



CITY OF MERRILL
COMMON COUNCIL
AGENDA • TUESDAY MAY 8, 2018

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 meeting(s):
 1. Minutes of April 10, 2018 meeting and April 17, 2018 meeting
7. Revenue & Expense Reports(s):
 1. Revenue & Expense Report for Period Ending April 30, 2018
8. General agenda items:
 1. Employee years of service recognition:
Kortney L. Pike, 15 years (Street Department)
 2. 2017 Audit presentation by Schenck SC representatives
 3. Consider request from Alderman Russell to reconsider the Mayor's Appointments approved at the April 17, 2018 Common Council meeting.
9. Board of Public Works:
 1. Consider bids for re-roofing of City Hall front roof. Alderman Lokemoen is bringing the bids directly to the Common Council.
 2. Street Use Permit application from VFW Post 1638 to close a portion of Cleveland Street (from the corner of Cleveland and East Second Street, north to 150 yards north of the VFW Post 1638), from 3:00 P.M. to 10:00 P.M. on Saturday, May 19, 2018, in conjunction with the Northwoods Veterans Post groundbreaking party. Alderman Russell is bringing the application directly to the Common Council.
 3. Consider bids for the M2018-04 Street Utility Project. Mayor Woellner is bringing the bids directly to the Common Council. Public Works Director/City Engineer Akey recommends approving the bid of \$874,572.15 from Merrill Gravel and Construction.
 4. Consider bids for the M2018-06 S. Alexander Street Utility Project. Mayor Woellner is bringing the bids directly to the Common Council. Public Works Director/City Engineer Akey recommends approving the bid of \$398,589.15 from Merrill Gravel and Construction.

10. City Plan Commission:
 1. Site Plan for sign at the Prairie River Middle School. The City Plan Commission recommends approval.
11. Health and Safety Committee:
 1. Applications from Merrill Baseball for 20 temporary Class "B" picnic licenses to sell fermented malt beverages inside Athletic Park during baseball games on the following dates in 2018: May 17th, June 3rd, June 4th, June 7th, June 12th, June 13th, June 17th, June 18th, June 24th, June 25th, June 26th, June 27th, June 28th, July 3rd, July 5th, July 6th, July 7th, July 8th, July 9th, and July 22nd. The Health and Safety Committee recommends approval.
 2. Applications from the Merrill Firefighters Charities for three temporary Class "B" (picnic) licenses to sell fermented malt beverages at Ott's Park in conjunction with the Merrill Firefighters Charities Softball Tournament, August 3 - August 5, 2018. The Health and Safety Committee recommends approval.
 3. Application from Riiser Fuels, LLC, for a Class "A" (beer) and a "Class A" (liquor) license for RStore #40, 1001 N. Center Ave., effective May 30, 2018. Alderman Russell is bringing the application directly to the Common Council.
 4. Request from VFW Post 1638 for an extension of premises to sell alcohol in an area outdoors at VFW Post 1638, 205 N. Cleveland Street, from 3 P.M. to 10 P.M. on Saturday May 19, 2018, in conjunction with the Northwoods Veterans Post groundbreaking party. Sales would be in an area south of the VFW Post into Cleveland Street and north of the VFW Post approximately 100 yards. Wrist bands will be used to ensure compliance. Alderman Russell is bringing the request directly to the Common Council.
12. Personnel and Finance Committee:
 1. Consider writing off 2017 over-collected Personal Property tax bill of \$32.51 for Mac-Gray Services (1312 W. Main St.). The Personnel and Finance Committee recommends approval.
13. Placing Committee Reports on File:
 1. Consider placing the following committee reports on file: City Plan Commission, Festival Grounds Committee, Health & Safety Committee, Library Board, Parks & Recreation Commission, Personnel & Finance Committee, Police & Fire Commission and Water & Sewage Disposal Committee.
14. Election and Mayor's Appointments:
 1. Elect Alderperson member of the City Plan Commission, replacing Alderman Lokemoen, who has resigned from the City Plan Commission.

Alderman Meehean to the Personnel and Finance Committee, replacing Alderman Lokemoen, who has resigned from the Personnel and Finance Committee.

Mike Caylor Jr. to Food Vendor Representative on the Festival Grounds Committee, replacing Neal Christensen, who has resigned.

Alderman Norton to Chairperson of the Water and Sewage Disposal Committee, replacing Alderman Lokemoen as Chairperson. Alderman Lokemoen will remain on the Water and Sewage Disposal Committee.

Jeremy Thompson to the Historic Preservation Committee.

Tony Kusserow to the Transit Commission.

15. Ordinances:

None.

16. Resolutions:

1. A Resolution approving a Certified Survey Map on Hillside Drive in the Town of Merrill by Robert White and Tina White. The City Plan Commission recommends approval.
2. A Resolution ratifying the selection of a new Fire Chief for the City of Merrill Fire Department. The Police and Fire Commission recommends approval.
3. A Resolution honoring David A. Savone for his extended service and great contribution to the City of Merrill.
4. A Resolution honoring Gerald T. Hoock for his long-time service to the City of Merrill.

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 APRIL 10, 2018

Regular Meeting

City Hall Council Chambers

7:00 PM

1. Call to Order

Mayor Bialecki called the meeting to order at 7:00 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	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, Police Chief Corey Bennett, Street Superintendent Dustin Bonack, Transit Director Brad Brummond, City Attorney Tom Hayden, City Administrator Dave Johnson, Interim Fire Chief Scott Krause, Enrichment Center Director Tammie Mrachek, Building Inspector/Zoning Administrator Darin Pagel, Utility Operations Manager Gabe Steinagel, Library Director Stacy Stevens, Finance Director Kathy Unertl, Park and Recreation Director Dan Wendorf and City Clerk Bill Heideman.

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

None.

6. Minutes of previous Common Council meeting(s):

1. Minutes of March 13, 2018 meeting

Motion (Schwartzman/Ball) to approve.

RESULT: APPROVED

7. Fiscal, Room Tax & Tourism Reports(s):

1. Revenue & Expense Report for Period Ending March 31, 2018

Motion (Schwartzman/Russell) to approve.

Attachment: 2018-04-10 Council Minutes (3276 : Minutes of previous meetings)

RESULT:	APPROVED
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2. 2017 Room Tax Reports

Finance Director Unertl provided verbal comments on the reports.

3. 2017 Tourism Report

Finance Director Unertl provided verbal comments on the report.

8. Communications and Petitions:

1. Consider claim filed by Roger Wolf for injuries and damages as the result of a slip and fall at the T.B. Scott Library, 106 West First Street, on February 17, 2018. The City's insurance carrier is recommending that this claim be disallowed. This recommendation is based on the fact that an investigation revealed that the City of Merrill was not negligent or liable for this incident as the City is entitled to government immunity for the natural accumulation of ice and snow that exists for up to three weeks. Based on the investigation, the ice that Mr. Wolf allegedly slipped and fell on was not present for more than three weeks.

Motion (Meehean/Norton) to disallow.

RESULT:	DISALLOWED
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9. General agenda items:

1. Employee years of service recognition:

Katherine G. Unertl, 15 years (Finance)

City Clerk Heideman read a certificate of recognition for Katherine Unertl.

10. Board of Public Works:

1. Request to reallocate budgeted funds (not to exceed \$24,000) from the Street Department Machinery Fund to screen recycled decomposed mulch piles to use for topsoil. Mayor Bialecki is bringing this request directly to the Common Council.

Motion (Schwartzman/Lokemoen) to approve.

RESULT:	APPROVED
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11. Health and Safety Committee:

1. Application from the Lincoln County Rodeo Association Inc. for three temporary Class "B" (picnic) licenses to sell fermented malt beverages at the Merrill Festival Grounds during the Wisconsin River Pro Rodeo, June 8 - 10, 2018. The Health and Safety Committee recommends approval.

Motion (Russell/Ball) to approve.

RESULT: APPROVED

2. Application from the Merrill Historical Society for a temporary Class "B" (picnic) license to sell fermented malt beverages and wine at 100 East Third Street, during the 2018 History Hunt event on April 28, 2018. The Health and Safety Committee recommends approval.

Alderman Schwartzman announced that he would be abstaining from any vote on this agenda item.

Motion (Meehean/Ball) to approve.

RESULT: APPROVED

3. Application from Sawmill Brewery Company Inc. for a Class "B" (beer) and a "Class B" (liquor) license for the Sawmill Brewery, 1110 East Tenth Street, effective May 1, 2018. The Health and Safety Committee recommends approval.

Motion (Russell/Ball) to approve.

RESULT: APPROVED

12. Personnel and Finance Committee:

1. Consider writing off 2017 over-collected Personal Property tax bill of \$881.75 for Marco Inc. The Personnel and Finance Committee recommends approving the write-off.

Motion (Meehean/Schwartzman) to approve.

RESULT: APPROVED

2. Reconsider bids on sale of City property at 416 Grand Avenue. The Personnel and Finance Committee recommends approving the bid of \$100 from the Merrill Social and Sick Benefit Society.

Motion (Schwartzman/Meehean) to approve.

RESULT: APPROVED

3. Reconsider bids on sale of City property at 802 Lake Street. The Personnel and Finance Committee recommends approving the bid of \$6,276 from Eric Vilhauer.

Motion (Meehean/Schwartzman) to approve.

RESULT: APPROVED

13. Placing Committee Reports on File:

- 1. Consider placing the following committee reports on file: Airport Commission, Board of Public Works, City Plan Commission, Health & Safety Committee, Library Board, Merrill Enrichment Center Committee, Personnel & Finance Committee Transit Commission and Water & Sewage Disposal Committee.

Motion (Norton/Meehean) to place on file.

RESULT: PLACED ON FILE

14. Ordinances:

- 1. An Ordinance amending Code of Ordinances Chapter 2, Article VI, Division 2, Section 2-155(a), to allow one non-resident member on the Merrill Enrichment Center Committee. The Merrill Enrichment Center Committee recommends approval. This ordinance received a first reading at the February 13th, 2018 Common Council meeting and a second reading at the March 13th, 2018 Common Council meeting.

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

Motion (Schwartzman/Lokemoen) to disapprove. Motion to disapprove carried.

- 2. An Ordinance amending Code of Ordinances Chapter 2, Article VI, Section 2-152, related to the duties of the Merrill Enrichment Center Committee (Ordinance #2018-03). The Merrill Enrichment Center Committee recommends approval. This ordinance received a first reading at the February 13th, 2018 Common Council meeting and a second reading at the March 13th, 2018 Common Council meeting.

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

RESULT: APPROVED [6 TO 0]
MOVER: Ryan Schwartzman, Alderperson - Third District
SECONDER: Tim Meehean, Alderperson - Eighth District
AYES: Russell, Lokemoen, Schwartzman, Ball, Norton, Meehean
EXCUSED: Peterson, Burgener

15. Resolutions:

- 1. A Resolution approving a Conditional Use Permit to open a craft shop at 1010 East Third Street (Resolution #2555).

WHEREAS, Anthony and Roxanne Baumann, has requested a conditional use permit pursuant to the Merrill Zoning Code Chapter 113, Article IV, Section 113 for the purpose of opening a craft shop on the following described property:

Lot One (1) and the East One-half-(E ½) of Lot Two (2), Block Seventeen (17) of the Original Plat of Jenny, City of Merrill, Lincoln County, Wisconsin,

Commonly known as 1010 E. Third Street herein referred to as the "Premises"; and,

WHEREAS, the City Plan Commission scheduled a hearing on the application on April 4, 2018, due public notice having been given and opportunity given to those interested to speak on the application; and,

WHEREAS, the City Plan Commission has reviewed the Application, found that it does meet the requirements of Merrill Zoning Code, Chapter 113, Article IV, Section 113 and has recommended approval of said application;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 10th day of April, 2018, that a conditional use permit shall be issued to Anthony and Roxanne Baumann for the purpose of opening a small craft shop on the aforesaid described premises.

Motion (Meehean/Russell) to approve.

RESULT:	APPROVED
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2. A Resolution honoring Michael H. Drury for his extended service and great contribution to the City of Merrill (Resolution #2556).

WHEREAS, Michael H. Drury has served the City of Merrill as a Firefighter, Master Pump Operator, Lieutenant, Captain, Administrative Captain and retiring as a Battalion Chief, from March, 1986 to March, 2018; and,

WHEREAS, Michael H. Drury's cheerful manner, dedication to Fire service and to the City of Merrill and his hard work in virtually every area in which he was involved will be greatly missed by the Fire Department and Merrill's citizens; and,

WHEREAS, Michael H. Drury has earned the admiration and respect of his fellow employees by the way in which he has carried out his duties; and,

WHEREAS, Michael H. Drury's skills and experience will be missed at the City of Merrill Fire Department;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 10th day of April, 2018, that the Common Council, and the people of Merrill officially acknowledge with deep appreciation the faithful service Michael H. Drury has given the City of Merrill Fire Department and commends him for those 32 years of service; and

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

Motion (Common Council/Common Council) to approve.

RESULT: APPROVED

3. A Resolution honoring William Bialecki for his extended service and great contribution to the City of Merrill (Resolution #2557).

WHEREAS, William Bialecki is retiring as Mayor of the City of Merrill, Wisconsin, having served in that capacity with distinction since April, 2010; and,

WHEREAS, the City of Merrill and its citizens have benefitted from his guidance, unselfish dedication and unwavering commitment to bettering our city; and,

WHEREAS, under his leadership, the City of Merrill has seen unprecedented growth in Tax Increment Financing for economic development, the construction and renovation of new recreational amenities such as the Bierman Family Aquatic Center, River Bend Trail Linear Park, a dog park, Lion's Park ball fields, and others, the construction of a new Central Fire Station, a new Enrichment Center/Expo Hall, a new Walmart, a new Park City Credit Union headquarters and other new businesses, preservation and renovation of the former County Fairgrounds as the Merrill Festival Grounds, the successful implementation of a blight elimination initiative, all done with a vision for the City of Merrill's future that is positive, ambitious, and beneficial to our citizens, all having been accomplished while maintaining an unequalled commitment to economic growth and prosperity; and,

WHEREAS he has sacrificed eight years from his retirement that he could have devoted to fishing, hunting, and other leisure pursuits, choosing instead to concentrate his efforts on being a full-time Mayor in a "part-time" job; and,

WHEREAS, citizens of Merrill and Lincoln County have benefitted from his service to the Lincoln County Board of Supervisors, membership on local boards, and membership in local organizations,

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 10th day of April, 2018, that the people of Merrill officially acknowledge with deep appreciation the dedicated and faithful service William Bialecki has given to the City of Merrill and commend him for those years of service, and wish him and his wife Judy the very best that life has to offer.

Motion (Common Council/Common Council) to approve.

RESULT: APPROVED

16. Mayor's Communications

Mayor Bialecki mentioned bumper stickers that were distributed. The bumper stickers promote the library.

Ruder-Ware will be having a seminar in Rothschild on April 30th. Common Council members and City staff were urged to attend.

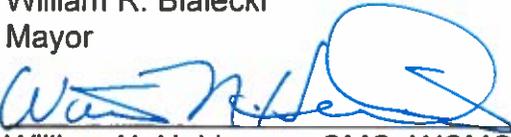
Mayor Bialecki acknowledged a group of Cub Scouts that were in attendance.

17. Adjournment

Motion (Ball/Meehean) to adjourn. Carried. Adjourned at 7:23 P.M.



 William R. Bialecki
 Mayor



 William N. Heideman, CMC, WCMC
 City Clerk

I, William N. Heideman, City Clerk of the City of Merrill, Wisconsin, do hereby certify that the Mayor approved the above action of the Common Council on April 11, 2018.



 William N. Heideman, CMC, WCMC
 City Clerk

Attachment: 2018-04-10 Council Minutes (3276 : Minutes of previous meetings)



CITY OF MERRILL
COMMON COUNCIL
MINUTES • TUESDAY APRIL 17, 2018

Reorganizational Meeting

City Hall Council Chambers

7:00 PM

I. Call to Order

Mayor Bialecki called the meeting to order at 7:00 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	Absent	
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	

II. Silent Prayer

III. Pledge of Allegiance

IV. Roll Call for current Common Council

V. Public Comment Period

Mayor Bialecki stated that he had enjoyed working with everyone during his tenure.

Mayor-Elect Woellner thanked Alderwoman Peterson, Alderwoman Ball, Alderman Burgener and Mayor Bialecki for their service.

VI. Oath of Office for Alderspersons

Branch II Circuit Court Judge Robert Russell administered the Oath of Office to the following alderspersons: Paul Russell (District #1), Pete Lokemoen (District #2), Ryan Schwartzman (District #3), Steve Osness (District #4), John Van Lieshout (District #5), Dave Sukow (District #6), Rob Norton (District #7) and Tim Meehean (District #8).

VII. Oath of Office for other Elected Officials:

Mayor

Branch II Circuit Court Judge Robert Russell administered the Oath of Office to Mayor Derek Woellner.

City Clerk

Branch II Circuit Court Judge Robert Russell administered the oath of office to City Clerk Bill Heideman.

Street & Weed Commissioner

Branch II Circuit Court Judge Robert Russell administered the Oath of Office to Street & Weed Commissioner Ron Liberty.

Joint Municipal Court Judge

Branch II Circuit Court Judge Robert Russell administered the Oath of Office to Joint Municipal Court Judge Ned Seubert.

VIII. Roll call for newly-elected Common Council

Roll call for the newly-elected Common Council showed all alderpersons were present.

IX. Elections and Mayor's Appointments:

1. Elect President of the Common Council

Motion (Meehean/Osness) to nominate Ryan Schwartzman for Common Council President.

Motion (Van Lieshout/Sukow) to nominate Pete Lokemoen for Common Council President.

No more nominations were submitted.

A secret ballot resulted in a 4-4 tie.

A second secret ballot results in five votes for Ryan Schwartzman and three votes for Pete Lokemoen. Therefore, Ryan Schwartzman was elected as Common Council President.

2. Elect Alderperson member of the City Plan Commission

Motion (Meehean/Schwartzman) to nominate Pete Lokemoen as Alderperson member of the City Plan Commission.

Motion (Lokemoen/Schwartzman) to nominate John Van Lieshout as Alderperson member of the City Plan Commission.

No other nominations were submitted.

A secret ballot resulted in five votes for Pete Lokemoen and three votes for John Van Lieshout. Therefore, Pete Lokemoen was elected as Alderperson member of the City Plan Commission.

3. Mayor's Appointments

Mayor Woellner requested that the list of appointments be amended to include himself as a member of the Redevelopment Authority.

Motion (Lokemoen/Meehean) to amend the appointment list to add Mayor Woellner as a member of the Redevelopment Authority. On a roll call vote, the motion carried 5-3. Voting No - Alderman Schwartzman, Alderman Norton and Alderman Meehean.

Motion (Schwartzman/Lokemoen) to approve the appointments, as amended. On a roll call vote, the motion carried 5-3. Voting No - Alderman Schwartzman, Alderman Norton and Alderman Meehean.

X. Resolutions:

1. A Resolution designating official newspaper for the City of Merrill (Resolution #2558).

WHEREAS, Section 985.03 of the Wisconsin Statutes requires the designation of an official newspaper for the printing of all the City's Official Business; and

WHEREAS, the Merrill Courier has qualified for such designation.

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 17th day of April, 2018, that the Merrill Courier of Merrill, Lincoln County, Wisconsin, shall be and is hereby designated, until further action, as the official newspaper for the City of Merrill.

Motion (Schwartzman/Sukow) to approve.

RESULT: APPROVED

2. A Resolution designating office depositories for the City of Merrill (Resolution #2559).

BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 17th day of April, 2018, that the following financial institutions shall be qualified as public depositories under Chapter 34 of the Wisconsin Statutes, and shall be and hereby are designated until further action as public depositories for all public monies coming into the hands of the Treasurer for the City of Merrill, Lincoln County, Wisconsin:

- BMO Harris Bank, Merrill, Lincoln County, Wisconsin
- Lincoln Community Bank, Merrill, Lincoln County, Wisconsin
- River Valley Bank, Merrill, Lincoln County, Wisconsin
- Local Government Investment Pool, State of Wisconsin Treasurer
- Merrill Community Bank - Branch of Tomahawk Community Bank, Merrill, Lincoln County, Wisconsin
- Park City Credit Union, Merrill, Lincoln County, Wisconsin
- Associated Bank, N.A., Merrill, Lincoln County, Wisconsin
- Edward Jones, Merrill, Lincoln County, Wisconsin

City Attorney Hayden requested that the language referring to "State of Wisconsin Treasurer" be changed to simply "State of Wisconsin". Without objection, it was so ordered.

Motion (Meehean/Schwartzman) to approve.

RESULT: APPROVED

3. A Resolution honoring Candace "Kandy" Peterson for her extended service and great contribution to the City of Merrill (Resolution #2560).

Attachment: 2018-04-17 Reorganization Council Minutes (3276 : Minutes of previous meetings)

WHEREAS, Candace "Kandy" Peterson is retiring as Fourth District Alderperson of the City of Merrill; and,

WHEREAS, Candace "Kandy" Peterson has served as an alderperson for the City of Merrill since April 20, 2010; and,

WHEREAS, the personal commitment and unselfish dedication Candace "Kandy" Peterson has put forth has contributed greatly to the growth, progress and stability of the City of Merrill; and,

WHEREAS, the City of Merrill offers a solid and stable community environment for all of its citizens in part because of Candace "Kandy" Peterson's dedicated service; and,

WHEREAS, Candace "Kandy" Peterson's cheerful manner and hard work will be missed at the Merrill City Hall;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 17th day of April, 2018, that the Common Council, and the people of Merrill officially acknowledge with deep appreciation the dedicated and faithful service Candace "Kandy" Peterson has given to the City of Merrill and commend her for those years of service.

Motion (Common Council/Common Council) to approve.

RESULT: APPROVED

4. A Resolution honoring Mary Ball for her extended service and great contribution to the City of Merrill (Resolution #2561).

WHEREAS, Mary Ball is retiring as Sixth District Alderperson of the City of Merrill; and,

WHEREAS, Mary Ball has served as an alderperson for the City of Merrill since April 19, 2016; and,

WHEREAS, the personal commitment and unselfish dedication Mary Ball has put forth has contributed greatly to the growth, progress and stability of the City of Merrill; and,

WHEREAS, the City of Merrill offers a solid and stable community environment for all of its citizens in part because of Mary Ball's dedicated service; and,

WHEREAS, Mary Ball's cheerful manner and hard work will be missed at the Merrill City Hall;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 17th day of April, 2018, that the Common Council, and the people of Merrill officially acknowledge with deep appreciation the dedicated and faithful service Mary Ball has given to the City of Merrill and commend her for those years of service.

Motion (Common Council/Common Council) to approve.

RESULT:	APPROVED
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5. A Resolution honoring John Burgener for his extended service and great contribution to the City of Merrill (Resolution #2562).

WHEREAS, John Burgener is retiring as Fifth District Alderperson of the City of Merrill; and,

WHEREAS, John Burgener has served as an alderperson for the City of Merrill since April 18, 2006; and,

WHEREAS, the personal commitment and unselfish dedication John Burgener has put forth has contributed greatly to the growth, progress and stability of the City of Merrill; and,

WHEREAS, the City of Merrill offers a solid and stable community environment for all of its citizens in part because of John Burgener's dedicated service; and,

WHEREAS, John Burgener's cheerful manner and hard work will be missed at the Merrill City Hall;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 17th day of April, 2018, that the Common Council, and the people of Merrill officially acknowledge with deep appreciation the dedicated and faithful service John Burgener has given to the City of Merrill and commend him for those years of service.

Motion (Common Council/Common Council) to approve.

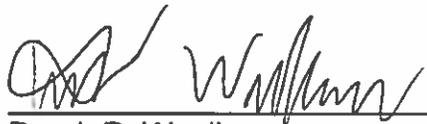
RESULT:	APPROVED
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XI. Mayor's Address

Mayor Woellner stated that he ran for office on a "Unity Platform" which featured eight goals. For the next four years, his policy will be driven by this platform and associated goals.

XII. Adjournment

Motion (Schwartzman/Norton) to adjourn. Carried. Adjourned at 7:25 P.M.



Derek R. Woellner

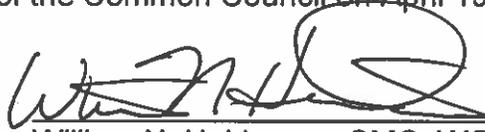
Mayor



William N. Heideman, CMC, WCMC

City Clerk

I, William N. Heideman, City Clerk of the City of Merrill, Wisconsin, do hereby certify that the Mayor approved the above action of the Common Council on April 19, 2018.



William N. Heideman, CMC, WCMC

City Clerk

Attachment: 2018-04-17 Reorganization Council Minutes (3276 : Minutes of previous meetings)



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: May 2nd, 2018
 To: Mayor Derek Woellner
 Alderpersons
 From: Kathy Unertl, Finance Director *Kathy Unertl*
 RE: April 2018 Revenue & Expense Reports

Revenues:

Consistent with budgeted amounts.

Expenses – General Fund:

Health Insurance Savings:

With transition to Aspirus Arise for City group health insurance, there were significant numbers of City employees whom moved to health incentive program (\$3,000 to waive City group health insurance because covered under spouse or other insurance).

I transferred \$56,194 from General Fund departments into Contingency – Health Insurance account. With upcoming new hires in Fire Department, some of that amount likely will be reallocated.

Snow & Ice – Materials and Overtime:

Operating Supplies (i.e. sand and salt) is at \$43,255 through April with balance of \$14,245. Overtime is at just over 42% expended.

Lots more winter in fall 2018!

All other expenditures are consistent with budgeted amounts.

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
Non-Departmental					
Taxes (or Utility Rev.)	4,395,210.00	416,125.39	3,071,894.41	69.89	1,323,315.59
Intergovernmental	4,153,782.00	178,995.57	371,598.40	8.95	3,782,183.60
Licenses and Permits	41,246.00	7,095.02	11,390.02	27.61	29,855.98
Fines, Forfeits, & Pen.	118,500.00	11,864.65	50,845.75	42.91	67,654.25
Public Charges-Services	7,375.00	724.17	2,700.93	36.62	4,674.07
Miscellaneous Revenues	96,350.00	6,816.60	40,672.87	42.21	55,677.13
TOTAL Non-Departmental	8,812,463.00	621,621.40	3,549,102.38	40.27	5,263,360.62
Municipal Court					
Intergov Charges (Misc.)	6,286.00	625.00	2,427.00	38.61	3,859.00
TOTAL Municipal Court	6,286.00	625.00	2,427.00	38.61	3,859.00
City Attorney					
Intergov Charges (Misc.)	10,000.00	0.00	1,956.00	19.56	8,044.00
Miscellaneous Revenues	12,750.00	0.00	0.00	0.00	12,750.00
TOTAL City Attorney	22,750.00	0.00	1,956.00	8.60	20,794.00
Mayor					
Miscellaneous Revenues	1,355.00	0.00	0.00	0.00	1,355.00
TOTAL Mayor	1,355.00	0.00	0.00	0.00	1,355.00
City Administrator					
Miscellaneous Revenues	23,000.00	0.00	0.00	0.00	23,000.00
TOTAL City Administrator	23,000.00	0.00	0.00	0.00	23,000.00
City Clerk					
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL City Clerk	0.00	0.00	0.00	0.00	0.00
Clerk/Treasurer Staff					
Miscellaneous Revenues	2,500.00	0.00	0.00	0.00	2,500.00
TOTAL Clerk/Treasurer Staff	2,500.00	0.00	0.00	0.00	2,500.00
Treasurer/Finance Dir.					
Licenses and Permits	750.00	218.31	792.40	105.65	(42.40)
Miscellaneous Revenues	25,000.00	0.00	0.00	0.00	25,000.00
TOTAL Treasurer/Finance Dir.	25,750.00	218.31	792.40	3.08	24,957.60
City Maintenance					
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL City Maintenance	0.00	0.00	0.00	0.00	0.00

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Over-Collected Taxes					
Miscellaneous Revenues	1,500.00	175.59	478.64	31.91	1,021.36
TOTAL Over-Collected Taxes	1,500.00	175.59	478.64	31.91	1,021.36
Police					
Intergovernmental	17,500.00	0.00	0.00	0.00	17,500.00
Public Charges-Services	10,500.00	524.50	2,144.23	20.42	8,355.77
Intergov Charges (Misc.)	8,300.00	0.00	5,826.78	70.20	2,473.22
Miscellaneous Revenues	200.00	0.00	327.44	163.72	(127.44)
TOTAL Police	36,500.00	524.50	8,298.45	22.74	28,201.55
Traffic Control					
Miscellaneous Revenues	0.00	197.00	197.00	0.00	(197.00)
TOTAL Traffic Control	0.00	197.00	197.00	0.00	(197.00)
Fire Protection					
Intergovernmental	0.00	0.00	0.00	0.00	0.00
Public Charges-Services	7,050.00	630.00	2,450.61	34.76	4,599.39
Intergov Charges (Misc.)	217,547.64	0.00	108,773.82	50.00	108,773.82
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL Fire Protection	224,597.64	630.00	111,224.43	49.52	113,373.21
Ambulance/EMS					
Intergovernmental	1,043,593.00	79,214.47	262,052.11	25.11	781,540.89
TOTAL Ambulance/EMS	1,043,593.00	79,214.47	262,052.11	25.11	781,540.89
Bldg. Inspection/Zoning					
Licenses and Permits	30,000.00	1,715.00	9,026.60	30.09	20,973.40
Miscellaneous Revenues	10,000.00	0.00	0.00	0.00	10,000.00
TOTAL Bldg. Inspection/Zoning	40,000.00	1,715.00	9,026.60	22.57	30,973.40
Public Works/Engineer					
Miscellaneous Revenues	62,500.00	0.00	0.00	0.00	62,500.00
TOTAL Public Works/Engineer	62,500.00	0.00	0.00	0.00	62,500.00
Street Superintendent					
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL Street Superintendent	0.00	0.00	0.00	0.00	0.00
Operations Support (M&E)					
Intergovernmental	320,500.00	16,480.26	75,223.69	23.47	245,276.31
TOTAL Operations Support (M&E)	320,500.00	16,480.26	75,223.69	23.47	245,276.31
Roads					
Intergovernmental	70,559.00	3,614.60	3,614.60	5.12	66,944.40
Public Charges-Services	2,500.00	0.00	0.00	0.00	2,500.00
Miscellaneous Revenues	0.00	0.00	2,395.74	0.00	(2,395.74)
TOTAL Roads	73,059.00	3,614.60	6,010.34	8.23	67,048.66

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Snow and Ice					
Public Charges-Services	12,500.00	2,802.60	4,002.60	32.02	8,497.40
TOTAL Snow and Ice	12,500.00	2,802.60	4,002.60	32.02	8,497.40
Stormwater Maintenance					
Intergovernmental	0.00	0.00	0.00	0.00	0.00
TOTAL Stormwater Maintenance	0.00	0.00	0.00	0.00	0.00
Street Painting-Marking					
Intergovernmental	1,500.00	0.00	0.00	0.00	1,500.00
TOTAL Street Painting-Marking	1,500.00	0.00	0.00	0.00	1,500.00
Street Lighting					
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
Stormwater Plan/Const.					
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
Airport					
Public Charges-Services	25,000.00	700.00	14,027.97	56.11	10,972.03
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL Airport	25,000.00	700.00	14,027.97	56.11	10,972.03
Transit					
Specials (Utility Rev.)	232,500.00	0.00	53,271.35	22.91	179,228.65
Intergovernmental	90,000.00	0.00	0.00	0.00	90,000.00
Public Charges-Services	150,750.00	11,958.40	41,540.60	27.56	109,209.40
Miscellaneous Revenues	20,000.00	4,161.00	5,161.00	25.81	14,839.00
TOTAL Transit	493,250.00	16,119.40	99,972.95	20.27	393,277.05
Garbage Collection					
Miscellaneous Revenues	6,000.00	476.00	1,918.00	31.97	4,082.00
TOTAL Garbage Collection	6,000.00	476.00	1,918.00	31.97	4,082.00
Recycling					
Intergovernmental	32,500.00	0.00	0.00	0.00	32,500.00
Miscellaneous Revenues	7,500.00	185.40	5,160.44	68.81	2,339.56
TOTAL Recycling	40,000.00	185.40	5,160.44	12.90	34,839.56
Weed & Nuisance Control					
Public Charges-Services	5,000.00	0.00	0.00	0.00	5,000.00
Miscellaneous Revenues	1,000.00	0.00	0.00	0.00	1,000.00
TOTAL Weed & Nuisance Control	6,000.00	0.00	0.00	0.00	6,000.00

