of Activities (see pages 5-6)	<u>\$ 3,174,176</u>	<u>\$ 655,912</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, 2015

(With summarized comparative information for the year ended December 31, 2014)

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)	2014 Actual Amounts
	Original	Final			
Revenues					
Taxes	\$ 4,133,906	\$ 4,188,408	\$ 4,186,469	\$ (1,939)	\$ 4,006,866
Special assessments	150,267	150,267	128,727	(21,540)	56,372
Intergovernmental	4,974,338	5,180,236	5,157,121	(23,115)	4,900,242
Licenses and permits	170,471	152,976	152,575	(401)	169,428
Fines and forfeits	133,650	147,236	111,290	(35,946)	137,241
Public charges for services	426,550	505,494	578,015	72,521	449,263
Intergovernmental charges for services	1,548,225	1,558,667	1,573,991	15,324	1,581,510
Miscellaneous	192,271	2,682,475	2,694,899	12,424	1,571,619
Total Revenues	11,729,678	14,565,759	14,583,087	17,328	12,872,541
Expenditures					
Current					
General government	1,567,190	1,532,992	1,649,364	(116,372)	1,422,109
Public safety	5,041,691	5,177,649	5,172,449	5,200	5,254,540
Public works	2,964,738	2,868,475	2,844,440	24,035	2,950,361
Health and human services	103,265	119,985	117,522	2,463	198,819
Culture and recreation	1,873,270	1,978,966	1,951,816	27,150	1,874,882
Conservation and development	27,200	174,752	174,752	-	27,324
Capital outlay	2,228,475	5,399,552	5,793,440	(393,888)	1,751,764
Total Expenditures	13,805,829	17,252,371	17,703,783	(451,412)	13,479,799
Excess of Revenues Under Expenditures	(2,076,151)	(2,686,612)	(3,120,696)	(434,084)	(607,258)
Other Financing Sources (Uses)					
Insurance recoveries - tornado	-	-	42,623	42,623	11,318
Sale of capital assets	350,000	372,669	372,669	-	85,018
Transfers in	323,500	323,500	348,498	24,998	354,736
Transfers out	-	-	(1,000)	(1,000)	(330,000)
Total Other Financing Sources (Uses)	673,500	696,169	762,790	66,621	121,072
Net Change in Fund Balance	(1,402,651)	(1,990,443)	(2,357,906)	(367,463)	(486,186)
Fund Balance - January 1	3,602,848	3,602,848	3,602,848	-	4,089,034
Fund Balance - December 31	\$ 2,200,197	\$ 1,612,405	\$ 1,244,942	\$ (367,463)	\$ 3,602,848

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

Attachment: Audit - 2015 Financial Report (1667 : 2015 Audit presentation)

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, 2015
(With summarized comparative information for the year ended December 31, 2014)

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)	2014 Actual Amounts
	Original	Final			
Revenues					
Taxes	\$ 38,744	\$ 38,744	\$ 38,744	\$ -	\$ 38,744
Intergovernmental charges for services	11,206	11,206	975	(10,231)	1,300
Miscellaneous	83,975	83,975	119,543	35,568	81,674
Total Revenues	133,925	133,925	159,262	25,337	121,718
Expenditures					
Conservation and development	151,450	151,450	135,111	16,339	97,619
Net Change in Fund Balance	(17,525)	(17,525)	24,151	41,676	24,099
Fund Balance - January 1	382,174	382,174	382,174	-	358,075
Fund Balance - December 31	\$ 364,649	\$ 364,649	\$ 406,325	\$ 41,676	\$ 382,174

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, 2015

(With summarized comparative information as of December 31, 2014)

	Enterprise Funds		Totals	
	Water	Sewer		
	Utility	Utility	2015	2014
ASSETS				
Cash and investments	\$ 1,307,852	\$ 187,504	\$ 1,495,356	\$ 1,386,344
Receivables				
Accounts	349,678	386,902	736,580	723,021
Other	35,440	71,507	106,947	144,846
Inventories and prepaid items	33,844	818	34,662	33,045
Restricted assets				
Cash and investments	95,792	948,231	1,044,023	903,093
Net pension asset	42,366	32,160	74,526	-
Capital assets, nondepreciable				
Land	35,320	21,243	56,563	56,563
Construction in progress	44,803	30,107	74,910	32,576
Capital assets, depreciable	14,148,714	13,378,181	27,526,895	26,997,821
Less: Accumulated depreciation	(5,371,316)	(6,220,829)	(11,592,145)	(10,920,615)
TOTAL ASSETS	10,722,493	8,835,824	19,558,317	19,356,694
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pension	62,103	42,492	104,595	-
LIABILITIES				
Accounts payable	27,262	35,631	62,893	87,949
Accrued and other current liabilities	21	-	21	25,563
Accrued interest payable	6,844	4,075	10,919	11,885
Long-term obligations				
Due within one year	108,987	38,007	146,994	131,503
Due in more than one year	1,633,084	213,137	1,846,221	1,985,924
TOTAL LIABILITIES	1,776,198	290,850	2,067,048	2,242,824
NET POSITION				
Net investment in capital assets	7,195,205	7,010,478	14,205,683	14,174,307
Restricted for				
Debt service	91,010	-	91,010	88,762
Capital projects	-	948,231	948,231	806,821
Pension benefits	104,469	74,652	179,121	-
Unrestricted	1,617,714	554,105	2,171,819	2,043,980
TOTAL NET POSITION	\$ 9,008,398	\$ 8,587,466	\$ 17,595,864	\$ 17,113,870

Attachment: Audit - 2015 Financial Report (1667 : 2015 Audit presentation)

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

CITY OF MERRILL, WISCONSIN
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2015
(With summarized comparative information for the year ended December 31, 2014)

	Enterprise Funds		Totals	
	Water Utility	Sewer Utility	2015	2014
Operating Revenues				
Charges for services	\$ 1,379,380	\$ 1,448,556	\$ 2,827,936	\$ 2,839,122
Other	109,099	126,246	235,345	268,090
Total Operating Revenues	1,488,479	1,574,802	3,063,281	3,107,212
Operating Expenses				
Operation and maintenance	729,083	932,297	1,661,380	1,621,926
Depreciation	366,574	343,073	709,647	697,671
Total Operating Expenses	1,095,657	1,275,370	2,371,027	2,319,597
Operating Income	392,822	299,432	692,254	787,615
Nonoperating Revenues (Expenses)				
Interest income	1,833	2,249	4,082	5,289
Merchandising and jobbing	43	-	43	14,798
Interest expense	(32,475)	(5,817)	(38,292)	(40,660)
Miscellaneous	-	-	-	22,039
Total Nonoperating Revenues (Expenses)	(30,599)	(3,568)	(34,167)	1,466
Income Before Transfers and Contributions	362,223	295,864	658,087	789,081
Capital contributions	-	-	-	9,004
Transfers out	(348,498)	-	(348,498)	(354,736)
Change in Net Position	13,725	295,864	309,589	443,349
Net Position - January 1, as originally reported	8,895,153	8,218,717	17,113,870	16,670,521
Cumulative effect of change in accounting principle	99,520	72,885	172,405	-
Net Position - January 1, restated	8,994,673	8,291,602	17,286,275	16,670,521
Net Position - December 31	\$ 9,008,398	\$ 8,587,466	\$ 17,595,864	\$ 17,113,870

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

Attachment: Audit - 2015 Financial Report (1667 : 2015 Audit presentation)

CITY OF MERRILL, WISCONSIN

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2015

(With summarized comparative information for the year ended December 31, 2014)

	Enterprise Funds		Totals	
	Water Utility	Sewer Utility	2015	2014
Cash Flows from Operating Activities				
Cash received from user charges	\$ 1,378,005	\$ 1,595,119	\$ 2,973,124	\$ 2,920,265
Cash payments to suppliers and employees	(733,595)	(979,429)	(1,713,024)	(1,592,507)
Public fire protection charge from City	114,540	-	114,540	94,301
Net Cash Provided by Operating Activities	758,950	615,690	1,374,640	1,422,059
Cash Flows from Noncapital Financing Activities				
Transfer - payment in lieu of taxes	(348,498)	-	(348,498)	(354,736)
Cash Flows from Capital and Related Financing Activities				
Acquisition and construction of capital assets	(222,774)	(383,554)	(606,328)	(1,237,347)
Cost of removal on retirement of plant	(3,197)	-	(3,197)	-
Principal paid on long-term debt	(100,528)	(30,971)	(131,499)	(129,055)
Interest paid on long-term debt	(33,141)	(6,117)	(39,258)	(41,576)
Contributed capital collections	-	-	-	9,004
Net Cash Used by Capital and Related Financing Activities	(359,640)	(420,642)	(780,282)	(1,398,974)
Cash Flows from Investing Activities				
Interest and dividends on investments	1,833	2,249	4,082	5,289
Change in Cash and Cash Equivalents	52,645	197,297	249,942	(326,362)
Cash and Cash Equivalents - January 1	1,350,999	938,438	2,289,437	2,615,799
Cash and Cash Equivalents - December 31	\$ 1,403,644	\$ 1,135,735	\$ 2,539,379	\$ 2,289,437
Reconciliation to Statement of Net Position				
Unrestricted	\$ 1,307,852	\$ 187,504	\$ 1,495,356	\$ 1,386,344
Restricted	95,792	948,231	1,044,023	903,093
Total	\$ 1,403,644	\$ 1,135,735	\$ 2,539,379	\$ 2,289,437
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating income	\$ 392,822	\$ 299,432	\$ 692,254	\$ 787,615
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	366,574	343,073	709,647	697,671
Depreciation charged to sewer utility	13,989	(13,989)	-	-
Change in pension asset and related outflows	(4,949)	(1,767)	(6,716)	-
Miscellaneous nonoperating revenue	43	-	43	36,837
Changes in current assets and liabilities				
Receivables				
Accounts receivable	(6,941)	(6,618)	(13,559)	(65,376)
Other	10,964	26,935	37,899	(64,107)
Inventories and prepaid items	(1,967)	350	(1,617)	(1,840)
Accounts payable	(3,475)	(21,581)	(25,056)	32,460
Accrued and other current liabilities	(11,724)	(13,818)	(25,542)	214
Compensated absences	3,614	3,673	7,287	(1,415)
Net Cash Provided by Operating Activities	\$ 758,950	\$ 615,690	\$ 1,374,640	\$ 1,422,059

Attachment: Audit - 2015 Financial Report (1667 : 2015 Audit presentation)

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, 2015

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, 2015

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, 2015

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, 2015

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:

<u>Assets</u>	Governmental Activities	Business-type Activities
	Years	
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 has two items that qualify for reporting in this category in the government-wide statement of net position. The first is the City currently reports the loss from advance refunding in this category. The second is related to the City's proportionate share of the Wisconsin Retirement System pension plan and is deferred and amortized over the expected remaining service lives of the pension plan participants.

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.

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

j. Pensions

For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

k. 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. Positive 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.

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- 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.

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, 2014, 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, 2015.

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE B - STEWARDSHIP AND COMPLIANCE (Continued)

2. Deficit Fund Equity

The following funds had deficit fund balances as of December 31, 2015:

Funds	Deficit Fund Balance
TIF No. 4	\$ 264,838
TIF No. 6	715,831
TIF No. 7	86,833
TIF No. 8	620,112
TIF No. 9	103,893
TIF No. 10	8,491

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

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 \$8,023,546 December 31, 2015 as summarized below:

Petty cash and cash on hand	\$ 7,980
Deposits with financial institutions	7,833,692
Investments	181,874
	<u>\$ 8,023,546</u>

Reconciliation to the basic financial statements:

Government-wide Statement of Net Position	
Cash and investments	\$ 6,979,523
Restricted cash and investments	1,044,023
	<u>\$ 8,023,546</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.

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

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, 2015, \$6,324,302 of the City's deposits with financial institutions were in excess of federal and state depository insurance. The City has collateralized \$5,452,630 of these deposits with collateral held by a financial institution.

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	\$ 18,492	\$ -	\$ -	\$ 18,492	\$ -
Bond Mutual Funds	65,329	-	-	-	65,329
Money Market Mutual Fund	2,261	-	-	-	2,261
Wisconsin Local Government Investment Pool	95,792	-	-	-	95,792
Totals	\$ 181,874	\$ -	\$ -	\$ 18,492	\$ 163,382

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	\$ 18,492	\$ -	\$ -	\$ 10,815	\$ 7,677
Bond Mutual Funds	65,329	65,329	-	-	-
Money Market Mutual Fund	2,261	2,261	-	-	-
Wisconsin Local Government Investment Pool	95,792	95,792	-	-	-
Totals	\$ 181,874	\$ 163,382	\$ -	\$ 10,815	\$ 7,677

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Investments

The City has investments in the Wisconsin local government investment pool of \$95,792 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, 2015, the fair value of the City's share of the LGIP's assets was substantially equal to the carrying value.

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, 2015 totaled \$1,044,023 and consisted of cash and investments held for the following purposes:

Funds	Amount	Purpose
Enterprise Fund - sewer utility		
Plant replacement fund	\$ 948,231	To be used for sewer plant replacement.
Enterprise Fund - water utility		
Debt retirement	<u>95,792</u>	To be used for retirement of revenue bonds.
Total Restricted Assets	<u>\$ 1,044,023</u>	

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

4. Capital Assets

Capital asset activity for the year ended December 31, 2015 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 2,449,911	\$ 10,691	\$ 10,500	\$ 2,450,102
Construction in progress	246,158	3,583,522	246,158	3,583,522
Total capital assets, not being depreciated	2,696,069	3,594,213	256,658	6,033,624
Capital assets, being depreciated:				
Land improvements	3,932,620	547,140	3,473	4,476,287
Buildings and improvements	17,927,138	1,048,543	580,511	18,395,170
Machinery and equipment	7,882,427	1,082,167	399,910	8,564,684
Infrastructure	8,785,901	485,600	-	9,271,501
Subtotals	38,528,086	3,163,450	983,894	40,707,642
Less accumulated depreciation for:				
Land improvements	2,262,089	202,951	2,953	2,462,087
Buildings and improvements	7,740,094	279,177	413,904	7,605,367
Machinery and equipment	4,581,950	476,253	334,284	4,723,919
Infrastructure	1,036,379	161,873	-	1,198,252
Subtotals	15,620,512	1,120,254	751,141	15,989,625
Total capital assets, being depreciated, net	22,907,574	2,043,196	232,753	24,718,017
Governmental activities capital assets, net	<u>\$ 25,603,643</u>	<u>\$ 5,637,409</u>	<u>\$ 489,411</u>	30,751,641
Less related long-term debt outstanding				9,714,280
Add deferred charge on refunding				<u>(78,923)</u>
Net investment in capital assets				<u>\$ 21,116,284</u>

Attachment: Audit - 2015 Financial Report (1667 : 2015 Audit presentation)

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

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	32,576	42,334	-	74,910
Total capital assets, not being depreciated	<u>89,139</u>	<u>42,334</u>	<u>-</u>	<u>131,473</u>
Capital assets, being depreciated:				
Utility plant in service -				
Water utility	13,988,738	194,896	34,920	14,148,714
Sewer utility	13,009,083	369,098	-	13,378,181
Subtotals	<u>26,997,821</u>	<u>563,994</u>	<u>34,920</u>	<u>27,526,895</u>
Less accumulated depreciation for:				
Utility plant in service -				
Water utility	5,028,870	380,563	38,117	5,371,316
Sewer utility	5,891,745	329,084	-	6,220,829
Subtotals	<u>10,920,615</u>	<u>709,647</u>	<u>38,117</u>	<u>11,592,145</u>
Total capital assets, being depreciated, net	<u>16,077,206</u>	<u>(145,653)</u>	<u>(3,197)</u>	<u>15,934,750</u>
Business-type activities capital assets, net	<u>\$ 16,166,345</u>	<u>\$ (103,319)</u>	<u>\$ (3,197)</u>	<u>16,066,223</u>
Less related long-term debt outstanding				<u>1,860,540</u>
Net investment in capital assets				<u>\$ 14,205,683</u>
Depreciation expense was charged to functions of the City as follows:				
Governmental activities				
General government				\$ 73,337
Public safety				226,577
Public works				634,524
Culture and recreation				185,816
Total depreciation expense - governmental activities				<u>\$ 1,120,254</u>
Business-type activities				
Water utility				\$ 366,574
Sewer utility				343,073
Total depreciation expense - business-type activities				<u>\$ 709,647</u>

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

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, 2015 are detailed below:

	Interfund Receivables	Interfund Payables
Temporary Cash Advances to Finance Operating Cash		
Deficits of Other Funds		
General Fund	\$ 1,822,850	\$ -
Capital Projects Funds		
TIF No. 4	-	264,838
TIF No. 6	-	731,786
TIF No. 7	-	85,828
TIF No. 8	-	628,014
TIF No. 9	-	103,893
TIF No. 10	-	8,491
Totals	<u>\$ 1,822,850</u>	<u>\$ 1,822,850</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.

Interfund transfers for the year ended December 31, 2015 were as follows:

	Transfer to:					Total
	General	Debt Service	TIF No. 6	TIF No. 7	TIF No. 8	
Transfers from:						
General Fund	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
Capital Projects Funds						
TIF No. 3	-	14,445	250,000	50,000	200,000	514,445
TIF No. 4	-	33,140	-	-	-	33,140
TIF No. 5	-	2,673	-	-	-	2,673
TIF No. 6	-	21,454	-	-	-	21,454
Enterprise Funds						
Water Utility	348,498	-	-	-	-	348,498
Totals	<u>\$ 348,498</u>	<u>\$ 72,712</u>	<u>\$ 250,000</u>	<u>\$ 50,000</u>	<u>\$ 200,000</u>	<u>\$ 921,210</u>

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.

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

6. Long-term Obligations

The following is a summary of changes in long-term obligations of the City for the year ended December 31, 2015:

	Outstanding 1/1/15	Issued	Retired	Outstanding 12/31/15	Due Within One Year
Governmental activities:					
General Obligation Debt					
Bonds	\$ 9,824,902	\$ -	\$ 819,928	\$ 9,004,974	\$ 836,736
Notes	836,751	-	127,445	709,306	127,954
Total General Obligation Debt	10,661,653	-	947,373	9,714,280	964,690
Post-employment health benefits payable					
	9,244	-	9,244	-	-
Compensated absences	835,063	289,462	203,701	920,824	230,000
Premium received on debt	197,614	-	19,913	177,701	19,913
Governmental activities long-term obligations	<u>\$ 11,703,574</u>	<u>\$ 289,462</u>	<u>\$ 1,180,231</u>	<u>\$ 10,812,805</u>	<u>\$ 1,214,603</u>
Business-type activities:					
General Obligation Debt					
Bonds	\$ 122,525	\$ -	\$ 14,067	\$ 108,458	\$ 14,264
Notes	265,052	-	42,002	223,050	42,847
Total General Obligation Debt	387,577	-	56,069	331,508	57,111
Revenue bonds	1,604,462	-	75,430	1,529,032	76,883
Compensated absences	125,388	14,038	6,751	132,675	13,000
Business-type activities long-term obligations	<u>\$ 2,117,427</u>	<u>\$ 14,038</u>	<u>\$ 138,250</u>	<u>\$ 1,993,215</u>	<u>\$ 146,994</u>

Total interest paid during the year on long-term debt totaled \$414,169.

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

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; \$70,000 to \$80,000 due annually through 2020; interest 3.2% to 4.4%	\$ 380,000
\$1,600,000 issued 12/28/06, \$75,000 to \$125,000 due annually through 2026; interest 3.7% to 4.3%	990,000
\$885,000 issued 1/3/08, \$50,000 to \$60,000 due annually through 2027; interest 3.6% to 4.4%	710,000
\$632,275 issued 12/21/10, \$27,000 to \$43,275 due annually through 2030; interest 5.0%	532,282
\$430,150 issued 12/21/10, \$47,000 to \$52,150 due annually through 2020; interest 3.75%	251,150
\$4,290,000 issued 9/4/13, \$170,000 to \$290,000 due annually through 2033; interest 2.25% to 4.20%	3,955,000
\$2,765,000 issued 9/4/13, \$125,000 to \$400,000 due annually through 2023; interest 2.25% to 3.00%	<u>2,295,000</u>
Total Bonds	<u>9,113,432</u>

Notes

\$425,000 issued 1/15/04; \$20,888 to \$31,451 due annually through 2023; interest 5.25%	211,762
\$275,000 issued 8/25/05; \$13,676 to \$22,275 due annually through 2025; interest 5.0%	180,557
\$730,000 issued 1/5/05; \$51,221 to \$56,594 due annually through 2020; interest 2.0%	272,008
\$200,000 issued 12/28/06; \$16,000 due in 2016; interest 5.0%	16,000
\$106,500 issued 2/10/09; \$12,336 to \$14,077 due annually through 2018; interest 4.5%	40,436
\$110,000 issued 11/10/09; \$12,325 to \$14,697 due annually through 2019; interest 4.5%	55,093
\$299,500 issued 1/8/10; \$38,000 to \$44,000 due annually through 2019; interest 4.5%	<u>156,500</u>
Total Notes	<u>932,356</u>

Total Outstanding General Obligation Debt	<u>\$ 10,045,788</u>
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CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Annual principal and interest maturities of the outstanding general obligation debt of \$10,045,788 as of December 31, 2015 are detailed below:

Year Ended December 31	Governmental Activities		Business-type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
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	60,525	4,129	1,048,425	256,275
2020	948,669	220,337	61,462	2,637	1,010,131	222,974
2021-2025	2,416,980	753,209	25,000	5,310	2,441,980	758,519
2026-2030	1,601,275	358,160	10,000	430	1,611,275	358,590
2031-2033	825,021	57,100	-	-	825,021	57,100
	<u>\$ 9,714,280</u>	<u>\$ 2,583,984</u>	<u>\$ 331,508</u>	<u>\$ 33,536</u>	<u>\$10,045,788</u>	<u>\$ 2,617,520</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 \$96,253 at December 31, 2015.

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2015 was \$8,530,457 as follows:

Equalized valuation of the City	371,510,700.00
Statutory limitation percentage	(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	<u>18,575,535</u>
Total outstanding general obligation debt applicable to debt limitation	\$ 10,045,788
Less: Amounts available for financing general obligation debt	
Debt service fund	<u>710</u>
Total outstanding general obligation debt applicable to debt limitation	10,045,078
Legal Margin for New Debt	<u><u>\$ 8,530,457</u></u>

Revenue Bonds

Revenue bond debt service requirements are financed from operations of the water utility enterprise fund. Revenue bonds outstanding on December 31, 2015 totaled \$1,529,032 and were comprised of the following issue:

Water Utility

\$1,961,565 authorized 9/26/12; \$1,745,386 issued; \$76,883 to \$96,133 due annually through 2032; interest 1.93%	<u><u>\$ 1,529,032</u></u>
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CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Annual principal and interest maturities of the above outstanding water utility enterprise fund revenue bonds of \$1,529,032 on December 31, 2015 are shown below:

Year Ended December 31	Business-type Activities		
	Principal	Interest	Total
2016	\$ 76,883	\$ 30,160	\$ 107,043
2017	78,362	28,694	107,056
2018	79,871	27,200	107,071
2019	81,409	25,677	107,086
2020	82,976	24,124	107,100
2021-2025	439,463	96,270	535,733
2026-2030	483,421	52,727	536,148
2031-2032	206,647	7,937	214,584
	<u>\$ 1,529,032</u>	<u>\$ 292,789</u>	<u>\$ 1,821,821</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 \$1,821,821. Principal and interest paid for the current year and total customer net revenues were \$106,846 and \$759,396, respectively.

7. Pension Plan

a. Plan Description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. 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.

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.

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

b. Post-Retirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2005	2.6%	7%
2006	0.8%	3%
2007	3.0%	10%
2008	6.6%	0%
2009	(2.1)%	(42)%
2010	(1.3)%	22%
2011	(1.2)%	11%
2012	(7.0)%	(7)%
2013	(9.6)%	9%
2014	4.7%	25%

c. Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, and Executives and Elected Officials. Required contributions for protective employees 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.

During the reporting period, the WRS recognized \$590,770 in contributions from the City.

Contribution rates as of December 31, 2015 are:

Employee Category	Employee	Employer
General	6.8%	6.8%
Executives & Elected Officials	7.7%	7.7%
Protective with Social Security	6.8%	9.5%
Protective without Social Security	6.8%	13.1%

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

d. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources Related to Pensions

At December 31, 2015, the City reported an asset of \$1,460,592 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2014, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2013 rolled forward to December 31, 2014. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension asset was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2014, the City's proportion was 0.05946372%, which was a decrease of 0.00041169% from its proportion measured as of December 31, 2013.

For the year ended December 31, 2015, the City recognized pension expense of \$577,993.

At December 31, 2015, the City reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 211,740
Net differences between projected and actual earnings on pension plan investments	707,290
Changes in proportion and differences between employer contributions and proportionate share of contributions	21,171
Employer contributions subsequent to the measurement date	607,930
Total	\$ 1,548,131

\$607,930 reported as deferred outflows related to pension resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31	Deferred Outflow of Resources
2015	\$ 214,354
2016	214,354
2017	214,354
2018	214,354
2019	82,785
Total	\$ 940,201

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

e. Actuarial Assumption

The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2013
Measurement Date of Net Pension Asset:	December 31, 2014
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.8%
Mortality:	Wisconsin 2012 Mortality Table
Post-retirement Adjustments*	2.1%

* *No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2012 using experience from 2009 – 2011. The total pension liability for December 31, 2014 is based upon a roll-forward of the liability calculated from the December 31, 2013 actuarial valuation.

Long-term expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Long-Term Real Rate of Return	Target Allocation
US Equities	5.3%	21%
International Equities	5.7%	23%
Fixed Income	1.7%	36%
Inflation Sensitive Assets	2.3%	20%
Real Estate	4.2%	7%
Private Equity/Debt	6.9%	7%
Multi-Asset	3.9%	6%
Cash	0.9%	-20%

CITY OF MERRILL, WISCONSIN
 Notes to Basic Financial Statements
 December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Single Discount rate. A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long term bond rate of 3.56%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's proportionate share of the net pension asset to changes in the discount rate. The following presents the City's proportionate share of the net pension asset calculated using the discount rate of 7.20 percent, as well as what the City's proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease to Discount Rate (6.2%)	Current Discount Rate (7.2%)	1% Increase to Discount Rate (8.2%)
City's proportionate share of the net pension asset (liability)	\$ (4,120,581)	\$ 1,460,592	\$ 5,868,376

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://legis.wisconsin.gov/lab/> and reference report number 15-11.

