



# CITY OF MERRILL

## COMMON COUNCIL

AGENDA • TUESDAY SEPTEMBER 12, 2017

Regular Meeting

City Hall Council Chambers

7:00 PM

1. Call to Order
2. Invocation by Pastor Andy Perry, Bible Presbyterian Church
3. Pledge of Allegiance
4. Roll Call
5. Public Comment Period
6. Minutes of previous Common Council meeting(s):
  1. Minutes of August 8, 2017 meeting and August 23, 2017 meeting
7. Revenue & Expense Reports(s):
  1. Revenue & Expense Report for Period Ending August 31, 2017
8. Communications and Petitions:
  1. Claim filed by Rachel Stiver for vehicle damages she sustained as a result of driving into and/or over a pothole on State Street (near Tannery Road) on May 21, 2017. The City's insurance carrier is recommending that this claim be disallowed. This recommendation is based on the fact that an investigation proved that the City was not negligent or liable for this incident, as the City had no prior knowledge that the pothole in question existed. A municipality has no liability unless it knew, or should have known, of the existence of the condition and had a reasonable time to repair the condition.
  2. Petition for Direct Annexation from Max Peterson and Grant Peterson, for property they own in the Town of Merrill, lying contiguous to the City of Merrill. This petition should be referred to both the Board of Public Works and the City Plan Commission.
9. General agenda items:
  1. Employee Years of Service Recognition:

Thomas N. Hayden, 15 years (City Attorney)
10. Board of Public Works:
  1. Street Use Permit application from The Haunted Sawmill to close Hendricks Street (from 7th to 8th Street) from 5:00 p.m. to 1:00 a.m. on October 13th, 14th, 20th, 21st, 27th, 28th, and 31st, 2017, for a Haunted House Event. The Board of Public Works recommends approval.
  2. Consider bids submitted for the 2017 Paving Project II, M2017-15. Mayor Bialecki is bringing the bids directly to the Common Council. A bid summary will be provided at the meeting.

3. Consider bids submitted for the 2017 Asphaltic Paving, River Bend Trail, M2017-16. Mayor Bialecki is bringing the bids directly to the Common Council. A bid summary will be provided at the meeting.
11. Health and Safety Committee:
    1. Application from Merrill Hotel Group LLC, Brian Wogernese, Agent, for a Class "B" (Beer) & "Class B" (Liquor) license for the Badger Hotel, 3209 E. Main Street, Merrill, effective September 13th, 2017. The Health and Safety Committee recommends approval.
    2. Request from Don Boquist for refund of 2017-2018 liquor license fee for the Badger Hotel located at 3209 E. Main Street. The Health and Safety Committee recommends approving a prorated refund (\$450), based on the number of months Mr. Boquist possessed the license. The Health and Safety Committee also recommends that the refund be contingent upon the approval of a license for the Merrill Hotel Group, at the same location.
    3. Consider application from St. Francis Xavier Catholic Church, 1708 East Tenth Street, for a temporary Class "B" license to sell fermented malt beverages and wine at 1708 East Tenth Street (inside and on grounds) on Sunday, October 8, 2017, as part of a fall festival. Alderman Russell is bringing this application directly to the Common Council.
  12. Personnel and Finance Committee:
    1. 2018-2020 assessment maintenance contract with Bowmar Appraisal. The Personnel and Finance Committee recommends approval.
    2. Consider Preliminary Borrowing Plan for Tax Increment Districts (TIDs) No. 3 and No 4. Mayor Bialecki is bringing this plan directly to the Common Council.
  13. Placing Committee Reports on File:
    1. Consider placing the following committee reports on file: Board of Public Works, City Plan Commission, Committee of the Whole/Redevelopment Authority/Community Development, Festival Grounds Committee, Health and Safety Committee, Joint Review Board, Library Board, Merrill Area Housing Authority, Merrill Enrichment Center Committee, Parks and Recreation Commission, Personnel and Finance Committee and Redevelopment Authority.
  14. Mayor's Appointments:

Sheila Polak to the Redevelopment Authority, term to expire September 1, 2022.

Joan Tabor, to the Parks and Recreation Commission, term to expire May 1, 2022.

Lyle Banser to the Airport Commission, term to expire October 1, 2023.

Nicole Johnson to the Police and Fire Commission, term to expire May 1, 2021.

15. Ordinances:
  - None.
16. Resolutions:
  1. A Resolution approving Merrill Area Housing Authority request to continue and adjust Payment in Lieu of Taxes and support of renovation program. This resolution has been on previous Common Council meeting agendas, but, due to quorum-related issues, consideration has been delayed.
  2. A Resolution approving a Certified Survey Map on Highway County Road "G" and US Highway "51" in the Town of Merrill by G&M Peterson LLC and the City. The City Plan Commission recommends approval.
  3. A Resolution authorizing City purchase of vacant land fronting on Lincoln County Highway "G", from G&M Peterson, LLC, for future Industrial/Business Park. The Redevelopment Authority and the Committee of the Whole recommend approval.
  4. An Initial Resolution authorizing \$310,000 General Obligation Bonds for street improvement projects.
  5. An Initial Resolution authorizing \$1,030,000 General Obligation Bonds for Fire Department equipment.
  6. An Initial Resolution authorizing \$1,275,000 General Obligation Bonds for Community Development projects in Tax Incremental District Nos. 7,8,9 and 11.
  7. An Initial Resolution authorizing \$615,000 General Obligation Refunding Bonds.
  8. A Resolution directing publication of notice to electors.
  9. A Resolution providing for the sale of not to exceed \$3,230,000 General Obligation Corporate Purpose Bonds.
  10. A Resolution providing for the sale of \$860,000 General Obligation Promissory Notes.
17. Mayor's Communications
18. 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 AUGUST 8, 2017**

Regular Meeting

City Hall Council Chambers

7:00 PM

## 1. Call to Order

Mayor Bialecki called the meeting to order at 7:02 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	Excused	
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: Public Works Director/City Engineer Rod Akey, Street Superintendent Dustin Bonack, City Attorney Tom Hayden, City Administrator Dave Johnson, Enrichment Center Director Tammie Mrachek, Building Inspector/Zoning Administrator Darin Pagel, Utility Operations Manager Gabe Steinagel, Library Director Stacy Stevens, Finance Director Kathy Unerti, Parks and Recreation Director Dan Wendorf and City Clerk Bill Heideman. Police Chief Corey Bennett and Fire Chief Dave Savone had excused absences.

2. Silent Prayer
3. Pledge of Allegiance
4. Roll Call
5. Public Comment Period

Jeremy Ratliff recommended that, as a part of future street projects, comprehensive analysis and action be given to traffic and safety concerns. He reported that he observed several traffic-safety concerns during the N. Pine Ridge Avenue project, but that, in his opinion, the Center Avenue project addressed those types of concerns well.

6. Minutes of previous Common Council meeting(s):
  1. Minutes of July 11, 2017 meeting and July 25, 2017 meeting  
Motion (Schwartzman/Norton) to approve.

<b>RESULT:</b>	<b>APPROVED</b>
----------------	-----------------

7. Revenue & Expense Reports(s):
  1. Revenue & Expense Report for Period Ending July 31, 2017  
Motion (Schwartzman/Ball) to approve.

**RESULT: APPROVED**

8. City Plan Commission:

1. Site Plan submitted by Merrill Area Housing Authority (MAHA) for gazebo and garage addition at Jenny Towers, 711 East First Street. The City Plan Commission recommends approval.

Motion (Meehean/Norton) to approve.

**RESULT: APPROVED**

9. Health and Safety Committee:

1. Application from Dixie Land BBQ, LLC, Scott A. Sense Agent, for a Class "B" (beer) and a "Class C" (wine) license for Dixie Land BBQ, 608 East Second Street, effective August 9, 2017. The Health and Safety Committee recommends approval.

Motion (Peterson/Russell) to approve.

**RESULT: APPROVED**

10. Placing Committee Reports on File:

1. Consider placing the following committee reports on file: Airport Commission, Board of Public Works, City Plan Commission, Committee of the Whole, Committee of the Whole/Redevelopment Authority, Festival Grounds Committee, Health and Safety Committee, Library Board, Merrill Enrichment Center Committee, Parks and Recreation Commission, Personnel and Finance Committee, Redevelopment Authority and Zoning Board of Appeals.

Motion (Meehean/Norton) to place on file.

**RESULT: PLACED ON FILE**

11. Ordinances:

1. An Ordinance amending Code of Ordinances Chapter 36, Article II, Division 4, Section 36-119 (Two-hour Parking Zones) to reinstate the two-hour parking limitation on the east side of the 100 block of N. Scott Street.

City Attorney Hayden gave the ordinance a first reading by title only.

Motion (Schwartzman/Norton) 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 by title only.

<b>RESULT:</b>	<b>APPROVED [7 TO 0]</b>
<b>MOVER:</b>	Kandy Peterson, Alderperson - Fourth District
<b>SECONDER:</b>	Ryan Schwartzman, Alderperson - Third District
<b>AYES:</b>	Russell, Lokemoen, Schwartzman, Peterson, Ball, Norton, Meehean
<b>EXCUSED:</b>	Burgener

2. An Ordinance amending Code of Ordinances Chapter 16, to change water rate fees (3% increase) at Sections 38-40 and 38-42(a) and 38-42(b).

City Attorney Hayden gave the ordinance a first reading by title only.

Motion (Norton/Ball) 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 by title only.

<b>RESULT:</b>	<b>APPROVED [7 TO 0]</b>
<b>MOVER:</b>	Rob Norton, Alderperson - Seventh District
<b>SECONDER:</b>	Tim Meehean, Alderperson - Eighth District
<b>AYES:</b>	Russell, Lokemoen, Schwartzman, Peterson, Ball, Norton, Meehean
<b>EXCUSED:</b>	Burgener

12. Resolutions:

1. A Resolution authorizing a Development Agreement by and between the City and Cobblestone Hotels LLC.

WHEREAS, the Common Council of the City of Merrill created Tax Increment District (TID) No. 3 on September 13, 2005 and the redevelopment site is within TID No. 3; and,

WHEREAS, Cobblestone Hotels LLC has proposed acquisition and rehabilitation of the Badger Hotel; and,

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

WHEREAS, new property tax and additional room tax will be generated from this redevelopment project, and,

WHEREAS, Cobblestone Hotels, LLC have negotiated the development agreement to provide an incentive payment not to exceed \$150,000 to facilitate the commercial project;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 8<sup>th</sup> day of August, 2017, that the Mayor and City Clerk are authorized to sign the development agreement by and between the City of Merrill and Cobblestone Hotels LLC and to facilitate the implementation thereof.

Motion (Schwartzman/Meehean) to approve.

<b>RESULT:</b>	<b>APPROVED</b>
----------------	-----------------

2. A Resolution authorizing updated structure for TID No. 8 Development Incentive for 1504 West Main Street rehabilitation project.

WHEREAS, the Common Council of the City of Merrill authorized a development agreement via Resolution No. 2437 on January 12, 2016; and,

WHEREAS, Mark A. Raymer still proposes rehabilitating the exterior façade and interior of a commercial building located at 1504 West Main Street, which is located within TID No. 8; and,

WHEREAS, the January 2016 development incentive was structured with City of Merrill payment of indirect project costs of \$13,000 (such as architectural services) and a \$30,000 cash development incentive; and,

WHEREAS, there have been substantial delays in this redevelopment project which require a restructured incentive payment not to exceed \$43,000 to facilitate the rehabilitation of a commercial building;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 8<sup>th</sup> day of August, 2017, that the Mayor and City Clerk are authorized to sign the development agreement by and between the City of Merrill and Mark A. Raymer and to facilitate the implementation thereof.

Motion (Russell/Schwartzman) to approve.

<b>RESULT:</b>	<b>APPROVED</b>
----------------	-----------------

3. A Resolution authorizing City purchase of a vacant lot fronting on Thielman Street for street infrastructure fill and for future commercial development site.

WHEREAS, the Common Council of the City of Merrill created Tax Increment District (TID) No. 3 on September 13, 2005 and the TID boundaries and project plan has been amended since the TID creation to include the proposed acquisition property; and,

WHEREAS, State Highway 64 (East Main Street) is the gateway into the community from US Highway 51 and the City of Merrill intends to extend Pine Ridge Avenue north from Thielman Street to Lincoln County Highway G to provide north-south access to the future east side industrial/business park; and,

WHEREAS, an undeveloped 4.3 acre parcel owned by Lance Nienow ET AL fronts on Thielman Street and will provide gravel fill material for the Pine Ridge Avenue infrastructure construction after the existing trees are harvested; and,

WHEREAS, this property be available for future commercial development after the site has been leveled and part may be used for a potential new City water tower; and

WHEREAS, the City of Merrill finds that the proposed property purchase and future commercial site development serves a public purpose in accordance with State law; and,

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 8th day of August, 2017 to authorize the purchase of property described per Lincoln County Land Records as PIN 251-3106-141-0069 Parcel Number 34-0001-000-089-05-30 for an amount not to exceed \$140,000.00.

BE IT FURTHER RESOLVED, that the Mayor and City Clerk are authorized to complete and sign any offer documents, agreements, or related paperwork required to facilitate the acquisition thereof.

Motion (Meehean/Norton) to approve.

**RESULT: APPROVED**

- 4. A Resolution authorizing amendment of the purchase price authorized by Resolution No. 2513 for two Badger Portfolio LLC (Continental Properties) tax parcels.

WHEREAS, Merrill Common Council adopted Resolution No. 2513 on July 11, 2017 authorizing the purchase of two tax parcels at amount not to exceed \$575,000; and

WHEREAS, Badger Portfolio, LLC is consolidating their Whispering Pines mobile home community onto one tax parcel that fronts on Thielman Street instead of four separate tax parcels; and

WHEREAS, the City of Merrill is purchasing two tax parcels on the north side of State Highway 64 (East Main Street), an additional tax parcel on the River Street is also being cleared for sale and redevelopment; and,

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 8<sup>th</sup> day of August, 2017 to authorize the purchase of two tax parcels at an amended amount not to exceed \$600,000.

BE IT FURTHER RESOLVED, that the Mayor and City Clerk are authorized to complete and sign any offer documents, agreements, or related paperwork required to facilitate the acquisition thereof.

Motion (Schwartzman/Peterson) to approve.

**RESULT: APPROVED**

- 5. A Resolution authorizing a Development Agreement by and between the City and Badger Portfolio LLC (Continental Properties).

Attachment: 2017-08-08 Council Minutes (2746 : Minutes of August 8, 2017 meeting and August 23, 2017 meeting)

WHEREAS, the Common Council of the City of Merrill created Tax Increment District (TID) No. 3 on September 13, 2005 and the redevelopment site is within TID No. 3; and,

WHEREAS, Badger Portfolio, LLC (Continental Properties) proposes construction of a new maintenance garage to support their consolidated Whispering Pines mobile home community on a Thielman Street parcel; 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 Continental Properties have negotiated the development agreement to an incentive payment not to exceed \$25,000 to construct a new maintenance garage; and

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 8<sup>th</sup> day of August, 2017, that the Mayor and City Clerk are authorized to sign the development agreement by and between the City of Merrill and Badger Portfolio LLC (Continental Properties) and to facilitate the implementation thereof.

Motion (Norton/Schwartzman) to approve.

<b>RESULT:</b>	<b>APPROVED</b>
----------------	-----------------

6. A Resolution approving Merrill Area Housing Authority request to continue and adjust Payment in Lieu of Taxes and support of renovation program.

WHEREAS, there exists a program entitled Section 42 Low Income Housing Tax Credits which is administered in the State of Wisconsin by the Wisconsin Housing and Economic Development Authority ("WHEDA") whose purpose is to provide development of rental units for low income households, and

WHEREAS, the Merrill Area Housing Authority is renovating and redeveloping 102 units of affordable housing currently known as Park Place Apartments and Westgate Apartments in connection with an allocation of Section 42 Low Income Housing Tax Credits it has received from WHEDA and has requested the City of Merrill to support the renovation and redevelopment of Park Place Apartments and Westgate Apartments, and

WHEREAS, City Council finds that the redevelopment of affordable rental housing within the City will be beneficial to the City of Merrill and its residents, and

WHEREAS, in connection with WHEDA's allocation of tax credits and the redevelopment, Merrill Area Housing Authority will transfer federal income tax ownership of Park Place Apartments and Westgate Apartments to the entity formed to receive the tax credits from WHEDA, Park Place & Westgate, LLC (the "LLC"), by leasing the land, buildings and other improvements constituting the apartment projects to the LLC pursuant to a capital lease, and

WHEREAS Merrill Area Housing Authority is the sole member of the managing member of the LLC and the property manager of the apartment projects, with the exception of compliance associated with the Section 42 Low Income Housing Tax Credits, and as such, notwithstanding the transfers of ownership of the improvements to the LLC as described above, continues to exercise exclusive control and authority over the operation of the apartment projects, and

WHEREAS upon completion of the redevelopment, the project will consist of 54 units of affordable housing known as Park Place Apartments, 38 units of affordable housing known as Stonebridge Apartments and 10 units of affordable housing known as Westgate Apartments, and

WHEREAS, the current payment in lieu of taxes for Park Place Apartments PILOT is now shelter rent less utilities x 10% will remain the same, and

WHEREAS, the payment in lieu of taxes for Westgate Apartments PILOT is now shelter rent less utilities x 10% and will remain the same, and

WHEREAS, the payment in lieu of taxes for Stonebridge Apartments PILOT is proposed to be shelter rent less utilities x 10%.

NOW, THEREFORE, BE IT RESOLVED, BY THE COMMON COUNCIL, OF THE CITY OF MERRILL this 8<sup>th</sup> day of August, 2017, that it supports the Merrill Area Housing Authority's allocation of tax credits and hereby authorizes the Mayor to execute all documents necessary to accomplish those purposes, including the PILOT Agreement in the form of Exhibit A attached hereto.

Note: Exhibit A is available for inspection in the Clerk/Treasurer office at City Hall.

City Attorney Hayden recommended that the resolution be referred to a special Common Council meeting.

Motion (Norton/Schwartzman) to refer to a special Common Council meeting scheduled for 4:00 P.M. on Tuesday, August 23<sup>rd</sup>, 2017. Carried.

#### 13. Mayor's Communications

Merrill Community Night Out will end at 8:00 P.M.

Relay for Life will begin on Friday, August 11<sup>th</sup>.

Crazy Daze is Thursday, August 10<sup>th</sup>.

The 2017 street projects are concluding.

Labor Day festivities are upcoming.

The V.F.W 75<sup>th</sup> anniversary celebration went well.

#### 14. Adjournment

Motion (Schwartzman/Ball) to adjourn. Carried. Adjourned at 7:30 P.M.

*William R Bialecki*

William R. Bialecki  
Mayor

*William N. Heideman*

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 August 10, 2018.

*William N. Heideman*

William N. Heideman, CMC, WCMC  
City Clerk

Attachment: 2017-08-08 Council Minutes (2746 : Minutes of August 8, 2017 meeting and August 23, 2017 meeting)



# CITY OF MERRILL

## COMMON COUNCIL

### MINUTES • WEDNESDAY AUGUST 23, 2017

**Special Meeting** **City Hall Council Chambers** **4:30 PM**

#### I. Call to Order

Mayor Bialecki called the meeting to order at 4:30 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	Excused	
John Burgener	Aldersperson - Fifth District & President	Present	
Mary Ball	Aldersperson - Sixth District	Present	
Rob Norton	Aldersperson - Seventh District	Present	
Tim Meehean	Aldersperson - Eighth District	Excused	
Bill Bialecki	Mayor	Present	

Also in attendance: Public Works Director/City Engineer Rod Akey, Street Superintendent Dustin Bonack, City Attorney Tom Hayden, City Administrator Dave Johnson, Building Inspector/Zoning Administrator Darin Pagel, Finance Director Kathy Unertl and City Clerk Bill Heideman.

#### II. Public Comment Period

None.

#### III. Resolutions:

1. A Resolution approving Merrill Area Housing Authority request to continue and adjust Payment in Lieu of Taxes and support of renovation program.

WHEREAS, there exists a program entitled Section 42 Low Income Housing Tax Credits which is administered in the State of Wisconsin by the Wisconsin Housing and Economic Development Authority (“WHEDA”) whose purpose is to provide development of rental units for low income households, and

WHEREAS, the Merrill Area Housing Authority is renovating and redeveloping 102 units of affordable housing currently known as Park Place Apartments and Westgate Apartments in connection with an allocation of Section 42 Low Income Housing Tax Credits it has received from WHEDA and has requested the City of Merrill to support the renovation and redevelopment of Park Place Apartments and Westgate Apartments, and

WHEREAS, City Council finds that the redevelopment of affordable rental housing within the City will be beneficial to the City of Merrill and its residents, and

Attachment: 2017-08-23 Special Council Minutes (2746 : Minutes of August 8, 2017 meeting and August 23, 2017 meeting)

WHEREAS, in connection with WHEDA's allocation of tax credits and the redevelopment, Merrill Area Housing Authority will transfer federal income tax ownership of Park Place Apartments and Westgate Apartments to the entity formed to receive the tax credits from WHEDA, Park Place & Westgate, LLC (the "LLC"), by leasing the land, buildings and other improvements constituting the apartment projects to the LLC pursuant to a capital lease, and

WHEREAS Merrill Area Housing Authority is the sole member of the managing member of the LLC and the property manager of the apartment projects, with the exception of compliance associated with the Section 42 Low Income Housing Tax Credits, and as such, notwithstanding the transfers of ownership of the improvements to the LLC as described above, continues to exercise exclusive control and authority over the operation of the apartment projects, and

WHEREAS upon completion of the redevelopment, the project will consist of 54 units of affordable housing known as Park Place Apartments, 38 units of affordable housing known as Stonebridge Apartments and 10 units of affordable housing known as Westgate Apartments, and

WHEREAS, the current payment in lieu of taxes for Park Place Apartments PILOT is now shelter rent less utilities x 10% will remain the same, and

WHEREAS, the payment in lieu of taxes for Westgate Apartments PILOT is now shelter rent less utilities x 10% and will remain the same, and

WHEREAS, the payment in lieu of taxes for Stonebridge Apartments PILOT is proposed to be shelter rent less utilities x 10%.

NOW, THEREFORE, BE IT RESOLVED, BY THE COMMON COUNCIL, OF THE CITY OF MERRILL this 8<sup>th</sup> day of August, 2017, that it supports the Merrill Area Housing Authority's allocation of tax credits and hereby authorizes the Mayor to execute all documents necessary to accomplish those purposes, including the PILOT Agreement in the form of Exhibit A attached hereto.

Note: Exhibit A is available for public inspection in the Clerk/Treasurer office at City Hall.

Mayor Bialecki requested that this resolution be referred to a special Common Council meeting. That meeting will be held in the City Hall Common Council Chambers on Tuesday, August 29<sup>th</sup>, 2017, and will begin at 6:00 P.M. Without objection, it was so ordered.

2. A Resolution approving the Project Plan and establishing the boundaries for the creation of Tax Increment District No. 12, City of Merrill, Wisconsin (Resolution #2521).

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. 12 (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 or of an attorney retained by the City 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 August 8, 2017 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 and

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 23<sup>rd</sup> day of August, 2017, that:

1. The boundaries of the District that shall be named "Tax Incremental District No. 12, City of Merrill", are hereby established as specified in Exhibit A of this Resolution.
2. The District is created effective as of January 1, 2017.
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 less than 35% 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.
  - (f) Lands proposed for newly platted residential development comprise no more than 35% of the real property area within the District.
  - (g) 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. 12, 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, 2017, 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/Burgener) to approve.

<b>RESULT:</b>	<b>APPROVED</b>
----------------	-----------------

3. A Resolution approving an amendment to the Project Plan and Boundaries of Tax Increment District #8, City of Merrill, Wisconsin (Resolution #2522).

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. 8 (the "District") was created by the City on September 27, 2011 as a blighted area district; and

WHEREAS, the City now desires to amend the Project Plan and boundaries of the District in accordance with the provisions of Wisconsin Statutes Section 66.1105 (the "Tax Increment Law"); and

WHEREAS, such amendment will cause territory to be subtracted from the District, adding to the tax base of the City and all overlapping taxing jurisdictions; and

WHEREAS, such amendment will also modify the categories, locations or costs of the Projects to be undertaken, providing incentives and opportunities for additional private development and redevelopment; and

WHEREAS, such amendment will also allow for the District to incur project costs outside of, but within ½ mile of, the boundaries of the District as permitted under Wisconsin Statutes Section 66.1105(2)(f)1.n.; and

WHEREAS, an amended Project Plan for the District (the "Amendment") 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 amendment of the District promotes the orderly development of the City;
- k. An opinion of the City Attorney or of an attorney retained by the City 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 owners of all property in the proposed district, 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 August 8, 2017 held a public hearing concerning the proposed amendment to the Project Plan and boundaries 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 amended district, adopted the Project Plan, and recommended to the Common Council that it amend the Project Plan and boundaries for the District.

WHEREAS, in accordance with the procedures specified in the Tax Increment Law, before the Common Council may amend any tax incremental district, the Redevelopment Authority must designate the boundaries of such amended District and approve the Project Plan amendment for such District and submit its recommendation concerning the amendment of the District and the Project Plan to the Common Council;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 23<sup>rd</sup> day of August, 2017, that:

1. The boundaries of the District that shall be named "Tax Incremental District No. 8, City of Merrill", are hereby amended as specified in Exhibit A of this Resolution.
2. The territory being subtracted from the District shall no longer be part of the District effective as of January 1, 2017.
3. The Common Council finds and declares that:
  - (a) Not less than 50% by area of the real property within the District, as amended, is a blighted area within the meaning of Wisconsin Statutes Section 66.1105(2)(a)1.
  - (b) Based upon the findings, as stated in 3.a. above, and the original findings as stated in the resolution creating the District, the District remains a blighted area district based on the identification and classification of the property included within the District; and
  - (c) The improvement of such area is likely to enhance significantly the value of substantially all of the other real property in the District.
  - (e) The City estimates that less than 35% of the territory within the District, as amended, 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 of the District relate directly to promoting the elimination of blight of the area consistent with the purpose for which the District was created.
4. The amended Project Plan for "Tax Incremental District No. 8, 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, 2017, pursuant to the provisions of Wisconsin Statutes Section 66.1105(5)(b) and to pay the fee(s) associated with such determination.

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 Wisconsin Statutes Section 70.65e, pursuant to Wisconsin Statutes.

Motion (Schwartzman/Norton) to approve.

<b>RESULT:</b>	<b>APPROVED</b>
----------------	-----------------

IV. Adjournment

Motion (Burgener/Schwartzman) to adjourn. Carried. Adjourned at 4:46 P.M.

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUES</b>					
<u>Non-Departmental</u>					
Taxes (or Utility Rev.)	4,288,131.00	497,967.12	4,296,364.94	100.19	( 8,233.94)
Intergovernmental	4,029,394.91	0.00	1,256,317.57	31.18	2,773,077.34
Licenses and Permits	41,271.00	1,275.00	40,498.23	98.13	772.77
Fines, Forfeits, & Pen.	115,500.00	4,729.72	81,897.26	70.91	33,602.74
Public Charges-Services	6,625.00	972.34	6,047.05	91.28	577.95
Miscellaneous Revenues	<u>106,175.00</u>	<u>11,697.05</u>	<u>61,792.77</u>	<u>58.20</u>	<u>44,382.23</u>
TOTAL Non-Departmental	8,587,096.91	516,641.23	5,742,917.82	66.88	2,844,179.09
<u>Municipal Court</u>					
Intergov Charges (Misc.)	<u>5,835.00</u>	<u>775.00</u>	<u>3,389.00</u>	<u>58.08</u>	<u>2,446.00</u>
TOTAL Municipal Court	5,835.00	775.00	3,389.00	58.08	2,446.00
<u>City Attorney</u>					
Intergov Charges (Misc.)	9,975.00	0.00	4,520.25	45.32	5,454.75
Miscellaneous Revenues	<u>11,598.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>11,598.00</u>
TOTAL City Attorney	21,573.00	0.00	4,520.25	20.95	17,052.75
<u>Mayor</u>					
Miscellaneous Revenues	<u>1,355.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,355.00</u>
TOTAL Mayor	1,355.00	0.00	0.00	0.00	1,355.00
<u>City Administrator</u>					
Miscellaneous Revenues	<u>22,750.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>22,750.00</u>
TOTAL City Administrator	22,750.00	0.00	0.00	0.00	22,750.00
<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>2,509.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,509.00</u>
TOTAL Clerk/Treasurer Staff	2,509.00	0.00	0.00	0.00	2,509.00
<u>Treasurer/Finance Dir.</u>					
Licenses and Permits	500.00	163.08	1,126.54	225.31	( 626.54)
Miscellaneous Revenues	<u>22,883.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>22,883.00</u>
TOTAL Treasurer/Finance Dir.	23,383.00	163.08	1,126.54	4.82	22,256.46
<u>City Hall Maintenance</u>					
Intergovernmental	813.47	0.00	813.47	100.00	0.00
Miscellaneous Revenues	<u>2,050.00</u>	<u>0.00</u>	<u>2,050.00</u>	<u>100.00</u>	<u>0.00</u>
TOTAL City Hall Maintenance	2,863.47	0.00	2,863.47	100.00	0.00

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b><u>Over-Collected Taxes</u></b>					
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
<b><u>Police</u></b>					
Intergovernmental	19,000.00	0.00	0.00	0.00	19,000.00
Public Charges-Services	11,500.00	368.36	5,298.74	46.08	6,201.26
Intergov Charges (Misc.)	8,000.00	0.00	5,774.59	72.18	2,225.41
Miscellaneous Revenues	200.00	0.00	319.48	159.74	( 119.48)
TOTAL Police	38,700.00	368.36	11,392.81	29.44	27,307.19
<b><u>Traffic Control</u></b>					
Miscellaneous Revenues	0.00	0.00	1,013.05	0.00	( 1,013.05)
TOTAL Traffic Control	0.00	0.00	1,013.05	0.00	( 1,013.05)
<b><u>Fire Protection</u></b>					
Intergovernmental	0.00	0.00	779.16	0.00	( 779.16)
Public Charges-Services	7,050.00	130.00	5,270.00	74.75	1,780.00
Intergov Charges (Misc.)	213,282.00	0.00	213,282.00	100.00	0.00
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL Fire Protection	220,332.00	130.00	219,331.16	99.55	1,000.84
<b><u>Ambulance/EMS</u></b>					
Intergovernmental	1,023,130.00	73,665.68	575,164.53	56.22	447,965.47
TOTAL Ambulance/EMS	1,023,130.00	73,665.68	575,164.53	56.22	447,965.47
<b><u>Bldg. Inspection/Zoning</u></b>					
Licenses and Permits	25,000.00	2,215.00	14,815.00	59.26	10,185.00
Miscellaneous Revenues	11,400.00	0.00	0.00	0.00	11,400.00
TOTAL Bldg. Inspection/Zoning	36,400.00	2,215.00	14,815.00	40.70	21,585.00
<b><u>Public Works/Engineer</u></b>					
Miscellaneous Revenues	60,000.00	0.00	0.00	0.00	60,000.00
TOTAL Public Works/Engineer	60,000.00	0.00	0.00	0.00	60,000.00
<b><u>Operations Support (M&amp;E)</u></b>					
Intergovernmental	315,000.00	22,001.32	150,066.50	47.64	164,933.50
TOTAL Operations Support (M&E)	315,000.00	22,001.32	150,066.50	47.64	164,933.50
<b><u>Roads</u></b>					
Intergovernmental	31,000.00	0.00	17,131.09	55.26	13,868.91
Public Charges-Services	2,500.00	0.00	0.00	0.00	2,500.00
Miscellaneous Revenues	0.00	0.00	6,777.68	0.00	( 6,777.68)
TOTAL Roads	33,500.00	0.00	23,908.77	71.37	9,591.23

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Snow and Ice</u>					
Public Charges-Services	12,500.00	0.00	3,836.39	30.69	8,663.61
TOTAL Snow and Ice	12,500.00	0.00	3,836.39	30.69	8,663.61
<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	25,000.00	600.00	19,890.86	79.56	5,109.14
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL Airport	25,000.00	600.00	19,890.86	79.56	5,109.14
<u>Transit</u>					
Specials (Utility Rev.)	235,000.00	0.00	63,691.00	27.10	171,309.00
Intergovernmental	90,000.00	0.00	21,954.00	24.39	68,046.00
Public Charges-Services	148,000.00	9,370.20	82,919.40	56.03	65,080.60
Miscellaneous Revenues	20,000.00	0.00	0.00	0.00	20,000.00
TOTAL Transit	493,000.00	9,370.20	168,564.40	34.19	324,435.60
<u>Garbage Collection</u>					
Miscellaneous Revenues	6,000.00	668.00	4,970.00	82.83	1,030.00
TOTAL Garbage Collection	6,000.00	668.00	4,970.00	82.83	1,030.00
<u>Recycling</u>					
Intergovernmental	30,000.00	0.00	32,537.43	108.46	( 2,537.43)
Miscellaneous Revenues	7,500.00	142.20	3,010.59	40.14	4,489.41
TOTAL Recycling	37,500.00	142.20	35,548.02	94.79	1,951.98
<u>Weed &amp; Nuisance Control</u>					
Public Charges-Services	5,000.00	0.00	100.00	2.00	4,900.00
Miscellaneous Revenues	2,500.00	0.00	0.00	0.00	2,500.00
TOTAL Weed & Nuisance Control	7,500.00	0.00	100.00	1.33	7,400.00

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b><u>MACEC - Enrichment</u></b>					
Public Charges-Services	0.00	0.00	0.00	0.00	0.00
TOTAL MACEC - Enrichment	0.00	0.00	0.00	0.00	0.00
<b><u>Library</u></b>					
Intergovernmental	448,400.00	0.00	224,200.00	50.00	224,200.00
Public Charges-Services	16,000.00	1,245.92	9,533.66	59.59	6,466.34
Miscellaneous Revenues	0.00	1,564.89	5,377.12	0.00	( 5,377.12)
TOTAL Library	464,400.00	2,810.81	239,110.78	51.49	225,289.22
<b><u>Parks</u></b>					
Public Charges-Services	15,250.00	1,586.74	11,445.29	75.05	3,804.71
Miscellaneous Revenues	1,250.00	200.00	850.00	68.00	400.00
TOTAL Parks	16,500.00	1,786.74	12,295.29	74.52	4,204.71
<b><u>River Bend Trail</u></b>					
Taxes (or Utility Rev.)	1,964.00	0.00	1,858.56	94.63	105.44
Miscellaneous Revenues	8,716.00	0.00	1,000.00	11.47	7,716.00
TOTAL River Bend Trail	10,680.00	0.00	2,858.56	26.77	7,821.44
<b><u>Recreation Programs</u></b>					
Public Charges-Services	84,026.00	13,897.89	84,627.14	100.72	( 601.14)
TOTAL Recreation Programs	84,026.00	13,897.89	84,627.14	100.72	( 601.14)
<b><u>CATV - MP3</u></b>					
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
<b><u>MARC - Smith Center</u></b>					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Public Charges-Services	73,400.00	310.00	33,353.14	45.44	40,046.86
Miscellaneous Revenues	0.00	0.00	2,050.00	0.00	( 2,050.00)
TOTAL MARC - Smith Center	73,400.00	310.00	35,403.14	48.23	37,996.86
<b><u>Aquatic Center</u></b>					
Public Charges-Services	105,000.00	11,777.71	72,211.01	68.77	32,788.99
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL Aquatic Center	105,000.00	11,777.71	72,211.01	68.77	32,788.99
<hr/>					
TOTAL REVENUE	11,738,433.38	657,323.22	7,429,924.49	63.30	4,308,508.89
<hr/>					
<b>EXPENDITURES</b>					
<hr/>					

