CITY OF MERRILL

COMMON COUNCIL

AGENDA ● TUESDAY MAY 14, 2019

Regular Meeting | **City Hall Council Chambers** | **7:00 PM**

1. Call to Order
2. Silent Prayer
3. Pledge of Allegiance
4. Roll Call
5. Public Comment Period
6. Minutes of previous Common Council meeting(s):
   1. Minutes of April 9, 2019 Common Council meeting
7. Revenue & Expense Reports(s):
   1. Revenue & Expense Report for Period Ending April 30, 2019
8. Communications and Petitions:
   1. Claim filed by Dennis M. Clark. The City's insurance carrier recommends that the claim be disallowed.
9. General agenda items:
   1. Employee Years of Service Recognition:

      Terri Akey, 30 years (Library)

      Michael D. Weix, 30 years (Recycle)

      Thomas C. Teetzen, 15 years (Fire Department)
   2. 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives
10. Board of Public Works:
    1. Consider bid for paving the area around the Festival Grounds grandstand. Mayor Woellner is bringing this bid directly to the Common Council.
11. Health and Safety Committee:
    1. Application from Indianhead Oil Co., LLC for a Class "A" (Beer) and a "Class A" (Cider only) license for Holiday Stationstore #482, 1312 West Main Street, effective May 15th, 2019. The Health and Safety Committee recommends approval.
    2. 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 7 - 9, 2019. The Health and Safety Committee recommends approval.

12. Placing Committee Reports on File:

    1. Consider placing the following committee reports on file: Airport Commission, Committee of the Whole, Festival Grounds Committee, Health & Safety Committee, Library Board, Merrill Area Housing Authority, Merrill Enrichment Center Committee, Parks & Recreation Commission, Personnel & Finance Committee, Redevelopment Committee, Transit Commission and Water & Sewage Disposal Committee.

13. Mayor's Appointments:

    Jean Ravn to the Parks & Recreation Commission, term to expire May 1, 2024

    Dan Novitch to the Parks & Recreation Commission, term to expire May 1, 2024

    Lisa Gervais to the Police & Fire Commission, term to expire May 1, 2024

    Molly Stencil to the Merrill Enrichment Center Committee, term to expire May 1, 2020

    Sharon Harvey to the Merrill Enrichment Center Committee, term to expire May 1, 2020

    Gene Bebel to the Merrill Enrichment Center Committee, term to expire May 1, 2020

    Laura Bertagnoli to the Merrill Enrichment Center Committee, to a term to expire May 1, 2020

    Dave Vachavake to the Merrill Enrichment Center Committee, term to expire May 1, 2020

    Bill Schneider to the Zoning Board of Appeals, term to expire May 1, 2022

    Eric Ott to the Zoning Board of Appeals, term to expire May 1, 2022

    Sue Kunkel to the Transit Commission, term to expire May 1, 2022

    Gordon Geiger to the Transit Commission, term to expire May 1, 2022

    Ronald Peterson to the Community Development Committee, term to expire May 1, 2022

    Daniel Schneider to the Community Development Committee, term to expire May 1, 2022

    Rebecca Welch to the Tourism Commission, term to expire May 1, 2020

    Eric Ott to the Tourism Commission, term to expire May 1, 2020

    Ernie Stender to the Tourism Commission, term to expire May 1, 2020

14. Ordinances:

    1. None.

15. Resolutions:
    1. None.
16. Mayor's Communications
17. 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 9, 2019

Regular Meeting | **City Hall Council Chambers** | **7:00 PM**

1. Call to Order

Mayor Woellner called the meeting to order at 7:00 P.M.

Attendee Name	Title	Status	Arrived
Paul Russell	Alderperson - First District	Present	
Steve Hass	Alderperson - Second District	Present	
Rick Blake	Alderperson - Third District	Present	
Steve Osness	Alderperson - Fourth District	Present	
John M. Van Lieshout	Alderperson - Fifth District	Present	
Dave Sukow	Alderperson - Sixth District	Present	
Rob Norton	Alderperson - Seventh District	Present	
Tim Meehean	Alderperson - Eighth District	Present	
Derek Woellner	Mayor	Present	

2. Invocation by Pastor Andy Perry, Bible Presbyterian Church
3. Pledge of Allegiance
4. Roll Call
5. Public Comment Period

Heather O'Neill, W6725 Edwards Drive, spoke against the aldermanic recall.

LaDonna Fermanich, 109 East Tenth Street, spoke in favor of the aldermanic recall.

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

1. Minutes of March 19, 2019 Common Council meeting

Motion (Norton/Meehean) to approve.

RESULT: **APPROVED**

7. Fiscal, Room Tax & Tourism Reports:

1. Revenue & Expense Report for Period Ending March 31, 2019

Motion (Norton/Meehean) to approve.

RESULT: **APPROVED**

2. 2018 Room Tax Reports

Motion (Norton/Meehean) to approve the Room Tax Reports and the Tourism Report.

RESULT: **APPROVED**

3. 2018 Tourism Report

See previous agenda item.

Attachment: Council Minutes - 2019-04-09 (4131 : Minutes of April 9, 2019 Common Council meeting)

8. Board of Public Works:

1. Discuss condition of Jackson Street (Eugene to Foster Street), rapid deterioration over spring break up. Possibly delay Poplar and Court Street project until 2020 and reconstruct Jackson Street in 2019. The Board of Public Works recommends approving a project to reconstruct Jackson Street, and delaying the N. Poplar Street (East Second Street to East Fourth Street) Project and the N. Court Street (East Second Street to East Fifth Street) Project until 2020.

Motion (Hass/Osness) to approve the Board of Public Works recommendations.

RESULT:	**APPROVED**

2. Consider bids on M2019-01 East Main Street (Memorial Drive to Pine Ridge Avenue) Project. Mayor Woellner is bringing the bids directly to the Common Council.

Motion (Norton/Russell) to approve the bid of $972,097.05 from Merrill Gravel and Construction.

RESULT:	**APPROVED**

9. Health and Safety Committee:

1. Application from DSwan LLC, Dawn R. Swan, Agent, for a Class "B" (Beer) license for First Street Coffee Station, 809 East First Street, effective April 10th, 2019. The Health and Safety Committee recommends approval.

Motion (Sukow/Van Lieshout) to approve.

RESULT:	**APPROVED**

2. Application from DSwann LLC, Dawn R. Swan Agent, for a Class "B" (Beer) and Class C (Wine) license for First Street Coffee Station, 501 S. Pine Ridge Avenue, effective April 10th, 2019. The Health and Safety Committee recommends approval.

Motion (Meehean/Russell) to approve.

RESULT:	**APPROVED**

3. Change of Agent Application from Heartland Cooperative Services (Merrill Cenex), 1300 N. Center Avenue, naming Becky Guite as agent. The Health and Safety Committee recommends approval.

Motion (Meehean/Norton) to approve.

Attachment: Council Minutes - 2019-04-09 (4131 : Minutes of April 9, 2019 Common Council meeting)

RESULT:	APPROVED

4. Consider request from Les & Jim's Lincoln Lanes (1208 N. Center Ave.) for an extension of premises to serve alcohol in a fenced-in area outside their establishment from 11:00 A.M. to 9:00 P.M. on Saturday, May 11th, 2019, as part of a Les & Jim's 50th anniversary celebration. This is part of an amended agenda. Alderman Hass is bringing this request directly to the Common Council.

Motion (Hass/Osness) to approve.

RESULT:	APPROVED

10. Water and Sewage Disposal Committee:

1. Discussion on the need for Water Tower Mixers. The Water & Sewage Disposal Committee makes no recommendation.

Motion (Hass/Sukow) to deny purchasing mixers at this time.

Motion (Hass/Russell) to refer back to the Water and Sewage Disposal Committee. Motion to refer back failed 3-5 on roll call vote. Voting Yes - Alderman Russell, Alderman Hass and Alderman Osness.

Motion to deny the purchase failed 3-5 on roll call vote. Voting Yes - Alderman Russell, Alderman Hass and Alderman Osness.

Motion (Meehean/Blake) to authorize the purchase and installation of one mixer. Motion to purchase and install carried 6-2 on roll call vote. Voting No - Alderman Hass and Alderman Osness.

11. Placing Committee Reports on File:

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

Motion (Norton/Meehean) to place on file.

RESULT:	PLACED ON FILE

12. Ordinances:

1. An Ordinance amending Code of Ordinances Chapter 2, Article VI, Section 2-142, to allow the Parks and Recreation Commission to elect their representative on the City Plan Commission (Ordinance #2019-02).

City Attorney Hayden gave the ordinance a first reading.

Mayor Woellner requested that the rules be suspended in order to give the ordinance a second reading and a third reading by title only. Without objection, it was so ordered.

Attachment: Council Minutes - 2019-04-09 (4131 : Minutes of April 9, 2019 Common Council meeting)

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

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Steve Hass, Alderperson - Second District
SECONDER:	John M. Van Lieshout, Alderperson - Fifth District
AYES:	Russell, Hass, Blake, Osness, Van Lieshout, Sukow, Norton, Meehean

2. An Ordinance amending the District Zoning Map of the City for Lot 3 of Certified Survey Map No. 2572, to re-zone, from R-2 (Residential) to Industrial, a parcel on South Alexander Street (Ordinance #2019-03).

City Attorney Hayden gave the ordinance a first reading.

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

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

RESULT:	**APPROVED BY ROLL CALL VOTE [6 TO 2]**
MOVER:	Steve Hass, Alderperson - Second District
SECONDER:	Steve Osness, Alderperson - Fourth District
AYES:	Hass, Blake, Osness, Van Lieshout, Sukow, Norton
NAYS:	Russell, Meehean

13. Resolutions:

None.