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
MACEC - Enrichment					
Public Charges-Services	10,000.00	0.00	0.00	0.00	10,000.00
TOTAL MACEC - Enrichment	10,000.00	0.00	0.00	0.00	10,000.00
Library					
Intergovernmental	448,400.00	0.00	224,200.00	50.00	224,200.00
Public Charges-Services	16,000.00	1,686.14	5,050.73	31.57	10,949.27
Miscellaneous Revenues	0.00	1,677.50	2,877.97	0.00	(2,877.97)
TOTAL Library	464,400.00	3,363.64	232,128.70	49.98	232,271.30
Parks					
Public Charges-Services	13,942.00	529.74	3,642.40	26.13	10,299.60
Miscellaneous Revenues	0.00	0.00	250.00	0.00	(250.00)
TOTAL Parks	13,942.00	529.74	3,892.40	27.92	10,049.60
River Bend Trail					
Miscellaneous Revenues	0.00	0.00	303.75	0.00	(303.75)
TOTAL River Bend Trail	0.00	0.00	303.75	0.00	(303.75)
Recreation Programs					
Public Charges-Services	96,000.00	14,430.00	16,200.00	16.88	79,800.00
TOTAL Recreation Programs	96,000.00	14,430.00	16,200.00	16.88	79,800.00
Decorations & Banners					
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL Decorations & Banners	0.00	0.00	0.00	0.00	0.00
Outside Agencies					
Miscellaneous Revenues	0.00	0.00	253.80	0.00	(253.80)
TOTAL Outside Agencies	0.00	0.00	253.80	0.00	(253.80)
CATV - MP3					
Licenses and Permits	5,750.00	0.00	0.00	0.00	5,750.00
TOTAL CATV - MP3	5,750.00	0.00	0.00	0.00	5,750.00
MARC - Smith Center					
Public Charges-Services	72,400.00	20,201.00	29,813.04	41.18	42,586.96
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL MARC - Smith Center	72,400.00	20,201.00	29,813.04	41.18	42,586.96
Aquatic Center					
Public Charges-Services	105,000.00	4,335.00	5,045.00	4.80	99,955.00
TOTAL Aquatic Center	105,000.00	4,335.00	5,045.00	4.80	99,955.00
TOTAL REVENUE	12,048,845.64	788,158.91	4,439,507.69	36.85	7,609,337.95

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
EXPENDITURES					
Common Council					
Personnel Services	34,202.00	2,093.26	8,388.04	24.52	25,813.96
Contractual Services	6,635.00	340.00	3,029.75	45.66	3,605.25
Supplies & Expenses	11,163.00	419.79	2,743.02	24.57	8,419.98
TOTAL Common Council	52,000.00	2,853.05	14,160.81	27.23	37,839.19
Municipal Court					
Personnel Services	82,526.00	6,333.96	25,335.84	30.70	57,190.16
Contractual Services	500.00	0.00	0.00	0.00	500.00
Supplies & Expenses	6,350.00	1,106.02	2,092.14	32.95	4,257.86
Technology	5,550.00	0.00	5,076.00	91.46	474.00
TOTAL Municipal Court	94,926.00	7,439.98	32,503.98	34.24	62,422.02
City Attorney					
Personnel Services	214,088.00	16,437.67	65,750.68	30.71	148,337.32
Contractual Services	3,700.00	300.00	2,553.50	69.01	1,146.50
Supplies & Expenses	7,375.00	492.94	1,202.79	16.31	6,172.21
TOTAL City Attorney	225,163.00	17,230.61	69,506.97	30.87	155,656.03
Mayor					
Personnel Services	13,780.00	1,043.40	4,173.60	30.29	9,606.40
Supplies & Expenses	1,575.00	73.00	289.60	18.39	1,285.40
TOTAL Mayor	15,355.00	1,116.40	4,463.20	29.07	10,891.80
City Administrator					
Personnel Services	113,927.00	8,624.74	34,500.44	30.28	79,426.56
Contractual Services	1,000.00	56.60	226.61	22.66	773.39
Supplies & Expenses	850.00	0.00	10.00	1.18	840.00
TOTAL City Administrator	115,777.00	8,681.34	34,737.05	30.00	81,039.95
Personnel - HR					
Contractual Services	5,250.00	260.05	805.15	15.34	4,444.85
Supplies & Expenses	500.00	0.00	0.00	0.00	500.00
TOTAL Personnel - HR	5,750.00	260.05	805.15	14.00	4,944.85
City Clerk					
Personnel Services	76,120.00	5,855.11	23,420.44	30.77	52,699.56
Supplies & Expenses	4,650.00	568.66	738.41	15.88	3,911.59
Technology	5,400.00	0.00	5,953.50	110.25	(553.50)
TOTAL City Clerk	86,170.00	6,423.77	30,112.35	34.95	56,057.65

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Clerk/Treasurer Staff					
Personnel Services	162,789.00	16,727.53	60,501.11	37.17	102,287.89
Supplies & Expenses	<u>1,100.00</u>	<u>86.13</u>	<u>168.89</u>	<u>15.35</u>	<u>931.11</u>
TOTAL Clerk/Treasurer Staff	163,889.00	16,813.66	60,670.00	37.02	103,219.00
Elections - AVERAGED					
Personnel Services	24,950.00	8,013.44	13,651.19	54.71	11,298.81
Contractual Services	12,000.00	0.00	0.00	0.00	12,000.00
Supplies & Expenses	<u>1,550.00</u>	<u>300.17</u>	<u>356.15</u>	<u>22.98</u>	<u>1,193.85</u>
TOTAL Elections - AVERAGED	38,500.00	8,313.61	14,007.34	36.38	24,492.66
Treasurer/Finance Dir.					
Personnel Services	103,570.00	7,902.62	31,341.50	30.26	72,228.50
Contractual Services	5,850.00	146.35	689.01	11.78	5,160.99
Supplies & Expenses	<u>25,150.00</u>	<u>(423.33)</u>	<u>4,083.91</u>	<u>16.24</u>	<u>21,066.09</u>
TOTAL Treasurer/Finance Dir.	134,570.00	7,625.64	36,114.42	26.84	98,455.58
Information Technology					
Personnel Services	88,475.00	7,388.33	18,863.24	21.32	69,611.76
Technology	<u>116,775.00</u>	<u>4,495.59</u>	<u>76,478.81</u>	<u>65.49</u>	<u>40,296.19</u>
TOTAL Information Technology	205,250.00	11,883.92	95,342.05	46.45	109,907.95
Assessment of Property					
Contractual Services	28,200.00	6,450.00	12,900.00	45.74	15,300.00
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	28,300.00	6,450.00	12,900.00	45.58	15,400.00
Independent Auditing					
Contractual Services	15,000.00	7,355.98	10,600.00	70.67	4,400.00
Technology	<u>1,850.00</u>	<u>1,054.00</u>	<u>1,054.00</u>	<u>56.97</u>	<u>796.00</u>
TOTAL Independent Auditing	16,850.00	8,409.98	11,654.00	69.16	5,196.00
City Maintenance					
Personnel Services	133,597.00	8,125.51	36,445.93	27.28	97,151.07
Contractual Services	67,500.00	4,316.74	24,112.56	35.72	43,387.44
Supplies & Expenses	14,750.00	739.46	4,298.23	29.14	10,451.77
Capital Outlay	<u>7,000.00</u>	<u>0.00</u>	<u>172.46</u>	<u>2.46</u>	<u>6,827.54</u>
TOTAL City Maintenance	222,847.00	13,181.71	65,029.18	29.18	157,817.82
Over-Collected Taxes					
Supplies & Expenses	<u>350.00</u>	<u>881.75</u>	<u>2,089.24</u>	<u>596.93</u>	<u>(1,739.24)</u>
TOTAL Over-Collected Taxes	350.00	881.75	2,089.24	596.93	(1,739.24)
Insurance/Employee					
Personnel Services	56,194.00	0.00	1,796.04	3.20	54,397.96
Fixed Charges	<u>321,725.00</u>	<u>72,233.06</u>	<u>263,338.68</u>	<u>81.85</u>	<u>58,386.32</u>
TOTAL Insurance/Employee	377,919.00	72,233.06	265,134.72	70.16	112,784.28

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Police					
Personnel Services	2,287,590.00	163,795.33	661,495.86	28.92	1,626,094.14
Contractual Services	52,900.00	1,295.25	4,482.95	8.47	48,417.05
Supplies & Expenses	58,100.00	3,180.65	15,740.05	27.09	42,359.95
Capital Outlay	11,000.00	0.00	0.00	0.00	11,000.00
Technology	12,500.00	0.00	10,975.47	87.80	1,524.53
TOTAL Police	2,422,090.00	168,271.23	692,694.33	28.60	1,729,395.67
Traffic Control					
Personnel Services	7,525.00	1,034.66	1,842.92	24.49	5,682.08
Supplies & Expenses	18,500.00	492.32	2,371.00	12.82	16,129.00
TOTAL Traffic Control	26,025.00	1,526.98	4,213.92	16.19	21,811.08
Fire Protection					
Personnel Services	1,427,613.00	99,022.81	396,200.02	27.75	1,031,412.98
Contractual Services	26,250.00	4,972.48	12,774.11	48.66	13,475.89
Supplies & Expenses	51,500.00	2,092.26	10,703.50	20.78	40,796.50
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Technology	6,500.00	335.96	1,334.06	20.52	5,165.94
TOTAL Fire Protection	1,511,863.00	106,423.51	421,011.69	27.85	1,090,851.31
Fire Protection-Hydrants					
Contractual Services	125,160.00	31,290.00	62,580.00	50.00	62,580.00
TOTAL Fire Protection-Hydrants	125,160.00	31,290.00	62,580.00	50.00	62,580.00
Ambulance/EMS					
Personnel Services	936,693.00	66,688.66	298,162.46	31.83	638,530.54
Contractual Services	27,750.00	1,758.71	9,560.39	34.45	18,189.61
Supplies & Expenses	73,650.00	6,193.01	27,971.55	37.98	45,678.45
Technology	5,500.00	335.96	1,334.05	24.26	4,165.95
TOTAL Ambulance/EMS	1,043,593.00	74,976.34	337,028.45	32.30	706,564.55
Bldg. Inspection/Zoning					
Personnel Services	136,581.00	10,311.64	40,945.91	29.98	95,635.09
Contractual Services	1,725.00	23.90	96.34	5.58	1,628.66
Supplies & Expenses	5,030.00	233.89	963.42	19.15	4,066.58
TOTAL Bldg. Inspection/Zoning	143,336.00	10,569.43	42,005.67	29.31	101,330.33
City Sealer					
Contractual Services	4,800.00	0.00	0.00	0.00	4,800.00
TOTAL City Sealer	4,800.00	0.00	0.00	0.00	4,800.00
Public Works/Engineer					
Personnel Services	102,998.00	5,295.60	21,112.24	20.50	81,885.76
Contractual Services	1,500.00	0.00	0.00	0.00	1,500.00
Supplies & Expenses	2,250.00	33.02	170.16	7.56	2,079.84
Technology	1,000.00	0.00	0.00	0.00	1,000.00
TOTAL Public Works/Engineer	107,748.00	5,328.62	21,282.40	19.75	86,465.60

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Street Commissioner					
Personnel Services	1,794.00	0.00	0.00	0.00	1,794.00
Supplies & Expenses	431.00	0.00	0.00	0.00	431.00
TOTAL Street Commissioner	2,225.00	0.00	0.00	0.00	2,225.00
Street Superintendent					
Personnel Services	82,834.00	6,045.55	23,982.40	28.95	58,851.60
Supplies & Expenses	1,600.00	427.30	787.30	49.21	812.70
Technology	0.00	0.00	1,800.83	0.00	(1,800.83)
TOTAL Street Superintendent	84,434.00	6,472.85	26,570.53	31.47	57,863.47
Garage Maintenance					
Personnel Services	820.00	337.53	337.53	41.16	482.47
Contractual Services	41,250.00	2,000.70	14,310.67	34.69	26,939.33
Supplies & Expenses	11,500.00	670.85	4,772.18	41.50	6,727.82
Capital Outlay	0.00	1,226.05	7,891.12	0.00	(7,891.12)
TOTAL Garage Maintenance	53,570.00	4,235.13	27,311.50	50.98	26,258.50
Operations Support (M&E)					
Personnel Services	193,050.00	16,033.60	60,751.52	31.47	132,298.48
Contractual Services	3,000.00	0.00	3,108.00	103.60	(108.00)
Supplies & Expenses	351,700.00	37,669.29	137,488.53	39.09	214,211.47
Technology	1,750.00	0.00	550.00	31.43	1,200.00
TOTAL Operations Support (M&E)	549,500.00	53,702.89	201,898.05	36.74	347,601.95
Roads					
Personnel Services	223,025.00	21,853.79	53,233.14	23.87	169,791.86
Supplies & Expenses	98,500.00	1,290.04	5,033.68	5.11	93,466.32
TOTAL Roads	321,525.00	23,143.83	58,266.82	18.12	263,258.18
Street Cleaning					
Personnel Services	46,850.00	4,104.97	5,230.67	11.16	41,619.33
Supplies & Expenses	1,000.00	56.45	325.23	32.52	674.77
TOTAL Street Cleaning	47,850.00	4,161.42	5,555.90	11.61	42,294.10
Snow and Ice					
Personnel Services	181,525.00	23,693.24	131,552.88	72.47	49,972.12
Contractual Services	1,350.00	0.00	0.00	0.00	1,350.00
Supplies & Expenses	60,000.00	23,582.04	44,144.42	73.57	15,855.58
TOTAL Snow and Ice	242,875.00	47,275.28	175,697.30	72.34	67,177.70
Stormwater Maintenance					
Personnel Services	28,835.00	3,572.22	5,112.03	17.73	23,722.97
Contractual Services	2,500.00	0.00	0.00	0.00	2,500.00
Supplies & Expenses	17,500.00	1,931.97	1,931.97	11.04	15,568.03
TOTAL Stormwater Maintenance	48,835.00	5,504.19	7,044.00	14.42	41,791.00

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Street Painting-Marking					
Personnel Services	20,450.00	0.00	0.00	0.00	20,450.00
Supplies & Expenses	23,500.00	64.06	64.06	0.27	23,435.94
TOTAL Street Painting-Marking	43,950.00	64.06	64.06	0.15	43,885.94
Street Leave Expenses					
Personnel Services	71,300.00	5,080.37	13,399.39	18.79	57,900.61
TOTAL Street Leave Expenses	71,300.00	5,080.37	13,399.39	18.79	57,900.61
Street Lighting					
Contractual Services	165,250.00	1,847.11	42,294.23	25.59	122,955.77
Capital Outlay	2,250.00	0.00	0.00	0.00	2,250.00
TOTAL Street Lighting	167,500.00	1,847.11	42,294.23	25.25	125,205.77
Stormwater Plan/Const.					
Contractual Services	7,250.00	0.00	2,000.00	27.59	5,250.00
TOTAL Stormwater Plan/Const.	7,250.00	0.00	2,000.00	27.59	5,250.00
Airport					
Personnel Services	1,250.00	48.88	210.68	16.85	1,039.32
Contractual Services	114,736.00	11,344.31	32,226.68	28.09	82,509.32
Supplies & Expenses	32,014.00	3,382.10	9,321.46	29.12	22,692.54
TOTAL Airport	148,000.00	14,775.29	41,758.82	28.22	106,241.18
Transit					
Personnel Services	388,700.00	25,399.65	102,150.35	26.28	286,549.65
Contractual Services	3,500.00	165.84	1,371.88	39.20	2,128.12
Supplies & Expenses	130,950.00	5,203.95	20,315.48	15.51	110,634.52
Fixed Charges	30,500.00	0.00	17,061.48	55.94	13,438.52
Technology	1,500.00	70.14	183.27	12.22	1,316.73
TOTAL Transit	555,150.00	30,839.58	141,082.46	25.41	414,067.54
Garbage Collection					
Personnel Services	128,578.00	8,024.82	33,711.44	26.22	94,866.56
Supplies & Expenses	97,000.00	7,066.04	20,705.41	21.35	76,294.59
Capital Outlay	23,500.00	1,993.77	7,503.74	31.93	15,996.26
TOTAL Garbage Collection	249,078.00	17,084.63	61,920.59	24.86	187,157.41
Recycling					
Personnel Services	144,350.00	10,065.43	41,330.65	28.63	103,019.35
Supplies & Expenses	56,300.00	4,759.40	17,325.64	30.77	38,974.36
TOTAL Recycling	200,650.00	14,824.83	58,656.29	29.23	141,993.71
Weed & Nuisance Control					
Personnel Services	17,275.00	1,116.41	1,116.41	6.46	16,158.59
Contractual Services	250.00	0.00	0.00	0.00	250.00
Supplies & Expenses	1,250.00	31.33	31.33	2.51	1,218.67
TOTAL Weed & Nuisance Control	18,775.00	1,147.74	1,147.74	6.11	17,627.26

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Health Officer					
Personnel Services	3,660.00	0.00	0.00	0.00	3,660.00
Supplies & Expenses	100.00	0.00	0.00	0.00	100.00
TOTAL Health Officer	3,760.00	0.00	0.00	0.00	3,760.00
MACEC - Enrichment					
Personnel Services	126,815.00	9,941.17	38,071.78	30.02	88,743.22
Contractual Services	200.00	78.93	317.02	158.51	(117.02)
Supplies & Expenses	4,735.00	591.57	1,650.16	34.85	3,084.84
Capital Outlay	0.00	0.00	0.00	0.00	0.00
TOTAL MACEC - Enrichment	131,750.00	10,611.67	40,038.96	30.39	91,711.04
Library					
Personnel Services	733,260.00	54,046.98	223,313.20	30.45	509,946.80
Contractual Services	52,500.00	3,528.31	17,172.24	32.71	35,327.76
Supplies & Expenses	40,555.00	5,901.11	19,139.71	47.19	21,415.29
Fixed Charges	9,400.00	1,689.00	1,815.00	19.31	7,585.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Print Media - Library	55,450.00	5,921.30	15,528.85	28.01	39,921.15
Non-Print Media-Library	24,327.00	5,548.84	8,719.98	35.84	15,607.02
Technology	60,715.00	21,627.53	31,236.33	51.45	29,478.67
TOTAL Library	976,207.00	98,263.07	316,925.31	32.46	659,281.69
Parks					
Personnel Services	213,563.00	13,433.53	51,068.66	23.91	162,494.34
Contractual Services	31,500.00	1,094.11	3,944.30	12.52	27,555.70
Supplies & Expenses	39,350.00	1,006.26	5,627.89	14.30	33,722.11
Capital Outlay	24,000.00	1,785.38	3,585.38	14.94	20,414.62
TOTAL Parks	308,413.00	17,319.28	64,226.23	20.82	244,186.77
River Bend Trail					
Contractual Services	1,450.00	342.60	1,485.44	102.44	(35.44)
TOTAL River Bend Trail	1,450.00	342.60	1,485.44	102.44	(35.44)
Athletic Park Lights					
Contractual Services	1,800.00	79.51	313.60	17.42	1,486.40
Supplies & Expenses	200.00	0.00	0.00	0.00	200.00
TOTAL Athletic Park Lights	2,000.00	79.51	313.60	15.68	1,686.40
Ott's Park Lights					
Contractual Services	1,400.00	92.80	360.20	25.73	1,039.80
Supplies & Expenses	100.00	0.00	0.00	0.00	100.00
TOTAL Ott's Park Lights	1,500.00	92.80	360.20	24.01	1,139.80

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Recreation Programs					
Personnel Services	211,347.00	10,049.44	46,704.83	22.10	164,642.17
Contractual Services	2,775.00	928.01	3,739.50	134.76	(964.50)
Supplies & Expenses	40,450.00	1,957.77	13,072.05	32.32	27,377.95
TOTAL Recreation Programs	254,572.00	12,935.22	63,516.38	24.95	191,055.62
Marketing - PR					
Personnel Services	2,875.00	598.08	598.08	20.80	2,276.92
Supplies & Expenses	20,625.00	4,050.00	4,379.00	21.23	16,246.00
TOTAL Marketing - PR	23,500.00	4,648.08	4,977.08	21.18	18,522.92
Decorations & Banners					
Personnel Services	2,775.00	0.00	771.33	27.80	2,003.67
Contractual Services	300.00	0.00	0.00	0.00	300.00
Supplies & Expenses	1,000.00	730.90	730.90	73.09	269.10
Capital Outlay	3,000.00	0.00	0.00	0.00	3,000.00
TOTAL Decorations & Banners	7,075.00	730.90	1,502.23	21.23	5,572.77
Outside Agencies					
Supplies & Expenses	44,500.00	14,500.00	38,753.80	87.09	5,746.20
TOTAL Outside Agencies	44,500.00	14,500.00	38,753.80	87.09	5,746.20
MARC - Smith Center					
Personnel Services	41,700.00	2,489.70	11,292.97	27.08	30,407.03
Contractual Services	59,750.00	3,500.08	19,565.83	32.75	40,184.17
Supplies & Expenses	20,950.00	1,845.65	5,983.71	28.56	14,966.29
Capital Outlay	6,500.00	0.00	1,044.28	16.07	5,455.72
TOTAL MARC - Smith Center	128,900.00	7,835.43	37,886.79	29.39	91,013.21
Aquatic Center					
Personnel Services	88,325.00	0.00	124.61	0.14	88,200.39
Contractual Services	24,500.00	293.44	1,396.98	5.70	23,103.02
Supplies & Expenses	41,175.00	0.00	0.00	0.00	41,175.00
Technology	3,500.00	0.00	0.00	0.00	3,500.00
TOTAL Aquatic Center	157,500.00	293.44	1,521.59	0.97	155,978.41
Economic Development					
Contractual Services	20,200.00	0.00	20,200.00	100.00	0.00
TOTAL Economic Development	20,200.00	0.00	20,200.00	100.00	0.00
Transfers					
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES					
	12,042,025.00	985,995.84	3,786,422.21	31.44	8,255,602.79
REVENUES OVER/(UNDER) EXPENDITURES					
	6,820.64	(197,836.93)	653,085.48	0.00	(646,264.84)

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

20 -Remedial Action-Landfill

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
EXPENDITURES					
<u>Remediation Action</u>					
Personnel Services	8,250.00	261.48	1,474.90	17.88	6,775.10
Contractual Services	19,000.00	483.73	2,158.64	11.36	16,841.36
Supplies & Expenses	250.00	0.00	0.00	0.00	250.00
TOTAL Remediation Action	27,500.00	745.21	3,633.54	13.21	23,866.46
TOTAL EXPENDITURES	27,500.00	745.21	3,633.54	13.21	23,866.46
REVENUES OVER/(UNDER) EXPENDITURES	(27,500.00)	(745.21)	(3,633.54)	0.00	(23,866.46)

*** END OF REPORT ***

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

21 -Police - SRO

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
<u>Police-SRO</u>					
Taxes (or Utility Rev.)	55,236.00	0.00	55,236.00	100.00	0.00
Intergovernmental	58,736.00	0.00	0.00	0.00	58,736.00
TOTAL Police-SRO	113,972.00	0.00	55,236.00	48.46	58,736.00
TOTAL REVENUE	113,972.00	0.00	55,236.00	48.46	58,736.00
EXPENDITURES					
<u>Police-SRO</u>					
Personnel Services	111,522.00	7,758.78	32,679.89	29.30	78,842.11
Supplies & Expenses	450.00	0.00	0.00	0.00	450.00
Fixed Charges	2,000.00	0.00	0.00	0.00	2,000.00
TOTAL Police-SRO	113,972.00	7,758.78	32,679.89	28.67	81,292.11
TOTAL EXPENDITURES	113,972.00	7,758.78	32,679.89	28.67	81,292.11
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(7,758.78)	22,556.11	0.00	(22,556.11)

*** END OF REPORT ***

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

24 -Merrill Festival Grounds

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
Events/Sponsored					
Public Charges-Services	17,500.00	0.00	0.00	0.00	17,500.00
Miscellaneous Revenues	33,000.00	0.00	0.00	0.00	33,000.00
TOTAL Events/Sponsored	50,500.00	0.00	0.00	0.00	50,500.00
Merrill Festival Grounds					
Taxes (or Utility Rev.)	81,000.00	0.00	26,000.00	32.10	55,000.00
Public Charges-Services	11,000.00	1,500.00	11,311.25	102.83	(311.25)
Miscellaneous Revenues	243,000.00	0.00	0.00	0.00	243,000.00
TOTAL Merrill Festival Grounds	335,000.00	1,500.00	37,311.25	11.14	297,688.75
Room Tax					
Taxes (or Utility Rev.)	95,000.00	3,315.48	20,243.25	21.31	74,756.75
TOTAL Room Tax	95,000.00	3,315.48	20,243.25	21.31	74,756.75
Bierman Building					
Public Charges-Services	10,000.00	450.00	3,500.00	35.00	6,500.00
TOTAL Bierman Building	10,000.00	450.00	3,500.00	35.00	6,500.00
TOTAL REVENUE	490,500.00	5,265.48	61,054.50	12.45	429,445.50
EXPENDITURES					
Events/Sponsored					
Contractual Services	20,500.00	0.00	0.00	0.00	20,500.00
Supplies & Expenses	21,000.00	14.50	14.50	0.07	20,985.50
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	14.50	14.50	0.03	45,185.50
Merrill Festival Grounds					
Personnel Services	6,200.00	0.00	117.38	1.89	6,082.62
Contractual Services	27,675.00	1,106.27	4,772.18	17.24	22,902.82
Supplies & Expenses	3,000.00	0.00	0.00	0.00	3,000.00
Capital Outlay	297,700.00	0.00	632.16	0.21	297,067.84
TOTAL Merrill Festival Grounds	334,575.00	1,106.27	5,521.72	1.65	329,053.28
Room Tax					
Supplies & Expenses	74,550.00	0.00	13,284.00	17.82	61,266.00
TOTAL Room Tax	74,550.00	0.00	13,284.00	17.82	61,266.00

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

24 -Merrill Festival Grounds

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Bierman Building</u>					
Personnel Services	21,775.00	374.73	1,893.63	8.70	19,881.37
Contractual Services	31,250.00	928.89	5,523.55	17.68	25,726.45
Supplies & Expenses	2,675.00	350.97	653.39	24.43	2,021.61
Capital Outlay	5,500.00	0.00	1,399.00	25.44	4,101.00
TOTAL Bierman Building	61,200.00	1,654.59	9,469.57	15.47	51,730.43
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TOTAL EXPENDITURES	515,525.00	2,775.36	28,289.79	5.49	487,235.21
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REVENUES OVER/(UNDER) EXPENDITURES	(25,025.00)	2,490.12	32,764.71	0.00	(57,789.71)
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*** END OF REPORT ***

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

25 -Community Development

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
=====					
<u>CDBG Grants/Loans</u>					
Miscellaneous Revenues	86,850.00	1,285.49	95,851.92	110.36	(9,001.92)
TOTAL CDBG Grants/Loans	86,850.00	1,285.49	95,851.92	110.36	(9,001.92)
<u>Community Development</u>					
Taxes (or Utility Rev.)	14,683.00	0.00	14,683.00	100.00	0.00
Intergov Charges (Misc.)	11,000.00	0.00	325.00	2.95	10,675.00
TOTAL Community Development	25,683.00	0.00	15,008.00	58.44	10,675.00
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TOTAL REVENUE	112,533.00	1,285.49	110,859.92	98.51	1,673.08
EXPENDITURES					
=====					
<u>CDBG Grants/Loans</u>					
Special Services	100,500.00	0.00	505.00	0.50	99,995.00
TOTAL CDBG Grants/Loans	100,500.00	0.00	505.00	0.50	99,995.00
<u>Community Development</u>					
Personnel Services	22,858.00	1,719.71	6,850.02	29.97	16,007.98
Contractual Services	700.00	4.63	286.81	40.97	413.19
Supplies & Expenses	2,125.00	290.01	337.59	15.89	1,787.41
TOTAL Community Development	25,683.00	2,014.35	7,474.42	29.10	18,208.58
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TOTAL EXPENDITURES	126,183.00	2,014.35	7,979.42	6.32	118,203.58
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REVENUES OVER/(UNDER) EXPENDITURES	(13,650.00)	(728.86)	102,880.50	0.00	(116,530.50)
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*** END OF REPORT ***

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

27 -Merrill Airport Fuel

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
<u>Aviation Fuel</u>					
Public Charges-Services	107,550.00	9,301.33	23,325.17	21.69	84,224.83
Other Financing Sources	100.00	0.00	931.05	931.05	(831.05)
TOTAL Aviation Fuel	107,650.00	9,301.33	24,256.22	22.53	83,393.78
TOTAL REVENUE	107,650.00	9,301.33	24,256.22	22.53	83,393.78
EXPENDITURES					
<u>Aviation Fuel</u>					
Contractual Services	6,050.00	262.08	981.57	16.22	5,068.43
Special Services	84,025.00	201.92	456.27	0.54	83,568.73
Fixed Charges	1,625.00	0.00	0.00	0.00	1,625.00
Capital Outlay	0.00	0.00	931.05	0.00	(931.05)
TOTAL Aviation Fuel	91,700.00	464.00	2,368.89	2.58	89,331.11
TOTAL EXPENDITURES	91,700.00	464.00	2,368.89	2.58	89,331.11
REVENUES OVER/(UNDER) EXPENDITURES	15,950.00	8,837.33	21,887.33	0.00	(5,937.33)

*** END OF REPORT ***

*** END OF REPORT ***

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

30 -Debt Service
 Debt Service

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
Taxes (or Utility Rev.)					
40000-41027 Transfer from Airport	1,625.00	0.00	0.00	0.00	1,625.00
40000-41041 Transfer from TID	430,859.00	3,466.25	3,466.25	0.80	427,392.75
40000-41110 Tax Levy - Debt Service	<u>1,401,207.00</u>	<u>0.00</u>	<u>1,401,207.00</u>	<u>100.00</u>	<u>0.00</u>
TOTAL Taxes (or Utility Rev.)	1,833,691.00	3,466.25	1,404,673.25	76.60	429,017.75
Miscellaneous Revenues					
40000-48110 Interest - Debt Service Fund	0.00	0.00	0.00	0.00	0.00
40000-48250 Fed Stimulus - BAB	<u>3,708.94</u>	<u>0.00</u>	<u>2,657.77</u>	<u>71.66</u>	<u>1,051.17</u>
TOTAL Miscellaneous Revenues	3,708.94	0.00	2,657.77	71.66	1,051.17
Other Financing Sources					
40000-49110 Proceeds from LT Debt	0.00	0.00	0.00	0.00	0.00
40000-49120 Premium on Debt Insurance	0.00	0.00	0.00	0.00	0.00
40000-49200 Transfer-Prior Service DS	<u>11,500.00</u>	<u>0.00</u>	<u>13,098.00</u>	<u>113.90</u>	<u>(1,598.00)</u>
TOTAL Other Financing Sources	11,500.00	0.00	13,098.00	113.90	(1,598.00)
TOTAL REVENUES	1,848,899.94	3,466.25	1,420,429.02	76.83	428,470.92

EXPENDITURES

Debt Service

50000-06-11755 STL 2009-2 Equip	14,064.39	0.00	14,064.39	100.00	0.00
50000-06-11800 STL 2010-1 Prin BAB	39,000.00	0.00	39,000.00	100.00	0.00
50000-06-11900 GO 2013A - Fire Primarily	170,000.00	0.00	0.00	0.00	170,000.00
50000-06-11905 GO 2013B - Various	375,000.00	0.00	0.00	0.00	375,000.00
50000-06-11913 Series GO2016A-Various	75,000.00	0.00	0.00	0.00	75,000.00
50000-06-11916 Series GO2016B-Various	140,049.00	0.00	0.00	0.00	140,049.00
50000-06-11923 GO 2017C - Various	85,000.00	0.00	0.00	0.00	85,000.00
50000-06-11925 GO 2017D - Various	70,000.00	0.00	0.00	0.00	70,000.00
50000-06-12043 STL 2009-1 -Prin Faciliti	14,077.03	0.00	14,077.03	100.00	0.00
50000-06-12045 SIB Prin.-W. Main St.	9,788.39	2,440.97	4,869.79	49.75	4,918.60
50000-06-12050 STL 2005 Prin.-Streets	15,830.93	0.00	15,830.93	100.00	0.00
50000-06-12065 STF 2011-1 BAB-10 Year	40,352.20	0.00	40,352.20	100.00	0.00
50000-06-14080 GO 2008B-TID #4 Prin.	20,000.00	0.00	0.00	0.00	20,000.00
50000-06-14085 GO2013A - TID #5 Prin	1,489.36	0.00	0.00	0.00	1,489.36
50000-06-14090 GO2013A - TID #6 Prin	8,510.64	0.00	0.00	0.00	8,510.64
50000-06-14916 GO 2016B-TID3	57,350.00	0.00	0.00	0.00	57,350.00
50000-06-14917 GO 2016B-TID6	9,151.00	0.00	0.00	0.00	9,151.00
50000-06-14918 GO 2016B-TID8	0.00	0.00	0.00	0.00	0.00
50000-06-14973 TID Rev Bond-TID3 Princ	155,000.00	0.00	0.00	0.00	155,000.00
50000-06-14974 TID Rev Bond-TID4 Princ	46,000.00	0.00	0.00	0.00	46,000.00
50000-06-18075 STL 2004 Prin.- Pension	24,352.42	0.00	24,352.42	100.00	0.00
50000-06-21755 STL 2009-2 Int Equip	1,294.27	0.00	1,294.27	100.00	0.00
50000-06-21800 STL 2010-1 BAB Int.	3,465.00	0.00	3,465.00	100.00	0.00