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>Common Council</b>					
Personnel Services	34,100.00	2,361.04	18,619.99	54.60	15,480.01
Contractual Services	6,750.00	0.00	1,300.02	19.26	5,449.98
Supplies & Expenses	<u>11,150.00</u>	<u>499.48</u>	<u>5,149.88</u>	<u>46.19</u>	<u>6,000.12</u>
TOTAL Common Council	52,000.00	2,860.52	25,069.89	48.21	26,930.11
<b>Municipal Court</b>					
Personnel Services	78,513.00	6,278.35	51,732.40	65.89	26,780.60
Contractual Services	750.00	0.00	0.00	0.00	750.00
Supplies & Expenses	6,500.00	376.24	2,467.32	37.96	4,032.68
Technology	<u>5,300.00</u>	<u>0.00</u>	<u>5,229.00</u>	<u>98.66</u>	<u>71.00</u>
TOTAL Municipal Court	91,063.00	6,654.59	59,428.72	65.26	31,634.28
<b>City Attorney</b>					
Personnel Services	203,248.00	15,728.81	131,904.14	64.90	71,343.86
Contractual Services	3,700.00	57.00	1,738.50	46.99	1,961.50
Supplies & Expenses	<u>7,375.00</u>	<u>1,117.88</u>	<u>3,960.06</u>	<u>53.70</u>	<u>3,414.94</u>
TOTAL City Attorney	214,323.00	16,903.69	137,602.70	64.20	76,720.30
<b>Mayor</b>					
Personnel Services	13,780.00	1,043.40	8,868.90	64.36	4,911.10
Supplies & Expenses	<u>1,575.00</u>	<u>26.68</u>	<u>421.21</u>	<u>26.74</u>	<u>1,153.79</u>
TOTAL Mayor	15,355.00	1,070.08	9,290.11	60.50	6,064.89
<b>City Administrator</b>					
Personnel Services	108,379.00	8,456.61	70,261.92	64.83	38,117.08
Contractual Services	700.00	86.40	878.84	125.55	( 178.84)
Supplies & Expenses	<u>850.00</u>	<u>32.00</u>	<u>406.96</u>	<u>47.88</u>	<u>443.04</u>
TOTAL City Administrator	109,929.00	8,575.01	71,547.72	65.09	38,381.28
<b>Personnel - HR</b>					
Contractual Services	5,250.00	329.05	2,241.35	42.69	3,008.65
Supplies & Expenses	<u>500.00</u>	<u>50.00</u>	<u>261.52</u>	<u>52.30</u>	<u>238.48</u>
TOTAL Personnel - HR	5,750.00	379.05	2,502.87	43.53	3,247.13
<b>City Clerk</b>					
Personnel Services	74,080.00	5,741.73	48,285.20	65.18	25,794.80
Supplies & Expenses	4,650.00	46.39	1,797.05	38.65	2,852.95
Technology	<u>5,400.00</u>	<u>0.00</u>	<u>450.00</u>	<u>8.33</u>	<u>4,950.00</u>
TOTAL City Clerk	84,130.00	5,788.12	50,532.25	60.06	33,597.75
<b>Clerk/Treasurer Staff</b>					
Personnel Services	163,677.00	14,133.74	115,702.21	70.69	47,974.79
Supplies & Expenses	<u>1,100.00</u>	<u>6.33</u>	<u>438.56</u>	<u>39.87</u>	<u>661.44</u>
TOTAL Clerk/Treasurer Staff	164,777.00	14,140.07	116,140.77	70.48	48,636.23

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b><u>Elections - AVERAGED</u></b>					
Personnel Services	24,950.00	0.00	13,003.60	52.12	11,946.40
Contractual Services	12,000.00	0.00	3,304.20	27.54	8,695.80
Supplies & Expenses	<u>1,550.00</u>	<u>1.58</u>	<u>684.39</u>	<u>44.15</u>	<u>865.61</u>
TOTAL Elections - AVERAGED	38,500.00	1.58	16,992.19	44.14	21,507.81
<b><u>Treasurer/Finance Dir.</u></b>					
Personnel Services	98,715.00	7,688.48	64,063.94	64.90	34,651.06
Contractual Services	4,600.00	3,150.33	4,188.86	91.06	411.14
Supplies & Expenses	<u>25,150.00</u>	<u>7,145.35</u>	<u>18,730.85</u>	<u>74.48</u>	<u>6,419.15</u>
TOTAL Treasurer/Finance Dir.	128,465.00	17,984.16	86,983.65	67.71	41,481.35
<b><u>Information Technology</u></b>					
Personnel Services	87,205.00	3,678.17	32,017.84	36.72	55,187.16
Technology	<u>112,795.00</u>	<u>16,631.64</u>	<u>74,264.39</u>	<u>65.84</u>	<u>38,530.61</u>
TOTAL Information Technology	200,000.00	20,309.81	106,282.23	53.14	93,717.77
<b><u>Assessment of Property</u></b>					
Contractual Services	27,400.00	0.00	18,675.00	68.16	8,725.00
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	27,500.00	0.00	18,675.00	67.91	8,825.00
<b><u>Independent Auditing</u></b>					
Contractual Services	15,000.00	0.00	7,813.22	52.09	7,186.78
Technology	<u>1,850.00</u>	<u>0.00</u>	<u>957.00</u>	<u>51.73</u>	<u>893.00</u>
TOTAL Independent Auditing	16,850.00	0.00	8,770.22	52.05	8,079.78
<b><u>City Hall Maintenance</u></b>					
Personnel Services	78,267.00	6,333.30	52,121.45	66.59	26,145.55
Contractual Services	66,000.00	4,022.91	36,912.53	55.93	29,087.47
Supplies & Expenses	14,600.00	913.38	6,488.40	44.44	8,111.60
Capital Outlay	<u>10,223.47</u>	<u>0.00</u>	<u>3,133.90</u>	<u>30.65</u>	<u>7,089.57</u>
TOTAL City Hall Maintenance	169,090.47	11,269.59	98,656.28	58.35	70,434.19
<b><u>Over-Collected Taxes</u></b>					
Supplies & Expenses	<u>900.00</u>	<u>0.00</u>	<u>2,044.20</u>	<u>227.13</u>	<u>( 1,144.20)</u>
TOTAL Over-Collected Taxes	900.00	0.00	2,044.20	227.13	( 1,144.20)
<b><u>Insurance/Employee</u></b>					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Fixed Charges	<u>321,725.00</u>	<u>( 45,711.92)</u>	<u>233,088.80</u>	<u>72.45</u>	<u>88,636.20</u>
TOTAL Insurance/Employee	321,725.00	( 45,711.92)	233,088.80	72.45	88,636.20
<b><u>Police</u></b>					
Personnel Services	2,222,727.00	162,296.17	1,376,188.51	61.91	846,538.49
Contractual Services	52,900.00	902.80	12,386.01	23.41	40,513.99
Supplies & Expenses	58,100.00	5,588.66	36,877.04	63.47	21,222.96
Capital Outlay	11,000.00	0.00	5,077.49	46.16	5,922.51
Technology	<u>13,500.00</u>	<u>0.00</u>	<u>2,124.46</u>	<u>15.74</u>	<u>11,375.54</u>
TOTAL Police	2,358,227.00	168,787.63	1,432,653.51	60.75	925,573.49

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>Traffic Control</b>					
Personnel Services	7,525.00	2,153.34	7,128.45	94.73	396.55
Supplies & Expenses	<u>18,618.00</u>	<u>1,376.83</u>	<u>11,439.91</u>	<u>61.45</u>	<u>7,178.09</u>
TOTAL Traffic Control	26,143.00	3,530.17	18,568.36	71.03	7,574.64
<b>Fire Protection</b>					
Personnel Services	1,399,784.00	139,760.75	866,419.53	61.90	533,364.47
Contractual Services	26,750.00	1,972.13	17,825.74	66.64	8,924.26
Supplies & Expenses	52,000.00	3,418.86	38,366.29	73.78	13,633.71
Capital Outlay	0.00	0.00	2,454.00	0.00	( 2,454.00)
Technology	<u>6,000.00</u>	<u>326.18</u>	<u>4,695.69</u>	<u>78.26</u>	<u>1,304.31</u>
TOTAL Fire Protection	1,484,534.00	145,477.92	929,761.25	62.63	554,772.75
<b>Fire Protection-Hydrants</b>					
Contractual Services	<u>121,515.00</u>	<u>0.00</u>	<u>91,136.25</u>	<u>75.00</u>	<u>30,378.75</u>
TOTAL Fire Protection-Hydrants	121,515.00	0.00	91,136.25	75.00	30,378.75
<b>Ambulance/EMS</b>					
Personnel Services	914,730.00	65,933.89	574,958.42	62.86	339,771.58
Contractual Services	28,250.00	1,972.17	16,495.37	58.39	11,754.63
Supplies & Expenses	75,150.00	9,224.62	57,775.12	76.88	17,374.88
Technology	<u>5,000.00</u>	<u>326.17</u>	<u>3,392.47</u>	<u>67.85</u>	<u>1,607.53</u>
TOTAL Ambulance/EMS	1,023,130.00	77,456.85	652,621.38	63.79	370,508.62
<b>Bldg. Inspection/Zoning</b>					
Personnel Services	103,920.00	7,164.71	65,486.55	63.02	38,433.45
Contractual Services	1,650.00	57.80	760.49	46.09	889.51
Supplies & Expenses	<u>5,030.00</u>	<u>415.46</u>	<u>1,951.49</u>	<u>38.80</u>	<u>3,078.51</u>
TOTAL Bldg. Inspection/Zoning	110,600.00	7,637.97	68,198.53	61.66	42,401.47
<b>City Sealer</b>					
Contractual Services	<u>4,800.00</u>	<u>0.00</u>	<u>4,800.00</u>	<u>100.00</u>	<u>0.00</u>
TOTAL City Sealer	4,800.00	0.00	4,800.00	100.00	0.00
<b>Public Works/Engineer</b>					
Personnel Services	97,941.00	5,078.68	42,622.30	43.52	55,318.70
Contractual Services	1,500.00	0.00	1,300.00	86.67	200.00
Supplies & Expenses	2,250.00	109.72	822.20	36.54	1,427.80
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Technology	<u>1,250.00</u>	<u>646.86</u>	<u>663.95</u>	<u>53.12</u>	<u>586.05</u>
TOTAL Public Works/Engineer	102,941.00	5,835.26	45,408.45	44.11	57,532.55
<b>Street Commissioner</b>					
Personnel Services	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Street Commissioner	0.00	0.00	0.00	0.00	0.00

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b><u>Street Superintendent</u></b>					
Personnel Services	93,046.00	7,298.05	60,696.99	65.23	32,349.01
Supplies & Expenses	<u>1,600.00</u>	<u>0.00</u>	<u>482.04</u>	<u>30.13</u>	<u>1,117.96</u>
TOTAL Street Superintendent	94,646.00	7,298.05	61,179.03	64.64	33,466.97
<b><u>Garage Maintenance</u></b>					
Personnel Services	820.00	0.00	379.45	46.27	440.55
Contractual Services	41,250.00	1,100.47	19,949.37	48.36	21,300.63
Supplies & Expenses	11,500.00	542.84	8,549.45	74.34	2,950.55
Capital Outlay	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Garage Maintenance	53,570.00	1,643.31	28,878.27	53.91	24,691.73
<b><u>Operations Support (M&amp;E)</u></b>					
Personnel Services	199,449.00	13,905.57	118,121.35	59.22	81,327.65
Contractual Services	3,000.00	0.00	3,036.00	101.20	( 36.00)
Supplies & Expenses	351,700.00	11,329.80	228,841.74	65.07	122,858.26
Technology	<u>1,750.00</u>	<u>0.00</u>	<u>525.00</u>	<u>30.00</u>	<u>1,225.00</u>
TOTAL Operations Support (M&E)	555,899.00	25,235.37	350,524.09	63.06	205,374.91
<b><u>Roads</u></b>					
Personnel Services	233,500.00	11,251.65	109,699.36	46.98	123,800.64
Supplies & Expenses	<u>99,250.00</u>	<u>6,808.67</u>	<u>22,774.82</u>	<u>22.95</u>	<u>76,475.18</u>
TOTAL Roads	332,750.00	18,060.32	132,474.18	39.81	200,275.82
<b><u>Street Cleaning</u></b>					
Personnel Services	51,275.00	4,652.69	22,778.10	44.42	28,496.90
Supplies & Expenses	<u>1,000.00</u>	<u>221.82</u>	<u>901.89</u>	<u>90.19</u>	<u>98.11</u>
TOTAL Street Cleaning	52,275.00	4,874.51	23,679.99	45.30	28,595.01
<b><u>Snow and Ice</u></b>					
Personnel Services	178,700.00	0.00	97,374.24	54.49	81,325.76
Contractual Services	1,350.00	0.00	945.00	70.00	405.00
Supplies & Expenses	<u>59,000.00</u>	<u>0.00</u>	<u>27,496.97</u>	<u>46.61</u>	<u>31,503.03</u>
TOTAL Snow and Ice	239,050.00	0.00	125,816.21	52.63	113,233.79
<b><u>Stormwater Maintenance</u></b>					
Personnel Services	32,580.00	2,159.33	7,794.97	23.93	24,785.03
Contractual Services	2,500.00	0.00	260.00	10.40	2,240.00
Supplies & Expenses	<u>15,000.00</u>	<u>1,705.79</u>	<u>16,149.36</u>	<u>107.66</u>	<u>( 1,149.36)</u>
TOTAL Stormwater Maintenance	50,080.00	3,865.12	24,204.33	48.33	25,875.67
<b><u>Street Painting-Marking</u></b>					
Personnel Services	18,100.00	4,511.75	9,308.52	51.43	8,791.48
Supplies & Expenses	<u>8,500.00</u>	<u>1,449.22</u>	<u>9,572.73</u>	<u>112.62</u>	<u>( 1,072.73)</u>
TOTAL Street Painting-Marking	26,600.00	5,960.97	18,881.25	70.98	7,718.75

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>Street Leave Expenses</b>					
Personnel Services	71,275.00	4,331.80	32,320.74	45.35	38,954.26
TOTAL Street Leave Expenses	71,275.00	4,331.80	32,320.74	45.35	38,954.26
<b>Marking - Ped &amp; Bike</b>					
Personnel Services	5,950.00	0.00	0.00	0.00	5,950.00
TOTAL Marking - Ped & Bike	5,950.00	0.00	0.00	0.00	5,950.00
<b>Street Lighting</b>					
Contractual Services	165,150.00	12,684.10	95,365.20	57.74	69,784.80
Capital Outlay	2,350.00	0.00	0.00	0.00	2,350.00
TOTAL Street Lighting	167,500.00	12,684.10	95,365.20	56.93	72,134.80
<b>Stormwater Plan/Const.</b>					
Contractual Services	7,250.00	0.00	3,500.00	48.28	3,750.00
TOTAL Stormwater Plan/Const.	7,250.00	0.00	3,500.00	48.28	3,750.00
<b>Airport</b>					
Personnel Services	925.00	172.12	958.75	103.65	( 33.75)
Contractual Services	114,168.00	7,811.99	70,849.71	62.06	43,318.29
Supplies & Expenses	31,907.00	1,239.16	20,625.69	64.64	11,281.31
TOTAL Airport	147,000.00	9,223.27	92,434.15	62.88	54,565.85
<b>Transit</b>					
Personnel Services	436,007.00	37,188.29	270,511.13	62.04	165,495.87
Contractual Services	3,750.00	119.37	1,955.40	52.14	1,794.60
Supplies & Expenses	129,450.00	9,435.50	66,424.34	51.31	63,025.66
Fixed Charges	28,907.00	19,598.00	34,026.66	117.71	( 5,119.66)
Technology	1,500.00	250.00	250.00	16.67	1,250.00
TOTAL Transit	599,614.00	66,591.16	373,167.53	62.23	226,446.47
<b>Garbage Collection</b>					
Personnel Services	139,600.00	9,828.81	84,334.70	60.41	55,265.30
Supplies & Expenses	97,000.00	7,977.76	54,826.41	56.52	42,173.59
Capital Outlay	27,400.00	1,807.72	12,594.51	45.97	14,805.49
TOTAL Garbage Collection	264,000.00	19,614.29	151,755.62	57.48	112,244.38
<b>Recycling</b>					
Personnel Services	138,450.00	10,233.02	84,896.83	61.32	53,553.17
Supplies & Expenses	56,050.00	4,604.00	36,666.90	65.42	19,383.10
TOTAL Recycling	194,500.00	14,837.02	121,563.73	62.50	72,936.27
<b>Weed &amp; Nuisance Control</b>					
Personnel Services	17,825.00	1,420.99	7,943.80	44.57	9,881.20
Contractual Services	250.00	40.00	140.00	56.00	110.00
Supplies & Expenses	1,500.00	0.00	248.63	16.58	1,251.37
TOTAL Weed & Nuisance Control	19,575.00	1,460.99	8,332.43	42.57	11,242.57

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>Health Officer</b>					
Personnel Services	3,660.00	0.00	1,830.06	50.00	1,829.94
Supplies & Expenses	100.00	0.00	0.00	0.00	100.00
TOTAL Health Officer	3,760.00	0.00	1,830.06	48.67	1,929.94
<b>MACEC - Enrichment</b>					
Personnel Services	109,590.00	8,797.58	70,818.54	64.62	38,771.46
Contractual Services	100.00	50.57	50.57	50.57	49.43
Supplies & Expenses	4,585.00	816.63	3,086.49	67.32	1,498.51
TOTAL MACEC - Enrichment	114,275.00	9,664.78	73,955.60	64.72	40,319.40
<b>Library</b>					
Personnel Services	735,337.00	54,873.46	470,711.73	64.01	264,625.27
Contractual Services	55,550.00	3,122.43	30,756.99	55.37	24,793.01
Supplies & Expenses	40,555.00	5,088.73	28,875.10	71.20	11,679.90
Fixed Charges	8,400.00	7,984.00	9,784.00	116.48	( 1,384.00)
Capital Outlay	0.00	0.00	126.26	0.00	( 126.26)
Print Media - Library	55,650.00	3,102.84	28,959.27	52.04	26,690.73
Non-Print Media-Library	20,350.00	890.44	11,692.27	57.46	8,657.73
Technology	60,329.00	1,060.92	40,779.42	67.60	19,549.58
TOTAL Library	976,171.00	76,122.82	621,685.04	63.69	354,485.96
<b>Parks</b>					
Personnel Services	215,511.00	21,960.11	146,282.97	67.88	69,228.03
Contractual Services	31,250.00	3,284.74	16,366.25	52.37	14,883.75
Supplies & Expenses	38,100.00	8,064.28	31,218.21	81.94	6,881.79
Capital Outlay	24,000.00	2,441.98	15,751.94	65.63	8,248.06
TOTAL Parks	308,861.00	35,751.11	209,619.37	67.87	99,241.63
<b>River Bend Trail</b>					
Personnel Services	4,230.00	0.00	60.16	1.42	4,169.84
Contractual Services	1,200.00	26.49	653.40	54.45	546.60
Supplies & Expenses	250.00	0.00	0.00	0.00	250.00
Capital Outlay	5,000.00	0.00	1,290.99	25.82	3,709.01
TOTAL River Bend Trail	10,680.00	26.49	2,004.55	18.77	8,675.45
<b>Athletic Park Lights</b>					
Contractual Services	1,800.00	407.31	1,545.85	85.88	254.15
Supplies & Expenses	200.00	0.00	0.00	0.00	200.00
TOTAL Athletic Park Lights	2,000.00	407.31	1,545.85	77.29	454.15
<b>Ott's Park Lights</b>					
Contractual Services	1,400.00	269.16	839.96	60.00	560.04
Supplies & Expenses	100.00	0.00	0.00	0.00	100.00
TOTAL Ott's Park Lights	1,500.00	269.16	839.96	56.00	660.04

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>Recreation Programs</b>					
Personnel Services	200,530.00	40,581.88	164,271.11	81.92	36,258.89
Contractual Services	2,725.00	215.59	1,774.04	65.10	950.96
Supplies & Expenses	40,500.00	10,380.34	26,136.77	64.54	14,363.23
<b>TOTAL Recreation Programs</b>	<b>243,755.00</b>	<b>51,177.81</b>	<b>192,181.92</b>	<b>78.84</b>	<b>51,573.08</b>
<b>Marketing - PR</b>					
Personnel Services	2,875.00	327.15	838.52	29.17	2,036.48
Supplies & Expenses	20,625.00	3,109.06	13,831.63	67.06	6,793.37
<b>TOTAL Marketing - PR</b>	<b>23,500.00</b>	<b>3,436.21</b>	<b>14,670.15</b>	<b>62.43</b>	<b>8,829.85</b>
<b>Christmas Decorations</b>					
Personnel Services	2,775.00	0.00	597.71	21.54	2,177.29
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
<b>TOTAL Christmas Decorations</b>	<b>7,075.00</b>	<b>0.00</b>	<b>597.71</b>	<b>8.45</b>	<b>6,477.29</b>
<b>Outside Agencies</b>					
Supplies & Expenses	41,875.00	6,000.00	41,876.00	100.00	( 1.00)
<b>TOTAL Outside Agencies</b>	<b>41,875.00</b>	<b>6,000.00</b>	<b>41,876.00</b>	<b>100.00</b>	<b>( 1.00)</b>
<b>MARC - Smith Center</b>					
Personnel Services	47,050.00	941.08	17,419.01	37.02	29,630.99
Contractual Services	59,000.00	2,404.89	32,704.73	55.43	26,295.27
Supplies & Expenses	23,950.00	527.68	10,230.69	42.72	13,719.31
Capital Outlay	6,500.00	0.00	2,957.49	45.50	3,542.51
<b>TOTAL MARC - Smith Center</b>	<b>136,500.00</b>	<b>3,873.65</b>	<b>63,311.92</b>	<b>46.38</b>	<b>73,188.08</b>
<b>Aquatic Center</b>					
Personnel Services	80,475.00	29,363.16	82,459.70	102.47	( 1,984.70)
Contractual Services	26,500.00	3,629.73	18,320.44	69.13	8,179.56
Supplies & Expenses	42,862.00	8,439.95	28,364.70	66.18	14,497.30
Technology	3,750.00	0.00	0.00	0.00	3,750.00
<b>TOTAL Aquatic Center</b>	<b>153,587.00</b>	<b>41,432.84</b>	<b>129,144.84</b>	<b>84.09</b>	<b>24,442.16</b>
<b>Economic Development</b>					
Contractual Services	19,700.00	0.00	19,700.00	100.00	0.00
<b>TOTAL Economic Development</b>	<b>19,700.00</b>	<b>0.00</b>	<b>19,700.00</b>	<b>100.00</b>	<b>0.00</b>
<b>Transfers</b>					
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL Transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES</b>	<b>11,797,020.47</b>	<b>892,792.61</b>	<b>7,303,795.05</b>	<b>61.91</b>	<b>4,493,225.42</b>
<b>REVENUES OVER/ (UNDER) EXPENDITURES</b>	<b>( 58,587.09)</b>	<b>( 235,469.39)</b>	<b>126,129.44</b>	<b>0.00</b>	<b>( 184,716.53)</b>

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

20 -Remedial Action-Landfill

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>EXPENDITURES</b>					
<u>Remediation Action</u>					
Personnel Services	1,200.00	292.45	6,342.21	528.52	( 5,142.21)
Contractual Services	18,750.00	443.33	10,181.96	54.30	8,568.04
Supplies & Expenses	250.00	0.00	0.00	0.00	250.00
<b>TOTAL Remediation Action</b>	<b>20,200.00</b>	<b>735.78</b>	<b>16,524.17</b>	<b>81.80</b>	<b>3,675.83</b>
<b>TOTAL EXPENDITURES</b>	<b>20,200.00</b>	<b>735.78</b>	<b>16,524.17</b>	<b>81.80</b>	<b>3,675.83</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 20,200.00)</b>	<b>( 735.78)</b>	<b>( 16,524.17)</b>	<b>0.00</b>	<b>( 3,675.83)</b>

\*\*\* END OF REPORT \*\*\*

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

21 -Police - SRO

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUES</b>					
<b>=====</b>					
<u>Police-SRO</u>					
Taxes (or Utility Rev.)	53,350.00	0.00	53,350.00	100.00	0.00
Intergovernmental	<u>56,600.00</u>	<u>0.00</u>	<u>26,446.72</u>	<u>46.73</u>	<u>30,153.28</u>
TOTAL Police-SRO	109,950.00	0.00	79,796.72	72.58	30,153.28
<hr/>					
TOTAL REVENUE	<u>109,950.00</u>	<u>0.00</u>	<u>79,796.72</u>	<u>72.58</u>	<u>30,153.28</u>
<b>EXPENDITURES</b>					
<b>=====</b>					
<u>Police-SRO</u>					
Personnel Services	107,498.00	7,918.51	66,097.77	61.49	41,400.23
Supplies & Expenses	450.00	178.00	403.00	89.56	47.00
Fixed Charges	<u>2,002.00</u>	<u>0.00</u>	<u>1,944.00</u>	<u>97.10</u>	<u>58.00</u>
TOTAL Police-SRO	109,950.00	8,096.51	68,444.77	62.25	41,505.23
<hr/>					
TOTAL EXPENDITURES	<u>109,950.00</u>	<u>8,096.51</u>	<u>68,444.77</u>	<u>62.25</u>	<u>41,505.23</u>
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	<u>0.00</u>	<u>( 8,096.51)</u>	<u>11,351.95</u>	<u>0.00</u>	<u>( 11,351.95)</u>

\*\*\* END OF REPORT \*\*\*

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

24 -Merrill Festival Grounds

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUES</b>					
<u>Grandstand</u>					
Intergovernmental	57,500.60	0.00	57,500.60	100.00	0.00
TOTAL Grandstand	57,500.60	0.00	57,500.60	100.00	0.00
<u>Events/Sponsored</u>					
Public Charges-Services	17,500.00	0.00	12,055.00	68.89	5,445.00
Miscellaneous Revenues	33,000.00	0.00	0.00	0.00	33,000.00
TOTAL Events/Sponsored	50,500.00	0.00	12,055.00	23.87	38,445.00
<u>Merrill Festival Grounds</u>					
Taxes (or Utility Rev.)	56,000.00	0.00	26,000.00	46.43	30,000.00
Fines, Forfeits, & Pen.	0.00	0.00	0.00	0.00	0.00
Public Charges-Services	0.00	0.00	10,661.25	0.00	( 10,661.25)
Miscellaneous Revenues	3,000.00	2,752.17	3,552.17	118.41	( 552.17)
TOTAL Merrill Festival Grounds	59,000.00	2,752.17	40,213.42	68.16	18,786.58
<u>Room Tax</u>					
Taxes (or Utility Rev.)	82,500.00	14,875.48	48,450.56	58.73	34,049.44
TOTAL Room Tax	82,500.00	14,875.48	48,450.56	58.73	34,049.44
<u>Bierman Building</u>					
Public Charges-Services	10,000.00	700.00	2,200.00	22.00	7,800.00
TOTAL Bierman Building	10,000.00	700.00	2,200.00	22.00	7,800.00
<b>TOTAL REVENUE</b>	<b>259,500.60</b>	<b>18,327.65</b>	<b>160,419.58</b>	<b>61.82</b>	<b>99,081.02</b>
<b>EXPENDITURES</b>					
<u>Grandstand</u>					
Contractual Services	0.00	0.00	0.00	0.00	0.00
Capital Outlay	57,500.60	0.00	57,500.60	100.00	0.00
TOTAL Grandstand	57,500.60	0.00	57,500.60	100.00	0.00
<u>Events/Sponsored</u>					
Contractual Services	20,500.00	3,010.00	4,528.00	22.09	15,972.00
Supplies & Expenses	21,000.00	7,443.59	8,717.04	41.51	12,282.96
Fixed Charges	700.00	0.00	0.00	0.00	700.00
Capital Outlay	3,000.00	0.00	0.00	0.00	3,000.00
TOTAL Events/Sponsored	45,200.00	10,453.59	13,245.04	29.30	31,954.96

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

24 -Merrill Festival Grounds

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>Merrill Festival Grounds</b>					
Personnel Services	3,772.00	4,295.26	41,123.32	90.23	( 37,351.32)
Contractual Services	30,375.00	3,821.99	18,173.50	59.83	12,201.50
Supplies & Expenses	6,500.00	79.84	79.84	1.23	6,420.16
Capital Outlay	48,200.00	0.00	5,811.88	12.06	42,388.12
<b>TOTAL Merrill Festival Grounds</b>	<b>88,847.00</b>	<b>8,197.09</b>	<b>65,188.54</b>	<b>73.37</b>	<b>23,658.46</b>
<b>Room Tax</b>					
Supplies & Expenses	64,750.00	0.00	25,558.45	39.47	39,191.55
<b>TOTAL Room Tax</b>	<b>64,750.00</b>	<b>0.00</b>	<b>25,558.45</b>	<b>39.47</b>	<b>39,191.55</b>
<b>Bierman Building</b>					
Personnel Services	8,075.00	1,249.52	1,870.85	23.17	6,204.15
Contractual Services	13,750.00	1,535.02	8,660.57	62.99	5,089.43
Supplies & Expenses	2,675.00	1,009.62	3,184.91	119.06	( 509.91)
Capital Outlay	4,500.00	0.00	5,049.95	112.22	( 549.95)
<b>TOTAL Bierman Building</b>	<b>29,000.00</b>	<b>3,794.16</b>	<b>18,766.28</b>	<b>64.71</b>	<b>10,233.72</b>
<b>TOTAL EXPENDITURES</b>	<b>285,297.60</b>	<b>22,444.84</b>	<b>180,258.91</b>	<b>63.18</b>	<b>105,038.69</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 25,797.00)</b>	<b>( 4,117.19)</b>	<b>( 19,839.33)</b>	<b>0.00</b>	<b>( 5,957.67)</b>

\*\*\* END OF REPORT \*\*\*

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

25 -Community Development

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUES</b>					
<u>CDBG Grants/Loans</u>					
Miscellaneous Revenues	86,850.00	6,367.42	111,771.94	128.70	( 24,921.94)
TOTAL CDBG Grants/Loans	86,850.00	6,367.42	111,771.94	128.70	( 24,921.94)
<u>Community Development</u>					
Taxes (or Utility Rev.)	41,500.00	0.00	41,500.00	100.00	0.00
Intergov Charges (Misc.)	10,864.00	125.00	1,750.00	16.11	9,114.00
TOTAL Community Development	52,364.00	125.00	43,250.00	82.59	9,114.00
<b>TOTAL REVENUE</b>	<b>139,214.00</b>	<b>6,492.42</b>	<b>155,021.94</b>	<b>111.36</b>	<b>( 15,807.94)</b>
<b>EXPENDITURES</b>					
<u>CDBG Grants/Loans</u>					
Special Services	100,500.00	14,402.82	72,221.24	71.86	28,278.76
TOTAL CDBG Grants/Loans	100,500.00	14,402.82	72,221.24	71.86	28,278.76
<u>Community Development</u>					
Personnel Services	49,539.00	3,885.61	32,085.47	64.77	17,453.53
Contractual Services	700.00	38.54	907.26	129.61	( 207.26)
Supplies & Expenses	2,125.00	288.25	775.61	36.50	1,349.39
TOTAL Community Development	52,364.00	4,212.40	33,768.34	64.49	18,595.66
<b>TOTAL EXPENDITURES</b>	<b>152,864.00</b>	<b>18,615.22</b>	<b>105,989.58</b>	<b>69.34</b>	<b>46,874.42</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 13,650.00)</b>	<b>( 12,122.80)</b>	<b>49,032.36</b>	<b>0.00</b>	<b>( 62,682.36)</b>

\*\*\* END OF REPORT \*\*\*

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

27 -Merrill Airport Fuel

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUES</b>					
<u>Aviation Fuel</u>					
Public Charges-Services	107,550.00	12,485.90	37,799.23	35.15	69,750.77
Other Financing Sources	100.00	0.00	175.00	175.00	( 75.00)
<b>TOTAL Aviation Fuel</b>	<b>107,650.00</b>	<b>12,485.90</b>	<b>37,974.23</b>	<b>35.28</b>	<b>69,675.77</b>
<b>TOTAL REVENUE</b>	<b>107,650.00</b>	<b>12,485.90</b>	<b>37,974.23</b>	<b>35.28</b>	<b>69,675.77</b>
<b>EXPENDITURES</b>					
<u>Aviation Fuel</u>					
Contractual Services	6,200.00	510.31	1,727.35	27.86	4,472.65
Special Services	84,025.00	322.57	45,904.95	54.63	38,120.05
Fixed Charges	1,580.00	0.00	0.00	0.00	1,580.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
<b>TOTAL Aviation Fuel</b>	<b>91,805.00</b>	<b>832.88</b>	<b>47,632.30</b>	<b>51.88</b>	<b>44,172.70</b>
<b>TOTAL EXPENDITURES</b>	<b>91,805.00</b>	<b>832.88</b>	<b>47,632.30</b>	<b>51.88</b>	<b>44,172.70</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>15,845.00</b>	<b>11,653.02</b>	<b>( 9,658.07)</b>	<b>0.00</b>	<b>25,503.07</b>

\*\*\* END OF REPORT \*\*\*

\*\*\* END OF REPORT \*\*\*

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

30 -Debt Service

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUES</b>					
<b>Debt Service</b>					
Taxes (or Utility Rev.)	1,362,880.86	0.00	1,240,403.00	91.01	122,477.86
Miscellaneous Revenues	3,708.94	0.00	9,556.90	257.67	( 5,847.96)
Other Financing Sources	<u>536,153.24</u>	<u>0.00</u>	<u>13,173.00</u>	<u>2.46</u>	<u>522,980.24</u>
TOTAL Debt Service	<u>1,902,743.04</u>	<u>0.00</u>	<u>1,263,132.90</u>	<u>66.38</u>	<u>639,610.14</u>
<b>TOTAL REVENUE</b>	<u>1,902,743.04</u>	<u>0.00</u>	<u>1,263,132.90</u>	<u>66.38</u>	<u>639,610.14</u>
<b>EXPENDITURES</b>					
<b>Debt Service</b>					
Debt Service	<u>1,909,253.58</u>	<u>0.00</u>	<u>870,080.58</u>	<u>45.57</u>	<u>1,039,173.00</u>
TOTAL Debt Service	<u>1,909,253.58</u>	<u>0.00</u>	<u>870,080.58</u>	<u>45.57</u>	<u>1,039,173.00</u>
<b>Borrowing</b>					
Debt Service	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Borrowing	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL EXPENDITURES</b>	<u>1,909,253.58</u>	<u>0.00</u>	<u>870,080.58</u>	<u>45.57</u>	<u>1,039,173.00</u>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<u>( 6,510.54)</u>	<u>0.00</u>	<u>393,052.32</u>	<u>0.00</u>	<u>( 399,562.86)</u>

\*\*\* END OF REPORT \*\*\*

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

43 -TID #3 - East Side

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUES</b>					
<b>TID #3 - East Side</b>					
Taxes (or Utility Rev.)	666,256.88	84,576.38	666,315.36	100.01	( 58.48)
Intergovernmental	16,750.00	0.00	12,194.00	72.80	4,556.00
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
<b>TOTAL TID #3 - East Side</b>	<b>683,006.88</b>	<b>84,576.38</b>	<b>678,509.36</b>	<b>99.34</b>	<b>4,497.52</b>
<b>TID #3 - Borrowing</b>					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
<b>TOTAL TID #3 - Borrowing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TID #3 -Festival Grounds</b>					
Taxes (or Utility Rev.)	300,000.00	0.00	0.00	0.00	300,000.00
<b>TOTAL TID #3 -Festival Grounds</b>	<b>300,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300,000.00</b>
<b>TOTAL REVENUE</b>	<b>983,006.88</b>	<b>84,576.38</b>	<b>678,509.36</b>	<b>69.02</b>	<b>304,497.52</b>
<b>EXPENDITURES</b>					
<b>TID #3 - East Side</b>					
Personnel Services	11,225.00	392.06	398.14	3.55	10,826.86
Contractual Services	17,900.00	2,308.33	14,382.51	80.35	3,517.49
Supplies & Expenses	0.00	0.00	0.00	0.00	0.00
Special Services	230,695.12	66,023.95	66,023.95	28.62	164,671.17
Fixed Charges	13,750.00	0.00	0.00	0.00	13,750.00
Capital Outlay	5,000.00	0.00	375,815.00	516.30	( 370,815.00)
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL TID #3 - East Side</b>	<b>278,570.12</b>	<b>68,724.34</b>	<b>456,619.60</b>	<b>163.92</b>	<b>( 178,049.48)</b>
<b>TID #3 -Festival Grounds</b>					
Personnel Services	7,250.00	115.20	2,452.97	33.83	4,797.03
Contractual Services	0.00	0.00	0.00	0.00	0.00
Capital Outlay	300,000.00	60,876.63	314,587.85	104.86	( 14,587.85)
<b>TOTAL TID #3 -Festival Grounds</b>	<b>307,250.00</b>	<b>60,991.83</b>	<b>317,040.82</b>	<b>103.19</b>	<b>( 9,790.82)</b>
<b>TOTAL EXPENDITURES</b>	<b>585,820.12</b>	<b>129,716.17</b>	<b>773,660.42</b>	<b>132.06</b>	<b>( 187,840.30)</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>397,186.76</b>	<b>( 45,139.79)</b>	<b>( 95,151.06)</b>	<b>0.00</b>	<b>492,337.82</b>