NOTE D - OTHER INFORMATION

1. 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.

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.

CITY OF MERRILL, WISCONSIN
 Notes to Basic Financial Statements
 December 31, 2015

NOTE D - OTHER INFORMATION (Continued)

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.

The City established TID No. 10 on September 22, 2015 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	TID No. 10
Net Unreimbursed Project Costs	\$ 2,444,583	\$ 78,721	\$ 564,838	\$ 18,354	\$ 963,340	\$ 86,833	\$ 620,113	\$ 103,893	\$ 8,491

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
TID No. 10	2042

2. 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.

3. 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 2015 and 2016 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 2015 budget was 3.03%. The actual limit for the City for the 2016 budget was .83%. 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.

Attachment: Audit - 2015 Financial Report (1667 : 2015 Audit presentation)

CITY OF MERRILL, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE D - OTHER INFORMATION (Continued)

4. 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.

5. Cumulative Effect of Change in Accounting Principles

The City has adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*, which revised and established new financial reporting requirements for governments that provide their employees with pension benefits. The new standards recognize pension costs as employment services are provided, rather than when the pensions are funded. The cumulative effect of this change is summarized below:

	Governmental Activities	Business-type Activities			Total
		Water Utility	Sewer Utility	Total	
Net Pension Asset	\$ 2,225,256	\$ 78,469	\$ 56,862	\$ 135,331	\$ 2,360,587
Deferred Outflows of Resources	553,696	21,051	16,023	37,074	590,770
Total Cumulative Effect of Change in Accounting Principle	\$ 2,778,952	\$ 99,520	\$ 72,885	\$ 172,405	\$ 2,951,357

6. Upcoming Accounting Pronouncements

In February 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 72, *Fair Value Measurement and Application*. Statement No. 72 requires measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and acceptable valuation techniques. This Statement also requires disclosures about the impact of fair value measurements on a government's financial position. GASB Statement No. 72 is required to be adopted for years beginning after June 15, 2015. The City is currently evaluating the impact this standard will have on the financial statements when adopted.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF MERRILL, WISCONSIN
Schedule of Proportionate Share of the Net Pension Asset
Wisconsin Retirement System
Last 10 Fiscal Years*

	2015
Proportion of the net pension asset	0.05946372%
Proportionate share of the net pension asset	\$1,460,592
Covered-employee payroll	\$6,308,015
Plan fiduciary net position as a percentage of the total pension asset	102.74%

* The amounts presented for each fiscal year were determined as of the calendar year-end of the prior year.

See Notes to Required Supplementary Information.

CITY OF MERRILL, WISCONSIN
Schedule of Contributions
Wisconsin Retirement System
Last 10 Fiscal Years*

	2015
Contractually required contributions	\$590,770
Contributions in relation to the contractually required contributions	\$590,770
Contribution deficiency (excess)	\$ -
Covered-employee payroll	\$6,308,015
Contributions as a percentage of covered-employee payroll	9.37%

* The amounts presented for each fiscal year were determined as of the calendar year-end of the prior year.

See Notes to Required Supplementary Information.

CITY OF MERRILL, WISCONSIN
Notes to Required Supplementary Information
December 31, 2015

NOTE A - GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NOS. 68 AND 71

The City implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68* for the fiscal year ended December 31, 2015. Information for prior years is not available.

NOTE B - WISCONSIN RETIREMENT SYSTEM

There were no changes of benefit terms or assumptions for any participating employer in WRS.

SUPPLEMENTARY INFORMATION

CITY OF MERRILL, WISCONSIN
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2015

(With summarized comparative information as of December 31, 2014)

	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	TIF No. 10	2015	2014
ASSETS												
Cash and investments	\$ 483,340	\$ 187,779	\$ 22,210	\$ -	\$ 13,914	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 707,243	\$ 1,152,7
Receivables												
Taxes	-	-	604,516	25,925	15,408	-	-	-	-	-	645,849	587,2
Accounts	-	-	-	-	-	18,423	-	-	47,500	-	65,923	
Advance to other funds	-	269,450	-	-	-	-	-	-	-	-	269,450	269,4
Due from other governments	-	-	-	-	-	-	-	71,250	-	-	71,250	202,7
TOTAL ASSETS	\$ 483,340	\$ 457,229	\$ 626,726	\$ 25,925	\$ 29,322	\$ 18,423	\$ -	\$ 71,250	\$ 47,500	\$ -	\$ 1,759,715	\$ 2,212,1
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)												
Liabilities												
Accounts payable	\$ -	\$ 4,322	\$ 930	\$ -	\$ -	\$ 2,468	\$ 1,005	\$ 13,348	\$ 47,500	\$ -	\$ 69,573	\$ 8,7
Deposits	-	-	-	-	-	-	-	50,000	-	-	50,000	90,0
Due to other funds	-	-	-	264,838	-	731,786	85,828	628,014	103,893	8,491	1,822,850	1,791,1
Total Liabilities	-	4,322	930	264,838	-	734,254	86,833	691,362	151,393	8,491	1,942,423	1,889,8
Deferred Inflows of Resources												
Property taxes	-	-	604,516	25,925	15,408	-	-	-	-	-	645,849	587,2
Fund Balances (Deficits)												
Restricted for												
Library endowment	483,340	-	-	-	-	-	-	-	-	-	483,340	504,0
TID project plan	-	-	21,280	-	13,914	-	-	-	-	-	35,194	399,9
Landfill monitoring	-	452,907	-	-	-	-	-	-	-	-	452,907	475,4
Unassigned, reported in												
Capital projects funds	-	-	-	(264,838)	-	(715,831)	(86,833)	(620,112)	(103,893)	(8,491)	(1,799,998)	(1,644,4
Total Fund Balances (Deficits)	483,340	452,907	21,280	(264,838)	13,914	(715,831)	(86,833)	(620,112)	(103,893)	(8,491)	(828,557)	(265,0
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	\$ 483,340	\$ 457,229	\$ 626,726	\$ 25,925	\$ 29,322	\$ 18,423	\$ -	\$ 71,250	\$ 47,500	\$ -	\$ 1,759,715	\$ 2,212,1

Attachment: Audit - 2015 Financial Report (1667 : 2015 Audit presentation)

CITY OF MERRILL, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015
(With summarized comparative information for the year ended December 31, 2014)

Attachment: Audit - 2015 Financial Report (1667 : 2015 Audit presentation)

	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	TIF No. 10	2015	2014
Revenues												
Taxes	\$ -	\$ -	\$ 525,218	\$ 49,087	\$ 12,993	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 587,298	\$ 302,9
Special assessments	-	-	-	-	-	18,423	-	-	-	-	18,423	-
Intergovernmental	-	-	2,590	7,133	338	4,224	1,763	2,419	3,861	-	22,328	208,7
Miscellaneous	49,064	-	160	941	-	100	-	157,263	83,715	-	291,243	621,0
Total Revenues	49,064	-	527,968	57,161	13,331	22,747	1,763	159,682	87,576	-	919,292	1,132,6
Expenditures												
Current												
Public works	-	22,530	-	-	-	-	-	-	-	-	22,530	17,0
Culture and recreation	69,740	-	-	-	-	-	-	-	-	-	69,740	72,5
Conservation and development	-	-	367,307	2,910	2,912	110,961	68,848	143,331	86,219	-	782,488	820,8
Capital outlay	-	-	18,733	53,621	-	183,085	13,200	213,754	45,473	8,491	536,357	745,6
Total Expenditures	69,740	22,530	386,040	56,531	2,912	294,046	82,048	357,085	131,692	8,491	1,411,115	1,656,1
Excess of Revenues Over (Under) Expenditures	(20,676)	(22,530)	141,928	630	10,419	(271,299)	(80,285)	(197,403)	(44,116)	(8,491)	(491,823)	(523,4
Other Financing Sources (Uses)												
Transfers in	-	-	-	-	-	250,000	50,000	200,000	-	-	500,000	-
Transfers out	-	-	(514,445)	(33,140)	(2,673)	(21,454)	-	-	-	-	(571,712)	(74,4
Total Other Financing Sources (Uses)	-	-	(514,445)	(33,140)	(2,673)	228,546	50,000	200,000	-	-	(71,712)	(74,4
Net Change in Fund Balances	(20,676)	(22,530)	(372,517)	(32,510)	7,746	(42,753)	(30,285)	2,597	(44,116)	(8,491)	(563,535)	(597,9
Fund Balances (Deficit) - January 1	504,016	475,437	393,797	(232,328)	6,168	(673,078)	(56,548)	(622,709)	(59,777)	-	(265,022)	332,9
Fund Balances (Deficit) - December 31	\$ 483,340	\$ 452,907	\$ 21,280	\$ (264,838)	\$ 13,914	\$ (715,831)	\$ (86,833)	\$ (620,112)	\$ (103,893)	\$ (8,491)	\$ (828,557)	\$ (265,0

**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, 2015, 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 18, 2016.

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 item 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 18, 2016

CITY OF MERRILL, WISCONSIN
Schedule of Findings and Responses
For the Year Ended December 31, 2015

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, 2015.

MANAGEMENT COMMUNICATIONS
CITY OF MERRILL, WISCONSIN
DECEMBER 31, 2015

CITY OF MERRILL, WISCONSIN
December 31, 2015

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Attachment: Audit - 2015 Management Letter (1667 : 2015 Audit presentation)



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, 2015. The City's financial statements, including our report thereon dated May 18, 2016, 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, 2015, 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 45 – 46 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 47 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. The significant accounting policies used by the City are described in Note A to the financial statements. As described in Note D.5 to the financial statements, the City changed accounting policies related to pension accounting by adopting Statement of Governmental Accounting Standards Board (GASB) No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*, in 2015. 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.

Net Pension Asset and related Deferred Outflows of Resources

- Management's estimate of the net pension asset and related deferred outflows of resources is based on information received from the Wisconsin Retirement System. We evaluated the key factors and assumptions used to develop the net pension asset and related deferred outflows of resources in determining that they are 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 2016. 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. Management has corrected all such misstatements. Copies of the audit adjustments are available from management. The following material misstatement was detected as a result of audit procedures were corrected by management:

- GASB Statement No. 68 implemented, increasing net pension asset by \$1,460,592, deferred outflows by \$1,548,131 and a cumulative adjustment of \$2,951,357.

The information to record this adjustment was provided by the Wisconsin Retirement System.

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 18, 2016. 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 applied certain limited procedures to the schedules relating to pensions, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information, which accompanies the financial statements but is not RSI. 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 18, 2016

SUMMARY FINANCIAL INFORMATION

1. City Governmental Fund Balances

Presented below is a summary of the various City governmental fund balances on December 31, 2015, including a comparison to the prior year. This information is provided for assisting management in assessing financial results for 2015 and for indicating financial resources available at the start of the 2016 budget year.

	12/31/15	12/31/14
General Fund		
Nonspendable		
Inventories and prepaid items	\$ 139,826	\$ 142,527
Restricted		
Capital improvements	-	208,346
Committed for		
Nonlapsing reserves	1,097,308	2,283,880
Unassigned	7,808	968,095
Total Fund Balance	<u>1,244,942</u>	<u>3,602,848</u>
Special Revenue Funds		
Community development block grant		
Restricted for community development	406,325	382,174
Library		
Restricted for library endowment	483,340	504,016
Remedial action		
Restricted for landfill monitoring	452,907	475,437
Total Special Revenue Funds	<u>1,342,572</u>	<u>1,361,627</u>
Debt Service Fund		
Restricted for debt service	710	1,168
Capital Projects Funds		
Restricted for TID project plan		
TIF No. 3	21,280	393,797
TIF No. 5	13,914	6,168
Unassigned		
TIF No. 4	(264,838)	(232,328)
TIF No. 6	(715,831)	(673,078)
TIF No. 7	(86,833)	(56,548)
TIF No. 8	(620,112)	(622,709)
TIF No. 9	(103,893)	(59,777)
TIF No. 10	(8,491)	-
Total Capital Projects Funds	<u>(1,764,804)</u>	<u>(1,244,475)</u>
Total Governmental Fund Balances	<u>\$ 823,420</u>	<u>\$ 3,721,168</u>

General Fund

Overall general fund decreased by \$2,357,906 with unassigned fund balance of \$7,808. The general fund, as reported, incorporates both operating and capital components, as summarized below:

	12/31/15	12/31/14
General Fund		
General operations	\$ 4,951,803	\$ 4,848,476
Nonlapsing reserve	942,419	2,128,996
School resource officer	(20,237)	(17,385)
County fairgrounds	3,347	-
Capital improvements	(4,632,390)	(3,357,239)
	<u>\$ 1,244,942</u>	<u>\$ 3,602,848</u>
Total		

The decrease occurred because the City constructed the Aquatic Center, spending donations received in 2014 during 2015. The capital improvements represent capital outlay items which will be reimbursed from a 2016 bond issue, restoring portions of the general fund at that time.

We recommend the City evaluate whether to separately report its capital portion of its budget in a separate fund to minimize the timing impact on funding capital improvements to when the improvements are spent.

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.

Attachment: Audit - 2015 Management Letter (1667 : 2015 Audit presentation)

2. Water Utility Operating Results

A comparative summary of the water utility's operating results for the years ending December 31, 2015 and 2014 follows:

	2015	2014
Operating Revenues		
Charges for services	\$ 1,379,380	\$ 1,378,740
Other	109,099	103,572
Total Operating Revenues	1,488,479	1,482,312
Operating Expenses		
Operation and maintenance	729,083	822,853
Depreciation	366,574	368,832
Total Operating Expenses	1,095,657	1,191,685
Operating Income	392,822	290,627
Nonoperating Revenues (Expenses)		
Interest income	1,833	2,634
Merchandising and jobbing	43	14,798
Interest and fiscal charges	(32,475)	(34,269)
Total Nonoperating Revenues (Expenses)	(30,599)	(16,837)
Income before transfers and contributions	362,223	273,790
Capital contributions	-	9,004
Transfers out - payment in lieu of taxes	(348,498)	(354,736)
Change in Net Position	\$ 13,725	\$ (71,942)

The City's water utility reported an operating income of \$392,822 compared to \$290,627 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) determines rates charged to customers of the water utility by calculating a rate of return on the water utility's average net rate base. Presented below is the calculation of the rates of return for 2015 and 2014 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.

	2015	2014
Rate of Return	1.27%	-0.17%

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, 2015 of \$1,403,644, compared to a balance of \$1,350,999 at December 31, 2014. The water utility generated cash flows from operations of \$758,950 in 2015 compared to \$635,740 in 2014 and net cash inflow from all activities of \$52,645 in 2015 compared to cash expended from all activities of \$235,249 in 2014. A simplified rate increase request of 3.0% was submitted to the Wisconsin Public Service Commission on May 16, 2016 with effective date of July 1, 2016 that will increase the rate of return and the ability of the utility to maintain and replace capital plant as needed.

3. Sewer Utility Operating Results

A comparative summary of the sewer utility's operating results for the years ending December 31, 2015 and 2014 follows:

	2015	2014
Operating Revenues		
Charges for services	\$ 1,448,556	\$ 1,460,382
Other	126,246	164,518
Total Operating Revenues	<u>1,574,802</u>	<u>1,624,900</u>
Operating Expenses		
Operation and maintenance	932,297	799,073
Depreciation	343,073	328,839
Total Operating Expenses	<u>1,275,370</u>	<u>1,127,912</u>
Operating Income	<u>299,432</u>	<u>496,988</u>
Nonoperating Revenues (Expenses)		
Interest income	2,249	2,655
Interest expense	(5,817)	(6,391)
Other income	-	22,039
Total Nonoperating Revenues (Expenses)	<u>(3,568)</u>	<u>18,303</u>
Change in Net Position	<u>\$ 295,864</u>	<u>\$ 515,291</u>

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, 2015, the cash generated by operating activities totaled \$615,690 compared to \$786,319 for 2014. As of December 31, 2015, the sewer utility had cash from operations of \$187,504, an increase of \$55,887 from the prior year, and restricted cash and investment balance of \$948,231. As of December 31, 2015, the future debt services are as follows:

Year Ended December 31	General Obligation	Interest	Total
2016	\$ 31,507	\$ 5,951	\$ 37,458
2017	32,048	5,059	37,107
2018	32,595	4,155	36,750
2019	33,343	3,234	36,577
2020	33,731	2,290	36,021
2021-2025	25,000	5,310	30,310
2026	10,000	430	10,430
	<u>\$ 198,224</u>	<u>\$ 26,429</u>	<u>\$ 224,653</u>

NEW ACCOUNTING STANDARD

New Accounting Standards

Fair Value Measurement and Application

In February 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 72, *Fair Value Measurement and Application*, which addresses accounting and financial reporting issues related to fair value measurement, primarily for investments. GASB Statement No. 72 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. It also provides guidance on how fair value should be measured, what assets and liabilities should be measured at fair value, and what information about fair value should be disclosed in the notes to the financial statements.

This Statement requires a government to use valuation techniques that are appropriate under the circumstances and for which sufficient data are available to measure fair value. The techniques should be consistent with one or more of the following approaches: the market approach, the cost approach, or the income approach. It establishes a hierarchy of inputs to valuation techniques used to measure fair value. That fair value hierarchy has three levels of inputs based on the objectivity and reliability of the information. Level 1 inputs are quoted prices in active markets for identical assets or liabilities. Level 2 inputs are observable inputs for similar assets or liabilities. Finally, Level 3 inputs are unobservable inputs. GASB Statement No. 72 requires additional footnote disclosures about fair value measurement, the level of fair value hierarchy and valuation techniques used.

The new standard is effective for years beginning after June 15, 2015, although early application is encouraged. We recommend that the City review the new standard, determine its investments that are subject to fair value measurement and value those investments according to the valuation techniques and inputs outlined in the Statement. We are able to assist you in implementing this standard.

This comment is for informational purposes.

APPENDIX



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

May 18, 2016

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, 2015, 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 18, 2016, 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 11, 2015, 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 18, 2016
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- 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. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 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.
- 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,

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 May 18, 2016
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- 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. Except as made known to you, 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 have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
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.

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May 18, 2016
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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, and 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. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
37. Provisions for uncollectible receivables have been properly identified and recorded.
38. 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.
39. Revenues are appropriately classified in the statement of activities within program revenues or general revenues.
40. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
41. Deposits and investment securities and derivative transactions are properly classified as to risk and are properly disclosed.

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 May 18, 2016
 PageS

42. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
43. Joint ventures, jointly governed organizations, and other related organizations have been properly disclosed in the financial statements.
44. 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.
45. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
46. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
47. 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.
48. We agree with the findings of specialists in evaluating pension benefits and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
49. 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.
50. 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.
51. 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.

Schenck SC
 May 18, 2016
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52. 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.
53. Capital assets have been evaluated for impairment as a result of significant and unexpected decline in service utility. Impairment loss and insurance recoveries have been properly recorded.
54. We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.
55. We have not completed the process of evaluating the impact that will result from adopting Governmental Accounting Standards Board (GASB) Statements No. 72, *Fair Value Measurement and Application*, No. 74, *Financial Reporting for Post-employment Benefit Plans other than Pension Plans*, No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions* and No. 77, *Tax Abatement Disclosures*, as discussed in Note D.6. The City is therefore unable to disclose the impact that adopting these GASB Statements will have on its financial position and the results of its operations when the Statements are adopted.
56. 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 findings and questioned costs.

Signed:


 David Johnson
 City Administrator

Signed:


 Katherine Unertl
 Finance Director

**CITY OF MERRILL, WISCONSIN
ANNUAL FINANCIAL REPORT
DECEMBER 31, 2015**

Attachment: Audit - 2015 Management Letter (1667 : 2015 Audit presentation)

Tourism End of Season Report May 1, 2015-April 30, 2016

During this period there were several changes that occurred. First, the room tax was raised from 4% to 6% and approved by the Tourism Commission and the City Council effective October 1, 2015. The breakdown of the new room tax has been divided as: 70% (4.13% this is a change) to the Tourism Commission which has an administrative agreement between the City of Merrill and the Merrill Area Chamber of Commerce; .5% (no change) is allocated to the Merrill Area Recreation Complex (MARC) promotion; 1.27% (this is a change) allocated to the Merrill Festival Grounds; and .1% (no change) is retained by the hotels. Second, a new contract was made between the City of Merrill and Merrill Area Chamber of Commerce due to the room tax changes and changes in the grant cycle and reporting. Third, the Tourism Commission changed the grant cycles and reporting cycle to a calendar year beginning January 1, 2017. This will allow for the tourism to catch up on their bills and hopefully have a small amount saved.

Due to the change to a calendar year there will be no further grants made from the end of the current cycle which ended April 30 to December 31, 2015. The new grant cycle will begin January 1, 2017 thru December 31, 2017. Grants for 2017 will be due in July 2016 with the commission making decision in August and grant announcements in September. A new report to the council will be available in September after the 2017 grants and budget is approved.

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, 2016 we received \$45,231.85 and have expended \$33,341.75. We still have \$11,890.10 in bills for this season that will need to be paid by the end of the year. This includes two grants that have not been paid yet because they occurred at the end of the cycle. The commission had budgeted \$48,130.00 for the 2015-2016 season and bills will be totaling approximately \$45,231.85. We will not make budget and will make up the difference during this break in the cycle during the remainder of 2016.

The new budget set for May 1 thru December 31, 2016 is for \$17,862.00 and was approved by the Tourism Commission on April 29. This will allow us to pay our contracted marketing bills, ½ year administration and catch up on the previous billing.

Once again we have been very aggressive with marketing. We increased the number of guides and magazines that we advertise in for 2015-16. 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 (Chicago land), Fall Ride Guide, Motor cycle Map, Antigo Activity Guides, Harley Motorcycle Map, the Art Guide Map and Travel Wisconsin. We also advertised in a number of regional shoppers. We received great placement, opening our regional sections in both the 2016 Snowmobile & ATV Guides and the Biking Guide. We also aired another episode on Discover Wisconsin in February about the Wisconsin River.

As an example of the power of our advertising Merrill was named the 2nd Most Favorable Community along Wisconsin Rivers by Discover Wisconsin and Travel Wisconsin. We also received 4,989 direct inquires from American Road Magazine from the fall issue and 4,475 direct inquiries from the summer issue. The Chamber's web/calendar/events from May thru April received 28,956 direct inquires. Our Northwoods of Wisconsin website received 600+ inquires and our ITBEC site received 255 inquires.

We mailed out visitor guides/information to 7,682 individuals during the 2015-16 seasons. Our information foyer is open 24/7 and we restocked it with 4,562 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 slowly phased out the 800 number mid-ways through the season as the amount of users was declining.

Grantees for the 2015-16 seasons included: Ladies Lifestyle Expo, Labor Day Car Show, Lincoln Lager Barleyfest, Lincoln County Fair, Concertina Festival, Merrill Airport Day, Wisconsin Pro Rodeo, Dog Sled Races, Gleason Heritage Days, Variety Show & Love Me Tender, Gazebo Nights and Pork in the Park Ribfest. The total amount allocated for grants during the 2015-16 seasons was \$13,330.00.

The Department of Tourism released the followed numbers for tourism impact in Lincoln County for 2015:

- **Total business sales** in Lincoln County were \$83.6 million in 2015, an increase of 2.03% from 2014.
- **699 jobs** with a total personal income of \$14.9 were supported by visitors to Lincoln County.
- **Visitors to Lincoln County generated \$5.6 million in state and local tax revenue** during 2015.
- **In 2015, Lincoln County saw a 1.22% increase in room tax revenue.**
- **Direct visitor spending** in Lincoln County was \$53.2 million in 2015, an increase of .67% from 2014.

Due in part to Merrill Chamber's aggressive marketing; we have seen increases every year for the past six years in business sales, tax revenue and direct visitor spending.

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

Report by Debbe Kinsey, Tourism Administrator



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: June 1st, 2016

To: Mayor Bill Bialecki and Alderpersons

From: Kathy Unertl, Finance Director *Kathy Unertl*

RE: Fiscal Status – 2015 Room Tax

The following Revenue & Expense Report summarizes 2015 calendar-year Room Tax receipts and payments.

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2015

24 -Merrill Festival Grounds
Room Tax

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES =====					
<u>Taxes (or Utility Rev.)</u>					
45304-41210 Room Tax	<u>54,502.31</u>	<u>54,502.31</u>	<u>54,502.31</u>	<u>100.00</u>	<u>0.00</u>
TOTAL Taxes (or Utility Rev.)	54,502.31	54,502.31	54,502.31	100.00	0.00
<hr/>					
TOTAL REVENUES	54,502.31	54,502.31	54,502.31	100.00	0.00
EXPENDITURES =====					
<u>Supplies & Expenses</u>					
55304-03-41000 MARC - PR/Marketing	6,809.17	6,809.17	6,809.17	100.00	0.00
55304-03-50000 Tourism Committee-Chamber	<u>40,855.02</u>	<u>40,855.02</u>	<u>40,855.02</u>	<u>100.00</u>	<u>0.00</u>
TOTAL Supplies & Expenses	47,664.19	47,664.19	47,664.19	100.00	0.00
<hr/>					
TOTAL EXPENDITURES	47,664.19	47,664.19	47,664.19	100.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	6,838.12	6,838.12	6,838.12	0.00	0.00
<hr/>					
FUND TOTAL REVENUES	418,656.29	418,656.29	418,656.29	100.00	0.00
FUND TOTAL EXPENDITURES	<u>415,308.53</u>	<u>407,303.93</u>	<u>415,308.53</u>	<u>100.00</u>	<u>0.00</u>
REVENUES OVER/(UNDER) EXPENDITURES	<u>3,347.76</u>	<u>11,352.36</u>	<u>3,347.76</u>	<u>0.00</u>	<u>0.00</u>
=====					

*** END OF REPORT ***

CITY OF MERRILL										
2014 - 2015 ROOM TAX VERIFICATION										
Name	Qtr.	Gross Room Receipts	Non-transient Room Receipts	Taxable Receipts	Room Tax owed (3.9%)	TOTAL DUE		3% TO TOURISM	.5% TO MARC	.4% K BY C
2014	4	\$ 407,457.11	\$ 54,167.48	353,289.63	\$ 13,778.30	\$ 13,778.30		\$ 10,598.69	\$ 1,766.45	\$ 1,41
2015	1	\$ 284,754.15	\$ 28,107.81	256,646.34	\$ 10,009.21	\$ 10,009.21		\$ 7,699.39	\$ 1,283.23	\$ 1,02
2015	2	\$ 352,936.40	39,997.42	312,938.98	\$ 12,204.62	12,204.62		9,388.17	\$ 1,564.69	1,25
2015	3	\$ 476,065.19	37,106.09	438,959.10	\$ 17,119.40	17,119.40		13,168.77	\$ 2,194.80	1,75
TOTALS		\$ 1,521,212.85	\$ 159,378.80	\$ 1,361,834.05	\$ 53,111.53	\$ 53,111.53		\$ 40,855.02	\$ 6,809.17	\$ 5,44
						\$54,502.31	City Room Tax 2015 Receipts			
2014	3	City disbursed to Tourism/Chamber 12/22/2014				\$1,390.78		\$ 1,069.83	\$ 178.31	\$ 14
		City disbursed to MARC - Promotion 12/23/2014				Received 1/5/2015 (Should have been 2014 Revenue)				

Attachment: Room Tax Report (1743 : Tourism Commission/Room Tax Report)

emailed P. Chief
F. Chief

slg copy in HHS

CITY OF MERRILL STREET USE PERMIT

Name of Applicant: OTTS Garage Teen Center

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 #: Cell 262-287-7076

Date of proposed street use: August 19, 2016 (Friday)

Time of street use: From: 3:00 pm To: 9:00 pm

Describe portion of street to be used: In front of OTTS Garage adjacent to Merrill public parking Lot #3. Past Trophy Bar to Scott St.