14. Mayor's Communications

Mayor Woellner thanked everyone who helped before, during and after the April 2nd Spring Election.

15. Adjournment

Motion (Norton/Van Lieshout) to adjourn. Carried. Adjourned at 7:51 P.M.

Attachment: Council Minutes - 2019-04-09 (4131 : Minutes of April 9, 2019 Common Council meeting)

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 11, 2019.

William N. Heideman, CMC, WCMC
City Clerk

Attachment: Council Minutes - 2019-04-09 (4131 : Minutes of April 9, 2019 Common Council meeting)

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 6th, 2019

To: Mayor Derek Woellner
Alderpersons

From: Kathy Unertl, Finance Director

RE: April 2019 Revenue & Expense Reports

Revenues – General Fund:

Consistent with budgeted amounts. Interest income at River Valley/Incredible Bank is significantly higher than projected. This additional revenue will offset the increased Snow & Ice expenses.

Expenses – General Fund:

Expenditures are consistent with budgeted amounts. Major exception:

Streets – Snow & Ice Overtime: Entire 2019 budget amount has been expended. In addition, diesel fuel expenses for 2019 are higher.

Fund 30 – Debt Service:

Debt Service Interest was paid on additional General Obligations bonds – due 5/1st. Detail on Revenues and Expenses is provided.

Fund 52 – Capital:

Federal Transit Grant of $1,152,000 has been awarded for three new buses. The detail Revenue and Expense information reflects this major $1,440,000 expenditure which includes $288,000 City of Merrill local share. Timing remains unclear for bus replacements deliveries and potentially could first occur in 2020.

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

5-07-2019 09:40 AM

CITY OF MERRILL

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
========					
Non-Departmental					
Taxes (or Utility Rev.)	4,525,436.00	398,076.23	2,965,224.94	65.52	1,560,211.06
Intergovernmental	4,191,700.65	191,577.21	397,683.27	9.49	3,794,017.38
Licenses and Permits	39,021.00	6,743.68	10,053.68	25.76	28,967.32
Fines, Forfeits, & Pen.	117,500.00	11,671.80	47,771.63	40.66	69,728.37
Public Charges-Services	7,625.00	276.50	1,515.42	19.87	6,109.58
Miscellaneous Revenues	109,150.00	14,093.30	65,408.87	59.93	43,741.13
TOTAL Non-Departmental	8,990,432.65	622,438.72	3,487,657.81	38.79	5,502,774.84
Municipal Court					
Intergov Charges (Misc.)	7,950.00	657.50	1,977.50	24.87	5,972.50
TOTAL Municipal Court	7,950.00	657.50	1,977.50	24.87	5,972.50
City Attorney					
Intergov Charges (Misc.)	10,500.00	0.00	2,835.50	27.00	7,664.50
Miscellaneous Revenues	15,000.00	0.00	0.00	0.00	15,000.00
TOTAL City Attorney	25,500.00	0.00	2,835.50	11.12	22,664.50
City Administrator					
Miscellaneous Revenues	27,500.00	0.00	0.00	0.00	27,500.00
TOTAL City Administrator	27,500.00	0.00	0.00	0.00	27,500.00
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	500.00	448.14	869.54	173.91	(369.54)
Miscellaneous Revenues	27,500.00	0.00	0.00	0.00	27,500.00
TOTAL Treasurer/Finance Dir.	28,000.00	448.14	869.54	3.11	27,130.46
Over-Collected Taxes					
Miscellaneous Revenues	1,500.00	0.00	898.01	59.87	601.99
TOTAL Over-Collected Taxes	1,500.00	0.00	898.01	59.87	601.99
Police					
Intergovernmental	15,700.00	0.00	4,000.00	25.48	11,700.00
Public Charges-Services	8,025.00	423.50	1,817.45	22.65	6,207.55
Intergov Charges (Misc.)	8,500.00	0.00	7,294.76	85.82	1,205.24
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL Police	32,225.00	423.50	13,112.21	40.69	19,112.79

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Traffic Control					
Miscellaneous Revenues	0.00	3,316.13	3,316.13	0.00	(3,316.13)
TOTAL Traffic Control	0.00	3,316.13	3,316.13	0.00	(3,316.13)
Fire Protection					
Public Charges-Services	7,025.00	1,063.50	2,408.50	34.28	4,616.50
Intergov Charges (Misc.)	217,548.00	0.00	108,773.82	50.00	108,774.18
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL Fire Protection	224,573.00	1,063.50	111,182.32	49.51	113,390.68
Ambulance/EMS					
Intergovernmental	1,059,247.00	85,298.14	245,028.51	23.13	814,218.49
TOTAL Ambulance/EMS	1,059,247.00	85,298.14	245,028.51	23.13	814,218.49
Bldg. Inspection/Zoning					
Licenses and Permits	32,500.00	2,705.00	4,355.00	13.40	28,145.00
Miscellaneous Revenues	10,000.00	0.00	0.00	0.00	10,000.00
TOTAL Bldg. Inspection/Zoning	42,500.00	2,705.00	4,355.00	10.25	38,145.00
Public Works/Engineer					
Miscellaneous Revenues	67,500.00	0.00	0.00	0.00	67,500.00
TOTAL Public Works/Engineer	67,500.00	0.00	0.00	0.00	67,500.00
Garage Maintenance					
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL Garage Maintenance	0.00	0.00	0.00	0.00	0.00
Operations Support (M&E)					
Intergovernmental	320,500.00	21,056.10	79,979.68	24.95	240,520.32
TOTAL Operations Support (M&E)	320,500.00	21,056.10	79,979.68	24.95	240,520.32
Roads					
Intergovernmental	78,000.00	1,282.44	6,038.41	7.74	71,961.59
Public Charges-Services	2,500.00	0.00	0.00	0.00	2,500.00
Miscellaneous Revenues	0.00	0.00	2,732.73	0.00	(2,732.73)
TOTAL Roads	80,500.00	1,282.44	8,771.14	10.90	71,728.86
Snow and Ice					
Public Charges-Services	10,000.00	0.00	2,000.00	20.00	8,000.00
TOTAL Snow and Ice	10,000.00	0.00	2,000.00	20.00	8,000.00
Stormwater Maintenance					
Intergovernmental	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL Stormwater Maintenance	0.00	0.00	0.00	0.00	0.00

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Street Painting-Marking					
Intergovernmental	0.00	0.00	0.00	0.00	0.00
TOTAL Street Painting-Marking	0.00	0.00	0.00	0.00	0.00
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	775.00	15,295.86	61.18	9,704.14
Miscellaneous Revenues	0.00	3,705.00	3,705.00	0.00	(3,705.00)
TOTAL Airport	25,000.00	4,480.00	19,000.86	76.00	5,999.14
Transit					
Specials (Utility Rev.)	242,500.00	0.00	72,640.33	29.95	169,859.67
Intergovernmental	82,500.00	0.00	0.00	0.00	82,500.00
Public Charges-Services	143,250.00	11,214.90	43,214.05	30.17	100,035.95
Miscellaneous Revenues	24,000.00	0.00	3,514.00	14.64	20,486.00
TOTAL Transit	492,250.00	11,214.90	119,368.38	24.25	372,881.62
Garbage Collection					
Miscellaneous Revenues	6,000.00	642.00	7,720.49	128.67	(1,720.49)
TOTAL Garbage Collection	6,000.00	642.00	7,720.49	128.67	(1,720.49)
Recycling					
Intergovernmental	32,500.00	0.00	0.00	0.00	32,500.00
Miscellaneous Revenues	8,000.00	135.00	1,405.00	17.56	6,595.00
TOTAL Recycling	40,500.00	135.00	1,405.00	3.47	39,095.00
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
MEC - Enrichment					
Public Charges-Services	7,500.00	0.00	0.00	0.00	7,500.00
TOTAL MEC - Enrichment	7,500.00	0.00	0.00	0.00	7,500.00
Library					
Intergovernmental	449,305.00	0.00	224,652.50	50.00	224,652.50
Public Charges-Services	16,000.00	1,397.32	4,812.28	30.08	11,187.72
Miscellaneous Revenues	0.00	21,051.65	22,866.02	0.00	(22,866.02)
TOTAL Library	465,305.00	22,448.97	252,330.80	54.23	212,974.20

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Parks					
Public Charges-Services	12,500.00	584.53	4,265.55	34.12	8,234.45
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL Parks	12,500.00	584.53	4,265.55	34.12	8,234.45
River Bend Trail					
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL River Bend Trail	0.00	0.00	0.00	0.00	0.00
Recreation Programs					
Public Charges-Services	96,000.00	1,003.00	21,008.00	21.88	74,992.00
TOTAL Recreation Programs	96,000.00	1,003.00	21,008.00	21.88	74,992.00
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	0.00	0.00	0.00
TOTAL Outside Agencies	0.00	0.00	0.00	0.00	0.00
Cable Franchise Adm					
Licenses and Permits	6,000.00	0.00	0.00	0.00	6,000.00
TOTAL Cable Franchise Adm	6,000.00	0.00	0.00	0.00	6,000.00
MARC - Smith Center					
Public Charges-Services	65,900.00	100.00	28,048.06	42.56	37,851.94
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL MARC - Smith Center	65,900.00	100.00	28,048.06	42.56	37,851.94
Aquatic Center					
Public Charges-Services	105,000.00	520.00	2,820.00	2.69	102,180.00
TOTAL Aquatic Center	105,000.00	520.00	2,820.00	2.69	102,180.00
TOTAL REVENUE	12,249,132.65	779,817.57	4,417,950.49	36.07	7,831,182.16
EXPENDITURES					
Common Council					
Personnel Services	34,200.00	2,093.26	9,189.62	26.87	25,010.38
Contractual Services	4,890.00	0.00	298.20	6.10	4,591.80
Supplies & Expenses	11,185.00	604.71	2,765.17	24.72	8,419.83
TOTAL Common Council	50,275.00	2,697.97	12,252.99	24.37	38,022.01