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

\*\*\* END OF REPORT \*\*\*

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

44 -TID #4 - Thielman/P Ridge

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUES</b>					
<u>TID #4 -Thielman/P Ridge</u>					
Taxes (or Utility Rev.)	218,751.84	0.00	218,751.84	100.00	0.00
Intergovernmental	6,000.00	0.00	12,664.00	211.07	( 6,664.00)
<b>TOTAL TID #4 -Thielman/P Ridge</b>	<b>224,751.84</b>	<b>0.00</b>	<b>231,415.84</b>	<b>102.97</b>	<b>( 6,664.00)</b>
<b>TOTAL REVENUE</b>	<b>224,751.84</b>	<b>0.00</b>	<b>231,415.84</b>	<b>102.97</b>	<b>( 6,664.00)</b>
<b>EXPENDITURES</b>					
<u>TID #4 -Thielman/P Ridge</u>					
Personnel Services	1,300.00	0.00	0.00	0.00	1,300.00
Contractual Services	1,000.00	0.00	1,350.00	135.00	( 350.00)
Special Services	0.00	0.00	0.00	0.00	0.00
Fixed Charges	31,640.00	0.00	0.00	0.00	31,640.00
Capital Outlay	2,500.00	0.00	0.00	0.00	2,500.00
<b>TOTAL TID #4 -Thielman/P Ridge</b>	<b>36,440.00</b>	<b>0.00</b>	<b>1,350.00</b>	<b>3.70</b>	<b>35,090.00</b>
<b>TOTAL EXPENDITURES</b>	<b>36,440.00</b>	<b>0.00</b>	<b>1,350.00</b>	<b>3.70</b>	<b>35,090.00</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>188,311.84</b>	<b>0.00</b>	<b>230,065.84</b>	<b>0.00</b>	<b>( 41,754.00)</b>

\*\*\* END OF REPORT \*\*\*

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

45 -TID #5 - Hwy 107/Taylor

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUES</b>					
<u>TID #5 - Hwy 107/Taylor</u>					
Taxes (or Utility Rev.)	17,301.15	0.00	17,301.15	100.00	0.00
Intergovernmental	200.00	0.00	132.00	66.00	68.00
<b>TOTAL TID #5 - Hwy 107/Taylor</b>	<b>17,501.15</b>	<b>0.00</b>	<b>17,433.15</b>	<b>99.61</b>	<b>68.00</b>
<hr/>					
<b>TOTAL REVENUE</b>	<b>17,501.15</b>	<b>0.00</b>	<b>17,433.15</b>	<b>99.61</b>	<b>68.00</b>
<hr/>					
<b>EXPENDITURES</b>					
<u>TID #5 - Hwy 107/Taylor</u>					
Personnel Services	2,145.00	( 468.80)	0.00	0.00	2,145.00
Contractual Services	400.00	0.00	650.00	162.50	( 250.00)
Special Services	0.00	0.00	0.00	0.00	0.00
Fixed Charges	2,500.00	0.00	0.00	0.00	2,500.00
Capital Outlay	5,000.00	0.00	0.00	0.00	5,000.00
<b>TOTAL TID #5 - Hwy 107/Taylor</b>	<b>10,045.00</b>	<b>( 468.80)</b>	<b>650.00</b>	<b>6.47</b>	<b>9,395.00</b>
<hr/>					
<b>TOTAL EXPENDITURES</b>	<b>10,045.00</b>	<b>( 468.80)</b>	<b>650.00</b>	<b>6.47</b>	<b>9,395.00</b>
<hr/>					
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>7,456.15</b>	<b>468.80</b>	<b>16,783.15</b>	<b>0.00</b>	<b>( 9,327.00)</b>

\*\*\* END OF REPORT \*\*\*

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

46 -TID #6 - Downtown

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUES</b>					
<b>TID #6 - Downtown</b>					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Intergovernmental	3,000.00	0.00	2,737.00	91.23	263.00
Miscellaneous Revenues	197,730.00	0.00	5,787.66	2.93	191,942.34
<b>TOTAL TID #6 - Downtown</b>	<b>200,730.00</b>	<b>0.00</b>	<b>8,524.66</b>	<b>4.25</b>	<b>192,205.34</b>
<b>TID #6 - Borrowing</b>					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
<b>TOTAL TID #6 - Borrowing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUE</b>	<b>200,730.00</b>	<b>0.00</b>	<b>8,524.66</b>	<b>4.25</b>	<b>192,205.34</b>
<b>EXPENDITURES</b>					
<b>TID #6 - Downtown</b>					
Personnel Services	5,330.00	0.00	0.00	0.00	5,330.00
Contractual Services	25,900.00	33.00	1,952.00	7.54	23,948.00
Special Services	81,000.00	26,000.00	26,147.70	32.28	54,852.30
Fixed Charges	21,000.00	0.00	0.00	0.00	21,000.00
Capital Outlay	73,500.00	0.00	2,529.10	3.44	70,970.90
<b>TOTAL TID #6 - Downtown</b>	<b>206,730.00</b>	<b>26,033.00</b>	<b>30,628.80</b>	<b>14.82</b>	<b>176,101.20</b>
<b>TOTAL EXPENDITURES</b>	<b>206,730.00</b>	<b>26,033.00</b>	<b>30,628.80</b>	<b>14.82</b>	<b>176,101.20</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 6,000.00)</b>	<b>( 26,033.00)</b>	<b>( 22,104.14)</b>	<b>0.00</b>	<b>16,104.14</b>

\*\*\* END OF REPORT \*\*\*

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

47 -TID #7 - N Center Ave

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUES</b>					
<b>TID #7 - N Center Ave</b>					
Taxes (or Utility Rev.)	12,921.93	0.00	92,921.93	719.10	( 80,000.00)
Intergovernmental	41,750.00	0.00	1,420.00	3.40	40,330.00
Miscellaneous Revenues	36,619.00	0.00	10,429.00	28.48	26,190.00
<b>TOTAL TID #7 - N Center Ave</b>	<b>91,290.93</b>	<b>0.00</b>	<b>104,770.93</b>	<b>114.77</b>	<b>( 13,480.00)</b>
<b>TOTAL REVENUE</b>	<b>91,290.93</b>	<b>0.00</b>	<b>104,770.93</b>	<b>114.77</b>	<b>( 13,480.00)</b>
<b>EXPENDITURES</b>					
<b>TID #7 - N Center Ave</b>					
Personnel Services	6,116.00	0.00	58,402.53	954.91	( 52,286.53)
Contractual Services	11,150.00	0.00	3,752.86	33.66	7,397.14
Special Services	60,500.00	10,000.00	33,240.00	54.94	27,260.00
Fixed Charges	3,103.00	0.00	0.00	0.00	3,103.00
Capital Outlay	7,500.00	0.00	157,602.72	101.37	( 150,102.72)
<b>TOTAL TID #7 - N Center Ave</b>	<b>88,369.00</b>	<b>10,000.00</b>	<b>252,998.11</b>	<b>286.30</b>	<b>( 164,629.11)</b>
<b>TOTAL EXPENDITURES</b>	<b>88,369.00</b>	<b>10,000.00</b>	<b>252,998.11</b>	<b>286.30</b>	<b>( 164,629.11)</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>2,921.93</b>	<b>( 10,000.00)</b>	<b>( 148,227.18)</b>	<b>0.00</b>	<b>151,149.11</b>

\*\*\* END OF REPORT \*\*\*

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

48 -TID #8 - West Side

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUES</b>					
<b>TID #8 - West Side</b>					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Intergovernmental	3,250.00	0.00	3,529.00	108.58	( 279.00)
Public Charges-Services	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	187,054.00	0.00	0.00	0.00	187,054.00
<b>TOTAL TID #8 - West Side</b>	<b>190,304.00</b>	<b>0.00</b>	<b>3,529.00</b>	<b>1.85</b>	<b>186,775.00</b>
<b>TID #8 - Borrowing</b>					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
<b>TOTAL TID #8 - Borrowing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TID #8 - 201 S Prospect</b>					
Intergovernmental	160,000.00	0.00	0.00	0.00	160,000.00
Miscellaneous Revenues	40,000.00	0.00	0.00	0.00	40,000.00
<b>TOTAL TID #8 - 201 S Prospect</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>
<b>TOTAL REVENUE</b>	<b>390,304.00</b>	<b>0.00</b>	<b>3,529.00</b>	<b>0.90</b>	<b>386,775.00</b>
<b>EXPENDITURES</b>					
<b>TID #8 - West Side</b>					
Personnel Services	7,160.00	0.00	1,516.57	21.18	5,643.43
Contractual Services	31,400.00	960.00	6,713.78	21.38	24,686.22
Special Services	147,372.00	12,527.67	12,527.67	8.50	134,844.33
Fixed Charges	1,872.00	0.00	0.00	0.00	1,872.00
Capital Outlay	142,500.00	0.00	4,558.33	3.20	137,941.67
<b>TOTAL TID #8 - West Side</b>	<b>330,304.00</b>	<b>13,487.67</b>	<b>25,316.35</b>	<b>7.66</b>	<b>304,987.65</b>
<b>TID #8 - 201 S Prospect</b>					
Contractual Services	0.00	0.00	0.00	0.00	0.00
Special Services	200,000.00	0.00	0.00	0.00	200,000.00
<b>TOTAL TID #8 - 201 S Prospect</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>
<b>TOTAL EXPENDITURES</b>	<b>530,304.00</b>	<b>13,487.67</b>	<b>25,316.35</b>	<b>4.77</b>	<b>504,987.65</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 140,000.00)</b>	<b>( 13,487.67)</b>	<b>( 21,787.35)</b>	<b>0.00</b>	<b>( 118,212.65)</b>

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

\*\*\* END OF REPORT \*\*\*

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

49 -TID#9 -WI River/S Center

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUES</b>					
<b>TID #9-WI River/S Center</b>					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Intergovernmental	6,500.00	0.00	4,711.00	72.48	1,789.00
Public Charges-Services	0.00	0.00	75.00	0.00	( 75.00)
Miscellaneous Revenues	49,930.00	0.00	0.00	0.00	49,930.00
<b>TOTAL TID #9-WI River/S Center</b>	<b>56,430.00</b>	<b>0.00</b>	<b>4,786.00</b>	<b>8.48</b>	<b>51,644.00</b>
<b>TID #9-Former D&amp;L</b>					
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
<b>TOTAL TID #9-Former D&amp;L</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TID #9-Idle Sites (Page)</b>					
Taxes (or Utility Rev.)	225,000.00	0.00	0.00	0.00	225,000.00
Intergovernmental	30,000.00	0.00	41,671.00	138.90	( 11,671.00)
Miscellaneous Revenues	356,500.00	0.00	0.00	0.00	356,500.00
<b>TOTAL TID #9-Idle Sites (Page)</b>	<b>611,500.00</b>	<b>0.00</b>	<b>41,671.00</b>	<b>6.81</b>	<b>569,829.00</b>
<b>TOTAL REVENUE</b>	<b>667,930.00</b>	<b>0.00</b>	<b>46,457.00</b>	<b>6.96</b>	<b>621,473.00</b>
<b>EXPENDITURES</b>					
<b>TID #9-WI River/S Center</b>					
Personnel Services	5,575.00	0.00	6,608.72	118.54	( 1,033.72)
Contractual Services	15,550.00	0.00	4,422.31	28.44	11,127.69
Special Services	40,000.00	15,000.00	15,000.00	37.50	25,000.00
Capital Outlay	2,500.00	0.00	212,047.22	481.89	( 209,547.22)
<b>TOTAL TID #9-WI River/S Center</b>	<b>63,625.00</b>	<b>15,000.00</b>	<b>238,078.25</b>	<b>374.19</b>	<b>( 174,453.25)</b>
<b>TID #9-Former D&amp;L</b>					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Contractual Services	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00
<b>TOTAL TID #9-Former D&amp;L</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TID #9-Idle Sites (Page)</b>					
Contractual Services	0.00	0.00	1,185.00	0.00	( 1,185.00)
Special Services	50,000.00	0.00	0.00	0.00	50,000.00
Capital Outlay	550,000.00	0.00	29,844.94	5.43	520,155.06
<b>TOTAL TID #9-Idle Sites (Page)</b>	<b>600,000.00</b>	<b>0.00</b>	<b>31,029.94</b>	<b>5.17</b>	<b>568,970.06</b>
<b>TOTAL EXPENDITURES</b>	<b>663,625.00</b>	<b>15,000.00</b>	<b>269,108.19</b>	<b>40.55</b>	<b>394,516.81</b>

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: AUGUST 31ST, 2017

49 -TID#9 -WI River/S Center

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES OVER/ (UNDER) EXPENDITURES	4,305.00	( 15,000.00)	( 222,651.19)	0.00	226,956.19

\*\*\* END OF REPORT \*\*\*

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

40 -TID No. 10 - Fox Point

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUES</b>					
<u>TID #10-Fox Point</u>					
Taxes (or Utility Rev.)	19,305.04	0.00	49,598.12	256.92	( 30,293.08)
Miscellaneous Revenues	<u>16,950.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>16,950.00</u>
TOTAL TID #10-Fox Point	36,255.04	0.00	49,598.12	136.80	( 13,343.08)
<hr/>					
TOTAL REVENUE	<u>36,255.04</u>	<u>0.00</u>	<u>49,598.12</u>	<u>136.80</u>	<u>( 13,343.08)</u>
<b>EXPENDITURES</b>					
<u>TID #10-Fox Point</u>					
Personnel Services	3,050.00	0.00	0.00	0.00	3,050.00
Contractual Services	11,400.00	0.00	650.00	5.70	10,750.00
Special Services	0.00	0.00	0.00	0.00	0.00
Fixed Charges	19,201.88	0.00	0.00	0.00	19,201.88
Capital Outlay	<u>2,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,500.00</u>
TOTAL TID #10-Fox Point	36,151.88	0.00	650.00	1.80	35,501.88
<hr/>					
TOTAL EXPENDITURES	<u>36,151.88</u>	<u>0.00</u>	<u>650.00</u>	<u>1.80</u>	<u>35,501.88</u>
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	<u>103.16</u>	<u>0.00</u>	<u>48,948.12</u>	<u>0.00</u>	<u>( 48,844.96)</u>

\*\*\* END OF REPORT \*\*\*

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

41 -TID No. 11- Apartments

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUES</b>					
<b>TID #11 - Apartments</b>					
Taxes (or Utility Rev.)	669,590.00	0.00	297,259.16	44.39	372,330.84
Specials (Utility Rev.)	100,500.00	0.00	0.00	0.00	100,500.00
Public Charges-Services	50.00	0.00	0.00	0.00	50.00
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
<b>TOTAL TID #11 - Apartments</b>	<b>770,140.00</b>	<b>0.00</b>	<b>297,259.16</b>	<b>38.60</b>	<b>472,880.84</b>
<b>TOTAL REVENUE</b>	<b>770,140.00</b>	<b>0.00</b>	<b>297,259.16</b>	<b>38.60</b>	<b>472,880.84</b>
<b>EXPENDITURES</b>					
<b>TID #11 - Apartments</b>					
Personnel Services	2,230.00	1,770.25	5,469.89	245.29	( 3,239.89)
Contractual Services	5,400.00	0.00	2,150.00	39.81	3,250.00
Special Services	500,000.00	338,441.08	438,392.04	87.68	61,607.96
Fixed Charges	19,589.79	0.00	0.00	0.00	19,589.79
Capital Outlay	277,500.00	3,405.16	30,122.20	10.85	247,377.80
<b>TOTAL TID #11 - Apartments</b>	<b>804,719.79</b>	<b>343,616.49</b>	<b>476,134.13</b>	<b>59.17</b>	<b>328,585.66</b>
<b>TOTAL EXPENDITURES</b>	<b>804,719.79</b>	<b>343,616.49</b>	<b>476,134.13</b>	<b>59.17</b>	<b>328,585.66</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 34,579.79)</b>	<b>( 343,616.49)</b>	<b>( 178,874.97)</b>	<b>0.00</b>	<b>144,295.18</b>

\*\*\* END OF REPORT \*\*\*

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

52 -Capital Projects

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUES</b>					
<b>Non-Departmental</b>					
Taxes (or Utility Rev.)	133,500.00	27.58	133,650.58	100.11	( 150.58)
Specials (Utility Rev.)	30,000.00	3,175.87	4,434.21	14.78	25,565.79
Intergovernmental	61,978.83	0.00	61,978.83	100.00	0.00
Public Charges-Services	0.00	0.00	350.00	0.00	( 350.00)
Miscellaneous Revenues	12,500.00	0.00	2,928.00	23.42	9,572.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00
<b>TOTAL Non-Departmental</b>	<b>237,978.83</b>	<b>3,203.45</b>	<b>203,341.62</b>	<b>85.45</b>	<b>34,637.21</b>
<b>Streets - Sealcoat</b>					
Taxes (or Utility Rev.)	78,245.00	0.00	0.00	0.00	78,245.00
<b>TOTAL Streets - Sealcoat</b>	<b>78,245.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>78,245.00</b>
<b>TOTAL REVENUE</b>	<b>316,223.83</b>	<b>3,203.45</b>	<b>203,341.62</b>	<b>64.30</b>	<b>112,882.21</b>
<b>EXPENDITURES</b>					
<b>Streets - Sealcoat</b>					
Personnel Services	19,245.00	1,789.51	8,523.74	44.29	10,721.26
Supplies & Expenses	59,000.00	22,057.81	22,057.81	37.39	36,942.19
<b>TOTAL Streets - Sealcoat</b>	<b>78,245.00</b>	<b>23,847.32</b>	<b>30,581.55</b>	<b>39.08</b>	<b>47,663.45</b>
<b>Capital Outlay/Projects</b>					
Personnel Services	0.00	9,307.74	22,773.98	0.00	( 22,773.98)
Capital Outlay	2,570,686.67	143,218.29	1,453,136.11	56.53	1,117,550.56
<b>TOTAL Capital Outlay/Projects</b>	<b>2,570,686.67</b>	<b>152,526.03</b>	<b>1,475,910.09</b>	<b>57.41</b>	<b>1,094,776.58</b>
<b>Financing Costs</b>					
Debt Service	0.00	0.00	0.00	0.00	0.00
<b>TOTAL Financing Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES</b>	<b>2,648,931.67</b>	<b>176,373.35</b>	<b>1,506,491.64</b>	<b>56.87</b>	<b>1,142,440.03</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 2,332,707.84)</b>	<b>( 173,169.90)</b>	<b>( 1,303,150.02)</b>	<b>0.00</b>	<b>( 1,029,557.82)</b>

\*\*\* END OF REPORT \*\*\*

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

62 -Water Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUES</b>					
<u>Non-Departmental</u>					
Taxes (or Utility Rev.)	93,706.00	11,910.41	85,329.39	91.06	8,376.61
Specials (Utility Rev.)	( 1,438.00)	0.00	0.00	0.00	( 1,438.00)
Public Charges-Services	1,443,515.00	65,250.64	931,857.48	64.55	511,657.52
Intergov Charges (Misc.)	16,050.00	2,876.44	18,579.88	115.76	( 2,529.88)
Miscellaneous Revenues	2,500.00	317.33	1,707.74	68.31	792.26
Other Financing Sources	0.00	0.00	0.00	0.00	0.00
<b>TOTAL Non-Departmental</b>	<b>1,554,333.00</b>	<b>80,354.82</b>	<b>1,037,474.49</b>	<b>66.75</b>	<b>516,858.51</b>
<b>TOTAL REVENUE</b>	<b>1,554,333.00</b>	<b>80,354.82</b>	<b>1,037,474.49</b>	<b>66.75</b>	<b>516,858.51</b>
<b>EXPENDITURES</b>					
<u>Non-Departmental</u>					
Work Orders - Utility	140,000.00	8,241.10	56,826.21	40.59	83,173.79
<b>TOTAL Non-Departmental</b>	<b>140,000.00</b>	<b>8,241.10</b>	<b>56,826.21</b>	<b>40.59</b>	<b>83,173.79</b>
<u>Pumping Expenses</u>					
<b>TOTAL Pumping Expenses</b>	<b>76,250.00</b>	<b>5,379.74</b>	<b>43,073.76</b>	<b>56.49</b>	<b>33,176.24</b>
<u>Water Treatment Expenses</u>					
<b>TOTAL Water Treatment Expenses</b>	<b>74,000.00</b>	<b>7,691.57</b>	<b>30,580.83</b>	<b>41.33</b>	<b>43,419.17</b>
<u>Trans &amp; Distribution Exp</u>					
<b>TOTAL Trans &amp; Distribution Exp</b>	<b>236,000.00</b>	<b>15,772.90</b>	<b>164,074.87</b>	<b>69.52</b>	<b>71,925.13</b>
<u>Customer Accts Expenses</u>					
<b>TOTAL Customer Accts Expenses</b>	<b>66,750.00</b>	<b>6,663.33</b>	<b>52,568.94</b>	<b>78.75</b>	<b>14,181.06</b>
<u>Admin &amp; General Expenses</u>					
<b>TOTAL Admin &amp; General Expenses</b>	<b>689,131.00</b>	<b>44,268.58</b>	<b>261,979.12</b>	<b>38.02</b>	<b>427,151.88</b>
<u>Contract Work</u>					
<b>TOTAL Contract Work</b>	<b>3,500.00</b>	<b>663.18</b>	<b>3,924.35</b>	<b>112.12</b>	<b>( 424.35)</b>

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

62 -Water Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Taxes</u>					
TOTAL Taxes	372,373.00	1,999.91	375,331.77	100.79	( 2,958.77)
	372,373.00	1,999.91	375,331.77	100.79	( 2,958.77)
<u>Debt Service</u>					
TOTAL Debt Service	29,159.00	0.00	15,494.76	53.14	13,664.24
	29,159.00	0.00	15,494.76	53.14	13,664.24
TOTAL EXPENDITURES	1,687,163.00	90,680.31	1,003,854.61	59.50	683,308.39
REVENUES OVER/(UNDER) EXPENDITURES	( 132,830.00)	( 10,325.49)	33,619.88	0.00	( 166,449.88)

\*\*\* END OF REPORT \*\*\*

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

63 -Sewer Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUES</b>					
<u>Non-Departmental</u>					
Taxes (or Utility Rev.)	4,250.00	530.26	3,267.09	76.87	982.91
Specials (Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Intergov Charges (Misc.)	7,500.00	848.21	7,494.61	99.93	5.39
Miscellaneous Revenues	479.00	0.00	478.99	100.00	0.01
Other Financing Sources	0.00	0.00	0.00	0.00	0.00
Public Charges-Services	1,492,250.00	75,414.30	946,478.38	63.43	545,771.62
Other Charges-Services	87,500.00	6,485.53	74,994.75	85.71	12,505.25
<b>TOTAL Non-Departmental</b>	<b>1,591,979.00</b>	<b>83,278.30</b>	<b>1,032,713.82</b>	<b>64.87</b>	<b>559,265.18</b>
<b>TOTAL REVENUE</b>	<b>1,591,979.00</b>	<b>83,278.30</b>	<b>1,032,713.82</b>	<b>64.87</b>	<b>559,265.18</b>
<b>EXPENDITURES</b>					
<u>Non-Departmental</u>					
Work Orders - Utility	580,000.00	8,112.00	212,376.67	36.62	367,623.33
<b>TOTAL Non-Departmental</b>	<b>580,000.00</b>	<b>8,112.00</b>	<b>212,376.67</b>	<b>36.62</b>	<b>367,623.33</b>
<u>Contract Work</u>					
	500.00	0.00	441.60	88.32	58.40
<b>TOTAL Contract Work</b>	<b>500.00</b>	<b>0.00</b>	<b>441.60</b>	<b>88.32</b>	<b>58.40</b>
<u>Taxes - SS/Medicare</u>					
	31,250.00	2,637.99	21,507.65	68.82	9,742.35
<b>TOTAL Taxes - SS/Medicare</b>	<b>31,250.00</b>	<b>2,637.99</b>	<b>21,507.65</b>	<b>68.82</b>	<b>9,742.35</b>
<u>Operations</u>					
	277,000.00	18,051.97	173,642.01	62.69	103,357.99
<b>TOTAL Operations</b>	<b>277,000.00</b>	<b>18,051.97</b>	<b>173,642.01</b>	<b>62.69</b>	<b>103,357.99</b>
<u>Maintenance</u>					
	232,572.00	53,678.73	186,167.77	80.05	46,404.23
<b>TOTAL Maintenance</b>	<b>232,572.00</b>	<b>53,678.73</b>	<b>186,167.77</b>	<b>80.05</b>	<b>46,404.23</b>
<u>Customer Accts Expenses</u>					
	71,000.00	6,590.00	56,814.17	80.02	14,185.83
<b>TOTAL Customer Accts Expenses</b>	<b>71,000.00</b>	<b>6,590.00</b>	<b>56,814.17</b>	<b>80.02</b>	<b>14,185.83</b>

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

CITY OF MERRILL  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2017

63 -Sewer Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Admin &amp; General Expenses</u>					
	438,300.00	92,450.70	274,666.28	62.67	163,633.72
TOTAL Admin & General Expenses	438,300.00	92,450.70	274,666.28	62.67	163,633.72
<u>Taxes &amp; Depreciation</u>					
	271,500.00	0.00	0.00	0.00	271,500.00
TOTAL Taxes & Depreciation	271,500.00	0.00	0.00	0.00	271,500.00
<u>Transfers</u>					
	2,789.00	0.00	3,029.32	108.62	( 240.32)
TOTAL Transfers	2,789.00	0.00	3,029.32	108.62	( 240.32)
<hr/>					
TOTAL EXPENDITURES	1,904,911.00	181,521.39	928,645.47	48.75	976,265.53
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	( 312,932.00)	( 98,243.09)	104,068.35	0.00	( 417,000.35)
<hr/>					

\*\*\* END OF REPORT \*\*\*

Attachment: Revenue & Expense Report (2694 : Revenue & Expense Report for Period Ending August 31, 2017)

# ***Statewide Services, Inc.***

## **Claim Division**

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

August 7, 2017

Ms. Rachel Stiver  
1615 Jackson St.  
Merrill, WI 54452

Our insured: City of Merrill  
Claim No: WM000350140127  
Date/Loss: 05/21/2017

Dear Ms. Stiver:

Statewide Services, Inc. administers the claims for the League of Wisconsin Municipalities Mutual Insurance, which provides the insurance coverage for the City of Merrill. We are in receipt of your claim involving vehicle damage on account of driving into and/or over a pothole located on State St. near Tannery Rd.

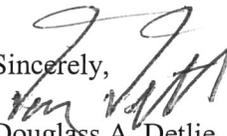
We have completed our investigation, and we recommend that the City of Merrill disallow your claim. This unfortunate incident occurred when you drove into a pothole located on State St., and my investigation proved that City staff had no prior notice that the pothole in question existed; thus, staff was unable to repair it prior to your loss. The City would not be liable unless it had prior notice of the pothole and did not repair it after having a reasonable amount of time to do so. The pothole in question occurred at a gravel patch made by the City when utility work required that State St. be cut at the specific location, and the gravel patch was used pending a permanent repair of the street; and City staff had no prior notice that a pothole developed at the gravel patch. Finally, there is no evidence that the City failed to adhere to any ministerial duties—or mandates—with their road maintenance; and absent a ministerial duty, WI Statute 893.80 affords the City discretionary immunity for the “governmental” acts or decisions about road maintenance.

Given the City had no prior notice that the pothole in question existed and/or given the discretionary immunity in place for the City regarding road maintenance, Statewide Services, Inc. will be unable to pay for your claimed damages.

Attachment: Letter of Stiver Claim Disallowance recommendation from insurance (2697 : Stiver claim)

I am sorry that we cannot be of assistance to you, Ms. Stiver, and please do not hesitate to contact me with any questions

Sincerely,



Douglass A. Detlie  
Casualty Claims Specialist  
Statewide Services, Inc  
PO Box 5555  
Madison, WI 53705-0555  
Office: 608-828-5503  
E-mail: [ddetlie@statewidesvcs.com](mailto:ddetlie@statewidesvcs.com)

Cc: City of Merrill

Attachment: Letter of Stiver Claim Disallowance recommendation from insurance (2697 : Stiver claim)

PETITION OF ELECTORS AND REAL PROPERTY  
OWNERS FOR DIRECT ANNEXATION

FEE: 175.00

We, the undersigned, constituting all of the resident electors and all of the owners of the real property in the following territory of the Town of Merrill, Lincoln County, Wisconsin, lying contiguous to the City of Merrill, petition the Honorable Mayor and Common Council of the said City to annex to the City of Merrill, Lincoln County, Wisconsin, the territory described below, and shown on the attached scale map pursuant to Wisconsin Statutes, Section 66.021(12):

Legal Description of Property to be Annexed:  
See attached preliminary Survey

Attach Map of Property to be Annexed.

<u>Signature of Petitioner</u>	<u>Date of Signing</u>	<u>Owner Elector</u> (Mark with X)
<u>Max Peterson</u>	<u>9/6/17</u>	
<u>Christ Peterson</u>	<u>9-6-17</u>	
_____		



Attachment: Petition for Direct Annexation - Town of Merrill (Peterson Property) (2759 : Petition for Direct Annexation)

## Petition for Direct Annexation Cost/Benefit Analysis Peterson Property CTH G

Based on a five year projection, the estimate of the capital improvement costs and ongoing maintenance costs of providing the following services to the annexed area:

1. Schools: *The property will be used for Commercial/Industrial use which may create increased employment in the area, thereby increasing student enrollment.*
2. Water and Sewer Including any pumping stations: *The property will be used for Commercial/Industrial use which will require City sewer and water. Estimated cost to extend to the property is \$350,000. Will be future Tax Increment District (TID) expense.*
3. Parks: *The property will be used for Commercial/Industrial use and should not have any impact on the park system.*
4. Curb, gutter, and sidewalks and including any culverts and/or bridges: *The property will be used for Commercial/Industrial use and will need improvements depending on the type of businesses developed. Estimated cost of \$300,000 for curb and gutter and road improvements. Will be future Tax Increment District (TID) expense.*
5. Road improvements and new construction: *The property will be used for Commercial/Industrial use and will need improvements depending on the type of businesses developed. Estimated cost of \$300,000 for curb and gutter and road improvements. Will be future Tax Increment District (TID) expense.*
6. Public Transportation: *There will be no impact on public transportation until future Commercial/Industrial developments occur. Minimal future public transportation impacts are anticipated.*
7. Fire and Police Protection: *The property will be used for Commercial/Industrial use which will create increased coverage area for both police and fire protection.*
8. Cost of any future public improvements, easements that may be needed in future developments: *The property will be used for Commercial/Industrial use which may create increased need for public improvements such as street lighting. Estimated cost \$50,000. Will be future Tax Increment District (TID) expense.*
9. The estimate of the increased tax revenue that is reasonably expected to accrue to the City if the annexation is approved: *The City of Merrill will be purchasing this property through Tax Increment District No. 4. Merrill Redevelopment Authority (RDA) Commissioners anticipate that property will be included in a future Industrial Tax Increment District (TID). Future Commercial/Industrial developments should be adequate to cover Tax Increment District (TID) infrastructure improvements and any potential TID cash development incentives during the twenty (20) year TID lifespan.*

10. The estimate of the costs and of the effects on not annexing the land: *As the City has no land available for an industrial park within the city limits, without annexing this property new large-scale commercial/industrial development will not take place in the city.*
11. Such other facts and data as the owner may seek to present: *The City of Merrill will be purchasing this property through Tax Increment District No. 4. A future Industrial TID will be created when future commercial/industrial developments occur. Annexation and future development of this property has the potential to spur other area developments. Through Tax Increment Districts No. 3 and No. 4, the City of Merrill also plans on extending North Pine Ridge Avenue from Zastrow's The Beer Man north to Lincoln County Highway G (i.e. right across the road from this annexation property).*
12. Additional information to be provided when requested by the City Planning Commission or Board of Public Works.





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

Date: September 8, 2017

To: Mayor Bill Bialecki  
 Alderpersons

From: Kathy Unertl, Finance Director/RDA Secretary

RE: Lincoln County Highway G – Right-of-Way Annexation Petition

Since the center line of Highway G is the northern City of Merrill border, it is necessary to have a connecting right-of-way section also annexed to facilitate Tax Increment District (TID) No. 4 acquisition of the 66.71 acre east side land from G&M Peterson, LLC.

Following is the Right-of-Way Annexation exhibit map which was recommended at the September 7<sup>th</sup>, 2017 Lincoln County Highway Committee. A Lincoln County Board of Supervisor resolution will be on the Tuesday, September 19<sup>th</sup> Council Board agenda authorizing a Petition for Annexation.

To facilitate the Industrial/Business Park land annexation and City of Merrill purchase, could you please refer this Lincoln County Highway G right-of-way annexation to the Plan Commission?

Attachment: Annexation-LC Highway G (2759 : Petition for Direct Annexation)



emailed  
8/17/17

Eng  
St  
Wu  
PD  
Fire

### CITY OF MERRILL STREET USE PERMIT

Name of Applicant: The Haunted Sawmill

Applicant Address: 700 Hendricks St. Applicant Phone #: (715) 432 0328

Club or Organization (if applicable): \_\_\_\_\_

Name of Responsible Person: Dawn Dunbar

Responsible Person Address: 1204 N. Genesee Phone #: as above

Date of proposed street use: 10/13 +14 ; 10/20 +21 ; 10/27 +28 ; 10/31 2017

Time of street use: From: 5pm To: 1am

Describe portion of street to be used: Area in front of Haunted Sawmill  
Hendricks St from 7<sup>th</sup> to 8<sup>th</sup> (see email.)

Approximate number of persons who will attend: 600 - 1000 per night

Proposed use (in detail): Haunted House Event

.....  
Petition for Street Use Permit

We, the undersigned residents of the 700 hundred block of Hendricks 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 Dawn Dunbar as the responsible person or persons who have applied for said Street Use Permit.

\_\_\_\_\_  
Name Address

\_\_\_\_\_  
Name Address

Attachment: Street Use Permit - Haunted Sawmill (2723 : Street Use Permit - The Haunted Sawmill)

**Heideman, Bill**

---

**From:** Akey, Rod  
**Sent:** Thursday, September 07, 2017 11:44 AM  
**To:** Heideman, Bill  
**Cc:** Seubert, Kathy  
**Subject:** Common Council Agenda Items, 9-12-17

Bill,

Please include the following agenda items for the Common Council meeting next Tuesday.

- Consider bids submitted for the 2017 Paving Project II, M2017-15  
Bid summary will be supplied at the meeting.
- Consider bids submitted for the 2017 Asphaltic Paving, River Bend Trail, M2017-16  
Bid summary will be supplied at the meeting.

Thank you,

Roderick J. Akey, PE  
Public Works Director/City Engineer  
City of Merrill  
715-536-5594

Attachment: City Engineer request for agenda items - 2 bids (2761 : Bid for 2017 Paving Project II)

# ORIGINAL ALCOHOL BEVERAGE RETAIL LICENSE APPLICATION

Submit to municipal clerk.