Approximate number of persons who will attend: 60

Proposed use (in detail): The Extreme Tour uses extreme sports (BMX, skateboarding) and music to reach at-risk youth.

.....
Petition for Street Use Permit

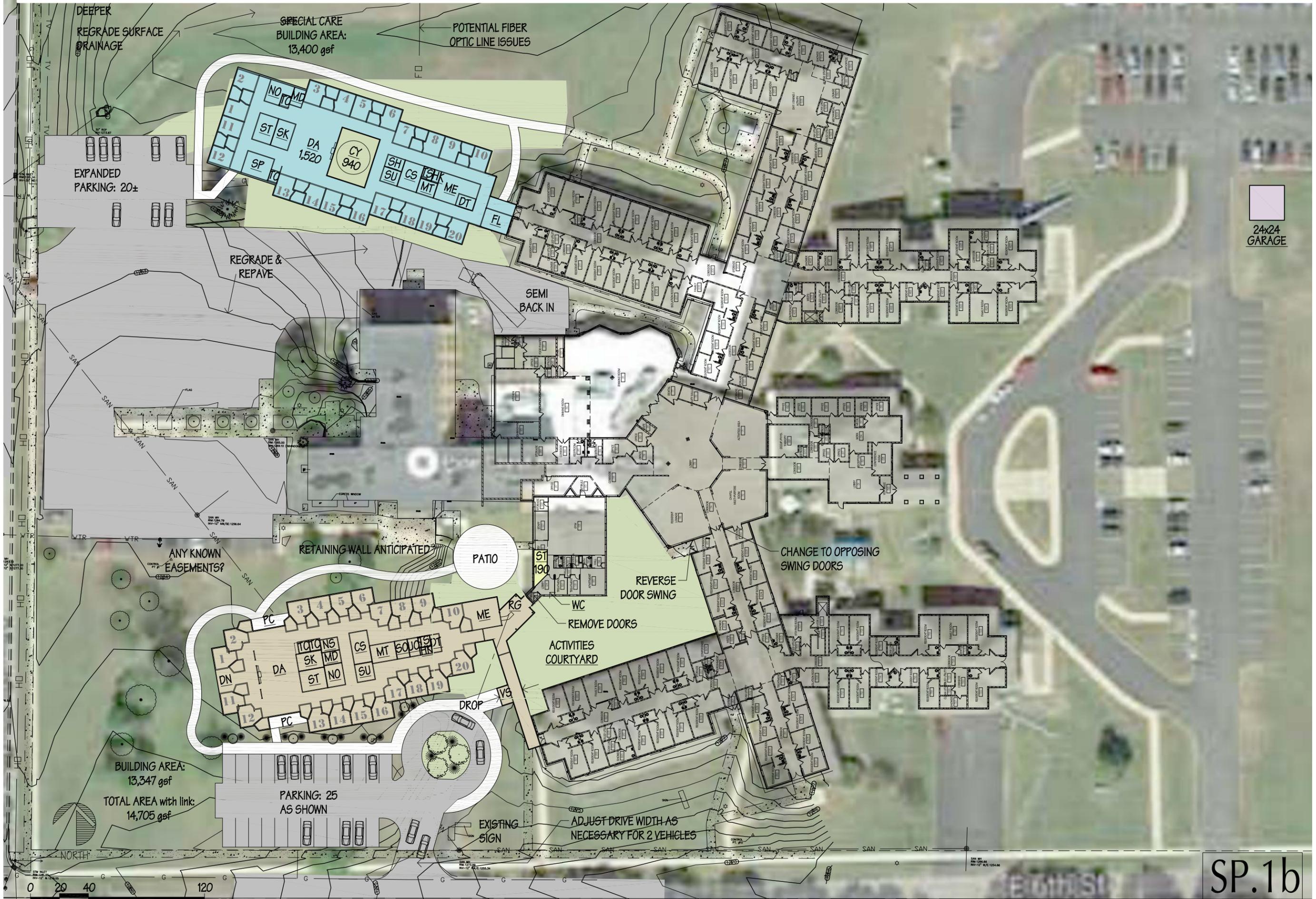
We, the undersigned residents of the 800 hundred block of Main Street/Avenue in the City of Merrill, hereby consent to the use of this street as requested above and hereby consent to the City of Merrill granting a Street Use Permit for use of the said portion of said street for said purpose and do hereby 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.

[Signature]
Name

[Signature]
Name

813 E. Main St Cosmo Theatre
Address

808 E. Main St. Trophy Bar
Address



SP.1b

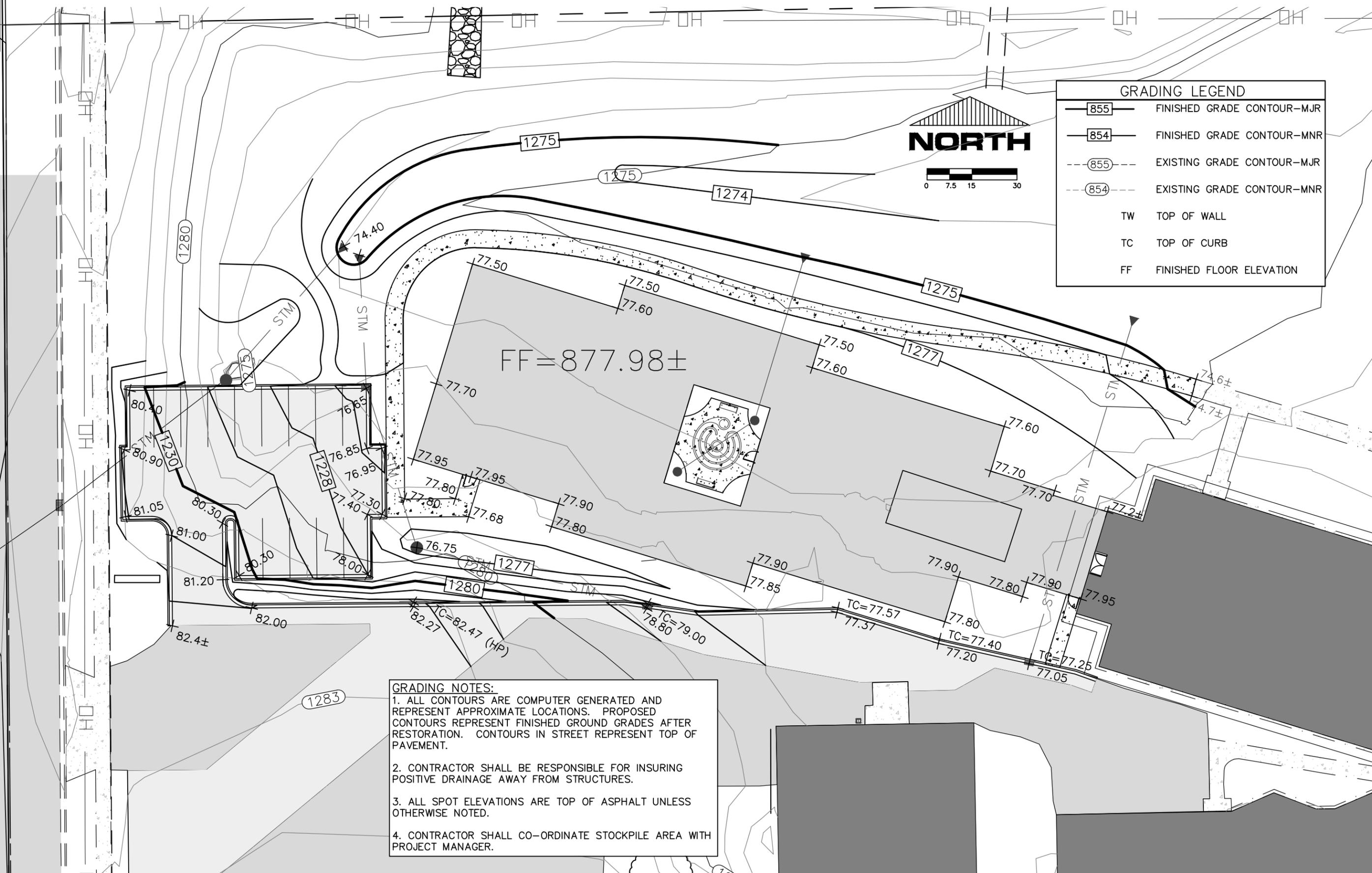
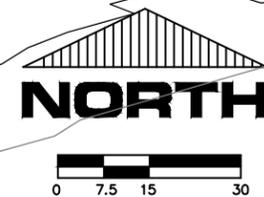


PINE CREST NURSING HOME
 CAMPUS CONCEPT STUDY (Apr 5, 2016)

Merrill Wisconsin



GRADING LEGEND	
	FINISHED GRADE CONTOUR-MJR
	FINISHED GRADE CONTOUR-MNR
	EXISTING GRADE CONTOUR-MJR
	EXISTING GRADE CONTOUR-MNR
	TW TOP OF WALL
	TC TOP OF CURB
	FF FINISHED FLOOR ELEVATION



GRADING NOTES:

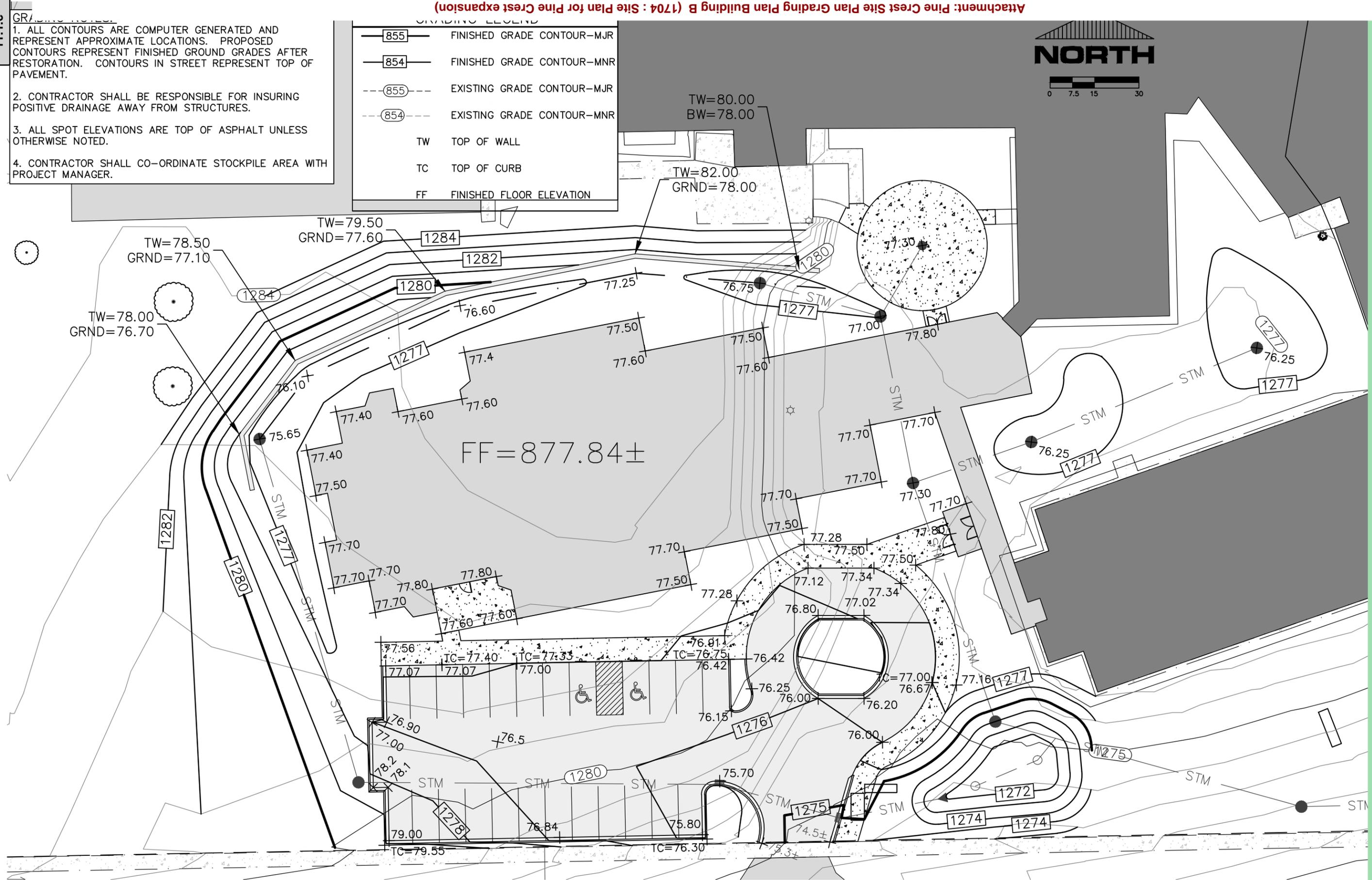
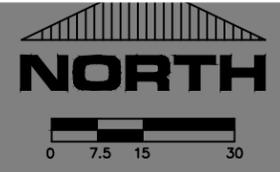
1. ALL CONTOURS ARE COMPUTER GENERATED AND REPRESENT APPROXIMATE LOCATIONS. PROPOSED CONTOURS REPRESENT FINISHED GROUND GRADES AFTER RESTORATION. CONTOURS IN STREET REPRESENT TOP OF PAVEMENT.
2. CONTRACTOR SHALL BE RESPONSIBLE FOR INSURING POSITIVE DRAINAGE AWAY FROM STRUCTURES.
3. ALL SPOT ELEVATIONS ARE TOP OF ASPHALT UNLESS OTHERWISE NOTED.
4. CONTRACTOR SHALL CO-ORDINATE STOCKPILE AREA WITH PROJECT MANAGER.

GRADING PLAN — BUILDING A

CG.1

- GRADING LEGEND
1. ALL CONTOURS ARE COMPUTER GENERATED AND REPRESENT APPROXIMATE LOCATIONS. PROPOSED CONTOURS REPRESENT FINISHED GROUND GRADES AFTER RESTORATION. CONTOURS IN STREET REPRESENT TOP OF PAVEMENT.
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	FINISHED GRADE CONTOUR-MJR
	FINISHED GRADE CONTOUR-MNR
	EXISTING GRADE CONTOUR-MJR
	EXISTING GRADE CONTOUR-MNR
TW	TOP OF WALL
TC	TOP OF CURB
FF	FINISHED FLOOR ELEVATION



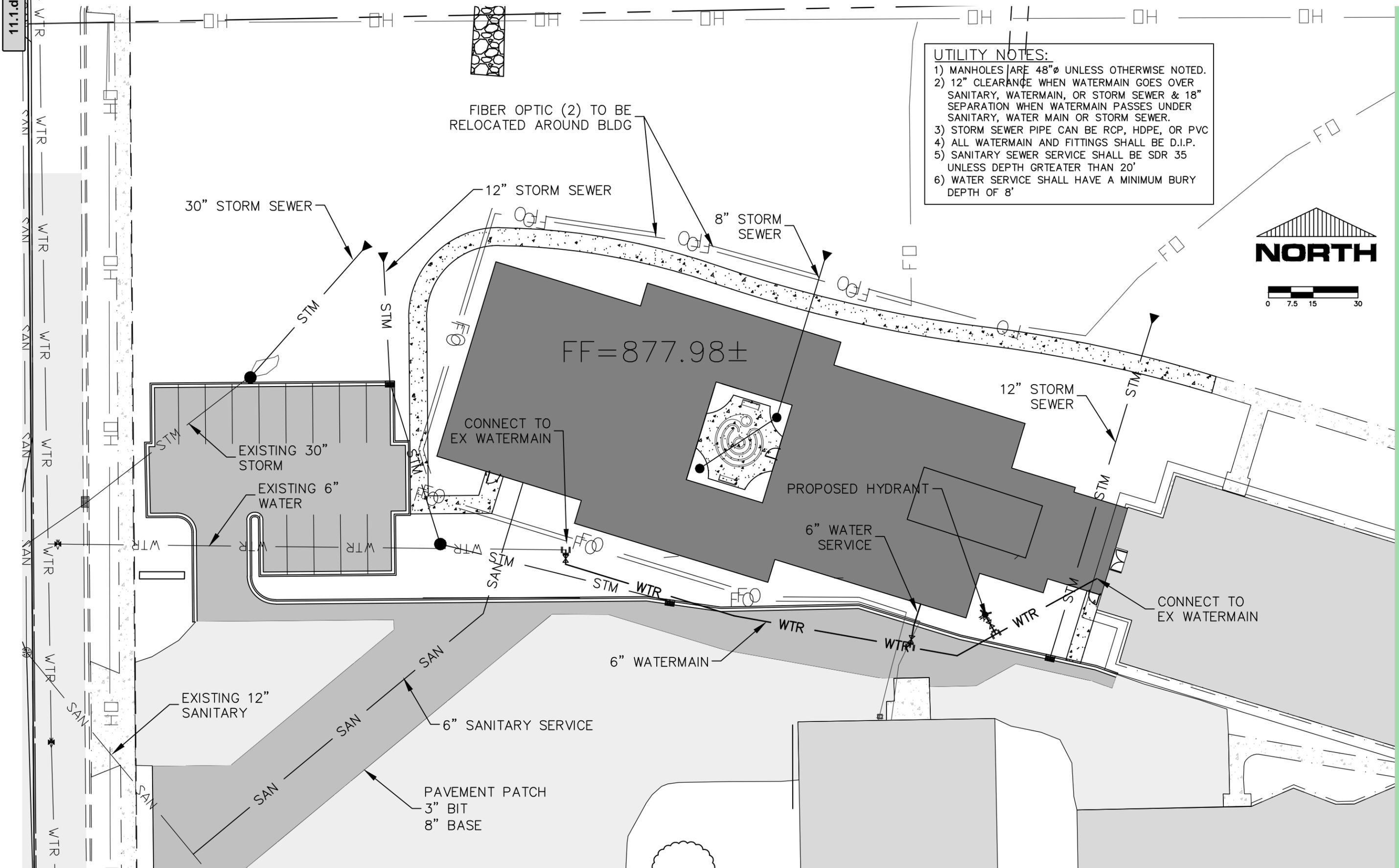
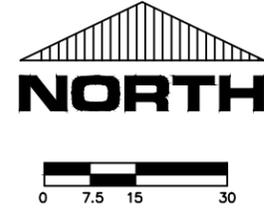
GRADING PLAN — BUILDING B

CG.2



UTILITY NOTES:

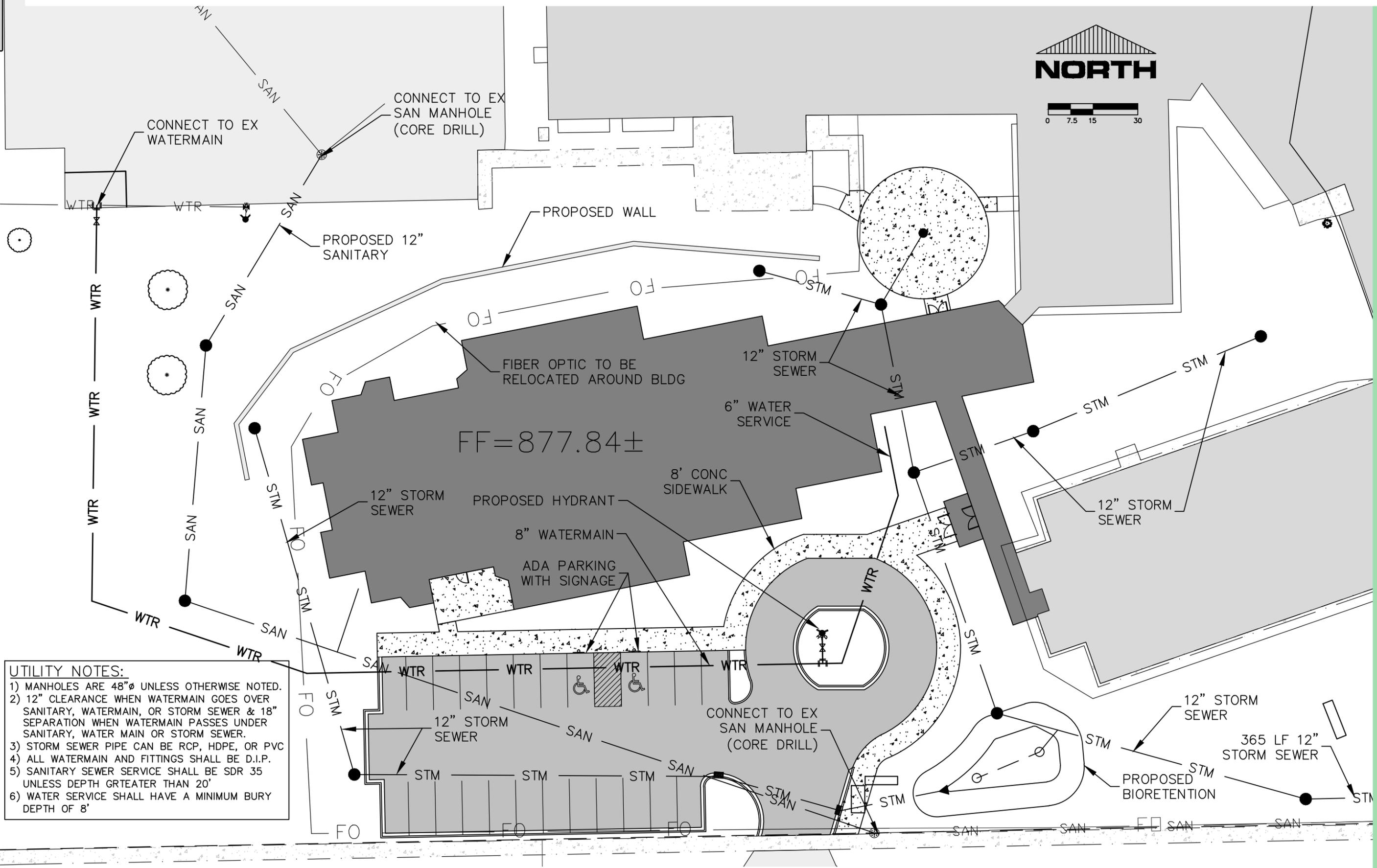
- 1) MANHOLES ARE 48"Ø UNLESS OTHERWISE NOTED.
- 2) 12" CLEARANCE WHEN WATERMAIN GOES OVER SANITARY, WATERMAIN, OR STORM SEWER & 18" SEPARATION WHEN WATERMAIN PASSES UNDER SANITARY, WATER MAIN OR STORM SEWER.
- 3) STORM SEWER PIPE CAN BE RCP, HDPE, OR PVC
- 4) ALL WATERMAIN AND FITTINGS SHALL BE D.I.P.
- 5) SANITARY SEWER SERVICE SHALL BE SDR 35 UNLESS DEPTH GRTEATER THAN 20'
- 6) WATER SERVICE SHALL HAVE A MINIMUM BURY DEPTH OF 8'



UTILITY PLAN – BUILDING A

CU.1





- UTILITY NOTES:**
- 1) MANHOLES ARE 48"Ø UNLESS OTHERWISE NOTED.
 - 2) 12" CLEARANCE WHEN WATERMAIN GOES OVER SANITARY, WATERMAIN, OR STORM SEWER & 18" SEPARATION WHEN WATERMAIN PASSES UNDER SANITARY, WATER MAIN OR STORM SEWER.
 - 3) STORM SEWER PIPE CAN BE RCP, HDPE, OR PVC
 - 4) ALL WATERMAIN AND FITTINGS SHALL BE D.I.P.
 - 5) SANITARY SEWER SERVICE SHALL BE SDR 35 UNLESS DEPTH GRTEATER THAN 20'
 - 6) WATER SERVICE SHALL HAVE A MINIMUM BURY DEPTH OF 8'

UTILITY PLAN – BUILDING B

CU.2

PINE CREST NURSING HOME ADDITION AND REMODEL
SCHEMATIC DESIGN (5.06.2016)



Wicke, Shari

From: Robert Elliott <Elliottr@ntc.edu>
Sent: Wednesday, May 04, 2016 1:22 PM
To: Pagel, Darin
Cc: Wicke, Shari; weyers@ntc.edu
Subject: Re: NTC Tactical Safety Range
Attachments: 6631_Floor plan.pdf; 6631_Elevations.pdf; Taylor Site.jpg

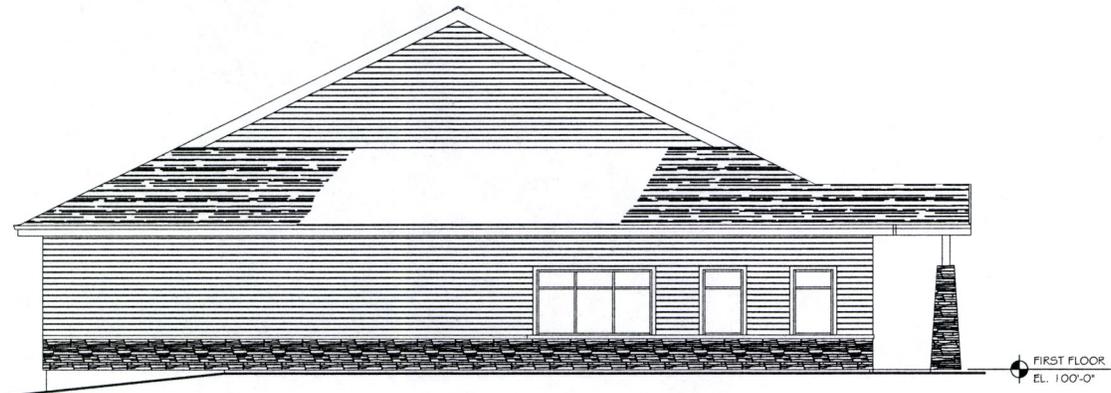
Darin,

It is my understanding NTC needs to submit documentation requesting approval for our new Merrill Tactical Safety Range for the next Planning Committee meeting scheduled for April 7th. Attached is an aerial view of the old Taylor Insulation property that NTC purchased. In addition, I have also attached a floor plan of the new building and a couple elevation views for your approval. The new building will be placed in the exact location of the existing slab.