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Municipal Court					
Personnel Services	85,944.00	6,628.22	26,512.89	30.85	59,431.11
Contractual Services	500.00	0.00	0.00	0.00	500.00
Supplies & Expenses	5,000.00	326.67	1,425.61	28.51	3,574.39
Capital Outlay	500.00	0.00	0.00	0.00	500.00
Technology	5,550.00	0.00	5,586.00	100.65	(36.00)
TOTAL Municipal Court	97,494.00	6,954.89	33,524.50	34.39	63,969.50
City Attorney					
Personnel Services	225,326.00	17,313.71	69,295.00	30.75	156,031.00
Contractual Services	3,700.00	300.00	6,860.00	185.41	(3,160.00)
Supplies & Expenses	7,075.00	38.00	635.31	8.98	6,439.69
TOTAL City Attorney	236,101.00	17,651.71	76,790.31	32.52	159,310.69
Mayor					
Personnel Services	13,780.00	1,043.40	4,173.60	30.29	9,606.40
Supplies & Expenses	825.00	104.16	349.26	42.33	475.74
TOTAL Mayor	14,605.00	1,147.56	4,522.86	30.97	10,082.14
City Administrator					
Personnel Services	119,907.00	9,079.72	36,318.88	30.29	83,588.12
Contractual Services	675.00	56.64	226.83	33.60	448.17
Supplies & Expenses	850.00	0.00	88.30	10.39	761.70
TOTAL City Administrator	121,432.00	9,136.36	36,634.01	30.17	84,797.99
Personnel - HR					
Contractual Services	4,350.00	385.05	1,175.65	27.03	3,174.35
Supplies & Expenses	500.00	0.00	0.00	0.00	500.00
TOTAL Personnel - HR	4,850.00	385.05	1,175.65	24.24	3,674.35
City Clerk					
Personnel Services	77,986.00	6,014.04	24,056.16	30.85	53,929.84
Supplies & Expenses	4,550.00	544.52	1,366.29	30.03	3,183.71
Technology	4,500.00	0.00	4,465.12	99.22	34.88
TOTAL City Clerk	87,036.00	6,558.56	29,887.57	34.34	57,148.43
Clerk/Treasurer Staff					
Personnel Services	172,383.00	13,804.50	56,301.18	32.66	116,081.82
Supplies & Expenses	1,100.00	65.20	370.63	33.69	729.37
Technology	0.00	0.00	0.00	0.00	0.00
TOTAL Clerk/Treasurer Staff	173,483.00	13,869.70	56,671.81	32.67	116,811.19
Elections - AVERAGED					
Personnel Services	25,250.00	5,530.94	5,530.94	21.90	19,719.06
Contractual Services	13,000.00	0.00	0.00	0.00	13,000.00
Supplies & Expenses	1,525.00	389.78	587.26	38.51	937.74
TOTAL Elections - AVERAGED	39,775.00	5,920.72	6,118.20	15.38	33,656.80

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Treasurer/Finance Dir.					
Personnel Services	107,041.00	8,287.25	32,863.83	30.70	74,177.17
Contractual Services	6,000.00	145.29	629.80	10.50	5,370.20
Supplies & Expenses	25,150.00	1,885.36	11,485.54	45.67	13,664.46
Capital Outlay	0.00	0.00	881.52	0.00	(881.52)
TOTAL Treasurer/Finance Dir.	138,191.00	10,317.90	45,860.69	33.19	92,330.31
Information Technology					
Personnel Services	72,000.00	5,329.01	22,211.85	30.85	49,788.15
Technology	132,250.00	3,726.55	36,457.48	27.57	95,792.52
TOTAL Information Technology	204,250.00	9,055.56	58,669.33	28.72	145,580.67
Assessment of Property					
Contractual Services	28,425.00	6,550.00	13,100.00	46.09	15,325.00
Supplies & Expenses	100.00	0.00	0.00	0.00	100.00
TOTAL Assessment of Property	28,525.00	6,550.00	13,100.00	45.92	15,425.00
Independent Auditing					
Contractual Services	15,500.00	9,807.23	12,325.30	79.52	3,174.70
Technology	1,250.00	1,107.00	1,107.00	88.56	143.00
TOTAL Independent Auditing	16,750.00	10,914.23	13,432.30	80.19	3,317.70
City Maintenance					
Personnel Services	128,910.00	9,254.96	37,692.38	29.24	91,217.62
Contractual Services	68,900.00	4,537.53	21,436.66	31.11	47,463.34
Supplies & Expenses	16,900.00	1,281.77	3,398.20	20.11	13,501.80
Capital Outlay	7,000.00	637.09	2,104.73	30.07	4,895.27
Technology	0.00	0.00	0.00	0.00	0.00
TOTAL City Maintenance	221,710.00	15,711.35	64,631.97	29.15	157,078.03
City Maint-Library					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Supplies & Expenses	0.00	0.00	0.00	0.00	0.00
TOTAL City Maint-Library	0.00	0.00	0.00	0.00	0.00
City Maint-Fire Station					
Personnel Services	0.00	45.36	72.95	0.00	(72.95)
TOTAL City Maint-Fire Station	0.00	45.36	72.95	0.00	(72.95)
Over-Collected Taxes					
Supplies & Expenses	350.00	0.00	0.00	0.00	350.00
TOTAL Over-Collected Taxes	350.00	0.00	0.00	0.00	350.00
Insurance/Employee					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Fixed Charges	321,000.00	38,202.67	176,447.08	54.97	144,552.92
TOTAL Insurance/Employee	321,000.00	38,202.67	176,447.08	54.97	144,552.92

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Police					
Personnel Services	2,352,263.00	169,029.80	700,458.65	29.78	1,651,804.35
Contractual Services	49,900.00	1,309.29	34,716.98	69.57	15,183.02
Supplies & Expenses	63,100.00	4,042.63	13,765.24	21.81	49,334.76
Capital Outlay	11,000.00	0.00	0.00	0.00	11,000.00
Technology	13,000.00	0.00	2,660.64	20.47	10,339.36
TOTAL Police	2,489,263.00	174,381.72	751,601.51	30.19	1,737,661.49
Traffic Control					
Personnel Services	12,095.00	1,029.50	1,764.74	14.59	10,330.26
Supplies & Expenses	18,750.00	1,237.65	4,310.75	22.99	14,439.25
TOTAL Traffic Control	30,845.00	2,267.15	6,075.49	19.70	24,769.51
Fire Protection					
Personnel Services	1,449,451.00	147,705.86	470,216.38	32.44	979,234.62
Contractual Services	27,250.00	1,957.72	8,893.17	32.64	18,356.83
Supplies & Expenses	54,000.00	7,568.02	25,873.92	47.91	28,126.08
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Technology	6,500.00	2,077.00	2,769.08	42.60	3,730.92
TOTAL Fire Protection	1,537,201.00	159,308.60	507,752.55	33.03	1,029,448.45
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	947,497.00	64,802.49	288,793.02	30.48	658,703.98
Contractual Services	27,250.00	1,957.72	8,885.22	32.61	18,364.78
Supplies & Expenses	79,500.00	2,722.60	16,201.00	20.38	63,299.00
Technology	5,000.00	2,077.00	2,769.08	55.38	2,230.92
TOTAL Ambulance/EMS	1,059,247.00	71,559.81	316,648.32	29.89	742,598.68
Bldg. Inspection/Zoning					
Personnel Services	142,181.00	10,803.97	42,995.26	30.24	99,185.74
Contractual Services	1,650.00	9.06	35.68	2.16	1,614.32
Supplies & Expenses	4,830.00	365.95	1,129.30	23.38	3,700.70
Technology	0.00	0.00	0.00	0.00	0.00
TOTAL Bldg. Inspection/Zoning	148,661.00	11,178.98	44,160.24	29.71	104,500.76
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	108,087.00	5,573.77	22,211.94	20.55	85,875.06
Contractual Services	1,500.00	0.00	0.00	0.00	1,500.00
Supplies & Expenses	2,250.00	60.55	86.82	3.86	2,163.18
Technology	1,000.00	0.00	0.00	0.00	1,000.00
TOTAL Public Works/Engineer	112,837.00	5,634.32	22,298.76	19.76	90,538.24