For the license period beginning 9/13 20 17 ending 6/30 20 18

TO THE GOVERNING BODY of the:  Town of  Village of  City of } Merrill

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

- 1. The named  INDIVIDUAL  PARTNERSHIP  LIMITED LIABILITY COMPANY  CORPORATION/NONPROFIT ORGANIZATION

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

- 2. Name (individual/partners give last name, first, middle; corporations/limited liability companies give registered name): Merrill Hotel Group LLC

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

President/Member Brian Wogernes 980 American Dr Neenah 54956  
 Vice President/Member \_\_\_\_\_  
 Secretary/Member \_\_\_\_\_  
 Treasurer/Member \_\_\_\_\_  
 Agent Brian Wogernes 980 American Dr Neenah 54956  
 Directors/Managers \_\_\_\_\_

3. Trade Name Badger Hotel Business Phone Number 715-536-6880  
 4. Address of Premises 3209 E Main St Post Office & Zip Code Merrill 54452

- 5. Is individual, partners or agent of corporation/limited liability company subject to completion of the responsible beverage server training course for this license period?  Yes  No
- 6. Is the applicant an employe or agent of, or acting on behalf of anyone except the named applicant?  Yes  No
- 7. Does any other alcohol beverage retail licensee or wholesale permittee have any interest in or control of this business?  Yes  No
- 8. (a) Corporate/limited liability company applicants only: Insert state WI and date 7/11/17 of registration.
- (b) Is applicant corporation/limited liability company a subsidiary of any other corporation or limited liability company?  Yes  No
- (c) Does the corporation, or any officer, director, stockholder or agent or limited liability company, or any member/manager or agent hold any interest in any other alcohol beverage license or permit in Wisconsin?  Yes  No

(NOTE: All applicants explain fully on reverse side of this form every YES answer in sections 5, 6, 7 and 8 above.)

9. Premises description: Describe building or buildings where alcohol beverages are to be sold and stored. The applicant must include all rooms including living quarters, if used, for the sales, service, consumption, and/or storage of alcohol beverages and records. (Alcohol beverages may be sold and stored only on the premises described.) bar and banquet areas

- 10. Legal description (omit if street address is given above) \_\_\_\_\_
- 11. (a) Was this premises licensed for the sale of liquor or beer during the past license year?  Yes  No
- (b) If yes, under what name was license issued? \_\_\_\_\_
- 12. Does the applicant understand they must file a Special Occupational Tax return (TTB form 5630.5d) before beginning business? (phone 1-800-937-8864)  Yes  No
- 13. Does the applicant understand they must hold a Wisconsin Seller's Permit? (phone (608) 266-2776)  Yes  No
- 14. Does the applicant understand that they must purchase alcohol beverages only from Wisconsin wholesalers, breweries and brewpubs?  Yes  No

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the applicant states that each of the above questions has been truthfully answered to the best of the knowledge of the signers. Signers agree to operate this business according to law and that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another. (Individual applicants and each member of a partnership applicant must sign, corporate officer(s), members/managers of Limited Liability Companies must sign.) Any lack of access to any portion of a licensed premises during inspection will be deemed a refusal to permit inspection. Such refusal is a misdemeanor and grounds for revocation of this license.

### SUBSCRIBED AND SWORN TO BEFORE ME

this 14th day of August, 20 17

[Signature]  
(Clerk/Notary Public)

[Signature]  
(Officer of Corporation/Member/Manager of Limited Liability Company/Partner/Individual)

\_\_\_\_\_  
(Officer of Corporation/Member/Manager of Limited Liability Company/Partner)

My commission expires 2/27/18

\_\_\_\_\_  
(Additional Partner(s)/Member/Manager of Limited Liability Company if Any)

### TO BE COMPLETED BY CLERK

Date received and filed with municipal clerk <u>8/18/17</u>	Date reported to council/board	Date provisional license issued	Signature of Clerk / Deputy Clerk
Date license granted	Date license issued	License number issued	

RECEIVED

AUG 23 2017

BY:

## Police & Fire,

I have recently relinquished the liquor license at 3209 E. Main (Bluejays Nest) to City of Merrill. As there is no other license available. I feel I should get a refund. Why should the city sell the license twice?

Also, I feel there was precedent set when Sawmill Saloon was issued a refund. Everyone should be treated equally!

Thank you,

Don Boquist



8-22-17

Attachment: Request by Don Boquist - License Refund (2731 : Request from Don Boquist for liquor license refund)

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

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

FEE \$ 10 -

Application Date: 8-22-17

Town Village City of Memill 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 10-8-17 9AM and ending 10-8-17 6PM and agrees to comply with all laws, resolutions, ordinances and regulations (state, federal or local) affecting the sale of fermented malt beverages and/or wine if the license is granted.

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

(a) Name St Francis Xavier

(b) Address 1708 E. 10th St Memill

(c) Date organized 1883

(d) If corporation, give date of incorporation 1883

(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 Bishop James Powers PO Box 969 Spencer WI 54880

Vice President Rev Chris Kemp 1708 E. 10th St Memill WI 54452

Secretary Pat Buckett 1302 A N Center Ave Memill WI 54452

Treasurer James Bricker N 1343 Meadow Lane Memill 5445

(g) Name and address of manager or person in charge of affair: Fr. Chris Kemp 1708 E. 10th St Memill 536-2803

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

(a) Street number 1708 E. 10th St Memill

(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: cafeteria, kitchen, grounds

3. NAME OF EVENT

(a) List name of the event Fall Festival

(b) Dates of event October 8, 2017

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.

St Francis Xavier Catholic Church (Name of Organization)

Officer Fr Chris Kemp (Signature/date)

Officer (Signature/date)

Officer (Signature/date)

Officer (Signature/date)

Date Filed with Clerk 8/31/17

Date Reported to Council or Board

Date Granted by Council

License No.

Attachment: St Francis Picnic License Oct 8 2017 (2747 : Picnic license for St. Francis Fall Festival)

**REQUEST TO INCLUDE ITEM ON AGENDA**

Board or Committee: Personnel & Finance Committee

Date of Meeting: Tuesday, August 29<sup>th</sup>, 2017

Request by: Finance Director Kathy Unertl

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

**Review and consider assessment maintenance contract for 2018 – 2020 with Bowmar Appraisal**

		Amount Change	%
2017	\$25,000		
2018	\$25,800	\$800	3.2%
2019	\$26,200	\$400	1.6%
2020	\$26,600	\$400	1.5%

Reassessment as of 1/1/2016

Signed: *Kathy Unertl*  
Kathy Unertl, Finance Director

Date: 8/22/2017

Attachment: Assessment Contract-2018-2020 (2732 : Assessment Contract)



*CITY OF MERRILL - LINCOLN COUNTY*

*Maintenance Contract*

*For the years 2018 - 2020*

## CITY OF MERRILL

### *ASSESSMENT MAINTENANCE CONTRACT FOR THE YEARS 2018 - 2020*

THIS AGREEMENT by and between BOWMAR APPRAISAL, INC., a company hereinafter called the *Appraiser* and the City of Merrill, Lincoln County, hereinafter called the *City*.

WITNESSETH: The Appraiser and City for the consideration stated herein agree as follows:

# ARTICLE I

---

**SCOPE OF WORK:** The Appraiser shall act as the Assessor for the City for the years 2018-2020. The appraiser hereby agrees to perform everything to be performed under this contract, and to complete in a professional manner all the work required under this agreement. All work shall be performed in accordance with applicable Wisconsin Statutes, court cases, and Department of Revenue administrative rules.

The following numbered paragraphs describe the work covered by this agreement:

1. The Appraiser shall answer all correspondence concerning the assessed values and related inquiries;
2. The appraiser will obtain building permits in order to observe and value new construction, remodeling, and other alterations. Partially completed improvements, properties in which buildings have been destroyed or moved, and properties in which the original parcel has been split into two or more parcels will be reviewed. All property record cards will be updated and property record cards created for new parcels;
3. The Appraiser will field check properties in which there appears to be a question concerning the assessed value of the property;
4. The Appraiser will send out self-reporting Personal Property Forms to all personal property accounts in the City and analyze all returns. Doornage Assessments (estimated) will be made on any personal property account that has not sent in a return;
5. All forms to be completed for the Department of Revenue or County by the Assessor, including TIF reports, will be completed by the Appraiser for the City in a timely manner on or before the specified due dates;
6. Prior to the scheduled Board of Review, the Appraiser will send change of value notices to property owners in which any valuation change to their assessment has been made;

7. The Appraiser will aid the County Real Property Lister in completing Real Estate and Personal Property Assessment Rolls in a timely manner;
8. The Appraiser shall arrange for scheduling of the Open Book and Board of Review with the Municipal Clerk;
9. The Appraiser and/or his staff will be present for at least two (2) hours in the municipal building while the Assessment Roll is open for inspection, commonly referred to as "Open Book" to explain the assessed values;
10. The Appraiser and/or his staff will attend all meetings of the Board of Review to explain and defend the assessed values and be prepared to testify under oath concerning such values. In the event of appeal to the Department of Revenue or to the courts, the Appraiser and/or his staff shall be available to furnish testimony in defense of the assessed values.
  - a. If the Department of Revenue or City should place additional requirements on the Appraiser after the initial date of the signing of this document, which requirements are not set forth in this contract, the Appraiser and the City shall negotiate and determine if additional fees are required to complete each additional requirement. Any such additional fees are to be paid at the final installment of this contract.
11. All office supplies, stamps, and telephone calls made by the Appraiser or his staff shall be paid by the Appraiser;
12. The Appraiser shall maintain Worker's Compensation and Public Liability Insurance on himself and his staff;
13. The City shall furnish adequate office space as necessary at no cost to the Appraiser;
14. Additional components are set forth in addenda;

# ARTICLE II

---

COMPENSATION: The City shall pay to the Appraiser for the performance of this contract \$78,600 as outlined in Addenda. The method of payment shall be quarterly invoices for services and expenses incurred during the previous month. The City shall make these payments no later than 30 days after receiving an invoice.

IN WITNESS WHEREOF

The parties hereto have set their hands this \_\_\_\_\_ day of \_\_\_\_\_

APPROVED BY:

City of Merrill

By: \_\_\_\_\_ date: \_\_\_\_\_

Appraiser

By: \_\_\_\_\_ date: \_\_\_\_\_

Witness

By: \_\_\_\_\_ date: \_\_\_\_\_

Attachment: Assessment Contract-2018-2020 (2732 : Assessment Contract)

## ADDENDUM #1

1. All building permit and sales information will be posted to appropriate assessment records;
2. Sales information will be posted on appropriate assessment record(s) and reviewed as necessary;
  - a. Sale information will be supplied to the Department of Revenue;
3. This contract provides for two (2) hours of Open Book hearings<sup>1</sup> and Board of Review.
4. Assessments will be maintained utilizing appropriate computer programs;
  - a. Computer Programs are detailed in addenda #2;
5. Digital pictures of new and altered improvements will be taken as necessary;
6. Sketches of dwellings will be updated as necessary;
7. Sale book(s) or file(s) will be maintained using photographs and appropriate information;
8. Compensation:
  - a. The method of payment shall be quarterly invoices. The City shall make these payments no later than 30 days after receiving an invoice.
    - i. For the year 2018 - \$25,800
    - ii. For the year 2019 - \$26,200
    - iii. For the year 2020 - \$26,600

---

<sup>1</sup> These hearings give a property owner a chance to discuss the assessment informally with the Appraiser before going to the Board of Review.

## ADDENDUM #2

Bowmar Appraisal Inc uses the Market Drive<sup>2</sup> CAMA<sup>3</sup> program, Apex<sup>3</sup> Sketch Program, SPSS statistics program, Microsoft Office, Pictometry, County GIS, and other programs to perform the duties of the office of Assessor.

Technology, innovation, and data security are increasing costs in today's digital world and Bowmar Appraisal Inc is a leader in the use of Market Drive<sup>2</sup> CAMA software. Bowmar Appraisal Inc implemented computerized records, digital sketching, and digital pictures *long before* the Department of Revenue requirement that all assessment records be in a digital format.

Bowmar Appraisal Inc has born the cost of these programs, the technology to safeguard the data, the staff time devoted to maintenance of the data, the dissemination of the stored records, and changing compliance issues.

Bowmar Appraisal Inc chose the Market Drive<sup>2</sup> CAMA program years ago (prior to 2000) because of the hopes of widespread usage throughout Wisconsin in order to have more uniform assessments. Market Drive<sup>2</sup> has become the most widely used CAMA program in the State of Wisconsin. Department of Revenue in the past created and distributed CAMA programs but ceased doing so in the mid 1990's.

Market Drive<sup>2</sup> contains modules for the assessment of land, residential housing, manufactured housing, mobile home parks, outbuildings, commercial buildings, sketches (if user owns a sketch program), digital pictures, sales, personal property, and numerous reports. Options for in depth sales analysis, income approach to value, and mapping are also available. Market Drive<sup>2</sup> allows for electronic reporting to Department of Revenue (required, as Department of Revenue no longer accepts paper reports) & County Real Property Tax Lister. Market Drive<sup>2</sup> imports sales information from Department of Revenue and name/address updates from county databases.

---

<sup>2</sup> Market Drive is a licensed product of Assessment Technologies LLC

<sup>3</sup> CAMA = Computer Assisted Mass Appraisal



## 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: September 8<sup>th</sup>, 2017

To: Mayor Bill Bialecki  
Alderpersons

From: Kathy Unertl, Finance Director

RE: Consider Preliminary Borrowing Plan for TID No. 3 and TID No. 4  
- Tax Increment District (TID) Revenue Notes

In addition to the proposed General Obligation (GO) borrowing, TIDs No. 3 and No. 4 also would be issuing Tax Increment District Revenue Notes for projects listed below.

Two options exist for this type of TID borrowing – local banks or State Trust Fund Loan (from Wisconsin Commissioners of Public Lands).

**There is strong local bank interest in this non-GO borrowing.** This is the preliminary borrowing direction that I would recommend. Brian Reilly from Ehlers & Associates will provide additional information at the Tuesday, September 12<sup>th</sup> Common Council meeting.

### Tax Increment Districts (TIDs) – Revenue Notes:

			Total	Subtotal	Notes
No. 3	Land Purchase	Thielman St.	\$140,000		\$140,000
No. 3	Land Purchase	2400-2600 E. Main St.	\$600,000		\$600,000
No. 3	Festival Grounds	Expo Center	\$250,000		\$250,000
No. 3	Festival Grounds	Parking Lot	\$50,000		\$50,000
No. 3	Infrastructure	N. Center Ave.	\$400,000		\$400,000
No. 3	Infrastructure	Pine Ridge Ave.	\$95,000		\$95,000
				\$1,535,000	
No. 4	Land Purchase	Hwy G - Industrial Park	\$560,000		\$560,000

**Total TID Revenue Notes**

**\$2,095,000**

Attachment: TID Revenue Notes-TID3 and TID4 (2765 : Borrowing Plan for TID 3 and 4)



September 12, 2017

## Pre-Sale Report for

City of Merrill, Wisconsin

\$3,230,000 General Obligation Corporate Purpose  
Bonds, Series 2017A



**Prepared by:**

Brian Reilly, CIPMA  
Senior Municipal Advisor

And

Sean Lentz, CIPMA  
Senior Municipal Advisor

And

Chris Hetland,  
Financial Specialist

## Executive Summary of Proposed Debt

Proposed Issue:	\$3,230,000 General Obligation Corporate Purpose Bonds, Series 2017A
Purposes:	<p>The proposed issue includes financing for the following purposes: Finance Street Improvements, Park Improvements, Library Improvements, TID Improvements (7,8,9,11), &amp; Refunding of 2008B</p> <ul style="list-style-type: none"> <li>• Streets and Fire Truck. Debt service will be paid from tax levy.</li> <li>• Current Refunding of Series 2008B - General Fund and TID 4. Debt service will be paid from tax levy and TID 4.</li> </ul> <p>Interest rates on the obligations proposed to be refunded are 1.3% to 2.55%. The refunding is expected to reduce interest expense by approximately \$53,748 over the next 10 years. The Net Present Value Benefit of the refunding is estimated to be \$52,745, equal to 8.57% of the refunded principal.</p> <p>This refunding is considered to be a Current Refunding as the obligations being refunded are either callable (pre-payable) now, or will be within 90 days of the date of issue of the new Bonds.</p> <ul style="list-style-type: none"> <li>• TID No. 7 capital expenses. Debt service will be paid from tax increment revenues.</li> <li>• TID No. 8 capital expenses. Debt service will be paid from tax increment revenues.</li> <li>• TID No. 9 capital expenses. Debt service will be paid from tax increment revenues.</li> <li>• TID No. 11 capital expenses. Debt service will be paid from tax increment revenues.</li> </ul>
Authority:	<p>The Bonds are being issued pursuant to Wisconsin Statute(s):</p> <ul style="list-style-type: none"> <li>• 67.04</li> </ul> <p>The Bonds will be general obligations of the City for which its full faith, credit and taxing powers are pledged.</p> <p>The Bonds count against the City's General Obligation Debt Capacity Limit of 5% of total City Equalized Valuation. Following issuance of the Bonds, the City's total General Obligation debt principal outstanding will be \$15,908,243, which is 79% of its limit. Remaining General Obligation Borrowing Capacity will be approximately \$4,209,567.</p>
Term/Call Feature:	The Bonds are being issued for a 20-year term. Principal on the Bonds will be due on October 1 in the years 2018 through 2037. Interest is payable every six months beginning October 1, 2018.



	The Bonds maturing on and after October 1, 2027 will be subject to prepayment at the discretion of the City on October 1, 2026 or any date thereafter.
Bank Qualification:	Because the City is expecting to issue no more than \$10,000,000 in tax exempt debt during the calendar year, the City will be able to designate the Bonds as “bank qualified” obligations. Bank qualified status broadens the market for the Bonds, which can result in lower interest rates.
Rating:	The City’s most recent bond issues were rated “A” by Standard & Poor’s. The City will request a new rating for the Bonds.  If the winning bidder on the Bonds elects to purchase bond insurance, the rating for the issue may be higher than the City’s bond rating in the event that the bond rating of the insurer is higher than that of the City.
Basis for Recommendation:	Based on our knowledge of your situation, your objectives communicated to us, our advisory relationship as well as characteristics of various municipal financing options, we are recommending the issuance of Bonds as a suitable option based on: <ul style="list-style-type: none"> <li>• The expectation this form of financing will provide the overall lowest cost of funds while also meeting the City’s objectives for term, structure and optional redemption.</li> <li>• The City having adequate General Obligation debt capacity to undertake this financing.</li> <li>• The nature of the projects being financed.</li> <li>• The existing General Obligation pledge securing the obligations to be refunded.</li> </ul>
Method of Sale/Placement:	In order to obtain the lowest interest cost to the City, we will competitively bid the purchase of the Bonds from local and national underwriters/banks.  We have included an allowance for discount bidding equal to 1.20% of the principal amount of the issue. The discount is treated as an interest item and provides the underwriter with all or a portion of their compensation in the transaction.  If the Bonds are purchased at a price greater than the minimum bid amount (maximum discount), the unused allowance may be used to lower your borrowing amount.  <b>Premium Bids:</b> Under current market conditions, most investors in municipal bonds prefer “premium” pricing structures. A premium is achieved when the coupon for any maturity (the interest rate paid by the issuer) exceeds the yield to the investor, resulting in a price paid that is greater than the face value of the bonds. The sum of the amounts paid in excess of face value is considered “reoffering premium.”



	<p>The amount of the premium varies, but it is not uncommon to see premiums for new issues in the range of 2.00% to 10.00% of the face amount of the issue. This means that an issuer with a \$2,000,000 offering may receive bids that result in proceeds of \$2,040,000 to \$2,200,000.</p> <p>For this issue of Bonds we have been directed to use the premium to reduce the size of the issue. The adjustments may slightly change the true interest cost of the original bid, either up or down.</p> <p>You have the choice to limit the amount of premium in the bid specifications. This may result in fewer bids, but it may also eliminate large adjustments on the day of sale and other uncertainties.</p> <p>The amount of premium allowed can be restricted in the bid specifications. Restrictions on premium may result in fewer bids, but may also eliminate large adjustments on the day of sale and unintended results with respect to debt service payment impacts. Ehlers will identify appropriate premium restrictions for the Bonds intended to achieve the City’s objectives for this financing.</p>
<p><b>Other Considerations:</b></p>	<p>The Bonds will be offered with the option of the successful bidder utilizing a term bond structure. By offering underwriters the option to “term up” some of the maturities at the time of the sale, it gives them more flexibility in finding a market for your Bonds. This makes your issue more marketable, which can result in lower borrowing costs. In the event that the successful bidder utilizes a term bond structure, we recommend the City retain a paying agent to handle responsibility for processing mandatory redemption/call notices associated with term bonds.</p>
<p><b>Review of Existing Debt:</b></p>	<p>We have reviewed all outstanding indebtedness for the City and find that, other than the obligations proposed to be refunded by the Bonds, there are no other refunding opportunities at this time.</p> <p>We will continue to monitor the market and the call dates for the City’s outstanding debt and will alert you to any future refunding opportunities.</p>
<p><b>Continuing Disclosure:</b></p>	<p>Because the City has more than \$10,000,000 in outstanding debt (including this issue) and this issue is over \$1,000,000, the City will be agreeing to provide certain updated Annual Financial Information and its Audited Financial Statement annually as well as providing notices of the occurrence of certain reportable events to the Municipal Securities Rulemaking Board (the “MSRB”), as required by rules of the Securities and Exchange Commission (SEC). The City is already obligated to provide such reports for its existing bonds, and has contracted with Ehlers to prepare and file the reports.</p>

Attachment: PreSaleReport Merrill 2017A Bonds (2765 : Borrowing Plan for TID 3 and 4)



Arbitrage Monitoring:	<p>Because the Bonds are tax-exempt obligations/tax credit obligations, the City must ensure compliance with certain Internal Revenue Service (IRS) rules throughout the life of the issue. These rules apply to all gross proceeds of the issue, including initial bond proceeds and investment earnings in construction, escrow, debt service, and any reserve funds. How issuers spend bond proceeds and how they track interest earnings on funds (arbitrage/yield restriction compliance) are common subjects of IRS inquiries. Your specific responsibilities will be detailed in the Tax Exemption Certificate prepared by your Bond Attorney and provided at closing. We recommend that you regularly monitor compliance with these rules and/or retain the services of a qualified firm to assist you. We also recommend that you establish written procedures regarding compliance with IRS rules.</p>
Risk Factors:	<p><b>Current Refunding:</b> The Bonds are being issued for the purpose of current refunding prior City debt obligations. Those prior debt obligations are “callable” now and can therefore be paid off within 90 days or less. The new Bonds will not be pre-payable until October 1, 2024.</p> <p>This refunding is being undertaken based in part on an assumption that the City does not expect to have future revenues to pay off this debt and that market conditions warrant the refinancing at this time.</p>
Other Service Providers:	<p>This debt issuance will require the engagement of other public finance service providers. This section identifies those other service providers, so Ehlers can coordinate their engagement on your behalf. Where you have previously used a particular firm to provide a service, we have assumed that you will continue that relationship. For services you have not previously required, we have identified a service provider. Fees charged by these service providers will be paid from proceeds of the obligation, unless you notify us that you wish to pay them from other sources. Our pre-sale bond sizing includes a good faith estimate of these fees, so their final fees may vary. If you have any questions pertaining to the identified service providers or their role, or if you would like to use a different service provider for any of the listed services please contact us.</p> <p><b>Bond Attorney:</b> Quarles &amp; Brady LLP</p> <p><b>Paying Agent:</b> Bond Trust Services Corporation</p> <p><b>Rating Agency:</b> Standard &amp; Poor's Global Ratings (S&amp;P)</p>

This presale report summarizes our understanding of the City’s objectives for the structure and terms of this financing as of this date. As additional facts become known or capital markets conditions change, we may need to modify the structure and/or terms of this financing to achieve results consistent with the City’s objectives.



### Proposed Debt Issuance Schedule

Pre-Sale Review by Common Council:	September 12, 2017
Distribute Official Statement:	Week of September 25, 2017
Conference with Rating Agency:	Week of October 2, 2017
Common Council Meeting to Award Sale of the Bonds:	October 10, 2017
Estimated Closing Date:	October 26, 2017
Redemption Date for Bond	December 1, 2017

### Attachments

- Sources and Uses of Funds and Proposed Debt Service Schedule
- Refunding Savings Analysis

### Ehlers Contacts

Municipal Advisors:	Brian Reilly	(651) 697-8541
	Sean Lentz	(651) 697-8509
	Chris Hetland	(651) 697-8582
Disclosure Coordinator:	Charissa Brookley	(651) 697-8573
Financial Analyst:	Beth Mueller	(651) 697-8553

The Official Statement for this financing will be mailed to the Common Council at their home address or e-mailed for review prior to the sale date.

Attachment: PreSaleReport Merrill 2017A Bonds (2765 : Borrowing Plan for TID 3 and 4)



City of Merrill, WI

Estimated Debt Service and Capitalization Schedule

\$3,230,000 General Obligation Corporate Purpose Bonds, Series 2017B

Year	Principal	Rate	Interest	Total P&I	Debt Levy	Fire Truck	TID 7	TID 8	TID 9	TID 11	Debt Levy Refund 2008B	TID 4 Refund 2008B
2017												
2018	175,000	1.30%	74,954	249,954	22,558	70,132	9,434	8,557	22,558	40,819	45,953	29,941
2019	170,000	1.40%	78,273	248,273	17,928	66,423	9,700	8,758	17,928	41,675	55,878	29,985
2020	160,000	1.60%	75,893	235,893	17,788	70,863	9,630	8,688	17,788	41,325	40,178	29,635
2021	190,000	1.70%	73,333	263,333	22,628	70,143	9,550	8,608	22,628	40,925	59,618	29,235
2022	170,000	1.90%	70,103	240,103	22,373	69,378	14,465	8,523	22,373	45,500	28,683	28,810
2023	170,000	2.00%	66,873	236,873	22,088	68,523	14,275	8,428	22,088	44,930	28,208	28,335
2024	180,000	2.15%	63,473	243,473	21,788	67,623	14,075	8,328	21,788	44,330	32,708	32,835
2025	180,000	2.30%	59,603	239,603	21,465	66,655	13,860	8,220	21,465	43,685	32,063	32,190
2026	185,000	2.45%	55,463	240,463	21,120	70,620	13,630	8,105	21,120	42,995	31,373	31,500
2027	180,000	2.55%	50,930	230,930	20,753	69,395	13,385	7,983	20,753	42,260	25,638	30,765
2028	125,000	2.70%	46,340	171,340	20,370	68,120	13,130	7,855	20,370	41,495	-	-
2029	130,000	2.80%	42,965	172,965	19,965	66,770	12,860	7,720	19,965	45,685	-	-
2030	140,000	2.90%	39,325	179,325	19,545	70,370	12,580	12,580	19,545	44,705	-	-
2031	140,000	3.00%	35,265	175,265	19,110	68,775	12,290	12,290	19,110	43,690	-	-
2032	140,000	3.15%	31,065	171,065	18,660	67,125	11,990	11,990	18,660	42,640	-	-
2033	145,000	3.25%	26,655	171,655	18,188	70,393	11,675	11,675	18,188	41,538	-	-
2034	160,000	3.30%	21,943	181,943	22,700	68,443	11,350	11,350	22,700	45,400	-	-
2035	160,000	3.35%	16,663	176,663	22,040	66,463	11,020	11,020	22,040	44,080	-	-
2036	165,000	3.40%	11,303	176,303	21,370	69,453	10,685	10,685	21,370	42,740	-	-
2037	165,000	3.45%	5,693	170,693	20,690	67,243	10,345	10,345	20,690	41,380	-	-
<b>Totals</b>	<b>3,230,000</b>		<b>946,109</b>	<b>4,176,109</b>	<b>413,123</b>	<b>1,372,904</b>	<b>239,929</b>	<b>191,705</b>	<b>413,123</b>	<b>861,797</b>	<b>380,296</b>	<b>303,231</b>

Issue Summary

Key Dates

Dated Date:	10/26/2017
First Interest Payment:	10/1/2018
First Principal Payment:	10/1/2018

Interest Rates and Debt Service

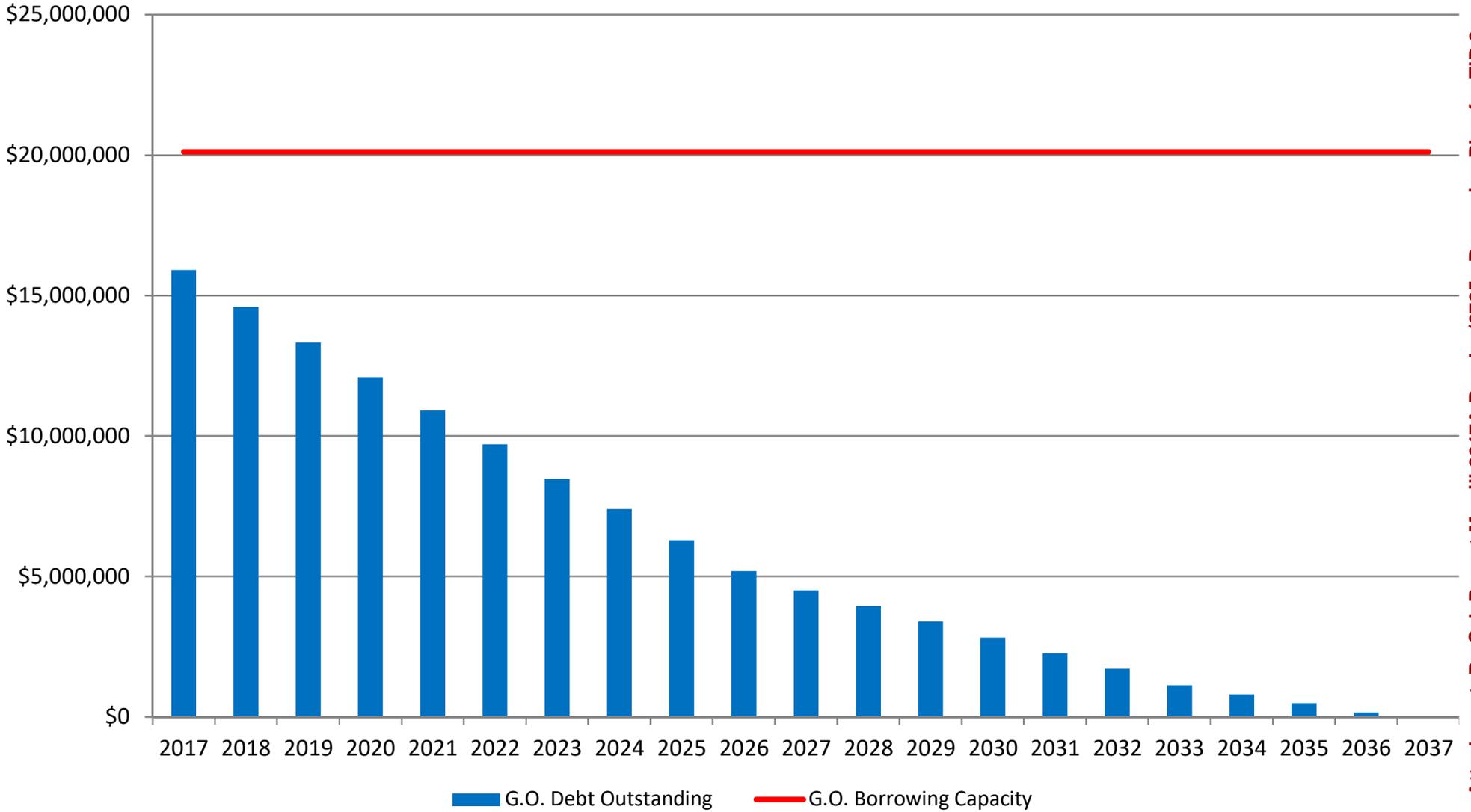
	<u>PreSale</u>
True Interest Cost (TIC):	2.99%
All Inclusive Cost (AIC):	3.18%

Sources and Uses

	Total	Debt Levy	Fire Truck	TID 7	TID 8	TID 9	TID 11	Debt Levy Refund 2008A	TID 4 Refund 2008A
Par Amount of Bonds	3,230,000	310,000	1,030,000	180,000	140,000	310,000	645,000	345,000	270,000
<b>Total Sources</b>	<b>\$3,230,000</b>	<b>\$310,000</b>	<b>\$1,030,000</b>	<b>\$180,000</b>	<b>\$140,000</b>	<b>\$310,000</b>	<b>\$645,000</b>	<b>\$345,000</b>	<b>\$270,000</b>
Underwriters Discount	45,660	3,720	12,360	2,160	1,680	3,720	7,740	4,140	3,240
Cost of Issuance	57,000	4,799	15,944	2,786	2,167	4,799	9,985	5,341	4,180
Deposit to Project Fund	3,098,500	298,500	1,000,000	175,000	140,000	300,000	625,000	-	-
Deposit to Refunding Fund	600,000	-	-	-	-	-	-	340,000	260,000
Rounding Amount	3,840	2,981	1,696	54	(3,847)	1,481	2,275	(4,481)	2,580
<b>Total Uses</b>	<b>\$3,230,000</b>	<b>\$310,000</b>	<b>\$1,030,000</b>	<b>\$180,000</b>	<b>\$140,000</b>	<b>\$310,000</b>	<b>\$645,000</b>	<b>\$345,000</b>	<b>\$270,000</b>

Attachment: PreSaleReport Merrill 2017A Bonds (2765 : Borrowing Plan for TID 3 and 4)

## Exhibit 2: General Obligation Borrowing Capacity



Attachment: PreSaleReport Merrill 2017A Bonds (2765 : Borrowing Plan for TID 3 and 4)

City of Merrill, WI



**Refunding Savings Analysis**

Year	PRIOR TO THE REFUNDING					FOLLOWING THE REFUNDING					DEBT SERVICE SAVINGS
	Existing Debt Service (to be refunded)					New Debt Service					
	\$885,000					\$3,230,000					
	General Obligation Corporate Purpose Bonds, Series 2008B Dated: 1/03/2008					General Obligation Corporate Purpose Bonds, Series 2017A Dated: 10/26/2017					
	Principal 12/1	Rate	Interest 6/1 & 12/1	Less: Fund Transfers	Net Debt Service	Principal 10/1	Rate	Interest 4/1 & 10/1	Less: Fund Transfers	Net Debt Service	
2018	55,000	3.900%	24,920		79,920	65,000	1.30%	10,894		75,894	4,02
2019	65,000	3.900%	22,775		87,775	75,000	1.40%	10,863		85,863	1,91
2020	60,000	4.000%	20,240		80,240	60,000	1.60%	9,813		69,813	10,42
2021	80,000	4.000%	17,840		97,840	80,000	1.70%	8,853		88,853	8,98
2022	50,000	4.200%	14,640		64,640	50,000	1.90%	7,493		57,493	7,14
2023	50,000	4.200%	12,540		62,540	50,000	2.00%	6,543		56,543	5,99
2024	60,000	4.300%	10,440		70,440	60,000	2.15%	5,543		65,543	4,89
2025	60,000	4.300%	7,860		67,860	60,000	2.30%	4,253		64,253	3,60
2026	60,000	4.400%	5,280		65,280	60,000	2.45%	2,873		62,873	2,40
2027	60,000	4.400%	2,640		62,640	55,000	2.55%	1,403		56,403	6,23
<b>Total</b>	<b>600,000</b>		<b>139,175</b>	<b>-</b>	<b>739,175</b>	<b>615,000</b>		<b>68,527</b>	<b>-</b>	<b>683,527</b>	<b>55,64</b>

**Notes:** Plus Rounding: (1,90)

Total Cash Flow (Future Value) Savings:	53,74
Present Value Savings of 8.57%:	52,74

<u>Sources</u>		<u>Uses</u>	
Par Amount of Bonds:	615,000	Underwriter's Discount:	7,380
		Costs of Issuance:	9,520
		Deposit to Current Refunding Fund:	600,000
		Rounding Amount:	(1,900)
<b>Total:</b>	<b>615,000</b>		<b>615,000</b>

Attachment: PreSaleReport Merrill 2017A Bonds (2765 : Borrowing Plan for TID 3 and 4)