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

30 -Debt Service
 Debt Service

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
50000-06-21900 GO2013 A - Fire Interest	120,205.00	60,102.50	60,102.50	50.00	60,102.50
50000-06-21905 GO 2013B - Various Int.	41,825.00	20,912.50	20,912.50	50.00	20,912.50
50000-06-21913 GO 2016A Int - Various	30,848.00	0.00	15,423.75	50.00	15,424.25
50000-06-21914 GO 2016B Int-Airport	1,625.00	0.00	812.50	50.00	812.50
50000-06-21916 GO 2016B Int-Variou	64,222.58	0.00	32,111.29	50.00	32,111.29
50000-06-21923 GO 2017C - Int	46,062.50	0.00	0.00	0.00	46,062.50
50000-06-21925 GO 2017D - Int	13,849.00	0.00	0.00	0.00	13,849.00
50000-06-22043 STL 2009-1-Int Facilities	633.47	0.00	633.47	100.00	0.00
50000-06-22045 SIB Int.-W. Main St.	526.11	137.66	287.47	54.64	238.64
50000-06-22050 STL 2005 Int.-Streets	7,557.23	0.00	7,557.23	100.00	0.00
50000-06-22065 STF 2011-1 Int BAB-10 YR	4,665.22	0.00	4,665.22	100.00	0.00
50000-06-24080 GO 2008B Int.-TID #4	6,700.00	0.00	0.00	0.00	6,700.00
50000-06-24085 GO 2013A Int. -TID #5	1,032.50	516.25	516.25	50.00	516.25
50000-06-24090 GO 2013A Int. -TID #6	5,900.00	2,950.00	2,950.00	50.00	2,950.00
50000-06-24916 GO 2016B Int-TID 3	9,815.50	0.00	4,907.75	50.00	4,907.75
50000-06-24917 GO 2016B Int-TID 6	3,174.68	0.00	1,587.34	50.00	1,587.34
50000-06-24918 GO 2016B Int-TID 8	1,925.00	0.00	962.50	50.00	962.50
50000-06-24927 NAN Series2016C-TID 7	3,192.00	0.00	0.00	0.00	3,192.00
50000-06-24940 NAN Series 2016C-TID 10	19,750.50	0.00	0.00	0.00	19,750.50
50000-06-24941 NAN Series 2016C-TID 11	20,149.51	0.00	0.00	0.00	20,149.51
50000-06-24973 TID Rev Bond-TID3 Int	44,441.67	0.00	0.00	0.00	44,441.67
50000-06-24974 TID Rev Bond-TID4 Int	17,274.47	0.00	0.00	0.00	17,274.47
50000-06-38085 GO 2008B PA -St./TIF	0.00	0.00	0.00	0.00	0.00
50000-06-38087 GO 2013A	0.00	350.00	350.00	0.00	(350.00)
50000-06-38090 GO 2013B	0.00	350.00	350.00	0.00	(350.00)
50000-06-38091 GO 2016A	0.00	0.00	350.00	0.00	(350.00)
50000-06-38092 GO 2016B	0.00	0.00	350.00	0.00	(350.00)
50000-06-38100 BAB Fed Paperwork	0.00	0.00	300.00	0.00	(300.00)
50000-06-40000 Debt Costs	0.00	0.00	0.00	0.00	0.00
50000-06-41000 Payment to Escrow	0.00	0.00	0.00	0.00	0.00
TOTAL Debt Service	1,840,149.57	87,759.88	312,435.80	16.98	1,527,713.77
TOTAL EXPENDITURES	1,840,149.57	87,759.88	312,435.80	16.98	1,527,713.77
REVENUES OVER/ (UNDER) EXPENDITURES	8,750.37	(84,293.63)	1,107,993.22	0.00	(1,099,242.85)

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

30 -Debt Service
 Borrowing

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
EXPENDITURES					
=====					
<u>Debt Service</u>					
58202-06-24000 Bond Costs	0.00	0.00	0.00	0.00	0.00
TOTAL Debt Service	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
<hr/>					
FUND TOTAL REVENUES	1,848,899.94	3,466.25	1,420,429.02	76.83	428,470.92
FUND TOTAL EXPENDITURES	1,840,149.57	87,759.88	312,435.80	16.98	1,527,713.77
REVENUES OVER/(UNDER) EXPENDITURES	8,750.37	(84,293.63)	1,107,993.22	0.00	(1,099,242.85)
	=====	=====	=====	=====	=====

*** END OF REPORT ***

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

40 -TID No. 10 - Fox Point

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
<u>TID #10-Fox Point</u>					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	25,000.00	0.00	0.00	0.00	25,000.00
TOTAL TID #10-Fox Point	25,000.00	0.00	0.00	0.00	25,000.00
<hr/>					
TOTAL REVENUE	25,000.00	0.00	0.00	0.00	25,000.00
EXPENDITURES					
<u>TID #10-Fox Point</u>					
Personnel Services	1,282.00	0.00	0.00	0.00	1,282.00
Contractual Services	400.00	300.00	450.00	112.50	(50.00)
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	0.00	0.00	0.00	0.00	0.00
TOTAL TID #10-Fox Point	20,883.88	300.00	450.00	2.15	20,433.88
<hr/>					
TOTAL EXPENDITURES	20,883.88	300.00	450.00	2.15	20,433.88
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	4,116.12	(300.00)	(450.00)	0.00	4,566.12

*** END OF REPORT ***

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

41 -TID No. 11- Apartments

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
<u>=====</u>					
<u>TID #11 - Apartments</u>					
Taxes (or Utility Rev.)	12,611.31	0.00	0.00	0.00	12,611.31
Specials (Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Public Charges-Services	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	0.00	0.00	640.00	0.00	(640.00)
TOTAL TID #11 - Apartments	12,611.31	0.00	640.00	5.07	11,971.31
<hr/>					
TOTAL REVENUE	12,611.31	0.00	640.00	5.07	11,971.31
<u>=====</u>					
EXPENDITURES					
<u>=====</u>					
<u>TID #11 - Apartments</u>					
Personnel Services	2,230.00	0.00	0.00	0.00	2,230.00
Contractual Services	2,150.00	1,150.00	2,790.00	129.77	(640.00)
Special Services	0.00	0.00	0.00	0.00	0.00
Fixed Charges	60,409.00	0.00	0.00	0.00	60,409.00
Capital Outlay	20,000.00	0.00	1,647.24	8.24	18,352.76
TOTAL TID #11 - Apartments	84,789.00	1,150.00	4,437.24	5.23	80,351.76
<hr/>					
TOTAL EXPENDITURES	84,789.00	1,150.00	4,437.24	5.23	80,351.76
<u>=====</u>					
REVENUES OVER/(UNDER) EXPENDITURES	(72,177.69)	(1,150.00)	(3,797.24)	0.00	(68,380.45)
<u>=====</u>					

*** END OF REPORT ***

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

42 -TID # 12 - Weinbrenner

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
EXPENDITURES					
TID #12 - Weinbrenner					
Personnel Services	4,755.00	0.00	0.00	0.00	4,755.00
Contractual Services	400.00	250.00	400.00	100.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
TOTAL TID #12 - Weinbrenner	5,155.00	250.00	400.00	7.76	4,755.00
TOTAL EXPENDITURES	5,155.00	250.00	400.00	7.76	4,755.00
REVENUES OVER/(UNDER) EXPENDITURES	(5,155.00)	(250.00)	(400.00)	0.00	(4,755.00)

*** END OF REPORT ***

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

43 -TID #3 - East Side

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
<u>TID #3 - East Side</u>					
Taxes (or Utility Rev.)	1,881,388.62	55,627.93	578,913.98	30.77	1,302,474.64
Intergovernmental	12,500.00	0.00	0.00	0.00	12,500.00
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL TID #3 - East Side	1,893,888.62	55,627.93	578,913.98	30.57	1,314,974.64
<u>TID #3 - Borrowing</u>					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
TOTAL TID #3 - Borrowing	0.00	0.00	0.00	0.00	0.00
<u>TID #3 -Festival Grounds</u>					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
TOTAL TID #3 -Festival Grounds	0.00	0.00	0.00	0.00	0.00
<u>TID #3 - Idle Sites Grant</u>					
Taxes (or Utility Rev.)	120,000.00	0.00	0.00	0.00	120,000.00
Miscellaneous Revenues	50,000.00	0.00	0.00	0.00	50,000.00
TOTAL TID #3 - Idle Sites Grant	170,000.00	0.00	0.00	0.00	170,000.00
TOTAL REVENUE	2,063,888.62	55,627.93	578,913.98	28.05	1,484,974.64
EXPENDITURES					
<u>TID #3 - East Side</u>					
Personnel Services	9,225.00	0.00	8,716.61	94.49	508.39
Contractual Services	15,650.00	1,400.00	3,062.54	19.57	12,587.46
Special Services	195,000.00	0.00	25,030.00	12.84	169,970.00
Fixed Charges	217,500.00	0.00	0.00	0.00	217,500.00
Capital Outlay	1,395,000.00	0.00	0.00	0.00	1,395,000.00
Transfers	146,300.00	0.00	0.00	0.00	146,300.00
TOTAL TID #3 - East Side	1,978,675.00	1,400.00	36,809.15	1.86	1,941,865.85
<u>TID #3 -Festival Grounds</u>					
Personnel Services	8,325.00	0.00	0.00	0.00	8,325.00
Contractual Services	0.00	0.00	0.00	0.00	0.00
Capital Outlay	48,500.00	0.00	0.00	0.00	48,500.00
TOTAL TID #3 -Festival Grounds	56,825.00	0.00	0.00	0.00	56,825.00

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

43 -TID #3 - East Side

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>TID #3 - Idle Sites Grant</u>					
Capital Outlay	170,000.00	0.00	0.00	0.00	170,000.00
TOTAL TID #3 - Idle Sites Grant	170,000.00	0.00	0.00	0.00	170,000.00
<hr/>					
TOTAL EXPENDITURES	2,205,500.00	1,400.00	36,809.15	1.67	2,168,690.85
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	(141,611.38)	54,227.93	542,104.83	0.00	(683,716.21)
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*** END OF REPORT ***

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

44 -TID #4 - Thielman/P Ridge

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
<u>TID #4 -Thielman/P Ridge</u>					
Taxes (or Utility Rev.)	219,255.91	0.00	0.00	0.00	219,255.91
Intergovernmental	12,500.00	0.00	0.00	0.00	12,500.00
TOTAL TID #4 -Thielman/P Ridge	231,755.91	0.00	0.00	0.00	231,755.91
TOTAL REVENUE	231,755.91	0.00	0.00	0.00	231,755.91
EXPENDITURES					
<u>TID #4 -Thielman/P Ridge</u>					
Personnel Services	7,480.00	0.00	0.00	0.00	7,480.00
Contractual Services	17,150.00	875.00	2,375.00	13.85	14,775.00
Special Services	500.00	0.00	0.00	0.00	500.00
Fixed Charges	93,215.00	0.00	0.00	0.00	93,215.00
Capital Outlay	2,500.00	0.00	0.00	0.00	2,500.00
Transfers	63,057.00	0.00	0.00	0.00	63,057.00
TOTAL TID #4 -Thielman/P Ridge	183,902.00	875.00	2,375.00	1.29	181,527.00
TOTAL EXPENDITURES	183,902.00	875.00	2,375.00	1.29	181,527.00
REVENUES OVER/(UNDER) EXPENDITURES	47,853.91	(875.00)	(2,375.00)	0.00	50,228.91

*** END OF REPORT ***

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

45 -TID #5 - Hwy 107/Taylor

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
<u>TID #5 - Hwy 107/Taylor</u>					
Taxes (or Utility Rev.)	16,644.40	0.00	0.00	0.00	16,644.40
Intergovernmental	<u>130.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>130.00</u>
TOTAL TID #5 - Hwy 107/Taylor	16,774.40	0.00	0.00	0.00	16,774.40
<hr/>					
TOTAL REVENUE	<u>16,774.40</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>16,774.40</u>
EXPENDITURES					
<u>TID #5 - Hwy 107/Taylor</u>					
Personnel Services	1,645.00	0.00	0.00	0.00	1,645.00
Contractual Services	400.00	500.00	650.00	162.50	(250.00)
Special Services	0.00	0.00	0.00	0.00	0.00
Fixed Charges	2,521.86	516.25	516.25	20.47	2,005.61
Capital Outlay	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>
TOTAL TID #5 - Hwy 107/Taylor	9,566.86	1,016.25	1,166.25	12.19	8,400.61
<hr/>					
TOTAL EXPENDITURES	<u>9,566.86</u>	<u>1,016.25</u>	<u>1,166.25</u>	<u>12.19</u>	<u>8,400.61</u>
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	<u>7,207.54</u>	<u>(1,016.25)</u>	<u>(1,166.25)</u>	<u>0.00</u>	<u>8,373.79</u>

*** END OF REPORT ***

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

46 -TID #6 - Downtown

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
TID #6 - Downtown					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Intergovernmental	2,500.00	0.00	0.00	0.00	2,500.00
Miscellaneous Revenues	88,635.00	638.00	3,138.00	3.54	85,497.00
TOTAL TID #6 - Downtown	91,135.00	638.00	3,138.00	3.44	87,997.00
TID #6 - Borrowing					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
TOTAL TID #6 - Borrowing	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	91,135.00	638.00	3,138.00	3.44	87,997.00
EXPENDITURES					
TID #6 - Downtown					
Personnel Services	2,985.00	0.00	0.00	0.00	2,985.00
Contractual Services	6,150.00	550.00	1,200.00	19.51	4,950.00
Special Services	59,000.00	220.00	5,798.60	9.83	53,201.40
Fixed Charges	20,500.00	2,950.00	2,950.00	14.39	17,550.00
Capital Outlay	2,500.00	0.00	0.00	0.00	2,500.00
TOTAL TID #6 - Downtown	91,135.00	3,720.00	9,948.60	10.92	81,186.40
TOTAL EXPENDITURES	91,135.00	3,720.00	9,948.60	10.92	81,186.40
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(3,082.00)	(6,810.60)	0.00	6,810.60

*** END OF REPORT ***

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

47 -TID #7 - N Center Ave

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
<u>TID #7 - N Center Ave</u>					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Intergovernmental	1,250.00	0.00	0.00	0.00	1,250.00
Miscellaneous Revenues	<u>46,617.00</u>	<u>6,510.00</u>	<u>6,510.00</u>	<u>13.96</u>	<u>40,107.00</u>
TOTAL TID #7 - N Center Ave	47,867.00	6,510.00	6,510.00	13.60	41,357.00
<hr/>					
TOTAL REVENUE	<u>47,867.00</u>	<u>6,510.00</u>	<u>6,510.00</u>	<u>13.60</u>	<u>41,357.00</u>
EXPENDITURES					
<u>TID #7 - N Center Ave</u>					
Personnel Services	2,110.00	0.00	0.00	0.00	2,110.00
Contractual Services	900.00	800.00	1,450.00	161.11	(550.00)
Special Services	20,000.00	55.00	1,018.77	5.09	18,981.23
Fixed Charges	12,357.00	0.00	0.00	0.00	12,357.00
Capital Outlay	<u>12,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,500.00</u>
TOTAL TID #7 - N Center Ave	47,867.00	855.00	2,468.77	5.16	45,398.23
<hr/>					
TOTAL EXPENDITURES	<u>47,867.00</u>	<u>855.00</u>	<u>2,468.77</u>	<u>5.16</u>	<u>45,398.23</u>
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	<u>0.00</u>	<u>5,655.00</u>	<u>4,041.23</u>	<u>0.00</u>	<u>(4,041.23)</u>

*** END OF REPORT ***

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

48 -TID #8 - West Side

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
<u>TID #8 - West Side</u>					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Intergovernmental	3,250.00	0.00	0.00	0.00	3,250.00
Public Charges-Services	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	77,105.00	100.00	100.00	0.13	77,005.00
TOTAL TID #8 - West Side	80,355.00	100.00	100.00	0.12	80,255.00
<u>TID #8 - Borrowing</u>					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
TOTAL TID #8 - Borrowing	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	80,355.00	100.00	100.00	0.12	80,255.00
EXPENDITURES					
<u>TID #8 - West Side</u>					
Personnel Services	4,205.00	0.00	0.00	0.00	4,205.00
Contractual Services	6,900.00	800.00	1,700.00	24.64	5,200.00
Special Services	63,000.00	22,915.65	36,724.28	58.29	26,275.72
Fixed Charges	3,750.00	0.00	0.00	0.00	3,750.00
Capital Outlay	2,500.00	139,647.08	139,647.08	585.88	(137,147.08)
TOTAL TID #8 - West Side	80,355.00	163,362.73	178,071.36	221.61	(97,716.36)
TOTAL EXPENDITURES	80,355.00	163,362.73	178,071.36	221.61	(97,716.36)
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(163,262.73)	(177,971.36)	0.00	177,971.36

*** END OF REPORT ***

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

49 -TID#9 -WI River/S Center

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
<u>TID #9-WI River/S Center</u>					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Intergovernmental	4,750.00	0.00	0.00	0.00	4,750.00
Public Charges-Services	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL TID #9-WI River/S Center	4,750.00	0.00	0.00	0.00	4,750.00
<u>TID #9-Idle Sites (Page)</u>					
Taxes (or Utility Rev.)	50,000.00	0.00	0.00	0.00	50,000.00
Intergovernmental	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	75,000.00	0.00	0.00	0.00	75,000.00
TOTAL TID #9-Idle Sites (Page)	125,000.00	0.00	0.00	0.00	125,000.00
TOTAL REVENUE	129,750.00	0.00	0.00	0.00	129,750.00
EXPENDITURES					
<u>TID #9-WI River/S Center</u>					
Personnel Services	5,575.00	0.00	0.00	0.00	5,575.00
Contractual Services	9,450.00	1,125.00	2,025.00	21.43	7,425.00
Special Services	25,000.00	0.00	0.00	0.00	25,000.00
Fixed Charges	22,558.00	0.00	0.00	0.00	22,558.00
Capital Outlay	2,500.00	0.00	0.00	0.00	2,500.00
TOTAL TID #9-WI River/S Center	65,083.00	1,125.00	2,025.00	3.11	63,058.00
<u>TID #9-Idle Sites (Page)</u>					
Contractual Services	0.00	0.00	0.00	0.00	0.00
Special Services	0.00	0.00	0.00	0.00	0.00
Capital Outlay	65,000.00	19.83	486.34	0.75	64,513.66
TOTAL TID #9-Idle Sites (Page)	65,000.00	19.83	486.34	0.75	64,513.66
TOTAL EXPENDITURES	130,083.00	1,144.83	2,511.34	1.93	127,571.66
REVENUES OVER/(UNDER) EXPENDITURES	(333.00)	(1,144.83)	(2,511.34)	0.00	2,178.34

*** END OF REPORT ***

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

52 -Capital Projects

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
<u>Non-Departmental</u>					
Taxes (or Utility Rev.)	181,000.00	0.00	165,692.25	91.54	15,307.75
Specials (Utility Rev.)	30,000.00	0.00	2,501.59	8.34	27,498.41
Intergovernmental	256,000.00	38,012.00	38,012.00	14.85	217,988.00
Public Charges-Services	0.00	225.00	487.50	0.00	(487.50)
Miscellaneous Revenues	12,500.00	7,948.00	9,602.00	76.82	2,898.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00
TOTAL Non-Departmental	479,500.00	46,185.00	216,295.34	45.11	263,204.66
<u>Streets - Sealcoat</u>					
Taxes (or Utility Rev.)	56,892.00	0.00	0.00	0.00	56,892.00
TOTAL Streets - Sealcoat	56,892.00	0.00	0.00	0.00	56,892.00
TOTAL REVENUE	536,392.00	46,185.00	216,295.34	40.32	320,096.66
EXPENDITURES					
<u>Streets - Sealcoat</u>					
Personnel Services	16,575.00	0.00	0.00	0.00	16,575.00
Supplies & Expenses	49,000.00	0.00	0.00	0.00	49,000.00
TOTAL Streets - Sealcoat	65,575.00	0.00	0.00	0.00	65,575.00
<u>Capital Outlay/Projects</u>					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Capital Outlay	2,476,200.00	127,930.87	235,573.18	9.51	2,240,626.82
TOTAL Capital Outlay/Projects	2,476,200.00	127,930.87	235,573.18	9.51	2,240,626.82
<u>Financing Costs</u>					
Debt Service	0.00	0.00	0.00	0.00	0.00
TOTAL Financing Costs	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	2,541,775.00	127,930.87	235,573.18	9.27	2,306,201.82
REVENUES OVER/(UNDER) EXPENDITURES	(2,005,383.00)	(81,745.87)	(19,277.84)	0.00	(1,986,105.16)

*** END OF REPORT ***

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

62 -Water Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
<u>Non-Departmental</u>					
Taxes (or Utility Rev.)	100,106.00	6,669.00	40,476.26	40.43	59,629.74
Specials (Utility Rev.)	(1,438.00)	0.00	0.00	0.00	(1,438.00)
Public Charges-Services	1,444,160.00	177,922.38	540,375.07	37.42	903,784.93
Intergov Charges (Misc.)	19,800.00	662.97	6,871.11	34.70	12,928.89
Miscellaneous Revenues	252,500.00	0.00	1,657.37	0.66	250,842.63
Other Financing Sources	0.00	0.00	0.00	0.00	0.00
TOTAL Non-Departmental	1,815,128.00	185,254.35	589,379.81	32.47	1,225,748.19
TOTAL REVENUE	1,815,128.00	185,254.35	589,379.81	32.47	1,225,748.19
EXPENDITURES					
<u>Non-Departmental</u>					
Work Orders - Utility	440,000.00	0.00	75,368.28	17.13	364,631.72
TOTAL Non-Departmental	440,000.00	0.00	75,368.28	17.13	364,631.72
<u>Pumping Expenses</u>					
TOTAL Pumping Expenses	78,250.00	8,804.54	26,605.94	34.00	51,644.06
<u>Water Treatment Expenses</u>					
TOTAL Water Treatment Expenses	72,000.00	8,096.58	12,525.91	17.40	59,474.09
<u>Trans & Distribution Exp</u>					
TOTAL Trans & Distribution Exp	253,250.00	18,489.09	78,122.42	30.85	175,127.58
<u>Customer Accts Expenses</u>					
TOTAL Customer Accts Expenses	69,500.00	6,553.51	25,828.21	37.16	43,671.79
<u>Admin & General Expenses</u>					
TOTAL Admin & General Expenses	688,131.00	25,873.24	123,231.73	17.91	564,899.27
<u>Contract Work</u>					
TOTAL Contract Work	3,500.00	1,192.66	1,888.91	53.97	1,611.09

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

62 -Water Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Taxes</u>					
TOTAL Taxes	<u>381,500.00</u>	<u>1,971.53</u>	<u>371,882.15</u>	<u>97.48</u>	<u>9,617.85</u>
	381,500.00	1,971.53	371,882.15	97.48	9,617.85
<u>Debt Service</u>					
TOTAL Debt Service	<u>27,108.82</u>	<u>13,597.44</u>	<u>14,005.24</u>	<u>51.66</u>	<u>13,103.58</u>
	27,108.82	13,597.44	14,005.24	51.66	13,103.58
<hr/>					
TOTAL EXPENDITURES	<u>2,013,239.82</u>	<u>84,578.59</u>	<u>729,458.79</u>	<u>36.23</u>	<u>1,283,781.03</u>
	2,013,239.82	84,578.59	729,458.79	36.23	1,283,781.03
REVENUES OVER/(UNDER) EXPENDITURES	<u>(198,111.82)</u>	<u>100,675.76</u>	<u>(140,078.98)</u>	<u>0.00</u>	<u>(58,032.84)</u>
	(198,111.82)	100,675.76	(140,078.98)	0.00	(58,032.84)

*** END OF REPORT ***

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

63 -Sewer Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
<u>Non-Departmental</u>					
Taxes (or Utility Rev.)	4,750.00	0.00	2,485.41	52.32	2,264.59
Specials (Utility Rev.)	150,000.00	0.00	0.00	0.00	150,000.00
Intergov Charges (Misc.)	9,000.00	552.50	1,217.28	13.53	7,782.72
Miscellaneous Revenues	500,430.00	0.00	364.63	0.07	500,065.37
Other Financing Sources	20,000.00	0.00	0.00	0.00	20,000.00
Public Charges-Services	1,490,000.00	172,857.01	538,029.90	36.11	951,970.10
Other Charges-Services	90,000.00	10,477.36	29,170.38	32.41	60,829.62
TOTAL Non-Departmental	2,264,180.00	183,886.87	571,267.60	25.23	1,692,912.40
TOTAL REVENUE	2,264,180.00	183,886.87	571,267.60	25.23	1,692,912.40
EXPENDITURES					
<u>Non-Departmental</u>					
Work Orders - Utility	1,270,000.00	453,681.00	456,925.00	35.98	813,075.00
TOTAL Non-Departmental	1,270,000.00	453,681.00	456,925.00	35.98	813,075.00
<u>Contract Work</u>					
	500.00	0.00	0.00	0.00	500.00
TOTAL Contract Work	500.00	0.00	0.00	0.00	500.00
<u>Taxes - SS/Medicare</u>					
	32,500.00	2,326.13	9,648.67	29.69	22,851.33
TOTAL Taxes - SS/Medicare	32,500.00	2,326.13	9,648.67	29.69	22,851.33
<u>Operations</u>					
	283,000.00	17,339.86	78,240.65	27.65	204,759.35
TOTAL Operations	283,000.00	17,339.86	78,240.65	27.65	204,759.35
<u>Maintenance</u>					
	250,072.00	16,502.67	62,625.24	25.04	187,446.76
TOTAL Maintenance	250,072.00	16,502.67	62,625.24	25.04	187,446.76
<u>Customer Accts Expenses</u>					
	93,500.00	7,879.22	30,759.47	32.90	62,740.53
TOTAL Customer Accts Expenses	93,500.00	7,879.22	30,759.47	32.90	62,740.53

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)

CITY OF MERRILL
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2018

63 -Sewer Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Admin & General Expenses</u>					
	440,400.00	25,242.07	122,162.04	27.74	318,237.96
TOTAL Admin & General Expenses	440,400.00	25,242.07	122,162.04	27.74	318,237.96
<u>Taxes & Depreciation</u>					
	285,000.00	0.00	0.00	0.00	285,000.00
TOTAL Taxes & Depreciation	285,000.00	0.00	0.00	0.00	285,000.00
<u>Transfers</u>					
	3,000.00	252.38	2,126.68	70.89	873.32
TOTAL Transfers	3,000.00	252.38	2,126.68	70.89	873.32
<hr/>					
TOTAL EXPENDITURES	2,657,972.00	523,223.33	762,487.75	28.69	1,895,484.25
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	(393,792.00)	(339,336.46)	(191,220.15)	0.00	(202,571.85)
<hr/>					

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

Attachment: Revenue-Expense 2018-04 (3245 : Revenue & Expense Report for Period Ending April 30, 2018)



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: May 3rd, 2018

To: Mayor Derek Woellner
Alderpersons

From: Kathy Unertl, Finance Director

RE: 2017 Audit Reports and Fiscal Overview Cycle

As shown on the following page, there are multiple years involved in the City's fiscal cycle. The Schenck audit reports are a fiscal snapshot as of 12/31/2018.

I have also provided Undesignated General Fund Balance and Tax Increment District (TID) historical information. There will be more detailed TID fiscal report being provided to the Redevelopment Authority (RDA) and Joint Review Board by mid-July.

Water Rates:

The 2017 PSC Return on Rate Base was far below the authorized 2.5% level. The Water and Sewage Disposal Committee has previously expressed preference for smaller annual rate increase.

Sewer Rates:

Ordinance No. 2017-32 adopted on 12/12/2017 adopted annual 2.5% sewer rate increases for 2018 through 2021.

City of Merrill - Fiscal Reporting Cycle

Audit - 12/31/2017
Fiscal Snapshot - Year-End

Current Year - 2018

Voucher Listing - Committees

All City/Utility Checks - to
Personnel & Finance Committee

Summary Revenues & Expenses -
to Common Council

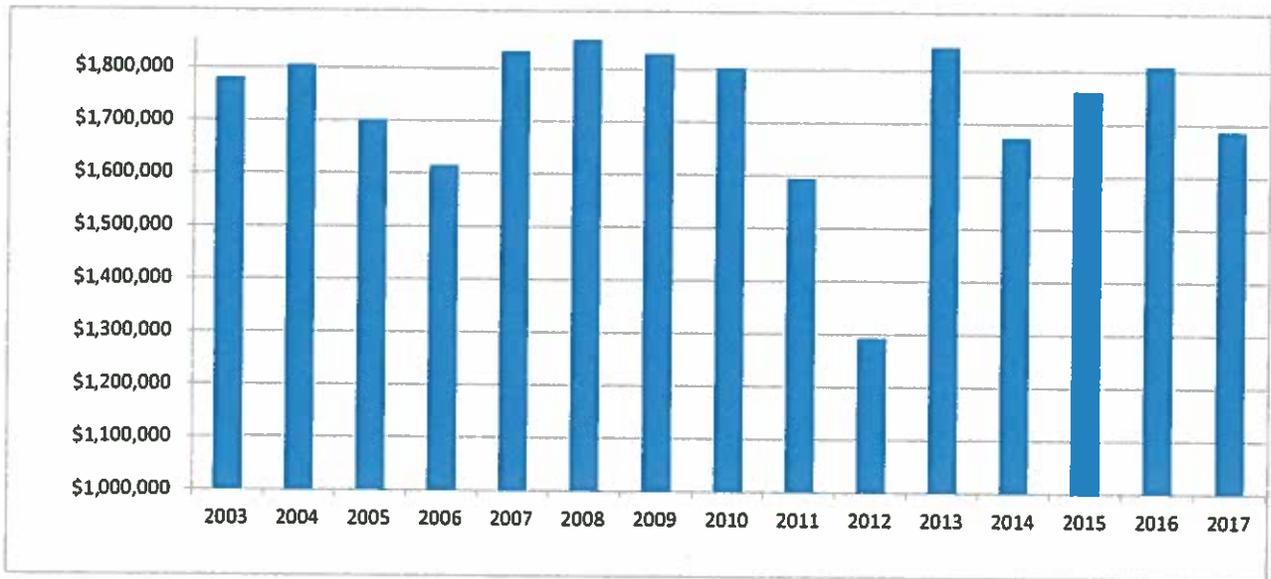
Future Year Budgets

Capital Plan - Ten-Year

2019 Budget Requests to
Committee of Whole (Mid-October)

2019 Budget and Tax Levy -
November 2018 Council

City of Merrill - Undesignated General Fund Balance



City borrowing in 2013, 2016, & 2017.

As of 12/31st	Undesignated General Fund	Undesignated Change	
2003	\$1,780,590	(\$87,354)	
2004	\$1,805,016	\$24,426	WRS Prior Service Liability paid off 1/2004
2005	\$1,700,091	(\$104,925)	General Fund Offset included in 2005 Budget
2006	\$1,616,388	(\$83,703)	Of which (\$52,181) - Manufacturing Tax Refunds
2007	\$1,832,655	\$216,267	From Interest Income and position vacancies
2008	\$1,855,618	\$22,963	
2009	\$1,829,333 *	(\$26,285)	**Adjusted BAB 2010 & \$161,535 Debt Service
2010	\$1,803,202	(\$26,131)	
2011	\$1,594,870	(\$208,332)	\$150,000 to payoff GO1998 two-years early
2012	\$1,292,555 **	(\$302,315)	
2013	\$1,844,266	\$551,711	
2014	\$1,673,673	(\$170,593)	Adjusted for \$705,578 reimbursement borrowing in 2016
2015	\$1,762,535	\$88,862	Adjusted for \$1,229,727 reimbursement borrowing in 2016
2016	\$1,809,741	\$47,206	
2017	\$1,687,571	(\$122,170)	\$100,000 Loan to TID No. 11 (NTC - CDL Training)

Undesignated Balance is:

2018 Budget \$12,203,044 **13.8%** of 2018 Operations Budget

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

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

Attachment: 2017 Merrill - Financial Cycle (3279 : 2017 Audit Presentation by Schenck SC representatives)

City of Merrill - Tax Increment Districts (TID) Fiscal Status

Finance Director Kathy Unertl - May 1st, 2018

Tax Increment Sharing Plan authorization includes: TID No. 3 to TID No. 6, No. 7, and No. 8. Amendments are planned in 2018 to include sharing with TID No. 9, as well as from TID No. 4.