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Street Commissioner					
Personnel Services	2,690.00	207.02	828.08	30.78	1,861.92
Contractual Services	250.00	18.02	69.62	27.85	180.38
Supplies & Expenses	810.00	0.00	0.00	0.00	810.00
TOTAL Street Commissioner	3,750.00	225.04	897.70	23.94	2,852.30
Street Superintendent					
Personnel Services	85,500.00	6,331.09	25,155.49	29.42	60,344.51
Supplies & Expenses	1,600.00	88.77	740.76	46.30	859.24
Technology	0.00	0.00	0.00	0.00	0.00
TOTAL Street Superintendent	87,100.00	6,419.86	25,896.25	29.73	61,203.75
Garage Maintenance					
Personnel Services	820.00	0.00	91.99	11.22	728.01
Contractual Services	34,000.00	2,696.91	12,941.91	38.06	21,058.09
Supplies & Expenses	12,500.00	502.84	2,851.86	22.81	9,648.14
Capital Outlay	0.00	0.00	0.00	0.00	0.00
TOTAL Garage Maintenance	47,320.00	3,199.75	15,885.76	33.57	31,434.24
Operations Support (M&E)					
Personnel Services	197,375.00	14,638.14	54,709.05	27.72	142,665.95
Contractual Services	3,250.00	0.00	3,024.00	93.05	226.00
Supplies & Expenses	376,850.00	33,193.07	98,286.20	26.08	278,563.80
Technology	575.00	0.00	0.00	0.00	575.00
TOTAL Operations Support (M&E)	578,050.00	47,831.21	156,019.25	26.99	422,030.75
Roads					
Personnel Services	241,877.00	13,917.47	45,026.21	18.62	196,850.79
Supplies & Expenses	91,000.00	8,766.40	11,120.81	12.22	79,879.19
TOTAL Roads	332,877.00	22,683.87	56,147.02	16.87	276,729.98
Street Cleaning					
Personnel Services	40,872.00	6,686.34	7,670.23	18.77	33,201.77
Supplies & Expenses	1,250.00	88.00	197.06	15.76	1,052.94
TOTAL Street Cleaning	42,122.00	6,774.34	7,867.29	18.68	34,254.71
Snow and Ice					
Personnel Services	202,808.00	16,069.15	168,103.28	82.89	34,704.72
Contractual Services	1,350.00	1,080.00	1,080.00	80.00	270.00
Supplies & Expenses	60,250.00	599.77	16,881.63	28.02	43,368.37
TOTAL Snow and Ice	264,408.00	17,748.92	186,064.91	70.37	78,343.09
Stormwater Maintenance					
Personnel Services	34,533.00	3,382.25	3,915.71	11.34	30,617.29
Contractual Services	2,000.00	0.00	0.00	0.00	2,000.00
Supplies & Expenses	20,500.00	1,031.30	1,231.30	6.01	19,268.70
TOTAL Stormwater Maintenance	57,033.00	4,413.55	5,147.01	9.02	51,885.99

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Street Painting-Marking					
Personnel Services	20,574.00	169.97	232.94	1.13	20,341.06
Supplies & Expenses	20,000.00	0.00	0.00	0.00	20,000.00
TOTAL Street Painting-Marking	40,574.00	169.97	232.94	0.57	40,341.06
Street Leave Expenses					
Personnel Services	72,506.00	3,187.60	11,898.84	16.41	60,607.16
TOTAL Street Leave Expenses	72,506.00	3,187.60	11,898.84	16.41	60,607.16
Street Lighting					
Contractual Services	165,275.00	12,712.27	40,729.16	24.64	124,545.84
Capital Outlay	2,225.00	0.00	0.00	0.00	2,225.00
TOTAL Street Lighting	167,500.00	12,712.27	40,729.16	24.32	126,770.84
Stormwater Plan/Const.					
Contractual Services	7,250.00	2,954.00	4,204.00	57.99	3,046.00
TOTAL Stormwater Plan/Const.	7,250.00	2,954.00	4,204.00	57.99	3,046.00
Airport					
Personnel Services	1,250.00	22.02	308.44	24.68	941.56
Contractual Services	115,675.00	6,743.05	34,235.87	29.60	81,439.13
Supplies & Expenses	31,075.00	2,312.69	8,648.58	27.83	22,426.42
TOTAL Airport	148,000.00	9,077.76	43,192.89	29.18	104,807.11
Transit					
Personnel Services	378,998.00	26,742.80	108,113.14	28.53	270,884.86
Contractual Services	3,250.00	215.54	1,150.28	35.39	2,099.72
Supplies & Expenses	137,425.00	7,413.97	19,682.43	14.32	117,742.57
Fixed Charges	32,600.00	0.00	16,853.12	51.70	15,746.88
Technology	1,750.00	126.84	499.38	28.54	1,250.62
TOTAL Transit	554,023.00	34,499.15	146,298.35	26.41	407,724.65
Garbage Collection					
Personnel Services	124,508.00	6,603.06	36,469.88	29.29	88,038.12
Supplies & Expenses	96,800.00	6,540.36	22,187.64	22.92	74,612.36
Capital Outlay	23,500.00	2,076.46	8,209.84	34.94	15,290.16
TOTAL Garbage Collection	244,808.00	15,219.88	66,867.36	27.31	177,940.64
Recycling					
Personnel Services	151,239.00	12,598.45	45,499.65	30.08	105,739.35
Supplies & Expenses	56,300.00	7,808.40	26,673.54	47.38	29,626.46
TOTAL Recycling	207,539.00	20,406.85	72,173.19	34.78	135,365.81
Weed & Nuisance Control					
Personnel Services	15,830.00	0.00	0.00	0.00	15,830.00
Contractual Services	250.00	0.00	0.00	0.00	250.00
Supplies & Expenses	1,250.00	0.00	0.00	0.00	1,250.00
TOTAL Weed & Nuisance Control	17,330.00	0.00	0.00	0.00	17,330.00

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Health Officer					
Personnel Services	3,660.00	1,830.06	1,830.06	50.00	1,829.94
Supplies & Expenses	100.00	0.00	0.00	0.00	100.00
TOTAL Health Officer	3,760.00	1,830.06	1,830.06	48.67	1,929.94
MEC - Enrichment					
Personnel Services	129,919.00	10,090.65	39,679.69	30.54	90,239.31
Contractual Services	500.00	46.52	184.35	36.87	315.65
Supplies & Expenses	3,707.00	143.52	580.91	15.67	3,126.09
Capital Outlay	0.00	0.00	0.00	0.00	0.00
TOTAL MEC - Enrichment	134,126.00	10,280.69	40,444.95	30.15	93,681.05
Library					
Personnel Services	735,780.00	56,694.27	231,951.66	31.52	503,828.34
Contractual Services	48,200.00	2,826.16	13,501.68	28.01	34,698.32
Supplies & Expenses	53,805.00	4,543.61	19,443.21	36.14	34,361.79
Fixed Charges	9,400.00	0.00	1,830.00	19.47	7,570.00
Capital Outlay	0.00	0.00	24,425.78	0.00	(24,425.78)
Print Media - Library	51,950.00	5,517.26	14,212.90	27.36	37,737.10
Non-Print Media-Library	20,327.00	1,007.17	3,201.47	15.75	17,125.53
Technology	56,797.45	764.62	7,821.10	13.77	48,976.35
TOTAL Library	976,259.45	71,353.09	316,387.80	32.41	659,871.65
Parks					
Personnel Services	215,940.00	14,645.35	58,740.47	27.20	157,199.53
Contractual Services	31,250.00	1,347.30	4,037.39	12.92	27,212.61
Supplies & Expenses	40,350.00	2,257.73	6,588.97	16.33	33,761.03
Capital Outlay	24,000.00	2,277.20	4,561.56	19.01	19,438.44
TOTAL Parks	311,540.00	20,527.58	73,928.39	23.73	237,611.61
River Bend Trail					
Contractual Services	3,550.00	348.78	1,143.61	32.21	2,406.39
TOTAL River Bend Trail	3,550.00	348.78	1,143.61	32.21	2,406.39
Athletic Park Lights					
Contractual Services	1,800.00	80.52	333.51	18.53	1,466.49
Supplies & Expenses	200.00	0.00	0.00	0.00	200.00
TOTAL Athletic Park Lights	2,000.00	80.52	333.51	16.68	1,666.49
Ott's Park Lights					
Contractual Services	1,400.00	86.82	272.46	19.46	1,127.54
Supplies & Expenses	100.00	0.00	0.00	0.00	100.00
TOTAL Ott's Park Lights	1,500.00	86.82	272.46	18.16	1,227.54

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Recreation Programs					
Personnel Services	221,912.00	11,061.08	44,812.50	20.19	177,099.50
Contractual Services	4,025.00	665.96	2,920.28	72.55	1,104.72
Supplies & Expenses	41,800.00	4,021.95	10,546.34	25.23	31,253.66
TOTAL Recreation Programs	267,737.00	15,748.99	58,279.12	21.77	209,457.88
Marketing - PR					
Personnel Services	2,875.00	0.00	0.00	0.00	2,875.00
Supplies & Expenses	18,625.00	0.00	4,329.00	23.24	14,296.00
TOTAL Marketing - PR	21,500.00	0.00	4,329.00	20.13	17,171.00
Decorations & Banners					
Personnel Services	2,775.00	0.00	1,079.85	38.91	1,695.15
Contractual Services	300.00	0.00	0.00	0.00	300.00
Supplies & Expenses	1,000.00	0.00	0.00	0.00	1,000.00
Capital Outlay	1,500.00	0.00	0.00	0.00	1,500.00
TOTAL Decorations & Banners	5,575.00	0.00	1,079.85	19.37	4,495.15
Outside Agencies					
Supplies & Expenses	46,500.00	1,000.00	38,500.00	82.80	8,000.00
TOTAL Outside Agencies	46,500.00	1,000.00	38,500.00	82.80	8,000.00
MARC - Smith Center					
Personnel Services	36,550.00	2,225.50	15,138.41	41.42	21,411.59
Contractual Services	55,250.00	4,427.46	20,556.68	37.21	34,693.32
Supplies & Expenses	19,950.00	2,862.96	6,088.25	30.52	13,861.75
Capital Outlay	6,500.00	0.00	0.00	0.00	6,500.00
TOTAL MARC - Smith Center	118,250.00	9,515.92	41,783.34	35.33	76,466.66
Aquatic Center					
Personnel Services	88,325.00	0.00	0.00	0.00	88,325.00
Contractual Services	24,300.00	332.64	1,426.33	5.87	22,873.67
Supplies & Expenses	41,250.00	0.00	0.00	0.00	41,250.00
Technology	2,500.00	0.00	0.00	0.00	2,500.00
TOTAL Aquatic Center	156,375.00	332.64	1,426.33	0.91	154,948.67
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	12,204,903.45	949,369.28	3,780,369.43	30.97	8,424,534.02
REVENUES OVER/(UNDER) EXPENDITURES	44,229.20	(169,551.71)	637,581.06	0.00	(593,351.86)