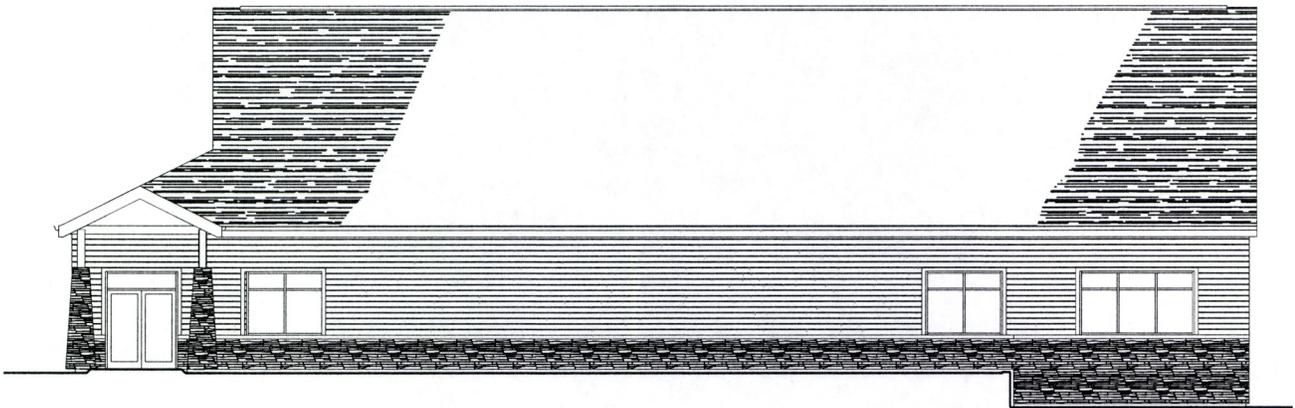
Please let me know if you need additional information and a time and location for the Plan Commission meeting.

Thanks for your help,

Robert L. Elliott Jr., M.Ed.
Northcentral Technical College
Director of Facilities
1000 W. Campus Dr.
Wausau, WI 54401
715-803-1383
715-301-2383 Fax
Elliottr@ntc.edu

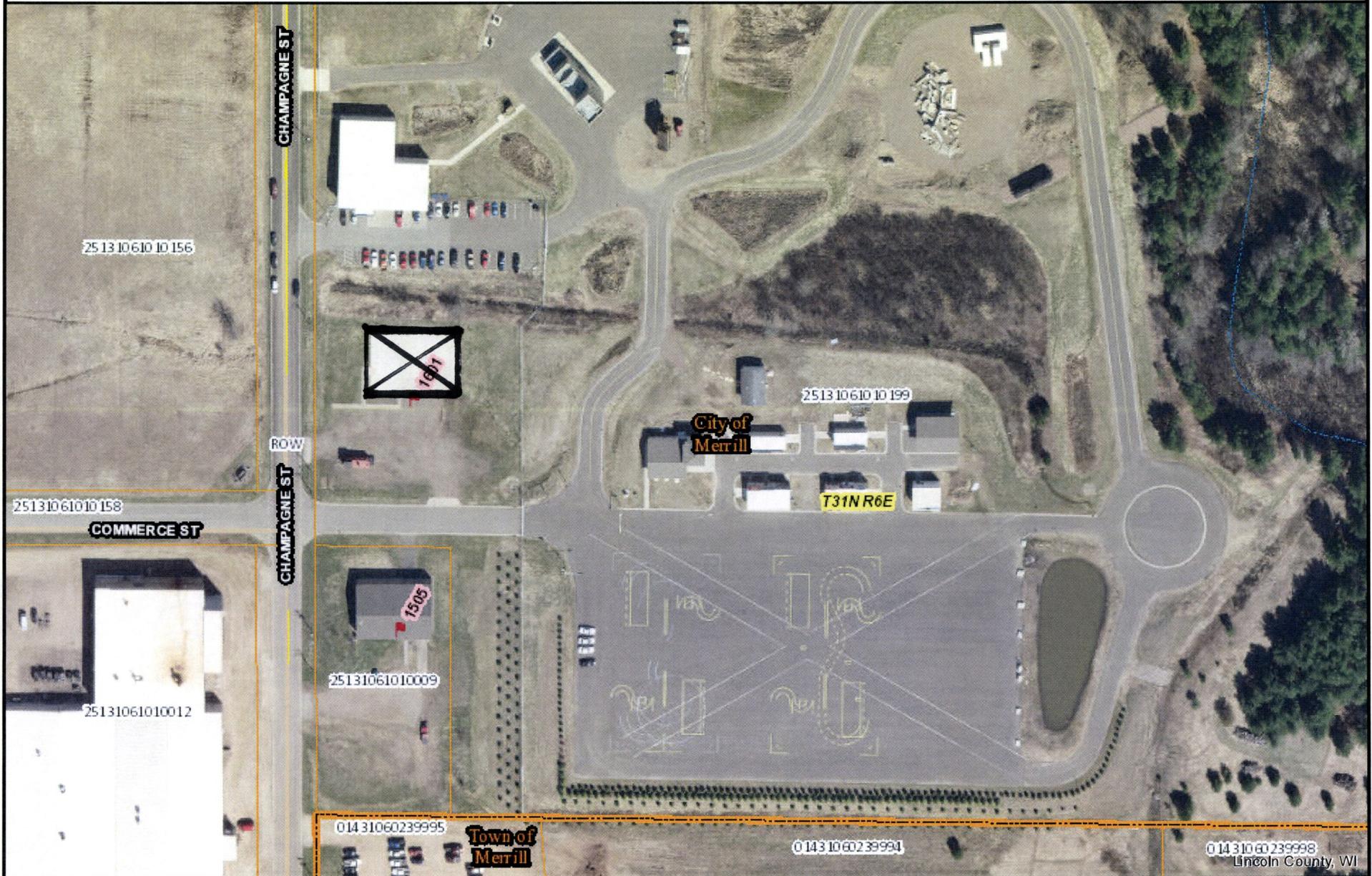


WEST ELEVATION
SCALE: 1/8" = 1'-0"



SOUTH ELEVATION
SCALE: 1/8" = 1'-0"

Lincoln County Public Access Land Records Viewer



Author: Public
Date Printed: 5/5/2016



The information depicted on this map is a compilation of public record information including aerial photography and other base maps. No warranty is made, express or implied, as to the accuracy of the information used. The data layers are a representation of current data to the best of our knowledge and may contain errors. It is not a legally recorded map and cannot be substituted for field-verified information. Map may be reproduced with permission of the Lincoln County Land Services Department. Errors should be reported to Land Services Department, 801 North Sales St, Merrill, WI, 54452. Copyright © 2015 Phone (715) 539-1049.

Attachment: NTC Site Plan Info (1676 : Site Plan for Northcentral Technical College (NTC) range on Champagne Street)

ENRICHMENT CENTER/ EXPO HALL
BIDS RECEIVED AND CURRENT FUNDING

Bids Received

S.D. Ellenbecker, Inc.	\$1,588,780.00
Cleary Building Corp.	\$1,774,539.00

Current Funding

Bierman Foundation	\$750,000.00
Judd Alexander Foundation	\$50,000.00
Bader Foundation	\$50,000.00
Greenheck Foundation	\$50,000.00
City Funding	
Park Dept. Building Budget	\$150,000.00
TIF #3 Funding	<u>\$250,000.00</u>
Total=	\$1,300,000.00
Bid Amount	\$1,588,780.00
Stainless Kitchen Allowance	\$40,000.00
Current Funding	<u>-\$1,300,000.00</u>
*Difference	\$328,780.00

*Several other grants applied for at this time as well as potential additional contributions from the Bierman Foundation in 2017.

Attachment: Enrichment Center Expo Hall bids and info (1759 : Bids for Enrichment Center/Expo Hall)

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

Application Date: April 28, 2016

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 July 20, 2016 and ending July 24, 2016 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
 - Chamber of Commerce or similar Civic or Trade Organization
 - Veteran's Organization
 - Fair Association

(a) Name Fraternal Order of Eagles Aerie 584

(b) Address 1205 Lake St Merrill, WI 54452
(Street) Town Village City

(c) Date organized Nov 1903

(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 Bryan A Plantz 4962 Hillside Dr. Merrill, WI 54452

Vice President Robert J Grusnick 4573 Wood Duck Lane Merrill WI 54452

Secretary Scott A. Doerr 708 N. Cleveland St Merrill, WI 54452

Treasurer Ned R Seibert 1413 Highland Dr Merrill, WI 54452

(g) Name and address of manager or person in charge of affair: Bryan A. Plantz
W 4962 Hillside Dr Merrill, WI 54452

2. Location of Premises Where Beer and/or Wine Will Be Sold, Served, Consumed, or Stored, and Areas Where Alcohol Beverage Records Will be Stored:

(a) Street number ~~1205 Lake St~~ Merrill Festival Grounds

(b) Lot Eagles Stand Block _____

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

(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 Lincoln County 4H Fair

(b) Dates of event July 20 - July 24, 2016

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 Scott Doerr 4-29-16
(Signature/date)

Merrill Eagles Aerie 584
(Name of Organization)
Officer Bryan Plantz 4-29-16
(Signature/date)

Officer Ned R Seibert 4-29-16
(Signature/date)

Officer _____
(Signature/date)

Date Filed with Clerk 5/6/16

Date Reported to Council or Board _____

Date Granted by Council _____

License No. _____

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

Application Date: 2016

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. Stat.

at the premises described below during a special event beginning July 20 and ending July 24 and agrees to comply with all law, resolution, 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 Wrestling Club

(b) Address N716 County Rd W
(Street) Town Village City

(c) Date organized 1973

(d) If corporation, give date of incorporation 1973

(e) Names and addresses of all officers:

President Jon Leiskau

Vice President Tom Smith

Secretary Angie Fleischman

Treasurer Mary Ball

(f) Name and address of manager or person in charge of affair: Roger Wendorf 6-6982 N716 County Rd W
Kent Reinhardt

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

(a) Street number Lincoln County Fair Grounds Festival Grounds

(b) Lot _____ Block _____

(c) Do premises occupy all or part of building? Part of the property with a fence around it.

(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 Lincoln County Fair

(b) Dates of event July 20-21-22-23-24, 2016

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.

Person in charge Roger Wendorf
Officer _____
(Signature/date)

Merrill Wrestling Club
(Name of Organization)
Officer _____
(Signature/date)

Officer Jon Leiskau
Officer _____
(Signature/date)

Officer _____
(Signature/date)

Date Filed with Clerk 4/27/16

Date Reported to Council or Board _____

Date Granted by Council _____

License No. _____

OK
4/27/16

copy to H&S 4/28/16

5 1 20 24 2016

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 \$ 30.⁰⁰

Application Date: 07-29-2016

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 08/05/2016 and ending 08/07/2016 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
 - Chamber of Commerce or similar Civic or Trade Organization
 - Veteran's Organization
 - Fair Association

(a) Name Merrill Firefighter Charities

(b) Address 406 County Rd X Merrill
(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 County Rd X Merrill

Vice President _____

Secretary _____

Treasurer _____

(g) Name and address of manager or person in charge of affair: Corey Nowak 910 Prer St. Merrill

2. Location of Premises Where Beer and/or Wine Will Be Sold, Served, Consumed, or Stored, and Areas Where Alcohol Beverage Records Will be Stored:

- (a) Street number Ott's 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 08/05/2016 - 08/07/2016

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 [Signature]
(Signature/date)

Officer John Kraegenbrink
(Name of Organization)
(Signature/date)

Officer _____
(Signature/date)

Officer _____
(Signature/date)

Date Filed with Clerk 4/29/16

Date Reported to Council or Board _____

Date Granted by Council _____

License No. _____

OK 5/2/16 KTN

4/29/16 copy H45

**LIQUOR AND BEER LICENSE APPLICATIONS
CITY OF MERRILL, LINCOLN COUNTY, WISCONSIN
JULY 1, 2016 TO JUNE 30, 2017 LICENSE PERIOD**

CLASS B COMBINATION LICENSE

*** Addition to Health and Safety List

3's Company LLC Bruce Schwartzman, Agent	3's Company	3201 E. Main St.
All Aboard LLC Marion L. Clark, Agent	All Aboard	315 E. 2 nd Street
Eggers, Shirley	Avenue Bar	405 Grand Avenue
M & C Entertainment LLC Cheryl Fick, Agent	Ballyhoo's	124 N. Prospect Street
Berlin's Trophy Bar LLC Gregory T. Berlin, Agent	Berlin's Trophy Bar	808 E. Main Street
Bluejays Nest LLC Don Boquist, Agent	Bluejays Nest	3209 E. Main Street
Schultz, Stephen Allen	Collin's Bar & Grill	2501 W. Main St
Fick, Traci L.	Dat Bar	1404 W. Main Street
Fraternal Order of Eagles, Inc. Scott Doerr, Agent	Eagle's Club	1205 N. Lake Street
Kort LLC Ardis K. Kort, Agent	Gesundheit	1300 E. Main Street
Humphrey's Pub LLC Beth M. Humphrey, Agent	Humphrey's Pub	500 W. Main Street
JWM-CO LLC James W. Merkel, Agent	Jimbo's	1007 E. Main Street
***Johnny T's Bar & Deli Inc Nicole Kopplin, Agent	Johnny T's Bar	116 N. Prospect Street
Hinz, Calvin L.	Kathy & Cal's Club 64	2405 W. Main Street
Lincoln Lanes, Inc. Mark M. Bares, Agent	Lincoln Lanes	1208 N. Center Ave.
V-F Inc Fredrick B. Juan, Agent	Los Mezcales	3340 E. Main Street
Plautz's Pub LLC David R Plautz, Agent	Plautz's Pub	310 E. 2 nd Street

Texas Recreation Center, Inc. Michael Malinowski, Agent	Merrill Public Golf Course	1601 O'Day Street
Kim's Wisconsin LLC Qemal Alimi, Agent	New Pine Ridge Restaurant	1302 N. Center Ave
Merrill Social & Sick Benefit Society Amanda Lepsch, Agent	S & S Bar	418 Grand Avenue
Jesperon, Flori A.	Salvo's Restaurant	201 E. 2 nd Street
Sawmill Brewing Co., Inc. Stanley Janowiak, Agent	Sawmill Brewing Co.	1110 E. 10 th Street
Schmitt-Manecke-Donner VFW Post 1638 John Charles Rathke, Agent	VFW Post 1638	205 Cleveland Street

CLASS A COMBINATION LICENSE

Bonnell's, Inc. David J. Bonnell Jr., Agent	Dave's County Market	300 E. 1st Street
LeeLynn, LLC William Schultz, Agent	Lee's Piggly Wiggly	3404 E. Main Street
Kwik Trip, Inc. Heather Timm, Agent	Kwik Trip #386	2311 E. Main Street
Kwik Trip Inc Angela R. Grefe, Agent	Kwik Trip #241	300 S. Pine Ridge Ave
Krist Oil Company Linda Hackbarth, Agent	Krist Food Mart #88	105 S. Center Avenue
Heartland Cooperative Services Susan White, Agent	Merrill Cenex	1300 N. Center Avenue
Lotter II LLC Franklin R Lotter, Agent	Lotter's Merrill Mobil	1201 Grand Avenue
Merrill Shell LLC Howard L. Wagner, Agent	Merrill Shell	604 S. Center Avenue
Carkelsy, Inc Gary L. Schwartz, Agent	Pine Ridge Convenience Store	3350 E. Main Street
RStore Merrill LLC Laurie Whetzel, Agent	RStore #40	1001 N. Center Avenue

CAP Operations Gail Ann Closser, Agent	Holiday #71	702 N. Center Avenue
Walgreen Co. Jane L. Zipperer, Agent	Walgreens #10574	101 N. Center Avenue
Wal-Mart Stores East, LP Lindsey Roberts, Agent	Wal-Mart #1366	505 S. Pine Ridge Avenue

CLASS B BEER LICENSE

Merrill Hockey, Inc. Cheryl Skoug, Agent	Merrill Hockey	1100 Marc Drive
PH Hospitality Group LLC Brenda Blixt, Agent	Pizza Hut	901 N. Center Avenue

CLASS A BEER LICENSE

Pier 2 Citgo LLC Jennifer Bienfang, Agent	Pier 2 Cenex	504 E. 2 nd Street
CAP Operations Mary Baumann Hofele, Agent	Holiday #49	1312 W. Main Street

CLASS B BEER AND CLASS C WINE

Cherss LLC Rickey Dean Scott, Agent	Skipper's Restaurant	812 E. First Street
--	----------------------	---------------------

CLASS C WINE

DSwan LLC Dawn R Swan, Agent	First Street Coffee Station	809 E. 1 st Street
---------------------------------	-----------------------------	-------------------------------

William N. Heideman, CMC, WCMC
City Clerk

Changes on Liquor License Applications for 2016-2017

*** Addition to Health & Safety List

Collin's Bar phone number changed to 715-536-5298

Sawmill Brewing – Vice President - Michael Ravn
Secretary - Verjean Ravn
Treasurer - Laurie Wolf-Dahm

Ballyhoo's – Vice President/Agent was Cheryl Hanson. Her name is now Cheryl Fick

Dave's County Market – President has a new address
Rita Bonnell
N11359 Frontage Road
Tomahawk, WI 54487

R-Store – Removed Vice President
Agent is now: Laurie J Whetzel
1415 N 1st Ave
Wausau, WI 54401

VFW – Vice President – none
Secretary – Susan Gleason

Lotter's Northern Pantry trade name change to Lotter's Merrill Mobil

Eagle's – Added Director/Manager – Neal Christensen

Krist Oil Company – Agent, Linda Hackbarth

***Johnny T's – Johnathan Timm's phone number changed to 715-432-6778
Agent, Nicole Kopplin's address changed to 905 E 7th St, Wausau, WI 54403

5/27/16

Heideman, Bill

From: Neff, Ken
Sent: Tuesday, May 10, 2016 3:00 PM
To: Heideman, Bill
Cc: Bonack, Dustin; Savone, Dave; Wendorf, Dan
Subject: Health & Safety Agenda Item

Good afternoon Bill.

I am again working with Mike Fick and other members of the Lincoln County Tavern League on the second annual "Merrill Lobster Fest", a fundraising event for the Lincoln County Safe Ride Home program and it will be held on Saturday July 30, 2016.

Ballyhoo's is requesting approval to extend their premise to include the area on Prospect Street from Grand Avenue to the area adjacent to the south side of the Miller furniture building and extending into Cenotaph Park adjacent to Park Place from 8:00 a.m. until 10:00 p.m.. He is also requesting to close Prospect Street from Grand Avenue to the alley just north of W. Main Street. Ballyhoo's will be selling beer and providing wine during the event attended by people who will pre-purchase tickets. He is intending to have music during the event as well.

I copied Dustin and the Fire Chief in this email for their approval of the street closing request. We will need barricades at each end of the Prospect in this area.

Thanks.....Ken

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



"Serving Merrill With Pride"

The Merrill Police Department is committed to protecting life, property, and maintaining order, while assuring fair and equal treatment.

Heideman, Bill

From: Johnson, David
Sent: Wednesday, May 18, 2016 8:28 AM
To: Heideman, Bill
Cc: Schwartzman, Ryan; Seubert, Kathy
Subject: P&F Agenda Item
Attachments: TowerCo Offer Letter.pdf; Tower Lease letter.docx

Please place an item on the agenda to discuss and take action on a request by TowerCo to buy out their lease for the new cell tower parcel on the former Anson Gilkey property. Information is attached.

David Johnson, City Administrator
City of Merrill
1004 E. 1st St.
Merrill WI 54452
715-536-5594



April 15, 2016

City of Merrill
Attn: David Johnson, City Administrator
1004 East First Street
Merrill, WI 54452

RE: TowerCo Site: WI0281 / Merrill

Dear City of Merrill:

TowerCo sincerely values its relationship with you regarding the communications tower facility located on your property, and has recently developed the TowerCo Easement Program in an effort to enhance that relationship. This program offers qualified landowners a generous financial alternative to the monthly rent lease arrangement presently in place, and is offered in specific cases that meet certain criteria. I have researched the details of your lease agreement with TowerCo and the tower facility located on your property, and am pleased that I am able to make this program available to you.

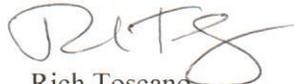
Specifically, I am able to offer to you the amount of **\$235,000** for a perpetual easement under the area defined as the leased space or leased premises in your lease agreement with TowerCo, together with non-exclusive easements for access and utilities that currently serve the tower facility related equipment.

TowerCo pays for the cost of all title work, survey, title company fees and closing costs. The lease agreement will be replaced by an easement agreement, which will provide that TowerCo must remove the facility and all improvements if that site is no longer used for wireless communications signals.

This program allows you to take advantage of the time value of money and guarantee to you a specified amount for the use of your land for the location of the tower, regardless of what happens to technology or the economy in the next 10 to 20 years. In addition, the proceeds are treated as a 'capital gain' and typically taxed between 0-15% at the federal level, depending on your personal tax bracket, while your current rental payments are treated as ordinary income. Because each situation is unique, you should discuss the financial aspects and related tax implications with your personal advisor.

Please review this letter and feel free to contact me if you have any questions on the program or would like additional details. I look forward to working with you.

Sincerely,



Rich Toscano
Authorized Representative of TowerCo
941.727.4199 main
Rtoscano@towerco.com



5000 Vallestone Dr.
Suite 200
Cary, NC 27519

address | 919.469.5559

phone | 919.469.5530

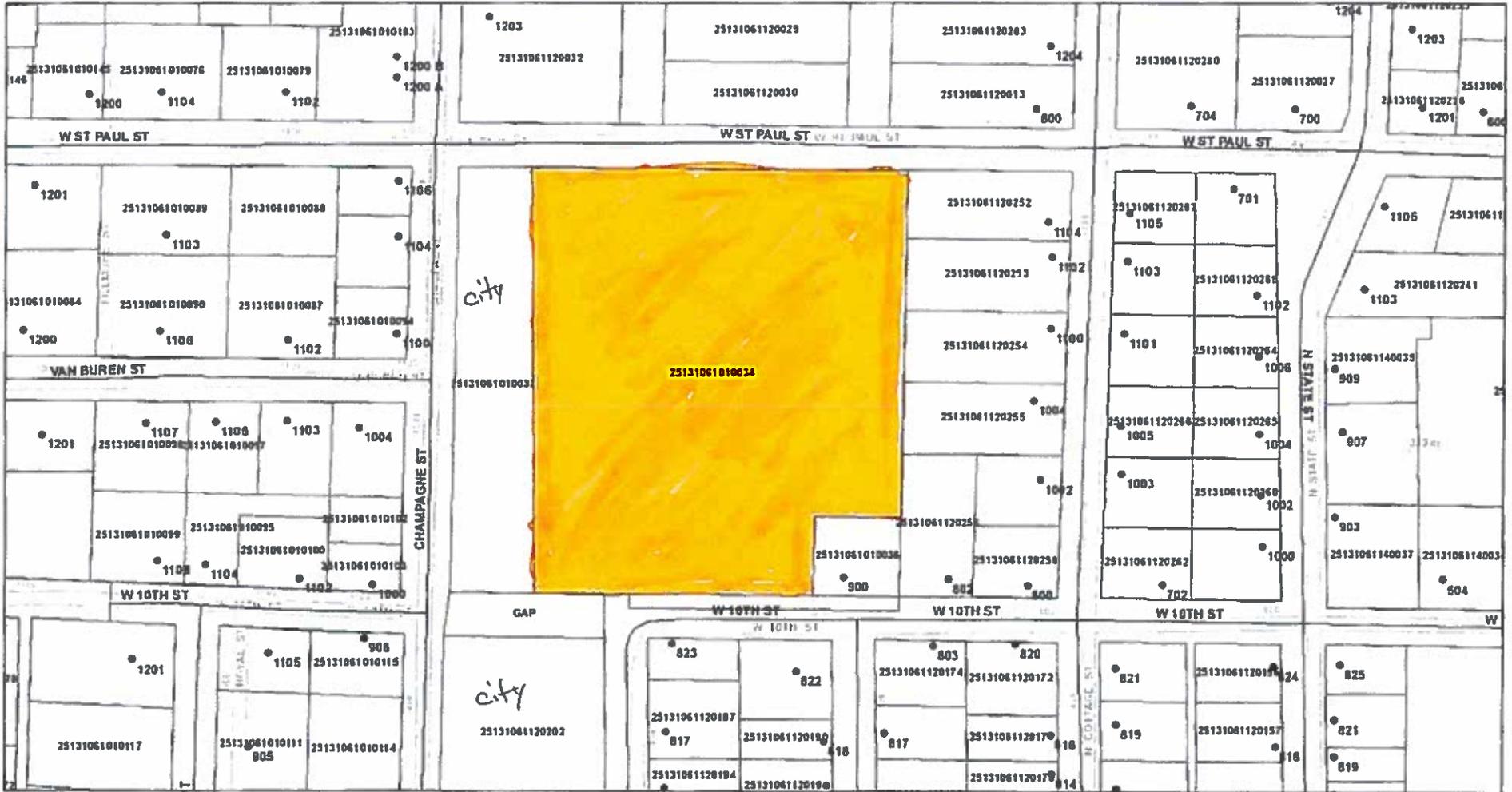
fax | info@towerco.com

email | towerco.com

website

Attachment: TowerCo Offer Letter (1705 : Request from TowerCo to buy out cell tower parcel lease)

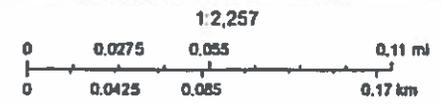
Tax Increment Districts



May 9, 2016

- AddressPoints
- CityRoads
- CityParcels

TID No. 11



Sources: Esri, HERE, DeLorme, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBris, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), Swisstopo, Mapbox, © OpenStreetMap contributors, and the GIS User Community

Downtown “Pocket Park” – Potential additional land acquisition

City of Merrill has acquired 913 E. Main St. from Lincoln Community Bank for \$10,000.