Tax Increment Districts (TIDs)

	12/31/2015 Fiscal Status	12/31/2016 Fiscal Status	Preliminary 12/31/2017* Fiscal Status	2017 TID No. 3 Transfers	Revised 12/31/17 Fiscal Status	Tax Increment 2018	Comments
TID No. 3	\$21,280	\$935	\$518,228	(\$485,000)	\$33,228	\$506,389	Mixed Use - created 9/2005 - Additional tax increment transfers anticipated to "Blighted" Area TIDs
TID No. 4	(\$264,838)	(\$273,264)	(\$112,812)		(\$112,812)	\$219,256	Mixed Use - created 9/2007 Will have positive equity balance as of 12/31/2018 Will have proposed TID Sharing Plan Amendment in 2018
TID No. 5	\$13,914	(\$6,602)	\$3,080		\$3,080	\$16,645	Mixed Use - created 9/2007 See also new TID No. 11 overlay created 5/2016
TID No. 6	(\$715,831)	(\$623,003)	(\$677,887)	\$260,000	(\$417,887)	\$0	Blighted Area - created 5/2009
TID No. 7	(\$86,833)	(\$143,033)	(\$129,563)	\$84,326	(\$45,237)	\$0	Blighted Area - created 8/2009 Deferred \$45,237 DERF State of WI reimbursement in about 2020
TID No. 8	(\$620,112)	(\$557,577)	(\$496,081)	\$140,674	(\$355,407)	\$0	Blighted Area - created 9/2011
TID No. 9	(\$103,893)	(\$416,590)	(\$508,599)		(\$508,599)	\$0	Blighted Area - created 9/2013 Pending Idle Sites (WEDC) reimbursement of \$133,249 Need Plan Amendment to allow sharing from TID No. 3 & No. 4
TID No. 10	(\$8,491)	(\$38,538)	(\$7,535)		(\$7,535)	\$0	Blighted Area - created 9/2015 Need clarification on Merrill Area Housing Authority (MAHA) plans
TID No. 11	N/A	(\$187,456)	(\$89,154)		(\$89,154)	\$12,611	Mixed Use - created 5/2016 Major increased tax increment 1/1/2018 from Premier Apartments
TID No. 12	N/A	N/A	(\$12,056)		(\$12,056)	\$0	Mixed Use - created 9/2017 Tax increment generation 1/1/2019 from Weinbrenner Factory
Total	(\$1,764,804)	(\$2,245,129)	(\$1,512,380)	\$0	(\$1,512,380)	\$754,901	

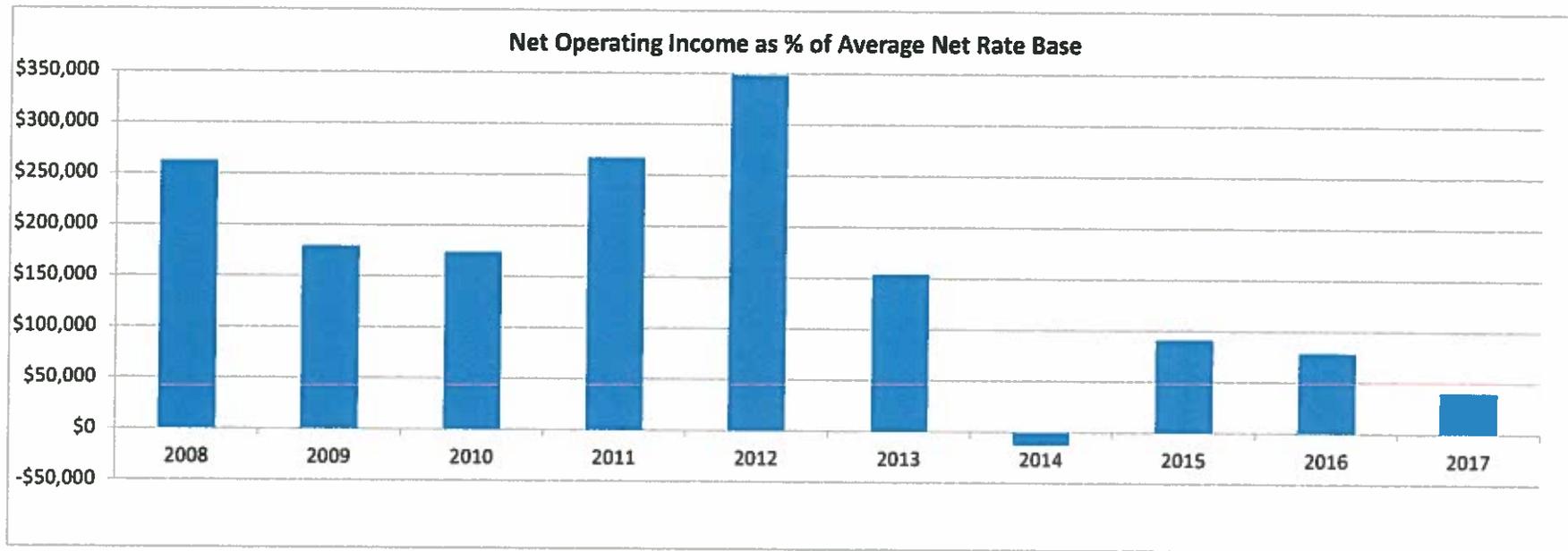
* \$426,754 in NAN Series 2016C Drawn No. 2 borrowing proceeds received 3/16/2017

Attachment: 2017 Merrill - Financial Cycle (3279 : 2017 Audit Presentation by Schenck SC representatives)

City of Merrill Water Utility

PSC Return on Rate Base Computation Summary

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
Net Operating Income	\$262,593	\$179,339	\$173,809	\$267,118	\$348,541	\$153,994	(\$12,343)	\$91,114	\$78,688	\$40,252
Net Operating Income as % of Ave. Net Rate Base	4.70%	3.27%	3.19%	4.90%	2.28%	2.43%	-0.17%	1.27%	1.05%	0.51%
% Change From Previous Year	-0.54%	-1.43%	-0.08%	1.71%	-2.62%	0.15%	-2.60%	1.44%	-0.22%	-0.54%



There was a 14% Water Rate increase implemented effective January 1st, 2011.

There was a 3.25% Simplified Water Rate adjustment effective August 1st, 2012 as first step for paying for major water treatment improvements.

The Wisconsin Public Service Commission (PSC) approved 10% Water Rate increase effective 12/1/2013 related to water treatment improvements. The severe 2013-2014 winter conditions included community-wide running water, overtime to thaw services/mains, and numerous water main repairs.

There were 3.00% Simplified Water Rate adjustments effective July 1st, 2015 and July 1st, 2016, and were 2.5% effective August 1st, 2017.

City of Merrill, Wisconsin
ANNUAL FINANCIAL REPORT

December 31, 2017

Attachment: 2017 Merrill - Financial Report (3279 : 2017 Audit Presentation by Schenck SC representatives)

City of Merrill, Wisconsin

DECEMBER 31, 2017

Table of Contents

INDEPENDENT AUDITORS' REPORT	1
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Position	4
Statement of Activities	5
Fund Financial Statements	
Balance Sheet - Governmental Funds	7
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	10
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	13
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Community Development Block Grant Special Revenue Fund	14
Statement of Net Position - Proprietary Funds	15
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	16
Statement of Cash Flows - Proprietary Funds	17
Notes to Basic Financial Statements	18
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Proportionate Share of Net Pension Liability (Asset) - Wisconsin Retirement System	43
Schedule of Contributions - Wisconsin Retirement System	43
Notes to Required Supplementary Information	43
SUPPLEMENTARY INFORMATION	
Combining Balance Sheet - Nonmajor Governmental Funds	44
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	46
ADDITIONAL INDEPENDENT AUDITORS' REPORT FOR BASIC FINANCIAL STATEMENTS	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	48
Schedule of Findings and Responses	50



Independent auditors' report

To the City Council
 City of Merrill
 Merrill, Wisconsin

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Merrill, Wisconsin (the "City") as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

AUDITORS' RESPONSIBILITY

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

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

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

OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund and the community development block grant fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

OTHER MATTERS

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedules relating to pensions on page 43 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

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

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

REPORT ON SUMMARIZED FINANCIAL INFORMATION

We have previously audited the City's 2016 financial statements, and our report dated July 5, 2017, expressed unmodified opinions on those respective financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 3, 2018, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Certified Public Accountants

Green Bay, Wisconsin

May 3, 2018

BASIC FINANCIAL STATEMENTS

City of Merrill, Wisconsin

STATEMENT OF NET POSITION DECEMBER 31, 2017 WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2016

	Governmental Activities	Business-type Activities	Totals	
			2017	2016
ASSETS				
Cash and investments	\$ 6,933,864	\$ 1,010,694	\$ 7,944,558	\$ 8,933,626
Receivables				
Taxes and special charges	8,281,902	-	8,281,902	7,706,540
Delinquent taxes	703	-	703	327
Accounts	626,807	729,659	1,356,466	1,495,209
Special assessments	63,845	-	63,845	44,203
Loans	3,083,535	-	3,083,535	3,152,633
Other	-	86,976	86,976	107,043
Due from other governments	-	-	-	148,008
Inventories and prepaid items	130,030	84,759	214,789	167,764
Restricted assets				
Cash and investments	-	1,131,141	1,131,141	446,933
Capital assets, nondepreciable	4,308,088	200,147	4,508,235	4,010,972
Capital assets, depreciable	33,862,263	16,776,173	50,638,436	47,095,952
Total assets	57,291,037	20,019,549	77,310,586	73,309,210
DEFERRED OUTFLOWS OF RESOURCES				
Loss on advance refunding	46,819	-	46,819	62,871
Pension related amounts	3,573,097	253,953	3,827,050	5,485,638
Total deferred outflows of resources	3,619,916	253,953	3,873,869	5,548,509
LIABILITIES				
Accounts payable	562,760	94,473	657,233	844,846
Accrued and other current liabilities	44,530	-	44,530	31,098
Due to other governments	6,075,139	-	6,075,139	5,594,734
Accrued interest payable	185,438	8,757	194,195	175,808
Special deposits	135,383	-	135,383	175,690
Unearned revenues	10,811	-	10,811	7,186
Long-term obligations				
Due within one year	1,455,189	134,113	1,589,302	1,418,812
Due in more than one year	18,663,946	1,457,468	20,121,414	15,923,525
Net pension liability	471,467	32,813	504,280	977,641
Total liabilities	27,604,663	1,727,624	29,332,287	25,149,340
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	6,409,747	-	6,409,747	6,330,726
Pension related amounts	1,511,176	105,174	1,616,350	2,068,709
Total deferred inflows of resources	7,920,923	105,174	8,026,097	8,399,435
NET POSITION				
Net investment in capital assets	19,304,076	15,436,302	34,740,378	35,724,504
Restricted	4,397,388	1,131,141	5,528,529	5,352,785
Unrestricted	1,683,903	1,873,261	3,557,164	4,231,655
Total net position	\$ 25,385,367	\$ 18,440,704	\$ 43,826,071	\$ 45,308,944

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

City of Merrill, Wisconsin

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES				
General government	\$ 3,205,118	\$ 142,146	\$ 4,100	\$ 7,467
Public safety	5,843,232	394,269	1,417,858	10,420
Public works	2,859,720	212,195	1,088,275	85,038
Health and human services	32,695	-	-	1,552
Culture and recreation	2,243,927	351,992	494,406	488,767
Conservation and development	4,052,516	88,169	99,490	1,544,376
Interest and fiscal charges	541,946	-	-	-
Total governmental activities	18,779,154	1,188,771	3,104,129	2,137,620
BUSINESS-TYPE ACTIVITIES				
Water utility	1,271,810	1,578,560	-	28,931
Sewer utility	1,385,126	1,592,284	-	7,596
Total business-type activities	2,656,936	3,170,844	-	36,527
Total	\$ 21,436,090	\$ 4,359,615	\$ 3,104,129	\$ 2,174,147
General revenues				
Taxes				
Property taxes				
Tax increments				
Other taxes				
Federal and state grants and other contributions not restricted to specific functions				
Interest and investment earnings				
Miscellaneous				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position - January 1				
Net position - December 31				

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

**Net (Expense) Revenue
and Changes in Net Position**

Governmental Activities	Business-type Activities	Totals	
		2017	2016
\$ (3,051,405)	\$ -	\$ (3,051,405)	\$ (1,747,769)
(4,020,685)	-	(4,020,685)	(3,854,230)
(1,474,212)	-	(1,474,212)	(2,262,292)
(31,143)	-	(31,143)	(14,994)
(908,762)	-	(908,762)	661,163
(2,320,481)	-	(2,320,481)	(2,448,174)
(541,946)	-	(541,946)	(473,488)
<u>(12,348,634)</u>	<u>-</u>	<u>(12,348,634)</u>	<u>(10,139,784)</u>
-	335,681	335,681	509,316
-	214,754	214,754	473,729
-	550,435	550,435	983,045
<u>(12,348,634)</u>	<u>550,435</u>	<u>(11,798,199)</u>	<u>(9,156,739)</u>
5,376,386	-	5,376,386	5,344,579
860,640	-	860,640	565,023
151,044	-	151,044	156,316
3,443,297	-	3,443,297	3,442,853
101,151	6,487	107,638	82,888
365,238	11,083	376,321	577,034
363,612	(363,612)	-	-
<u>10,661,368</u>	<u>(346,042)</u>	<u>10,315,326</u>	<u>10,168,693</u>
(1,687,266)	204,393	(1,482,873)	1,011,954
<u>27,072,633</u>	<u>18,236,311</u>	<u>45,308,944</u>	<u>44,296,990</u>
<u>\$ 25,385,367</u>	<u>\$ 18,440,704</u>	<u>\$ 43,826,071</u>	<u>\$ 45,308,944</u>

Attachment: 2017 Merrill - Financial Report (3279 : 2017 Audit Presentation by Schenck SC representatives)

City of Merrill, Wisconsin

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2016**

	General	Community Development Block Grant	Debt Service	Other Governmental Funds
ASSETS				
Cash and investments	\$ 5,752,001	\$ 457,493	\$ 55,117	\$ 669,253
Receivables				
Taxes and special charges	6,111,111	14,683	1,401,207	754,901
Delinquent taxes	703	-	-	-
Accounts	276,853	-	-	349,954
Special assessments	63,845	-	-	-
Loans	-	3,083,535	-	-
Due from other funds	1,697,941	-	-	-
Advance to other funds	99,896	-	-	269,450
Due from other governments	-	-	-	-
Inventories and prepaid items	130,030	-	-	-
Total assets	<u>\$ 14,132,380</u>	<u>\$ 3,555,711</u>	<u>\$ 1,456,324</u>	<u>\$ 2,043,558</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 515,411	\$ 1,609	\$ -	\$ 45,740
Accrued and other current liabilities	44,530	-	-	-
Due to other funds	-	-	-	1,697,941
Advance from other funds	269,450	-	-	99,896
Due to other governments	6,075,139	-	-	-
Special deposits	135,383	-	-	-
Unearned revenues	10,811	-	-	-
Total liabilities	<u>7,050,724</u>	<u>1,609</u>	<u>-</u>	<u>1,843,577</u>
Deferred inflows of resources				
Property taxes levied for subsequent year	4,238,956	14,683	1,401,207	754,901
Grants	-	-	-	99,490
Loans receivable	-	3,083,535	-	-
Special assessments	25,105	-	-	-
Total deferred inflows of resources	<u>4,264,061</u>	<u>3,098,218</u>	<u>1,401,207</u>	<u>854,391</u>
Fund balances				
Nonspendable	130,030	-	-	-
Restricted	226,459	455,884	55,117	894,277
Committed	773,535	-	-	-
Unassigned	1,687,571	-	-	(1,548,687)
Total fund balances	<u>2,817,595</u>	<u>455,884</u>	<u>55,117</u>	<u>(654,410)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 14,132,380</u>	<u>\$ 3,555,711</u>	<u>\$ 1,456,324</u>	<u>\$ 2,043,558</u>

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

Totals	
2017	2016
\$ 6,933,864	\$ 7,299,084
8,281,902	7,706,540
703	327
626,807	767,499
63,845	44,203
3,083,535	3,152,633
1,697,941	2,249,283
369,346	269,450
-	148,008
130,030	134,996
<u>\$ 21,187,973</u>	<u>\$ 21,772,023</u>
\$ 562,760	\$ 715,374
44,530	149,982
1,697,941	2,249,283
369,346	269,450
6,075,139	5,601,540
135,383	50,000
10,811	7,186
<u>8,895,910</u>	<u>9,042,815</u>
6,409,747	6,330,726
99,490	-
3,083,535	3,152,633
25,105	11,851
<u>9,617,877</u>	<u>9,495,210</u>
130,030	134,996
1,631,737	2,435,274
773,535	1,100,051
138,884	(436,323)
<u>2,674,186</u>	<u>3,233,998</u>
<u>\$ 21,187,973</u>	<u>\$ 21,772,023</u>

Attachment: 2017 Merrill - Financial Report (3279 : 2017 Audit Presentation by Schenck SC representatives)

City of Merrill, Wisconsin

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2016**

	<u>2017</u>	<u>2016</u>
RECONCILIATION TO THE STATEMENT OF NET POSITION		
Total fund balances as shown on previous page	\$ 2,674,186	\$ 3,233,998
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	38,170,351	34,064,222
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.	3,208,130	3,164,484
Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds.		
Loss on advance refunding	46,819	62,871
Deferred outflows related to pensions	3,573,097	5,137,031
Deferred inflows related to pensions	(1,511,176)	(1,937,580)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes payable	(18,942,035)	(14,447,837)
Premium on debt	(337,517)	(279,308)
Compensated absences	(839,583)	(843,513)
Net pension liability	(471,467)	(915,672)
Accrued interest on long-term obligations	(185,438)	(166,063)
Net position of governmental activities as reported on the statement of net position (see page 4)	<u>\$ 25,385,367</u>	<u>\$ 27,072,633</u>

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

City of Merrill, Wisconsin

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016**

	General	Community Development Block Grant	Debt Service	Other Governmental Funds
REVENUES				
Taxes	\$ 4,268,205	\$ 41,500	\$ 1,240,403	\$ 860,640
Special assessments	85,038	-	-	85,365
Intergovernmental	5,064,632	-	9,557	151,925
Licenses and permits	187,012	-	-	-
Fines and forfeits	125,600	-	-	-
Public charges for services	597,646	-	-	75
Intergovernmental charges for services	1,577,120	1,750	-	-
Miscellaneous	648,850	148,995	116	222,324
Total revenues	12,554,103	192,245	1,250,076	1,320,329
EXPENDITURES				
Current				
General government	1,636,148	-	-	-
Public safety	5,264,879	-	-	-
Public works	2,825,284	-	-	26,070
Health and human services	241,642	-	-	-
Culture and recreation	2,332,830	-	-	109,166
Conservation and development	19,700	135,481	-	571,123
Debt service				
Principal	-	-	2,142,557	-
Interest and fiscal charges	85,505	-	421,061	57,426
Capital outlay	3,410,611	-	-	3,700,378
Total expenditures	15,816,599	135,481	2,563,618	4,464,163
Excess of revenues over (under) expenditures	(3,262,496)	56,764	(1,313,542)	(3,143,834)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	2,200,000	-	501,875	3,934,880
Premium on debt issued	27,932	-	31,918	26,487
Principal retired	-	-	-	-
Insurance recoveries	-	-	-	-
Proceeds from sale of capital assets	16,592	-	-	-
Transfers in	363,612	-	157,593	485,000
Transfers out	(1,581)	-	-	(641,012)
Total other financing sources (uses)	2,606,555	-	691,386	3,805,355
Net change in fund balances	(655,941)	56,764	(622,156)	661,521
Fund balances - January 1	3,473,536	399,120	677,273	(1,315,931)
Fund balances - December 31	\$ 2,817,595	\$ 455,884	\$ 55,117	\$ (654,410)

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

Totals	
2017	2016
\$ 6,410,748	\$ 6,074,252
170,403	115,517
5,226,114	5,874,244
187,012	175,402
125,600	125,302
597,721	647,997
1,578,870	1,558,668
<u>1,020,285</u>	<u>2,113,342</u>
<u>15,316,753</u>	<u>16,684,724</u>
1,636,148	1,624,150
5,264,879	5,184,210
2,851,354	2,812,181
241,642	116,405
2,441,996	2,682,016
726,304	906,060
2,142,557	909,688
563,992	467,802
<u>7,110,989</u>	<u>5,726,385</u>
<u>22,979,861</u>	<u>20,428,897</u>
<u>(7,663,108)</u>	<u>(3,744,173)</u>
6,636,755	6,843,245
86,337	123,082
-	(1,200,000)
-	14,248
16,592	18,429
1,006,205	816,081
<u>(642,593)</u>	<u>(460,334)</u>
<u>7,103,296</u>	<u>6,154,751</u>
(559,812)	2,410,578
<u>3,233,998</u>	<u>823,420</u>
<u>\$ 2,674,186</u>	<u>\$ 3,233,998</u>

Attachment: 2017 Merrill - Financial Report (3279 : 2017 Audit Presentation by Schenck SC representatives)

City of Merrill, Wisconsin

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>2017</u>	<u>2016</u>
RECONCILIATION TO THE STATEMENT OF ACTIVITIES		
Net change in fund balances as shown on previous page	\$ (559,812)	\$ 2,410,578
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital assets reported as capital outlay in governmental fund statements	6,947,765	4,647,610
Depreciation expense reported in the statement of activities	(1,413,775)	(1,296,778)
Net book value of disposals	(1,427,861)	(38,251)
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.	43,646	(7,320)
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Long-term debt issued	(6,636,755)	(6,843,245)
Premium on debt issued	(86,337)	(123,082)
Principal repaid	2,142,557	2,109,688
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:		
Accrued interest on long-term debt	(19,375)	(24,604)
Amortization of premiums, discounts and loss on advance refunding	12,076	5,423
Compensated absences	3,930	77,311
Net pension liability	444,205	(2,301,738)
Deferred outflows of resources related to pensions	(1,563,934)	3,693,495
Deferred inflows of resources related to pensions	426,404	(1,937,580)
Change in net position of governmental activities as reported in the statement of activities (see pages 5 - 6)	<u>\$ (1,687,266)</u>	<u>\$ 371,507</u>

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

Attachment: 2017 Merrill - Financial Report (3279 : 2017 Audit Presentation by Schenck SC representatives)

City of Merrill, Wisconsin

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2016**

	Budget		Actual	Variance Final Budget - Positive (Negative)	2016 Actual
	Original	Final			
REVENUES					
Taxes	\$ 4,266,733	\$ 4,266,733	\$ 4,268,205	\$ 1,472	\$ 4,246,995
Special assessments	30,000	30,000	85,038	55,038	101,699
Intergovernmental	5,175,896	5,175,896	5,064,632	(111,264)	5,785,429
Licenses and permits	185,521	185,521	187,012	1,491	175,402
Fines and forfeits	115,600	115,600	125,600	10,000	125,302
Public charges for services	649,251	649,251	597,646	(51,605)	647,334
Intergovernmental charges for services	1,652,822	1,652,822	1,577,120	(75,702)	1,558,018
Miscellaneous	321,850	321,850	648,850	327,000	1,931,512
Total revenues	12,397,673	12,397,673	12,554,103	156,430	14,571,691
EXPENDITURES					
Current					
General government	1,622,884	1,622,884	1,636,148	(13,264)	1,624,150
Public safety	5,215,756	5,215,756	5,264,879	(49,123)	5,184,210
Public works	3,132,463	3,132,463	2,825,284	307,179	2,795,096
Health and human services	118,035	118,035	241,642	(123,607)	116,405
Culture and recreation	2,192,619	2,192,619	2,332,830	(140,211)	2,646,638
Conservation and development	19,700	19,700	19,700	-	100,920
Debt service					
Interest and fiscal charges	-	-	85,505	(85,505)	125,915
Capital outlay	2,906,264	2,906,264	3,410,611	(504,347)	4,055,330
Total expenditures	15,207,721	15,207,721	15,816,599	(608,878)	16,648,664
Excess of revenues under expenditures	(2,810,048)	(2,810,048)	(3,262,496)	(452,448)	(2,076,973)
OTHER FINANCING SOURCES (USES)					
Long-term debt issued	78,245	78,245	2,200,000	2,121,755	3,827,257
Premium on debt issued	-	-	27,932	27,932	104,134
Proceeds from sale of capital assets	10,000	10,000	16,592	6,592	18,429
Transfers in	348,498	348,498	363,612	15,114	355,747
Transfers out	(1,580)	(1,580)	(1,581)	(1)	-
Total other financing sources (uses)	435,163	435,163	2,606,555	2,171,392	4,305,567
Net change in fund balance	(2,374,885)	(2,374,885)	(655,941)	1,718,944	2,228,594
Fund balance - January 1	3,473,536	3,473,536	3,473,536	-	1,244,942
Fund balance - December 31	\$ 1,098,651	\$ 1,098,651	\$ 2,817,595	\$ 1,718,944	\$ 3,473,536

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

City of Merrill, Wisconsin

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - COMMUNITY DEVELOPMENT BLOCK GRANT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2016**

	Budget		Actual	Variance Final Budget - Positive (Negative)	2016 Actual
	Original	Final			
REVENUES					
Taxes	\$ 41,500	\$ 41,500	\$ 41,500	\$ -	\$ 40,000
Intergovernmental charges for services	10,864	10,864	1,750	(9,114)	650
Miscellaneous	86,850	86,850	148,995	62,145	100,296
Total revenues	139,214	139,214	192,245	53,031	140,946
EXPENDITURES					
Current					
Conservation and development	152,864	152,864	135,481	17,383	148,151
Net change in fund balance	(13,650)	(13,650)	56,764	70,414	(7,205)
Fund balance - January 1	399,120	399,120	399,120	-	406,325
Fund balance - December 31	<u>\$ 385,470</u>	<u>\$ 385,470</u>	<u>\$ 455,884</u>	<u>\$ 70,414</u>	<u>\$ 399,120</u>

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

City of Merrill, Wisconsin

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2016**

	Water Utility	Sewer Utility	Totals	
			2017	2016
ASSETS				
Current assets				
Cash and investments	\$ 708,858	\$ 301,836	\$ 1,010,694	\$ 1,634,542
Receivables				
Customer accounts	352,350	377,309	729,659	727,710
Other	31,657	55,319	86,976	107,043
Inventories and prepaid items	78,862	5,897	84,759	32,768
Total current assets	<u>1,171,727</u>	<u>740,361</u>	<u>1,912,088</u>	<u>2,502,063</u>
Noncurrent assets				
Restricted assets				
Cash and investments	95,655	1,035,486	1,131,141	446,933
Capital assets				
Nondepreciable	115,766	84,381	200,147	151,264
Depreciable	9,241,250	7,534,923	16,776,173	16,891,438
Total capital assets	<u>9,357,016</u>	<u>7,619,304</u>	<u>16,976,320</u>	<u>17,042,702</u>
Total assets	<u>10,624,398</u>	<u>9,395,151</u>	<u>20,019,549</u>	<u>19,991,698</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension related amounts	<u>143,457</u>	<u>110,496</u>	<u>253,953</u>	<u>348,607</u>
LIABILITIES				
Current liabilities				
Accounts payable	38,768	55,705	94,473	129,472
Accrued interest	5,472	3,285	8,757	9,745
Current portion of long-term debt	106,518	27,595	134,113	141,530
Total current liabilities	<u>150,758</u>	<u>86,585</u>	<u>237,343</u>	<u>280,747</u>
Long-term obligations, less current portion				
General obligation debt	1,348,828	57,077	1,405,905	1,630,149
Compensated absences	48,199	3,364	51,563	-
Net pension liability	18,364	14,449	32,813	61,969
Total long-term liabilities	<u>1,415,391</u>	<u>74,890</u>	<u>1,490,281</u>	<u>1,692,118</u>
Total liabilities	<u>1,566,149</u>	<u>161,475</u>	<u>1,727,624</u>	<u>1,972,865</u>
DEFERRED INFLOWS OF RESOURCES				
Pension related amounts	<u>58,860</u>	<u>46,314</u>	<u>105,174</u>	<u>131,129</u>
NET POSITION				
Net investment in capital assets	7,901,670	7,534,632	15,436,302	15,371,155
Restricted	95,655	1,035,486	1,131,141	442,151
Unrestricted	<u>1,145,521</u>	<u>727,740</u>	<u>1,873,261</u>	<u>2,423,005</u>
Total net position	<u>\$ 9,142,846</u>	<u>\$ 9,297,858</u>	<u>\$ 18,440,704</u>	<u>\$ 18,236,311</u>

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

City of Merrill, Wisconsin

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2017
 WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016**

	Water Utility	Sewer Utility	Totals	
			2017	2016
OPERATING REVENUES				
Charges for services	\$ 1,442,458	\$ 1,461,055	\$ 2,903,513	\$ 2,879,951
Other	136,102	139,805	275,907	233,016
Total operating revenues	<u>1,578,560</u>	<u>1,600,860</u>	<u>3,179,420</u>	<u>3,112,967</u>
OPERATING EXPENSES				
Operation and maintenance	808,980	961,974	1,770,954	1,639,036
Depreciation	412,817	378,135	790,952	756,964
Taxes	22,027	41,859	63,886	58,607
Total operating expenses	<u>1,243,824</u>	<u>1,381,968</u>	<u>2,625,792</u>	<u>2,454,607</u>
Operating income	<u>334,736</u>	<u>218,892</u>	<u>553,628</u>	<u>658,360</u>
NONOPERATING REVENUES (EXPENSES)				
Interest income	3,027	3,460	6,487	3,116
Merchandising and jobbing	-	-	-	753
Interest and fiscal charges	(28,465)	(3,121)	(31,586)	(35,351)
Other nonoperating revenues (expenses)	2,865	84	2,949	3,548
Total nonoperating revenues (expenses)	<u>(22,573)</u>	<u>423</u>	<u>(22,150)</u>	<u>(27,934)</u>
Income before contributions and transfers	312,163	219,315	531,478	630,426
Capital contributions	28,931	7,596	36,527	365,768
Transfers out	<u>(363,612)</u>	-	<u>(363,612)</u>	<u>(355,747)</u>
Change in net position	<u>(22,518)</u>	<u>226,911</u>	<u>204,393</u>	<u>640,447</u>
Net position - January 1	<u>9,165,364</u>	<u>9,070,947</u>	<u>18,236,311</u>	<u>17,595,864</u>
Net position - December 31	<u>\$ 9,142,846</u>	<u>\$ 9,297,858</u>	<u>\$ 18,440,704</u>	<u>\$ 18,236,311</u>

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

City of Merrill, Wisconsin

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2017 WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016

	Water Utility	Sewer Utility	Totals	
			2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 1,582,157	\$ 1,618,330	\$ 3,200,487	\$ 3,009,758
Cash paid for employee wages and benefits	(258,629)	(197,464)	(456,093)	(1,638,122)
Cash paid to suppliers	(631,917)	(842,846)	(1,474,763)	116,284
Net cash provided by operating activities	<u>691,611</u>	<u>578,020</u>	<u>1,269,631</u>	<u>1,487,920</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfer in (out)	<u>(363,612)</u>	<u>-</u>	<u>(363,612)</u>	<u>(355,747)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(274,486)	(417,416)	(691,902)	(1,367,675)
Salvage received on capital asset disposals	3,859	-	3,859	-
Principal paid on long-term debt	(104,483)	(27,046)	(131,529)	(188,993)
Interest paid on long-term debt	(29,158)	(3,416)	(32,574)	(36,525)
Net cash used by capital and related financing activities	<u>(404,268)</u>	<u>(447,878)</u>	<u>(852,146)</u>	<u>(1,593,193)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	<u>3,027</u>	<u>3,460</u>	<u>6,487</u>	<u>3,116</u>
Change in cash and cash equivalents	<u>(73,242)</u>	<u>133,602</u>	<u>60,360</u>	<u>(457,904)</u>
Cash and cash equivalents - January 1	<u>877,755</u>	<u>1,203,720</u>	<u>2,081,475</u>	<u>2,539,379</u>
Cash and cash equivalents - December 31	<u>\$ 804,513</u>	<u>\$ 1,337,322</u>	<u>\$ 2,141,835</u>	<u>\$ 2,081,475</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating income	\$ 334,736	\$ 218,892	\$ 553,628	\$ 658,360
Adjustments to reconcile operating income to net cash provided by operating activities				
Depreciation	412,817	378,135	790,952	756,964
Depreciation charged to sewer utility	23,211	(23,211)	-	-
Change in liability (asset) and deferred outflows and inflows of resources				
Pension	21,420	18,123	39,543	23,612
Miscellaneous nonoperating revenue	2,865	84	2,949	4,301
Change in operating assets and liabilities				
Accounts receivables	(8,539)	6,590	(1,949)	8,870
Other receivables	9,271	10,796	20,067	(96)
Inventories and prepaid items	(46,768)	(5,223)	(51,991)	1,894
Accounts payable	(27,163)	(7,836)	(34,999)	66,579
Accrued liabilities	-	-	-	(21)
Compensated absences	(30,239)	(18,330)	(48,569)	(32,543)
Net cash provided by operating activities	<u>\$ 691,611</u>	<u>\$ 578,020</u>	<u>\$ 1,269,631</u>	<u>\$ 1,487,920</u>
Reconciliation of cash and cash equivalents to the statement of net position				
Cash and cash equivalents in current assets	\$ 708,858	\$ 301,836	\$ 1,010,694	\$ 1,634,542
Cash and cash equivalents in restricted assets	<u>95,655</u>	<u>1,035,486</u>	<u>1,131,141</u>	<u>446,933</u>
Total cash and cash equivalents	<u>\$ 804,513</u>	<u>\$ 1,337,322</u>	<u>\$ 2,141,835</u>	<u>\$ 2,081,475</u>
Noncash capital and related financing activities				
Contributed capital assets	<u>\$ 28,931</u>	<u>\$ 7,596</u>	<u>\$ 36,527</u>	<u>\$ -</u>

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

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. REPORTING ENTITY

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

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

The City reports the following major governmental funds:

General Fund

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

Community Development Block Grant Fund

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

Debt Service Fund

This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of government funds.