September 12, 2017

## Pre-Sale Report for

City of Merrill, Wisconsin

\$860,000 General Obligation Promissory Notes, Series  
2017B



**Prepared by:**

Brian Reilly, CIPMA  
Senior Municipal Advisor

And

Sean Lentz, CIPMA  
Senior Municipal Advisor

And

Chris Hetland,  
Financial Specialist



## Executive Summary of Proposed Debt

Proposed Issue:	\$860,000 General Obligation Promissory Notes, Series 2017B
Purposes:	<p>The proposed issue includes financing for the following purposes:</p> <p>Finance Capital Projects</p> <ul style="list-style-type: none"> <li>• Building. Debt service will be paid from tax levy.</li> <li>• City Hall. Debt service will be paid from tax levy.</li> <li>• Fire. Debt service will be paid from tax levy.</li> <li>• IT. Debt service will be paid from tax levy.</li> <li>• Library. Debt service will be paid from revenues.</li> <li>• Parks. Debt service will be paid from tax levy.</li> <li>• Streets. Debt service will be paid from tax levy.</li> </ul>
Authority:	<p>The Notes are being issued pursuant to Wisconsin Statute(s):</p> <ul style="list-style-type: none"> <li>• 67.12(12)</li> </ul> <p>The Notes will be general obligations of the City for which its full faith, credit and taxing powers are pledged.</p> <p>The Notes count against the City's General Obligation Debt Capacity Limit of 5% of total City Equalized Valuation. Following issuance of the Notes, the City's total General Obligation debt principal outstanding will be \$15,908,243, which is 79% of its limit. Remaining General Obligation Borrowing Capacity will be approximately \$4,209,567.</p>
Term/Call Feature:	<p>The Notes are being issued for a 10 year term. Principal on the Notes will be due on October 1 in the years 2018 through 2027. Interest is payable every six months beginning October 1, 2018.</p> <p>The Notes maturing on and after October 1, 2025 will be subject to prepayment at the discretion of the City on October 1, 2024 or any date thereafter.</p>
Bank Qualification:	<p>Because the City is expecting to issue no more than \$10,000,000 in tax exempt debt during the calendar year, the City will be able to designate the Notes as "bank qualified" obligations. Bank qualified status broadens the market for the Notes, which can result in lower interest rates.</p>



<p>Rating:</p>	<p>The City’s most recent bond issues were rated “A” by Standard &amp; Poor’s. The City will request a new rating for the Notes.</p> <p>If the winning bidder on the Notes elects to purchase bond insurance, the rating for the issue may be higher than the City’s bond rating in the event that the bond rating of the insurer is higher than that of the City.</p>
<p>Basis for Recommendation:</p>	<p>Based on our knowledge of your situation, your objectives communicated to us, our advisory relationship as well as characteristics of various municipal financing options, we are recommending the issuance of Notes as a suitable option based on:</p> <ul style="list-style-type: none"> <li>• The expectation this form of financing will provide the overall lowest cost of funds while also meeting the City’s objectives for term, structure and optional redemption.</li> <li>• The City having adequate General Obligation debt capacity to undertake this financing.</li> <li>• The nature of the projects being financed.</li> <li>• The existing General Obligation pledge securing the obligations to be refunded.</li> </ul>
<p>Method of Sale/Placement:</p>	<p>In order to obtain the lowest interest cost to the City, we will competitively bid the purchase of the Notes from local and national underwriters/banks.</p> <p>We have included an allowance for discount bidding equal to 1.20000% of the principal amount of the issue. The discount is treated as an interest item and provides the underwriter with all or a portion of their compensation in the transaction.</p> <p>If the Notes are purchased at a price greater than the minimum bid amount (maximum discount), the unused allowance may be used to lower your borrowing amount.</p> <p><b>Premium Bids:</b> Under current market conditions, most investors in municipal notes prefer “premium” pricing structures. A premium is achieved when the coupon for any maturity (the interest rate paid by the issuer) exceeds the yield to the investor, resulting in a price paid that is greater than the face value of the notes. The sum of the amounts paid in excess of face value is considered “reoffering premium.” The amount of the premium varies, but it is not uncommon to see premiums for new issues in the range of 2.00% to 10.00% of the face amount of the issue. This means that an issuer with a \$2,000,000 offering may receive bids that result in proceeds of \$2,040,000 to \$2,200,000.</p> <p>For this issue of Notes, any premium amount received that is in excess of the underwriting discount and any capitalized interest amounts must be placed in the debt service fund and used to pay a portion of the interest payments due on the Notes.</p>



	<p>The amount of premium allowed can be restricted in the bid specifications. Restrictions on premium may result in fewer bids, but may also eliminate large adjustments on the day of sale and unintended results with respect to debt service payment impacts. Ehlers will identify appropriate premium restrictions for the Notes intended to achieve the City’s objectives for this financing.</p>
Other Considerations:	<p>The Notes will be offered with the option of the successful bidder utilizing a term bond structure. By offering underwriters the option to “term up” some of the maturities at the time of the sale, it gives them more flexibility in finding a market for your Notes. This makes your issue more marketable, which can result in lower borrowing costs. In the event that the successful bidder utilizes a term bond structure, we recommend the City retain a paying agent to handle responsibility for processing mandatory redemption/call notices associated with term bonds.</p>
Review of Existing Debt:	<p>We have reviewed all outstanding indebtedness for the City and find that there are no refunding opportunities at this time.</p> <p>We will continue to monitor the market and the call dates for the City’s outstanding debt and will alert you to any future refunding opportunities.</p>
Continuing Disclosure:	<p>Because the City has more than \$10,000,000 in outstanding debt (including this issue) and this issue is over \$1,000,000, the City will be agreeing to provide certain updated Annual Financial Information and its Audited Financial Statement annually as well as providing notices of the occurrence of certain reportable events to the Municipal Securities Rulemaking Board (the “MSRB”), as required by rules of the Securities and Exchange Commission (SEC). The City is already obligated to provide such reports for its existing notes, and has contracted with Ehlers to prepare and file the reports.</p>
Arbitrage Monitoring:	<p>Because the Notes are tax-exempt obligations/tax credit obligations, the City must ensure compliance with certain Internal Revenue Service (IRS) rules throughout the life of the issue. These rules apply to all gross proceeds of the issue, including initial note proceeds and investment earnings in construction, escrow, debt service, and any reserve funds. How issuers spend note proceeds and how they track interest earnings on funds (arbitrage/yield restriction compliance) are common subjects of IRS inquiries. Your specific responsibilities will be detailed in the Tax Exemption Certificate prepared by your Bond Attorney and provided at closing. We recommend that you regularly monitor compliance with these rules and/or retain the services of a qualified firm to assist you. We also recommend that you establish written procedures regarding compliance with IRS rules.</p>
Other Service Providers:	<p>This debt issuance will require the engagement of other public finance service providers. This section identifies those other service providers, so Ehlers can coordinate their engagement on your behalf. Where you have previously used a particular firm to provide a service, we have assumed that you will continue that relationship. For services you have not previously required, we have identified a</p>



	<p>service provider. Fees charged by these service providers will be paid from proceeds of the obligation, unless you notify us that you wish to pay them from other sources. Our pre-sale note sizing includes a good faith estimate of these fees, so their final fees may vary. If you have any questions pertaining to the identified service providers or their role, or if you would like to use a different service provider for any of the listed services please contact us.</p> <p><b>Bond Attorney:</b> Quarles &amp; Brady LLP</p> <p><b>Paying Agent:</b> Bond Trust Services Corporation</p> <p><b>Rating Agency:</b> Standard &amp; Poor's Global Ratings (S&amp;P)</p>
--	--

This presale report summarizes our understanding of the City’s objectives for the structure and terms of this financing as of this date. As additional facts become known or capital markets conditions change, we may need to modify the structure and/or terms of this financing to achieve results consistent with the City’s objectives.

Attachment: PreSaleReport Merrill Notes 2017B (2765 : Borrowing Plan for TID 3 and 4)



### Proposed Debt Issuance Schedule

Pre-Sale Review by Common Council:	September 12, 2017
Distribute Official Statement:	Week of September 25, 2017
Conference with Rating Agency:	Week of October 2, 2017
Common Council Meeting to Award Sale of the Notes:	October 10, 2017
Estimated Closing Date:	October 26, 2017

### Attachments

Sources and Uses of Funds and Proposed Debt Service Schedule

### Ehlers Contacts

Municipal Advisors:	Brian Reilly	(651) 697-8541
	Sean Lentz	(651) 697-8509
	Chris Hetland	(651) 697-8582
Disclosure Coordinator:	Charissa Brookley	(651) 697-8573
Financial Analyst:	Beth Mueller	(651) 697-8553

The Official Statement for this financing will be mailed to the Common Council at their home address or e-mailed for review prior to the sale date.

Attachment: PreSaleReport Merrill Notes 2017B (2765 : Borrowing Plan for TID 3 and 4)



City of Merrill, WI

Estimated Debt Service and Capitalization Schedule

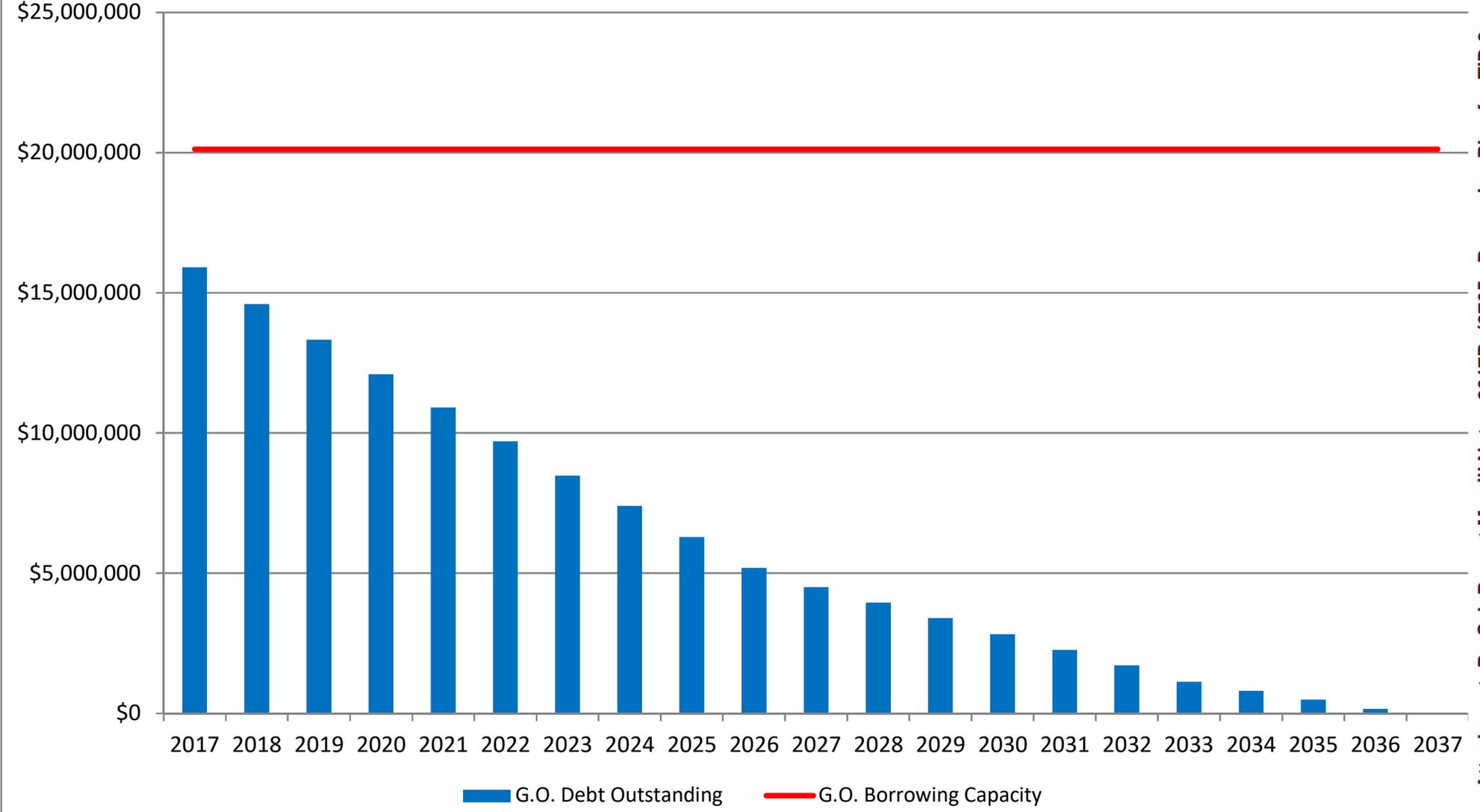
\$860,000 General Obligation Promissory Notes, Series 2017A

Year	Principal	Rate	Interest	Total P&I	Fire	Parks	Library	Debt Levy	IT	City Hall	Building
2017											
2018	70,000	1.30%	15,938	85,938	12,501	6,019	621	29,841	6,521	12,033	18,401
2019	70,000	1.40%	16,218	86,218	12,558	6,030	668	29,878	6,570	12,055	18,460
2020	70,000	1.60%	15,238	85,238	12,418	5,960	668	29,528	6,500	11,915	18,250
2021	80,000	1.70%	14,118	94,118	17,258	5,880	668	29,128	6,420	11,755	23,010
2022	90,000	1.90%	12,758	102,758	17,003	5,795	5,668	28,703	11,335	11,585	22,670
2023	90,000	2.00%	11,048	101,048	16,718	5,700	5,573	28,228	11,145	11,395	22,290
2024	90,000	2.15%	9,248	99,248	16,418	5,600	5,473	27,728	10,945	11,195	21,890
2025	95,000	2.30%	7,313	102,313	16,095	5,493	5,365	32,190	10,730	10,980	21,460
2026	100,000	2.45%	5,128	105,128	15,750	5,378	5,250	31,500	10,500	15,750	21,000
2027	105,000	2.55%	2,678	107,678	15,383	10,255	5,128	30,765	10,255	15,383	20,510
<b>Totals</b>	<b>860,000</b>		<b>109,681</b>	<b>969,681</b>	<b>152,098</b>	<b>62,109</b>	<b>35,079</b>	<b>297,486</b>	<b>90,921</b>	<b>124,046</b>	<b>207,941</b>

Issue Summary	
<b>Key Dates</b>	
Dated Date:	10/26/2017
First Interest Payment:	10/1/2018
First Principal Payment:	10/1/2018
<b>Estimated Costs of Funds Calculations</b>	
<b>PreSale</b>	
True Interest Cost (TIC):	2.40%
All Inclusive Cost (AIC):	3.26%
Sources and Uses	
Total	Fire      Parks      Library      Debt Levy      IT      City Hall      Building
Par Amount of Notes	860,000      135,000      55,000      30,000      265,000      80,000      110,000      185,000
<b>Total Sources</b>	<b>\$860,000      \$135,000      \$55,000      \$30,000      \$265,000      \$80,000      \$110,000      \$185,000</b>
Underwriters Discount	10,320      1,620      660      360      3,180      960      1,320      2,220
Cost of Issuance	38,000      5,965      2,430      1,326      11,709      3,535      4,860      8,174
Deposit to Project Fund	811,500      125,000      50,000      30,000      248,500      75,000      105,000      178,000
Rounding Amount	180      2,415      1,910      (1,686)      1,611      505      (1,180)      (3,394)
<b>Total Uses</b>	<b>\$860,000      \$135,000      \$55,000      \$30,000      \$265,000      \$80,000      \$110,000      \$185,000</b>

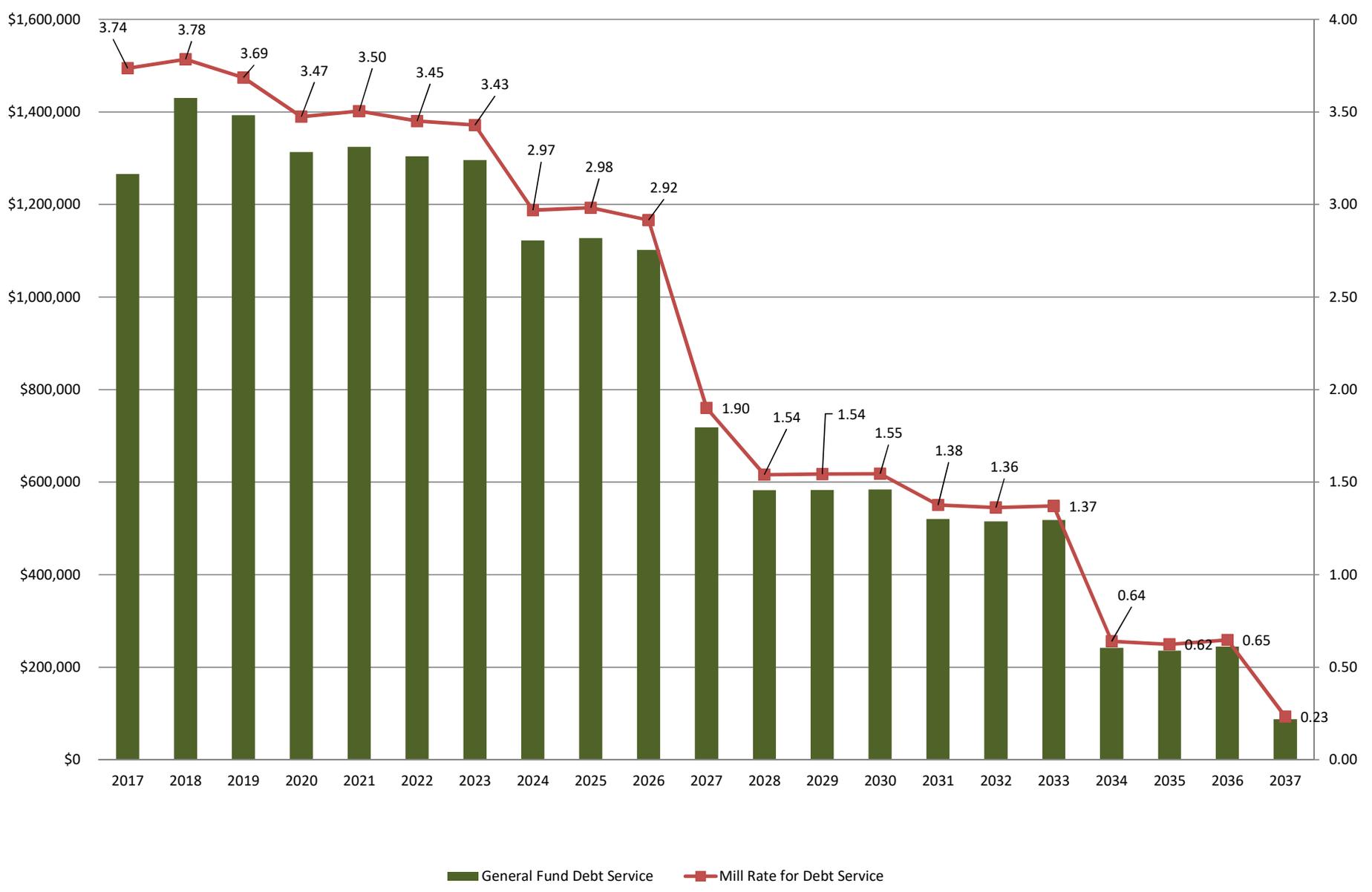
Attachment: PreSaleReport Merrill Notes 2017B (2765 : Borrowing Plan for TID 3 and 4)

## Exhibit 2: General Obligation Borrowing Capacity



Attachment: PreSaleReport Merrill Notes 2017B (2765 : Borrowing Plan for TID 3 and 4)

**Exhibit 3: Projected Tax Levy for Debt Service - Adjusted for Proposed 2017 Issues**



Attachment: PreSaleReport Merrill Notes 2017B (2765 : Borrowing Plan for TID 3 and 4)



**CITY OF MERRILL**  
**BOARD OF PUBLIC WORKS**  
**MINUTES • WEDNESDAY AUGUST 23, 2017**

**Regular Meeting**

**City Hall Council Chambers**

**4:00 PM**

1. Call to Order

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

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

Also in attendance: City Administrator Dave Johnson, Finance Director Kathy Unertl, Public Works Director/City Engineer Rod Akey, Street Superintendent Dustin Bonack, Building Inspector/Zoning Administrator Darin Pagel, City Attorney Tom Hayden, Alderwoman Mary Ball, Alderman John Burgener, Dawn Dunbar, Jerry Hersil and City Clerk Bill Heideman.

2. Preliminary items:

1. Vouchers

Motion (Lokemoen/Schwartzman) to approve.

<b>RESULT:            APPROVED</b>
------------------------------------

3. Other agenda items for consideration:

1. Consider re-naming Meadow Lane due to "911"

Building Inspector/Zoning Administrator Pagel reported that he had requested this agenda item for informational purposes only.

Two different streets were named Meadow Lane, so one has been renamed Rock Ridge Court. All work associated with the renaming has been completed.

No Board of Public Works action was necessary, requested or taken.

2. Discuss pavement markings on Pine Ridge Avenue, north of Main Street

Public Works Director/City Engineer Akey explained that the pavement markings will allow for three lanes, which will provide sufficient room.

Alderman Lokemoen has no issues with that plan.

Motion (Lokemoen/Schwartzman) to approve.

<b>RESULT:</b>	<b>APPROVED</b>
----------------	-----------------

3. Request from Karen Karow for a "No Parking" sign on the south side of Lark Street

An e-mail request from Karen Karow was in the meeting packet. She resides at the corner of Lark Street and Martin Street, and, for safety reasons, is requesting "No Parking" signage be installed on the south side of Lark Street, from the corner of Lark and Martin to past the mailboxes.

It was reported that the people parking in that area have been contacted, and, as a result, the situation has already been resolved to some degree.

Public Works Director/City Engineer Akey recommended traffic and parking in the area continue to be monitored. Building Inspector/Zoning Administrator Pagel and Public Works Director/City Engineer Akey will continue to monitor.

No action was taken at this time.

4. Consider Street Use Permit from The Haunted Sawmill to close Hendricks Street (from 7th to 8th Street) from 5:00 p.m. to 1:00 a.m. on October 13th, 14th, 20th, 21st, 27th, 28th, and 31st, 2017, for a Haunted House Event

Jerry Hersil explained that the request is primarily related to safety issues.

Motion (Lokemoen/Schwartzman) to approve.

<b>RESULT:</b>	<b>APPROVED &amp; SENT TO COUNCIL</b>	<b>Next: 9/12/2017 7:00 PM</b>
----------------	---------------------------------------	--------------------------------

5. Request by Alderperson Mary Ball for approval of street sign banners

Alderman Ball distributed a list of banners that the City already possesses. The approximate cost of additional banners is \$3,000.

Motion (Schwartzman/Norton) to approve.

<b>RESULT:</b>	<b>APPROVED</b>
----------------	-----------------

6. Request by Alderman Rob Norton for one-side parking only on Prospect Street from Grand Avenue north to Kate Goodrich School

This item was included on an amended agenda.

Alderman Norton reported that one-side only parking is currently allowed in the 300 to 500 blocks of Prospect Street. He is requesting that one-side only parking on Prospect Street be extended from Grand Avenue to Kate Goodrich School.

Alderman Lokemoen suggested that, prior to a decision being made, the Police Department provide a response/report to this request.

Consideration of this will continue at the next regular meeting. No action was taken at this time.

4. Monthly Reports:

1. Building Inspector/Zoning Administrator Pagel

The report was in the meeting packet.

Building Inspector/Zoning Administrator Pagel reported that the 2017 sidewalk projects should be completed in approximately three weeks.

2. Public Works Director/City Engineer Akey

Paving project "1" is nearly completed. A bid packet for another project will be mailed this week.

Public Works Director/City Engineer Akey requested that the board members review the list of potential projects. The project list will be considered at the next regular meeting.

3. Consider placing monthly reports on file

Motion (Schwartzman/Lokemoen) to place on file.

<b>RESULT:</b>	<b>PLACED ON FILE</b>
----------------	-----------------------

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

Wednesday, September 27<sup>th</sup>, 2017 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 4:21 P.M.



**CITY OF MERRILL**  
**CITY PLAN COMMISSION**  
**MINUTES • TUESDAY SEPTEMBER 5, 2017**

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		Excused	
Robert Reimann		Present	

Also in attendance: City Attorney Tom Hayden, Public Works Director/City Engineer Rod Akey, Alderwoman Kandy Peterson and City Clerk Bill Heideman.

## II. Minutes of previous meeting(s):

## 1. Minutes of August 1, 2017 meeting

Motion (Schroeder/Meehean) to approve.

<b>RESULT:</b>	<b>APPROVED</b>
----------------	-----------------

## III. Agenda items for consideration:

## 1. Extraterritorial Certified Survey Map (Town of Merrill) prepared for the City of Merrill by Riverside Land Surveying LLC.

City Attorney Hayden reported that Building Inspector/Zoning Administrator Pagel has no concerns related to the map, as submitted.

If approved, the map will be considered by resolution at the September 12<sup>th</sup>, 2017 Common Council meeting.

Motion (Meehean/Schroeder) to approve.

<b>RESULT:</b>	<b>APPROVED AND SENT TO COUNCIL</b>	<b>Next: 9/12/2017 7:00 PM</b>
----------------	-------------------------------------	--------------------------------

## IV. Public Comment Period

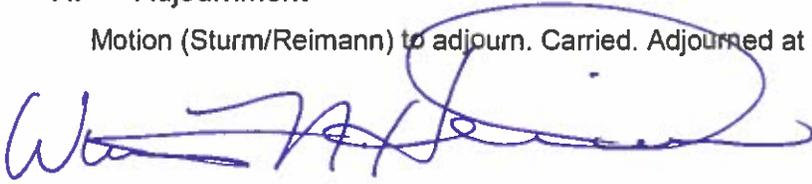
None.

## V. Establish date, time and location of next meeting

Tuesday, October 3<sup>rd</sup>, 2017 in the City Hall Common Council Chambers. The time of the meeting is to be announced.

VI. Adjournment

Motion (Sturm/Reimann) to adjourn. Carried. Adjourned at 5:01 P.M.

A handwritten signature in blue ink, appearing to be "W. Sturm", is written over the text of the motion. The signature is fluid and cursive, with a large loop at the end.

Attachment: Committee Minutes for September 2017 Council (2764 : Filing committee reports)

City of Merrill Joint Meeting of  
Committee of Whole (COW), Redevelopment Authority (RDA)  
and Community Development

Tuesday, August 8<sup>th</sup>, 2017 at 6:15 p.m.  
City Hall Common Council Chambers

RDA Present: Bill Bialecki, Ryan Schwartzman, Tim Haight, Jill Laufenberg,  
Tony Kusserow, Clyde Nelson and Karen Karow

RDA Absent: None

COW Present: Bill Bialecki, Ryan Schwartzman, Kandy Peterson, Mary Ball,  
Paul Russell, Pete Lokemoen, Rob Norton, and Tim Meehean

COW Absent: John Burgener (Excused)

Community Development Present: Ron Peterson and Mary Ball

Others: City Clerk Bill Heideman, City Administrator Dave Johnson,  
City Attorney Tom Hayden, Finance Director Kathy Unertl,  
Public Works Director Rod Akey, City Building Inspector Darin  
Pagel, Ken Maule from Lincoln County Economic Development  
Corp. (LCEDC), Dewey Pfister, and Lori Anderson Malm

**Call to Order:** Bialecki called the meeting to order at 6:15 p.m.

**Public Comment:** None.

**Review and discussion of Merrill housing report prepared by Art Lersch from UW  
Extension and incentives used in other Wisconsin communities:**

Lersch emphasized the following key findings related to housing focusing upon single-family homes:

- Need for transitional housing
- Low inventory of quality homes for sale
- Professionals are looking for higher value homes with amenities and two-car (or more) garage spaces

Some of the perceptions issues related to housing include:

- Lack of available vacant land
- Potential higher City of Merrill property taxes
- Need to promote City of Merrill
- Potential need for down payment assistance financial support

**Review and discussion of Merrill housing report (Continued):**

Lokemoen reported that he had checked with three employers and they indicated that housing issues not preventing employee hires. Bialecki emphasized that many Merrill employers have been communicating the need for adequate housing to assist with workforce recruitment. Meehean noted that business community potentially losing out of local dollars related to individuals commuting to Merrill for work.

Bialecki and Unertl advised that TID could be used for housing under current Wisconsin Statutes. At the end of the twenty-year lifecycle of TID No. 3 (East Side Area), it will be possible to keep the TID open one additional year - 2027 revenues - for community-wide housing-related expenditures.

Ball asked about building new homes on non-conforming lots. Pagel reported that Zoning Board of Appeals has never denied a new housing request. The importance of flippers investing in making home improvements was noted by Bialecki and Ball. There was clarification that CDBG (Community Development Block Grant) loan funds could be obtained by landlords as low as their rental tenants met income criteria.

Nelson questioned potential down payment assistance. For a \$40,000 residential property, a 3-5% down payment would be about \$1,200. The ability of potential homeowners to save down payment is perceived by financial lenders as indication of ability to handle home-ownership financial requirements.

There was discussion of interest of both younger and older populations in renting vs. home ownership. Lokemoen commented that there are lots available; however, no one is building spec homes and construction contractors were hit hard by the housing recession starting in 2008.

Akey emphasized that even if flippers are investing in some existing homes, the overall housing stock age is old. Russell cited a housing assessment conducted for the Merrill Area Housing Authority (MAHA). About 58% of Merrill homes are over sixty (60) years old. It is estimated that 50% have some level of disrepair.

Bialecki suggested that the expanding amenities in the Merrill community were important. Karow emphasized the importance of the River Bend Trail and recommended future downtown apartment development.

Lersch commented on the expanding need for transitional housing options. The Merrill population aged sixty (60) and over will double by 2035. Individuals are looking for ground-level residences for accessibility.

Mayor Bialecki thanked Lersch for his assistance and everyone for participation in this housing meeting. Unertl suggested continued discussion related to housing by the Redevelopment Authority (RDA) and Community Development Committee.

**Adjournment:** Motion (Schwartzman/Karow) to adjourn at 6:55 p.m. Carried.

Minutes prepared by RDA Secretary Kathy Unertl



**CITY OF MERRILL**  
**FESTIVAL GROUNDS COMMITTEE**  
**MINUTES • THURSDAY AUGUST 3, 2017**

**Regular Meeting**

**Bierman Building**

**6:00 PM**

I. Call to Order

Alderman Norton called the meeting to order at 6:00 P.M.

Attendee Name	Title	Status	Arrived
Rob Norton	Alderman - Seventh District	Present	
Tim Meehean	Alderman - Eighth District	Present	
Bill Bialecki	Mayor	Excused	
Paul Russell	Alderman - First District	Present	
Neal Christensen	Food Vendor Rep.	Present	
Bryan Bloch	Rodeo Assn. Rep.	Present	

Also in attendance: City Administrator Dave Johnson, City Attorney Tom Hayden, Festival Grounds Manager Richard Bjorklund, Alderwoman Kandy Peterson, Diane Wais Pete Annis and City Clerk Bill Heideman.

II. Minutes of previous meeting(s):

1. Minutes of July 13, 2017 meeting

Alderman Norton noted that, although the July 13<sup>th</sup>, 2017 meeting minutes were correct, incorrect information was provided during the "Public Comment Period" of the meeting. It was reported during that meeting that the Merrill Lions are in charge of the Labor Day festivities on the grounds. Actually, the Merrill Parks and Recreation Department is in charge of that event. The Merrill Lions will handle the Car Show that day and their food stand will also be open.

Motion (Bloch/Russell) to approve.

<b>RESULT:</b>	<b>APPROVED</b>
----------------	-----------------

III. Agenda items for consideration:

1. Sales of alcoholic beverages in the Expo Center (City Attorney Hayden)

City Attorney Hayden reported that an agreement has been submitted to a group interested in handling sales of alcohol in the Expo Center. That group and their legal representation are currently reviewing the agreement. City Attorney Hayden anticipates that the group will be submitting a liquor license in the near future, after the agreement has been finalized.

No action was necessary, requested or taken at this time.

2. Fair debriefing report

Nobody from the Fair Association attended the meeting. A post-fair report is not yet available.

The 2017 fair grandstand shows were discussed.

3. Labor Day activities update (Festival Grounds Manager Bjorklund)

According to the Parks and Recreation Department, the activities at the grounds on Labor Day will be similar to those offered on Labor Day in 2016.

4. Monthly report (Festival Grounds Manager Bjorklund)

Festival Grounds Manager Bjorklund has met with the Prom Committee. Lincoln Windows is planning on holding a fund raiser in the Bierman Building.

IV. Public Comment Period

None.

V. Establish date, time & location of next meeting

Thursday, September 7<sup>th</sup>, 2017 at 6:00 P.M. in the Bierman Building.

VI. Adjournment

Motion (Russell/Meehean) to adjourn. Carried. Adjourned at 6:41 P.M.



**CITY OF MERRILL**  
**HEALTH AND SAFETY COMMITTEE**  
**MINUTES • MONDAY AUGUST 28, 2017**

**Regular Meeting**

**City Hall Council Chambers**

**5:00 PM**

**I. Call to Order**

Aldemran 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	Absent	

Also in attendance: Police Chief Corey Bennett, Fire Battalion Chief Mike Drury, Deputy Health Officer Norbert Ashbeck, Don Boquist and City Clerk Bill Heideman.

**II. Nuisance Complaints and Vouchers:**

**1. Nuisance Complaints**

Due to a change in the order of agenda items, this item was addressed after the refund request agenda item.

Deputy Health Officer Ashbeck reported that orders have been written for the vast majority of cases being addressed by Building Inspector/Zoning Administrator Pagel.

Police Chief Bennett and Deputy Health Officer Ashbeck answered questions related to specific cases.

**2. Vouchers**

Fire Battalion Chief Drury answered questions on the vouchers.

Motion (Peterson/Ball) to place on file.

<b>RESULT:</b> <b>PLACED ON FILE</b>
--------------------------------------

**III. Picnic and/or Liquor License Applications:**

1. Application from Merrill Hotel Group LLC, Brian Wogernese, Agent, for a Class "B" (Beer) & "Class B" (Liquor) license for the Badger Hotel, 3209 E. Main Street, Merrill, effective September 13th, 2017.

Police Chief Bennett has no concerns with the application as submitted, and he recommends approval.

Motion (Ball/Peterson) to approve.

<b>RESULT:</b>	<b>APPROVED &amp; SENT TO COUNCIL</b>	<b>Next: 9/12/2017 7:00 PM</b>
----------------	---------------------------------------	--------------------------------

2. Any other license application(s)

None.

IV. Other agenda items to consider:

1. Request from Don Boquist for refund of 2017-2018 liquor license fee for the Badger Hotel located at 3209 E. Main Street.

Alderman Peterson requested that she be allowed to change the order of agenda items and consider the refund request from Don Boquist as the first agenda item. Without objection, it was so ordered.

Don Boquist explained his reasoning for the refund request. City Clerk Heideman recommended that, if a refund is approved, it should be prorated, based on the number of months Mr. Boquist actually possessed the license. He also recommended that, if a refund is approved, it should be contingent upon approval of a license for Merrill Hotel Group, at the same location.

Motion (Ball/Peterson) to approve a prorated refund, contingent upon approval of a license for Merrill Hotel Group, at the same location. The prorated amount of the refund would be based on the number of months Mr. Boquist actually possessed the license.

<b>RESULT:</b>	<b>APPROVED &amp; SENT TO COUNCIL</b>	<b>Next: 9/12/2017 7:00 PM</b>
----------------	---------------------------------------	--------------------------------

2. Status report on petition related to alfalfa piles and other refuse at Great Lakes Alfalfa Company.

Alderman Peterson announced that, because City Administrator Johnson was not in attendance, this agenda item would not be discussed. However, for now, this agenda item will continue to appear on future agendas.

V. Monthly Reports:

1. Fire Chief Savone

Fire Battalion Chief Drury distributed a monthly status report on the Community Care Paramedic program. Progress on that has been slow this month.

The annual Community Night Out was successful.

Three local businesses (Church Mutual, Park City Credit Union and Weinbrenner) have purchased and donated an extinguisher "prop" to the Fire Department.

400,000 gallons of water were used at the Victory Lane fire.

2. Police Chief Bennett

Alderman Peterson thanked the Police Department and Fire Department for their work on the annual Community Night Out. She then extended sympathy to the family of Ron Turner, a former Police Officer who passed away recently.

3. Lincoln County Humane Society

Alderman Peterson answered a question posed by Alderman Ball. Occasionally, some cats are taken to PetSmart in hopes that they will be adopted.

4. Consider placing monthly reports on file

Motion (Peterson/Ball) to place on file.

<b>RESULT:</b> <b>PLACED ON FILE</b>
--------------------------------------

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

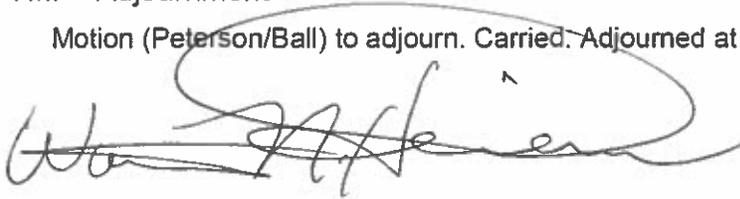
Monday, September 25<sup>th</sup>, 2017 at 5:00 P.M. in the City Hall Common Council Chambers.