To reduce costs for “pocket park” development, preliminary plan is to purchase block wall materials directly (i.e. retaining wall on Wisconsin River side). Installation of the block wall and other improvements would be by Merrill Street Department personnel with oversight by Public Works Director Rod Akey and Street Superintendent Dustin Bonack.

After extensive discussions with Merrill Federal Savings & Loan regarding potential easement or acquisition of 911 E. Main St., there is **proposed \$3,000 purchase price.**

Additional provisions of proposed land purchase:

- Access Easement – Merrill Federal needs to be able to maintain its building, etc.
- Merrill Federal reserves the right to purchase the property back for \$10,000 within 5 years. This will offset any City costs it has in the park.

Other concerns:

Parking – Merrill Federal does not want to see any parking spots eliminated.

Loitering/potential damages – related to eastern side of their building from lawn maintenance or from activities of public

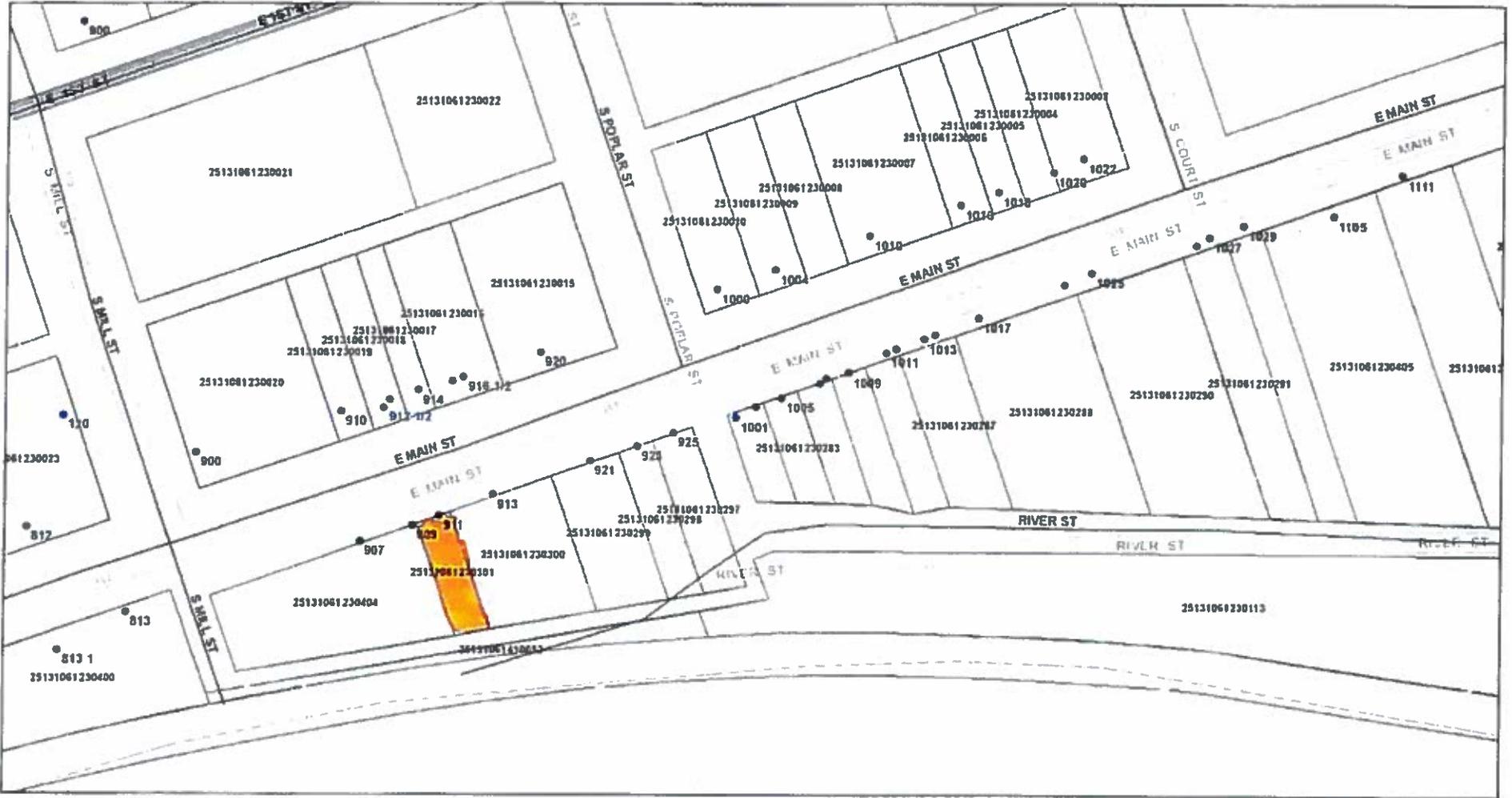
City of Merrill - TID No. 6 (Downtown) "Pocket Park"

	Acres	Previous Assessment	Purchase Price
City of Merrill - 913 E. Main St. (From Lincoln Community Bank)	0.196	\$37,800	\$10,000

Merrill Federal Savings & Loan - 911 E. Main St.	0.048	\$12,000	<div style="border: 2px solid black; background-color: yellow; padding: 5px; display: inline-block;"> Price Request \$3,000 </div>
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Potential Total Acres 0.244

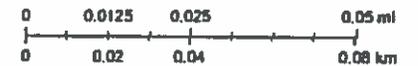
Tax Increment Districts



June 2, 2016

- Address Points
- City Roads
- City Parcels

1:1,128



TID No. 6 -
"Pocket Park" Additional Land

Sources: Esri, HERE, DeLorme, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, Esri, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), Swisstopo, Mapbox India, © OpenStreetMap contributors, and the GIS User Community

AIRPORT COMMISSION MEETING
Wednesday, April 20, 2016 at 7:00 p.m.
Merrill Municipal Airport

MINUTES

Members Present: Chairman Gary Schwartz, Lyle Banser, Joe Malsack, Airport Manager Rich McCullough, Gary Schulz

Also Present: Steve Krueger, Larry Wenning, Luke Lazare, Dale Hubert

1. Meeting Called to Order - Chairman Schwartz called the meeting to order at 19:00 hours. He reported that Ryan Schwartzman was appointed from City Counsel to replace Chris Malm on the Airport Commission.
2. Approve updated minutes of March 2016 Meeting. Motion by Schulz, second by Malsack. All ayes. Motion carried.
3. Approval of Vouchers - Vouchers were reviewed and initialed by all. Motion by Malsack, second by Banser to approve vouchers. All ayes. Motion carried.
4. Terminal Project Status - Chairman Schwartz showed all present a sample of counter top granite to be used. Restroom door will be changed soon. Steve Krueger talked about choice of couch for Pilot's Lounge and will be working on window coverings, then wall coverings. Gary Schulz had talked to Courtside Furniture to stage wall coverings/plans and other furnishings and also put pricing on the staged items. There would be no obligation to buy and the Airport would be in control of items used. Steve and Karen Krueger and Gary Schulz will move forward.
5. Property Purchase Status - No change.
6. Runway 16/34 Project Status - Protection Zone Study isn't started yet because engineering for South Ramp will be done first. Chairman Schwartz talked with Bureau of Aeronautics (BOA) about Rebuild or Rehabilitation Project. Rehab is good for 10 years and Rebuild is good for 20 years. We will peel off black top, do all drainage projects, and see what the sub-soil and ramp bed look like as part of the Rehabilitation Project; and if the soil isn't suitable, the project turns into a Rebuild Project.
7. Obstruction Ordinance - Chairman Schwartz showed maps to all present of the approaches to Airport, with runway protection zones.

8. Grand Piano at the Terminal Long-Term Loan from Gary and Bev Schulz - Gary Schulz explained idea of grand piano being brought into the Terminal to bring a unique look and experience to the Airport. Motion by Malsack and second by Banser to accept loan of grand piano from Gary and Bev Schulz. The Schulzes agreed to purchase, maintain and insure the piano. This would allow people to play the piano, take lessons, and promote Arts and Music.

9. Manager's Report - Manager McCullough reported that he will be doing Rotax Service Center work.

Grass on 25 has had rock picked and tilled and some grading will be done after it dries a little more. Seed will be broadcast with a highway mix. Thanks to Larry Wenning for the donation of his tiller/equipment for working on the grass.

After grass is in good shape, Schulz suggested advertising/hosting Type Club events in Merrill, Warbirds, STOL (short take-off and landing) and formation flying to utilize our Northern Wisconsin location and promote the Airport/Community.

10. Airport General Maintenance - Discussed lightning suppression. Manager McCullough showed an estimate from Pieper Power, the contractor for work grounding and bonding, AWOS, fence and gate equipment, which should help to alleviate lightening damage. McCullough will call some other airports that have had similar work done to see if they had positive results.

Steve Krueger suggested we replace gate batteries. The batteries are six years old. All agreed it is time to replace them.

11. Chairman's Report - Chairman Schwartz reported and distributed a fuel report which listed prices of fuel for competitors around RRL. We are competing well with other airports and this report will allow us to continuously monitor prices. Also, will have a profit/loss spreadsheet. Schwartz proposed to have the two reports available for each month's meeting.

Schwartz is working on cameras to be paid for out of Entitlement Grant. The City paid for the security system initially and the BOA has agreed to reimburse 50/50 on that project.

Talked about the runway repair Mastic we paid approximate \$11,000 for that project and are trying to get the State to do a 50/50 or 80/20 for new maintenance of the new type of Mastic System.

Talked about land rentals. The renter is going to do some tree cutting in the agreement to rent.

Talked about drainage for field by Airport Road and Taylor Street.

Will be installing a cabinet/container by gas pumps to store gloves/funnels, etc. and, also, a waste can by the gas pumps.

12. Airport Days - Malsack reported on the Flea Market that Jody Malsack was working on. Joe is also working on new attractions/activities, to have radio-controlled airplane demonstration. Suggested the timing would be the day after Airport Day (Sunday) or separate weekend. Malsack and Dale Hubert will investigate for future action.
13. Aviation Happenings - Senate passed the Pilot Bill of Rights (PBOR2), which will now move to the House of Representatives. Working on a replacement of 100LL (low level) and several other issues are in the Bill.

Schulz explained changes in transponders.

Chairman Schwartz reported Mike Busch, a renowned mechanic, is formulating a business similar to AAA for aircraft, for an annual charge of \$120 to \$180 a year. He would cover aircraft with mechanical problems and offer advice and authorized mechanics. Will follow through to ensure reasonable charges and good repairs.

Rotax introduced a new 135 h.p. fuel-injected/turbo-charged engine.

14. Public Comment - Introduced other guests - Dale Hubert and Luke Lazare.
15. Agenda Items for Next Meeting - None
16. Adjournment - Motion by Malsack, second by Banser. All ayes. Motion Carried.

Minutes prepared by Lyle Banser

AIRPORT COMMISSION MEETING
Wednesday, May 18, 2016 at 7:00 p.m.
Merrill Municipal Airport

MINUTES

Members Present: Chairman Gary Schwartz, Lyle Banser, Joe Malsack, Airport Manager Rich McCullough, Gary Schulz, Alderman Ryan Schwartzman

Also Present: Steve Krueger, Larry Wenning, Wayne Podeweltz

1. Meeting Called to Order - Chairman Schwartz called the meeting to order at 19:00 hours. He reported that Ryan Schwartzman was appointed by Mayor Bill Bialecki to replace Chris Malm on the Airport Commission.
2. Approve updated minutes of April 2016 Meeting. Motion by Malsack, second by Schulz. All ayes. Motion carried.
3. Approval of Vouchers - Vouchers were reviewed and initialed by all. Motion by Malsack, second by Banser to approve vouchers. All ayes. Motion carried.
4. Terminal Project Status - Counters are in U.S. but not delivered yet. Chairman Schwartz will check with Kathy Unertl to see what the remaining budget is for terminal furnishings.
5. Terminal Dedication/Ribbon Cutting - Governor Scott Walker 05/26/16 at 10:50a.m. - Meet and Greet and Ribbon Cutting.
6. Runway 16/34 Project Status - Chairman Schwartz reported bid will be in latter part of June. Construction will begin in August. Schwartz showed map of work area and explained the process of replacement of apron south of maintenance hanger and some additional blacktop for snow removal along with drainage issues. Construction may interfere with Airport Day and some other events. Should know by next meeting. Wayne Podeweltz asked why the blacktop isn't being replaced on apron in front of his hangar. Schwartz will give Wayne a contact number to talk with the project engineer.
7. Obstruction Ordinance - No change. No funding for approach clearing any way.

8. Property Purchase Status - Property was closed on in early May. Occupants intend to vacate at end of May, at which time we take possession and clear the property/move garage. We will be removing electric/gas services after tenant is out. State is interested in purchasing a small piece of property on Taylor Street. City portion could be \$7,000 with a \$35,000 purchase price.
9. Manager's Report - Manager McCullough reported on 20/20 Program which is geared to 8th Graders who will be touring the airport.

Rich checked on depth of Charter Cable that is impeding our ability to trench and drain property at the corner of Taylor and Airport Road NE corner of intersection. We may have to grade farther onto airport property to get proper fall to storm sewer intake.

Rich will look into getting rusty rims painted on airport pickup.

Rich will be installing a chain railing/barrier on the balcony in maintenance garage.

He is also checking on repairs for the cement that broke on the fuel pad. Should be approximately \$55 if he does the labor.

10. Airport General Maintenance - Manager McCullough checked for references for Pieper elect regarding grounding to reduce or eliminate lightning damage. Schwartz reported on damage we have sustained about \$37,000 damage to our electronics on gates and AWOS since 2006, so we are asking that State help fund this repair which is to properly ground our equipment. We are considering attempting to seek some financial relief from the original company that did not adequately install and properly ground the system. As repairs by new company are being done, we will have contractor help document repairs for future negotiation/litigation.

A touch screen monitor for advertising local attractions/businesses will be installed which will also provide weather information.

11. Chairman's Report - Chairman Schwartz passed out a fuel survey spreadsheet. Fuel sales have been picking up. Fuel Department has made, after expenses, \$5,000+ so far this year.

Schwartz working with City to use a brush cutting machine.

Fahrner (black top crack repair contractor) had an estimate of \$13,000+ which seems high compared to past repairs. Rich will contact Fahrner to negotiate a better price.

Schulz will advertise airport facilities/amenities for people traveling to and from Oshkosh again this year.

Group discussed some maintenance items that should be done daily/weekly/monthly. A checklist has been developed for Rich.

12. Airport Days - Construction project on airport ramp will possibly interfere with Airport Day. We should have a much clearer picture after June Meeting. Malsack will keep working with the radio controlled group for possible future event.
13. Aviation Happenings - Pilots Bill of Rights has passed the Senate three times and moved on to the House. In England, they expect to be able to fly with driver's license by the end of summer. The U.S. needs medical physical.
14. Public Comment - Podeweltz asked for phone number to check on refurbishing the black top in front of his hangar.
15. Agenda Items for Next Meeting - None
16. Adjournment - Motion by Malsack, second by Schulz. All ayes. Motion Carried.

Minutes prepared by Lyle Banser



CITY OF MERRILL
BOARD OF PUBLIC WORKS
MINUTES • WEDNESDAY MAY 25, 2016

Regular Meeting

City Hall Council Chambers

4:00 PM

1. Call to Order

Mayor Bialecki called the meeting to order at 5:00 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	Present	

Also in attendance: City Administrator Dave Johnson, City Attorney Tom Hayden, Public Works Director/City Engineer Rod Akey, Street Superintendent Dustin Bonack, Building Inspector/Zoning Administrator Darin Pagel, Finance Director Kathy Unertl, Utility Superintendent Kim Kriewald, Police Chief Ken Neff, Alderwoman Kandy Peterson, Duane Pfister and City Clerk Bill Heideman.

2. Preliminary items:

1. Vouchers

Motion (Schwartzman/Lokemoen) to approve.

RESULT:	APPROVED
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3. Other agenda items for consideration:

1. Consider Street Use Permit Applications from Ott's Garage Teen Center, 805 E. Main Street, on August 11th & August 19th, 2016

Motion (Lokemoen/Norton) to approve.

RESULT:	APPROVED & SENT TO COUNCIL	Next: 6/14/2016 7:00 PM
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2. Discuss transfer of duties of the Tree Board to the Park & Recreation Commission

Mayor Bialecki reported that the Tree Board was formed in about the year 2000, but has seldom had meetings since. City staff is recommending that the Tree Board be eliminated. Based on this recommendation, it would be necessary to transfer the duties and responsibilities of the Tree Board. It was mentioned that the Parks and Recreation Commission is currently responsible for the oversight of trees on public property, and it was also noted that the Parks and Recreation Director also holds the title of City Forester.

Motion (Norton/Schwartzman) to transfer all the duties and responsibilities of the Tree Board to the Parks and Recreation Commission and/or the City Forester.

RESULT: APPROVED

3. East Sixth Street Reconstruction bids due 5-23-16

Six bids were received. Public Works Director/City Engineer Akey reported that the low bidder was Ruotsala Concrete Construction. He researched that company and also contacted them to ensure that they were a reputable firm and that they were comfortable with their bid. Based on that research and discussion, Public Works Director/City Engineer Akey recommends approving the bid of \$917,262 from Ruotsala Concrete Construction.

This is a budgeted item. Therefore, no Common Council action is necessary.

Motion (Schwartzman/Lokemoen) to approve the bid of \$917,262 from Ruotsala Concrete Construction, Ironwood, MI.

RESULT: APPROVED

4. Discuss Merrill Festival Grounds proposed land swap with the Lincoln County Humane Society

City Administrator Johnson reported that the Lincoln County Humane Society plans on installing a fence near their facility to accommodate a dog park. If it is installed, it would physically interfere with several events at the Merrill Festival Grounds. Based on this, City staff is proposed a trade of land between the City and the Humane Society. City Administrator Johnson added that, at this time, he is only seeking approval of a "conceptual" land swap. A overhead photo of the area was distributed.

Under this conceptual plan, the same amount of land would be traded. City Administrator Johnson indicated that, at this time, no type of swap has yet been approved by the Humane Society.

Motion (Lokemoen/Norton) to approve further negotiations with the Lincoln County Humane Society on a potential land swap.

RESULT: APPROVED

5. Ordinance Amending Chapter 113, Article VI, Section 113-168 Off-Street Parking Restrictions in Residential Areas

City Attorney Hayden provided verbal details on the a draft ordinance, which was included in the meeting packet.

Enforcement seems to be the problem, specifically the timeliness of enforcement, given the amount of time it takes for cases to move through the court system.

Alderman Lokemoen stated that other cities have implemented similar ordinances, and he sees no reason that Merrill cannot create and approve one as well.

City Attorney Hayden and Alderman Lokemoen will continue to work on the draft ordinance. This issue will be on the next Board of Public Works meeting agenda.

RESULT:	REFERRED TO BPW
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Next: 6/29/2016 4:00 PM

4. Monthly Reports:

1. Building Inspector/Zoning Administrator Pagel

The report was in the meeting packet.

Building Inspector/Zoning Administrator Pagel reported that he has been working on several complaints related to garbage in yards. Sidewalk work for 2016 is scheduled to begin in about a week.

2. Public Works Director/City Engineer Akey

The report was in the meeting packet.

Public Works Director/City Engineer Akey reported that work at the Merrill Festival Grounds continues. Curb and gutter will be installed on Eugene Street as part of that project. Bids on the East Sixth Street project have been received and opened. Bids on the Park Street project are due soon.

Street marking was discussed.

3. Consider placing monthly reports on file

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

RESULT:	PLACED ON FILE
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5. Establish date, time and location of next regular meeting

Wednesday, June 29th, 2016 at 4:00 P.M. in the City Hall Common Council Chambers.

6. Public Comment Period

None.

7. Adjournment

Motion (Schwartzman/Norton) to adjourn. Carried. Adjourned at 4:35 P.M.



CITY OF MERRILL
BOARD OF REVIEW
MINUTES • WEDNESDAY MAY 25, 2016

Regular Meeting

City Hall Council Chambers

4:45 PM

I. Call to Order

Mayor Bialecki called the meeting to order at 4:45 P.M.

Attendee Name	Title	Status	Arrived
Bill Heideman	City Clerk	Present	
Kandy Peterson	Aldersperson - Fourth District	Present	
John Burgener	Aldersperson - Fifth District & President	Present	
Bill Bialecki	Mayor	Present	
Mary Ball	Aldersperson - Sixth District	Present	
Pete Lokemoen	Aldersperson - Second District	Present	

Also in attendance: City Administrator Dave Johnson, City Attorney Tom Hayden and Alderman Rob Norton.

II. Public Comment

None.

III. Agenda items:

It was noted that, due to the ongoing revaluation, the assessor has not yet completed the assessment roll. Therefore, the only action that the Board of Review can take at this time is to adjourn to a later date.

IV. Adjournment

Motion (Burgener/Peterson) to adjourn the Board of Review until 3:00 P.M. on Thursday, November 3rd, 2016. Motion carried. Adjourned at 4:47 P.M.

A handwritten signature in black ink, appearing to be "Walter H. Bialecki", written over a horizontal line.



CITY OF MERRILL
CITY PLAN COMMISSION
MINUTES • TUESDAY JUNE 7, 2016

Regular Meeting

City Hall Council Chambers

5:00 PM

I. Call to Order

Mayor Bialecki called the meeting to order at 5:00 P.M.

Attendee Name	Title	Status	Arrived
Tim Meehean	Aldersperson - Eighth District	Present	
Bill Bialecki	Mayor	Present	
Mike Willman	Chairman - Park & Rec	Present	
Ralph Sturm		Present	
Melissa Schroeder		Present	
Ken Maule		Present	
Robert Reimann		Present	

Other attendees included: City Administrator Dave Johnson, City Attorney Tom Hayden, Public Works Director/City Engineer Rod Akey, Building Inspector/Zoning Administrator Darin Pagel, Alderwoman Kandy Peterson, Paul Proulx, Lori Weyers, Rob Elliot, Shelly Mondeik, Lisa Gervais, Sean Bohan, David Kimball, Dave Sukow, Duane Pfister and City Clerk Bill Heideman. A representative from the Cable Access Channel was present to videotape the meeting.

II. Minutes of previous meeting(s):

1. Minutes of May 3, 2016 meeting

Motion (Meehean/Sturm) to approve.

RESULT:	APPROVED
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III. Public Comment Period

None.

IV. Agenda items for consideration:

1. Site Plan for expansion at Pine Crest Nursing Home, 2100 East Sixth Street.

Information was in the meeting packet.

Building Inspector/Zoning Administrator Pagel reported that the proposed expansion will be on the northwest and southwest sides of the existing facility. He has no concerns with the plan as submitted.

Alderman Meehean stated that he had provided assistance on this project. Therefore, to avoid any potential conflict of interest, he will be abstaining on all votes related to the project.

Motion (Willman/Schroeder) to approve.

RESULT:	APPROVED & SENT TO COUNCIL	Next: 6/14/2016 7:00 PM
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2. Site Plan for Northcentral Technical College (NTC) range on Champagne Street.

Information was in the meeting packet.

Building Inspector/Zoning Administrator Pagel has no zoning-related or other concerns with the plan as submitted.

Representing Northcentral Technical College, Rob Elliot answered questions related to the plan.

Motion (Maule/Meehean) to approve.

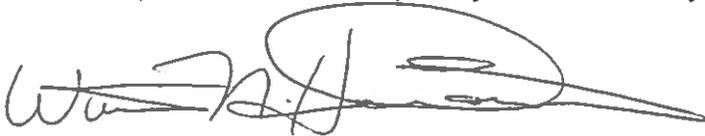
RESULT:	APPROVED & SENT TO COUNCIL	Next: 6/14/2016 7:00 PM
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V. Establish date, time and location of next meeting

Tuesday, July 5th, 2016 in the City Hall Common Council Chambers. The starting time of the meeting will be announced later, but the meeting will definitely include a public hearing. The public hearing will begin at 6:00 P.M.

VI. Adjournment

Motion (Meehean/Schroeder) to adjourn. Carried. Adjourned at 5:05 P.M.





CITY OF MERRILL
COMMITTEE OF THE WHOLE
MINUTES • TUESDAY MAY 10, 2016

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	Title	Status	Arrived
Paul Russell	Aldersperson - First District	Present	
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	
Mary Ball	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, Finance Director Kathy Unertl, Public Works Director/City Engineer Rod Akey, Tony Kusserow, Michael Caylor Jr., Kortney Pike, Jeremy Ratliff and City Clerk Bill Heideman.

Two representatives from the Cable Access Channel will present to videotape the meeting.

II. Public Comment Period

None.

III. Agenda items for consideration

1. Bids for Streets Track Loader

Information on the bids was in the meeting packet. Three bids were received.

Motion (Schwartzman/Meehean) to approve the bid of \$111,767 from Fabick Cat.

RESULT: APPROVED & SENT TO COUNCIL Next: 5/10/2016 7:00 PM

2. Merrill Festival Grounds Manager Agreement and Resolution. Mayor Bialecki requested that this item be placed on the agenda.

Motion (Meehean/Norton) to approve, with the stipulation that, until an official Merrill Festival Grounds committee is created and begins operating, the Festival Grounds Manager will submit monthly reports to the Personnel and Finance Committee.

RESULT: APPROVED & SENT TO COUNCIL Next: 5/10/2016 7:00 PM

IV. Adjournment

Motion (Burgener/Schwartzman) to adjourn. Carried. Adjourned at 5:42 P.M.

**COMMUNITY DEVELOPMENT COMMITTEE MINUTES
Wednesday, June 8, 2016, City Hall, Merrill, WI**

Present: Ron Peterson, Pete Koblitz, Nancy Kwiesielewicz, Mary Ball, Adam Rekau and Betsy Wiesneski.

Present: Andrew & Kelly McVinnie, Alderman Ryan Schwartzman, Ken Maule, Lincoln County Economic Development Director and Shari Wicke, Community Development Program Coordinator

No Public comment.