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

The City reports the following major enterprise funds:

Water Utility Fund

This fund accounts for the operations of the City's water utility.

Sewer Utility Fund

This fund accounts for the operations of the City's sewer utility.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

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

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

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

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

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

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

D. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND NET POSITION OR FUND BALANCE

1. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

2. Property Taxes and Special Charges/Receivable

Property taxes and special charges consist of taxes on real estate and personal property and user charges assessed against City properties. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes and special charges are payable on or before January 31 in full. Real estate taxes are payable in full by January 31 or in two equal installments on or before January 31 and July 31. Real estate taxes not paid by January 31 are purchased by the County as part of the February tax settlement. Delinquent personal property taxes remain the collection responsibility of the City. Special charges not paid by January 31 are held in trust by the County and remitted to the City, including interest, when collected by the County.

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

3. Accounts Receivable

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

4. Loans Receivable

The City has received federal and state grant funds for economic development and housing rehabilitation loan programs and has passed the funds to various businesses and individuals in the form of loans. The City records a loan receivable and expenditure when the loan has been made and the funds disbursed. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements. In the governmental funds, the City records a deferred inflow of resources for the net amount of the receivable. As the loans are repaid, revenue is recognized. Any unspent loan proceeds are presented as restricted fund balance in the fund financial statements.

5. Interfund Receivables and Payables

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

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

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

6. Inventories

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

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

7. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items and are accounted for on the consumption method.

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

8. Capital Assets

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

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

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

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

9. Compensated Absences

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

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

10. Deferred Outflows/Inflows of Resources

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses or expenditures and revenues are deferred until the future periods to which the outflows and inflows are applicable.

Governmental funds may report deferred inflows of resources for unavailable revenues. The City reports unavailable revenues for special assessments, grants, and loan receivables. These inflows are recognized as revenues in the government-wide financial statements.

11. Long-term Obligations

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

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

12. Pensions

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

13. Fund Equity

Governmental Fund Financial Statements

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

- ▶ **Nonspendable fund balance.** Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- ▶ **Restricted fund balance.** Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- ▶ **Committed fund balance.** Amounts that are constrained for specific purposes by action of the City Council. These constraints can only be removed or changed by the City Council using the same action that was used to create them.

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

- ▶ **Assigned fund balance.** Amounts that are constrained for specific purposes by action of City management. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
- ▶ **Unassigned fund balance.** Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

The City has adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. Where applicable, the policy requires restricted funds to be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

Government-Wide and Proprietary Fund Statements

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

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

E. USE OF ESTIMATES

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

F. PRIOR YEAR INFORMATION

Comparative amounts for the prior year have been presented in the basic financial statements to provide an understanding of changes in the City's financial position and operations. The comparative amounts may be summarized in total and not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2016, from which the summarized information was derived.

G. RECLASSIFICATIONS

Certain amounts in the prior year financial statements have been reclassified to conform with the presentation in the current year financial statements with no change in previously reported net position, changes in net position, fund balance or changes in fund balance.

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

NOTE 2: STEWARDSHIP AND COMPLIANCE

A. BUDGETS AND BUDGETARY ACCOUNTING

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

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

The City did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2017.

B. DEFICIT FUND EQUITY

The following funds had deficit fund balance as of December 31, 2017:

Funds	Deficit Fund Balance
TIF No. 4	\$ 112,812
TIF No. 6	417,887
TIF No. 7	45,237
TIF No. 8	355,407
TIF No. 9	508,599
TIF No. 10	7,535
TIF No. 11	89,154
TIF No. 12	12,056

The City anticipates future tax increments will finance the deficits of the funds.

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

C. PROPERTY TAX LEVY LIMIT

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2017 and 2018 budget years, Wisconsin Statutes limit the increase in the maximum allowable tax levy to the change in the City's January 1 equalized value as a result of net new construction. The actual limit for the City for the 2017 budget was 0.32 %. The actual limit for the City for the 2018 budget was 1.40 %. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

NOTE 3: DETAILED NOTES ON ALL FUNDS

A. CASH AND INVESTMENTS

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

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

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the City's cash and investments totaled \$9,075,699 on December 31, 2017 as summarized below:

Petty cash and cash on hand	\$ 8,228
Deposits with financial institutions	8,879,967
Investments	187,504
	<u>\$ 9,075,699</u>

Reconciliation to the basic financial statements:

Government-wide Statement of Net Position	
Cash and investments	\$ 7,944,558
Restricted cash and investments	1,131,141
	<u>\$ 9,075,699</u>

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The City has the following fair value measurements as of December 31, 2017:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Investments			
Corporate bonds	\$ 18,093	\$ -	\$ -

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

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The City does not have an additional custodial credit policy.

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

As of December 31, 2017, \$5,721,431 of the City's deposits with financial institutions were in excess of federal and state depository insurance limits. \$4,750,000 was collateralized with securities held by the pledging financial institution or its trust department or agent by not in the City's name.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investment in securities to the top two ratings assigned by nationally recognized statistical rating organizations. Presented below is the actual rating as of the year-end for each investment type.

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

Investment Type	Amount	Exempt from Disclosure	A		Not Rated	
			BBB			
Corporate bonds	\$ 18,093	\$ -	\$ 10,424	\$ 7,669	\$ -	
Mutual bond funds	72,456	-	-	-	72,456	
Money market mutual funds	1,300	-	-	-	1,300	
Wisconsin local government investment pool	95,655	-	-	-	95,655	
Totals	<u>\$ 187,504</u>	<u>\$ -</u>	<u>\$ 10,424</u>	<u>\$ 7,669</u>	<u>\$ 169,411</u>	

Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer.

At December 31, 2017, the City had no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total City investments.

Interest Rate Risk

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

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

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Corporate bonds	\$ 18,093	\$ 10,424	\$ -	\$ -	\$ 7,669
Mutual bond funds	72,456	72,456	-	-	-
Money market mutual fund	1,300	1,300	-	-	-
Wisconsin local government investment pool	95,655	95,655	-	-	-
Totals	<u>\$ 187,504</u>	<u>\$ 179,835</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,669</u>

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

B. RESTRICTED ASSETS

Restricted assets on December 31, 2017 totaled \$1,131,141 and consisted of cash and investments held for the following purposes:

Funds	Amount	Purpose
Enterprise Funds		
Water Utility		
Debt retirement	\$ 95,655	To be used for retirement of revenue bonds
Sewer Utility		
Plant replacement	1,035,486	To be used for the replacement of certain assets for the sewer utility
Total	<u>\$ 1,131,141</u>	

C. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2017 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, nondepreciable:				
Land	\$ 3,236,344	\$ 1,443,927	\$ 442,183	\$ 4,238,088
Construction in progress	623,364	70,000	623,364	70,000
Total capital assets, nondepreciable	<u>3,859,708</u>	<u>1,513,927</u>	<u>1,065,547</u>	<u>4,308,088</u>
Capital assets, depreciable:				
Land improvements	7,393,308	492,434	196,035	7,689,707
Buildings and improvements	19,887,198	2,135,614	3,536,532	18,486,280
Machinery and equipment	9,442,861	1,890,848	540,091	10,793,618
Infrastructure	10,239,145	1,538,306	-	11,777,451
Subtotals	<u>46,962,512</u>	<u>6,057,202</u>	<u>4,272,658</u>	<u>48,747,056</u>
Less accumulated depreciation for:				
Land improvements	2,421,349	364,540	7,309	2,778,580
Buildings and improvements	7,796,962	376,350	2,825,185	5,348,127
Machinery and equipment	5,155,689	427,297	454,486	5,128,501
Infrastructure	1,383,998	245,588	-	1,629,586
Subtotals	<u>16,757,998</u>	<u>1,413,775</u>	<u>3,286,980</u>	<u>14,884,793</u>
Total capital assets, depreciable, net	<u>30,204,514</u>	<u>4,643,427</u>	<u>985,678</u>	<u>33,862,263</u>
Governmental activities capital assets, net	<u>\$ 34,064,222</u>	<u>\$ 6,157,354</u>	<u>\$ 2,051,225</u>	<u>38,170,351</u>
Less: Capital related debt				<u>18,866,275</u>
Net investment in capital assets				<u>\$ 19,304,076</u>

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, nondepreciable:				
Land	\$ 56,563	\$ -	\$ -	\$ 56,563
Construction in progress	94,701	48,883	-	143,584
Total capital assets, nondepreciable	<u>151,264</u>	<u>48,883</u>	<u>-</u>	<u>200,147</u>
Capital assets, depreciable:				
Water utility	15,145,237	275,080	72,036	15,348,281
Sewer utility	14,038,675	404,467	43,749	14,399,393
Subtotals	<u>29,183,912</u>	<u>679,547</u>	<u>115,785</u>	<u>29,747,674</u>
Less accumulated depreciation for:				
Water utility	5,739,179	439,888	72,036	6,107,031
Sewer utility	6,553,295	354,924	43,749	6,864,470
Subtotals	<u>12,292,474</u>	<u>794,812</u>	<u>115,785</u>	<u>12,971,501</u>
Total capital assets, depreciable, net	<u>16,891,438</u>	<u>(115,265)</u>	<u>-</u>	<u>16,776,173</u>
Business-type activities capital assets, net	<u>\$ 17,042,702</u>	<u>\$ (66,382)</u>	<u>\$ -</u>	<u>16,976,320</u>
Less: Capital related debt				<u>1,540,018</u>
Net investment in capital assets				<u>\$ 15,436,302</u>

Depreciation expense was charged to functions of the City as follows:

Governmental activities	
General government	\$ 66,947
Public safety	250,177
Public works	636,058
Health and human services	6,706
Culture and recreation	453,887
Total depreciation expense - governmental activities	<u>\$ 1,413,775</u>
Business-type activities	
Water utility	\$ 412,817
Sewer utility	378,135
Salvage and other adjustments	3,860
Total depreciation expense - business-type activities	<u>\$ 794,812</u>

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

D. INTERFUND RECEIVABLE, PAYABLES, AND TRANSFERS

Interfund receivables and payables between individual funds of the City, as reported in the fund financial statements, as of December 31, 2017 are detailed below:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Temporary cash advances to finance operating cash deficits		
Governmental Funds		
General	\$ 1,697,941	\$ -
TIF No. 4	-	112,812
TIF No. 6	-	417,887
TIF No. 7	-	45,237
TIF No. 8	-	355,407
TIF No. 9	-	747,032
TIF No. 10	-	7,510
TIF No. 12	-	12,056
Subtotal	<u>1,697,941</u>	<u>1,697,941</u>
Long-term advances		
General	99,896	269,450
Remedial action	269,450	-
TIF No. 11	-	99,896
Subtotal	<u>369,346</u>	<u>369,346</u>
Totals	<u>\$ 2,067,287</u>	<u>\$ 2,067,287</u>

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

Interfund transfers for the year ended December 31, 2017 were as follows:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General	\$ 363,612	\$ 1,581
Debt service	157,593	-
TIF No. 3	-	547,911
TIF No. 4	-	31,640
TIF No. 5	-	2,555
TIF No. 6	260,000	21,920
TIF No. 7	84,326	2,601
TIF No. 8	140,674	1,872
TIF No. 10	-	16,094
TIF No. 11	-	16,419
Water utility	-	363,612
	<u>\$ 1,006,205</u>	<u>\$ 1,006,205</u>

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

E. LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations of the City for the year ended December 31, 2017:

	<u>Beginning Balance</u>	<u>Issued</u>	<u>Retired</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
General obligation debt					
Bonds	\$ 11,118,240	\$ 3,210,000	\$ 1,953,818	\$ 12,374,422	\$ 960,350
Notes	2,676,352	860,000	188,739	3,347,613	262,113
Total general obligation debt	<u>13,794,592</u>	<u>4,070,000</u>	<u>2,142,557</u>	<u>15,722,035</u>	<u>1,222,463</u>
Revenue bonds	-	2,140,000	-	2,140,000	201,000
Note anticipation notes	653,245	426,755	-	1,080,000	-
Premium on bond issuance	279,308	86,337	28,128	337,517	31,726
Compensated absences	843,513	56,485	60,415	839,583	-
Governmental activities Long-term obligations	<u>\$ 15,570,658</u>	<u>\$ 6,779,577</u>	<u>\$ 2,231,100</u>	<u>\$ 20,119,135</u>	<u>\$ 1,455,189</u>
Business-type activities:					
General obligation debt					
Bonds	\$ 39,195	\$ -	\$ 9,457	\$ 29,738	\$ 9,650
Notes	180,203	-	43,709	136,494	44,592
Total general obligation debt	<u>219,398</u>	<u>-</u>	<u>53,166</u>	<u>166,232</u>	<u>54,242</u>
Revenue bonds	1,452,149	-	78,363	1,373,786	79,871
Compensated absences	100,132	-	48,569	51,563	-
Business-type activities Long-term obligations	<u>\$ 1,771,679</u>	<u>\$ -</u>	<u>\$ 180,098</u>	<u>\$ 1,591,581</u>	<u>\$ 134,113</u>

Total interest paid during the year on long-term debt totaled \$456,073.

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/17</u>
Finance street infrastructure	01/05/05	01/05/25	5.00%	\$ 275,000	\$ 151,160
Certificate of indebtedness	08/15/05	08/15/25	5.00%	200,000	166,669
SIB Loan - Wis.Dot	12/28/06	10/18/20	2.00%	730,000	166,449
Finance capital improvements	02/10/09	02/10/19	4.50%	106,500	14,077
Finance capital improvements	11/10/09	11/10/19	4.50%	110,000	28,762
Finance public works project	01/05/10	01/05/20	4.50%	299,500	77,000
2010 Build america bond	12/21/10	03/15/20	3.75%	430,150	154,150
G.O Bond series 2013A	09/04/13	11/01/33	2.25 - 4.2%	4,290,000	3,595,000
G.O Bond series 2013B	09/04/13	11/01/23	2.25 - 3%	2,765,000	1,555,000
G.O Bond series 2016B	10/10/16	12/31/26	2 - 2.5%	4,095,000	3,890,000
G.O Promissory note 2016A	10/11/16	10/01/26	0.8 - 2.2	2,020,000	2,020,000
G.O Bond series 2017C	10/26/17	10/01/37	2 - 3.375%	3,210,000	3,210,000
G.O Promissory note 2017D	10/26/17	10/01/27	1.25 - 2.15%	860,000	860,000
Total outstanding general obligation debt					<u>\$ 15,888,267</u>

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

Annual principal and interest maturities of the outstanding general obligation debt of \$15,888,267 on December 31, 2017 are detailed below:

Year Ended December 31,	Governmental Activities		Business-type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 1,222,463	\$ 433,247	\$ 54,242	\$ 4,481	\$ 1,276,705	\$ 437,728
2019	1,216,900	408,578	55,526	3,051	1,272,426	411,629
2020	1,166,669	376,329	56,464	1,629	1,223,133	377,958
2021	1,181,717	344,440	-	-	1,181,717	344,440
2022	1,204,148	315,639	-	-	1,204,148	315,639
2023-2027	5,205,138	1,143,155	-	-	5,205,138	1,143,155
2028-2032	2,800,000	555,828	-	-	2,800,000	555,828
2033-2037	1,725,000	120,828	-	-	1,725,000	120,828
	<u>\$ 15,722,035</u>	<u>\$ 3,698,044</u>	<u>\$ 166,232</u>	<u>\$ 9,161</u>	<u>\$ 15,888,267</u>	<u>\$ 3,707,205</u>

For governmental activities, the other long-term liabilities are generally funded by the general fund.

Build America Bond

The general obligation debt issued on 12/21/2010 qualifies as Build America Bonds, as described in Section 54AA of the Internal Revenue Code. The interest on the debt is taxable as set forth in the regulations. The City is eligible to receive a 35% subsidy of the annual interest payment from the Federal government. In order to receive this subsidy it is necessary for the City to file a claim form annually.

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2017 was \$4,284,660 as follows:

Equalized valuation of the City		\$402,356,200
Statutory limitation percentage		(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes		20,117,810
Total outstanding general obligation debt applicable to debt limitation	\$ 15,888,267	
Less: Amounts available for financing general obligation debt		
Debt service fund	55,117	
Net outstanding general obligation debt applicable to debt limitation		15,833,150
Legal margin for new debt		<u>\$ 4,284,660</u>

Current Refunding

During 2017, the City currently refunded a general obligation bond issue from 2017. The City issued \$875,000 of general obligation refunding bonds to call the refunded debt. This current refunding was undertaken to reduce total debt service payments over the next 10 years by \$27,699 and to obtain an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of \$28,093.

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

Taxable Note Anticipation Notes

Note anticipation notes outstanding on December 31, 2017 was comprised of the following issue:

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/17</u>
Taxable note anticipation note series 2016C	10/1/17	10/1/21	3.99%	\$ 1,080,000	\$ 1,080,000

Annual principal and interest maturities of the outstanding anticipation note debt of \$1,080,000 on December 31, 2017 are detailed below:

Year Ended December 31,	Governmental Activities		
	Principal	Interest	Total
2018	\$ -	\$ 43,092	\$ 43,092
2019	-	43,092	43,092
2020	-	43,092	43,092
2021	1,080,000	43,092	1,123,092
	<u>\$ 1,080,000</u>	<u>\$ 172,368</u>	<u>\$ 1,252,368</u>

Revenue Bonds

Revenue bonds outstanding on December 31, 2017 totaled \$3,513,786 and were comprised of the following issues:

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/17</u>
Tax increment revenue bond 2017A	10/10/17	10/1/26	2.92%	\$ 1,561,000	\$ 1,561,000
Tax increment revenue bond 2017B	10/10/17	10/1/28	3.06%	579,000	579,000
Safe water drinking bond	5/1/14	5/1/32	1.93%	1,678,468	1,373,786
Total Outstanding Revenue Bonds					<u>\$ 3,513,786</u>

Annual principal and interest maturities of the outstanding revenue bonds of \$3,513,786 on December 31, 2017 are detailed below:

Year Ended December 31,	Governmental Activities		Business-type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 201,000	\$ 61,716	\$ 79,871	\$ 25,677	\$ 280,871	\$ 87,393
2019	205,000	57,365	81,409	24,124	286,409	81,489
2020	211,000	51,315	82,976	22,542	293,976	73,857
2021	217,000	45,086	84,573	20,929	301,573	66,015
2022	224,000	38,681	86,201	19,286	310,201	57,967
2023-2027	1,021,000	90,386	456,545	70,644	1,477,545	161,030
2028-2032	61,000	1,867	502,211	24,538	563,211	26,405
	<u>\$ 2,140,000</u>	<u>\$ 346,416</u>	<u>\$ 1,373,786</u>	<u>\$ 207,740</u>	<u>\$ 3,513,786</u>	<u>\$ 554,156</u>

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

Utility Revenues Pledged

The City has pledged future water customer revenues, net of specified operating expenses, to repay the water system revenue bonds. Proceeds from the bonds provided financing for the construction or acquisition of capital assets used with the systems. The bonds are payable solely from water customer net revenues and are payable through 2032. The total principal and interest remaining to be paid on the bonds is \$1,581,526. Principal and interest paid for the current year and total customer net revenues were \$105,562 and \$750,579, respectively.

Tax Incremental Revenue Pledged

The City has pledged future tax increments within TIF No. 3 and TIF no. 4 to pay for the debt service on the tax increment bonds.

G. PENSION PLAN

1. Plan Description

The WRS is a cost-sharing, multiple-employer, defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

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

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

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

The WRS also provides death and disability benefits for employees.

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

2. Post-Retirement Adjustments

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

Year	Core Fund Adjustment	Variable Fund Adjustment
2007	3%	10%
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)

3. Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period ending December 31, 2016, the WRS recognized \$587,229 in contributions from the City.

Contribution rates during the reporting period are:

Employee Category	Employee	Employer
General (including teachers)	6.6%	6.6%
Protective with Social Security	6.6%	9.4%
Protective without Social Security	6.6%	13.2%

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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

At December 31, 2017, the City reported a liability of \$504,280 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015 rolled forward to December 31, 2016. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2016, the City's proportion was 0.06118127%, which was an increase of 0.00101809% from its proportion measured as of December 31, 2015.

For the year ended December 31, 2017, the City recognized pension expense of \$1,294,274.

At December 31, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 192,282	\$ 1,585,915
Net differences between projected and actual earnings on pension plan investments	2,510,145	-
Changes in assumptions	527,244	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	11,517	30,435
Employer contributions subsequent to the measurement date	585,862	-
Total	<u>\$ 3,827,050</u>	<u>\$ 1,616,350</u>

\$585,862 reported as deferred outflows related to pension resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31,	Expenses
2017	\$ 665,404
2018	665,404
2019	449,943
2020	(156,530)
2021	617
Total	<u>\$ 1,624,838</u>

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

5. Actuarial Assumptions

The total pension liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date:	December 31, 2015
Measurement date of net pension liability (asset):	December 31, 2016
Actuarial cost method:	Entry Age
Asset valuation method:	Fair Value
Long-term expected rate of return:	7.2%
Discount rate:	7.2%
Salary increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
Mortality	Wisconsin 2012 Mortality Table
Post-retirement adjustments*	2.1%

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

Actuarial assumptions are based upon an experience study conducted in 2015 using experience from 2012 - 2014. The total pension liability for December 31, 2016 is based upon a roll-forward of the liability calculated from the December 31, 2015 actuarial valuation.

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

	Current Asset Allocation %	Destination Target Asset Allocation %	Long-term Expected Nominal Rate of Return %	Long-term Expected Real Rate of Return %
Core Fund Asset Class				
Global Equities	50%	45%	8.3%	5.4%
Fixed Income	24.5%	37%	4.2%	1.4%
Inflation Sensitive Assets	15.5%	20%	4.3%	1.5%
Real Estate	8%	7%	6.5%	3.6%
Private Equity/Debt	8%	7%	9.4%	6.5%
Multi-asset	4%	4%	6.6%	3.7%
Total Core Fund	110%	120%	7.4%	4.5%
Variable Fund Asset Class				
U.S. Equities	70%	70%	7.6%	4.7%
International Equities	30%	30%	8.5%	5.6%
Total Variable Fund	100%	100%	7.9%	5%

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

Single Discount Rate. A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long-term bond rate of 3.78%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan members contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.2 percent, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease to Discount Rate (6.20%)	Current Discount Rate (7.20%)	1% Increase to Discount Rate (8.20%)
City's proportionate share of the net pension liability (asset)	\$ 6,634,123	\$ 504,280	\$ (4,215,977)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

6. Payables to the Pension Plan

At December 31, 2017, the City reported a payable of \$0 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2017.

H. FUND EQUITY

Nonspendable Fund Balance

In the fund financial statements, portions of the governmental fund balances are amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact. At December 31, 2017, nonspendable fund balance was as follows:

General Fund	
Nonspendable	
Inventory and prepaids	\$ 130,030

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

Restricted Fund Balance

In the fund financial statements, portions of governmental fund balances are not available for appropriation or are legally restricted for use for a specific purpose. At December 31, 2017, restricted fund balance was as follows:

General Fund		
Restricted for		
Capital projects	\$	226,459
Special Revenue Funds		
Restricted for		
Community development		455,884
Library endowment		448,217
Remedial action		409,752
Capital Projects Funds		
Restricted for		
TIF No. 3		33,228
TIF No. 5		3,080
Debt Service Fund		
Restricted for		
Debt service		55,117
Total Restricted Fund Balance	\$	<u>1,631,737</u>

Committed Fund Balance

In the fund financial statements, portions of government fund balances are committed by City Council action. At December 31, 2017, General Fund balance was committed as follows:

General Fund		
Committed for		
Nonlapsing reserves	\$	<u>773,535</u>

Restricted Net Position

In the statement of net position, portions are legally restricted for a specific purpose. At December 31, 2017, restricted net position was as follows:

Governmental activities		
Restricted for		
Revolving loans	\$	3,539,419
Remedial action		409,752
Library endowment		448,217
Total governmental activities restricted net position		<u>4,397,388</u>
Business-type activities		
Restricted for		
Water utility debt retirement		95,655
Sewer utility plant replacement		1,035,486
Total business-type activities restricted net position		<u>1,131,141</u>
Total restricted net position	\$	<u>5,528,529</u>

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2017

NOTE 4: OTHER INFORMATION

A. TAX INCREMENTAL FINANCING DISTRICTS

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

The City established TIF No. 3 on September 13, 2005 as a mixed-use district and amended the boundaries on July 11, 2006, September 24, 2013 and on September 22, 2015. The City intends that the TIF will include industrial, commercial, and residential development.

The City established TIF No. 4 on September 11, 2007 as a mixed-use district and amended the boundaries on September 24, 2013. The City intends that the District will be used to assure a combination of private industrial and commercial development.

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

The City established TIF No. 6 on May 12, 2009 as a blighted area district and amended the boundaries on September 22, 2015. The City intends that the TIFs will be used to assure a combination of private industrial, commercial, and residential development.

The City established TIF No. 7 on August 11, 2009 as a blighted area district and amended the boundaries on September 22, 2015. The City intends that the TIFs will be used to assure a combination of private industrial, commercial, and residential development.

The City established TIF No. 8 on September 27, 2011 as a blighted area district and amended the boundaries on September 24, 2013 and on September 22, 2015. The City intends that the TIFs will be used to assure a combination of private industrial, commercial, and residential development.

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

The City established TIF No. 10 on September 22, 2015 as a blighted area district. The City intends that the TIFs will be used to assure a combination of private industrial, commercial, and residential development.

The City established TIF No. 11 on May 10, 2016 as a blighted area district. The City intends that the TIFs will be used to assure a combination of private industrial, commercial, and residential development.

The City established TIF No. 12 on August 28, 2017 as a mixed-use development district. The City intends that the TIFs will be used to assure a combination of private industrial, commercial, and residential development.

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

Since creation of the above TIFs, the City has provided various financing sources to the TIF. The foregoing amounts are not recorded as liabilities in the TIF capital project fund but can be recovered by the City from any future excess tax increment revenues.

	Unreimbursed Costs
TIF No. 3	\$ 2,018,547
TIF No. 4	951,812
TIF No. 5	26,250
TIF No. 6	737,414
TIF No. 7	305,237
TIF No. 8	585,407
TIF No. 9	818,599
TIF No. 10	502,535
TIF No. 11	1,239,155
TIF No. 12	12,056

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

	Termination Year
TIF No. 3	2025
TIF No. 4	2027
TIF No. 5	2027
TIF No. 6	2036
TIF No. 7	2036
TIF No. 8	2038
TIF No. 9	2040
TIF No. 10	2042
TIF No. 11	2030
TIF No.12	2038

B. TAX ABATEMENTS

The City has created tax incremental financing districts (the "TIFs") in accordance with Wisconsin State Statute 66.1105, *Tax Increment Law*. As part of the project plan for the TIFs, the City entered into agreements with developers for a creation of tax base within the TIFs. The agreements require the City to make annual repayments of property taxes collected within the TIFs to the developers, based upon the terms of the agreements. As tax abatements, those developer payments and the related property tax revenues are not reported as revenues or expenditures in the financial statements.

For the year ended December 31, 2017, the City abated property taxes totaling \$54,695 under this program, including the following tax abatement agreements that each exceeded 10% of the total amount abated:

- ▶ A property tax abatement of \$24,695 to Walgreen Co. for within Tax Incremental District No. 3.
- ▶ A property tax abatement of \$20,000 to Gateway North, LLC for within Tax Incremental District No. 3.
- ▶ A property tax abatement of \$10,000 to Pine Dells Investment LLC, for within Tax Incremental District No. 3.

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

C. RISK MANAGEMENT

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

D. CONTINGENCIES

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

E. UPCOMING ACCOUNTING PRONOUNCEMENTS

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The Statement establishes criteria for identifying fiduciary activities and addresses financial reporting for these activities. This statement is effective for reporting periods beginning after June 15, 2018. The City is currently evaluating the impact this standard will have on the financial statements when adopted.

In June 2017, the GASB issued Statement No. 87, *Leases*. The Statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. This statement is effective for reporting periods beginning after December 15, 2019. The City is currently evaluating the impact this standard will have on the financial statements when adopted.