VII. Public Comment Period

None.

VIII. Adjournment

Motion (Peterson/Ball) to adjourn. Carried. Adjourned at 5:34 P.M.



**City of Merrill - Joint Review Board**

**Tuesday, August 8<sup>th</sup>, 2017 at 4:30 P.M.  
City Hall Council Chambers, 1004 East First Street**

**Members Present:** Mayor Bill Bialecki (City of Merrill representative), Brian Dasher (Merrill Area Public Schools representative), Ryan Schwartzman (public member), Roxane Lutgen (Northcentral Technical District representative – arriving at 4:35 p.m.), and Bob Weaver (Lincoln County representative – arriving at 4:42 p.m.)

**Others Present:** City Clerk Bill Heideman, Finance Director/RDA Secretary Kathy Unertl, City Administrator Dave Johnson, City Attorney Tom Hayden, and Dewey Pfister

**Call to order:** Bialecki called the meeting to order at 4:30 P.M.

**Reconfirm Public Member:** Motion (Bialecki/Dasher) to reconfirm Ryan Schwartzman as the Public Member. Carried.

**Reconfirm Chairperson:** Motion (Schwartzman/Dasher) for Bialecki to continue as Chairperson. Carried.

**Discuss responsibilities of the Joint Review Board:** No questions regarding JRB responsibilities.

**Review and consideration of minutes from May 18<sup>th</sup>, 2017 meeting:**

Motion (Schwartzman/Bialecki to approve the meeting minutes. Carried.

**Review Annual PE-300 Reports and the performance and status of TIDs No. 3 through No. 11:**

Unertl highlighted the Tax Increment District equalized valuation and tax increment being generated. For 2017, the TID tax increment totals \$915,335.

The annual report included 12/31/2016 fiscal status information, as well subsequent TID borrowing in March 2017. Based upon 2017 TID revenues and planned expenditures, Unertl also provided projected 12/31/2017 fiscal status.

Unertl summarized the PE-300 information in a spreadsheet and included information on TID No. 11 given the amount of TID borrowing and TID expenditures for that TID. No PE-300 report was required since TID No. 11 was first created in May 2016 and no tax increment could have been certified.

**Review Annual PE-300 Reports (Continued):**

As far as expenditures, the major categories included developer grants and loans; Blight – Demo (with \$177,894 for Page Milk in TID No. 9); capital infrastructure improvements; and real property assembly costs. Merrill TID expenditures totaled \$2,871,438 in 2016.

As to TID revenues, the City of Merrill borrowed just over \$1.3 million dollars; there was \$645,649 in Tax Increment; other miscellaneous amounts; and additional City General Fund Advances. A total of \$300,000 in Tax Increment from TID No. 3 was transferred into “blighted area” TIDs. Unertl reported that additional future tax increment transfers from TID No. 3 to “blighted area” TIDs are anticipated.

Unertl distributed an update on TIDs with major 2016 land purchases. TID No. 11 has three new twelve-unit apartment buildings being completed and beginning to be occupied. Assessed valuation for the property has more than doubled:

		Land	Improved	Total
2015	Entire 17.8 acre site	\$ 94,000	\$ 7,500	\$101,500
2017	Phase 1 – 6.9 acres Footings only	\$125,400	\$125,000	\$250,400

Unertl reported that she is projecting total valuation of about \$2,225,400 as of 1/1/2018.

As to TID No. 10 (the former Fox Point site), the City of Merrill is selling the vacant land to Merrill Area Housing Authority (MAHA). Two phases of multi-family housing construction is being planned with Phase I beginning in spring 2018. There will be a Payment in Lieu of Taxes (PILOT) to cover any TID No. 10 deficits. No tax increment transfers from other TIDs into TID No. 10 are planned.

**Review and discuss draft project plans for proposed TID No. 12 and proposed TID No. 8 boundary and plan amendment:**

RDA Secretary Kathy Unertl provided the following TID Plan overviews:

**TID No. 8 changes:**

- Three parcels being deleted
  - two owned by Trinity Lutheran Church (Laundromat & parking lot)
  - vacant land parcel along the Wisconsin River (Merrill Area Development Corp/Merrill Renewal Properties) - to TID No. 12
  
- Project expenses include water and sewer utility infrastructure for Mitchell Metal Products (within ½ mile of TID No. 8 boundary) – manufacturing addition

**TID No. 12 creation:**

- Mixed-Use TID including Weinbrenner Shoe Outlet, factory/parking lot, two houses, River Bend Trail, and the vacant land along Wisconsin River (parcel from TID No. 8)
- Instead of two tax parcels related to Weinbrenner factory and parking lot, there are actually five tax parcels. Final TID Plan will include all these parcels as identified by Lincoln County Tax Lister and Lincoln County Abstract.
- Potential TID expenditures include:
  - separation of Polk St. streetlights from Weinbrenner parking lot lighting;
  - potential future TID cash development incentive for Weinbrenner parking lot improvements;
  - various potential street infrastructure improvements (including street lighting) within ½ mile of the TID boundary; and
  - potential TID cash development incentives or infrastructure improvements if the Wisconsin River parcel is developed in the future.

Unertl reported that if there were future expansion(s) of the Weinbrenner factory, potential TID cash development incentive(s) would need to be included within an amended TID No. 12 plan.

**Next Joint Review Board meeting date:**

Merrill Common Council action on Redevelopment Authority (RDA) recommendations is scheduled for Wednesday, August 23<sup>rd</sup>, 2017.

Consensus for Joint Review Board to meet on Tuesday, September 12<sup>th</sup>, 2017 at 4:30 p.m.

**Public Comment:** None.

**Adjournment:**

Motion (Schwartzman/Lutgen) to adjourn. Carried at 4:55 p.m..

Minutes prepared and submitted by:  
Kathy Unertl, Finance Director/RDA Secretary

**T. B. Scott Free Library Board of Trustees**  
**REGULAR MEETING**  
**August 16<sup>th</sup>, 2017**

**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 (4:01-), Katie Breitenmoser, Paul Gilk, Audrey Huftel, Richard Mamer, Tim Meehean (4:01-), and Jim Wedemeyer. Excused: D'Lacey Haight. Also present: Laurie Ollhoff, Nick Wszalek (-4:30), and Draco F. from MP3.

There was no correspondence.

There was no public comment.

**2. Consent Items**

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

**3. Reports/Discussion Items/Action Items**

A. 2017 Mid-Year Endowment Fund Report: Mr. Mamer presented the report. M Meehean/S Gilk/C to accept the report as presented.

B. Endowment Fund: Review of Form 990: Board members received the document in their board mailing prior to August 15<sup>th</sup> and were instructed to notify Mr. Mamer with questions, comments or changes. M Meehean/S Wedemeyer/C to approve the form as printed.

C. Program Proposal and Renewal: M Meehean/S Bebel/C to approve as presented: \$2,500 from Endowment Fund monies for the production of ten events by Christine Vorpapel and \$2,500 from Endowment Fund monies for the production of ten events by Sue Hass with the correction of Ms. Hass' address. Payment will be made upon completion of current contract commitments.

D. Building & Grounds: Coffee Shop Roof Proposal: Board members received a proposal for re-roofing of the Coffee Shop Roof in their packet. Mr. Wszalek reviewed ongoing issues with that particular roof and current status. M Breitenmoser/S Meehean/C to approve \$11,923 from Endowment Funds for the replacement of the Coffee Shop Roof and small East roof as presented.

E. 2017 Holiday Library Hours: Ms. Stevens reviewed upcoming holiday closings per city guidelines. There was no action.

F. Strategic Plan Progress-Goals #2: Ms. Stevens presented staff progress on goals and objectives.

G. Trustee Essential #16-Ethics and Conflict of Interest Laws Applying to Trustees: Copies were provided of Trustee Essential #16.

H. Reports from Friends/WVLS Representative: The Friends are planning their fall book sale. Handouts detailing the progress of the Wisconsin Public Library System Redesign project were given to board members. Information on Wisconsin Trustee Training Week and a legislative report from WVLS were also provided.

**4. Forthcoming Events & Library Director Report**

- July Statistical Report was presented.

- Ms. Forde will be attending the upcoming new teacher orientation for MAPS next week.
- Board was apprised of a staff member resignation and subsequent hiring of replacement.
- Community Night Out was successful. Youth Services, Outreach and Adult Services were all represented.
- Staff parking lot project has been completed.
- Mr. Geisler and Ms. Stevens met with a library board member from the Fond Du Lac Public Library, who was interested in our solar project.
- Mr. Bebel requested the library pursue enhanced audio equipment: microphones and speakers, to be used in the community room.
- Mr. Bebel asked the board to consider the possibility of a donation from the library endowment fund for the establishment of a library at the new Northwoods Veterans Post. Mr. Bebel requested this item be placed on the next board meeting agenda.

**5. Adjournment:**

M Meehan/S Mamer/C to adjourn the meeting at 4:45 p.m. The next regularly scheduled meeting of the Board of Trustees will be held on September 20<sup>th</sup> at 4:00 p.m. in the Library Board Room.

Stacy D. Stevens, Secretary

**MERRILL AREA HOUSING AUTHORITY  
PUBLIC HOUSING  
PARK PLACE & WESTGATE  
BOARD OF COMMISSIONERS  
MEETING MINUTES**

**Regular Meeting**

**Tuesday, June 20, 2017**

**Main Office 7:30 AM**

**PRESENT:** Paul Wagner Vice Chair, Nancy Kwiesielewicz, Kevin Cohrs, Jill Laufenberg, Rob Norton Ex-Officio, Paul Russell, and Lynn Ross

**ABSENT:** Jim Erno

**Call to Order:** Vice Chair Paul Wagner called the meeting to order at 7:30am. Motion to excuse Jim Erno (Wagner/Cohrs). Motion carried

**Public Comment Period:** Tenants voiced their concerns over the discontinuation of the ADRC meal program. With the end of the meal program at Park Place the burden of the transportation cost may run them approximately \$40.00 monthly on top of the cost of meals. Tenants are willing to monitor the doors to allow other community members to join the meal program, some stated they would be willing to promote the meal program by visiting the neighborhood to inform residents, put posters at library, churches, grocery stores and Eagle Club. The lunch program for some is the only balanced meal that they receive for the day.

**Approval of May 16, 2017 Meeting Minutes:** Motion to approve (Cohrs/Laufenberg). Motion carried

**Approval of Billing/Check Expenditures for May:** Paul Russell briefed the commissioners on payments issued to vendors. Motion to approve (Kwiesielewicz/Cohrs). Roll call, Motion carried

**Move-in/Move-out report for May:** Paul explained that the reason for the number of vacant unit is in preparation for the RAD Conversion. These vacancies are necessary to be successful with the relocation of tenants during construction. Motion to approve (Laufenberg/Kwiesielewicz). Motion carried

**Fox Point and Family Housing Planning/Park Place Lunch Program – Closed Session:** Motion to enter closed session at 7:45am (Cohrs/Laufenberg). Motion carried. *(The Board may convene in Closed Session pursuant to Wisconsin State Statutes 19.85(1)(e) Deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session).* The committee reconvened in open session at 8:56am (Kwiesielewicz/Cohrs) Motion Carried.

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

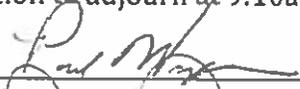
The Board approved a recommendation for a 30 Day Interim Contract with Ballyhoo's to provide meals Monday – Friday once the ADRC food program discontinues. This will give Paul Russell the time to meet with the ADRC to discuss why the program was discontinued and County Board to see what options they may have available. Motion to approve the Resolution 421 Liquidation of Investment Funds to Purchase Fox Point Property parcel (Kwiesielewicz/Laufenberg). Roll call, Motion carried.

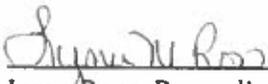
For the Good and Betterment of the Public Housing Program:

- A. Commissioner Items/Comments: Paul Wagner mentioned that the board needs to be aware that there will be additional costs outside of the RAD Conversion such as telephone, television, internet & generator.
- B. Executive Director's Items/Comments:
  - i. Park Place & Westgate LLC Project Update: The board suggested a Ground-Breaking Ceremony prior to RAD Closing with Foto News and Channel 12 present. Wisconsin Public Service will start trench work the week of June 26<sup>th</sup>. The Project Bid Ad has been placed in newspapers in Wausau, Merrill, and Tomahawk.
  - ii. Health, Morale, and Welfare: Individual meetings with the Executive Director are going well and tenants have been positive. Tree has been doing a great job with tenant activities which will include a golf cart ride on the River Bend Trail at the end of June.

Next meeting date: Tuesday, July 18, 2017 at 7:30am (Main Office, 101 E. First Street, Merrill, WI)

Motion to adjourn at 9:10am. (Kwiesielewicz/Laufenberg). Motion carried.

  
 \_\_\_\_\_  
 Paul Wagner, Vice Chairman

  
 \_\_\_\_\_  
 Lynn Ross, Recording Secretary

  
 \_\_\_\_\_  
 Paul Russell, Executive Director

Attachment: Committee Minutes for September 2017 Council (2764 : Filing committee reports)

**MERRILL AREA HOUSING AUTHORITY  
SECTION 8 NEW CONSTRUCTION  
JENNY TOWERS AND FAMILY HOUSING  
BOARD OF COMMISSIONERS  
MEETING MINUTES**

**Regular Meeting**

**Tuesday, June 20, 2017**

**Main Office 9:12AM**

**PRESENT:** Paul Wagner Vice Chair, Nancy Kwiesielewicz, Jill Laufenberg, Rob Norton Ex-Officio, Paul Russell, and Lynn Ross

**ABSENT:** Jim Erno and Kevin Cohrs

**Call to Order:** Vice Chair Paul Wagner called the meeting to order at 9:12am. Motion to excuse Jim Erno and Kevin Cohrs (Kwiesielewicz/Laufenberg). Motion carried

**Public Comment Period:** None

**Approval of May 16, 2017 Meeting Minutes:** Motion to approve (Kwiesielewicz/Laufenberg). Motion carried

**Approval of Billing/Check Expenditures for May:** Paul Russell briefed the commissioners on payments issued to vendors. Motion to approve (Laufenberg/Kwiesielewicz). Roll call, Motion carried

**Approval of Move-in/Move-out report for May:** Paul explained that by the end of August Jenny Towers should be at 100% and that the ad campaigns for the vacancies will be suspended for 30 days. Motion to approve (Laufenberg/Kwiesielewicz). Motion carried

**Report on Investments for May:** Paul Wagner asked that projects be broken out into the years that payment will be applied and would also like updates to project names.

**For the Good and Betterment of the Public Housing Program:**

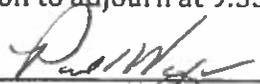
A. Commissioner Items/Comments: None

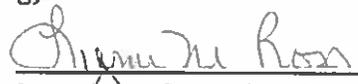
B. Executive Director's Items/Comments:

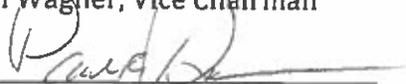
- i. Project Update: The maintenance garage conversion to picnic shelter is near completion for tenants and their families to reserve and begin using on July 1<sup>st</sup>.
- ii. Health, Morale, and Welfare: The tenant morale is relatively high and some have asked to have the interior of the commons areas updated.

**Next meeting date:** Tuesday, July 18, 2017 at 7:30am (Main Office, 101 E. First Street, Merrill, WI)

**Motion to adjourn at 9:33am.** (Kwiesielewicz/Laufenberg). Motion carried.

  
\_\_\_\_\_  
Paul Wagner, Vice Chairman

  
\_\_\_\_\_  
Lynn Ross, Recording Secretary

  
\_\_\_\_\_  
Paul Russell, Executive Director

Attachment: Committee Minutes for September 2017 Council (2764 : Filing committee reports)

**MERRILL AREA HOUSING AUTHORITY  
PUBLIC HOUSING  
PARK PLACE & WESTGATE  
BOARD OF COMMISSIONERS  
MEETING MINUTES**

**Regular Meeting**

**Tuesday, July 18, 2017**

**Main Office 7:30 AM**

**PRESENT:** Jim Erno Chairman, Paul Wagner Vice Chair, Nancy Kwiesielewicz, Kevin Cohrs, Jill Laufenberg, Paul Russell, and Lynn Ross

**ABSENT:** Rob Norton Ex-Officio

Call to Order: Chairman Jim Erno called the meeting to order at 7:24am.

Public Comment Period: None

Approval of June 20, 2017 Meeting Minutes: Motion to approve (Laufenberg/Cohrs). Motion carried

Approval of Billing/Check Expenditures for June: Paul reviewed larger payments issued. Motion to approve (Wagner/Laufenberg). Roll call, Motion carried

Move-in/Move-out report for June: Motion to approve (Wagner/Laufenberg). Motion carried

Park Place and Westgate LLC Project Update: US Bank is in the final steps of the closing documents and discussing who will hold the construction funds. Good response from local contractors interested in bidding Phase I with the Stonebridge 38 Unit Apartment Building. Commissioners agree that Paul and the attorney will review the agreements. Paul met with the Bierman Foundation to discuss possible funding for the addition of a new elevator for Park Place.

For the Good and Betterment of the Public Housing Program:

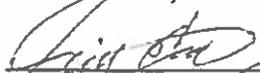
A. Commissioner Items/Comments: None.

B. Executive Director's Items/Comments:

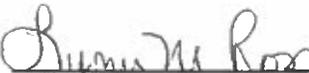
- i. ADRC and MAHA Lunch Program Update: The lunch program is a great success with tenant attendance up an average of 30 participants daily. The commissioners stated that socialization and well balance meals is important. The ADRC is still in the data gathering stage until September. The commissioners agree to extend the meal program for 30 more days. Motion to approve (Wagner/Cohrs). Motion carried
- ii. Health, Morale, and Welfare: Executive Director meetings with tenants have been positive. The River Bend Trail golf cart ride was a huge success with plans for a fall leaf ride.

Next meeting date: Tuesday, August 25, 2017 at 11:00am (Park Place Community Room, 215 Grand Avenue, Merrill WI)

Motion to adjourn at 9:10am. (Kwiesielewicz/Laufenberg). Motion carried.

  
\_\_\_\_\_  
Jim Erno Chairman

  
\_\_\_\_\_  
Paul Russell, Executive Director

  
\_\_\_\_\_  
Lynn Ross, Recording Secretary

Attachment: Committee Minutes for September 2017 Council (2764 : Filing committee reports)

**MERRILL AREA HOUSING AUTHORITY  
SECTION 8 NEW CONSTRUCTION  
JENNY TOWERS AND FAMILY HOUSING  
BOARD OF COMMISSIONERS  
MEETING MINUTES**

**Regular Meeting**

**Tuesday, July 18, 2017**

**Main Office 8:15AM**

**PRESENT:** Jim Erno Chairman, Paul Wagner Vice Chair, Nancy Kwiesielewicz, Kevin Cohrs, Jill Laufenberg, Paul Russell, and Lynn Ross

**ABSENT:** Rob Norton Ex-Officio

**Call to Order:** Chairman Jim Erno called the meeting to order at 8:15am.

**Public Comment Period:** None

**Approval of June 20, 2017 Meeting Minutes:** Motion to approve (Laufenberg/Cohrs). Motion carried

**Approval of Billing/Check Expenditures for June 2017:** Paul reviewed larger payments issued. Motion to approve (Wagner/Laufenberg). Roll call, Motion carried

**Approval of Move-in/Move-out report for June 2017:** Motion to approve (Wagner/Laufenberg). Motion carried

**Report on Investments for May:** Paul Wagner asked that the MAPS House be split between 2018 & 2019 and add a category for funding options.

**Future Housing Projects – Closed Session:** Motion to enter closed session at 8:19am (Cohrs/Laufenberg) Roll call, Motion carried. *The board may convene in Closed Session pursuant to Wisconsin State Statutes 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. The minutes from this closed session will be filed separately and confidentially.* Motion to reconvene into open session at 9:15am. Motion to approve (Kwiesielewicz/Cohrs). Motion carried.

**For the Good and Betterment of the Public Housing Program:**

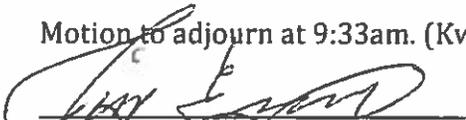
A. Commissioner Items/Comments: None

B. Executive Director's Items/Comments:

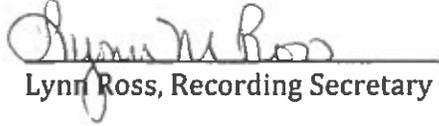
- i. Small Project Updates: Outdoor picnic shelter is being constructed. Paul and Kay are looking at updating the color scheme in common areas.
- ii. Health, Morale, and Welfare: Tenant morale is good.

**Next meeting date:** Friday, August 25, 2017 at 11:00am (Park Place, 215 Grand Ave, Merrill, WI)

**Motion to adjourn at 9:33am.** (Kwiesielewicz/Laufenberg). Motion carried.

  
Jim Erno, Chairman

  
Paul Russell, Executive Director

  
Lynn Ross, Recording Secretary

Attachment: Committee Minutes for September 2017 Council (2764 : Filing committee reports)

AUGUST MEETING MINUTES  
**Merrill Enrichment Center Committee**  
 Meeting was held on Wednesday Aug. 23<sup>rd</sup>, 2017 at 8:00 a.m.  
 At 303 N. Sales Street

*Present:* Rev. Kyle Carnes (Chair), Art Lersch, Gene Bebel, Mary Ball (Aldersperson), S. Peggy Jackelen, Rose Akey, Diane Goetsch  
*Absent:* Erin Wells (ADRC Representative)

1. **Opening**
  - a. Carnes called the meeting to order.
2. **Consent Items**
  - a. Motion made by Bebel, second by Ball to approve July minutes. Motion carried.
  - b. Motion made by Bebel, second by Ball to approve monthly vouchers. Motion carried.
3. **Public Comment** - none
4. **Events/Activities**
  - a. Director shared the success of the Optimists Pasta Bowl fundraising event. Many people toured the Center which was excellent exposure for the MEC.
  - b. Director shared the results of the first two months in the new Center. We believe the community is becoming more aware of who we are and what activities and programs take place at the MEC based on our new location. Ideas and suggestions from the community and participants are pouring in.
5. **SOAR analysis**
  - a. Art Lersch led the analysis discussion. Please see discussion results of our analysis below, which includes challenges that we could face in the next 5 years.
6. **Discussion**
  - a. Items for next month's agenda will include our fee structure and setting measurable goals for the next few years.
7. **Adjournment**
  - a. Motion to adjourn made by Ball second by Lersch.

Next meeting will be held on **Thursday, September 28<sup>th</sup>** at 8am. (Please note this is change from our normal meeting date).

*Vouchers will be available for review 15 minutes prior to meeting time.*

*Respectfully submitted,*

*TMrachek*

Tammie Mrachek  
 MACEC Director

*Enrichment Center Mission Statement: Dedicated to Enhancing Lives and Bringing Generations Together*

## Expected Results

- Barriers broken down between generations (no certain age to participate).
- Expanded programs to encompass a variety of needs (serving all ages).
- Know where building is and what it is called (awareness)-not known as Senior Center but primary demographic.
- Primary location for Alzheimer's awareness, dementia awareness, continual ongoing programming.
- Enrichment center known outside this area; known throughout the state for its work (be one of the primary examples; leading center in the state).
- Place where community gathers.
- Expansion of the outreach to our community members who are isolated (partnering with other agencies) reaching that population that is isolated.

## Challenges

- Funding, maintaining/ expanding staff and programming. Volunteers; more and can they be alone at Center without paid staff supervising them? (look into this).
- Maintaining good leadership.
- Paid staff stretched thin; burnout?
- Growing too fast, take on too much.
- Lifestyles of these days; going to fast; wanting things too quickly; flies in the face of the Center wanting people to slow down and take advantage of what the center offers
- Mindful of what other agencies are offering, realizing there can be some duplication without competition; partner with.
- Constantly, annually evaluate our mission and vision to see if we are following; how should they be modified.
- Keeping people engaged, making center more accessible (not building wise); social opportunities, finding new ways to be welcoming.

PARKS AND RECREATION COMMISSION

September 6, 2017

The Merrill Parks and Recreation Commission met on Wednesday, September 6, 2017 at 4:15 p.m. at the Smith Center.

Members Present: John Burgener, Brian Artac, Melissa Schroeder, Dave Sukow, Jean Ravn and Mike Willman

Members Excused Absent:

Department Staff Present: Dan Wendorf and Dawn Smith

Visitors: City Administrator Dave Johnson, Erik Pfantz, Kyle Gulke, MP3, Joan Tabor and Mary Ball

\*\*\*Motion by Artac, seconded by Burgener to approve the minutes from the August meeting.

\*\*\*Carried unanimously.

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

\*\*\*Carried Unanimously.

The first item on the agenda was continued discussion and review Outdoor Recreation Draft plan. Wendorf mentioned Fed Heider could not attend and pointed out that Fed wanted the commission to look at and see if there are any changes that would need to be made in the 5 year plan. Wendorf stated that the 5 Year Outdoor Recreation Draft would also be on the agenda in October if anyone had any changes they would like to see.

The next item on the agenda was to begin discussion on 2018 Capital and Operational Budget. Wendorf stated that the operational budget is most likely going to be 0% increase. Wendorf handed out a draft of some of the items he would like to see be completed in 2018. Wendorf asked the Commission to review the 2018 capital items to make sure it was what they wanted and asked them to have a plan B in the event City Council asks for us to remove some items. More discussion next month on Capital and Operational Budget.

The next item on the agenda was monthly reports. Sukow questioned if the breakers were all fixed at the Aquatic Center. Wendorf stated they will be coming on the 12<sup>th</sup> of this month to try and figure out what the problem is. Wendorf stated that the restroom at Normal is coming along good, should be done within the next couple of weeks.

\*\*\*Motion by Schroeder, seconded by Ravn to approve the monthly board report given by Wendorf.

\*\*\*Carried unanimously.

The next regular meeting is scheduled for Wednesday, October 4, 2017 at 4:15 p.m. at the Merrill City Hall.

Public comment: Mary Ball said that the new lights at Lions are a great improvement for the park.

\*\*\*Motion by Sukow, seconded by Artac to adjourn at 5:00 p.m.

\*\*\*Carried unanimously.

Dawn Smith  
Recording Secretary



**CITY OF MERRILL**  
**PERSONNEL AND FINANCE COMMITTEE**  
**MINUTES • TUESDAY AUGUST 15, 2017**

**Special Meeting**

**City Hall Council Chambers**

**5:00 PM**

I. Call to Order

Alderman Schwartzman called the meeting to order at 5:00 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	

Also in attendance: City Administrator Dave Johnson, Finance Director Kathy Unertl, Alderwoman Kandy Peterson, Dave Graveen, Diane Wais and City Clerk Bill Heideman.

II. Agenda items for consideration:

1. Continue consideration of Personnel Policies/Handbook revisions.

Alderman Meehean questioned whether a decision has been made whether sick or vacation hours used should be counted as hours worked when calculating overtime. He was told that this would be a separate item for consideration at a future Personnel and Finance Committee meeting.

The following sections of the Personnel Policies/Handbook were then discussed.

Section 22-3: Handling Sexual Harassment

Alderman Meehean suggested that, if the City Administrator or City Attorney are the accused in a sexual harassment case, they should not be the contact person. It was suggested that, in that case, the Mayor should be the contact person. Alderman Russell suggested that, in all alleged sexual harassment cases, someone other than the City Administrator or City Attorney could be assigned this responsibility.

Section 12-12: Vacation Donation Policy

Alderman Meehean stated that he was not in favor of this policy. After discussion, it was agreed that each employee would be allowed to donate one working day annually, based on the definition of a working day in their department.

Appendix A: Family and Medical Leave Policy

A question arose as to whether the Federal "length of leave" period and the State "length of leave" run concurrently. Diane Wais will research this question.

Section 12-3-10

Finance Director Unertl suggested that the paragraph at the end of this section be moved to the end of Section 12-3-7.

Section 12-2-10:

Alderman Meehean suggested that language be added to specify that, once the transition period is over, any vacation hours over the carryover maximum are forfeited.

Section 7-4: Overtime/Compensatory

Alderman Meehean stated that it is not standard practice to include "nonproductive" hours when calculating overtime. However, he added that he would not be opposed to this unless it became a financial issue for the City.

Section 6-10: Longevity

Alderman Russell had questions related to the proposed changes to this section. He was told that the purpose of the proposed changes is merely to "clean up" old language.

Section 3-2: City Administrator

City Administrator Johnson suggested that language be added to stipulate that the City Administrator serves as the City's Chief Administrative Officer.

Section 5-6: Notice of Rejection

City Administrator Johnson reported that, depending on the circumstances, employment rejection letters are not sent to all people who complete job applications. That policy will continue.

Section 5-8: Interview Expense

City Administrator Johnson reported that, in some cases, it is not possible to obtain timely Personnel and Finance authorization for employee candidate interview expenses. He is requesting that the City Administrator be authorized to approve such expenses and then report them in the City Administrator monthly report.

Section 6-8: Annual Compensation Review and Adjustments

City Administrator Johnson recommended deletion of this entire section. As an alternative, Alderman Meehean suggested deleting a portion of the first sentence. Also, it was recommended that the word "Annual" be deleted from the section title.

There was agreement to delete Section 6-7 (Part-Time Employee Compensation Adjustments) and instead place permanent part-time employees on a pay schedule.

Section 9-3: Annual Compensation Review and Adjustments

It was suggested that references to Section 12-2-10 and Section 12-3-9 be added, as they relate to vacation and sick leave payouts.

Section 16-1-31: Negligent Work Performance

Although this section is deleted in the proposed revisions, City Administrator Johnson is of the opinion that it should remain. Agreement was reached to retain the section, but to amend "Department standards" to City standards".

Section 17-2-2: Discipline Action Policy

The steps in the employee discipline policy should be retitled. The current steps are: Internal Discussion, Counseling, Reprimand and Termination. The steps should be: Counseling, Reprimand, Suspension and Termination.

Section 18-2-2: Grievance Procedure (Impartial Hearing Officer)

City Administrator Johnson recommends that the City Attorney, not the City Clerk, be the official who selects the impartial hearing officer in cases involving grievance hearings.

Section 23-21: Non-Union/Non-Exempt Personnel - Call-Time & Shift Differential

Agreement was reached that non-exempt employees called in outside of their normally scheduled hours should receive a minimum of two hours call time, regardless of the length of time actually worked.

Section 23-11: Inclement Weather

Finance Director Unertl suggested deleting the last sentence of the section.

Section 23-16-3: Reporting Taxable Travel Expense Reimbursements

Finance Director Unertl suggested deleting the last sentence of the section.

Section 12-5-4: Paid Holidays, Personal Days

Finance Director Unertl asked for clarification on this section. Alderman Meehean stated that, initially, the section was changed based upon a request from the Street Department employees. It was later learned the Street Department did not want the change, so the policy reverted back to the former policy. It has now been learned that the Parks and Recreation employees want something different. Alderman Schwartzman and Alderman Meehean both stated that they were not aware of this latest request from the Park and Recreation employees. Prior to a decision being made, Finance Director Unertl will discuss this with Parks and Recreation Director Wendorf.

Section 12-3-10

Finance Director Unertl and Diane Wais will continue to work on this section.

Section 23-8 and Section 23-9

Diane Wais reported that Section 23-8 (Use of Personal Cell Phone/Mobile Devices) and Section 23-9 (Computer/Electronic Use Policy) have been added.

Section 23-16: Meals

Alderman Russell suggested that the meal per diem rates be standardized with the state and/or federal rates.

Discussion on the revisions ended.

At the August 29<sup>th</sup>, 2017 Personnel and Finance Committee meeting, the draft version of the revised handbook will be considered. Potentially, the handbook could then be referred to the Common Council and considered at the September 12<sup>th</sup>, 2017 Common Council meeting.

III. Establish date time & location of next special meeting, if necessary

Scheduling a special meeting is not necessary at this time.

IV. Public Comment Period

None.

V. Adjournment

Motion (Meehean/Russell) to adjourn. Carried. Adjourned at 6:15 P.M.

A handwritten signature in black ink, appearing to be 'W. Meehean', written over a horizontal line.



**CITY OF MERRILL**  
**PERSONNEL AND FINANCE COMMITTEE**  
**MINUTES • TUESDAY AUGUST 29, 2017**

**Regular Meeting**

**City Hall Council Chambers**

**5:00 PM**

I. Call to Order

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

Attendee Name	Title	Status	Arrived
Ryan Schwartzman	Alderman - Third District	Present	
Tim Meehean	Alderman - Eighth District	Present	
Paul Russell	Alderman - First District	Excused	

Also in attendance: City Administrator Dave Johnson, Finance Director Kathy Unertl, City Attorney Tom Hayden, Kortney Pike, Diane Wais, Dave Graveen and City Clerk Bill Heideman.

II. Vouchers:

1. Vouchers for July, 2017

Motion (Meehean/Schwartzman) to place on file.

<b>RESULT:            PLACED ON FILE</b>
--

III. Agenda items for consideration:

1. Debt service refinancing and new borrowing options

A "Debt Update and Preliminary 2017 Financing Plan" from Ehlers was distributed.

Representing Ehlers, Sean Lentz spoke with the committee via telephone conference call. He addressed the following topics:

- Current Situation
- 2017 Financing Needs
- Potential Impacts
- Preliminary Approach to Financing Needs
- Calendar/Next Steps

No action was taken. Agenda items related to proposed future borrowing will be on the September 12<sup>th</sup>, 2017 Common Council agenda.

2. 2018-2020 assessment maintenance contract with Bowmar Appraisal

A copy of the proposed contract was in the meeting packet.

Finance Director Unertl reported that the contract includes slight increases in each of the three years.

Motion (Meehean/Schwartzman) to approve.

<b>RESULT:</b>	<b>APPROVED &amp; SENT TO COUNCIL</b>	<b>Next: 9/12/2017 7:00 PM</b>
----------------	---------------------------------------	--------------------------------

### 3. Draft version of revised Personnel Policies/Handbook

Alderman Schwartzman began by stating that he had two recommendations conveyed to him by Alderman Lokemoen.

The first recommendation was that, instead of changing "Personnel Director" to "City Administrator" in numerous places in the handbook, it might be better to insert one sentence that states that the City Administrator serves as the Personnel Director.

The second recommendation was to include language that decisions made by the City Administrator are subject to review by the Personnel and Finance Committee. City Administrator Johnson responded that the Personnel and Finance Committee already has been given that authority.

Alderman Meehean suggested deleting the language in Section 4-2 (Organizational Charts) stating that the City Administrator presents the organizational charts annually for review.

It was noted that the language in Section 4-4 (Residency) now complies with State law.

In Section 5-4 (Job Vacancies and Internal Notifications), "Employer" will be changed to "City". Unnecessary language will be deleted from the section.

In Section 5-11, #21, the language "Non-Union Pers. Only" will be deleted.

In Section 12-3-1 (Sick Leave), language will be added to state that unpaid leave will be granted per Federal Medical Leave Act (FMLA) stipulations and conditions.

Typos in the "Family and Medical Leave Policy" section were noted and will be corrected.

Formatting and numbering issues in Section 17-1 (Disciplinary Action Policy) were noted and will be corrected, A typo will be corrected in Section 23-5 (Use of Equipment).

Motion (Meehean/Schwartzman) to approve the Personnel Polices/Handbook revisions and forward to the Common Council.

Finance Director Unertl suggested that prior to the revisions being sent to the Common Council, Clerk/Treasurer staff meet with the Personnel and Finance Committee. She bases this on the fact that Clerk/Treasurer staff deal with issues related to the policies and handbook, and staff members still have concerns.

Dave Graveen reported that Fire Department personnel have concerns related to the new cell phone policy. Their concerns are primarily related to the City being allowed to harvest data from a cell phone. It was suggested that including language related to the Open Records Law may alert employees in advance to the risks of using a personal cell phone for City use.

Based on the statements made earlier by Finance Director Unertl, Alderman Meehean requested that his motion be withdrawn. Without objection, it was so ordered.