The meeting was called to order at 8:00 a.m. Mr. Koblitz made a motion to approve the minutes of the previous meeting; seconded by Ms. Ball. The motion carried.

Motion by Ms. Wiesneski to convene in closed session pursuant to Wis. Statutes Section 19.85(i) (f) for consideration of personal financial related to Economic Development loan application; seconded by Mr. koblitz the motion carried 6-0 on roll vote.

Motion to reconvene in open session was made by Mr. Rekau; seconded by Ms. Ball, motion carried. The meeting reconvened in open session.

Motion made by Mr. Rekau, to approve a loan up to \$4,000 to The Goblin Workshop File#16003, a loan term of 2.5 years at 2% interest. The loan will be secured by Uniform Commercial Code (UCC) on business equipment; seconded by Ms. Kwiesielewicz, motion carried.

There being no further business to discuss, Ms. Ball made a motion to adjourn; seconded by Ms. Kwiesielewicz. The motion carried. Adjournment was at 8:25a.m.

Respectfully submitted,
Shari Wicke



CITY OF MERRILL
HEALTH AND SAFETY COMMITTEE
MINUTES • MONDAY MAY 23, 2016

Regular Meeting

City Hall Council Chambers

5:00 PM

I. Call to Order

Alderwoman Peterson called the meeting to order at 5:00 P.M.

Attendee Name	Title	Status	Arrived
Kandy Peterson	Aldersperson - Fourth District	Present	
Mary Ball	Aldersperson - Sixth District	Present	
Paul Russell	Aldersperson - First District	Present	

Also in attendance: Police Chief Ken Neff, Deputy Health Officer Norbert Ashbeck, Fire Captain Mike Drury, Robert Caylor, Leroy Fischer and City Clerk Bill Heideman.

II. Nuisance Complaints and Vouchers:

1. Nuisance Complaints

Deputy Health Officer Ashbeck reported that all cases have either been resolved or are currently in the court system. No "open" cases at this time.

2. Vouchers

The vouchers were in the meeting packet. Fire Captain Drury answered questions related to the vouchers.

Motion (Russell/Ball) to approve.

RESULT: APPROVED

III. Picnic and/or Liquor License Applications:

1. Applications from Fraternal Order of Eagles for five temporary Class "B" (picnic) licenses to sell fermented beverages in the Eagle's Fairstand at the Merrill Festival Grounds during the Lincoln County Free Fair, July 20–July 24, 2016.

Motion (Russell/Ball) to approve.

RESULT: APPROVED & SENT TO COUNCIL	Next: 6/14/2016 7:00 PM
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2. Applications from Merrill Alumni Wrestling Club for five temporary Class "B" (picnic) licenses to sell fermented beverages in a fenced-in area at the Merrill Festival Grounds during the Lincoln County Free Fair, July 20–July 24, 2016.

Motion (Ball/Russell) to approve.

RESULT:	APPROVED & SENT TO COUNCIL	Next: 6/14/2016 7:00 PM
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3. 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 5-7, 2016.

Motion (Russell/Ball) to approve.

RESULT:	APPROVED & SENT TO COUNCIL	Next: 6/14/2016 7:00 PM
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4. 2016-2017 Liquor License Applications (per list)

A list of license applications was in the meeting packet. Discussion was held on the annual process for reviewing and renewing liquor licenses.

Committee members expressed reservations about approving any license renewals for licensees that are not currently compliant with all necessary criteria listed in the ordinances. City Clerk Heideman provided details on the current policy. He stated that, even if a license is approved, it would not be issued to any licensee that is not 100% compliant by June 30th, the expiration date of the current licenses.

Motion (Russell/Ball) to approve only those licensees that are 100% compliant at this time.

After discussion, it was decided to approve the licenses at this time, but to discuss the current policies and procedures at a future meeting, and potentially amend them. City Attorney Hayden will be asked to attend the next Health and Safety Committee meeting and participate in that discussion.

Alderman Russell requested that his previous motion be withdrawn. Without objection, it was so ordered.

Motion (Ball/Russell) to approve.

RESULT:	APPROVED & SENT TO COUNCIL	Next: 6/14/2016 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 to the alley just north of West Main Street), from 8:00 A.M. to 10:00 P.M. on Saturday, July 30, 2016. Ballyhoos is also requesting an extension of premises to sell alcoholic beverages in an area on Prospect Street from Grand Avenue to the area adjacent to the south side of the Miller Home Furnishings building and extending into Cenotaph Park from 8:00 A.M. to 10:00 P.M. that same day. Both requests are in conjunction with the Merrill Lobster Fest.

In addition to the information in the meeting packet, Police Chief Neff provided verbal details on this 2nd annual event.

Motion (Russell/Ball) to approve the extension of premises and the street closing.

RESULT:	APPROVED & SENT TO COUNCIL	Next: 6/14/2016 7:00 PM
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2. Discuss speed control at the roundabout

Leroy Fischer had asked that this item be placed on the agenda. He has concerns related to excessive vehicular speed in and near the roundabout. Mr. Fischer stated that the closest speed limit signs to the roundabout are a block away, and he surmised that most residents are not aware that there is a speed limit in the roundabout. Mr. Fischer is asking that speed limit signs be installed, and he also asked that the public be educated on this via publicity.

Police Chief Neff responded that, in his opinion, education is the key to encouraging compliance. He added that the Wisconsin Department of Transportation (DOT) would have the final say on the installation of any signage. Police Chief Neff will contact the DOT to discuss various options.

No formal action was taken at this time.

V. Monthly Reports:

1. Fire Chief Savone

Fire Captain Drury answered questions related to the monthly report.

Alderman Russell noted that drills were held recently at Park Place and Jenny Towers. He complimented the Fire Department for their professionalism at those events.

2. Police Chief Neff

The Police Department is working with the Parks and Recreation Department on several upcoming child-related activities.

The 2016 Click It or Ticket program is underway.

Preparations are being made for the State Special Olympics Torch Run.

3. Lincoln County Humane Society

The animal population remains manageable.

4. Consider placing monthly reports on file

Motion (Russell/Ball) to place the monthly reports on file.

RESULT:	PLACED ON FILE
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VI. Establish date, time and location of next regular meeting

Monday, June 27th, 2016 at 5:00 P.M. in the City Hall Common Council Chambers.

Minutes

Health and Safety

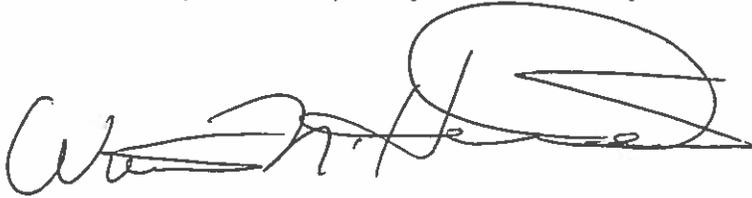
Monday May 23, 2016

VII. Public Comment Period

None.

VIII. Adjournment

Motion (Ball/Russell) to adjourn. Carried. Adjourned at 6:08 P.M.

A handwritten signature in black ink, appearing to be "W. Russell", written in a cursive style. The signature is positioned below the text of the adjournment motion.

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

Wednesday, May 11, 2016, 5:10 P.M., Jenny Towers, 711 East First St, Merrill, WI

PRESENT: Chairman Kathy Colclasure, Amanda Kostman, Denise Humphrey, Rob Norton (Ex-Officio), James Erno, Paul Wagner, Paul Russell and Kay Tautges.

PUBLIC HOUSING - PARK PLACE and WESTGATE MEETING called to order by Chairman Kathy Colclasure. Motion to approve the minutes of March 9, 2016 meeting and today's agenda. Wagner/Erno. Motion passed unanimously. Motion to approve the minutes of March 9, 2016 meeting. Erno/Humphrey. Motion passed unanimously.

Public Comment Period: None.

Discussion and motion to approve Checks #22652 thru #22730 and Billings to date for March/April 2016: Paul reported that Capital Fund money was deposited into the general fund so that it would not be lost. Those funds are already designated for projects not yet completed. Kostman/Humphrey. Motion passed unanimously by roll call vote: Kostman-aye, Colclasure-aye, Humphrey-aye, Wagner-aye and Erno-aye.

Move-ins and Move-outs for March/April 2016: Paul reported that the trend is moving in the right direction with 2 May Move-Ins, 3 June Move-Ins and the two other Move-Ins to be scheduled. Paul is working to move two individuals out of family units and into single bedroom apartments since they no longer have children living with them. HUD has informed us that the goal of 96% occupancy needs to stay in place throughout the entire construction process. Motion to accept report and place on file. Kostman/Wagner. Motion passed unanimously.

Report on Park Place Investments: Paul reported that the balance consists of rent deposits and interest earned on the account. The board suggested combining the separate accounts into one, once the Public Housing program changes to Section 8 and if HUD approves. Motion to accept report and place on file. Wagner/Kostman. Motion passed unanimously.

Approve Resolution 406 "Naming Convention Change": Motion to approve Resolution 406 "Naming Convention Change". Wagner/Kostman. Motion passed unanimously by roll call vote: Kostman-aye, Colclasure-aye, Humphrey-aye, Wagner-aye and Erno-aye. Board members voted on their choice for a new logo.

For the Good and Betterment of the Public Housing Program:

1. Commissioner Items/Comments – Commissioner Wager expressed his appreciation for the weekly updates Paul sends to board members. Board members all agree that it is good way for them keep informed.
2. Executive Director's Report – Paul is currently working on a RAD underwriting piece, putting together design teams for the tax credit project and establishing credit for the RFPs. Next week, he has a meeting scheduled with HUD in Milwaukee and will provide board members with updates via email following the meeting.

Paul reported that work continues on the new WEB design and a new voice over IP phone system has been installed which allows for leaving voicemails for specific staff members. The system also allows tenants to reach Maintenance Staff directly when they are on call. The exercise room has been painted and tenants are using the newly donated exercise equipment on a regular basis.

The next regular meeting of the Commissioners of the Housing Authority will be held **Wednesday, June 8th, 2016, 4:00 p.m. at Park Place, 215 Grand Avenue, Merrill, WI.**

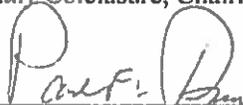
Motion to adjourn at 5:55 P.M. Wagner/ Humphrey. Motion passed unanimously.



Kathy Colclasure, Chairman



Kay Tautges, Recording Secretary



Paul Russell, Executive Director

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

Wednesday, May 11, 2016, 4:00 P.M., Jenny Towers 711 East First St, Merrill WI

PRESENT: Chairman Kathy Colclasure, Amanda Kostman, James Erno, Paul Wagner, Rob Norton (Ex-Officio), Paul Russell and Kay Tautges.

SECTION-8 HOUSING- JENNY TOWERS and SCATTERED SITES MEETING called to order by Chairman Kathy Colclasure. Motion to approve minutes of March 9, 2016 meeting and today's agenda. Wagner/Humphrey. Motion passed unanimously.

Public Comment Period: Jim Zellmer #202, states he has tried for three years to get something done about the fumes from the hot water heater boilers which come out of the pipes under his window. Three-foot pipe extensions were installed last year, but he feels that this has not solved the problem. He understands that the fumes are not harmful, but can still smell the exhaust when his window is open.

Discussion and motion to approve Checks #17905 thru #17989 and Billings to date for March/April 2016: Humphrey/Wagner. Motion passed unanimously by roll call vote: Kostman - aye, Erno-aye, Humphrey-aye, Wagner - aye and Colclasure-aye.

Discussion and Approval of Move-ins and Move-outs for March/April 2016: Paul reported that we are above the 96% occupancy goal and will be full as of June 1st. Motion to accept report and place on file. Erno/Kostman. Motion passed unanimously.

Report on Jenny Tower Investments: Paul reported that once funds are transferred into the new construction account, the balance will be significantly lower. He will be meeting with an attorney next week to determine specifics in regard to how the finances are to be transferred and set up for the initial cost of site preparation and demolition. Paul presented the board with an overview of the quarterly report. He emphasized that the finances have a 3 tiered safety net because we are monitored by the HUD automated system, our own accounting firm and annually by an independent account agency. Due to a HUD reporting requirement, Paul will be preparing a new financial reporting document. He asked if the board wanted to continue to have the quarterly report overview at meetings. Commissioner Wagner would like to see the net revenue and net expense to see how we are doing in relationship to the budget. Paul will bring the new financial report to the next meeting. Wagner/Humphrey. Motion passed unanimously.

Jenny Tower Project near -term project update: Paul reported that the halls on each floor have been painted. A new panel for the security system is being installed tomorrow due to the high number of false alarms which have been occurring during the past few weeks. Systems Technology is coming next week to survey the building and prepare an estimate for their service. Parking lot signs have been installed and the contract for sealing/painting the lot has been amended to include the adjacent fire department lot. Sealing will be done when the weather warms up to the ideal overnight/day time temperatures. At tenant meetings concerns have been raised regarding the future of television with regard to the wiring project. Tenants were surveyed to determine how they feel about setting up/purchasing their own t.v. channels. The majority of tenants want to see the current \$10.00 package they have stay as is. 58 tenants are satisfied with what they have & 18 would like to purchase their own channels. Paul explained that the use of the title "wiring project" has been leading tenants to believe that there are problems with the electrical wiring in the building. If we rejuvenate the project in the future, he would suggest calling it something else and also phasing in/scheduling different parts of the project at different times as opposed to doing it all at once. The Woodbine duplex was rented to someone in immediate need of a place to live, so it will not be remodeled at this time.

Discussion of additional Maintenance/Project Staff – Closed Session: Motion to go into closed session at 4:20p.m. The Board may convene in Closed Session pursuant to WI State Statutes 19.85(1)(c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. Discussion of acquiring additional section 8 family housing and parking – closed Session: The Board may convene in Closed Session pursuant to Wisconsin State Statutes 19.85(1) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified business, whenever competitive or bargaining reasons require a closed session. Wagner/Kostman. Motion passed unanimously by roll call vote 5-0: Those attending closed session: Wagner, Erno, Colclasure, Humphrey, Norton, Kostman, Paul Russell and recording Secretary, Kay Tautges.

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

The Committee may reconvene in open session for potential action(s) on closed session issues(s): Motion to reconvene in open session at 4:53 p.m. Humphrey/Kostman. Motion passed unanimously. Motion to make a internal promotion and advertise for a part-time/possible full-time position. Wagner/Kostman. Motion passed unanimously. Motion to proceed with application for future Section 8 opportunities. Kostman/Humphrey. Motion passed unanimously.

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

1. Commissioner Items/Comments – Commissioner Colclasure wanted to express her thanks for the get well card signed by tenants at Jenny Towers. Commissioner Kostman applauded Paul's effort and accomplishments in the two months he has spent on the job. Paul stated he has enjoyed every hour of every day.
2. Executive Director's Report – Paul reported that we have accepted the lowest roofing bid from Kimmon's construction for the Fire Department roofing project. The project should begin in late summer. The Fire Dept. Committee will meet at 4:00 p.m. at the Fire Station tomorrow. Matt from Martin/Riley will be in attendance to offer input on plans which have already been drawn up for that property and to offer suggestions for other possibilities for the site if the building were to be demolished. All ideas and possibilities will be put on the table.

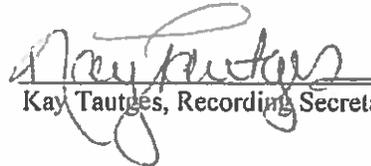
Tenants have been active participants in group activities and there has been great attendance and two-way communication with tenants at the tenant meetings. Suggestion boxes were put out at both Jenny Towers and Park Place locations.

The Fire Department will be conducting Safety Training at both buildings this month. A Fire Drill will then be scheduled at a later date.

The next regular meeting of the Commissioners of the Housing Authority will be held **Wednesday, June 8th, 2016, 4:00 p.m. at Park Place, 215 Grand Avenue, Merrill, WI.**

Motion to adjourn meeting at 5:00 p.m. Kostman/Erno. Motion passed unanimously.


Kathy Colclasure, Chairman


Kay Tautges, Recording Secretary


Paul Russell, Executive Director

**City of Merrill
Joint Review Board**

Tuesday, May 31st, 2016 at 4:00 P.M.

City Hall Council Chambers, 1004 East First Street

Members Present: Mayor Bill Bialecki (City of Merrill representative), Rob Elliott (Northcentral Technical College representative), Brian Dasher (Merrill Area Public Schools representative), Bob Weaver (Lincoln County representative), and Amanda Kostman (public member whom arrived at 4:27 p.m.)

Others Present: Finance Director/RDA Secretary Kathy Unertl, City Administrator Dave Johnson, City Attorney Tom Hayden, and RDA Commissioner Karen Karow

Call to order Chair Bialecki called the meeting to order at 4:00 P.M. .

Public Comment None.

Review and consideration of April 26th, 2016 meeting minutes

Motion (Weaver/Dasher) to approve the Joint Review Board meeting minutes from April 26th, 2016. Carried.

Review the public record, planning documents, Redevelopment Authority resolutions adopting the project plans, and the resolutions passed by the Common Council approving the project plans

Other than Joint Review Board member names and meeting dates, there have been no changes to the TID No. 11 plan which was distributed at the April 26th meeting.

In the agenda packet, Joint Review Board members were provided copies of the public record and resolutions for review.

Consideration of Joint Review Board Resolution Approving the Creation of Tax Incremental District No. 11, City of Merrill

Motion (Weaver/Elliott) adopting Joint Review Board Resolution Approving the Creation of Tax Increment District No. 11, City of Merrill. Carried. Joint Review Board public member Amanda Kostman arrived after action on this item.

Update on fiscal status and future directions of City of Merrill Tax Increment Districts (TIDs)

Unertl highlighted fiscal status of Merrill TIDs. TID No. 3 (East Side Area) is the primary tax increment generator.

The City transferred \$500,000 from TID No. 3 to the following “blighted area” TIDs as part of the City’s 2015 audit - \$250,00 to TID No. 6 (Downtown), \$50,000 to TID No. 7 (North Center Ave.), and \$200,000 to TID No. 8 (West Side). Additional potential TID transfers are anticipated in future years. The City is also planning for major TID-related borrowing.

Unertl, Johnson, and Bialecki provided overview of City TID strategic plans, as well as 2016 developments/activities.

Adjournment:

Joint Review Board adjourned informally at 4:40 P.M.

Minutes prepared and submitted by:

Kathy Unertl, Finance Director/RDA Secretary

T. B. Scott Free Library Board of Trustees
REGULAR MEETING
May 18th, 2016
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, D'Lacey Haight, Richard Mamer, Tim Meehan, Jim Wedemeyer and Vickie Yelle. Also present: Don Litzer and Nick Wszalek (-4:30).

Two items of correspondence were received: a thank you for contributions to the Hanging Basket Project from the Merrill Area Chamber of Commerce Foundation; and a letter from Katie Livingston on behalf of the Wisconsin Music Teachers Association thanking the library for the use of the community room and the piano. There was no public comment.

2. Consent Items

M Meehan/S Wedemeyer/C to approve the minutes of the March meeting as printed. M Meehan/S Mamer /C to accept the Monthly Revenue and Expense Report for March and April as printed.

3. Reports/Discussion Items/Action Items

A. Endowment Fund: Review of Form 990: Mr. Mamer presented the form. M Meehan/S Breitenmoser /C to approve the form as printed.

B. Building and Grounds Report: Mr. Wszalek reviewed outstanding projects and outlined upcoming plans which are addressed in the library capital planning document. Updates on the status of lights in the ceiling of the master stairwell, tuckpointing, the status of water accumulation at the base of the elevator shaft, and floats in the well in the staff parking lot were given. M Bebel/S Gilk /C to approve an amount up to \$10,575 from the Endowment Fund for the library landscaping project which includes retaining wall & brickwork surrounding the generator and other landscaping around the building. Mr. Wszalek was directed to obtain at least 2 price quotes on the project.

Mr. Geisler is in contact with Church Mutual regarding the solar project. Roof replacement as it pertains to the solar project was discussed and will be a consideration as the project progresses.

C. Review of 3-5 Year Capital Plan: Ms. Stevens reviewed the 3-5 Year Capital Improvement Plan. Discussion included the repair versus replacement of the blacktop surface in staff parking lot & maintenance and upkeep of the Scott Mausoleum.

D. Policy: Personnel: M Meehan/S Yelle/C to approve the policy as revised. The board was appraised that Mr. Wszalek is a salaried employee on the City of Merrill salary schedule.

E. Strategic Plan Progress-Goals #4 and #5: Ms. Stevens presented staff progress on goals and objectives.

F. Trustee Essential #4-Effective Board Meetings & Trustee Participation: Ms. Stevens provided copies of Trustee Essential #4.

G. Reports from Friends/WVLS Representative: The Friends of the Library's spring booksale was successful. There was no report from the WVLS representative.

4. Forthcoming Events & Library Director Report

- March and April Monthly Statistical Reports were provided.
- Summer Library Programs for youth, teens and adults are beginning soon.
- Ms. Stevens, Ms. Schuster, Ms. Martinson & Mr. Gilk will be touring Lincoln Hills next week to discuss collaborative efforts.
- Ms. Stevens participated on a panel at the WiscNet Future Technologies Conference. Mr. Litzer attended the Wisconsin Association of Public Library's convention.
- State Representative Mary Czaja is holding office hours at the library in the upcoming months.

5. Adjournment:

The meeting adjourned at 5:00 p.m. The next regularly scheduled meeting of the Board of Trustees will be held on June 15th at 4:00 p.m. in the Library Board Room.

Stacy D. Stevens, Secretary

APRIL MEETING MINUTES**Merrill Enrichment Center Committee**

Meeting was held on Wednesday April 27th, 2016 at 8:00 a.m.
Lower level of Merrill City Hall

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

Agenda

1. **Opening**
 - a. Simon called the meeting to order.
2. **Consent Items**
 - a. Motion made by Lersch, second by Bebel to approve minutes from the previous meeting as presented. Motion carried.
 - b. Motion made by Bebel, second by Jackelen to approve vouchers. Motion carried.
3. **Mission Statement**
 - a. Reviewed proposed mission and vision statements and core values. Director will rewrite based on suggestions.
4. **New Center Updates**
 - a. Director informed Committee that the Merrill Area Community Foundation determination date would be in May or June.
 - b. Director wrote two additional grants and should know results by June.
 - c. New Logo for new Center promotion/fundraising. We are working with Murray & Associates.
 - d. New Building pictures and floor layout were presented by Rod Akey. Committee asked questions regarding cost, funding, parking, exterior appearance, availability during the fair, etc. Dave Johnson was in attendance to provide answers.
5. **Programs**
 - a. Spring Rummage Sale is a fundraiser for new Center.
 - b. Director informed committee that new bus trip sign up is going well.
 - c. Discussed produce giveaway idea of buying produce the third Thursday of each month. Carnes is assisting with getting contact information for farmers markets and possible other options.
 - d. Walking club will begin this summer and utilize the River Bend Trail.
6. **Discussion**
 - a. Bebel commented on City projects and the City should help to fund them.
7. **ADRC Representative update** - none, as we ran out of time.
8. **Public Comment** – none
9. **Adjournment**
 - a. Motion to adjourn made by Bebel and second by Jackelen.

Next meeting will be held on May 25th 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.

MAY MEETING MINUTES

Merrill Enrichment Center Committee

Meeting was held on Wednesday May 25th, 2016 at 8:00 a.m.

Lower level of Merrill City Hall

Members Present: Mary Ball (Aldersperson) Eugene Simon (Chairperson), S. Peggy Jackelen, Diane Goetsch, Gene Bebel, Erin Wells (ADRC Representative),

Absent: Art Lersch, Rev. Kyle Carnes

Agenda

1. Opening

- a. Simon called the meeting to order.

2. Consent Items

- a. Motion made by Bebel, second by Ball to approve minutes *but with two changes* from the previous meeting as presented. Motion carried.
- b. Motion made by Bebel, second by Ball to approve vouchers. Motion carried. Ball would like to recognize a Center volunteer, Betty Matarazzo not only for her time of volunteering but also for taking the time to apply for Wal-Mart's Corporate Giving volunteer program. This program has given \$1000 to the Center, to date, for Betty's volunteer time.

3. Mission Statement

- a. Motion by Bebel to approve Mission, Vision, and Core Values as presented. Second by Ball. Motion approved.

4. New Center Updates

- a. Director informed Committee of the \$50,000 grant received from the Judd S. Alexander Foundation.
- b. Director informed Committee of the 2 bids that came in for the new Center. Committee had a number of questions regarding the building.
- c. Committee expressed concern regarding lack of collaboration between the City and our Committee with the new center project.
- d. Ball made a motion to write a letter to the Mayor and City Administrator expressing the concerns. Jackelen second. Motion carried.

5. Programs

- a. Director informed Committee of all upcoming June programs.

6. Discussion

- a. Director requested article from committee member for July newsletter.
- b. Simon recommended walk-in freezer and cooler for new center. Received estimated cost at \$30,000.

7. ADRC Representative update

- a. Seniors Farmers' market vouchers available Monday June 6th in Merrill at the Lincoln County Service Center.
- b. ADRC now has trained staff for Memory Screening. More information to follow.

8. Public Comment – none

9. Adjournment

- a. Motion to adjourn made by Goetsch second by Jackelen.

Next meeting will be held June 22nd at 8am. *Vouchers 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
PERSONNEL AND FINANCE COMMITTEE
MINUTES • TUESDAY MAY 24, 2016

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	
Tim Meehean	Aldersperson - Eighth District	Present	
Paul Russell	Aldersperson - First District	Present	

Other attendees included: Mayor Bill Bialecki, City Administrator Dave Johnson, City Attorney Tom Hayden, Finance Director Kathy Unertl, Police Chief Ken Neff, Public Works Director/City Engineer Rod Akey, Library Director Stacy Stevens, Street Superintendent Dustin Bonack, Alderwoman Mary Ball, Alderman Rob Norton, Matt Waid, Robert Caylor, Kortney Pike, Roger Drewek, Gene Bebel, J. Michael Nolan, Barb Nolan, Jim Wedemeyer, Sue Weith, Eric Malm, Jim Richardson, Don Swan, Mike Grunewald, Erik Pfantz and City Clerk Bill Heideman.

II. Vouchers:

1. Vouchers for April, 2016

City staff answered questions on the vouchers.

Motion (Meehean/Schwartzman) to place on file.