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

5-07-2019 09:41 AM

CITY OF MERRILL

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

20 -Remedial Action-Landfill

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
EXPENDITURES					
Remediation Action					
Personnel Services	8,260.00	465.57	2,137.47	25.88	6,122.53
Contractual Services	19,990.00	148.12	1,911.94	9.56	18,078.06
Supplies & Expenses	250.00	0.00	0.00	0.00	250.00
TOTAL Remediation Action	28,500.00	613.69	4,049.41	14.21	24,450.59
TOTAL EXPENDITURES	28,500.00	613.69	4,049.41	14.21	24,450.59
REVENUES OVER/(UNDER) EXPENDITURES	(28,500.00)	(613.69)	(4,049.41)	0.00	(24,450.59)

*** END OF REPORT ***

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

5-07-2019 09:41 AM CITY OF MERRILL PAGE: 1

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

21 -Police - SRO

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
Police-SRO					
Taxes (or Utility Rev.)	57,144.00	0.00	57,144.00	100.00	0.00
Intergovernmental	116,088.00	0.00	0.00	0.00	116,088.00
TOTAL Police-SRO	173,232.00	0.00	57,144.00	32.99	116,088.00
TOTAL REVENUE	173,232.00	0.00	57,144.00	32.99	116,088.00
EXPENDITURES					
Police-SRO					
Personnel Services	169,282.00	7,946.06	33,682.79	19.90	135,599.21
Supplies & Expenses	950.00	0.00	0.00	0.00	950.00
Fixed Charges	3,000.00	0.00	0.00	0.00	3,000.00
TOTAL Police-SRO	173,232.00	7,946.06	33,682.79	19.44	139,549.21
TOTAL EXPENDITURES	173,232.00	7,946.06	33,682.79	19.44	139,549.21
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(7,946.06)	23,461.21	0.00	(23,461.21)

*** END OF REPORT ***

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

5-07-2019 09:41 AM

CITY OF MERRILL

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

25 -Community Development

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
CDBG Grants/Loans					
Miscellaneous Revenues	139,635.00	1,589.16	52,232.09	37.41	87,402.91
TOTAL CDBG Grants/Loans	139,635.00	1,589.16	52,232.09	37.41	87,402.91
Community Development					
Taxes (or Utility Rev.)	14,993.00	0.00	14,993.00	100.00	0.00
Intergov Charges (Misc.)	11,500.00	325.00	650.00	5.65	10,850.00
TOTAL Community Development	26,493.00	325.00	15,643.00	59.05	10,850.00
TOTAL REVENUE	166,128.00	1,914.16	67,875.09	40.86	98,252.91
EXPENDITURES					
CDBG Grants/Loans					
Special Services	100,500.00	25,929.00	56,139.00	55.86	44,361.00
TOTAL CDBG Grants/Loans	100,500.00	25,929.00	56,139.00	55.86	44,361.00
Community Development					
Personnel Services	23,668.00	1,813.62	7,254.44	30.65	16,413.56
Contractual Services	700.00	9.06	35.68	5.10	664.32
Supplies & Expenses	2,125.00	230.44	455.94	21.46	1,669.06
TOTAL Community Development	26,493.00	2,053.12	7,746.06	29.24	18,746.94
TOTAL EXPENDITURES	126,993.00	27,982.12	63,885.06	50.31	63,107.94
REVENUES OVER/(UNDER) EXPENDITURES	39,135.00	(26,067.96)	3,990.03	0.00	35,144.97

*** END OF REPORT ***

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

5-07-2019 09:41 AM

CITY OF MERRILL

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

27 -Merrill Airport Fuel

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
Aviation Fuel					
Public Charges-Services	88,550.00	2,755.10	10,257.84	11.58	78,292.16
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	100.00	0.00	0.00	0.00	100.00
TOTAL Aviation Fuel	88,650.00	2,755.10	10,257.84	11.57	78,392.16
TOTAL REVENUE	88,650.00	2,755.10	10,257.84	11.57	78,392.16
EXPENDITURES					
Aviation Fuel					
Contractual Services	4,800.00	342.35	2,749.73	57.29	2,050.27
Special Services	83,350.00	87.73	27,120.62	32.54	56,229.38
Fixed Charges	1,625.00	0.00	812.50	50.00	812.50
Capital Outlay	0.00	0.00	0.00	0.00	0.00
TOTAL Aviation Fuel	89,775.00	430.08	30,682.85	34.18	59,092.15
TOTAL EXPENDITURES	89,775.00	430.08	30,682.85	34.18	59,092.15
REVENUES OVER/(UNDER) EXPENDITURES	(1,125.00)	2,325.02	(20,425.01)	0.00	19,300.01

*** END OF REPORT ***

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

5-07-2019 10:21 AM CITY OF MERRILL PAGE: 1

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

30 -Debt Sevice

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	812.50	50.00	812.50
40000-41041 Transfer from TID	805,776.00	3,341.25	31,783.83	3.94	773,992.17
40000-41110 Tax Levy - Debt Service	1,600,516.00	0.00	1,600,516.00	100.00	0.00
TOTAL Taxes (or Utility Rev.)	2,407,917.00	3,341.25	1,633,112.33	67.82	774,804.67
Miscellaneous Revenues					
40000-48110 Interest - Debt Service Fund	0.00	0.00	0.00	0.00	0.00
40000-48250 Fed Stimulus - BAB	1,589.00	0.00	1,596.20	100.45	(7.20)
TOTAL Miscellaneous Revenues	1,589.00	0.00	1,596.20	100.45	(7.20)
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
40000-49125 Fund 30-Offset	0.00	0.00	0.00	0.00	0.00
40000-49200 Transfer-Prior Service DS	11,500.00	0.00	13,318.00	115.81	(1,818.00)
TOTAL Other Financing Sources	11,500.00	0.00	13,318.00	115.81	(1,818.00)
TOTAL REVENUES	2,421,006.00	3,341.25	1,648,026.53	68.07	772,979.47
EXPENDITURES					
==========					
Debt Service					
50000-06-11755 STL 2009-2 Equip	14,697.25	0.00	14,697.25	100.00	0.00
50000-06-11800 STL 2010-1 Prin BAB	38,000.00	0.00	38,000.00	100.00	0.00
50000-06-11900 GO 2013A - Fire Primarily	175,000.00	0.00	0.00	0.00	175,000.00
50000-06-11905 GO 2013B - Various	390,000.00	0.00	0.00	0.00	390,000.00
50000-06-11913 Series GO2016A-Various	75,000.00	0.00	0.00	0.00	75,000.00
50000-06-11916 Series GO2016B-Various	114,849.00	0.00	0.00	0.00	114,849.00
50000-06-11923 GO 2017C - Various	95,000.00	0.00	0.00	0.00	95,000.00
50000-06-11925 GO 2017D - Various	70,000.00	0.00	0.00	0.00	70,000.00
50000-06-11927 GO 2018A Notes-Prin.	115,000.00	0.00	0.00	0.00	115,000.00
50000-06-11928 GO 2018B-Bonds Princ	35,000.00	0.00	0.00	0.00	35,000.00
50000-06-12045 SIB Prin.-W. Main St.	9,985.64	2,490.15	4,967.91	49.75	5,017.73
50000-06-12050 STL 2005 Prin.-Streets	16,622.48	0.00	16,622.48	100.00	0.00
50000-06-12065 STF 2011-1 BAB-10 Year	41,966.29	0.00	41,966.29	100.00	0.00
50000-06-18075 STL 2004 Prin.- Pension	142,316.48	0.00	142,316.48	100.00	0.00
50000-06-21755 STL 2009-2 Int Equip	661.38	0.00	661.38	100.00	0.00
50000-06-21800 STL 2010-1 BAB Int.	1,710.00	0.00	1,710.00	100.00	0.00
50000-06-21900 GO2013 A - Fire Interest	115,955.00	57,977.50	57,977.50	50.00	57,977.50
50000-06-21905 GO 2013B - Various Int.	32,450.00	16,225.00	16,225.00	50.00	16,225.00
50000-06-21913 GO 2016A Int - Various	30,247.50	0.00	15,123.75	50.00	15,123.75
50000-06-21914 GO 2016B Int-Airport	1,625.00	0.00	812.50	50.00	812.50
50000-06-21916 GO 2016B Int-Various	61,421.60	0.00	30,710.80	50.00	30,710.80
50000-06-21923 GO 2017C - Int	46,950.00	0.00	23,475.00	50.00	23,475.00

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

30 -Debt Sevice

Debt Service

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
50000-06-21925 GO 2017D - Int	14,007.50	0.00	7,003.75	50.00	7,003.75
50000-06-21927 GO 2018A Notes Int.	32,430.13	0.00	0.00	0.00	32,430.13
50000-06-21928 GO 2018B-Bonds Int	31,063.86	0.00	0.00	0.00	31,063.86
50000-06-22045 SIB Int.-W. Main St.	328.87	88.48	189.34	57.57	139.53
50000-06-22050 STL 2005 Int.-Streets	6,765.68	0.00	6,765.68	100.00	0.00
50000-06-22065 STF 2011-1 Int BAB-10 YR	3,152.02	0.00	3,152.02	100.00	0.00
50000-06-28075 STL 2004 Int.- Pension	6,038.70	0.00	6,038.70	100.00	0.00
50000-06-38087 GO 2013A	0.00	400.00	400.00	0.00	(400.00)
50000-06-38090 GO 2013B	0.00	400.00	400.00	0.00	(400.00)
50000-06-38091 GO 2016A	0.00	0.00	400.00	0.00	(400.00)
50000-06-38092 GO 2016B	0.00	0.00	400.00	0.00	(400.00)
50000-06-38093 GO 2017C	0.00	0.00	0.00	0.00	0.00
50000-06-38094 GO 2017D	0.00	0.00	0.00	0.00	0.00
50000-06-38100 BAB Fed Paperwork	0.00	0.00	300.00	0.00	(300.00)
TOTAL Debt Service	1,718,244.38	77,581.13	430,315.83	25.04	1,287,928.55
TOTAL EXPENDITURES	1,718,244.38	77,581.13	430,315.83	25.04	1,287,928.55
REVENUES OVER/(UNDER) EXPENDITURES	702,761.62	(74,239.88)	1,217,710.70	0.00	(514,949.08)