REQUIRED SUPPLEMENTARY INFORMATION

City of Merrill, Wisconsin

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) WISCONSIN RETIREMENT SYSTEM LAST 10 FISCAL YEARS

Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered-Employee Payroll (plan year)	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/15	0.05946372%	\$ (1,460,591)	\$ 6,308,015	23.15%	102.74%
12/31/16	0.06016318%	977,641	6,640,714	14.72%	98.20%
12/31/17	0.06118127%	504,280	6,647,432	7.59%	99.12%

SCHEDULE OF CONTRIBUTIONS WISCONSIN RETIREMENT SYSTEM LAST 10 FISCAL YEARS

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered-Employee Payroll (fiscal year)	Contributions as a Percentage of Covered-Employee Payroll
12/31/15	\$ 596,197	\$ 596,197	\$ -	\$ 6,640,714	8.98%
12/31/16	587,229	587,229	-	6,647,432	8.83%
12/31/17	585,862	585,862	-	6,746,320	8.68%

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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

The amounts reported for each fiscal year were determined as of the calendar year-end that occurred within the prior fiscal year. The City is required to present the last ten fiscal years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

SUPPLEMENTARY INFORMATION

City of Merrill, Wisconsin

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2016**

	Special Revenue					
	Library	Remedial Action	TIF No. 3	TIF No. 4	TIF No. 5	TIF No. 6
ASSETS						
Cash and investments	\$ 448,217	\$ 141,091	\$ 65,262	\$ -	\$ 3,080	\$ -
Receivables						
Taxes and special charges	-	-	506,389	219,256	16,645	-
Accounts	-	-	-	-	-	-
Advance to other funds	-	269,450	-	-	-	-
Due from other governments	-	-	-	-	-	-
Total assets	\$ 448,217	\$ 410,541	\$ 571,651	\$ 219,256	\$ 19,725	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities						
Accounts payable	\$ -	\$ 789	\$ 32,034	\$ -	\$ -	\$ -
Due to other funds	-	-	-	112,812	-	417,887
Advance from other funds	-	-	-	-	-	-
Special deposits	-	-	-	-	-	-
Total liabilities	-	789	32,034	112,812	-	417,887
Deferred inflows of resources						
Property taxes levied for subsequent year	-	-	506,389	219,256	16,645	-
Grants	-	-	-	-	-	-
Total deferred inflows of resources	-	-	506,389	219,256	16,645	-
Fund balances						
Restricted	448,217	409,752	33,228	-	3,080	-
Unassigned	-	-	-	(112,812)	-	(417,887)
Total fund balances	448,217	409,752	33,228	(112,812)	3,080	(417,887)
Total liabilities, deferred inflows of resources and fund balances	\$ 448,217	\$ 410,541	\$ 571,651	\$ 219,256	\$ 19,725	\$ -

Attachment: 2017 Merrill - Financial Report (3279 : 2017 Audit Presentation by Schenck SC representatives)

Capital Projects						Totals	
TIF No. 7	TIF No. 8	TIF No. 9	TIF No. 10	TIF No. 11	TIF No. 12	2017	2016
\$ -	\$ -	\$ -	\$ -	\$ 11,603	\$ -	\$ 669,253	\$ 668,112
-	-	-	-	12,611	-	754,901	915,335
45,238	-	304,716	-	-	-	349,954	37,796
-	-	-	-	-	-	269,450	269,450
-	-	-	-	-	-	-	38,405
<u>\$ 45,238</u>	<u>\$ -</u>	<u>\$ 304,716</u>	<u>\$ -</u>	<u>\$ 24,214</u>	<u>\$ -</u>	<u>\$ 2,043,558</u>	<u>\$ 1,929,098</u>
\$ -	\$ -	\$ 12,031	\$ 25	\$ 861	\$ -	\$ 45,740	\$ 30,411
45,237	355,407	747,032	7,510	-	12,056	1,697,941	2,249,283
-	-	-	-	99,896	-	99,896	-
-	-	-	-	-	-	-	50,000
<u>45,237</u>	<u>355,407</u>	<u>759,063</u>	<u>7,535</u>	<u>100,757</u>	<u>12,056</u>	<u>1,843,577</u>	<u>2,329,694</u>
-	-	-	-	12,611	-	754,901	915,335
45,238	-	54,252	-	-	-	99,490	-
<u>45,238</u>	<u>-</u>	<u>54,252</u>	<u>-</u>	<u>12,611</u>	<u>-</u>	<u>854,391</u>	<u>915,335</u>
-	-	-	-	-	-	894,277	930,133
(45,237)	(355,407)	(508,599)	(7,535)	(89,154)	(12,056)	(1,548,687)	(2,246,064)
<u>(45,237)</u>	<u>(355,407)</u>	<u>(508,599)</u>	<u>(7,535)</u>	<u>(89,154)</u>	<u>(12,056)</u>	<u>(654,410)</u>	<u>(1,315,931)</u>
<u>\$ 45,238</u>	<u>\$ -</u>	<u>\$ 304,716</u>	<u>\$ -</u>	<u>\$ 24,214</u>	<u>\$ -</u>	<u>\$ 2,043,558</u>	<u>\$ 1,929,098</u>

Attachment: 2017 Merrill - Financial Report (3279 : 2017 Audit Presentation by Schenck SC representatives)

City of Merrill, Wisconsin

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016**

	Special Revenue		TIF No. 3	TIF No. 4	TIF No. 5	TIF No. 6
	Library	Remedial Action				
REVENUES						
Taxes	\$ -	\$ -	\$ 611,562	\$ 218,752	\$ 17,301	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	12,194	12,664	132	3,525
Public charges for services	-	-	-	-	-	-
Miscellaneous	64,007	-	-	-	-	5,000
Total revenues	64,007	-	623,756	231,416	17,433	8,525
EXPENDITURES						
Current						
Public works	-	26,070	-	-	-	-
Culture and recreation	109,166	-	-	-	-	-
Conservation and development	-	-	162,273	24,870	5,139	39,454
Debt service						
Interest and fiscal charges	-	-	-	19,000	-	-
Capital outlay	-	-	1,535,404	574,454	57	2,035
Total expenditures	109,166	26,070	1,697,677	618,324	5,196	41,489
Excess of revenues over (under) expenditures	(45,159)	(26,070)	(1,073,921)	(386,908)	12,237	(32,964)
OTHER FINANCING SOURCES (USES)						
Long-term debt issued	-	-	1,654,125	579,000	-	-
Premium on debt issued	-	-	-	-	-	-
Transfers in	-	-	-	-	-	260,000
Transfers out	-	-	(547,911)	(31,640)	(2,555)	(21,920)
Total other financing sources (uses)	-	-	1,106,214	547,360	(2,555)	238,080
Net change in fund balances	(45,159)	(26,070)	32,293	160,452	9,682	205,116
Fund balances - January 1	493,376	435,822	935	(273,264)	(6,602)	(623,003)
Fund balances - December 31	\$ 448,217	\$ 409,752	\$ 33,228	\$ (112,812)	\$ 3,080	\$ (417,887)

Attachment: 2017 Merrill - Financial Report (3279 : 2017 Audit Presentation by Schenck SC representatives)

Capital Projects						Totals	
TIF No. 7	TIF No. 8	TIF No. 9	TIF No. 10	TIF No. 11	TIF No. 12	2017	2016
\$ 12,922	\$ -	\$ -	\$ 103	\$ -	\$ -	\$ 860,640	\$ 565,023
10,429	-	-	-	74,936	-	85,365	13,818
1,420	3,529	118,461	-	-	-	151,925	76,353
-	-	75	-	-	-	75	663
-	-	152,817	-	500	-	222,324	95,782
<u>24,771</u>	<u>3,529</u>	<u>271,353</u>	<u>103</u>	<u>75,436</u>	<u>-</u>	<u>1,320,329</u>	<u>751,639</u>
-	-	-	-	-	-	26,070	17,085
-	-	-	-	-	-	109,166	35,378
116,659	80,069	130,103	-	500	12,056	571,123	656,989
-	2,929	11,525	-	23,972	-	57,426	2,434
<u>155,790</u>	<u>-</u>	<u>538,196</u>	<u>2,501</u>	<u>891,941</u>	<u>-</u>	<u>3,700,378</u>	<u>1,671,055</u>
<u>272,449</u>	<u>82,998</u>	<u>679,824</u>	<u>2,501</u>	<u>916,413</u>	<u>12,056</u>	<u>4,464,163</u>	<u>2,382,941</u>
<u>(247,678)</u>	<u>(79,469)</u>	<u>(408,471)</u>	<u>(2,398)</u>	<u>(840,977)</u>	<u>(12,056)</u>	<u>(3,143,834)</u>	<u>(1,631,302)</u>
260,000	140,000	310,000	49,495	942,260	-	3,934,880	1,289,246
3,749	2,837	6,463	-	13,438	-	26,487	15,016
84,326	140,674	-	-	-	-	485,000	300,000
<u>(2,601)</u>	<u>(1,872)</u>	<u>-</u>	<u>(16,094)</u>	<u>(16,419)</u>	<u>-</u>	<u>(641,012)</u>	<u>(460,334)</u>
<u>345,474</u>	<u>281,639</u>	<u>316,463</u>	<u>33,401</u>	<u>939,279</u>	<u>-</u>	<u>3,805,355</u>	<u>1,143,928</u>
97,796	202,170	(92,008)	31,003	98,302	(12,056)	661,521	(487,374)
<u>(143,033)</u>	<u>(557,577)</u>	<u>(416,591)</u>	<u>(38,538)</u>	<u>(187,456)</u>	<u>-</u>	<u>(1,315,931)</u>	<u>(828,557)</u>
<u>\$ (45,237)</u>	<u>\$ (355,407)</u>	<u>\$ (508,599)</u>	<u>\$ (7,535)</u>	<u>\$ (89,154)</u>	<u>\$ (12,056)</u>	<u>\$ (654,410)</u>	<u>\$ (1,315,931)</u>

Attachment: 2017 Merrill - Financial Report (3279 : 2017 Audit Presentation by Schenck SC representatives)

ADDITIONAL INDEPENDENT AUDITORS' REPORT
FOR BASIC FINANCIAL STATEMENTS



Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*

To the Mayor and City Council
City of Merrill
Merrill, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Merrill, Wisconsin (the "City") as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 3, 2018.

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2017-001 that we consider to be a significant deficiency.

COMPLIANCE AND OTHER MATTERS

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

CITY OF MERRILL, WISCONSIN'S RESPONSE TO FINDING

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

PURPOSE OF THIS REPORT

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



Certified Public Accountants

Green Bay, Wisconsin
May 3, 2018

City of Merrill, Wisconsin

SCHEDULE OF FINDINGS AND RESPONSES FOR THE YEAR ENDED DECEMBER 31, 2017

SECTION I. INTERNAL CONTROL OVER FINANCIAL REPORTING

FINDING NO.	CONTROL DEFICIENCIES
2017-001	<p>Preparation of Annual Financial Report Repeat of Finding 2016-001</p>
Condition:	Current City staff maintains accounting records which reflect the City's financial transactions; however, preparing the City's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The City contracts with us and our knowledge of applicable accounting principles, financial statement format, and note disclosures to assist in the preparation of the annual financial report in an efficient manner. For the same reasons, the City contracts with us to compile the Wisconsin Municipal Report Form C and the Public Service Commission Report.
Criteria:	The preparation and review of the annual financial report, Municipal Financial Report, and Public Service Commission Report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes or other required State Financial reports.
Cause:	City management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.
Effect:	Without our involvement, the City may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.
Recommendation:	We recommend the City continue reviewing the annual financial report. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the City is necessary to obtain a complete and adequate understanding of the City's annual financial report, Municipal Financial Report and Public Service Commission Report.
Management Response:	Management believes the cost for additional staff time and training to prepare year-end closing entries and reports outweigh the benefits to be received. Management will continue to review and approve the annual financial report prior to issuance.

SECTION II. COMPLIANCE AND OTHER MATTERS

There are no findings related to compliance and other matters that are required to be reported under governmental auditing standards generally accepted in the United States of America for the year ended December 31, 2017.

City of Merrill, Wisconsin
MANAGEMENT COMMUNICATIONS

December 31, 2017

Attachment: 2017 Merrill - Management Communications (3279 : 2017 Audit Presentation by Schenck SC representatives)

City of Merrill, Wisconsin

DECEMBER 31, 2017

Table of Contents

COMMUNICATION TO THE CITY COUNCIL	1
SUMMARY FINANCIAL INFORMATION	
Governmental Fund Balances	5
Water Utility	6
Sewer Utility	8
APPENDIX	
Management Representation Letter	



To the City Council
City of Merrill, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Merrill, Wisconsin (the "City") for the year ended December 31, 2017. The City's financial statements, including our report thereon dated May 3, 2018, are presented in a separate audit report document. Professional standards require that we provide you with the following information related to our audit.

OUR RESPONSIBILITIES UNDER U.S. GENERALLY ACCEPTED AUDITING STANDARDS AND GOVERNMENT AUDITING STANDARDS

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

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

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

PLANNED SCOPE AND TIMING OF THE AUDIT

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

SIGNIFICANT AUDIT FINDINGS

Consideration of Internal Control

FINANCIAL STATEMENTS

In planning and performing our audit of the financial statements of the governmental activities, the business-type each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control. Our report on internal control over financial reporting and on compliance and other matters is presented on pages 48 - 49 of the annual report.

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

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

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

Finding 2017-001 Preparation of Annual Financial Report

This finding is described in detail in the schedule of findings and responses on page 50 of the annual report.

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

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2017. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. To the best of our knowledge, all significant transactions have been recognized in the financial statements in the proper period.

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

- ▶ Management's estimate of the unbilled water and sewer charges is based upon analysis of billings in the first quarter of 2018. We evaluated the key factors and assumptions and the consistency in these factors and assumptions used to develop the unbilled water and sewer charges in determining that it is reasonable in relation to the financial statements taken as a whole.
- ▶ Management's estimate of the depreciable life of the capital assets is based upon analysis of the expected useful life of the capital assets. We evaluated the key factors and assumptions and the consistency in these factors and assumptions used to develop the depreciable life in determining that it is reasonable in relation to the financial statements taken as a whole.
- ▶ Management's estimate of the net pension liability (asset) and related deferred outflows/inflows of resources is based on information received from the Wisconsin Retirement System. We evaluated the key factors and assumptions used to develop the net pension liability (asset) and related deferred outflows/inflows of resources in determining that they are reasonable in relation to the financial statements taken as a whole.
- ▶ Management's estimate of accumulated sick leave is based upon analysis of the employees sick leave balance. We evaluated the key factors and assumptions and the consistency in these factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Copies of the audit adjustments are available from management. The following material misstatements detected as a result of the audit procedures were corrected by management:

- ▶ Adjusted compensated absences in the Water and Sewer Utility, increasing net assets \$48,569
- ▶ Adjusted deferred outflows/inflows and net pension liability in the Water and Sewer Utility based on WRS provided data, decreasing net assets by \$39,543
- ▶ Recorded depreciation expense in the Water and Sewer Utility for a totaling \$436,028 and \$354,924, respectively.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 3, 2018. The management representation letter follows this communication.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

Restriction on Use

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

Sincerely,


Certified Public Accountants

Green Bay, Wisconsin
May 3, 2018

Attachment: 2017 Merrill - Management Communications (3279 : 2017 Audit Presentation by Schenck SC representatives)

Summary Financial Information

GOVERNMENTAL FUND BALANCES

Presented below is a summary of the City's governmental fund balances on December 31, 2017 and 2016. This information is provided for assessing financial results for 2017 and for indicating financial resources available at the start of the 2018 budget year.

	<u>12/31/17</u>	<u>12/31/16</u>
General Fund		
Nonspendable for		
Inventories and prepaid items	\$ 130,030	\$ 134,996
Restricted for		
Capital improvements	226,459	428,748
Committed for		
Nonlapsing reserves	773,535	1,100,051
Unassigned	1,687,571	1,809,741
Total General Fund Balance	<u>2,817,595</u>	<u>3,473,536</u>
Debt Service Fund		
Restricted for debt service	<u>55,117</u>	<u>677,273</u>
Special Revenue Funds		
Restricted for		
Community development	455,884	399,120
Library endowment	448,217	493,376
Remedial action	409,752	435,822
Total Special Revenue Funds	<u>1,313,853</u>	<u>1,328,318</u>
Capital Projects Funds		
Restricted for TID project plan		
TIF No. 3	33,228	935
TIF No. 5	3,080	-
Unassigned		
TIF No. 4	(112,812)	(273,264)
TIF No. 5	-	(6,602)
TIF No. 6	(417,887)	(623,003)
TIF No. 7	(45,237)	(143,033)
TIF No. 8	(355,407)	(557,577)
TIF No. 9	(508,599)	(416,591)
TIF No. 10	(7,535)	(38,538)
TIF No. 11	(89,154)	(187,456)
TIF No. 12	(12,056)	-
Total Capital Projects Funds	<u>(1,512,379)</u>	<u>(2,245,129)</u>
Total Governmental Fund Balances	<u>\$ 2,674,186</u>	<u>\$ 3,233,998</u>

Overall general fund decreased by \$655,941 with unassigned fund balance of \$1,687,571. The general fund, as reported, incorporates both operating and capital components, as summarized below:

	<u>12/31/17</u>	<u>12/31/16</u>
General Fund		
General operations	\$ 1,848,275	\$ 2,132,061
Nonlapsing reserve	773,535	941,626
School resource officer	(22,251)	(21,267)
Merrill festival grounds	4,025	(16,814)
Airport aviation fuel	(12,448)	9,182
Capital improvements	226,459	428,748
	<u>\$ 2,817,595</u>	<u>\$ 3,473,536</u>
Total		

The general fund is currently advancing funds to TID capital projects funds with deficit cash positions, providing the financing source for project plan expenditures. If these advances are not anticipated to be repaid within a year, or borrowing reimbursements made portions of the general fund balance should be segregated and shown as not available for appropriation, as they are committed to covering cash deficits of these funds.

WATER UTILITY

A comparative summary of the Water Utility's change in net position for the years ended December 31, 2017 and 2016 appears below:

	<u>2017</u>	<u>2016</u>
Operating revenues		
Charges for services	\$ 1,442,458	\$ 1,412,106
Other	136,102	110,891
Total operating revenues	<u>1,578,560</u>	<u>1,522,997</u>
Operating expenses		
Operation and Maintenance	808,980	748,925
Depreciation	412,817	396,072
Taxes	22,027	-
Total operating expenses	<u>1,243,824</u>	<u>1,144,997</u>
Operating income	<u>334,736</u>	<u>378,000</u>
Nonoperating revenues (expenses)		
Interest income	3,027	1,464
Interest expense	-	753
Interest and fiscal charges	(28,465)	(30,489)
Other income	2,865	1,774
Total nonoperating revenues (expenses)	<u>(22,573)</u>	<u>(26,498)</u>
Income before contributions and transfers	312,163	351,502
Capital contributions	28,931	161,211
Transfers out - payment in lieu of taxes	<u>(363,612)</u>	<u>(355,747)</u>
Change in net position	<u>\$ (22,518)</u>	<u>\$ 156,966</u>

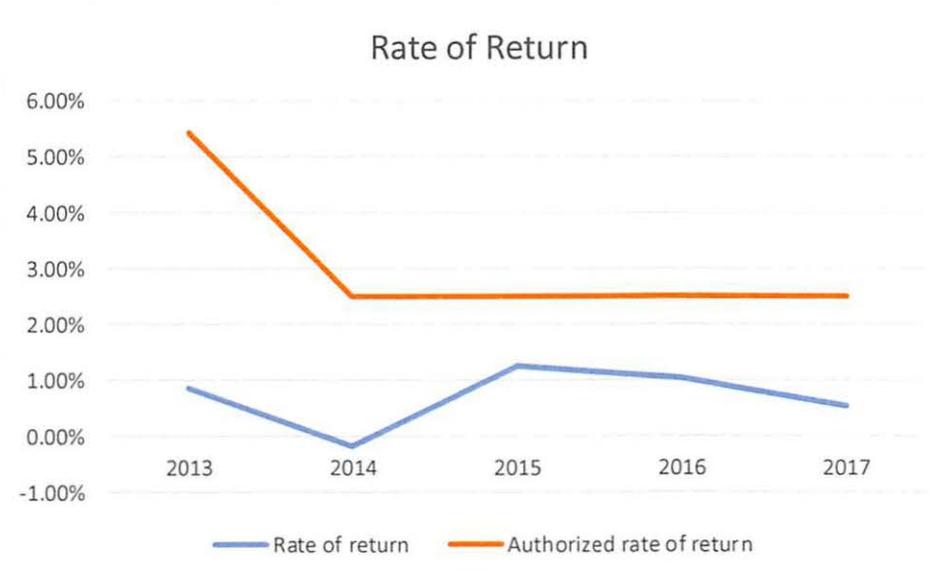
The City's water utility reported an operating income of \$334,735 compared to \$378,000 for the prior year. To further evaluate the operating activities, we have calculated the water utility's rate of return below.

Rate of Return: The Public Service Commission of Wisconsin (PSC) determines rates charged to customers of the water utility by calculating a rate of return on the water utility's average net rate base. Presented below is the calculation of the rates of return for 2017 and 2016 for the water utility based on the format used by the PSC: The PSC operating income differs from the above operating income by the following items:

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

Rate of Return	2017	2016
	0.56%	1.05%

An analysis of rate of return follows:



Summary Comment: The rate of return generated was lower than the authorized rate of return (2.50%). The water utility reported a cash and investment balance at the December 31, 2017 of \$804,513, compared to a balance of \$877,755 at December 31, 2016. The water utility generated cash flows from operations of \$691,611 in 2017 compared to \$851,056 in 2016 and a negative net cash inflow from all activities of \$73,242 in 2017 compared to cash expended from all activities of \$525,889 in 2016.

SEWER UTILITY

A comparative summary of the Sewer Utility's change in net position for the years ended December 31, 2017 and 2016 appears below:

	<u>2017</u>	<u>2016</u>
Operating revenues		
Charges for services	\$ 1,461,055	\$ 1,467,845
Other	139,805	122,125
Total operating revenues	<u>1,600,860</u>	<u>1,589,970</u>
Operating expenses		
Operation and maintenance	961,974	948,718
Depreciation	378,135	360,892
Taxes	41,859	-
Total operating expenses	<u>1,381,968</u>	<u>1,309,610</u>
Operating income	<u>218,892</u>	<u>280,360</u>
Nonoperating revenues (expenses)		
Interest income	3,460	1,652
Interest expense	(3,121)	(4,862)
Other income	84	1,774
Total nonoperating revenues (expenses)	<u>423</u>	<u>(1,436)</u>
Income before contributions	219,315	278,924
Capital contributions	<u>7,596</u>	<u>204,557</u>
Change in net position	<u>\$ 226,911</u>	<u>\$ 483,481</u>

Because the sewer utility is not regulated by the PSC and treatment plants are typically capital intensive with depreciation expense being a significant component of operating expenses, it is important to consider cash flows when evaluating the sewer utility operating results. For the year ended December 31, 2017, the cash generated by operating activities totaled \$578,020 compared to \$636,864 for 2016. As of December 31, 2017, the sewer utility had cash from operations of \$301,836, a decrease of \$550,507 from the prior year, and restricted cash and investment balance of \$1,035,486. As of December 31, 2017, the future debt services are as follows:

<u>Year Ended December 31</u>	<u>General Obligation</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 27,595	\$ 2,080	\$ 29,675
2019	28,334	1,357	29,691
2020	28,743	612	29,353
	<u>\$ 84,672</u>	<u>\$ 4,049</u>	<u>\$ 88,719</u>

APPENDIX



City of Merrill

Kathy Unertl, Finance Director

1004 East 1st Street • Merrill, Wisconsin • 54452

Phone: 715.536.5594 • Fax: 715.539.2668

e-mail: Kathy.Unertl@ci.merrill.wi.us

May 3, 2018

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

This representation letter is provided in connection with your audit of the financial statements of City of Merrill Wisconsin (the "City"), which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of December 31, 2017, and the respective changes in the financial position and where applicable, cash flows for the year then ended, and the related notes to the financial statements for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

We confirm, to the best of our knowledge and belief, as of May 3, 2018, the following representations made to you during your audit.

FINANCIAL STATEMENTS

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 7, 2017, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U. S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. In regards to accounting estimates:
 - ▶ The measurement processes used by management in determining accounting estimates is appropriate and consistent.
 - ▶ The assumptions appropriately reflect management's intent and ability to carry out specific courses of action.
 - ▶ The disclosures related to accounting estimates are complete and appropriate.
 - ▶ No subsequent event has occurred that would require adjustment to the accounting estimates or disclosures included in the financial statements.
7. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
8. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
9. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the City's accounts.
10. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
11. Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

INFORMATION PROVIDED

12. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of meetings of the City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
13. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
14. We made an assessment of the risk that the financial statements may be materially misstated as a result of fraud. We have disclosed the results of our assessment as follows:
 - a. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - i. Management,
 - ii. Employees who have significant roles in internal control, or
 - iii. Others where the fraud could have a material effect on the financial statements.
 - b. We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.

15. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
16. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
17. We have disclosed to you the identity of the City's related parties and all the related party relationships and transactions of which we are aware.

GOVERNMENT - SPECIFIC

18. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
19. We have a process to track the status of audit findings and recommendations.
20. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
21. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
22. The City has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, deferred inflows/outflows of resources, or equity.
23. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
24. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
25. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
26. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
27. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
28. As part of your audit, you assisted with preparation of the financial statements and related notes, state financial report, and Public Service Commission annual report. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes, state financial report, and Public Service Commission annual report.

Schenck SC
 May 3, 2018
 Page 4

29. The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral, except for utility assets pledged as collateral for the revenue bonds.
30. The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
31. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
32. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
33. The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
34. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
35. Components of net position (net investment in capital assets, restricted, and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
36. Provisions for uncollectible receivables have been properly identified and recorded.
37. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
38. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
39. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
40. Deposits and investment securities and derivative transactions are properly classified as to risk and are properly disclosed.
41. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
42. Joint ventures, jointly governed organizations, and other related organizations have been properly disclosed in the financial statements.
43. We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
44. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
45. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
46. We acknowledge our responsibility for presenting the nonmajor fund combining statements (the supplementary information) in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and

presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

47. We agree with the findings of specialists in evaluating the pension benefits and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialist.
48. The fact that the amount of "uncollateralized" deposits or "uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the City's name" during the period significantly exceeded the amounts in those categories as of the balance sheet was properly disclosed in the financial statements.
49. Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements, have been properly recorded or disclosed in the financial statements.
50. The methods and significant assumptions used to determine fair values of financial instruments are as follows: Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.
51. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the balance sheet date and have been reduced to their estimated net realizable value.
52. Capital assets, including intangible assets, have been evaluated for impairment as a result of significant and unexpected decline in service utility.
53. We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.
54. We do not plan to make frequent amendments to our pension benefit plans.
55. Tax abatement agreements have been properly disclosed in the notes to the financial statements.
56. We have not completed the process of evaluating the impact that will result from adopting Governmental Accounting Standards Board (GASB) Statements No. 84, *Fiduciary Activities*, and No. 87, *Leases*, as discussed in Note 4.E. The City is therefore unable to disclose the impact that adopting these GASB Statements will have on its financial position and the results of its operations when the Statements are adopted.
57. We have evaluated and classified any subsequent events as recognized or nonrecognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and though the date of this letter that would require adjustment to or disclose in the aforementioned financial statements or in the schedule of findings and questioned costs.

Signed: 
 Katherine Unertl, Finance Director

From: [Paul Russell](#)
To: [Heideman, Bill](#)
Subject: Co.mon council agenda
Date: Thursday, May 03, 2018 7:34:18 PM

Bill please put me down to revisit all. Committee appointments .

Thanks paul

Sent from my Verizon, Samsung Galaxy smartphone

Attachment: Request from Russell to reconsider mayoral appointments (3299 : Russell request to reconsider appointments)

CITY OF MERRILL
MAYOR'S APPOINTMENTS

(As approved on April 17, 2018)

Personnel & Finance Committee
Alderman Schwartzman, Chair
Alderman Russell
Alderman Lokemoen

Board of Public Works
Alderman Norton
Alderman Schwartzman
Alderman Lokemoen

Health & Safety Committee
Alderman Russell, Chair
Alderman Van Lieshout
Alderman Sukow

Water & Sewer Committee
Alderman Lokemoen, Chairperson
Alderman Osness
Alderman Norton

Community Development Comm.
Alderman Meehean

Zoning Board of Appeals
Steve Hass
Ron Burrow
Adam Rekau

City Plan Commission
Alderman Lokemoen
Ken Maule
Robert Reimann

Airport Commission
Alderman Osness

Police & Fire Commission
Alderman Russell

Parks & Recreation Commission
Alderman Sukow
Brian Artac
Katie Baker
Kyle Gulke

Housing Authority
Alderman Norton
Nancy Kwiesielewicz

Festival Grounds Committee
Alderman Norton, Chair
Alderman Meehean
Alderman Van Lieshout

Library Board
Alderman Meehean

Transit Commission
Rick Blake

Sewer Service Area Advisory
Alderman Lokemoen

Enrichment Center Committee
Alderman Russell
Rose Akey
Rev. Kyle Carnes
Gene Bebel
Art Lersch
Mollie Perry
Sharon Harvey

Redevelopment Authority
Alderman Meehean
Mayor Woellner *

* Added and approved by amendment
at April 17th, 2018 Common Council meeting

Board of Review
Alderman Schwartzman
Alderman Osness
Alderman Lokemoen
Alderman Van Lieshout

Attachment: Mayor's Appointments - April 17, 2018 as approved at that meeting (3299 : Russell request to

REQUEST TO INCLUDE ITEM ON AGENDA

Board or Committee: Board of Public Works

Date of Meeting: Wednesday – April 25th, 2018

Request by: Nick Wszalek, City Maintenance Manager

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

Consider bids for reroofing of City Hall front roof

Finance Director Fiscal Note: City of Merrill borrowed in 2017 for both Police Addition roof replacement and this front roof replacement.

Signed:  Date: 4/9/2018

Attachment: Bids for reroofing front roof of City Hall (3275 : Consider bids for reroofing of City Hall front roof)

City of Merrill - City Hall Roof (Front)

Bids opened Friday 4/6/2018

Bidder	Location	Type	Coverage Area	Amount
Kimmons Roofing	Merrill	Duro-Last 40 Mil Roof System	Over Roof Edge	\$34,750
Kimmons Roofing	Merrill	Duro-Last 50 Mil Roof System	Over Roof Edge	\$38,890
Kimmons Roofing	Merrill	Duro-Last 40 Mil Roof System	To Inside Brick Walls	\$29,534
Kimmons Roofing	Merrill	Duro-Last 50 Mil Roof System	To Inside Brick Walls	\$33,921
Custoform Corp.	Mauston	White Carlisle TPO Roof System		\$46,280

Recommendation - Kimmons Roofing for Duro-Last 50 Mill Roof System - Over Roof Edge

At 9/27/2017 Merrill Common Council - Kimmons Roofing was awarded \$40,425 bid (Duro-Last 50 Mil) for Police Addition of City Hall with needed immediate leak patching work at no additional cost.

Attachment: Bids for reroofing front roof of City Hall (3275 : Consider bids for reroofing of City Hall front roof)

KIMMONS
ROOFING &
VENTILATION LLC
PO BOX 165
MERRILL, WI 54452
(715) 539-0943
FAX 715-873-3447
WWW.KIMMONSROOFING.COM



DATE: APRIL 6, 2018

PROPOSAL FOR: CITY HALL ROOF
1004 EAST FIRST STR
MERRILL WI, 54452



PRICE INCLUDES BUT IS NOT EXCLUSIVE TO:

- REMOVE UNUSED ROOF PENETRATIONS.
- INSTALL DURO-LAST FLAT ROOF SYSTEM.
- INSTALL DURO-LAST PARAPET WALLS UP AND OVER ROOF EDGE.
- INSTALL DURO-LAST 1/2" ULTRA FOLD INSULATION.
- INSTALL DURO-LAST 2-WAY ROOF VENTS.
- INSTALL DURO-LAST ROOF DRAINS AND NEW DOME COVERS.
- INSTALL ALL NEW DURO-LAST FACTORY MADE ROOF CURB FLASHING.
- INSTALL DURO-LAST 24 GAUGE 2 PIECE COMPRESSION METAL EDGE ON NONWATER RUNOFF EDGES.
- PROVIDE A 15 YEAR EDGE TO EDGE NONPRORATED MATERIAL AND LABOR WARRANTY.
- PERFORM ALL WORK IN A NEAT WORKMANLIKE MANNER AND REMOVE ALL ROOF DEBRIS FROM PREMISES.

TOTAL PROPOSAL FOR DURO-LAST 40 MIL ROOF STSTEM: \$34750.00

TOTAL PROPOSAL FOR DURO-LAST 50 MIL ROOF SYSTEM: \$38890.00 *

PAYMENT SCHEDULE: \$500 DOWN, NON-REFUNDABLE, 1/2 REMAINING BALANCE DUE AT TIME OF ORDERING PRODUCT AND REMAINING PORTION AT COMPLETION. ALL DETAILS OF THIS WORK ORDER HAVE BEEN EXPLAINED TO CLIENT AND ACCEPTED BY SIGNATURE BELOW. ANY CHANGES FROM THE ABOVE PROPOSAL INVOLVING EXTRA COSTS WILL BE BY WRITTEN AGREEMENT ONLY. WORK TO BE COMPLETED AS SPECIFIED IN ABOVE PROPOSAL.

PROPOSAL WILL BE VOIDED AFTER 30 DAYS



BUILDING REP

DATE

Shaun Kimmons
SHAUN KIMMONS

4/6/18
DATE

VISIT US AT "KIMMONSROOFING.COM"

Attachment: Bids for reroofing front roof of City Hall (3275 : Consider bids for reroofing of City Hall front roof)

KIMMONS
ROOFING &
VENTILATION LLC
PO BOX 165
MERRILL, WI 54452
(715) 539-0943
FAX 715-873-3447
WWW.KIMMONSROOFING.COM



DATE: APRIL 6, 2018

PROPOSAL FOR: CITY HALL ROOF
1004 EAST FIRST STR
MERRILL WI, 54452



PRICE INCLUDES BUT IS NOT EXCLUSIVE TO:

- REMOVE UNUSED ROOF PENETRATIONS.
- INSTALL DURO-LAST FLAT ROOF SYSTEM.
- INSTALL DURO-LAST PARAPET WALLS TERMINATE TO INSIDE BRICK WALLS.
- INSTALL DURO-LAST 1/2" ULTRA FOLD INSULATION.
- INSTALL DURO-LAST 2-WAY ROOF VENTS.
- INSTALL DURO-LAST ROOF DRAINS AND NEW DOME COVERS.
- INSTALL ALL NEW DURO-LAST FACTORY MADE ROOF CURB FLASHING.
- INSTALL DURO-LAST 24 GAUGE 2 PIECE COMPRESSION METAL EDGE ON NONWATER RUNOFF EDGES.
- PROVIDE A 15 YEAR EDGE TO EDGE NONPRORATED MATERIAL AND LABOR WARRANTY.
- PERFORM ALL WORK IN A NEAT WORKMANLIKE MANNER AND REMOVE ALL ROOF DEBRIS FROM PREMISES.

TOTAL PROPOSAL FOR DURO-LAST 40 MIL ROOF STSTEM: \$29534.00
TOTAL PROPOSAL FOR DURO-LAST 50 MIL ROOF SYSTEM: \$33921.00

PAYMENT SCHEDULE: \$500 DOWN, NON-REFUNDABLE, ½ REMAINING BALANCE DUE AT TIME OF ORDERING PRODUCT AND REMAINING PORTION AT COMPLETION. ALL DETAILS OF THIS WORK ORDER HAVE BEEN EXPLAINED TO CLIENT AND ACCEPTED BY SIGNATURE BELOW. ANY CHANGES FROM THE ABOVE PROPOSAL INVOLVING EXTRA COSTS WILL BE BY WRITTEN AGREEMENT ONLY. WORK TO BE COMPLETED AS SPECIFIED IN ABOVE PROPOSAL.