RESULT:	PLACED ON FILE
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III. Agenda items for consideration:

1. Discussion concerning Lead Pay at the Street Department.

This was originally discussed at the October 28th, 2014 Personnel and Finance Committee meeting. Kortney Pike has requested that the issue be revisited.

City Administrator Johnson reported that Carlson Dettmann Consulting, the firm that conducted the recent compensation study, had recommended that these "lead" positions be removed from the City's organizational charts.

Kortney Pike responded that, in his opinion, when the working foreman is absent and another employee steps up and assumes that responsibility, they should be compensated accordingly.

City Administrator Johnson noted that the current policy does include this provision, but it is for "long-term" cases when a supervisory person is absent for an extended period of time and another employee assumes that responsibility.

After discussion, it was decided that discussion should be continued at the next meeting. A copy of the current policy will be included in that meeting packet.

RESULT:	REFERRED TO P & F	Next: 6/28/2016 5:15 PM
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2. Discussion and potential recommendation(s) on request from TowerCo to buy out their lease for the new cell tower parcel on the former Anson Gilkey property.

City Administrator Johnson reported that TowerCo has originally offered \$235,000 for a buyout, but are now willing to pay \$261,000. City Administrator Johnson has suggested that, if the buyout is approved, the City should retain \$100,000 for future trail-related expenditures.

Alderman Meehean stated that the River District Development Foundation has met all their commitments to this point, and it would be an "insult" to them if the City retained a portion of the buyout funds.

City Administrator Johnson stated that having funds available for future trail-related expenditures was the suggestion of a previous Common Council.

Motion (Meehean/Russell) to approve the latest buyout offer of \$261,000, with the \$261,000 in turn given to the River District Development Foundation of Merrill.

RESULT:	APPROVED & SENT TO COUNCIL	Next: 6/14/2016 7:00 PM
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3. Review and discussion of compensation for citizen members of City committees, boards and commissions.

Alderman Russell had requested that this item be placed on the agenda. The information in the meeting packet indicated that currently members of some City committees are paid, but members of other committees are not.

Alderman Russell noted that, at this time, Housing Authority members are not paid, but that, in several Wisconsin communities, Housing Authority members are paid.

City Administrator Johnson suggested that, if members of some committees are paid, then citizen members of all committees should be paid.

City Attorney Hayden will draft an ordinance for consideration at the next Personnel and Finance Committee meeting.

RESULT:	REFERRED TO P & F	Next: 6/28/2016 5:15 PM
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4. Consider creation of and authorization to fill new Police Officer (Drug Investigator) position.

This position was originally discussed at the April 23rd, 2016 Committee of the Whole meeting. Alderman Russell noted that, at that meeting, there seemed to be a consensus that there is a need for the position. Alderman Schwartzman replied that, at that meeting, several Common Council members suggested that the position should be considered as part of the 2017 budget process.

Alderman Meehean stated that, based on the fiscal information in the meeting packet, there are sufficient funds for the position in 2016, but not necessary in 2017. He added that there will also be additional related costs if the position is created.

Mayor Bialecki asked Police Chief Neff if the drug problem in Merrill is out of control. Police Chief Neff responded that, at the current staff level, the Police Department cannot address the drug problem proactively. Mayor Bialecki remarked that the drug problem is a major concern that should be addressed and resolved.

Alderman Meehean stated that he is not in favor of creating a position without being able to fund it. Alderman Russell and Alderman Schwartzman agree.

It was suggested that this issue could be discussed at a future Committee of the Whole meeting, when budget numbers are clearer and a long-term plan for the position developed.

Alderwoman Ball suggested the exploration of creative alternatives prior to opting to hire another officer.

IV. Monthly Reports:

1. Municipal Court

The report was in the meeting packet.

2. Finance Director Unertl

The report was in the meeting packet.

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. Work at the Merrill Festival Grounds continues.

6. Consider placing monthly reports on file

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

RESULT:	PLACED ON FILE
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V. Establish date, time and location of next regular meeting

Tuesday, June 28th, 2016 at 5:15 P.M. in the City Hall Common Council Chambers.

VI. Public Comment Period

None.

VII. Adjournment

Motion (Meehean/Russell) to adjourn. Carried. Adjourned at 6:10 P.M.



**City of Merrill
Redevelopment Authority/Committee of Whole (Joint Meeting)**

**Tuesday, May 10th, 2016 at 6:00 P.M.
City Hall Common Council Chambers
1004 East First Street**

Redevelopment Authority members present: Bill Bialecki, Ryan Schwartzman, Wally Smith, Jill Laufenberg, Amanda Kostman, Karen Karow, and Tony Kusserow

Committee of the Whole members present (9 of 9): Mayor Bill Bialecki, Alderperson Paul Russell (First District), Alderperson Peter Lokemoen (District 2), Alderperson Ryan Schwartzman (Third District), Alderperson Kandy Peterson (Fourth District), Alderperson John Burgener (Fifth District), Alderperson Mary Ball (Sixth District), Alderperson Rob Norton (Seventh District), and Alderperson Tim Meehan (Eighth District)

Other attendees: City Administrator Dave Johnson, City Attorney Tom Hayden, Finance Director Kathy Unertl, City Public Works Director Rod Akey, City Building Inspector Darin Pagel, City Clerk Bill Heideman, and Mary Rajek and Mike Morrissey from Redevelopment Resources

Call to Order

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

Closed Session

Mayor Bialecki read the following notice:

The RDA and Committee of Whole may convene in closed session per Wis. Stats. Sec. 19.85(1)(e) - deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session to consider:

- a. Potential property acquisition and development incentives for proposed development in Redevelopment Area No. 3 (Tax Increment District No. 10)
- b. Potential property acquisitions to facilitate redevelopment opportunities in Tax Increment Districts (TIDs) No. 3 (Eastside), No. 6 (Downtown area), and proposed No. 11 (State Road 107 area)

Motion (Schwartzman/Russell) to move to closed session. Motion carried 7-0 on roll call vote by the Redevelopment Authority and carried 7-1 by the Committee of Whole.

There was discussion on above items. Separate closed session minutes have been prepared and filled.

In addition to the properties being recommended by City management for potential acquisition, a property located in TID No. 9 and a property located in TID No. 7 were also mentioned.

Adjournment of RDA and Committee of Whole:

Motion (Norton/Smith) to adjourn. Carried at 6:50 P.M.

Minutes prepared by RDA Secretary Kathy Unertl

City of Merrill
Redevelopment Authority (RDA)

Tuesday, June 7th, 2016 at 8:00 A.M.
City Hall Common Council Chambers

RDA Present: Bill Bialecki, Ryan Schwartzman, Karen Karow, Amanda Kostman, Wally Smith, Tony Kusserow, and Jill Laufenberg

RDA Absent: None

Others: Alderperson Paul Russell, City Administrator Dave Johnson, Finance Director Kathy Unertl, City Attorney Tom Hayden, Public Works Director Rod Akey, City Building Inspector Darin Pagel, Mary Rajek and Mike Morrissey from Redevelopment Resources, Ken Maule from Lincoln County Economic Development Corp. (LCEDC), Jeremy Ratliff from Merrill Courier, Dave Sukow, Robert Caylor, and about five residents of Whispering Pines Community

Call to Order: Chair Bialecki called the meeting to order at 8:00 a.m.

Public Comment: None.

Consider approval of meeting minutes:

Motion (Laufenberg/Smith) to approve the RDA meeting minutes from April 26th and the joint RDA/Committee of Whole meeting minutes from May 10th. Carried.

Consider a resolution authorizing purchase of 1905 E. 14th St. to facilitate future multi-family residential redevelopment (TID No. 10 – Highway G Area):

Unertl highlighted the resolution which emphasized that there are four major employers located on East 14th Street (Lincoln County Highway G); there is strong market demand for rental housing; the site is served by existing infrastructure; there are schools in close proximity; and that there are parks and recreational amenities nearby.

Johnson reported that Merrill Housing Authority and Horizon Design Build Manage are interested in developing sixty (60) units of new housing of which 51 would be income-based and 9 apartments would be market rate. There would be three buildings with one, two, and three bedroom units with attached garages.

Bialecki emphasized that developers are looking for "clean site" for construction without existing buildings or potential environmental issues. The existing former light manufacturing building will be demolished prior to City ownership of the almost five and a half acre site.

Consider a resolution authorizing purchase of 1905 E. 14th St. to facilitate future multi-family residential redevelopment (TID No. 10 - Continued):

There is public hearing scheduled for July 5th at the Plan Commission for rezoning the property to allow Plan Unit Development (PUD). The proposed Housing Authority/Horizon development is contingent upon WHEDA tax credits and other potential grant funding. Unertl advised if the development proceeds, there would a formal development agreement and future RDA and Common Council review and action as noted in the final resolve clause of the resolution. Potential future TIF development incentive of about \$525,000 has been requested.

Motion (Schwartzman/Karow) to recommend a resolution authorizing purchase of 1905 E. 14th St. for \$450,000.00 to facilitate future multi-family residential redevelopment (TID No. 10 – Highway G Area). Carried.

Consider a resolution authorizing purchase of various properties along State Highway 64 (East Main Street) to facilitate future commercial redevelopment:

Mayor Bialecki reported that City staff has requested deleting the potential purchase of the three Badger Portfolio, LLC parcels from the resolution. Unertl advised that additional discussions are needed with Continental Properties regarding potential relocation of the existing mobile homes.

The City will be acquiring two small lots the front on State Highway 64 (East Main Street). One is vacant lot which had structure razed in 2014. The yellow house is owned by former Merrill resident whom now lives in Tennessee. The house will be vacant when acquired by the City of Merrill and will then be demolished.

Pagel and Unertl reported that City staff have previously tried to market the vacant lot for small office building. Based upon Unertl's review of existing east side commercial developments, it is possible that over \$3,000,000 in new future commercial/business buildings could be developed on the entire eight acre redevelopment area.

Motion (Kostman/Karow) to recommend a resolution authorizing purchase of two properties along State Highway 64 (East Main Street) for \$73,000.00 to facilitate future commercial redevelopment. Motion carried.

Consider a resolution authorizing development agreement by and between the City of Merrill and Badger Portfolio, LLC (Continental Properties):

There is a 15.572 acre site that fronts on Thielman Street which will continue to operate as Whispering Pines Community. There was no additional discussion or action on the draft resolution.

Consider purchase of the lot between W. 10th St. and W. St. Paul St. – vacant lot owned by Kathleen Kienitz-Olson and Geraldine Knowles (TID No. 11 – Northwest Area):

The parcel is about 6.767 acres. The property owners live in Florida and have no interest in future development. Immediately to the west of the lot, the City of Merrill owns property that is part of the Champagne Street drainage way. City staff and consultant discussion has included potential “pocket neighborhood” development.

Motion (Schwartzman/Kostman) to recommend the purchase of the lot between W. 10th St. and W. St. Paul St. – vacant lot owned by Kathleen Kienitz-Olson and Geraldine Knowles (TID No. 11 – Northwest Area) for \$9,165.84. Motion carried.

Consider purchase of 911 E. Main St. – vacant lot owned by Merrill Federal Savings & Loan for Downtown “Pocket Park” (TID No. 6 – Downtown):

Johnson reported that Merrill Federal is offering the small lot for \$3,000 to expand the downtown “pocket park”. There would be an access easement to maintain the building. In addition, Merrill Federal would have the right to purchase the property back for \$10,000 within five years.

Kusserow asked how likely it would be that Merrill Federal would expand in the future. Johnson reported that the area would be mainly grass with some shrub beds instead of proposed rocks that Merrill Federal would use for landscaping. City acquisition of the lot would allow for continuous retaining wall on the alley side.

Motion (Karow/Laufenberg) to recommend the purchase of the lot at 911 E. Main Street (TID No. 6 – Downtown) for \$3,000.00. Motion carried.

Consider implementation of TIF loan program for vacant “blighted” commercial or manufacturing buildings to facilitate environmental review and demolition:

Unertl emphasized that the City of Merrill was not in position to purchase every property in need of redevelopment. With developers looking for vacant developable properties without “blighted” buildings and/or environmental contamination, there are properties with obsolete existing structures that hinder marketability for redevelopment, as well as negatively impact on adjacent properties.

One potential option would be a TIF loan for properties that had property taxes current; City staff would not recommend use of TIF development incentives to rehabilitate existing buildings; and the proposed TIF loan would be secured by mortgage on the property with repayment due upon property sale.

RDA Commissioners suggested requiring that the property be listed for sale. Discussion also focused upon what would happen if existing property owners would redevelop themselves. There will be further review and discussion at the next RDA meeting.

Next RDA meeting: Next meeting is scheduled for Tuesday, July 5th at 8:00 a.m.

Bialecki read the following notice:

The RDA may convene in closed session per Wis. Stats. Sec. 19.85(1)(e) - deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session to consider:

Potential property acquisition(s) and potential TIF development incentives to facilitate redevelopment opportunities in Tax Increment District No. 8 (West Side Area)

Motion (Schwartzman/Kostman) to move to closed session. Motion carried 7-0 on roll call vote at 8:30 a.m. Alderperson Paul Russell arrived at 8:47 a.m.

There was discussion on above items.

Adjournment: Motion (Schwartzman/Kusserow) to adjourn at 9:02 a.m. Carried.

Minutes prepared by RDA Secretary Kathy Unertl

Transit Meeting
May 16, 2016

Present; Mr. Rick Blake –Chairman, Mr. Steve Willis, Mr. Gordon Geiger, Ms. Sue Kunkel, Mr. Tony Kusserow and Rich Grenfell – Transit Administrator.

No Public Comment.

A motion to approve the minutes of the April 18, 2016 meeting was made by Mr. Willis and seconded by Mr. Geiger. C.U.

The Transit Commission reviewed the 2016 First Quarter stats. There was an overall 5% decrease in all levels of service and revenues. A motion to approve the report made by Ms. Kunkel and seconded by Mr. Willis. C.U.

Administrator's Report:

- 1) The Commission was informed that the bid opening for the Bus storage Facility renovation project on Tuesday May 10, 2016 was unsuccessful. Two bids/offers were received, both were deemed non-responsive by not completing/submitting the required bid forms and were over budget. WisDOT has been contacted for further advisement.
- 2) The Commission was informed of Michael Schreiber – full time Bus Operator's retirement effective 5/12/16. Mr. William Snyder was promoted into the vacant full time position and ads will run for part time new hire.

Next Transit Commission meeting; **Monday June 20, 2016**

A motion to adjourn was made by Ms Kunkel and seconded by Mr. Geiger

MAYMIN16

Transit Meeting
June 7, 2016

Present; Mr. Rick Blake –Chairman, Mr. Steve Willis, Mr. Gordon Geiger, Ms. Sue Kunkel, Mr. Tony Kusserow and Rich Grenfell – Transit Administrator.

No Public Comment.

A motion to approve the minutes of the May 16, 2016 meeting was made by Mr. Willis and seconded by Mr. Geiger. C.U.

The Transit Commission was informed that both Eagle Construction and Altmann Construction were allowed by WisDOT review, to submit the missing required FTA documents to complete their bid/offer packages to deem them both responsive bidders. The Transit Commission reviewed the Bid/Offer prepared by Altmann Construction, Wisconsin Rapids as negotiated with alternates;

Alt (1) – eliminate the perimeter masonry (east, west & south sides of building)

Alt (2) – add (2) furnaces

Alt (3) – eliminate pressure washers

Alt (4) – eliminate concrete approach

Altmann Construction bid /Offer	\$208,785
Total Project funding approved in 2013	\$200,000
Funding Shortfall	\$8,785

It was discussed by the Transit Commission that we do have an approved 2015 FTA Grant in the amount of \$50,000 to supplement this project, however there is a statewide shortfall with limited funding available. WisDOT will inform Merrill of any funds that may become available by percentage sometime mid-summer or early fall.

The Commission was also informed that the City's thoroughfare between Blaine St. and the City Garage is slated for replacement and will include the concrete approach for the bus storage facility in 2017 if Transit Capital funding is not available.

A motion to accept the Altmann Construction Bid/ Offer of \$208,785 (two hundred eight thousand seven hundred and eighty five dollars) was made by Ms. Kunkel and seconded by Mr. Geiger. Carried unanimously. An amendment to the motion was made by Ms. Kunkel and seconded by Mr. Geiger to present the approved Bid/ Offer from Altmann Construction in the amount of \$208,785 to WisDOT for final review and approval. Carried unanimously.

A motion to utilize the Transit Non-Lapsing account to fund the remaining deficit of the 2016 BSF MERRILL bus storage facility renovation project and continued services of Becher/Hoppe in the amount of \$12,785.00 as presented;

Altmann Construction - * \$8,785 (project completion).

**\$0.00 contingency allowance in contracted services. Other, unknown " project site specific" costs to be incurred by Transit.*

Becher/ Hoppe Services –R.Grenfell estimates 30 hrs - \$4,000.

A motion to approve the proposed expenditures as presented, with the understanding of additional unknown project expenses to be incurred by Transit was made by Ms. Kunkel and seconded by Mr. Willis. Carried Unanimously.

Next Transit Commission meeting; **Monday July 18, 2016**

A motion to adjourn was made by Ms Kunkel and seconded by Mr. Geiger



CITY OF MERRILL
WATER & SEWAGE DISPOSAL COMMITTEE
MINUTES • WEDNESDAY MAY 25, 2016

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.

Attendee Name	Title	Status	Arrived
Kandy Peterson	Aldersperson - Fourth District	Present	
John Burgener	Aldersperson - Fifth District & President	Present	
Rob Norton	Aldersperson - Seventh District	Present	

Also in attendance: City Administrator Dave Johnson, Utility Superintendent Kim Kriewald, Public Works Director/City Engineer Rod Akey and City Clerk Bill Heideman.

II. Vouchers:

1. Vouchers

Motion (Burgener/Peterson) to approve.

RESULT: APPROVED

III. Agenda items for consideration:

1. 2015 Compliance Maintenance Annual Report

The report was in the meeting packet. Utility Superintendent Kriewald provided additional verbal details. The utility received a "Grade Point Average" of 3.91, with 4.00 being a perfect score. Alderman Norton congratulated the entire utility staff for a job well done.

If the report is approved, the report will be forwarded to the June 14th, 2016 Common Council meeting. A resolution related to the report will be prepared for consideration at that meeting.

Motion (Peterson/Burgener) to approve.

RESULT: APPROVED & SENT TO COUNCIL **Next: 6/14/2016 7:00 PM**

2. East Sixth Street Reconstruction Project bids

Six bids were received. Public Works Director/City Engineer Akey reported that these bids were also considered earlier in the day at the Board of Public Works meeting. At that meeting, the Board of Public Works recommended approving the bid of \$917,262 from Ruotsala Concrete Construction.

This is a budgeted item. Therefore, no Common Council action is necessary.

ZONING BOARD OF APPEALS MINUTES
June 7, 2016, 6:00 p.m.

PRESENT: Zoning Administrator Pagel, Dean Haas, Ron Burrow, Dave Sukow, Jim Koebe, and Alderman John Burgener.

Absent: Chairman Schneider , Adam Rekau

Also present: Jeff Raymer, Damond and Amy Pikus, Ryan Schwartzman

With the absence of Chairman Schneider, ZA Pagel called the meeting to order at 6:00 pm in the Basement Conference Room.

Motion to approve April 5, 2016 minutes Mr. Haas, second Mr. Burgener, carried.

ZA Pagel read the meeting notice and explained procedure.

Motion to open hearing Mr. Sukow, second Mr. Haas, carried.

ZA Pagel briefed the Board on the request stating the reason for the variance request. This is a very small lot and without a variance it will never be able to be improved. The one concern is the condition of the area around the garage. This area must be cleaned up. Jeff Raymer, owner, spoke in favor of the variance and was asked what improvements were planned for the home once it is on site. Amy and Damond Pikus, 209 E 4th, asked questions on type of home, appearance, water drainage, and eviction of existing tenant in garage. Mr. Raymer stated that he was going to reside the house and garage to match and also would install gutters to divert water away from the neighbors and install a new garage door. He would also be evicting the tenant that is using the garage.

Motion to close hearing Mr. Sukow, second Mr. Burgener, carried.

**After deliberation by the Board Members, Motion to approve the variance by Mr. Sukow, second Mr. Haas, carried unanimously with the following conditions: Gutters and downspouts be installed to divert water.
House and garage be sided to match.**

With no other business or public comment

Motion to adjourn Mr. Koebe, second Mr. Burgener, carried.

Meeting adjourned 6:20pm

Darin Pagel, Recording Secretary.

RESOLUTION NO. _____

A RESOLUTION AUTHORIZING PURCHASE OF 1905 EAST 14TH STREET TO FACILITATE FUTURE MULTI-FAMILY RESIDENTIAL REDEVELOPMENT

WHEREAS, the Common Council of the City of Merrill created Tax Increment District (TID) No. 10 on September 22, 2015; and,

WHEREAS, four major employers in the City of Merrill are located on East 14th Street (Lincoln County Highway G) and there appears to be a strong market demand for rental housing in the community; and

WHEREAS, the area is served by existing public infrastructure, schools, and parks and recreation amenities and the existing obsolete former light manufacturing building will be demolished prior to City acquisition; and

WHEREAS, the City of Merrill finds that the proposed residential redevelopment of a former light manufacturing parcel of just under five and a half acres located at the corner of East 14th Street and North Sales Street in Tax Increment District No. 10 serves a public purpose in accordance with State law; and,

WHEREAS, the Merrill Housing Authority and Horizon Design Build Manage has expressed a preliminary interest in developing up to sixty-units of multi-family housing on the site contingent upon obtaining potential WHEDA tax credit funding and potential other grant funding;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 14th day of June, 2016 to authorize the purchase of 1905 East 14th St. for \$450,000 to facilitate future multi-family housing redevelopment and, that the Mayor and City staff are authorized to complete and sign any offer documents, agreements, or related paperwork required to facilitate the acquisition thereof.

BE IT FURTHER RESOLVED that the Mayor and City staff are authorized to continue negotiations with the Merrill Housing Authority and Horizon Design Build Manage on a potential TIF development agreement with transfer of the property for \$0.00 and an estimated \$526,511 TIF Development Incentive subject to further Common Council review and action.

Attachment: Resolution on 1905 East 14th Street (1753 : Resolution on 1905 East 14th Street)

Recommended by: Redevelopment Authority (RDA) – June 7, 2016

CITY OF MERRILL, WISCONSIN

Moved: _____

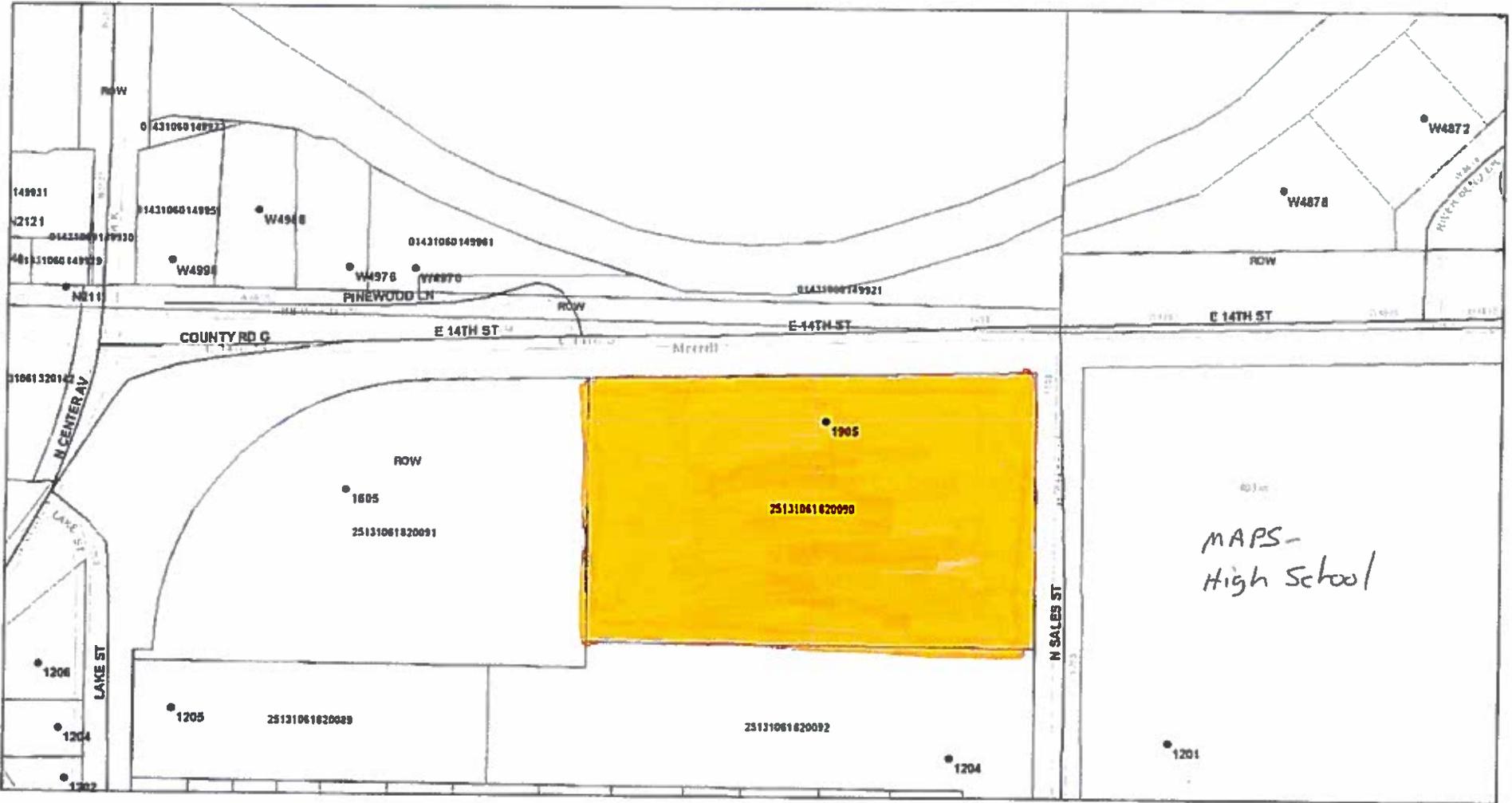
William R. Bialecki
Mayor

Passed: _____

William N. Heideman
City Clerk

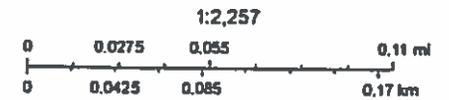
Attachment: Resolution on 1905 East 14th Street (1753 : Resolution on 1905 East 14th Street)

Tax Increment Districts



May 9, 2016

- AddressPoints
- CityRoads
- CityParcels



Sources: Esri, HERE, DeLorme, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBasis, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), Swisstopo, Mapbox India, © OpenStreetMap contributors, and the GIS User Community

TID No. 10

City of Merrill - Tax Increment District No. 10 (Highway G)					
Projected Tax Increment for proposed multi-family housing redevelopment (Proposed 60 units with 9 units market rent)					
-Preliminary construction estimate of over \$10,000,000					
Depending upon ownership, there would either be income-based assessment/property taxes or Payment in Lieu of Taxes (PILOT) from Merrill Housing Authority.					
Projected Assessment:					
	Land Valuation	Improved Valuation	Total RE Valuation		
2015	\$43,400	\$289,800	\$333,200		30 Years - Income Based Assessment
2018	\$175,000	\$1,750,000	\$1,925,000		
New Tax Increment	\$131,600	\$1,460,200	\$1,591,800		Projected Tax Increment \$1,591,800
Projected Tax Increment:					
Const. Year	Value Year	Revenue Year	TID Value Increment	Tax Rate	Projected Tax Increment
2017	2018	2019	\$1,591,800	31.91	\$50,794
2018	2019	2020	\$1,591,800	31.91	\$50,794
2019	2020	2021	\$1,591,800	31.91	\$50,794
2020	2021	2022	\$1,591,800	31.91	\$50,794
2021	2022	2023	\$1,591,800	31.91	\$50,794
2022	2023	2024	\$1,591,800	31.91	\$50,794
2023	2024	2025	\$1,591,800	31.91	\$50,794
2024	2025	2026	\$1,591,800	31.91	\$50,794
2025	2026	2027	\$1,591,800	31.91	\$50,794
2026	2027	2028	\$1,591,800	31.91	\$50,794
2027	2028	2029	\$1,591,800	31.91	\$50,794
2028	2029	2030	\$1,591,800	31.91	\$50,794
2029	2030	2031	\$1,591,800	31.91	\$50,794
2030	2031	2032	\$1,591,800	31.91	\$50,794
2031	2032	2033	\$1,591,800	31.91	\$50,794
2032	2033	2034	\$1,591,800	31.91	\$50,794
2033	2034	2035	\$1,591,800	31.91	\$50,794
2034	2035	2036	\$1,591,800	31.91	\$50,794
2035	2036	2037	\$1,591,800	31.91	\$50,794
2036	2037	2038	\$1,591,800	31.91	\$50,794
2037	2038	2039	\$1,591,800	31.91	\$50,794
2038	2039	2040	\$1,591,800	31.91	\$50,794
2039	2040	2041	\$1,591,800	31.91	\$50,794
					\$1,168,270 Total

WHEDA – Wisconsin Housing and Economic Development Authority

Low-Income Housing Tax Credits

Background

The Low-Income Housing Tax Credit (LIHTC) program was created in 1986 to encourage private investment in the development and rehabilitation of rental housing for low- to moderate-income families, seniors, and persons with special needs. LIHTCs are governed by Section 42 of the Internal Revenue Code and corresponding Federal Regulations. The Federal government allocates LIHTCs to each state according to a population-based formula. At the state level, Housing Credit Agencies administer the LIHTCs to owners of housing developments according to their state Qualified Allocation Plan, which must meet Federal guidelines.