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

30 -Debt Sevice

TID - Debt Service

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
EXPENDITURES					
Debt Service					
54000-06-14006 GO2018B - TID6 Princ	5,000.00	0.00	0.00	0.00	5,000.00
54000-06-14008 GO2018B - TID8 Princ	20,000.00	0.00	0.00	0.00	20,000.00
54000-06-14080 GO2017C-TID4 Prin.	20,000.00	0.00	0.00	0.00	20,000.00
54000-06-14085 GO2013A - TID #5 Prin	1,489.36	0.00	0.00	0.00	1,489.36
54000-06-14090 GO2013A - TID #6 Prin	8,510.64	0.00	0.00	0.00	8,510.64
54000-06-14821 GO2017C-TID 11	25,000.00	0.00	0.00	0.00	25,000.00
54000-06-14827 GO2017C-TID 7	5,000.00	0.00	0.00	0.00	5,000.00
54000-06-14828 GO2017C-TID 8	5,000.00	0.00	0.00	0.00	5,000.00
54000-06-14829 GO2017C-TID 9	10,000.00	0.00	0.00	0.00	10,000.00
54000-06-14916 GO 2016B-TID3	54,500.00	0.00	0.00	0.00	54,500.00
54000-06-14917 GO 2016B-TID6	9,151.00	0.00	0.00	0.00	9,151.00
54000-06-14918 GO 2016B-TID8	5,000.00	0.00	0.00	0.00	5,000.00
54000-06-14973 TID3 2017 Rev Bond-Princ	159,000.00	0.00	0.00	0.00	159,000.00
54000-06-14974 TID4 2017 Rev Bond-Princ	46,000.00	0.00	0.00	0.00	46,000.00
54000-06-14975 TID3 2018 Rev Bond-Princ	193,000.00	0.00	0.00	0.00	193,000.00
54000-06-24006 GO2018B - TID6 Int	3,174.89	0.00	0.00	0.00	3,174.89
54000-06-24008 GO2018B - TID8 Int	14,673.75	0.00	0.00	0.00	14,673.75
54000-06-24080 GO 2017C Int. -TID #4	6,600.00	0.00	3,300.00	50.00	3,300.00
54000-06-24085 GO 2013A Int. -TID #5	995.27	497.64	497.64	50.00	497.63
54000-06-24090 GO 2013A Int. -TID #6	5,687.23	2,843.61	2,843.61	50.00	2,843.62
54000-06-24821 GO2017C Int - TID 11	18,500.00	0.00	9,250.00	50.00	9,250.00
54000-06-24827 GO2017C Int - TID 7	5,175.00	0.00	2,587.50	50.00	2,587.50
54000-06-24828 GO2017C Int - TID 8	4,075.00	0.00	2,037.50	50.00	2,037.50
54000-06-24829 GO2017C Int - TID 9	8,950.00	0.00	4,475.00	50.00	4,475.00
54000-06-24916 GO 2016B Int-TID 3	8,668.50	0.00	4,334.25	50.00	4,334.25
54000-06-24917 GO 2016B Int-TID 6	2,991.66	0.00	1,495.83	50.00	1,495.83
54000-06-24918 GO 2016B Int-TID 8	1,925.00	0.00	962.50	50.00	962.50
54000-06-24927 NAN Series 2016C-TID 7	3,236.33	0.00	0.00	0.00	3,236.33
54000-06-24940 NAN Series 2016C-TID 10	20,024.81	0.00	0.00	0.00	20,024.81
54000-06-24941 NAN Series 2016C-TID 11	20,429.36	0.00	0.00	0.00	20,429.36
54000-06-24973 TID3 2017 Rev Bond-Int	41,055.20	0.00	0.00	0.00	41,055.20
54000-06-24974 TID4 2017 Rev Bond-Int	16,309.80	0.00	0.00	0.00	16,309.80
54000-06-24975 TID3 2018C Rev Bond	56,652.56	0.00	0.00	0.00	56,652.56
TOTAL Debt Service	805,775.36	3,341.25	31,783.83	3.94	773,991.53
TOTAL EXPENDITURES	805,775.36	3,341.25	31,783.83	3.94	773,991.53
FUND TOTAL REVENUES	2,421,006.00	3,341.25	1,648,026.53	68.07	772,979.47
FUND TOTAL EXPENDITURES	2,524,019.74	80,922.38	462,099.66	18.31	2,061,920.08
REVENUES OVER/(UNDER) EXPENDITURES	(103,013.74)	(77,581.13)	1,185,926.87	0.00	(1,288,940.61)

*** END OF REPORT ***

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

5-07-2019 10:23 AM

CITY OF MERRILL

PAGE: 1

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

40 -TID No. 10 - Fox Point

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
TID #10-Fox Point					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
TOTAL TID #10-Fox Point	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00	0.00
EXPENDITURES					
TID #10-Fox Point					
Personnel Services	1,282.00	0.00	0.00	0.00	1,282.00
Contractual Services	400.00	0.00	150.00	37.50	250.00
Special Services	0.00	0.00	0.00	0.00	0.00
Fixed Charges	20,024.81	0.00	0.00	0.00	20,024.81
Capital Outlay	0.00	0.00	0.00	0.00	0.00
TOTAL TID #10-Fox Point	21,706.81	0.00	150.00	0.69	21,556.81
TOTAL EXPENDITURES	21,706.81	0.00	150.00	0.69	21,556.81
REVENUES OVER/(UNDER) EXPENDITURES	(21,706.81)	0.00	(150.00)	0.00	(21,556.81)

*** END OF REPORT ***

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

5-07-2019 10:23 AM

CITY OF MERRILL

PAGE: 1

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

41 -TID No. 11- Apartments

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
TID #11 - Apartments					
Taxes (or Utility Rev.)	199,960.65	0.00	69,960.65	34.99	130,000.00
Specials (Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Intergovernmental	12,567.76	0.00	0.00	0.00	12,567.76
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 #11 - Apartments	212,528.41	0.00	69,960.65	32.92	142,567.76
TOTAL REVENUE	212,528.41	0.00	69,960.65	32.92	142,567.76
EXPENDITURES					
TID #11 - Apartments					
Personnel Services	2,255.00	0.00	0.00	0.00	2,255.00
Contractual Services	2,650.00	0.00	1,650.00	62.26	1,000.00
Special Services	100,000.00	0.00	0.00	0.00	100,000.00
Fixed Charges	93,929.36	0.00	9,250.00	9.85	84,679.36
Capital Outlay	0.00	0.00	0.00	0.00	0.00
TOTAL TID #11 - Apartments	198,834.36	0.00	10,900.00	5.48	187,934.36
TOTAL EXPENDITURES	198,834.36	0.00	10,900.00	5.48	187,934.36
REVENUES OVER/(UNDER) EXPENDITURES	13,694.05	0.00	59,060.65	0.00	(45,366.60)

*** END OF REPORT ***

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

5-07-2019 10:23 AM

CITY OF MERRILL

PAGE: 1

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

42 -TID # 12 - Weinbrenner

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
TID #12 - Weinbrenner					
Taxes (or Utility Rev.)	157,004.68	0.00	22,004.68	14.02	135,000.00
TOTAL TID #12 - Weinbrenner	157,004.68	0.00	22,004.68	14.02	135,000.00
TOTAL REVENUE	157,004.68	0.00	22,004.68	14.02	135,000.00
EXPENDITURES					
TID #12 - Weinbrenner					
Personnel Services	6,625.00	0.00	0.00	0.00	6,625.00
Contractual Services	400.00	0.00	150.00	37.50	250.00
Capital Outlay	135,000.00	0.00	0.00	0.00	135,000.00
TOTAL TID #12 - Weinbrenner	142,025.00	0.00	150.00	0.11	141,875.00
TOTAL EXPENDITURES	142,025.00	0.00	150.00	0.11	141,875.00
REVENUES OVER/(UNDER) EXPENDITURES	14,979.68	0.00	21,854.68	0.00	(6,875.00)