It was suggested that, with the potential approval of a new vacation policy, employees should be notified of this potential change, in order to allow them sufficient time to plan for upcoming vacation use.

No action was taken.

#### IV. Monthly Reports:

##### 1. Municipal Court

The monthly report was in the meeting packet

Finance Director Unertl indicated that the Joint Municipal Court is considering fee increases, effective May 1<sup>st</sup>, 2018 and May 1<sup>st</sup>, 2020. The City of Tomahawk will receive notification on this.

##### 2. Finance Director Unertl

The monthly report was in the meeting packet.

##### 3. City Attorney Hayden

The monthly report was in the meeting packet.

##### 4. City Clerk Heideman

The monthly report was in the meeting packet.

##### 5. City Administrator Johnson

City Administrator Johnson reported that he has received five applications for the vacant Information Technology Manager position.

Alderman Meehean inquired as to the future plans for the former outdoor swimming pool site. At this time, consideration is being given to creating another site similar to the current Stange Kitchenette site. This is based on the demand for the current Kitchenette.

Alderman Meehan noted the disappointing news related to 2018 City Health Insurance.

The increase in the City's Equalized Value was discussed.

6. Consider placing monthly reports on file

Motion (Meehean/Schwartzman) to place on file.

<b>RESULT:</b> <b>PLACED ON FILE</b>
--------------------------------------

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

Monday, September 25<sup>th</sup>, 2017 at 5:45 P.M. in the City Hall Common Council Chambers.

VI. Public Comment Period

None.

VII. Adjournment

Motion (Meehean/Schwartzman) to adjourn. Carried. Adjourned at 6:03 P.M.



City of Merrill  
Meeting of Redevelopment Authority (RDA)

Tuesday, August 1<sup>st</sup>, 2017 at 8:00 a.m. – Closed Session  
City Hall Common Council Chambers

RDA Present: Bill Bialecki, Ryan Schwartzman, Tim Haight, Jill Laufenberg, and Karen Karow

RDA Absent: Clyde Nelson (Excused) and Tony Kusserow

Others: City Clerk Bill Heideman, City Attorney Tom Hayden, Finance Director Kathy Unertl, Public Works Director Rod Akey, City Building Inspector Darin Pagel, Ken Maule from Lincoln County Economic Development Corp. (LCEDC)

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:

- a. Consider approval of closed session minutes from Joint RDA-COW minutes from June 27<sup>th</sup>
- b. Potential purchase of properties and potential TIF development incentives in TID No. 3 and TID No. 4 to facilitate new commercial developments

**Motion (Schwartzman/Laufenberg) to move to closed session.** Motion carried on 5-0 on roll call vote at 8:35 a.m.

**Motion (Schwartzman/Laufenberg) to approve the Joint RDA – Committee of Whole closed session meeting minutes from June 27<sup>th</sup>.** Carried.

There was extensive review and discussion on above items in closed session. City staff provided updates on potential property acquisitions and TID development agreements.

**Recommending purchase of vacant land fronting on Thielman Street for street infrastructure fill and for future commercial development site (TID No. 3):**

**Motion (Schwartzman/Laufenberg) to recommend purchase of the Nienow ET AL vacant land parcel fronting on Thielman Street through TID No. 3.** Carried.

**Recommending amendment of the purchase price for two Badger Portfolio, LLC tax parcels and authorizing a development agreement by and between the City of Merrill and Continental Properties for new maintenance garage (TID No. 3):**

Unertl advised that she misinterpreted Continental Properties plans to have three clear redevelopment parcels. The City of Merrill is purchasing two tax parcels on the north side of State Highway 64 (about 6.5 acres). There is an additional tax parcel on River Street (about 1.3 acres) that will be available for purchase and new development.

City of Merrill agreement on purchase price for the two parcels on the north side of State Highway 64 (between O'Reilly Auto Parts and Gem Street) was for \$600,000 not the \$575,000 in Resolution No. 2513.

- Nelson's Powerhouse is finalizing their site plan for the western area adjacent to O'Reilly Auto Parts.
- There was RDA Commission consensus to continue discussions for proposed new development on the about 2.7 acre site between Pearl St. and Gem St.
- Unertl advised that the City would be issuing a Request for Proposal (RFP) for commercial development proposals for the about 2.2 acre site west of Pearl St.

During the past several years, City staff discussions with Continental Properties ownership included TID No. 3 development incentive for construction of new maintenance garage on the Whispering Pines parcel fronting on Thielman St.

**Motion (Schwartzman/Laufenberg) to recommend adjustment of the purchase of price to \$600,000 for the two Badger Portfolio parcels and recommending a development agreement for an amount not to exceed \$25,000 upon completion of the new Whispering Pines maintenance garage (TID No. 3). Carried.**

**Adjournment:** Motion (Karow/Schwartzman) to adjourn from closed session at 9:10 a.m. Carried.

Minutes prepared by RDA Secretary Kathy Unertl

City of Merrill  
Meeting of Redevelopment Authority (RDA)

Tuesday, August 8<sup>th</sup>, 2017 at 6:00 p.m.  
City Hall Common Council Chambers

RDA Present: Bill Bialecki, Ryan Schwartzman, Tim Haight, Jill Laufenberg, Karen Karow, Clyde Nelson, and Tony Kusserow

Others: Alderpersons Kandy Peterson and Mary Ball, City Clerk Bill Heideman, City Administrator Dave Johnson, City Attorney Tom Hayden, Finance Director Kathy Unertl, Public Works Director Rod Akey, City Building Inspector Darin Pagel, Ken Maule from Lincoln County Economic Development Corp. (LCEDC), Dewey Pfister, Lori Anderson Malm, and representatives of Merrill Renewal Properties

**Call to Order:** Bialecki called the meeting to order at 6:00 p.m.

**Consider approval of meeting minutes from August 1<sup>st</sup>, 2017:**

Motion (Karow/Laufenberg) to approve the meeting minutes from August 1<sup>st</sup>.

**Public Comment:** None.

**Public Hearings:** Motion (Schwartzman/Laufenberg) to open the public hearings. Carried at 6:02 p.m. The public hearings included:

- the proposed project plan, boundaries and creation of Tax Incremental District No. 12 (Weinbrenner factory area)
- the proposed amendment of boundaries and project plan for Tax Incremental District No. 8 (West side area)

RDA Secretary Kathy Unertl provided the following TID Plan overviews:

**TID No. 8 changes:**

- Three parcels being deleted
  - two owned by Trinity Lutheran Church (Laundromat & parking lot)
  - vacant land (6.9 acres) along the Wisconsin River (Merrill Area Development Corp/Merrill Renewal Properties) - to TID No. 12
- Project expenses include water and sewer utility infrastructure for Mitchell Metal Products (within ½ mile of TID No. 8 boundary) – manufacturing addition

**TID No. 12 creation:**

- Mixed-Use TID including Weinbrenner Shoe Outlet, factory/parking lot, two houses, River Bend Trail, and the vacant land along Wisconsin River (parcel from TID No. 8)
- Instead of two tax parcels related to Weinbrenner factory and parking lot, there are actually five tax parcels. Final TID Plan will include all these parcels as identified by Lincoln County Tax Lister and Lincoln County Abstract.
- Potential TID expenditures include:
  - separation of Polk St. streetlights from Weinbrenner parking lot lighting;
  - potential future TID cash development incentive for Weinbrenner parking lot improvements;
  - various potential street infrastructure improvements (including street lighting) within ½ mile of the TID boundary; and
  - potential TID cash development incentives or infrastructure improvements if the Wisconsin River parcel is developed in the future.

Unertl reported that if there were future expansion(s) of the Weinbrenner factory, potential TID cash development incentive(s) would need to be included within an amended TID No. 12 plan.

**There were no public comments on the proposed TID plans.** Motion (Schwartzman/Laufenberg) to close the public hearings. Carried at 6:07 p.m.

**Consideration of resolution designating proposed boundaries and approving a project plan for Tax Increment District No. 12, City of Merrill, Wisconsin:**

**Motion (Schwartzman/Karow) to adopt the resolution designating proposed boundaries and approving a project plan for Tax Increment District No. 12, City of Merrill, Wisconsin. Carried.**

**Consideration of resolution designating proposed amended boundaries and approving a project plan for Tax Increment District No. 8, City of Merrill, Wisconsin:**

**Motion (Schwartzman/Kusserow) to adopt the resolution designating proposed amended boundaries and approving a project plan for Tax Increment District No. 8, City of Merrill, Wisconsin. Carried.**

**Next RDA meeting:** Tuesday, August 29<sup>th</sup> at 8:00 a.m. instead of the week after Labor Day weekend.

**Adjournment:** Motion (Schwartzman/Karow) to adjourn at 6:08 p.m. Carried.

Minutes prepared by RDA Secretary Kathy Unertl

**From:** [Bialecki, Bill](#)  
**To:** [Heideman, Bill](#)  
**Subject:** mayor"s appointments  
**Date:** Tuesday, September 05, 2017 2:45:51 PM

---

Bill,

Please put the following appointments on the Sept.12<sup>th</sup> Council Agenda.

Thanks,  
Bill B.

Redevelopment Authority  
Sheila Polak ends 9/1/22

Park and Recreation  
Joan Tabor ends 5/1/22

Airport Commission  
Lyle Banser ends 10/1/23

Police and Fire Commission

Waiting to hear on Police and Fire will let you know if the person responds by Thurs. noon

Attachment: Mayor's Appointments (2748 : Appoint Sheila Polak to RDA)

**RESOLUTION NO. \_\_\_\_\_****A RESOLUTION APPROVING MERRILL AREA HOUSING AUTHORITY  
REQUEST TO CONTINUE AND ADJUST PAYMENT IN LIEU OF TAXES AND  
SUPPORT OF RENOVATION PROGRAM**

WHEREAS, there exists a program entitled Section 42 Low Income Housing Tax Credits which is administered in the State of Wisconsin by the Wisconsin Housing and Economic Development Authority (“WHEDA”) whose purpose is to provide development of rental units for low income households, and

WHEREAS, the Merrill Area Housing Authority is renovating and redeveloping 102 units of affordable housing currently known as Park Place Apartments and Westgate Apartments in connection with an allocation of Section 42 Low Income Housing Tax Credits it has received from WHEDA and has requested the City of Merrill to support the renovation and redevelopment of Park Place Apartments and Westgate Apartments, and

WHEREAS, City Council finds that the redevelopment of affordable rental housing within the City will be beneficial to the City of Merrill and its residents, and

WHEREAS, in connection with WHEDA’s allocation of tax credits and the redevelopment, Merrill Area Housing Authority will transfer federal income tax ownership of Park Place Apartments and Westgate Apartments to the entity formed to receive the tax credits from WHEDA, Park Place & Westgate, LLC (the “LLC”), by leasing the land, buildings and other improvements constituting the apartment projects to the LLC pursuant to a capital lease, and

WHEREAS Merrill Area Housing Authority is the sole member of the managing member of the LLC and the property manager of the apartment projects, with the exception of compliance associated with the Section 42 Low Income Housing Tax Credits, and as such, notwithstanding the transfers of ownership of the improvements to the LLC as described above, continues to exercise exclusive control and authority over the operation of the apartment projects, and

WHEREAS upon completion of the redevelopment, the project will consist of 54 units of affordable housing known as Park Place Apartments, 38 units of

affordable housing known as Stonebridge Apartments and 10 units of affordable housing known as Westgate Apartments, and

WHEREAS, the current payment in lieu of taxes for Park Place Apartments PILOT is now shelter rent less utilities x 10% will remain the same, and

WHEREAS, the payment in lieu of taxes for Westgate Apartments PILOT is now shelter rent less utilities x 10% and will remain the same, and

WHEREAS, the payment in lieu of taxes for Stonebridge Apartments PILOT is proposed to be shelter rent less utilities x 10%.

NOW, THEREFORE, BE IT RESOLVED, BY THE COMMON COUNCIL, OF THE CITY OF MERRILL this 12<sup>th</sup> day of September, 2017, that it supports the Merrill Area Housing Authority's allocation of tax credits and hereby authorizes the Mayor to execute all documents necessary to accomplish those purposes, including the PILOT Agreement in the form of Exhibit A attached hereto.

Recommended by:

CITY OF MERRILL, WISCONSIN

Moved: \_\_\_\_\_

\_\_\_\_\_  
William R. Bialecki  
Mayor

Passed: \_\_\_\_\_

\_\_\_\_\_  
William N. Heideman  
City Clerk

Attachment: Resolution on Merrill Area Housing Authority PILOT (2763 : Resolution on PILOT for Merrill Area Housing Authority)

## PILOT AGREEMENT

This PILOT Agreement (“**Agreement**”) is entered into effective \_\_\_\_\_, 2017, by and among the City of Merrill, Wisconsin (the “**City**”), Park Place & Westgate, LLC, a Wisconsin limited liability company (the “**Company**”) and Merrill Area Housing Authority, a public body, corporate and politic, organized and existing under the laws of the State of Wisconsin (the “**Housing Authority**”).

### RECITALS

WHEREAS, the Housing Authority has approval from the Department of Housing and Urban Development to own and operate 102 units of subsidized housing to be located at 215 Grand Avenue, 1705 – 1707 - 1709 Water Street and 307 West Main Street, Merrill, Wisconsin 54452 (referred to herein as the “**Project**”); and

WHEREAS, the Housing Authority has received an allocation of Federal Low Income Housing Tax Credits for the rehabilitation and redevelopment of the Project; and

WHEREAS, in order to raise debt and equity capital for the substantial rehabilitation, construction and redevelopment of the Project, the Housing Authority anticipates transferring federal income tax ownership of the Project to the Company by leasing the entire Project to the Company in 2017 pursuant to a capital lease (such lease to include the land described on Exhibit A attached hereto and made a part hereof); and

WHEREAS, the Housing Authority is the sole member of the managing member of the Company and the property manager of the Project (with the exception of compliance associated with the Federal Low Income Housing Tax Credits), and, as such, exercises exclusive control and authority over the operation of the Project; and

WHEREAS, the Housing Authority has loaned substantial sums to the Company in connection with the acquisition and rehabilitation/construction of the Project, and has a right of first refusal to acquire the Project for a nominal sum following expiration of the fifteen (15)-year low-income housing tax period (the “**Compliance Period**”); and

WHEREAS, the Company is obligated to operate the Project as affordable housing in compliance with HUD and Internal Revenue Code restrictions and requirements, and the Housing Authority is solely responsible for ensuring that such restrictions and requirements are satisfied by the Company throughout the Compliance Period; and

WHEREAS, the Company will not generate material positive cash flow in excess of its fixed expenses, fees and debt obligations; and

WHEREAS, the parties have determined, based upon the foregoing RECITALS, that the Project constitutes property of the Housing Authority that is exempt from taxation under Section 70.11(18) of the Wisconsin Statutes and which may be subject to a payment in lieu of taxes (“**PILOT**”) imposed by the City, as provided in Section 66.1201(22) of the Wisconsin Statutes;

NOW, THEREFORE, acknowledging the receipt of sufficient consideration, the parties agree as follows:

1. Term of PILOT Agreement. The Company shall make a PILOT to the City with respect to the Project for each calendar year beginning in 2018 and ending in the final calendar year of the Project's Compliance Period, now estimated to be calendar year 2034. As required by Section 66.1201(22) of the Wisconsin Statutes, such PILOT shall not exceed the amount that would be levied as the annual tax of the City upon the Project.

2. Computation of PILOT. The PILOT for each calendar year shall be ten percent (10%) of the difference between (a) one hundred percent (100%) of the tenant's portion of the collected rents for all of the residential rental units in the Project for such calendar year; and (b) one hundred percent (100%) of the electricity, water, sewer and fuel bills incurred by the Company with respect to the Project for such calendar year. The amounts under clauses (a) and (b) above shall be based upon the financial statements of the Company for the prior calendar year.

3. Payment of PILOT. The Company shall make the PILOT within the time periods applicable to properties that are not exempt from property taxation, as provided in Section 74.11 of the Wisconsin Statutes.

4. Obligation of Company and Housing Authority. The Housing Authority shall cause the Company to rehabilitate and operate the Project as affordable rental housing throughout the Compliance Period in accordance with the income, rent and other restrictions and limitations imposed by HUD and the Internal Revenue Code.

5. Obligations of City. The City shall furnish or cause to be furnished to the Company and/or Project tenants such services or facilities as are furnished to other property owners and residents of the City on the same basis as such City services are ordinarily provided. The City shall also, to the extent permitted by applicable law, apply or modify existing City codes and ordinances to permit the Housing Authority and the Company to operate the Project as described above throughout the Compliance Period.

6. Miscellaneous. This Agreement cannot be unilaterally amended, modified or terminated by any party hereto. Each party hereby represents to and for the benefit of the other party that the person executing this Agreement on the signature page on behalf of such party has been duly authorized to execute this Agreement, and that this Agreement has been duly authorized and approved by such party. The benefits of this Agreement shall not be assigned by the Company or the Housing Authority without City's consent. This Agreement represents the entire agreement of the parties with respect to the subject matter hereof. This Agreement shall be governed by the laws of the State of Wisconsin. This Agreement may be signed by facsimile or in counterparts.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties hereto duly execute this PILOT Agreement effective as of the date first set forth above.

**CITY OF MERRILL**

By: \_\_\_\_\_  
Name: William R. Bialecki  
Its: Mayor

By: \_\_\_\_\_  
Name: William N. Heideman  
Its: City Clerk

By: \_\_\_\_\_  
Name: Thomas N. Hayden  
Its: City Attorney

**MERRILL AREA HOUSING AUTHORITY,**  
a public body, corporate and politic, organized and existing under the laws of the State of Wisconsin

By: \_\_\_\_\_  
Name: Paul Russell, Executive Director

**PARK PLACE & WESTGATE, LLC,**  
a Wisconsin limited liability company  
By: Park Place and Westgate MM, LLC  
Its: Managing Member  
By: Merrill Area Housing Authority,  
a public body, corporate and politic, organized and existing under the laws of the State of Wisconsin  
Its: Sole Member

By: \_\_\_\_\_  
Name: Paul Russell, Executive Director

Attachment: Park Place-Westgate PILOT Agreement (2763 : Resolution on PILOT for Merrill Area Housing Authority)

**EXHIBIT A**

**PROJECT**

102 apartment units located at \_\_\_\_\_, Merrill, Wisconsin 544492 more particularly described as:

Attachment: Park Place-Westgate PILOT Agreement (2763 : Resolution on PILOT for Merrill Area Housing Authority)



## 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: August 24<sup>th</sup>, 2017

To: Mayor Bill Bialecki  
Alderspersons

From: Kathy Unertl, Finance Director/City Comptroller *Kathy Unertl*

RE: Request for Potential PILOT (Payment in lieu of property taxes) –  
**Park Place & Westgate LLC**

- There is a separate PILOT fiscal projection prepared by the developer. The fiscal projection is comparable to the current PILOT.

Recent PILOT payments amounts were:

<u>For</u>	<u>Amount</u>
2013	\$23,952
2014	\$21,278
2015	\$20,255
2016	\$22,536

Note: The HUD-55267 form for the 2016 Park Place is provided for your information.

- There is separate legal analysis prepared by Quarles & Brady for your review.
- **The following in new information:** No tax exempt paperwork forms need to be filled for "Housing exempt under section 66.12012(22)" or "Section 70.11(18)".

Properties that are exempt under Sect. 70.11(18) or 66.1201(22) are exempt from the initial filing on Wisconsin DOR Form PR-230 – Property Tax Exemption Request. Such entities are also exempt from the every two year filing if a payment in lieu of taxes is made.

The Park Place – Westgate LLC that is the tenant under the ground lease, as well as the Merrill Area Housing Authority, would not be required to file. See the following attachments - one is from the Wisconsin Property Assessor's Manual and one is Form PC-220 itself.

HUD-52267

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT LOW-RENT HOUSING PROGRAM		TYPE OF PROJECT(S) <input checked="" type="checkbox"/> LHA Owned Rental Housing <input type="checkbox"/> LHA Owned HomeOwnership	
<b>COMPUTATION OF PAYMENTS IN LIEU OF TAXES</b>		FOR FISCAL YEAR ENDED: 12/31/16	
NAME OF LOCAL HOUSING AUTHORITY <b>MERRILL HOUSING AUTHORITY - PARK PLACE</b>		CONTRACT NUMBER C-732	
ADDRESS 215 GRAND AVENUE MERRILL, WI 54452		PROJECT NUMBER (5) WI01700109D	
<b>COMPUTATION OF SHELTER RENT CHARGED</b>			
1. Dwelling Rental (Account 3110) .....	306,782.00		
2. Excess Utilities (Account 3120) .....	1,413.00		
3. Nondwelling Rental (Account 3180) .....	900.00		
Homebuyers Monthly Payments for:			
4. Earned Home Payments (Account 7712) .....			
5. Nonroutine Maintenance Reserve (Account 7714) .....			
6. Total Rental or Homebuyers Payments Charged (Lines 1 to 5) .....			308,105.00
7. Total Utilities Expense (Accounts in 4300 group) .....			83,748.58
8. SHELTER RENT CHARGED (Line 6 minus Line 7) .....			225,356.42
<b>COMPUTATION OF SHELTER RENT COLLECTED</b> (To be completed only if Cooperation Agreement provides for payment of PILOT on basis of Shelter Rent Collected)			
9. Accounts Receivable (Account 1122 or 1124) at beginning of fiscal year			
10. Total of Lines 6 and 8 .....			
Deductions:			
11. Collection Losses (Account 4570) during current fiscal year .....			
12. Accounts Receivable (Account 1122 or 1124) at end of fiscal year .....			
13. SHELTER RENT COLLECTED (Line 10 minus total of Lines 11 & 12)			
<b>COMPUTATION OF APPROXIMATE FULL REAL PROPERTY TAXES</b>			
TAXING DISTRICTS (1)	ASSESSABLE VALUE (2)	TAX RATE (3)	AMOUNT (4)
14. Approximate Full Real Property Taxes (Total of amounts in Col. (4) ) .....			
<b>PAYMENTS IN LIEU OF TAXES</b>			
15. 10% of Line 8 or Line 13, whichever is applicable 1/ (see Instructions on reverse side) .....			22,535.64
16. PAYMENTS IN LIEU OF TAXES (Line 15 or Line 14, whichever is lesser) .....			22,535.64
Were any expenses incurred for the project(s) during the fiscal year for services or facilities which the local taxing body should have furnished under the terms of the Cooperation Agreement? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. If the answer is "yes" will such expenses be deducted from PILOT or otherwise collected from the applicable taxing body? <input type="checkbox"/> YES <input type="checkbox"/> NO. If the answer is "no," attach a statement showing the amount of such expenses incurred and the reason for not collecting.			
1/ If the percentage specified in the Cooperation Agreement or the Contract with HUD is lower, such lower percentage shall be used.			
PREPARED BY: Name <i>Hawkias Ash CPAs LLP</i>		APPROVED BY: Name	
Title Accountant	Date 02/05/15	Title	Date

Replaces HUD-52267 and HUD-52267a which are obsolete

Forms software only Copyright © 1988 HAB Inc. All rights reserved

Attachment: PILOT-Finance Director Memo (2763 : Resolution on PILOT for Merrill Area Housing Authority)

used, construed strictissimi juris. *Railroad Co. v. Thomas*, 132 U.S. 185, 10 Sup. Ct. Rep. 68; *Railroad Co. v. Dennis*, 116 U.S. 668, 6 Sup. Ct. Rep. 625.”

## The Exemption Application

### Real Property Exemptions

In 1998 sec 70.11 Wis. Stats., was amended to require the owner seeking exemption of a property, to file, **on or before March 1**, an application (Form PR-230) along with any necessary attachments. The form must be filed with the assessor of the taxation district where the property is located. The filing requirement applies only to new exemption requests. Owners of properties already exempt are not required to fill out the form. Failure to complete the form in its entirety and file with the assessor by March 1 may result in denial of the exemption.

Some entities are not required to file a Property Tax Exemption Request form. These include:

- |   |                            |
|---|----------------------------|
| ➤ Property of the State                                   | Sec. 70.11(1) Wis. Stats   |
| ➤ Municipal property                                      | Sec. 70.11(2) Wis. Stats.  |
| ➤ Housing exempt under section 66.12012(22)               | Sec. 70.11(18) Wis. Stats. |
| ➤ Crops   | Sec. 70.11(30) Wis. Stats. |
| ➤ Manufacturing machinery & specific processing equipment | Sec. 70.11(27) Wis. Stats. |

The Property Tax Exemption Request (PR-230) compels an owner seeking exemption of property to provide the assessor with pertinent information to enable the assessor to determine whether the property meets the statutory requirements for exemption. The form has four sections that must be completed by the property owner or the owner's representative.

1. Applicant information
2. Subject Property Information
3. Tenant Information
4. Supporting documentation. Depending on the type of exemption, supporting documentation must be attached to the request. Examples of supporting documentation include copies of:
  - ❖ Proof of non-profit status
  - ❖ Partnership Agreement, Association Documents, Articles of Incorporation, Charter and By-laws, including any amendments
  - ❖ Latest annual report filed with State Department of Financial Institutions
  - ❖ Educational curriculum
  - ❖ Part II of IRS Form 1023
  - ❖ Form 990
  - ❖ Form 990T
  - ❖ Ordination papers of occupants
  - ❖ Leases and subleases

# Tax Exemption Report For \_\_\_\_\_ (Year)

**THIS FORM MUST BE FILED WITH THE LOCAL CLERK NO LATER THAN MARCH 31** in even numbered years (sec. 70.337, Wis. Stats.)  
(See instructions on Reverse Side)

1. Name of Organization _____		
2. Address of Organization _____		3. Purpose of Organization _____
4. Location of Property <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City of _____ County _____		
5. Street Address of Property _____		6. Date Acquired (mm-dd-yyyy) _____
7. Number of Acres _____		
8. Parcel Number _____		
9. Legal Description _____		

<p><b>10. Purpose of Property</b> Check the box that best describes the property. See instructions if parcel has more than one building put to different uses.</p> <p style="text-align: right;"><u>Exemption Under Wis. Stat.</u></p> <p><b>Church/Religious</b></p> <p><input type="checkbox"/> Place of Worship ..... s. 70.11(4)</p> <p><input type="checkbox"/> Other _____ s. 70.11( ) (Explain)</p> <p><b>Educational (Incl. religious)</b></p> <p><input type="checkbox"/> Grades K-12 ..... s. 70.11(4)</p> <p><input type="checkbox"/> Private College ..... s. 70.11(3)</p> <p><input type="checkbox"/> Other _____ s. 70.11( ) (Explain)</p> <p><b>Medical Facility</b></p> <p><input type="checkbox"/> Non-Profit Hospital (Incl. religious) ..... s. 70.11(4m)</p> <p><input type="checkbox"/> Medical Research Foundation ..... s. 70.11(25)</p> <p><input type="checkbox"/> Other _____ s. 70.11( ) (Explain)</p> <p><b>Housing</b></p> <p><input type="checkbox"/> Nursing Home (Incl. religious) ..... ss. 70.11(4), (19)</p> <p><input type="checkbox"/> Retirement Home (Incl. religious) ..... ss. 70.11(3a), (4)</p> <p><input type="checkbox"/> Other _____ ss. 70.11(3a), (18), (19), ( ) (Explain)</p> <p><input type="checkbox"/> <b>Public Benefit</b></p> <p>YMCA/YWCA, Scouts, Boys' Club, Youth Hockey, ss. 70.11(10), (12), (32)</p> <p>Lions Camp, Bible Camp, Camp for Handicapped, ss. 70.11(10m), (11), (22)</p> <p>Women's Club, Historical Society, Library Assoc., ss. 70.11(4), (31m)</p> <p>Fraternal, Labor/Farmers' Temple, Agri Fair, ss. 70.11(4), (5), (16), (17)</p> <p>Nonprofit Radio, Theatre, Art Gallery, ss. 70.11(14), (29), (29m)</p> <p>Sports and Entertainment Facility/Stadium, ss. 70.11(31)(36)</p> <p>Humane Society, ss. 70.11(28)</p> <p>Historical Site, Public Trust ss. 70.11(9), (20), (34), (35)</p> <p><input type="checkbox"/> Other _____ ss. 70.11( ) (Explain)</p>	<p><b>11. Estimated Fair Market Value of Parcel</b> Check box that best approximates the value of all improvements and land of property described in Question 10.</p> <table style="width:100%;"> <tr> <td><input type="checkbox"/> 1. \$1,000 - \$10,000</td> <td><input type="checkbox"/> 8. \$5,000,001 - \$10,000,000</td> </tr> <tr> <td><input type="checkbox"/> 2. \$10,001 - \$100,000</td> <td><input type="checkbox"/> 9. \$10,000,001 - \$15,000,000</td> </tr> <tr> <td><input type="checkbox"/> 3. \$100,001 - \$200,000</td> <td><input type="checkbox"/> 10. \$15,000,001 - \$25,000,000</td> </tr> <tr> <td><input type="checkbox"/> 4. \$200,001 - \$500,000</td> <td><input type="checkbox"/> 11. \$25,000,001 - \$50,000,000</td> </tr> <tr> <td><input type="checkbox"/> 5. \$500,001 - \$1,000,000</td> <td><input type="checkbox"/> 12. \$50,000,001 - \$75,000,000</td> </tr> <tr> <td><input type="checkbox"/> 6. \$1,000,001 - \$2,000,000</td> <td><input type="checkbox"/> 13. \$75,000,001 - \$100,000,000</td> </tr> <tr> <td><input type="checkbox"/> 7. \$2,000,001 - \$5,000,000</td> <td><input type="checkbox"/> 14. OVER \$100 million</td> </tr> </table> <p><b>12. Leasing of Property</b> Was any portion of this property leased during the preceding two years?</p> <p><input type="checkbox"/> No <input type="checkbox"/> Yes</p> <p>If yes, describe portion leased, percentage of property, lessee, and how lease payment was used.</p> <p><b>13. Unrelated Trade or Business</b></p> <p>Was this property used in an unrelated trade or business for which the owner was subject to taxation under section 511 to 515 of the Internal Revenue Code?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<input type="checkbox"/> 1. \$1,000 - \$10,000	<input type="checkbox"/> 8. \$5,000,001 - \$10,000,000	<input type="checkbox"/> 2. \$10,001 - \$100,000	<input type="checkbox"/> 9. \$10,000,001 - \$15,000,000	<input type="checkbox"/> 3. \$100,001 - \$200,000	<input type="checkbox"/> 10. \$15,000,001 - \$25,000,000	<input type="checkbox"/> 4. \$200,001 - \$500,000	<input type="checkbox"/> 11. \$25,000,001 - \$50,000,000	<input type="checkbox"/> 5. \$500,001 - \$1,000,000	<input type="checkbox"/> 12. \$50,000,001 - \$75,000,000	<input type="checkbox"/> 6. \$1,000,001 - \$2,000,000	<input type="checkbox"/> 13. \$75,000,001 - \$100,000,000	<input type="checkbox"/> 7. \$2,000,001 - \$5,000,000	<input type="checkbox"/> 14. OVER \$100 million
<input type="checkbox"/> 1. \$1,000 - \$10,000	<input type="checkbox"/> 8. \$5,000,001 - \$10,000,000														
<input type="checkbox"/> 2. \$10,001 - \$100,000	<input type="checkbox"/> 9. \$10,000,001 - \$15,000,000														
<input type="checkbox"/> 3. \$100,001 - \$200,000	<input type="checkbox"/> 10. \$15,000,001 - \$25,000,000														
<input type="checkbox"/> 4. \$200,001 - \$500,000	<input type="checkbox"/> 11. \$25,000,001 - \$50,000,000														
<input type="checkbox"/> 5. \$500,001 - \$1,000,000	<input type="checkbox"/> 12. \$50,000,001 - \$75,000,000														
<input type="checkbox"/> 6. \$1,000,001 - \$2,000,000	<input type="checkbox"/> 13. \$75,000,001 - \$100,000,000														
<input type="checkbox"/> 7. \$2,000,001 - \$5,000,000	<input type="checkbox"/> 14. OVER \$100 million														

14. Name and Title _____			17. Signature _____	
15. Street Address _____			18. Telephone ( ) - _____	19. Date (mm-dd-yyyy) - -
16. City _____	State _____	Zip _____	20. Email _____	

## Instructions

- This form should be completed by the property owner or representative and filed with the municipal clerk by March 31, in even numbered years (sec. 70.337, Wis. Stats.)
- Only properties exempt under sec. 70.11, Wis. Stats. are required to file this form (review list of properties at bottom of this page that are not required to be reported).

1. NAME OF ORGANIZATION – Enter the organization that owns the exempt property.
2. ADDRESS OF ORGANIZATION – Enter the address of the administrative office or headquarters.
3. PURPOSE OF ORGANIZATION – State the primary purpose of this organization.
4. LOCATION OF PROPERTY – Enter the taxation district and county in which the exempt property is located.
5. ADDRESS OF PROPERTY – Enter the number and street name at which the exempt property is located.
6. Enter date property was acquired.
7. Enter number of acres of exempt property.
8. PARCEL NUMBER – Enter the parcel number as shown in the assessment roll.
9. LEGAL DESCRIPTION – Enter the description of the property as shown on the deed or in the assessment roll.
10. PURPOSE/USE OF PROPERTY – Check the appropriate box that describes the use of the property. **REVIEW ALL CATEGORIES BEFORE SELECTING APPROPRIATE BOX.** Check only 1 box. If the parcel has more than 1 building put to different uses, report each use in a separate form. If all buildings on parcel are put to same use, submit only 1 report. If a parcel has a single building that is put to more than one use, report the predominant use.

EXAMPLE: A parcel with 3 buildings – a church, parsonage and school – would submit 3 forms since the parcel has 3 different uses: Place of Worship, Housing (Other), Educational (K-12).

EXAMPLE: A parcel with 2 buildings – a church and a separate fellowship hall – would file 1 form since the fellowship hall serves the same purpose as the place of worship.

EXAMPLE: A parcel with a retirement home and a nursing home in the same building would indicate predominant use

EXAMPLE: A parcel with 2 buildings – a nursing home and a separate retirement home – would file 2 forms – one for the nursing home and one for the retirement home.

11. ESTIMATED FAIR MARKET VALUE OF PROPERTY – Check the box that best approximates the value of the buildings and land described in Question 10.
12. LEASING OF PROPERTY – Indicate if the property was leased during the preceding 2 years. Describe the portion leased, the name of lessee, and how the organization used the lease payments. Attach additional sheets if necessary.
13. UNRELATED TRADE OR BUSINESS – Indicate if the property was used in a trade or business for which the owner was subject to taxation under Sections 511 to 515 of the IRC as defined in sec. 71.22(4m), Wis. Stats.  
  
NOTE: If you check yes, you must also complete form PC-227.
- 14-20. NAME, ADDRESS, TELEPHONE, EMAIL – Enter the name and title, address, telephone number, and email address of the person completing this form. Sign and date the form. File with local clerk by March 31 in even numbered years.

### THE FOLLOWING TAX EXEMPT PROPERTIES ARE NOT REQUIRED TO BE REPORTED:

- Property owned by the Federal Government, State Government, County Government, Municipal Government
- Cemeteries, exempt under sec. 70.11(13), Wis. Stats.
- Archaeological sites, exempt under sec. 70.11(13m), Wis. Stats.
- Manure storage facilities, exempt under sec. 70.11(15), Wis. Stats.
- Secondary containment structures used to prevent leakage of liquid fertilizer or pesticides, exempt under sec. 70.11(15m), Wis. Stats.
- Treatment plant and pollution abatement equipment, exempt under sec. 70.11(21), Wis. Stats.
- All perennial plants that produce an annual crop, exempt under sec. 70.11(30), Wis. Stats.
- Property of housing authorities exempt under sec. 70.11(18), Wis. Stats. if a payment in lieu of taxes is made for that property
- Lake beds owned by the State
- Highways, as defined in sec. 340.01(22), Wis. Stats.
- Utility property assessed under Chapter 76
- State and county forests
- School districts
- Technical college districts

Subject to Attorney Client Privilege

## Memorandum



August 17, 2017

**To:** City of Merrill, Wisconsin  
**From:** Quarles & Brady LLP  
**Climat:** City of Merrill  
650232.00027  
**Re:** Property Tax Exemption and PILOT Agreement- Property of Merrill Area Housing Authority/Park Place

### ISSUES

The City of Merrill, Wisconsin (the "City") has asked (i) whether certain property owned by the Merrill Area Housing Authority (the "Housing Authority") that will be leased to Park Place & Westgate, LLC (the "Company") is exempt from property taxation, and (ii) the legal status of a proposed PILOT Agreement between the City, the Company and the Housing Authority.