PROPOSAL WILL BE VOIDED AFTER 30 DAYS



<u>BUILDING REP</u>	<u>DATE</u>
<i>Shaun Kimmons</i>	4/6/18
SHAUN KIMMONS	DATE

VISIT US AT "KIMMONSROOFING.COM"

Attachment: Bids for reroofing front roof of City Hall (3275 : Consider bids for reroofing of City Hall front roof)



PROPOSAL
CUSTOFOAM CORPORATION
 N4929 HWY 58
 Mauston, WI 53948-9361
 Phone 800-344-1232
 Fax 608-847-6739

City Clerk's Office
 City of Merrill
 1004 East First Street
 Merrill, WI. 54452

March 27, 2018

Area marked on map

Specifications: for a White Carlisle TPO roof system on area marked on map

1. Remove loose or wet insulation or roofing and dispose.
2. Repair roof decking as required at the rate of \$12.00 per square foot.
3. Fill in low areas caused by removal of insulation with new insulation of appropriate thickness at the rate of \$2.50 per square foot.
4. Mechanically attach Carlisle 60 mil TPO roof system as per manufacturer's guidelines.
5. Reuse existing fascia and coping.
6. Perform all details per standard application.
7. Twenty-year manufactures system warranty.

All Labor and Materials **\$46,280.00**

Add to replace coping **\$1,280.00**

1/3 down and balance on completion

As required by the Wisconsin Construction Lien Law, builder here by notifies owner that persons or companies furnishing labor or materials for the construction on owner's land may have lien right on owner's land and buildings, if not paid. Those entitled to lien rights, in addition to the undersigned builder, are those who contract directly with the owner or those who give the owner notice within 60 days after they first furnish labor or materials for the construction. Accordingly, owner will receive notice from those who furnish labor or materials for the construction, and should give a copy of each notice received to his mortgage lender, if any. Builder agrees to cooperate with the owner and his lender, if any, to see that all potential lien claimants are duly paid.

AUTHORIZED SIGNATURE _____



For CUSTOFOAM CORPORATION

Glen Jensen
Project Development

NOTE: This proposal may be withdrawn if not accepted within 30 days.

ACCEPTANCE OF PROPOSAL

I hereby certify that the above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

SIGNATURE _____

DATE _____

Attachment: Bids for reroofing front roof of City Hall (3275 : Consider bids for reroofing of City Hall front roof)

CITY OF MERRILL STREET USE PERMIT

Name of Applicant: (Susan Gleason) VFW Post 1638
 Applicant Address: 205 N Cleveland Applicant Phone #: 715 216-6431
 Club or Organization (if applicable): VFW Post 1638
 Name of Responsible Person: John Rathke
 Responsible Person Address: 12910 Hinz Rd Merrill Phone #: 715 218-1886
 Date of proposed street use: May 19, 2018
 Time of street use: From: 3 pm To: 10 pm
 Describe portion of street to be used: Corner 2nd + Cleveland North
to 150 yds north of VFW @ 205 N Cleveland
 Approximate number of persons who will attend: +/- 350
 Proposed use (in detail): Ground breaking party with food,
beer / liquor and music

.....
Petition for Street Use Permit

We, the undersigned residents of the 200 hundred block of Cleveland 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 John Rathke as the responsible person or persons who have applied for said Street Use Permit.

DAVID BAUMBA 612 S. 2nd Street, Merrill, WI
 Name Address

LORI HOOK 206 Cleveland St. Merrill
 Name Address

Attachment: VFW Street Use May 19, 2018 (3272 : Street Use Permit - VFW Groundbreaking)

Sara Fehlhauer 204 N. Cleveland,
Name Address

Robert Galella 207 N. Cleveland
Name Address

Jeff Hing 710 E 2nd St. (Family Video)
Name Address

Name Address

Name Address

Name Address

Name Address

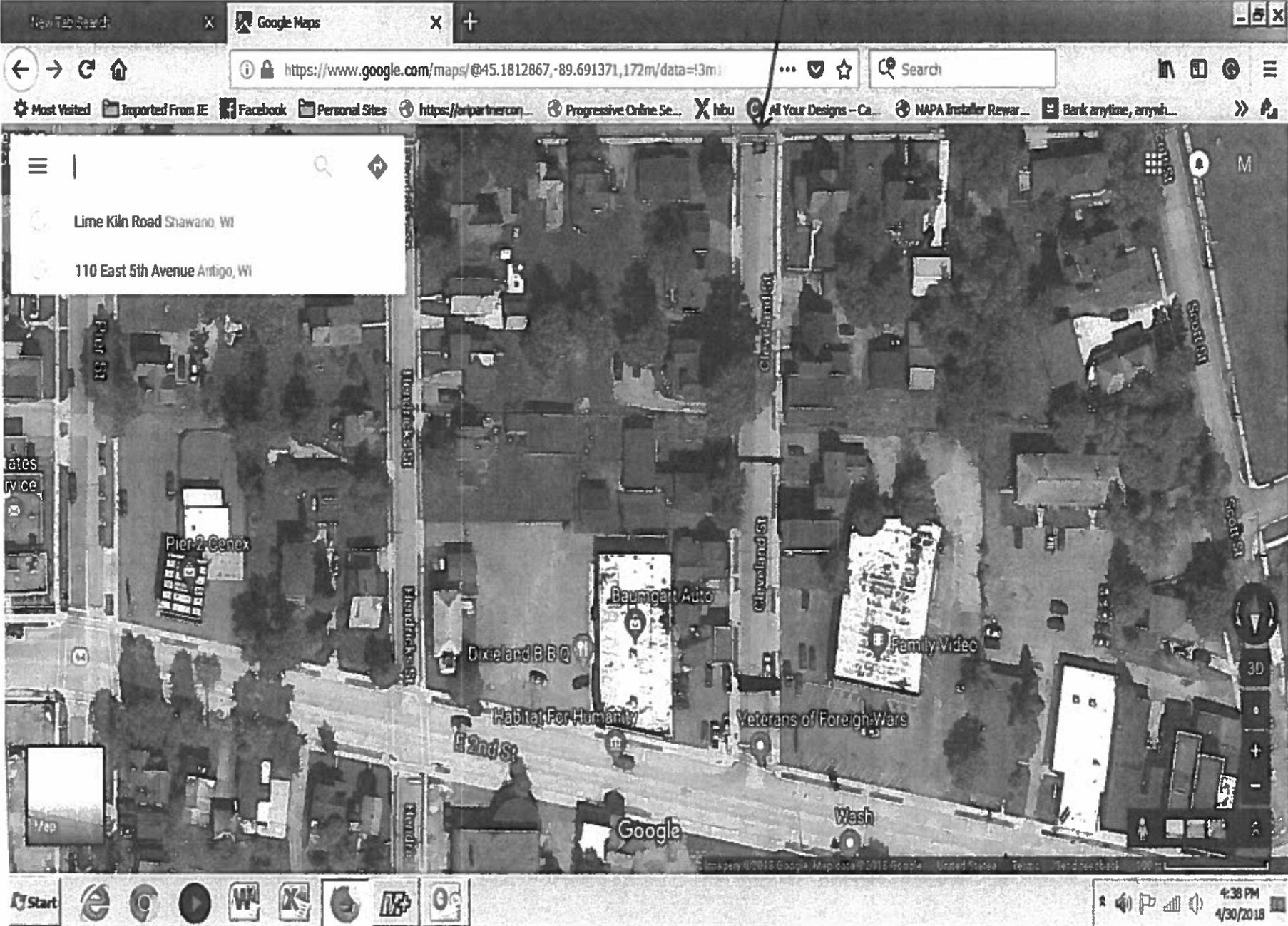
Name Address

FEE: \$20.00/day Date paid: Amount paid:

RECEIVED DATE: RECEIVED BY:

Attachment: VFW Street Use May 19, 2018 (3272 : Street Use Permit - VFW Groundbreaking)

Curb side starting street closed ahead



Attachment: VFW Street Use May 19, 2018 (3272 : Street Use Permit - VFW Groundbreaking)

Heideman, Bill

From: Akey, Rod
Sent: Friday, May 04, 2018 8:57 AM
To: Heideman, Bill
Cc: Unertl, Kathy; Johnson, David; Woellner, Derek
Subject: 5/8/2018 Common Council Agenda Items
Attachments: Project As Read Bid Results M2018-04.xlsx; Project As Read Bid Results M2018-06.xlsx

Bill,

Please include the following on the agenda for Tuesday's CC Meeting, brought direct by the Mayor Woellner.

- Consider bids for the M2018-04 Street Utility Project
 Recommend awarding project to Merrill Gravel and Construction for \$874,572.15
 Project Estimated at \$850,000
- Consider bids for the M2018-06 S Alexander Street Utility Project
 Recommend awarding project to Merrill Gravel and Construction for \$398,589.15
 Project Estimated at \$440,000

Attached are the lists of as read bid results for the two projects.
 Let me know if you have any questions.

Rod

Attachment: Info on two street project bids going direct to CC (3277 : Bids on Street Utility project)

City of Merrill

As-Read Bid Results

Project: M2018-04 Street Utility Project

<u>Bidder</u>	<u>Total Bid Amount</u>
Merrill Gravel and Construction	\$874,572.15
Haas Sons, Inc.	\$949,103.49
Jake's Excavating	\$977,345.00
Howard Brothers Inc.	\$1,021,123.30
Switlick & Sons, Inc.	\$1,217,015.00
Hebert Construction	\$1,245,894.64

Attachment: Project As Read Bid Results M2018-04 (3277 : Bids on Street Utility project)

City of Merrill

As-Read Bid Results

Project: M2018-06 S Alexander Street Utility Project

<u>Bidder</u>	<u>Total Bid Amount</u>
Merrill Gravel and Construction	\$398,589.15
McCabe Construction	\$439,695.50
Howard Brothers Inc.	\$494,147.00
Hebert Construction	\$622,528.27

Attachment: Project As Read Bid Results M2018-06 (3278 : Bids on Alexander Street project)

GRAPHIC HOUSE

5004 Packer Drive, Wausau, WI 54481 | 715 812-0402
www.graphic-house.com

SALES REP: **MATTHEW W** DATE: **2-13-2017** QUOTE NUMBER: **11647** JOB NUMBER: **XX-XXX**

SALES ADR: _____ RESPONSE: **19-13-2017-A**

CLIENT: **PRAIRIE RIVER MIDDLE SCHOOL**
MERRILL, WI

OPPOSITE SIDE

ITEM DESCRIPTION

- ALUM. POLISHED CHANNEL, 1 1/2" WIDE LEAF
- WHITE POLYCARBONATE FACE
- DOUBLE PRINTED VINYL w/ GLASS LAMINATE
- 1/8" ALUM. RIGID MESSAGE CENTER, 45 x 150 MESH
- ALUM. POLISHED CHANNELS & RETAIL

FINISHES

- P1 - Blue (tbd)
- P2 - Black
- White Polycarbonate
- DP1 - Blue (tbd)
- DP2 - Red (tbd)
- DP3 - PMS Cool Grey 8c
- DP4 - Black
- DP5 - White

SIGN DIMENSIONS

S/F SIGN

108" (Total width)

94 1/2" (Sign face width)

8 3/4" (Channel depth)

3 5/8" (Channel depth)

24" (Channel height)

5" (Channel height)

28 3/8" (Channel height)

127 3/8" (Total height)

72" (Post height)

APPROX NIGHT VIEW

CLIENT HAS IDENTIFIED THE LOCATION IN WHICH THE SIGNAGE IS TO BE INSTALLED. THE CLIENT HAS THE SOLE RESPONSIBILITY FOR THE STRUCTURAL INTEGRITY OF ALL EXISTING STRUCTURES TO SUPPORT THE SIGNAGE.

ALL RIGHTS RESERVED THIS IS AN ORIGINAL DESIGN CREATED BY GRAPHIC HOUSE, INCORPORATED. THE SUBMITTED DESIGN IS ORIGINAL AND IS PROTECTED UNDER COPYRIGHT LAWS OF THE UNITED STATES, TITLE 17 UNITED STATES CODE. YOU AGREE NOT TO COPY, REPRODUCE, DISTRIBUTE OR SHARE DIRECTLY OR INDIRECTLY ANY OF THE FOREGOING HELD BY YOU WITHOUT ANY OTHER PARTY'S WRITTEN CONSENT. YOU PERMIT ANY THIRD PARTY TO DO ANY OF THE FOREGOING WITHOUT THE WRITTEN CONSENT OF GRAPHIC HOUSE, INC. A MEMBER FEE OF NOT LESS THAN \$5000 WILL BE CHARGED IF THIS COPYRIGHT IS VIOLATED OR COPIED BY ANYONE WHILE IN YOUR POSSESSION. THIS DOES NOT INCLUDE ANYTHING COMPENSATION THAT MAY BE ALLOWED DUE TO COPYRIGHT VIOLATION.

PLEASE REVIEW SPECS & PROOF CAREFULLY - CHECK FOR TYPOGRAPHICAL ERRORS & OMISSIONS, LAYOUT ACCURACY, ETC. CUSTOMER HAS SOLE RESPONSIBILITY TO CORRECT ANY ERRORS. DISCLAIMER: THE ONE COLORS SHOWN IN THIS RENDERING PROVIDE CONCEPTUAL COLORS & GRAPHICS LOCATIONS ONLY. THE COLORS MAY NOT MATCH THE ACTUAL AUTOMOTIVE PAINTS, PANTONE OR VINYL COLORS THAT WILL BE USED ON OR BY THE SIGNS SHOWN. ALL SIZES, SHAPES, COLORS, ETC. ARE CONCEPTUAL & MAY VARY FROM ACTUAL PRODUCT.

Attachment: Info for sign at PRMS (3258 : Site Plan for sign at the Prairie River Middle School)



**New Sign to be located
in the same area as the
existing Marquis.**



New Sign to be located in the same area as the existing Marquis.

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 \$ 20.00

Application Date: 3/26/18

Town Village City of Merrill County of Lincoln

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

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

at the premises described below during a special event beginning and ending 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 Merritt Baseball

(b) Address (Street) Town Village City

(c) Date organized

(d) If corporation, give date of incorporation

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

(f) Names and addresses of all officers:

President Brian Artac

Vice President Kevin Galisch

Secretary Dean Boppe

Treasurer Mike Hill

(g) Name and address of manager or person in charge of affair:

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

(a) Street number Athletic Park

(b) Lot Block

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

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

3. NAME OF EVENT

(a) List name of the event Baseball Games

(b) Dates of event

DECLARATION

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

Officer (Signature/date)

Merritt Baseball (Name of Organization)
Kevin Galisch 3-23-18 (Signature/date)

Officer (Signature/date)

Officer (Signature/date)

Date Filed with Clerk 3/27/18

Date Reported to Council or Board

Date Granted by Council

License No.

2018 MERRILL BASEBALL PICNIC LICENSES

MAY 17

JUNE 3

JUNE 4

JUNE 7

JUNE 12

JUNE 13

JUNE 17

JUNE 18

JUNE 24

JUNE 25

JUNE 26

JUNE 27

JUNE 28

JULY 3

JULY 5

JULY 6

JULY 7

JULY 8

JULY 9

JULY 22

Attachment: Merrill Baseball Picnic Licenses 2018 (3239 : Merrill Baseball picnic licenses)

Application for Temporary Class "B" / "Class B" Retailer's License

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

FEE \$ 30.00 ^{pt} 4/5/18

Application Date: 04-05-2018

Town Village City of Merrill

County of Lincoln

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

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

at the premises described below during a special event beginning 08/03/2018 and ending 08/05/2018 and agrees to comply with all laws, resolutions, ordinances and regulations (state, federal or local) affecting the sale of fermented malt beverages and/or wine if the license is granted.

1. Organization (check appropriate box) →
- Bona fide Club
 - Church
 - Lodge/Society
 - Chamber of Commerce or similar Civic or Trade Organization
 - Veteran's Organization
 - Fair Association

(a) Name Merrill Firefighter Charities

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

(c) Date organized _____

(d) If corporation, give date of incorporation _____

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

(f) Names and addresses of all officers:

President John Kneegenbrink 406 City Rd x Merr, WI
 Vice President Corey Nowak 22209 Moritzville Ave Merrill WI
 Secretary Dave Grover
 Treasurer _____

(g) Name and address of manager or person in charge of affair: Corey Nowak 22209 Moritzville Ave

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

(a) Street number Ott's Park

(b) Lot _____ Block _____

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

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

3. Name of Event

(a) List name of the event Merrill Firefighter Charities Softball Tournament

(b) Dates of event 08/03/2018 - 08/05/2018

DECLARATION

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

Officer Corey Nowak
(Signature/date)

Merrill Firefighters Charities
(Name of Organization)
Officer _____
(Signature/date)

Officer _____
(Signature/date)

Officer _____
(Signature/date)

Date Filed with Clerk 4/5/18

Date Reported to Council or Board _____

Date Granted by Council _____

License No. _____

ORIGINAL ALCOHOL BEVERAGE RETAIL LICENSE APPLICATION

Submit to municipal clerk.

For the license period beginning May 30 20 18 ;
ending JUNE 30 20 18

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

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): RIISER FUELS, LLC

Applicant's WI Seller's Permit No.	FEIN Number: 82-5075783
LICENSE REQUESTED	
<input checked="" type="checkbox"/> Class A beer	\$ <u>8.34</u>
<input type="checkbox"/> Class B beer	\$
<input type="checkbox"/> Class C wine	\$
<input checked="" type="checkbox"/> Class A liquor	\$ <u>41.66</u>
<input type="checkbox"/> Class A liquor (cider only)	\$ N/A
<input type="checkbox"/> Class B liquor	\$
<input type="checkbox"/> Reserve Class B liquor	\$
<input type="checkbox"/> Class B (wine only) winery	\$
Publication fee	\$ <u>10-</u>
TOTAL FEE	\$ <u>60-</u>

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.

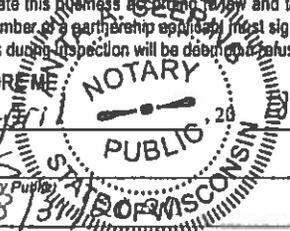
Title	Name	Home Address	Post Office & Zip Code
President/Member	<u>PRES/MGR DONALD R DRAUGHON</u>	<u>1 STONEGLEN CT, DURHAM, NC 27712</u>	
Vice President/Member	<u>CEO/MGR JEFFREY D DYKSTRA</u>	<u>633 12TH ST, MANHATTAN BEACH, CA 90266</u>	
Secretary/Member	<u>N/A</u>		
Treasurer/Member	<u>N/A</u>		
Agent	<u>LINDA M KAYZAR, W4797 PRENTICE HILL RD, OGEMA, WI 54459</u>		
Directors/Managers	<u>SEE ABOVE FOR MANAGERS</u>		

3. Trade Name RSTORE #40 Business Phone Number 715-536-2222
4. Address of Premises 1001 N CENTER AVE Post Office & Zip Code MERRILL, WI 54452
5. Is individual, partners or agent of corporation/limited liability company subject to completion of the responsible beverage server training course for this license period? 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 DE and date 03/22/18 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.) CONVENIENCE STORE - COOLER & STORAGE ROOM
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? RSTORE MERRILL, LLC, RSTORE #40
12. Does the applicant understand they must register as a Retail Beverage Alcohol Dealer with the federal government, Alcohol and Tobacco Tax and Trade Bureau (TTB) by filing (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, brewerios 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 as being lawful 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 25th day of April, 2018
[Signature]
(Clerk/Notary Public)



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

TO BE COMPLETED BY CLERK

Date received and filed with municipal clerk <u>4/30/18</u>	Date reported to council/board	Date provisional license issued	Signature of Clerk / Deputy Clerk
Date license granted	Date license issued	License number issued	

Attachment: Riiser Fuels, LLC Liquor License Application (3273 : Liquor license application for Riiser Fuels)

April 27, 2018

To: City of Merrill
Mr. Bill Heidmann

From: VFW Post 1638

RE: Extension of Premise May 19, 2018

We are requesting extension of premise for our liquor/beer sales from VFW Post 1638 to fenced in area South of VFW Post into Cleveland Street and North of VFW building approx. 100 yards. Date and time requested is May 19 2018 from 3 – 10 pm for the Northwoods Veterans Post groundbreaking party. We anticipate approximately 200 – 350 people attending.

Attached is a copy of the Street Use Permit application. We are in process of getting the original signed by neighbors and will return it as soon as completed.

Any questions can be addressed to me at 715 216-6431.

Thank You.



Susan Gleason

Attachment: VFW Extension of Premise May 19, 2018 (3274 : Extension of Premises - VFW Groundbreaking)

REQUEST TO INCLUDE ITEM ON AGENDA

Board or Committee: Personnel & Finance Committee

Date of Meeting: Tuesday – April 24th, 2018

Request by: Finance Director Kathy Unertl

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

Consider writing off 2017 over-collected Personal Property tax bill of \$32.51 for Mac-Gray Services (1312 W. Main St.)

Per City Assessor Kitt Koski (Bowmar Appraisal), the personal property equipment at 1312 W. Main St. (CAP Operations, Inc. – Holiday Station) was duplicated in two personal property reports – Mac-Gray Services and CSC ServiceWorks.

Will be charged to 10-51910-03-40000 **Over-Collected Taxes account** and City of Merrill will file necessary State paperwork to recover funds from other local units of government.

Signed: *Kathy Unertl*

Date: 4/16/2018

Unertl, Kathy

From: kittkoski@aol.com
Sent: Tuesday, April 17, 2018 1:01 PM
To: Unertl, Kathy
Subject: Mac-Gray Services

Kathy

Personal Property Account 1153 Mac-Gray Services was a double assessment for 2017 and should be written off. Values were included in CSC ServiceWorks return. sorry for another one:(
Kitt

Attachment: PP 2017 Tax-Mac-Gray Services (3253 : Consider write-off of PP taxes for Mac-Gray Services)

PERSONAL

STATE OF WISCONSIN
PROPERTY TAX BILL FOR 2017
 CITY OF MERRILL
 LINCOLN COUNTY

Bill / Page No. 274

IMPORTANT: Correspondence should refer to tax number
 See reverse side for Important Information
 Be sure this description covers your property. This description is for
 property tax bill only and may not be a full legal description
MAC-GRAY SERVICES INC

251-000-001153

MAC-GRAY SERVICES INC
 PO BOX 460049
 HOUSTON TX 77056

Duplicated



Assessed Value Land	Ass'd. Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Net Assessed Value Rate (Does NOT reflect Credits)		
		1,130	101.92%	.028768284		
Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.	A Star in This Box Means Unpaid Prior Year Taxes	School taxes reduced by school levy tax credit		
		1,100		1.79		
Taxing Jurisdiction	2016 Est. State Aids Allocated Tax Dist.	2017 Est. State Aids Allocated Tax Dist.	2016 Net Tax	2017 Net Tax	% Tax Change	
#01						
STATE OF WISCONSIN			.17		100.0-	
LINCOLN COUNTY	315,178	367,658	5.99	6.43	7.3	
CITY OF MERRILL	3,862,287	3,961,659	16.18	16.48	1.9	
MERRILL SCHOOL	5,970,322	6,651,103	7.64	8.19	7.2	
NORTHCENTRAL TECH	432,438	526,371	1.29	1.41	9.3	
Total	10,580,225	11,506,791	31.27	32.51	4.0	
	First Dollar Credit					
	Lottery & Gaming Credit					
	Net Property Tax		31.27	32.51	4.0	

Make Check Payable to: CITY OF MERRILL CITY OF MERRILL TREASURER 1004 E 1ST ST MERRILL WI 54452-2560	Full Payment Due On or Before January 31, 2018 \$ 32.51	Net Property Tax 32.51
	Or pay the following installments 1/31/2018 32.51	

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied To Property	Year Increase Ends

TOTAL DUE FOR FULL PAYMENT
 PAY BY JANUARY 31 2018
\$ 32.51

Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty. Failure to pay on time. See reverse.

MAC-GRAY SERVICES INC
 PO BOX 460049
 HOUSTON TX 77056

Return this portion with payment.

Attachment: PP 2017 Tax-Mac-Gray Services (3253 : Consider write-off of PP taxes for Mac-Gray Services)

PERSONAL

STATE OF WISCONSIN
PROPERTY TAX BILL FOR 2017
 CITY OF MERRILL
 LINCOLN COUNTY

Bill / Page No. 297

IMPORTANT: Correspondence should refer to tax number
 See reverse side for Important Information
 Be sure this description covers your property. This description is for
 property tax bill only and may not be a full legal description

CSC SERVICWORKS IN C
 1312 W MAIN ST

251-000-001184
 CSC SERVICWORKS IN C
 ATTN:RAY8 TAX COMPLIANCE
 SERVICES LLC
 PO BOX 460049
 HOUSTON TX 77056

Correct



Assessed Value Land	Ass'd. Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Net Assessed Value Rate (Does NOT reflect Credits)		
		2,050	101.92%	.028768284		
Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.	<input type="checkbox"/> A Star in This Box Means Unpaid Prior Year Taxes	School taxes reduced by school levy tax credit		
		2,000		3.26		
Taxing Jurisdiction	#01	2016 Est. State Aids Allocated Tax Dist.	2017 Est. State Aids Allocated Tax Dist.	2016 Net Tax	2017 Net Tax	% Tax Change
STATE OF WISCONSIN				.17		100.0
LINCOLN COUNTY		315,178	367,658	6.05	11.67	92.9
CITY OF MERRILL		3,862,287	3,961,659	16.32	29.90	83.2
MERRILL SCHOOL		5,970,322	6,651,103	7.70	14.85	92.9
NORTHCENTRAL TECH		432,438	526,371	1.30	2.55	96.2
Total		10,580,225	11,506,791	31.54	58.97	87.0
		First Dollar Credit				
		Lottery & Gaming Credit				
		Net Property Tax		31.54	58.97	87.0

Make Check Payable to:
 CITY OF MERRILL
 CITY OF MERRILL TREASURER
 1004 E 1ST ST
 MERRILL WI 54452-2560

Full Payment Due On or Before January 31, 2018
\$ 58.97
Or pay the following Installments
1/31/2018 58.97

Net Property Tax	58.97
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FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied To Property	Year Increase Ends

TOTAL DUE	FOR FULL PAYMENT
PAY BY JANUARY 31	2018
\$ 58.97	
Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty. Failure to pay on time. See reverse.	

CSC SERVICWORKS IN C
 ATTN:RAY8 TAX COMPLIANCE
 SERVICES LLC
 PO BOX 460049
 HOUSTON TX 77056

Return this portion with payment.

Attachment: PP 2017 Tax-Mac-Gray Services (3253 : Consider write-off of PP taxes for Mac-Gray Services)



CITY OF MERRILL
CITY PLAN COMMISSION
MINUTES • TUESDAY MAY 1, 2018

Regular Meeting

City Hall Council Chambers

5:00 PM

I. Call to Order

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

Attendee Name	Title	Status	Arrived
Pete Lokemoen	Aldersperson - Second District	Present	
Mike Willman	Chairman - Park & Rec	Absent	
Ralph Sturm		Present	
Melissa Schroeder		Present	
Ken Maule		Present	
Robert Reimann		Present	
Derek Woellner	Mayor	Present	

Also in attendance: City Administrator Dave Johnson, City Attorney Tom Hayden, Public Works Director/City Engineer Rod Akey, Building Inspector/Zoning Administrator Darin Pagel, Alderman Ryan Schwartzman, Richard Stevenson and City Clerk Bill Heideman.

II. Minutes of previous meeting(s):

1. Minutes of April 4, 2018 meeting

Motion (Schroeder/Reimann) to approve.

RESULT: APPROVED

III. Agenda items for consideration:

1. Site Plan for sign at the Prairie River Middle School

Building Inspector/Zoning Administrator Pagel reported that he has no concerns with the site plan as submitted.

Motion (Lokemoen/Maule) to approve.

RESULT: APPROVED & SENT TO COUNCIL **Next: 5/8/2018 7:00 PM**

2. Certified Survey Map for land in the Town of Merrill (extraterritorial) for Bob White.

Building Inspector/Zoning Administrator Pagel explained that, because the map area is within the extraterritorial area of the City (1 ½ miles) and is in excess of two acres, City Plan Commission and Common Council consideration are necessary. He has no concerns with the map as submitted.

If approved, the map will be considered by the Common Council via resolution.

Motion (Schroeder/Lokemoen) to approve.

Attachment: Committee Reports (3280 : File committee reports)

RESULT:	APPROVED & SENT TO COUNCIL
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Next: 5/8/2018 7:00 PM

3. Discussion and clarification of "Stand" in zoning code

Building Inspector/Zoning Administrator Pagel explained that he was not seeking any ordinance changes, but he would like clarification on what is included in the definitions of a "stand" or "stands" in Code of Ordinances Section 113. He is seeking confirmation that mobile food trucks and carts are included in these definitions. These mobile units are currently licensed by the Lincoln County Health Department.

Motion (Maule/Schroeder) to confirm that the all definitions of "stand" or "stands" in Code of Ordinances Section 113 include mobile food trucks and carts.

RESULT:	APPROVED
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IV. Public Comment Period

None.

V. Establish date, time and location of next meeting

Tuesday, June 5th, 2018 in the City Hall Common Council Chambers. The start time of the meeting is yet to be determined, and will be based on whether the meeting will include any public hearings.

VI. Adjournment

Motion (Lokemoen/Reimann) to adjourn. Carried. Adjourned at 5:07 P.M.



CITY OF MERRILL
FESTIVAL GROUNDS COMMITTEE
MINUTES • THURSDAY APRIL 5, 2018

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	Aldersperson - Seventh District	Present	
Tim Meehean	Aldersperson - Eighth District	Present	
Bill Bialecki	Mayor	Present	
Paul Russell	Aldersperson - First District	Present	
Neal Christensen	Food Vendor Rep.	Present	
Bryan Bloch	Rodeo Assn. Rep.	Present	
Brad Becker	Fair Assn. Rep.	Present	

Other attendees included: City Administrator Dave Johnson, City Attorney Tom Hayden, Festival Grounds Manager Richard Bjorklund, Alderwoman Kandy Peterson, Diane Wais, Steve Hass, Darrell Barker, Carrie Cordova, Becky Meyer, Alicia Weix, Jan Tesch, Michael Caylor Jr., Bill Smith, Cindi Christiansen and City Clerk Bill Heideman

II. Minutes of previous meeting(s):

1. Minutes of March 1, 2018 meeting

Food Vendor Rep. Christensen noted that meetings held at the Bierman Building are frequently not videotaped. This is because Merrill Productions does not always send someone to tape the meeting.

Motion (Meehean/Russell) to approve the minutes.

III. Agenda itmes for consideration:

1. VFW Post 1638 Auxiliary 75th Annivesary request

VFW Post 1638 Auxiliary will be having a 75th Anniversary celebration at the Festival Grounds on August 11th. They are verbally requesting that the fee for this event be waived.

Alderman Meehean responded that, at a previous meeting, the Festival Grounds Committee took action to stipulate that no fees would be waived.

Alderman Russell suggested that it might be possible to obtain funding for this event via sponsor(s).

No action was taken.

2. Continue discussion and reporting of alcohol licensing

City Attorney Hayden reported that liability issues related to this are currently being examined. To date, no concrete proposal has been received.

This agenda item will continue to appear on future agendas.

3. Fair update

Discussions to establish dates for the 2019 fair are ongoing with Spectrum Carnival.

4. 2019 & 2020 Fair dates

If all goes well with the carnival in 2018, the dates for the 2019 fair will be July 17th to July 21st.

Tentative dates for the 2020 fair are July 15th to July 19th.

5. Calendar of Events

The events calendar was in the meeting packet. Diane Wais provided additional verbal information.

IV. Monthly Reports:

1. Food Vendor Rep. Christensen

Food Vendor Rep. Christensen reported that the "Permanent Vendor Group" had met recently. He then distributed a sheet providing information on the permanent vendors.

The permanent vendors that will be open for the 2018 rodeo are all planning for that event.

Alderman Russell requested that missing phone numbers be added to the permanent vendor information sheet.

2. Festival Grounds Manager Bjorklund

The report was in the meeting packet.

Festival Grounds Manager Bjorklund reported that he is holding discussion with people from Milwaukee regarding the possibility of holding a wrestling event at the grounds. He is also having discussions on other potential events.

It was noted that the lighting on the grounds has been dramatically improved.

The City has already achieved many of the recommendations included in a 2015 study of the grounds.

Work continues on a digital sign that will be installed on the freeway. It will help promote events on the grounds as well as other community events.

Fair Association Rep. Becker addressed some the fair-related issues included in the monthly report.

V. Public Comment Period

Alderman Norton thanked Mayor Bialecki for his service and his knowledge of the Festival Grounds.

Carrie Cordova had questions regarding the possibility of the Optimist Club putting a shed behind their building. She was told to contact Building Inspector/Zoning Administrator Darin Pagel to discuss this.