*** END OF REPORT ***

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

5-07-2019 10:23 AM

CITY OF MERRILL

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

43 -TID #3 - East Side

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
TID #3 - East Side					
Taxes (or Utility Rev.)	2,382,170.48	72,482.95	426,929.42	17.92	1,955,241.06
Specials (Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Intergovernmental	44,870.73	0.00	0.00	0.00	44,870.73
TOTAL TID #3 - East Side	2,427,041.21	72,482.95	426,929.42	17.59	2,000,111.79
TID #3 -Festival Grounds					
Taxes (or Utility Rev.)	300,000.00	0.00	0.00	0.00	300,000.00
TOTAL TID #3 -Festival Grounds	300,000.00	0.00	0.00	0.00	300,000.00
TID #3 - Idle Sites Grant					
Taxes (or Utility Rev.)	500,000.00	0.00	0.00	0.00	500,000.00
Miscellaneous Revenues	248,500.00	0.00	0.00	0.00	248,500.00
TOTAL TID #3 - Idle Sites Grant	748,500.00	0.00	0.00	0.00	748,500.00
TOTAL REVENUE	3,475,541.21	72,482.95	426,929.42	12.28	3,048,611.79
EXPENDITURES					
TID #3 - East Side					
Personnel Services	24,975.00	4,321.30	4,321.30	17.30	20,653.70
Contractual Services	21,150.00	0.00	1,840.00	8.70	19,310.00
Special Services	190,000.00	0.00	0.00	0.00	190,000.00
Fixed Charges	537,877.00	0.00	4,334.25	0.81	533,542.75
Capital Outlay	1,467,500.00	3,059.44	3,059.44	0.21	1,464,440.56
Transfers	204,364.00	0.00	0.00	0.00	204,364.00
TOTAL TID #3 - East Side	2,445,866.00	7,380.74	13,554.99	0.55	2,432,311.01
TID #3 -Festival Grounds					
Personnel Services	11,000.00	0.00	0.00	0.00	11,000.00
Contractual Services	0.00	0.00	0.00	0.00	0.00
Capital Outlay	289,000.00	0.00	0.00	0.00	289,000.00
TOTAL TID #3 -Festival Grounds	300,000.00	0.00	0.00	0.00	300,000.00
TID #3 - Idle Sites Grant					
Capital Outlay	748,500.00	0.00	0.00	0.00	748,500.00
TOTAL TID #3 - Idle Sites Grant	748,500.00	0.00	0.00	0.00	748,500.00
TOTAL EXPENDITURES	3,494,366.00	7,380.74	13,554.99	0.39	3,480,811.01
REVENUES OVER/(UNDER) EXPENDITURES	(18,824.79)	65,102.21	413,374.43	0.00	(432,199.22)

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

5-07-2019 10:23 AM

CITY OF MERRILL

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

44 -TID #4 - Thielman/P Ridge

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
TID #4 -Thielman/P Ridge					
Taxes (or Utility Rev.)	221,852.29	0.00	221,852.29	100.00	0.00
Intergovernmental	23,535.33	0.00	0.00	0.00	23,535.33
TOTAL TID #4 -Thielman/P Ridge	245,387.62	0.00	221,852.29	90.41	23,535.33
TOTAL REVENUE	245,387.62	0.00	221,852.29	90.41	23,535.33
EXPENDITURES					
TID #4 -Thielman/P Ridge					
Personnel Services	10,975.00	0.00	0.00	0.00	10,975.00
Contractual Services	9,900.00	0.00	1,650.00	16.67	8,250.00
Special Services	25,350.00	0.00	0.00	0.00	25,350.00
Fixed Charges	101,409.80	0.00	3,300.00	3.25	98,109.80
Capital Outlay	37,500.00	0.00	0.00	0.00	37,500.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL TID #4 -Thielman/P Ridge	185,134.80	0.00	4,950.00	2.67	180,184.80
TOTAL EXPENDITURES	185,134.80	0.00	4,950.00	2.67	180,184.80
REVENUES OVER/(UNDER) EXPENDITURES	60,252.82	0.00	216,902.29	0.00	(156,649.47)

*** END OF REPORT ***

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

5-07-2019 10:23 AM

CITY OF MERRILL

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

45 -TID #5 - Hwy 107/Taylor

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
TID #5 - Hwy 107/Taylor					
Taxes (or Utility Rev.)	17,644.76	0.00	17,644.76	100.00	0.00
Intergovernmental	345.51	0.00	0.00	0.00	345.51
TOTAL TID #5 - Hwy 107/Taylor	17,990.27	0.00	17,644.76	98.08	345.51
TOTAL REVENUE	17,990.27	0.00	17,644.76	98.08	345.51
EXPENDITURES					
TID #5 - Hwy 107/Taylor					
Personnel Services	1,645.00	0.00	0.00	0.00	1,645.00
Contractual Services	650.00	0.00	150.00	23.08	500.00
Special Services	0.00	0.00	0.00	0.00	0.00
Fixed Charges	2,484.63	497.64	497.64	20.03	1,986.99
Capital Outlay	5,000.00	0.00	0.00	0.00	5,000.00
TOTAL TID #5 - Hwy 107/Taylor	9,779.63	497.64	647.64	6.62	9,131.99
TOTAL EXPENDITURES	9,779.63	497.64	647.64	6.62	9,131.99
REVENUES OVER/(UNDER) EXPENDITURES	8,210.64	(497.64)	16,997.12	0.00	(8,786.48)

*** END OF REPORT ***

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

5-07-2019 10:23 AM

CITY OF MERRILL

PAGE: 1

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

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.)	32,862.52	0.00	32,862.52	100.00	0.00
Intergovernmental	2,775.00	0.00	0.00	0.00	2,775.00
Miscellaneous Revenues	64,461.00	0.00	0.00	0.00	64,461.00
TOTAL TID #6 - Downtown	100,098.52	0.00	32,862.52	32.83	67,236.00
TOTAL REVENUE	100,098.52	0.00	32,862.52	32.83	67,236.00
EXPENDITURES					
TID #6 - Downtown					
Personnel Services	2,985.00	0.00	0.00	0.00	2,985.00
Contractual Services	6,150.00	0.00	650.00	10.57	5,500.00
Special Services	55,000.00	0.00	0.00	0.00	55,000.00
Fixed Charges	33,601.40	2,843.61	4,339.44	12.91	29,261.96
Capital Outlay	2,500.00	0.00	0.00	0.00	2,500.00
TOTAL TID #6 - Downtown	100,236.40	2,843.61	4,989.44	4.98	95,246.96
TOTAL EXPENDITURES	100,236.40	2,843.61	4,989.44	4.98	95,246.96
REVENUES OVER/(UNDER) EXPENDITURES	(137.88)	(2,843.61)	27,873.08	0.00	(28,010.96)

*** END OF REPORT ***

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

5-07-2019 10:23 AM

CITY OF MERRILL

PAGE: 1

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

47 -TID #7 - N Center Ave

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
TID #7 - N Center Ave					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Intergovernmental	1,450.00	0.00	0.00	0.00	1,450.00
Miscellaneous Revenues	37,471.00	0.00	0.00	0.00	37,471.00
TOTAL TID #7 - N Center Ave	38,921.00	0.00	0.00	0.00	38,921.00
TOTAL REVENUE	38,921.00	0.00	0.00	0.00	38,921.00
EXPENDITURES					
TID #7 - N Center Ave					
Personnel Services	2,110.00	942.69	4,003.89	189.76	(1,893.89)
Contractual Services	900.00	0.00	650.00	72.22	250.00
Special Services	20,000.00	0.00	0.00	0.00	20,000.00
Fixed Charges	13,411.33	0.00	2,587.50	19.29	10,823.83
Capital Outlay	2,500.00	1,664.88	3,492.82	139.71	(992.82)
TOTAL TID #7 - N Center Ave	38,921.33	2,607.57	10,734.21	27.58	28,187.12
TOTAL EXPENDITURES	38,921.33	2,607.57	10,734.21	27.58	28,187.12
REVENUES OVER/(UNDER) EXPENDITURES	(0.33)	(2,607.57)	(10,734.21)	0.00	10,733.88

*** END OF REPORT ***

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

5-07-2019 10:23 AM

CITY OF MERRILL

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

48 -TID #8 - West Side

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
TID #8 - West Side					
Taxes (or Utility Rev.)	20,220.94	0.00	20,220.94	100.00	0.00
Intergovernmental	3,500.00	0.00	0.00	0.00	3,500.00
Public Charges-Services	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	102,452.00	0.00	0.00	0.00	102,452.00
TOTAL TID #8 - West Side	126,172.94	0.00	20,220.94	16.03	105,952.00
TOTAL REVENUE	126,172.94	0.00	20,220.94	16.03	105,952.00
EXPENDITURES					
TID #8 - West Side					
Personnel Services	4,205.00	0.00	0.00	0.00	4,205.00
Contractual Services	7,400.00	0.00	1,150.00	15.54	6,250.00
Special Services	63,000.00	3,344.76	3,344.76	5.31	59,655.24
Fixed Charges	48,846.78	0.00	3,000.00	6.14	45,846.78
Capital Outlay	2,500.00	0.00	0.00	0.00	2,500.00
TOTAL TID #8 - West Side	125,951.78	3,344.76	7,494.76	5.95	118,457.02
TOTAL EXPENDITURES	125,951.78	3,344.76	7,494.76	5.95	118,457.02
REVENUES OVER/(UNDER) EXPENDITURES	221.16	(3,344.76)	12,726.18	0.00	(12,505.02)

*** END OF REPORT ***

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

5-07-2019 10:23 AM

CITY OF MERRILL

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

49 -TID#9 -WI River/S Center

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
TID #9-WI River/S Center					
Taxes (or Utility Rev.)	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	234.96	939.84	0.00	(939.84)
TOTAL TID #9-WI River/S Center	4,750.00	234.96	939.84	19.79	3,810.16
TID #9-Idle Sites (Page)					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL TID #9-Idle Sites (Page)	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	4,750.00	234.96	939.84	19.79	3,810.16
EXPENDITURES					
TID #9-WI River/S Center					
Personnel Services	5,575.00	0.00	0.00	0.00	5,575.00
Contractual Services	9,700.00	0.00	650.00	6.70	9,050.00
Special Services	25,000.00	0.00	0.00	0.00	25,000.00
Fixed Charges	18,950.00	0.00	4,475.00	23.61	14,475.00
Capital Outlay	2,500.00	0.00	0.00	0.00	2,500.00
TOTAL TID #9-WI River/S Center	61,725.00	0.00	5,125.00	8.30	56,600.00
TID #9-Idle Sites (Page)					
Capital Outlay	0.00	0.00	0.00	0.00	0.00
TOTAL TID #9-Idle Sites (Page)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	61,725.00	0.00	5,125.00	8.30	56,600.00
REVENUES OVER/(UNDER) EXPENDITURES	(56,975.00)	234.96	(4,185.16)	0.00	(52,789.84)