### ASSUMPTIONS

For purposes of the advice set forth herein, we assume the following facts:

1. The Merrill Area Housing Authority (the "Housing Authority"), a Wisconsin public body corporate and politic, is a housing and community development authority under Wis. Stat. §66.1335(4). Under Wis. Stat. §66.1335(4), the Authority has all "the powers, duties and functions" set out in Wis. Stat. §66.1201 (the "Housing Authorities Law"). Wis. Stat. §66.1335(4) further provides that as to all housing projects initiated by a community development authority, it shall proceed under Wis. Stat. §§ 66.1201. With respect to its housing projects, the Authority is operated in accordance with the Housing Authorities Law.
2. The Housing Authority is renovating and redeveloping 54 units of affordable housing currently known as Park Place Apartments and 10 units of affordable housing currently known as Westgate Apartments, and constructing 38 units of affordable housing to be known as Stonebridge Apartments, located at 215 Grand Avenue, 1705 – 1707 - 1709 Water Street and 307 West Main Street, Merrill, Wisconsin 54452. Collectively, these 102 units of affordable housing are referred to herein as the "Apartment Complex."
3. The Housing Authority is the current fee owner of the Apartment Complex and fee ownership of the Apartment Complex will not be transferred by the Housing Authority.

QBV47644892.1

## Memorandum

4. The Housing Authority has received an allocation of Federal low income housing tax credits under Section 42 of the Internal Revenue Code (the "Code") for the rehabilitation and redevelopment of the Apartment Complex.

5. In connection with the allocation of tax credits and the redevelopment and construction, the Housing Authority will transfer federal income tax ownership of the Property to Park Place & Westgate, LLC, a Wisconsin limited liability company (the "Company"), by leasing the entire Apartment Complex to the Company pursuant to a capital lease (the "Lease," the current proposed form of which is attached hereto as Appendix 1) (such lease to include the land described on Exhibit A to the Capital Lease).

6. The residential units in the Apartment Complex will be rented to persons or families who lack the amount of income necessary, as determined by the Housing Authority on behalf of the Company, to enable them, without financial assistance, to live in decent, safe and sanitary dwellings, without overcrowding.

7. The Company will not have the right to assign its rights under the Lease without the Housing Authority's consent unless: (a) the assignee assumes, in full and in a written instrument reasonably satisfactory to the Housing Authority, all of the obligations of the Company set forth in the Lease; (b) Tenant remains fully liable for all of its obligations under this Lease; (c) the assignee's proposed use of the Apartment Complex is compatible with the permitted uses as set forth in the Lease; and (d) the assignee is, in the Housing Authority's reasonable judgment, sufficiently creditworthy.

8. The managing member of the Company is Park Place and Westgate MM LLC, a Wisconsin limited liability company (the "Managing Member"). The sole member of the Managing Member is the Housing Authority.

9. The Managing Member will exercise exclusive control and authority over the Company (with the exception of ensuring compliance with Section 42 of the Code) and operation of the Apartment Complex pursuant to the Company's operating agreement.

10. The Housing Authority will act as the manager and administrator of the Apartment Complex pursuant to a property management subcontract agreement to be entered into between the Housing Authority and the Company (the "Management Agreement," the proposed form of which is attached hereto as Appendix 2). Under the Management Agreement, the Housing Authority will be responsible for: (a) marketing and renting the Apartment Complex to qualified persons of low income at qualified rents; (b) contracting for all utility services, trash collection, snow removal and maintenance and repairs; (c) collecting rents and paying Apartment Complex operating expenses from a Housing Authority bank account; (d) all aspects of tenant and community relations arising from operation of the Apartment Complex; (e) maintaining compliance with all federal, state and local laws, other than Section 42 of the Code; (f) preparing operating budgets; and (g) performing all other services reasonably necessary for the care, protection, management, maintenance and operation of the Apartment Complex.

11. The Company has granted the Housing Authority a right of first refusal to acquire the Company's interest in the Apartment Complex after the federal low income housing tax

Memorandum

credit compliance period. Under the right of first refusal, the Housing Authority will have the contractual right to acquire the Apartment Complex for a nominal sum for 24 months following the end of the 15-year compliance period under Section 42 of the Code and thus, prevent the Company from selling its interest in the Apartment Complex to a third party during this time. A copy of the proposed form of the Right of First Refusal is attached hereto as Appendix 3.

12. It is not expected that the Company will generate material positive cash flow in excess of its fixed expenses, fees and debt obligations.

CONCLUSIONS

Based upon the facts and assumptions set forth above and for the reasons set forth below and subject to the qualification in the final paragraph of this Memo, there is a reasonable basis upon which the City can treat the Apartment Complex as exempt from general property tax under Wis. Stat. §70.11(18) because: (1) the Apartment Complex is “property of” the Housing Authority within the meaning of Wis. Stat. §§66.1201(22) and 70.11(18), and (2) the leasing restrictions imposed by the flush language of Wis. Stat. §70.11 will not apply. We note that notwithstanding the foregoing, the Apartment Complex should be subject to payments in lieu of taxes imposed by the City under the Cooperation Agreement, the PILOT Agreement and under the authority granted in Wis. Stat. §66.1201(22), provided the PILOT Agreement is entered into.

DISCUSSION

A. “Property Of”

Wis. Stat. §70.11(18) exempts from general property taxes the “[p]roperty of housing authorities exempt from taxation under s. 66.1201(22).” [Emphasis Added] Wis. Stat. §66.1201(22) provides as follows:

TAX EXEMPTION AND PAYMENTS IN LIEU OF TAXES. The property of an authority is public property used for essential public and governmental purposes and the property and an authority are exempt from all taxes of the state or any state public body, except that the city in which a project or projects are located may fix a sum to be paid annually in lieu of taxes by the authority for the services, improvements or facilities furnished to the property of the authority by the city. The amount paid in lieu of taxes may not exceed the amount that would be levied as the annual tax of the city upon the project. [Emphasis Added]

The critical phrase “property of” a housing authority is not expressly defined in the Wisconsin Statutes. In construing this property tax exemption, it is important to note what the statute does not say: it does not say that the Apartment Complex must be “owned” by a housing authority. Numerous property tax exemptions are expressly conditioned on ownership. See Wis. Stat. §§ 70.11(4), (4m), (5), (7), (9), (10m), (12), (13), (16), (17), (20), (22), (25) and (28) (describing various properties exempt from taxation). If the Wisconsin legislature had intended to limit the housing authority exemption to properties “owned” by a housing authority, it could have easily used words such as property “exclusively owned by” or “owned and used” by a housing authority in Wis. Stat. §§ 66.1201(22) and 70.11(18). By using broader statutory

## Memorandum

language for the exemption, a strong argument exists that the legislature intended “property of” a housing authority to include properties other than just those which a housing authority holds legal title to.

Even if the phrase “property of” is deemed ambiguous, it is well settled that ambiguous statutory provisions are to be interpreted in the manner that best achieves the intent of the legislature. Verdoljak v. Mosinee Paper Corp., 200 Wis.2d 624 (1996); State v. Olson, 175 Wis.2d 628 (1993). As stated by the Wisconsin Supreme Court, “[t]he cardinal rule in all statutory interpretation, as this Court has often said, is to discern the intent of the legislature. The Court will ascertain that intent by examining the language of the statute, as well as its scope, history, context, subject matter and purpose.” Scott v. First State Insurance Company, 155 Wis.2d 608, 612 (1990)

The intent of the legislature is plainly stated. Wis. Stat. §66.1201(2) provides that, among other things, the purpose of the Housing Authorities Law is to provide safe and sanitary dwellings for persons of low income. In furtherance of this purpose, Wis. Stat. §66.1201(9) expressly authorizes housing authorities to engage in a variety of activities that foster low income housing including arranging or contracting for the furnishing of services or facilities in connection with a housing project or the occupants of a housing project and leasing housing units to low income persons. In the present case, the Housing Authority proposes to do these things in connection with its operation of the Apartment Complex. Rehabilitation, construction and operation of the Apartment Complex will help to alleviate the shortage of low income housing in the City. The Housing Authority’s activities with respect to the Apartment Complex and its tenants are described in the applicable statute as activities to be undertaken by housing authorities. Accordingly, these facts should be sufficient to make the Apartment Complex “property of” the Housing Authority for purposes of Wis. Stat. §66.1201(22) and 70.11(18).

If the phrase “property of” is equated with ownership, arguably the Housing Authority should be deemed the “owner” of the Apartment Complex under applicable Wisconsin property tax law. There are three contemporary Wisconsin Supreme Court decisions that address the issue of whether property is “owned” by an exempt entity for Wisconsin property tax purposes where the incidents of beneficial ownership are divided between the exempt entity and a non-exempt entity under a ground lease. See Mitchell Aero, Inc. v. City of Milwaukee, 42 Wis.2d 656; Gebhardt v. City of West Allis, 89 Wis.2d 103 (1979); City of Franklin v. Crystal Ridge, Inc., 180 Wis.2d 561 (1994). These cases establish that: (1) mere “paper title” does not constitute ownership for property tax purposes, and (2) each exemption case must be decided on its own facts “in the context of the purpose of the determination.” Mitchell Aero, 42 Wis.2d at 662.

In the case at hand, the Housing Authority will make all decisions and enter into all contracts related to the day-to-day operation of the Apartment Complex during the term of the Management Agreement, it is anticipated that substantially all of the operating cash flow from the Apartment Complex will be applied by the Company to pay Apartment Complex operating expenses or debt service, and the Apartment Complex will be operated solely to achieve the public purposes for which the Housing Authority was created. In contrast, if the Company were the true owner, the Development would be operated to maximize cash flow. Further, under Mitchell Aero, the determination of what combination of rights less than the whole bundle will

Memorandum

constitute ownership must be determined in each case in the context of the purpose of the determination. In this case, the “purpose of the determination” is whether the Apartment Complex is the type of project that is consistent with the objectives of Wis. Stat. §66.1201. The Apartment Complex is property dedicated to an avowed public use and is intended to alleviate the shortage of safe and sanitary dwellings for persons of low income in the City. Accordingly, the public purpose of the Apartment Complex adds additional support for the proposition that for Wisconsin property tax purposes, the incidents of ownership of the Apartment Complex lie with the Housing Authority. There are factors, however, that would indicate that the Company has the incidents of ownership in the Apartment Complex, including the following: (1) the Company will have complete and exclusive possession and control of the Apartment Complex during the term of the Lease; (2) the Lease term, anticipated to be 65 years with two options to renew for periods of 15 years for each option, will constitute most, if not all, of the useful life of the Apartment Complex, and (3) the Company is required to maintain the property and bears the risk of loss with respect to the improvements located or to be located on the land comprising the Apartment Complex. Accordingly, it is not free from doubt that the Housing Authority would be considered the “owner” of the Apartment Complex if the phrase “property of” in Wis. Stat. §§70.11(18) and 1201(22) is equated with ownership.

**B. Leasing Restriction**

Under certain circumstances, property that is exempt from general property tax under Wis. Stat. §70.11 will be taxable if it is leased. Specifically, the introductory phrase to Wis. Stats. §70.11 provides in part as follows:

PROPERTY EXEMPTED FROM TAXATION. The property described in this section is exempted from general property taxes . . . Except as provided in subs. (3m)(c), (4)(b), (4a)(f) and (4d), leasing a part of the property described in this section does not render it taxable if the lessor uses all of the leasehold income for maintenance of the leased property, construction debt retirement of the leased property or both and, except for residential housing, if the lessee would be exempt from taxation under this chapter if it owned the property. . . . [Emphasis Added]

Under a technical interpretation of this language, the Company must use all of the income from the Apartment Complex for maintenance of the leased property, construction debt retirement of the leased property or both. Typically, in syndicated low-income housing investments such as that involved in this case, the operating agreement of the Apartment Complex entity (such as the Company) will provide for distributions that would allow cash flow in excess of that required for operations to be distributed for a number of different items that would not involve maintenance of the property or construction debt retirement. Accordingly, under a technical interpretation of the law, if the Company, in any year, uses leasehold income for anything other than the statutorily allowed purposes, the Apartment Complex would not be exempt from property tax under Wis. Stat. §70.11(18). However, Wis. Stat. §66.1201(22) also contains a property tax exemption for property of a housing authority and arguably is the primary source of the tax exemption for property of a housing authority since Wis. Stat. §70.11(18) simply states that property of housing authorities that is exempt under Wis. Stat. §66.1201(22) is exempt under Wis. Stat. §70.11. No leasing restrictions are contained in Wis. Stat. §66.1201.

## Memorandum

---

To apply a strict interpretation of the leasing restriction found in Wis. Stat. §70.11 under the facts of this case arguably frustrates and defeats the legislative purpose of granting tax exemptions to housing authorities. The provisions of the Housing Authorities Law explicitly state that the Wisconsin legislature desires that low-income persons be afforded an opportunity to have a safe and decent place to live. The Housing Authority will provide shelter to low-income individuals through its operation of the Apartment Complex. In addition, Wis. Stat. §1201(22) grants property tax exemption to “property of” an authority and contains no leasing restrictions. Accordingly, while the law is uncertain on this issue, there is a reasonable basis on which to conclude that the leasing restrictions of Wis. Stat. §70.11 should not apply to property of a housing authority that is exempt under Wis. Stat. §§70.11(18) and 66.1201.

### C. Payments in Lieu of Taxes

The Housing Authority currently operates under a Cooperation Agreement (attached hereto as Appendix 4), dated May 11, 1965, between the City and the Housing Authority which governs the operations of “Projects” (as defined in the Cooperation Agreement) by the Housing Authority. Among other things, the Cooperation Agreement obligates the City to exempt from property tax and the Housing Authority to make payments in lieu of property taxes (“Payments in Lieu of Taxes”) under the Cooperation Agreement) on any Project so long as either: (1) the Project is owned by a public body or governmental agency and is used for low-income housing purposes, (2) any contract between the Housing Authority and the PHA for loans or annual contributions, or both, in connection with the Project remains in force and effect, or (3) any bonds issued in connection with such Project or any monies due to the PHA in connection with such Project remain unpaid. The Payment in Lieu of Taxes is equal to (1) 10% of Shelter Rent charged by the Housing Authority, or (2) the amount permitted to be paid by applicable state law in effect on the date such payment is made, whichever is lower. The Cooperation Agreement defines “Shelter Rent” to mean the total of all charges to all tenants of a Project for dwelling rents and non-dwelling rents (excluding all other income of the Project), less the cost to the Housing Authority of dwelling and non-dwelling utilities. Finally, the Cooperation Agreement states that the agreement remains in full force and effect with respect to each Project so long as the beneficial title to such Project is held by the Housing Authority or any other public body or governmental agency.

In a document entitled “Merrill Area Housing Authority Board of Directors,” signed by the Executive Director of the Housing Authority (on September 11, 2016) and the Finance Director of the (on September 14, 2016) City (the “MAHA Resolution”) (attached hereto as Appendix 5), the Board of Directors sets forth that the Housing Authority operates under the Cooperation Agreement which provides for Payments in Lieu of Taxes and the Housing Authority intends to maintain this status after conversion of the Apartment Complex to Project-Based Rental Assistance (Section 8 contracts) under a Rental Assistance Demonstration (“RAD”) CHAP commitment.

The Company has submitted a proposed PILOT Agreement (the “PILOT Agreement”) (attached hereto as Appendix 6) to the City to be entered into between the City, the Company and the Housing Authority, pursuant to which the Company will make a payment in lieu of taxes

Memorandum

(“PILOT”) beginning in 2018 and ending in the final calendar year of the Apartment Complex’s required 15-year compliance period under Section 42 of the Code. The amount of the PILOT for each calendar year would be equal to 10% of the difference between (1) 100% of the tenant’s portion of collected rents for residential units in the Apartment Complex for such calendar year, and (2) 100% fo the electricity, water, sewer and fuel bills incurred by the Company with respect to the Apartment Complex for such calendar year.

Several questions arise related to the Cooperation Agreement and the PILOT Agreement. First, does the Cooperation Agreement apply to the Company and the Apartment Complex when being operated by the Company? It is unclear whether the Cooperation Agreement continues to apply to the Apartment Complex after the Lease is executed and the Apartment Complex is converted under the RAD. Under paragraph 3 of the Cooperation Agreement, Payments in Lieu of Taxes continue so long as a “Project” is owned by a public body such as the Housing Authority. However, paragraph 9 of the Cooperation Agreement provides that it remains in full force and effect with respect to a Project so long as the Housing Authority holds beneficial title to the Project. As discussed above, the law is not clear as to whether the Housing Authority would be considered the “owner” of or the holder of “beneficial title” to the Apartment Complex following transfer of the Apartment Complex pursuant to the Lease. Regardless, arguably the Housing Authority and the City have agreed and ratified the terms of the Cooperation Agreement and intend that it continue to apply to the Apartment Complex following transfer of the Apartment Complex under the Lease as evidenced by the MAHA Resolution.

Second, can the Cooperation Agreement exempt the Apartment Complex from property tax? The Cooperation Agreement provides that the City will not levy property tax on “Projects” covered by the agreement. A “Project” can only be treated as exempt from property tax if it meets statutory requirements for exemption. A taxing jurisdiction such as the City cannot agree by contract to exempt from property tax any property that does not meet statutory requirements. Accordingly, if the City treats the property as exempt and a court subsequently finds the property to be taxable, the Cooperation Agreement is null and void.

Third, is amount of the PILOT under the PILOT Agreement consistent with the requirements of the Cooperation Agreement? The answer to this question is dependent on what is included in Shelter Rent under the Cooperation Agreement. Under the PILOT Agreement, the payment is based on 10% of actual rent collected from tenants (which presumably excludes any government subsidy payments such as Section 8 payments). Under the Cooperation Agreement, the payment is based on 10% of charges to tenants for dwelling rents. It is not clear whether this included any subsidy payments or not. The City should review prior year determinations of Payments in Lieu of Taxes to determine how rent was calculated in order to determine if basis of the PILOT will be similar.

In the final analysis, it is not clear whether the Cooperation Agreement continues to apply to the Apartment Complex due to the ambiguity of the definition of “Project” in the Cooperation Agreement and whether the MAHA Resolution is sufficient to ratify and amend the provisions of the Cooperation Agreement so that it does continue to apply. Moreover, no contractual arrangement will entitle a property to exemption if it does not otherwise satisfy statutory requirements for exemption. Notwithstanding, parties can voluntarily enter into an agreement

**Memorandum**

---

for payments in lieu of taxes absent the existence of an agreement such as the Cooperation Agreement. The PILOT Agreement is a separate and distinct agreement and the Company is agreeing to make the PILOT. This should be true whether the Cooperation Agreement continues in full force and effect. The amount of the PILOT is apparently consistent with the Payment In Lieu of Taxes that the City would receive for the Apartment Complex under the Cooperation Agreement, assuming that Shelter Rent for purposes of determining the Payment in Lieu of Taxes under the Cooperation Agreement includes only actual rent paid by tenants and not total rent which would include any governmental subsidy payments. In addition, the PILOT is limited so that it does not exceed the amount that would be levied as the annual property tax by the City. Wis. Stat. §66.12011(22) allows a housing authority to make payments in lieu of taxes provided the payment does not exceed what actual real estate taxes would be on the property. Thus, the PILOT Agreement should be enforceable against the Company, regardless of the applicability of the Cooperation Agreement.

\* \* \*

The law is uncertain with respect to the issues addressed in this memo. Accordingly, the conclusions contained herein are not free from doubt and there can be no absolute assurance that the conclusions expressed herein would be followed if the issues were to be litigated.

Attachment: PILOT-Legal Analysis (2763 : Resolution on PILOT for Merrill Area Housing Authority)

**Park Place & Westgate, LLC**  
**Estimate of Annual Payment in Lieu of Taxes**

	<u>Westgate</u>	<u>Park Place</u>	<u>Stone Bridge</u>	<u>Total</u>
Avg dwelling rental	\$ 195.00	\$ 288.00	\$ 288.00	
No of units	<u>10</u>	<u>54</u>	<u>38</u>	<u>102</u>
Avg monthly rental	\$ 1,950.00	\$ 15,552.00	\$ 10,944.00	\$ 28,446.00
No of months	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>
Estimated dwelling rental	\$ 23,400.00	\$ 186,624.00	\$ 131,328.00	\$ 341,352.00
Estimated vacancy rate	<u>3%</u>	<u>3%</u>	<u>3%</u>	<u>3%</u>
Estimated net dwelling rental	\$ 22,698.00	\$ 181,025.00	\$ 127,388.00	\$ 331,111.00
Excess utilities	98.00	529.00	373.00	1,000.00
Non dwelling rental	118.00	635.00	447.00	1,200.00
<b>Total rental or homebuyers payments charged</b>	<u>\$ 22,914.00</u>	<u>\$ 182,189.00</u>	<u>\$ 128,208.00</u>	<u>\$ 333,311.00</u>
Total utilities expense	<u>1,351.00</u>	<u>53,524.00</u>	<u>37,665.00</u>	<u>92,540.00</u>
Shelter rent charged	\$ 21,563.00	\$ 128,665.00	\$ 90,543.00	\$ 240,771.00
PILOT %	<u>10%</u>	<u>10%</u>	<u>10%</u>	<u>10%</u>
Estimated PILOT	<u>\$ 2,156</u>	<u>\$ 12,867</u>	<u>\$ 9,054</u>	<u>\$ 24,077</u>

This is an estimate only based on current occupancy of the Westgate and Park Place properties. Actual results will differ

Attachment: PILOT-Projected Fiscal (2763 : Resolution on PILOT for Merrill Area Housing Authority)

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION APPROVING A CERTIFIED SURVEY MAP ON HIGHWAY COUNTY ROAD "G" AND US HIGHWAY "51" IN THE TOWN OF MERRILL BY G&M PETERSON LLC AND THE CITY OF MERRILL**

WHEREAS, G & M Peterson, LLC and the City of Merrill have applied for approval of a division of land by certified survey map pursuant to Code of Ordinances Sections 111-116 and 111-119 for land located in part of the NW ¼ of the SW ¼ and part of the SW ¼ of the SW 1/4 of Section 5, part of the NE ¼ of the SE ¼ and part of the SE ¼ of the SE ¼ of Section 6, Township 31 North, Range 7 East, Town of Merrill, Lincoln County, Wisconsin; and,

WHEREAS, the application was referred to the City Plan Commission which considered the proposed division at a meeting on September 5, 2017; and,

WHEREAS, the City Plan Commission has recommended approval of the land division by certified survey map;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 12<sup>th</sup> day of September, 2017, that the proposed certified survey map presented by G & M Peterson, LLC and the City of Merrill and prepared by Riverside Land Surveying, LLC , involving part of the NW ¼ of the SW ¼ and part of the SW ¼ of the SW 1/4 of Section 5, part of the NE ¼ of the SE ¼ and part of the SE ¼ of the SE ¼ of Section 6, Township 31 North, Range 7 East, Town 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.

Recommended by: City Plan Commission

CITY OF MERRILL, WISCONSIN

Moved: \_\_\_\_\_

\_\_\_\_\_  
William R. Bialecki  
Mayor

Passed: \_\_\_\_\_

\_\_\_\_\_  
William N. Heideman  
City Clerk

Attachment: Resolution on CSM in Town of Merrill (2737 : Extraterritorial CSM in the Town of Merrill)



RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION AUTHORIZING CITY OF MERRILL, WISCONSIN  
PURCHASE OF VACANT LAND FRONTING ON LINCOLN COUNTY  
HIGHWAY G FROM G&M PETERSON, LLC FOR FUTURE  
INDUSTRIAL/BUSINESS PARK**

WHEREAS, the Common Council of the City of Merrill created Tax Increment District (TID) No. 4 on September 11, 2007 and the TID project plan is being amended; and,

WHEREAS, there are only smaller potential industrial/business sites available within the City of Merrill which limits the community's future tax base and employment opportunities; and

WHEREAS, the vacant 66.71 acre property fronting on Lincoln County Highway G was identified as the preferred future east side industrial/business park site; and

WHEREAS, the property owner and the City of Merrill have negotiated purchase of the property and a Petition for Direct Annexation has been submitted by the property owner; and

WHEREAS, the City of Merrill finds that the proposed property purchase and future industrial/business park development serves a public purpose in accordance with State law; and,

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 12<sup>th</sup> day of September, 2017 to authorize the purchase of property for an amount not to exceed \$571,653 and miscellaneous closing costs (about \$500,000) after the property has been annexed into the City of Merrill.

BE IT FURTHER RESOLVED, that the Mayor and City Clerk are authorized to complete and sign any offer documents, agreements, or related paperwork required to facilitate the acquisition thereof.

Recommended by: Joint  
Redevelopment Authority (RDA) and  
Committee of Whole (COW)

CITY OF MERRILL, WISCONSIN

Moved: \_\_\_\_\_

\_\_\_\_\_  
William R. Bialecki  
Mayor

Passed: \_\_\_\_\_

\_\_\_\_\_  
William N. Heideman  
City Clerk

Attachment: Res TID4-Hwy G Land Purchase (2751 : Resolution on land purchase for industrial park)

Resolution No. \_\_\_\_\_

AN INITIAL RESOLUTION AUTHORIZING \$310,000 GENERAL OBLIGATION BONDS FOR STREET IMPROVEMENT PROJECTS

BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 12th day of September, 2017, that the City of Merrill, Lincoln County, Wisconsin, borrow an amount not to exceed \$310,000 by issuing its general obligation bonds for the public purpose of financing street improvement projects.

Recommended by: The Common Council

CITY OF MERRILL, WISCONSIN

\_\_\_\_\_  
William R. Bialecki  
Mayor

Moved: \_\_\_\_\_

Passed: \_\_\_\_\_

\_\_\_\_\_  
William N. Heideman  
City Clerk

Attachment: Res Borrowing1 - Street Improvements (2766 : Resolution Authorizing \$310,000 in GO Bonds)

Resolution No. \_\_\_\_\_

AN INITIAL RESOLUTION AUTHORIZING \$1,030,000 GENERAL OBLIGATION BONDS FOR FIRE DEPARTMENT EQUIPMENT

BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 12th day of September, 2017, that the City of Merrill, Lincoln County, Wisconsin, borrow an amount not to exceed \$1,030,000 by issuing its general obligation bonds for the public purpose of financing the acquisition of equipment for fire protection.

Recommended by: The Common Council

CITY OF MERRILL, WISCONSIN

\_\_\_\_\_  
William R. Bialecki  
Mayor

Moved: \_\_\_\_\_

Passed: \_\_\_\_\_

\_\_\_\_\_  
William N. Heideman  
City Clerk

Attachment: Res Borrowing2 - Fire Equipment (2767 : Resolution authorizing \$1.030,000 GO Bonds for FD equipment)

Resolution No. \_\_\_\_\_

AN INITIAL RESOLUTION AUTHORIZING  
\$1,275,000 GENERAL OBLIGATION BONDS  
FOR COMMUNITY DEVELOPMENT PROJECTS  
IN TAX INCREMENTAL DISTRICT NOS. 7, 8, 9 AND 11

BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL,  
WISCONSIN this 12th day of September, 2017, that the City of Merrill, Lincoln County,  
Wisconsin, borrow an amount not to exceed \$1,275,000 by issuing its general obligation bonds  
for the public purpose of providing financial assistance to community development projects  
under Section 66.1105, Wis. Stats., by paying project costs included in the project plans for the  
City's Tax Incremental District Nos. 7, 8, 9, and 11.

Recommended by: The Common Council

CITY OF MERRILL, WISCONSIN

\_\_\_\_\_  
William R. Bialecki  
Mayor

Moved: \_\_\_\_\_

Passed: \_\_\_\_\_

\_\_\_\_\_  
William N. Heideman  
City Clerk

Attachment: Res Borrowing3 - CD-TID Bonds (2768 : Resolution authorizing \$1,275,000 GO Bonds for Community Development Projects)

Resolution No. \_\_\_\_\_

AN INITIAL RESOLUTION AUTHORIZING  
\$615,000 GENERAL OBLIGATION REFUNDING BONDS

BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL,  
WISCONSIN this 12th day of September, 2017, that the City of Merrill, Lincoln County, Wisconsin,  
borrow an amount not to exceed \$615,000 by issuing its general obligation refunding bonds for the  
public purpose of refunding obligations of the City, including interest on them.

Recommended by: The Common Council

CITY OF MERRILL, WISCONSIN

\_\_\_\_\_  
William R. Bialecki  
Mayor

Moved: \_\_\_\_\_

Passed: \_\_\_\_\_

\_\_\_\_\_  
William N. Heideman  
City Clerk

Attachment: Res Borrowing4 - GO Refunding (2769 : Initial Resolution authorizing \$615,000 GO Refunding Bonds)

Resolution No. \_\_\_\_\_

A RESOLUTION DIRECTING PUBLICATION OF NOTICE TO ELECTORS

WHEREAS, initial resolutions authorizing general obligation bonds have been adopted by the Common Council of the City of Merrill, Wisconsin and it is now necessary that said initial resolutions be published to afford notice to the residents of the City of their adoption; and

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 12th day of September, 2017, that the City Clerk shall, within 15 days, publish a notice to the electors in substantially the form attached hereto as Exhibit A in the official newspaper of the City, the Merrill Courier, as a class 1 notice under Ch. 985, Wis. Stats.

Recommended by: The Common Council

CITY OF MERRILL, WISCONSIN

\_\_\_\_\_  
William R. Bialecki  
Mayor

Moved: \_\_\_\_\_

Passed: \_\_\_\_\_

\_\_\_\_\_  
William N. Heideman  
City Clerk

Attachment: Res Borrowing5 - Notice to Electors (2770 : A Resolution directing publication of notice to electors)

## EXHIBIT A

## NOTICE TO ELECTORS OF THE CITY OF MERRILL, WISCONSIN

NOTICE IS HEREBY GIVEN that the following initial resolutions have been adopted at the meeting of the Common Council of the City of Merrill held September 12, 2017:

Resolution No. \_\_\_\_

AN INITIAL RESOLUTION AUTHORIZING  
\$310,000 GENERAL OBLIGATION BONDS  
FOR STREET IMPROVEMENT PROJECTS

RESOLVED that the City of Merrill, Lincoln County, Wisconsin, borrow an amount not to exceed \$310,000 by issuing its general obligation bonds for the public purpose of financing street improvement projects.

Resolution No. \_\_\_\_

AN INITIAL RESOLUTION AUTHORIZING  
\$1,030,000 GENERAL OBLIGATION BONDS  
FOR FIRE DEPARTMENT EQUIPMENT

RESOLVED that the City of Merrill, Lincoln County, Wisconsin, borrow an amount not to exceed \$1,030,000 by issuing its general obligation bonds for the public purpose of financing the acquisition of equipment for fire protection.

Resolution No. \_\_\_\_

AN INITIAL RESOLUTION AUTHORIZING  
\$1,275,000 GENERAL OBLIGATION BONDS  
FOR COMMUNITY DEVELOPMENT PROJECTS  
IN TAX INCREMENTAL DISTRICT NOS. 7, 8, 9 and 11

RESOLVED that the City of Merrill, Lincoln County, Wisconsin, borrow an amount not to exceed \$1,275,000 by issuing its general obligation bonds for the public purpose of providing financial assistance to community development projects under Section 66.1105, Wis. Stats., by paying project costs included in the project plans for the City's Tax Incremental District Nos. 7, 8, 9 and 11.

The Wisconsin Statutes (s. 67.05(7)(b)) provide that the initial resolutions need not be submitted to the electors unless within 30 days after adoption of the initial resolutions a petition is filed in the City Clerk's office requesting a referendum. This petition must be signed by electors numbering at least 10% of the votes cast for governor in the City at the last general election. A petition may be filed with respect to any one or more of the initial resolutions.

City of Merrill  
City Clerk

Attachment: Res Borrowing5 - Notice to Electors (2770 : A Resolution directing publication of notice to electors)

Resolution No. \_\_\_\_\_

A RESOLUTION PROVIDING FOR THE SALE OF NOT TO EXCEED \$3,230,000 GENERAL OBLIGATION CORPORATE PURPOSE BONDS

WHEREAS, the Common Council of the City of Merrill, Lincoln County, Wisconsin (the "City") has adopted initial resolutions authorizing the issuance of general obligation bonds for the following public purposes and in the following amounts:

- \$310,000 to finance street improvement projects;
- \$1,030,000 to finance acquisition of equipment for fire protection;
- \$1,275,000 to finance community development projects in the City's Tax Incremental Districts; and
- \$615,000 to refund obligations of the City.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 12th day of September, 2017, that:

Section 1. Combination of Issues. The issues referred to in the preamble hereof are hereby combined into one issue of bonds designated "General Obligation Corporate Purpose Bonds" (the "Bonds") and the City shall issue Bonds in an amount not to exceed \$3,230,000 for the purposes above specified.

Section 2. Sale of Bonds. The Common Council hereby authorizes and directs that the Bonds be offered for public sale. At a subsequent meeting, the Common Council shall consider such bids for the Bonds as may have been received and take action thereon.

Section 3. Notice of Bond Sale. The City Clerk be and hereby is directed to cause notice of the sale of the Bonds to be disseminated at such times and in such manner as the City Clerk may determine and to cause copies of a complete, official Notice of Bond Sale and other pertinent data to be forwarded to interested bidders as the City Clerk may determine.

Section 4. Official Statement. The City Clerk shall cause an Official Statement concerning the Bonds to be prepared by Ehlers & Associates, Inc. The appropriate City officials shall determine when the Official Statement is final for purposes of Securities and Exchange Commission Rule 15c2-12 and shall certify said Statement, such certification to constitute full authorization of such Statement under this resolution.

Recommended by: The Common Council

CITY OF MERRILL, WISCONSIN

\_\_\_\_\_  
William R. Bialecki  
Mayor

Moved: \_\_\_\_\_

Passed: \_\_\_\_\_

\_\_\_\_\_  
William N. Heideman  
City Clerk

Attachment: Res Borrowing6 - Bonds (2771 : Resolution providing for sale of \$3,230,000 GO Bonds)

Resolution No. \_\_\_\_\_

A RESOLUTION PROVIDING FOR THE SALE OF  
\$860,000 GENERAL OBLIGATION PROMISSORY NOTES

WHEREAS, the City of Merrill, Lincoln County, Wisconsin (the "City") is presently in need of approximately \$860,000 for public purposes, including, among other capital projects, paying the costs of acquiring equipment, constructing improvements to the Enrichment Center, park improvements, library improvements, street improvements, IT projects and City Hall improvements; and

WHEREAS, it is desirable to borrow said funds through the issuance of general obligation promissory notes pursuant to Section 67.12(12), Wis. Stats.;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 12th day of September, 2017, that:

Section 1. Sale of Notes. The City shall issue its General Obligation Promissory Notes in an approximate amount of \$860,000 (the "Notes") for the purposes above specified.

Section 2. Sale of Notes. The Common Council hereby authorizes and directs that the Notes be offered for public sale. At a subsequent meeting, the Common Council shall consider such bids for the Notes as may have been received and take action thereon.

Section 3. Notice of Note Sale. The City Clerk be and hereby is directed to cause notice of the sale of the Notes to be disseminated at such times and in such manner as the City Clerk may determine and to cause copies of a complete, official Notice of Note Sale and other pertinent data to be forwarded to interested bidders as the City Clerk may determine.

Section 4. Official Statement. The City Clerk shall cause an Official Statement concerning the Notes to be prepared by Ehlers & Associates, Inc. The appropriate City officials shall determine when the Official Statement is final for purposes of Securities and Exchange Commission Rule 15c2-12 and shall certify said Statement, such certification to constitute full authorization of such Statement under this resolution.

Recommended by: The Common Council

CITY OF MERRILL, WISCONSIN

\_\_\_\_\_  
William R. Bialecki  
Mayor

Moved: \_\_\_\_\_

Passed: \_\_\_\_\_

\_\_\_\_\_  
William N. Heideman  
City Clerk

Attachment: Res Borrowing7 - Notes (2772) : Resolution providing for sale of \$860,000 GO Promissory Notes