Carrie Cordova also reported that the Optimist Club was planning a paper "Shred Day". She was encouraged to try to have this event coincide with "Recycle Day".

Cindi Christiansen, a member of the Fair Association, thanked the committee for their efforts, but stated that she has concerns with trust and honesty. She added that she did not appreciate having her integrity being questioned. Alderman Russell responded to those comments by suggesting that a future agenda include an item to discuss the relationship between the Fair Association and the Festival Grounds Committee.

Mayor Bialecki thanked everyone for the service on the committee. He provided a verbal history of upgrades to the grounds since the City assumed ownership.

Alderman Meehean stated that the City has done outstanding work in upgrading the grounds since assuming ownership.

VI. Establish date, time and location of next meeting

Motion (Christensen/Russell) to hold the May meeting in the City Hall Council Chambers. Motion failed.

Motion (Bloch/Bialecki) to hold the May meeting at the Bierman Building. Carried.

The next meeting will be Thursday, May 5th, 2018 at 6:00 P.M. at the Bierman Building.

VII. Adjournment

Motion (Bialecki/Bloch) to adjourn. Carried. Adjourned at 6:55 P.M.



CITY OF MERRILL
HEALTH AND SAFETY COMMITTEE
MINUTES • THURSDAY APRIL 26, 2018

Regular Meeting

City Hall Council Chambers

5:00 PM

I. Call to Order

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

Attendee Name	Title	Status	Arrived
Dave Sukow	Aldersperson - Sixth District	Present	
Paul Russell	Aldersperson - First District	Present	
John M. Van Lieshout	Aldersperson - Fifth District	Present	

Also in attendance: City Administrator Dave Johnson, Mayor Derek Woellner, Police Chief Corey Bennett, Fire Department Battalion Chief Phil Skoug, Deputy Health Officer Norbert Ashbeck and City Clerk Bill Heideman.

II. Nuisance Complaints and Vouchers:

1. Nuisance Complaints

The report was in the meeting packet. Deputy Health Officer Ashbeck reported on the current cases.

A new nuisance complaint report format is being developed. Hopefully, this new format will make the reports easier to understand.

Deputy Health Officer Ashbeck reported that he has received several complaints related to rats, which is typical in the spring. None of the cases appear to be severe.

2. Vouchers

Motion (Sukow/Van Lieshout) to approve.

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

- Applications from Merrill Baseball for 20 temporary Class "B" picnic licenses to sell fermented malt beverages inside Athletic Park during baseball games on the following dates in 2018: May 17th, June 3rd, June 4th, June 7th, June 12th, June 13th, June 17th, June 18th, June 24th, June 25th, June 26th, June 27th, June 28th, July 3rd, July 5th, July 6th, July 7th, July 8th, July 9th, and July 22nd.

Police Chief Bennett has no concerns with the applications as presented.

Motion (Van Lieshout/Sukow) to approve.

Attachment: Committee Reports (3280 : Fie committee reports)

RESULT:	APPROVED & SENT TO COUNCIL	Next: 5/8/2018 7:00 PM
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2. Applications from the Merrill Firefighters Charities for three temporary Class "B" (picnic) licenses to sell fermented malt beverages at Ott's Park in conjunction with the Merrill Firefighters Charities Softball Tournament, August 3 - August 5, 2018.

Police Chief Bennett has no concerns with the applications as presented.

Motion (Sukow/Van Lieshout) to approve.

RESULT:	APPROVED & SENT TO COUNCIL	Next: 5/8/2018 7:00 PM
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IV. Other agenda items to consider:

1. Consider request from John Kaufman for a sign limiting parking time in front of his business at 308 Grand Avenue.

It was noted that the City does not currently use 15-minutes parking signs, which is what Mr. Kaufman originally requested.

Police Chief Bennett stated that, if a sign is installed for one business, other businesses could then apply for a similar sign in front of their business.

It was suggested that Mr. Kaufman should be encouraged to call the Police Department when he sees violations, and, if necessary, the Police Department will mark tires in the area. Police Chief Bennett will contact Mr. Kaufman to discuss this suggestion.

No action was taken at this time.

2. Review 2018-2019 Liquor License Renewal Schedule

The renewal scheduled was in the meeting packet. City Clerk Heideman provided additional verbal details.

No action was necessary, requested or taken.

3. Discuss safety concerns at the skateboard park.

Alderman Russell had placed this item on the agenda, because discussion of a new location for the skateboard park may be revisited soon. In his opinion, there is heavy traffic in the area of the present site, and therefore he has safety concerns.

Police Chief Bennett reported that the ban on "lighted" street crossings has been lifted, and that municipalities can now apply to the state for potential installation of these crossings on state highways.

City Administrator Johnson stated his opinion that Merrill needs a new skateboard park. He added that he would be willing to approach the Bierman Foundation for potential funding, but that plans would have to be prepared before those discussions could occur.

Mayor Woellner stated that people his age seemed to prefer Streeter Square as a new skateboard site. He will discuss this whole issue with the Parks and Recreation Commission chairperson.

V. Monthly Reports:

1. Intermin Fire Chief Krause

The report was in the meeting packet.

Battalion Chief Skoug reported that the Community Paramedic Program is up and running and is starting to get busier.

2. Police Chief Bennett

The report was in the meeting packet.

3. Lincoln County Humane Society

The report was in the meeting packet.

Alderman Russell stated that he plans on contacting the Humane Society to ask if anyone would like to attend future Health and Safety Committee meetings to report on Humane Society activities and answer questions.

4. Consider placing monthly reports on file

Motion (Sukow/Van Lieshout) to place on file.

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

Wednesday, May 21st, 2018 at 5:00 P.M. in the City Hall Common Council Chambers.

VII. Public Comment Period

Deputy Health Officer Ashbeck noted that a Merrill High School student earned a perfect score on the SAT test.

Alderman Sukow asked if the minutes of the previous meeting could be included on meeting agendas and packets. City Clerk Heideman responded that he will add them to the "Monthly Reports" section of future agendas and include the minutes in future meeting packets.

VIII. Adjournment

Motion (Sukow/Russell) to adjourn. Carried. Adjourned at 5:46 P.M.

T. B. Scott Free Library Board of Trustees
REGULAR MEETING
April 18th, 2018
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, Paul Gilk, Audrey Huftel and Tim Meehean. Excused: Katie Breitenmoser, D'Lacey Haight, Richard Mamer and Jim Wedemeyer. Also present: Laurie Ollhoff, John Greenwood (-4:50) and Geoffrie L. from MP3.

There was no correspondence.

There was no public comment.

2. Consent Items

M Meehean/S Bebel/C to approve the minutes of the March meeting as printed. M Meehean/S Bebel/C to accept the Monthly Revenue and Expense Report for March as printed.

3. Reports/Discussion Items/Action Items

A. Conflict of Interest Policy Review: M Meehean/S Huftel/C to retain the policy without changes. A signed statement from Board members will be kept on file with the library director.

B. Long Range Planning Process Outline: Ms. Stevens presented an outline for the Long Range Planning Process for 2019-2023. Two main areas of focus have been identified: 1) the need to assess the utilization of space within the library and 2) the need to assess the utilization & capacity of the staff. Ms. Stevens provided several options to consider in the assessment, data gathering and community input processes of the plan: the use of staff versus the use of outside consultants or a combination of both. The next step will be staff visits to other libraries with similar staffing, square footage and service populations.

C. Quarterly Contract Review-John Greenwood: Mr. Greenwood gave a summary of his work plan progress including goals, actions and activities. Board members have been provided monthly task logs and a copy of the work plan. Board members suggested attempting to identify and quantify data points to determine success of the programming initiative. Both numerical and goal based factors need to be assessed.

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

E. Trustee Essential #24-Library Friends and Library Foundations: Ms. Stevens provided copies of Trustee Essential #24.

F. Reports from Friends/WVLS Representative: The Friends of the Library have a booksale starting tomorrow. A copy of the March WVLS Directors Report, February PLSR highlights and 2017 System Information and Public Library Statistics were provided to all board members.

4. Forthcoming Events & Library Director Report

- March Monthly Statistical Report was provided.
- Upcoming programs in the Adult Department include a panel discussion on gun control and Poetry in the Park featuring the Wisconsin Poet Laureate. Recent programs have proved successful: over 50 attendees each at the Beekeeping 101 program and the collaborative program on opioid use, community support and recovery.
- Ms. Forde has been working closely with community partners for planning summer programming including soliciting program sponsors and having our library promoted on the MAPS webpage for summer offerings. A copy of our Summer Library Brochure was provided.
- Upcoming programs for Youth Services include: Snake, Rattle & Roll as the next Family Fun Night program and a program at Copper Lake School.
- Kid's Fest was surprisingly busy considering the weather, over 300 people were in attendance.
- Library's website platform will change in the near future.
- LED light conversion project is almost completed and the new front doors are set to be installed in the next week.

T.B. Scott Free Library

Board of Trustees

April 18th, 2018

- Purge of inactive patrons included the waiver of over \$7,000 of outstanding fines/fees on selected records that have not been active since 2005 and before.
- Staff member Jo Henrichs, Outreach Coordinator, has resigned to take a position with the Merrill Housing Authority. We are working on hiring her replacement.
- Ms. Stevens applied for and was accepted to present a workshop at the 2018 Annual Energy Fair in Custer, Wisconsin, on our library's solar installation. The program format will likely be a panel discussion.

5. **Adjournment:**

The meeting adjourned at 5:10 p.m. The next regularly scheduled meeting of the Board of Trustees will be held on May 16th at 4:00 p.m. in the Library Board Room.

Stacy D. Stevens, Secretary

PARKS AND RECREATION COMMISSION

April 11, 2018

The Merrill Parks and Recreation Commission met on Wednesday, April 11, 2018 at 4:15 p.m. at the Merrill City Hall.

Members Present: Brian Artac, Dave Sukow, Jean Ravn, Joan Tabor, Melissa Schroeder, Mike Willman

Members Excused Absent: John Burgener

Department Staff Present: Dan Wendorf and Dawn Smith

Visitors: City Administrator Dave Johnson, Kyle Gulke, Erik Pfantz, Bill Heideman

***Motion by Schroeder, seconded by Artac to approve the minutes from the March meeting.

Sukow stated that he would like to have minutes amended showing that he commented at the last meeting during public comment that he was concerned on where the Skate Board Park would be relocated since the commission has spent a lot of time and effort over the last 2 years trying to figure out a place where the skate board park could be relocated.

***Carried unanimously.

***Motion by Sukow, seconded by Ravn, to approve the claims from March 2018

Sukow asked about the payment for the 8.5 acres of alder if that was at the City Forest. Wendorf stated it was and that the State of Wisconsin DNR performed the work and Roughed Grouse Society paid 100% of the bill.

***Carried unanimously.

The first item on the agenda was to discuss potential Bike Route designations as alternative River Bend Trail routes at the following approximate locations. Cooper Street loop back to Park Street and Cooper Street extension to Park Street. Wendorf stated that speaking with the River Bend Trail people they would like to designate some streets to continue with the River Bend Trail. Wendorf stated that some signs could be made up to use for designation purposes. Cooper Street loop back to Park Street would be easy to set up for the bike route but Cooper Street extension to Pine Ridge Avenue would be a little more difficult because there is not side walk going all the way up to Pine Ridge Ave. Sukow stated that Wausau bike routes are right on the roads and people utilize them with much more traffic. Willman asked if any construction was planned for Hwy 64 in the upcoming year. City Administrator Dave Johnson stated that there was no construction planned at least for the next 5 years. Sukow stated that he would really like to see this bike route completed.

***Motion by Sukow, seconded by Artac to send the Bike Route designations as presented as alternative River Bend Trail. (Cooper Street loop back to Park Street and Cooper Street extension to Pine Ridge Avenue) to the Board of Public Works.

***Carried Unanimously.

The next item on the agenda was to get permission to dispose of Water Wheel and miscellaneous items. Wendorf stated that they have been cleaning the storage shed out and there are a couple items that they do not use anymore. He will get the items to Dustin from the Street Department and they will place the items on the Wisconsin Surplus website.

***Motion by Schroeder, seconded by Ravn to dispose of water wheel and miscellaneous items.

***Carried Unanimously.

The next item on the agenda is monthly reports. Wendorf asked if anyone had any questions. Sukow stated that it was nice to see that we were working with schools on a grant for Athletic Park and questioned if we heard anything back from the grant. Wendorf stated that he has not heard anything back yet and is hoping to hear something by end of May. Wendorf stated that everything went good with the dog show this past weekend at the Smith Center. People were very happy with the facility. Easter Egg hunt went good and there was a great turn out. Sukow asked if there were any problems with the water at Normal Park this past winter with freezing. Wendorf stated it did freeze from 7th Street to the building but they fixed it fairly quickly. Wendorf stated that if the weather does not cooperate he might have to change the date for the Arbor Day planting but he will let everyone know ahead of time.

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

***Carried unanimously.

The next regular meeting is scheduled for Wednesday, May 2, 2018 at 4:15 p.m. at the Merrill City Hall.

Public comment: none.

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

***Carried unanimously.

Dawn Smith
Recording Secretary

PARKS AND RECREATION COMMISSION

May 2, 2018

The Merrill Parks and Recreation Commission met on Wednesday, May 2, 2018 at 4:15 p.m. at the Merrill City Hall.

Members Present: Brian Artac, Dave Sukow, Jean Ravn, Joan Tabor, Kate Baker, and Kyle Gulke

Members Excused Absent: Mike Willman

Department Staff Present: Dan Wendorf and Dawn Smith

Visitors: City Administrator Dave Johnson, Erik Pfantz, Bill Heideman and Carrie Cordova

***Motion by Sukow, seconded by Ravn to approve the minutes from the April meeting.

***Carried unanimously.

***Motion by Sukow, seconded by Tabor, to approve the claims from April 2018

***Carried unanimously.

The first item on the agenda was to an update on Normal Park Playground project. Carrie Cordova from the Merrill Optimist was present to speak about the playground. Carrie Cordova stated that the Optimist has about \$60,000.00 raised for the playground but are hopeful that phase 1 of the playground will be able to be installed by next summer. Donations for the playground have been coming in pretty steady and every little bit helps. Peterson Sand and Gravel will be donating all the fill for the playground and the City will be doing the excavating. Tabor questioned how much the entire project would cost. Cordova stated that it would be around \$300,000.00 total, \$175,000.00 for phase 1 of the project. Sukow questioned if they have done a grant through the America's Disabilities Grant. Gulke stated that if the rendered drawings for the new playground are available he would be more than happy to share them on social media.

The next item on the agenda was to review the purpose and process of 5 year Outdoor Recreation Plan for new Commission Members. Wendorf explained the purpose of the 5 year Outdoor Recreation Plan is so that the City is able to apply for Stewardship Grants, and State and Federal funding as well as guide the department using public input. Gulke stated that in the 5 year plan is the skateboard park and he would really like to see that happen for the younger kids. Sukow stated that he would still like to see more than pit toilets at Prairie Trails.

The next item on the agenda is monthly reports. Wendorf asked if anyone had any questions. Sukow questioned if the DNR was able to get into the City Forest this past winter to do some tree cutting. Wendorf stated they were not due to weather conditions. Wendorf stated that the parks opened as May 1st and so far so good. Wendorf stated that they are also getting ready to start with getting the pool ready. New LED lights are being put in and the opening date is June 8. Wendorf talked about the planting for Arbor Day and it will be held Friday, May 11. Baker questioned if some of the trees could be planted on the Riverbend Trail. City Administrator Johnson stated that it is a Linear Park and so the City is able to plant trees there.

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

***Carried unanimously.

The next regular meeting is scheduled for Wednesday, June 6, 2018 at 4:15 p.m. at the Smith Center.

Public comment: Eric Pfantz stated that Earth Day was April 22 and he went to the Riverbend Trail and picked some garbage up. Pfantz stated it would be nice if more garbage cans were on the trail. Mayor Woellner also spoke and stated that once the Park and Recreation Commission finds a spot for the skateboard park he will be putting together a committee to do the planning and fund raising for the park.

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

***Carried unanimously.

Dawn Smith
Recording Secretary



CITY OF MERRILL
PERSONNEL AND FINANCE COMMITTEE
MINUTES • TUESDAY APRIL 24, 2018

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	Aldersperson - Third District	Present	
Paul Russell	Aldersperson - First District	Present	
Pete Lokemoen	Aldersperson - Second District	Present	

Others in attendance: City Administrator Dave Johnson, Mayor Derek Woellner, Finance Director Kathy Unertl, City Attorney Tom Hayden, Police Chief Corey Bennett, Street Superintendent Dustin Bonack, Library Director Stacy Stevens, Alderman Dave Sukow, Alderman Tim Meehean, Kandy Peterson and City Clerk Bill Heideman.

II. Vouchers:

1. Vouchers for March, 2018

The vouchers were in the meeting packet.

Motion (Lokemoen/Russell) to approve.

RESULT: APPROVED

III. Agenda items for consideration:

1. Consider writing off 2017 over-collected Personal Property tax bill of \$32.51 for Mac-Gray Services (1312 W. Main St.).

Motion (Russell/Lokemoen) to approve the write-off.

RESULT: APPROVED & SENT TO COUNCIL **Next: 5/8/2018 7:00 PM**

2. Request from Street Superintendent Bonack to dispose of, via the Wisconsin Surplus auction website, the following: Two surplus trailer mounted pumps, one surplus wood chipper and trees from city boulevards and the Festival Grounds.

It was noted that some of the timber from the Festival Grounds is not subject to disposal, as it has already been earmarked for other City use.

Motion (Russell/Lokemoen) to approve the request.

RESULT: APPROVED

3. Consider concept of city-wide Facebook page to facilitate dissemination of information to citizens.

Information was distributed.

Alderman Lokemoen stated that he has concerns with the City being able to control the page. Alderman Schwartzman and Alderman Russell are in favor of establishing a page, assuming that it can be controlled.

It was emphasized that the main purpose of the page would be to disseminate information to the public.

If approved, the next step would be to have City Administrator Johnson and IT Supervisor Dustin Brown prepare and make a presentation on this at a department head meeting.

RESULT:	APPROVED
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IV. Monthly Reports:

1. Municipal Court

The monthly report was in the meeting packet.

2. Finance Director Unertl

The monthly report was in the meeting packet.

A Committee of the Whole meeting has tentatively been scheduled for Tuesday, May 8th, pending mayoral approval.

Finance Director Unertl is working on correcting several personal property tax bills.

3. City Attorney Hayden

The report was in the meeting packet.

On May 4th, the Optimist Club will be having their third annual Law Fair.

City Attorney Hayden spoke at the high school recently. The subject was careers in the legal field.

4. City Clerk Heideman

The monthly report was in the meeting packet.

City Clerk Heideman encouraged all members of the Board of Review to view the Board of Review video and take the test to become certified.

Alderman Russell asked about the possibility of using Outlook as a way to issue reminders of upcoming meetings to staff and Common Council members. City Administrator Johnson will discuss this with IT Supervisor Brown.

5. City Administrator Johnson

The monthly report was in the meeting packet.

On April 25th, the Police and Fire Commission will be conducting interviews for the Fire Chief position. Four applications have been received for the firefighter/paramedic position.

Phase two of the fiber optic project is proceeding.

6. Consider placing monthly reports on file

Motion (Russell/Lokemoen) to place on file.

RESULT: PLACED ON FILE

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

Tuesday, May 22nd, 2018 at 5:00 P.M. in the City Hall Common Council Chambers.

VI. Public Comment Period

None.

VII. Adjournment

Motion (Lokemoen/Russell) to adjourn. Carried. Adjourned at 5:26 P.M.



**CITY OF MERRILL
POLICE AND FIRE COMMISSION**

Wednesday, April 25, 2018 • 5:15 p.m.
Conference Room – City Hall • 1004 E. First St., Merrill, WI

Members Present: Kurt Helmstadter (Chair), Nicole Johnson (Secretary), Don Heyel, Carol Holz, and Paul Russell
Members Absent: None
Others Present: Mayor Derek Woellner, Police Chief Bennett, and City Administrator Dave Johnson

- I. **Call to Order:**
Chair Kurt Helmstadter called the meeting to order at 5:17 p.m.
- II. **Approval of Minutes: Meeting on February 15, 2018**
Moved (Holz/Russell) to approve the Commission's minutes of February 15, 2018. *Carried.*
- III. **Public Comment Period:**
Carol Holz would like to publicly thank Scott Krause for taking on his leadership role in the absence of a Fire Chief. No other comments.
- IV. **Next Meeting Date:**
To be held at 5:15 p.m. on Wednesday, May 2, 2018 at the City Hall in the conference room.
- V. **Closed Session(s):** Convened at 5:22 p.m.
Pursuant to Wisconsin State Statutes Section 19.85(1)(c), moved (Heyel/Holz) that the Commission go into closed session "to consider employment, promotion, compensation or performance evaluation data of any public employee over which the Commission has jurisdiction of exercises responsibility. *Carried.*
- VI. **Reconvene in Open Session:** Reconvened at 9:37 p.m.
The committee may reconvene in open session to recommend the new Fire Department Chief. Motion to move to open session (Russell/Holz). *Carried.*

Motion made to hire Josh Klug as Fire Chief (Russell/Heyel): Carried by role call vote: 3 to 2 vote, *motion carried.*
- VII. **Adjournment:**
Moved to adjourn at 9:39 p.m. (Heyel/Russell). *Carried.*

Respectfully submitted,

Nicole Johnson
Secretary
Merrill Police and Fire Commission

Attachment: Committee Reports (3280 : Fire committee reports)



CITY OF MERRILL
WATER & SEWAGE DISPOSAL COMMITTEE
MINUTES • WEDNESDAY APRIL 25, 2018

Regular Meeting

City Hall Council Chambers

5:00 PM

I. Call to Order

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

Attendee Name	Title	Status	Arrived
Rob Norton	Aldersperson - Seventh District	Present	
Steve Osness	Aldersperson - Fourth District	Present	
Pete Lokemoen	Aldersperson - Second District	Present	

Also in attendance: Utility Operations Manager Gabe Steinagel, Public Works Director/City Engineer Rod Akey, Alderman Dave Sukow, Tonia Speener and City Clerk Bill Heideman.

II. Preliminary Items

1. March Vouchers

Motion (Osness/Lokemoen) to approve.

RESULT: APPROVED

III. Agenda Items for Consideration

1. Review of the 2017 PSC Annual Report

The report was in the meeting packet.

Utility Operations Manager Steinagel reported that there were no major issues. Water loss did increase approximately 5% compared to 2016. A water loss audit will be conducted.

Older water lines are being replaced.

Motion (Lokemoen/Osness) to approve.

RESULT: APPROVED

2. Review of Water Utility Return on Rate Base Historical Information

Alderman Lokemoen noted that, historically, small increases have been approved annually.

More discussion on this will be held at a later date. No action was taken at this time.

3. Operations Report

The report was in the meeting packet. Utility Operations Manager Steinagel reviewed the report.

IV. Public Comment Period

None.

V. Establish date, time and location of next meeting

Wednesday, May 23rd, 2018 at 5:00 P.M. in the City Hall Common Council Chambers.

VI. Adjournment

Motion (Lokemoen/Osness) to adjourn. Carried. Adjourned at 5:08 P.M.



From: [Peter Lokemoen](#)
To: [Heideman, Bill](#)
Subject: Re: P & F committee and City Plan
Date: Friday, May 04, 2018 9:20:32 AM

I must, at this time, resign from the Personnel and Finance Committee and the City Plan committee due to personal scheduling commitments.

Sent from my iPad

Attachment: Lokemoen City Plan and P and F resignation letter (3300 : Elect Alderperson member of the City Plan Commission)

RESOLUTION NO. _____

A RESOLUTION APPROVING A CERTIFIED SURVEY MAP ON HILLSIDE DRIVE IN THE TOWN OF MERRILL BY ROBERT WHITE AND TINA WHITE

WHEREAS, Robert White and Tina White 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 Lot I of Certified Survey Map #391 and part of the Northeast Quarter (NE ¼) of the Northwest Quarter (NW ¼) of Section 1, Township 31 North, Range 6 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 May 1, 2018; 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 8th day of May, 2018, that the proposed certified survey map presented by Robert White and Tina White and prepared by Jason J. Pflieger, Northcentral Land Surveying, LLC, involving part of Lot I of Certified Survey Map #391 and part of the Northeast Quarter (NE ¼) of the Northwest Quarter (NW ¼) of Section 1, Township 31 North, Range 6 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 Committee

CITY OF MERRILL, WISCONSIN

Moved: _____

Derek Woellner
Mayor

Passed: _____

William N. Heideman
City Clerk

Attachment: Resolution on CSM for Whites (3281 : Resolution on CSM for Bob White)

CERTIFIED SURVEY MAP
LINCOLN COUNTY NO. _____ VOL. _____ PAGE _____

NORTHCENTRAL LAND SURVEYING, LLC
9703 TOWER ROAD WAUSAU, WI. 54403
PHONE: 715-297-8343
EMAIL: JasonPflieger@gmail.com
DRAFTED & DRAWN BY: JASON J. PFLIEGER
OWNER OF PROPERTY: ROBERT AND TINA WHITE
SURVEY PREPARED FOR: BOBBY WHITE
FILE NUMBER: 2018018 WHITE

PART OF LOT 1 OF CSM #391 AND PART OF THE NE1/4
NW1/4 OF SECTION 1, TOWNSHIP 31 NORTH, RANGE 6
EAST, TOWN OF MERRILL, LINCOLN COUNTY, WI.

PAGE 2 OF 2

SURVEYORS CERTIFICATE

I, JASON J. PFLIEGER, PROFESSIONAL LAND SURVEYOR, DO HEREBY CERTIFY THAT AT THE DIRECTION OF BOBBY WHITE, I SURVEYED, MAPPED AND DIVIDED PART OF LOT 1 OF CERTIFIED SURVEY MAP NUMBER 391 AND PART OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 1, TOWNSHIP 31 NORTH, RANGE 6 EAST, TOWN OF MERRILL, LINCOLN COUNTY, WISCONSIN, DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTH QUARTER CORNER OF SAID SECTION 1; THENCE S 0°25'56" W 33.00 FEET TO THE SOUTH LINE OF HILLSIDE DRIVE AND TO THE POINT OF BEGINNING; THENCE S 0°40'02" W ALONG THE WEST LINE OF LOT 1 OF CERTIFIED SURVEY MAP NUMBER (2292), 233.84 FEET; THENCE S 89°31'21" W ALONG THE SOUTH LINE OF LOT 1 OF CERTIFIED SURVEY MAP NUMBER (391), 3.36 FEET; THENCE S 0°41'56" W ALONG THE EAST LINE OF LOT 1 OF CERTIFIED SURVEY MAP NUMBER (391), 212.36 FEET TO THE NORTH LINE OF DOERING DRIVE; THENCE S 89°31'52" W ALONG THE NORTH LINE OF DOERING DRIVE, 59.16 FEET TO THE WEST LINE OF DOERING DRIVE; THENCE S 0°27'32" W ALONG THE WEST LINE OF DOERING DRIVE, 39.83 FEET; THENCE S 89°32'05" W ALONG THE NORTH LINE OF LOT 2A OF CERTIFIED SURVEY MAP NUMBER (2032), 194.69 FEET; THENCE S 89°22'23" W ALONG THE NORTH LINE OF LOT 1A OF CERTIFIED SURVEY MAP NUMBER (2032), 210.62 FEET; THENCE N 89°08'25" W 137.41 FEET; THENCE N 0°20'04" E 486.20 FEET TO THE SOUTH LINE OF HILLSIDE DRIVE; THENCE N 89°47'55" E ALONG THE SOUTH LINE OF HILLSIDE DRIVE, 608.00 FEET TO THE POINT OF BEGINNING. SUBJECT TO ALL EASEMENTS, RESTRICTIONS, RESERVATIONS AND RIGHTS OF WAY OF RECORD AND USE.

THAT SUCH MAP IS A CORRECT REPRESENTATION OF ALL EXTERIOR BOUNDARIES OF THE LAND SURVEYED AND THE DIVISION AND THE CERTIFIED SURVEY MAP THEREOF MADE.

THAT I HAVE FULLY COMPLIED WITH SECTION 236.34 OF THE WISCONSIN STATUTES IN SURVEYING, MAPPING AND DIVIDING THE LANDS, CHAPTER A-E 7 OF THE WISCONSIN ADMINISTRATIVE CODE AND THE LAND DIVISION ORDINANCE OF LINCOLN COUNTY AND THE TOWN OF MERRILL, ALL TO THE BEST OF MY KNOWLEDGE AND BELIEF IN SURVEYING, DIVIDING AND MAPPING THE SAME.

DATED THIS 29TH DAY OF MARCH, 2018

JASON J. PFLIEGER P.L.S. 3148-8

I, _____
CITY OF MERRILL, ZONING ADMINISTRATOR, DO
HEREBY CERTIFY THAT THE ATTACHED
CERTIFIED SURVEY MAP HAS BEEN REVIEWED
AND THERE ARE NO OBJECTIONS TO
RECORDING THIS CERTIFIED SURVEY MAP IN
THE REGISTER OF DEEDS OFFICE.

APPROVED FOR RECORDING UNDER THE
TERMS OF THE LINCOLN COUNTY LAND
DIVISION REGULATIONS.

BY _____

DATE _____

DATE _____

Attachment: CSM for Bob White (3281 : Resolution on CSM for Bob White)

RESOLUTION NO. _____

A RESOLUTION RATIFYING THE SELECTION OF A NEW FIRE CHIEF FOR THE CITY OF MERRILL FIRE DEPARTMENT

WHEREAS, Merrill Fire Chief David A. Savone has retired from the Merrill Fire Department after a five year career as the Fire Chief; and,

WHEREAS, after an extensive search the Police and Fire Commission offered the Chief's position to Joshua R. Klug; and,

WHEREAS, Joshua R. Klug has accepted the Commission's offer;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 8th day of May, 2018, that the appointment of Joshua R. Klug by the Police and Fire Commission as Fire Chief for the City of Merrill Fire Department be ratified effective upon start of employment.

BE IT FURTHER RESOLVED that the salary shall be at a Grade 19 Step 3 of the City of Merrill Administrative, Professional, Supervisory and Technical Personnel Pay Scale.

Recommended by: Police and Fire Commission

CITY OF MERRILL, WISCONSIN

Derek Woellner
Mayor

Moved: _____

Passed: _____

William N. Heideman
City Clerk

Attachment: Resolution ratifying Josh Klug as Fire Chief (3291 : Resolution ratifying Josh Klug as Fire Chief)

RESOLUTION NO.

A RESOLUTION HONORING DAVID A. SAVONE FOR HIS EXTENDED SERVICE AND GREAT CONTRIBUTION TO THE CITY OF MERRILL

WHEREAS, David A. Savone has served the City of Merrill as Fire Chief from December 3, 2012 to March 7, 2018; and,

WHEREAS, David A. Savone’s, dedication to the Fire service and to the City of Merrill and his hard work in virtually every area in which he was involved will be greatly missed by the City of Merrill and its citizens; and,

WHEREAS, David A. Savone has earned the admiration and respect of his fellow employees by the way in which he updated and modernized the department with new technology, advanced training and new state of the art equipment, among other advancements and improvements, and in the way he has carried out his duties; and,

WHEREAS, David A. Savone’s skills and experience, will be missed at the City of Merrill Fire Department;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 8th day of May, 2018, that the Common Council, and the people of Merrill officially acknowledge with deep appreciation the faithful service David A. Savone has given the City of Merrill Fire Department and commends him for those 5 plus years of service; and

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

Recommended: Common Council CITY OF MERRILL, WISCONSIN

Moved: _____
Derek Woellner
Mayor

Passed: _____
William N. Heideman
City Clerk

Attachment: Resolution honoring Dave Savone (3286 : Resolution honoring Dave Savone on retirement)

RESOLUTION NO.

A RESOLUTION HONORING GERALD T. HOOK FOR HIS LONG-TIME SERVICE TO THE CITY OF MERRILL

WHEREAS, Gerald T. Hock has served the City of Merrill Water Utility Department for 29 years, ultimately retiring as Water Wastewater System Operations Specialist III; and,

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

WHEREAS, Gerald T. Hock has earned the admiration and respect of his fellow employees by the way in which he has carried out his duties; and,

WHEREAS, Gerald T. Hock's skills and experience, will be missed at the City of Merrill Water Utility Department;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 8th day of May, 2018, that the Common Council, and the people of Merrill officially acknowledge with deep appreciation the faithful service Gerald T. Hock has given the City of Merrill Water Utility Department and commends him for those 29 years of service; and

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

Recommended: Common Council CITY OF MERRILL, WISCONSIN

Moved: _____
Derek Woellner
Mayor

Passed: _____
William N. Heideman
City Clerk

Attachment: Resolution honoring Gerald Hock (3292 : Resolution honoring Gerald Hock on retirement)