The Wisconsin Housing and Economic Development Authority (WHEDA) is responsible for allocating and administering LIHTCs in Wisconsin. Since the inception of the LIHTC program, WHEDA has allocated \$326.2 million in tax credits, creating 51,940 units of housing in 1,135 developments across the state. These developments are located in 69 counties and 303 municipalities throughout Wisconsin.

How LIHTCs Work

LIHTCs are used by developers to achieve lower rents that are affordable for low- and moderate-income households. Many LIHTC properties also include market-rate units that are available to households regardless of income.

LIHTCs are neither a grant nor a loan; they are Federal tax credits that are used to offset income tax liability. The owner of a housing development uses the tax credits to generate an equity investment in the property. The equity investment reduces the amount of lending, and monthly debt service, needed to finance the development. Lower debt on the property allows the owner to charge lower monthly rents.

The developer can convert the tax credits into equity in one of three ways: (1) claim the tax credits directly against their own income tax liability; (2) sell the tax credits to an investor in exchange for capital, or equity, for development or rehabilitation of the housing; or (3) sell the tax credits to a syndicator who bundles tax credits from different developments and then sells them to investors. LIHTCs are awarded by WHEDA to housing developers through a highly competitive process. Applicants must meet certain threshold requirements to be considered for the program. Priority is given to developments which will serve the lowest income families and remain affordable for longer periods of time.

WHEDA's scoring process, detailed in its Qualified Allocation Plan, is updated annually to reflect current market and economic conditions.

As a threshold for eligibility, LIHTC developments must remain affordable for a 30-year period. Developments must also meet one of two thresholds for occupancy. At least 20% of all units in a development must be reserved for households at or below 50% of the area median income, or at least 40% of all units must be reserved for households at or below 60% of the area median income.¹

How LIHTCs are Monitored

WHEDA continually monitors the physical condition, management, and income compliance of the property during the 30-year period. Development owners must submit annual certifications and unit status reports, as well as quarterly occupancy reports, to WHEDA.

WHEDA conducts on-site property inspections and file reviews of every LIHTC development throughout the 30-year compliance period. If WHEDA finds noncompliance with program rules, WHEDA informs both the development owner and the IRS. The owner has 30 days to remedy the noncompliance, unless it is a critical violation, for which they will have only 72 hours. If the IRS determines that the noncompliance has not been adequately remedied, the IRS may recapture some or all of the tax credits allocated to the development.

How LIHTCs Benefit Communities

Who Lives in LIHTC Housing?

The LIHTC program creates housing that is affordable for low and moderate income households. The highest use of LIHTCs in Wisconsin is for elderly housing. Since tracking the type of LIHTC units being developed in 2005, WHEDA has allocated tax credits for 14,981 units. Of those, 49% were elderly units, 46% were family units, and 5% were special needs units. Within LIHTC developments, 10% of the units are rented to households at market rates and without regard to income.

What Income Levels are Served?

LIHTC units provide housing for households with incomes at or below either 50% or 60% county median income.

The 50% county median income in Wisconsin ranges from \$20,950 to \$28,950 for a family of one and from \$29,000 to \$41,350 for a family of four. The 60% county median income in Wisconsin ranges from \$25,140 to \$34,740 for a family of one, and from \$35,880 to \$49,620 for a family of four. Specific county-by-county income information can be found on WHEDA's webpage, under Multifamily Tax Credits.

What is the Local Economic Impact?

All LIHTC developments involve either the construction or renovation of housing units. This activity has a positive effect on the economy as it creates jobs and increases local tax revenue.

The National Association of Home Builders (NAHB) estimates that the one-year local impact of constructing 100 units for a typical family LIHTC development includes \$7.9 million in local income, \$827,000 in taxes and other revenue for local governments, and 122 local jobs. The annual recurring impact of those 100 family units includes \$2.4 million in local income, \$441,000 in taxes and other revenue for local governments, and 30 local jobs.²

Similarly, NAHB estimates that the one-year local impact of constructing 100 units in an elderly LIHTC development includes \$7.3 million in local income, \$768,000 in taxes and other revenue for local governments, and 113 local jobs. The annual recurring impact of those 100 elderly units includes \$2.3 million in local income, \$395,000 in taxes and other revenue for local governments, and 32 local jobs.³

¹ WHEDA, Multifamily Tax Credits, “Wisconsin Standard Multifamily Tax Subsidy Project Estimated Maximum Income and Rent Limits” (December 2013)

² National Association of Home Builders, The Local Economic Impact of Typical Housing Tax Credit Developments (March 2010)

³ National Association of Home Builders, The Local Economic Impact of Typical Housing Tax Credit Developments (March 2010)

RESOLUTION NO. _____

A RESOLUTION AUTHORIZING PURCHASES OF VARIOUS PROPERTIES ALONG STATE HIGHWAY 64 (EAST MAIN STREET) TO FACILITATE FUTURE COMMERCIAL REDEVELOPMENT

WHEREAS, the Common Council of the City of Merrill created Tax Increment District (TID) No. 3 on September 13, 2005 and amended the District boundaries on July 11, 2006, September 24, 2013, and September 22, 2015; and,

WHEREAS, State Highway 64 (East Main Street) is the gateway into the community from US Highway 51 and has existing public infrastructure; and,

WHEREAS, the City of Merrill finds that the proposed commercial redevelopment of a former residential area located on State Highway 64 (East Main Street) near Memorial Drive serves a public purpose in accordance with State law; and,

WHEREAS, the City and two property owners have negotiated purchase prices for various properties;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 14th day of June, 2016 to authorize the purchase of the following properties located in Tax Increment District No. 3 to facilitate future commercial redevelopment:

2606 E. Main St. – vacant lot owned by Andre Galella for \$18,000

2604 E. Main St. – residential property owned by Troy Brandt for \$55,000

and, that the Mayor and City staff are authorized to complete and sign any offer documents, agreements, or related paperwork required to facilitate the acquisition thereof.

Recommended by: Redevelopment Authority (RDA) – June 7, 2016

CITY OF MERRILL, WISCONSIN

Moved: _____

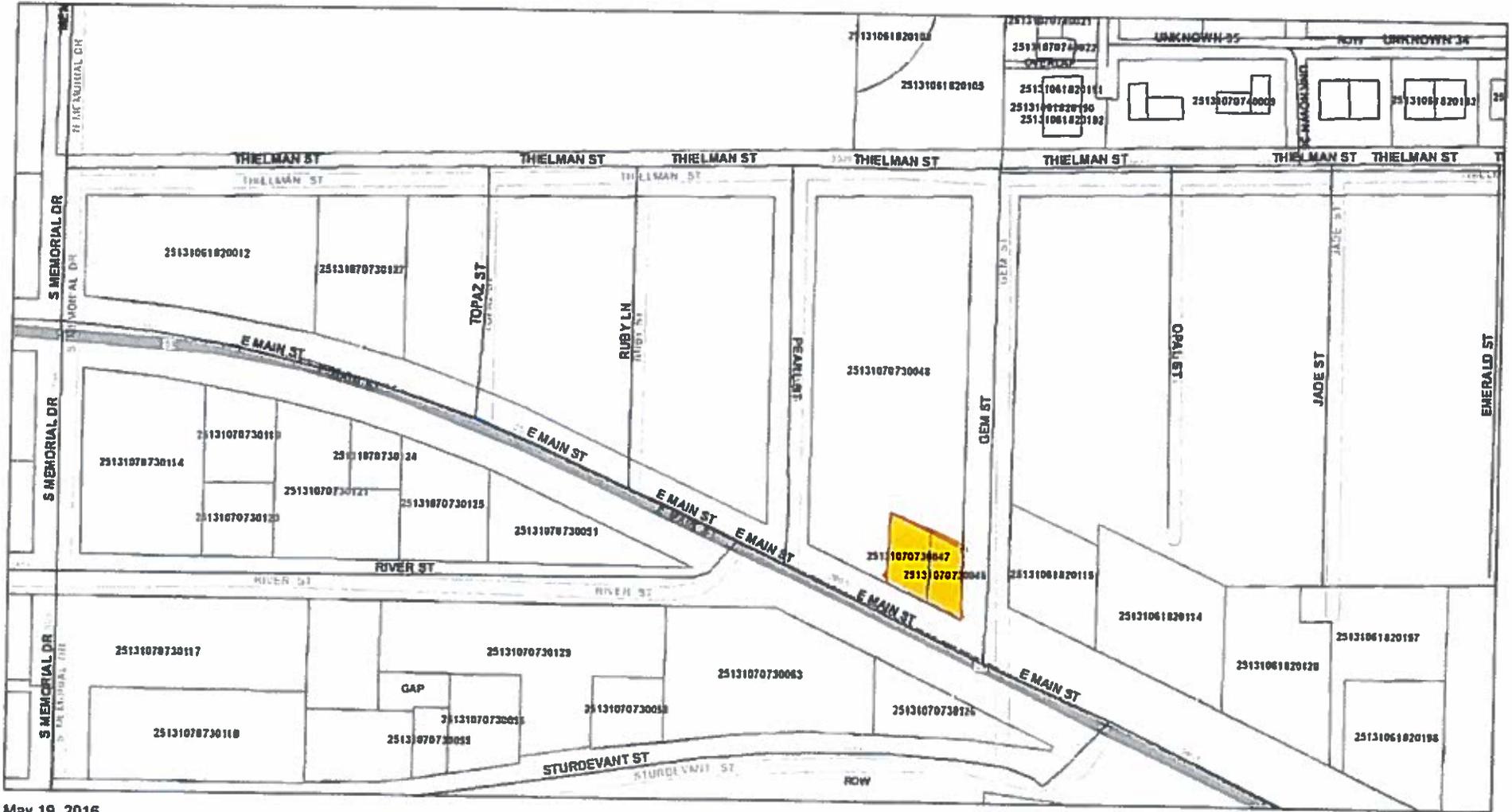
William R. Bialecki
Mayor

Passed: _____

William N. Heideman
City Clerk

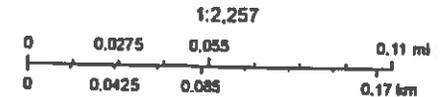
Attachment: Resolution on properties on East Main Street (1754 : Resolution on various properties on East Main Street)

Tax Increment Districts



May 19, 2016

- City Roads
- City Parcels



TID No. 3

Sources: Esri, HERE, DeLorme, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GEBCO, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), Swisstopo, Mapbox India, © OpenStreetMap contributors, and the GIS User Community

City of Merrill - Mobile Home Park Area

PIN	Parcel Number	Address	Owner	Assessed Valuation			Purchase Price	2015 Taxes
				Land	Improved	Total		
251-3107-073-0046	34-0018-000-516-00-00	2606 E Main St.	Galella, Andre	\$9,400	\$0	\$9,400	\$18,000	\$254
Demo in 2014								

PIN	Parcel Number	Address	Owner	Assessed Valuation			Purchase Price	2015 Taxes
				Land	Improved	Total		
251-3107-073-0047	34-0018-000-517-00-00	2604 E Main St.	Brandt, Troy	\$10,200	\$40,000	\$50,200	\$55,000	\$1,296
						2004 Sale Amount =	\$57,000	

RESOLUTION NO. _____

A RESOLUTION APPROVING THE 2015 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 2015, and has determined that it reflects the performance of the Wastewater Treatment Plant during 2015; 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 June, 2016, that:

1. The Compliance Maintenance Annual Report for 2015 is hereby approved and authorized to be filed with the WDNR.
2. That the Compliance Maintenance Annual Report for 2015 is an accurate indication of the performance of the City of Merrill Wastewater Treatment Plant for the year 2015.

Recommended by Water and Sewage Committee

CITY OF MERRILL, WISCONSIN

Moved: _____

William R. Bialecki, Mayor

Passed: _____

William N. Heideman, City Clerk

Attachment: Resolution on 2015 CMAR Report (1756 : Resolution on 2015 CMAR Report)

Merrill City Of

Last Updated: Reporting For
5/16/2016 2015**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	1.1775	x	216	x	8.34	=	2,124
February	1.0924	x	208	x	8.34	=	1,897
March	1.1744	x	202	x	8.34	=	1,980
April	1.2149	x	192	x	8.34	=	1,942
May	1.1335	x	208	x	8.34	=	1,964
June	1.2565	x	169	x	8.34	=	1,768
July	1.0157	x	213	x	8.34	=	1,807
August	0.9635	x	219	x	8.34	=	1,762
September	1.0564	x	202	x	8.34	=	1,778
October	0.9854	x	214	x	8.34	=	1,760
November	1.0916	x	198	x	8.34	=	1,801
December	1.3693	x	146	x	8.34	=	1,662

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
		x	100	=	3.86
Design (C)BOD, lbs/day	2800	x	90	=	2520
		x	100	=	2800
		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

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

Yes Yes Yes

No No 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

Merrill City Of

Last Updated: Reporting Fo
5/16/2016 2015

No

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.

We received 567,000 gallons of leachate from the abandoned Ward Paper Mill landfill and 991,919 gallons of leachate from the Lincoln County landfill.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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	9	1	0	0
February	25	22.5	9	1	0	0
March	25	22.5	5	1	0	0
April	25	22.5	5	1	0	0
May	25	22.5	4	1	0	0
June	25	22.5	4	1	0	0
July	25	22.5	2	1	0	0
August	25	22.5	5	1	0	0
September	25	22.5	3	1	0	0
October	25	22.5	6	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?

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:

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Last Updated: Reporting For
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[Empty text box]

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:

[Empty text box]

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:

[Empty text box]

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Merrill City Of

Last Updated: Reporting For
5/16/2016 2015

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	16	1	0	0
February	30	27	19	1	0	0
March	30	27	7	1	0	0
April	30	27	7	1	0	0
May	30	27	5	1	0	0
June	30	27	6	1	0	0
July	30	27	5	1	0	0
August	30	27	7	1	0	0
September	30	27	5	1	0	0
October	30	27	12	1	0	0
November	30	27	19	1	0	0
December	30	27	13	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?

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Merrill City Of

Last Updated: Reporting Fo
5/16/2016 2015**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	1.0	1	0
February	1	0.8	1	0
March	1	0.5	1	0
April	1	0.6	1	0
May	1	0.4	1	0
June	1	0.9	1	0
July	1	0.7	1	0
August	1	0.8	1	0
September	1	0.7	1	0
October	1	1.0	1	1
November	1	0.8	1	0
December	1	0.8	1	0
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?

Violation was due to alum feed line problems. Once changes were made phosphorus results came back into compliance.

Total Points Generated	10
Score (100 - Total Points Generated)	90
Section Grade	B

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?

400 acres

2.1.2 How many acres did you use?

102 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

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			2.9											0	0
Cadmium		39	85			1.2											0	0
Copper		1500	4300			520											0	0
Lead		300	840			20											0	0
Mercury		17	57			.31											0	0
Molybdenum	60		75			10										0		0
Nickel	336		420			30										0		0
Selenium	80		100			8.1										0		0
Zinc		2800	7500			860											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)

- 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:	01/01/2015 - 12/31/2015
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.

Merrill City Of

Last Updated: Reporting For
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Outfall Number:	002
Method Date:	11/30/2015
Option Used To Satisfy Requirement:	VSR
Requirement Met:	Yes
Land Applied:	Yes
Limit (if applicable):	38
Results (if applicable):	56

0

5.2 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?

6. Biosolids Storage

6.1 How many days of actual, current biosolids storage capacity did your wastewater treatment facility have either on-site or off-site?

- >= 180 days (0 Points)
- 150 - 179 days (10 Points)
- 120 - 149 days (20 Points)
- 90 - 119 days (30 Points)
- < 90 days (40 Points)
- N/A (0 Points)

0

6.2 If you checked N/A above, explain why.

7. Issues

7.1 Describe any outstanding biosolids issues with treatment, use or overall management:

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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:

[Empty text box for explanation]

Could use more help/staff for:

[Empty text box for help/staff needs]

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:

[Empty text box for explanation]

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:

[Empty text box for explanation]

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)

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)

0

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:

Age of the plant is starting to make maintenance more time consuming.

Merrill City Of

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Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Operator Certification and Education

1. Operator-In-Charge

1.1 Did you have a designated operator-in-charge during the report year?

- Yes (0 points)
- No (20 points)

Name:

Certification No:

0

2. Certification Requirements

2.1 In accordance with Chapter NR 114.56 and 114.57, Wisconsin Administrative Code, what level and subclass(es) were required for the operator-in-charge (OIC) to operate the wastewater treatment plant and what level and subclass(es) were held by the operator-in-charge?

Sub Class	SubClass Description	WWTP	OIC		
		Advanced	OIT	Basic	Advanced
A1	Suspended Growth Processes	X			X
A2	Attached Growth Processes				
A3	Recirculating Media Filters				
A4	Ponds, Lagoons and Natural				
A5	Anaerobic Treatment Of Liquid				
B	Solids Separation	X			X
C	Biological Solids/Sludges	X			X
P	Total Phosphorus	X			X
N	Total Nitrogen				
D	Disinfection	X			X
L	Laboratory	X			X
U	Unique Treatment Systems				
SS	Sanitary Sewage Collection	X	NA	NA	NA

0

2.2 Was the operator-in-charge certified at the appropriate level and subclass(es) to operate this plant? (Note: Certification in subclass SS, N and A5 not required in 2015 - 2016; subclass SS is basic level only.)

- Yes (0 points)
- No (20 points)

3. Succession Planning

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)?

- One or more additional certified operators on staff
- An arrangement with another certified operator
- An arrangement with another community with a certified operator
- An operator on staff who has an operator-in-training certificate for your plant and is expected to be certified within one year
- A consultant to serve as your certified operator
- None of the above (20 points)

If "None of the above" is selected, please explain:

0

4. Continuing Education Credits

4.1 If you had a designated operator-in-charge, was the operator-in-charge earning Continuing Education Credits at the following rates?

OIT and Basic Certification:

Merrill City Of

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5/16/2016 2015

- o Averaging 6 or more CECs per year.
 - o Averaging less than 6 CECs per year.
- Advanced Certification:
- o Averaging 8 or more CECs per year.
 - o Averaging less than 8 CECs per year.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Merrill City Of

Last Updated: Reporting Fo
5/16/2016 2015

Financial Management

1. Provider of Financial Information

Name: Kim Kriewald
Telephone: (715) 536-6561 (XXX) XXX-XXXX
E-Mail Address (optional): kim.kriewald@ci.merrill.wi.us

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:

[Empty text box for explanation]

2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised?

Year: 2015

- 0-2 years ago (0 points)
- 3 or more years ago (20 points)
- N/A (private facility)

0

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)

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: 2015

- 1-2 years ago (0 points)
- 3 or more years ago (20 points)
- N/A

If N/A, please explain:

[Empty text box for explanation]

3.2 Equipment Replacement Fund Activity

3.2.1 Ending Balance Reported on Last Year's CMAR	\$	806,821.31
3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)	\$	0.00
3.2.3 Adjusted January 1st Beginning Balance	\$	806,821.31
3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)	+	\$ 203,749.02
3.2.5 Subtractions from Fund (e.g., equipment replacement, major repairs - use description box 3.2.6.1 below*)	-	\$ 62,338.78
3.2.6 Ending Balance as of December 31st for CMAR Reporting Year	\$	948,231.55

Merrill City Of

Last Updated: Reporting For
5/16/2016 2015

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 RAS pumps/ Re-built lift station pumps at 6th ward station/ Replaced D.O. Probes and wiring.

3.3 What amount should be in your Replacement Fund? \$ 1,184,102.00

Please note: If you had a CWFP 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 \$235,871.00 under funded.

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

5. Financial Management General Comments

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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:

Clean 33% of sewer system, CCTV 10% of mainline sewer system annually. Clean all lift and pumping stations twice a year. review emergency procedures and sewer use ordinances annually. Maintain problem areas, root cut and chemically treat areas of concern. Prioritize rehabilitation of mainline sewer and manholes based on inspections. Identify sources and areas of I & I.

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
- 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	30.8	% of system/year
Root removal	2	% of system/year
Flow monitoring	0	% of system/year
Smoke testing	0	% of system/year
Sewer line televising	2	% of system/year
Manhole inspections	29.5	% of system/year
Lift station O&M	2	# per L.S./year
Manhole rehabilitation	1	% of manholes rehabbed
Mainline rehabilitation	1	% 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 mile of sanitary sewer for roots.

3. Performance Indicators

3.1 Provide the following collection system and flow information for the past year.

36.2	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
12	Number of basement backup occurrences
43	Number of complaints
1.1276	Average daily flow in MGD (if available)
1.3693	Peak monthly flow in MGD (if available)
	Peak hourly flow in MGD (if available)

3.2 Performance ratios for the past year:

0.00	Lift station failures (failures/year)
0.00	Sewer pipe failures (pipe failures/sewer mile/yr)
0.00	Sanitary sewer overflows (number/sewer mile/yr)
0.17	Basement backups (number/sewer mile)
0.59	Complaints (number/sewer mile)
1.2	Peaking factor ratio (Peak Monthly:Annual Daily Avg)
0.0	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)
None reported			

** If there were any SSOs or TFOs that are not listed above, please contact the DNR and stop work on this section until corrected.

5. Infiltration / Inflow (I/I)

5.1 Was infiltration/inflow (I/I) significant in your community last year?

- Yes
- No

If Yes, please describe:

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:

During times of heavy precipitation plant would experience hydraulic loading requiring more operational changes.

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5.3 Explain any infiltration/inflow (I/I) changes this year from previous years:

Less occurrences of heavy precipitation and lower river levels.

5.4 What is being done to address infiltration/inflow in your collection system?

I & I study planned for 2016 targeting suspected areas and interceptor.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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)

Merrill City Of

Last Updated: 5/16/2016 Reporting For 2015

Resolution or Owner's Statement

Name of Governing Body or Owner:

Date of Resolution or Action Taken:

Resolution Number:

Date of Submittal:

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):

Influent Flow and Loadings: Grade = A

Effluent Quality: BOD: Grade = A

Effluent Quality: TSS: Grade = A

Effluent Quality: Phosphorus: Grade = B

Biosolids Quality and Management: Grade = A

Staffing: Grade = A

Operator Certification: Grade = A

Financial Management: Grade = A

Collection Systems: Grade = A

(Regardless of grade, response required for Collection Systems if SSOs were reported)

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.

A RESOLUTION HONORING MICHAEL J. SCHREIBER FOR HIS LONG-TIME SERVICE TO THE CITY OF MERRILL

WHEREAS, Michael J. Schreiber has served the City of Merrill Transit Department for over 25 years, from October 15, 1990 to May 12, 2016; and,

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

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

WHEREAS, Michael J. Schreiber's skills and experience will be missed at the City of Merrill Transit Department;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 14th day of June, 2016, that the Common Council, and the people of Merrill officially acknowledge with deep appreciation the dedicated and faithful service Michael J. Schreiber has given the City of Merrill Transit Department, and commends him for those 25 years of service; and

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

Recommended: Common Council CITY OF MERRILL, WISCONSIN

Moved: _____

William R. Bialecki
Mayor

Passed: _____

William N. Heideman
City Clerk

Attachment: Resolution honoring Mike Schreiber (1755 : Resolution honoring Mike Schreiber)