*** END OF REPORT ***

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

5-07-2019 09:38 AM

CITY OF MERRILL

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

52 -Capital Projects

Non-Departmental

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
========					
Taxes (or Utility Rev.)					
40000-41110 Property Tax Levy	153,000.00	0.00	153,000.00	100.00	0.00
40000-41113 Proceeds from Long Term Debt	1,892,750.00	0.00	0.00	0.00	1,892,750.00
40000-41114 Interest Income-Capital Proj	0.00	82.56	307.35	0.00	(307.35)
40000-41115 Debt Premium-Fund 52	0.00	0.00	0.00	0.00	0.00
TOTAL Taxes (or Utility Rev.)	2,045,750.00	82.56	153,307.35	7.49	1,892,442.65
Specials (Utility Rev.)					
40000-42200 SA - Paving	0.00	0.00	0.00	0.00	0.00
40000-42400 SA-Curb, Gutter, or Sidewalk	30,000.00	2,982.67	4,643.96	15.48	25,356.04
40000-42500 Special Charges-Demo	0.00	0.00	0.00	0.00	0.00
TOTAL Specials (Utility Rev.)	30,000.00	2,982.67	4,643.96	15.48	25,356.04
Intergovernmental					
40000-43534 Local Road Imp. Program	0.00	0.00	0.00	0.00	0.00
40000-43837 Fed Transit Capital-5311	1,152,000.00	0.00	0.00	0.00	1,152,000.00
TOTAL Intergovernmental	1,152,000.00	0.00	0.00	0.00	1,152,000.00
Public Charges-Services					
40000-46100 Bid Spec Revenue	0.00	0.00	70.00	0.00	(70.00)
40000-46525 WPS-Gas Project Reimb	0.00	0.00	0.00	0.00	0.00
TOTAL Public Charges-Services	0.00	0.00	70.00	0.00	(70.00)
Miscellaneous Revenues					
40000-48310 Sale of Del Tax Land	0.00	0.00	0.00	0.00	0.00
40000-48500 Vehicle/Equip Sales	0.00	0.00	0.00	0.00	0.00
40000-48600 City Band Donation	0.00	0.00	0.00	0.00	0.00
40000-48750 Library Endowment	0.00	0.00	0.00	0.00	0.00
40000-48755 Grants-Athletic Park Lights	0.00	0.00	0.00	0.00	0.00
40000-48999 Focus on Energy Grants	0.00	0.00	0.00	0.00	0.00
TOTAL Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
Other Financing Sources					
40000-49110 Proceeds from Borrowing	0.00	0.00	0.00	0.00	0.00
TOTAL Other Financing Sources	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	3,227,750.00	3,065.23	158,021.31	4.90	3,069,728.69
REVENUES OVER/(UNDER) EXPENDITURES	3,227,750.00	3,065.23	158,021.31	0.00	3,069,728.69

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

52 -Capital Projects

Streets - Sealcoat

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
Taxes (or Utility Rev.)					
43313-41113 Proceeds from Long-Term Debt	37,500.00	0.00	0.00	0.00	37,500.00
43313-41114 Debt Premium	0.00	0.00	0.00	0.00	0.00
TOTAL Taxes (or Utility Rev.)	37,500.00	0.00	0.00	0.00	37,500.00
TOTAL REVENUES	37,500.00	0.00	0.00	0.00	37,500.00
EXPENDITURES					
Personnel Services					
53313-01-21000 Wages - Perm - Regular	7,000.00	0.00	0.00	0.00	7,000.00
53313-01-22000 Overtime	0.00	0.00	0.00	0.00	0.00
53313-01-25000 Wages - Temp - Regular	250.00	0.00	0.00	0.00	250.00
53313-01-51000 Social Security	525.00	0.00	0.00	0.00	525.00
53313-01-52000 Retirement (WRS)	425.00	0.00	0.00	0.00	425.00
53313-01-54000 Health Insurance	1,730.00	0.00	0.00	0.00	1,730.00
53313-01-55000 LIfe Insurance	20.00	0.00	0.00	0.00	20.00
TOTAL Personnel Services	9,950.00	0.00	0.00	0.00	9,950.00
Supplies & Expenses					
53313-03-40000 Operating Supplies	2,300.00	0.00	0.00	0.00	2,300.00
53313-03-70000 Hot Mix for Overlay	1,250.00	0.00	0.00	0.00	1,250.00
53313-03-71000 Buckshot Stone	2,500.00	0.00	0.00	0.00	2,500.00
53313-03-72000 Seal Coat Oil	20,000.00	0.00	0.00	0.00	20,000.00
53313-03-74000 County Hwy. Charges	1,500.00	0.00	0.00	0.00	1,500.00
TOTAL Supplies & Expenses	27,550.00	0.00	0.00	0.00	27,550.00
TOTAL EXPENDITURES	37,500.00	0.00	0.00	0.00	37,500.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

52 -Capital Projects

Capital Outlay/Projects

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
EXPENDITURES					
Personnel Services					
57001-01-11000 Salary -PW/ST/Parks	0.00	0.00	0.00	0.00	0.00
57001-01-21000 Wages-Perm-Streets-Parks	0.00	0.00	0.00	0.00	0.00
57001-01-22000 Overtime-Streets	0.00	0.00	0.00	0.00	0.00
57001-01-25000 Wages-LTE-Streets	0.00	0.00	0.00	0.00	0.00
57001-01-51000 SS/Medicare	0.00	0.00	0.00	0.00	0.00
57001-01-52000 WRS-Retirement	0.00	0.00	0.00	0.00	0.00
57001-01-54000 Health Insurance	0.00	0.00	0.00	0.00	0.00
57001-01-55000 Life Insurance	0.00	0.00	0.00	0.00	0.00
TOTAL Personnel Services	0.00	0.00	0.00	0.00	0.00
Capital Outlay					
57001-08-23500 Sidewalks/Concrete	35,000.00	0.00	0.00	0.00	35,000.00
57001-08-25000 Street Improvements	200,000.00	225.00	225.00	0.11	199,775.00
57001-08-25077 Trees - Street Lawn	10,000.00	0.00	0.00	0.00	10,000.00
57001-08-26150 Blight-Demo (Non-TID)	0.00	110.67	281.67	0.00	(281.67)
57001-08-26900 Fiber - City & Utility	375,000.00	0.00	0.00	0.00	375,000.00
57001-08-26950 City Pool Vehicle	0.00	0.00	0.00	0.00	0.00
57001-08-26988 Software-Tax Bill-Receipt	0.00	0.00	0.00	0.00	0.00
57001-08-27050 City Hall Roof	0.00	0.00	0.00	0.00	0.00
57001-08-27100 City Hall - Improvements	23,500.00	3,256.27	10,614.03	45.17	12,885.97
57001-08-27122 Pneumatic Controls-Police	0.00	0.00	0.00	0.00	0.00
57001-08-27125 City Hall-HVAC Improve	100,000.00	0.00	31.75	0.03	99,968.25
57001-08-27265 Fire Equipment	0.00	0.00	0.00	0.00	0.00
57001-08-27300 Fire Car-67 Replacement	0.00	0.00	0.00	0.00	0.00
57001-08-27322 Fire-406 Tyler St.	30,000.00	0.00	0.00	0.00	30,000.00
57001-08-27600 Normal Park Improvements	0.00	0.00	0.00	0.00	0.00
57001-08-27625 Stanges Park Improvements	0.00	0.00	0.00	0.00	0.00
57001-08-27650 Athletic Park-Field Light	0.00	0.00	0.00	0.00	0.00
57001-08-27652 Agra Pavilion-S. Park St.	0.00	0.00	0.00	0.00	0.00
57001-08-27653 Atthletic Park-Tuck Point	20,000.00	0.00	0.00	0.00	20,000.00
57001-08-27655 Athletic Park-Parking Lot	50,000.00	0.00	0.00	0.00	50,000.00
57001-08-27750 Parks Equipment/Vehicles	45,000.00	29,049.50	29,235.28	64.97	15,764.72
57001-08-27753 Picnic Tables	10,000.00	0.00	10,000.00	100.00	0.00
57001-08-27755 Skate-Park-Design	15,000.00	0.00	0.00	0.00	15,000.00
57001-08-27850 MARC - Smith HVAC	65,000.00	159.24	159.24	0.24	64,840.76
57001-08-27852 Smith Center - Flooring	5,000.00	0.00	0.00	0.00	5,000.00
57001-08-27888 Parks - Docks	15,000.00	0.00	0.00	0.00	15,000.00
57001-08-28100 Library Improvements	28,000.00	0.00	0.00	0.00	28,000.00
57001-08-28210 Police Squad/Equipment	65,000.00	0.00	0.00	0.00	65,000.00
57001-08-28575 Police Portable Radios	0.00	0.00	0.00	0.00	0.00
57001-08-28577 Police Radio Repeater	16,250.00	16,200.00	16,200.00	99.69	50.00
57001-08-28617 Police Records Software	52,500.00	0.00	0.00	0.00	52,500.00
57001-08-30000 Transit Buses	1,440,000.00	0.00	0.00	0.00	1,440,000.00
57001-08-30500 Transit - Pressure Washer	0.00	0.00	0.00	0.00	0.00
57001-08-30577 Transit Communications	0.00	0.00	0.00	0.00	0.00
57001-08-31000 Streets - Equip/Vehicles	355,000.00	0.00	303,156.40	85.40	51,843.60

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

52 -Capital Projects

Capital Outlay/Projects

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
57001-08-31500 Streets - Building Imp.	200,000.00	0.00	0.00	0.00	200,000.00
57001-08-31576 Streets-Radio Upgrades	0.00	0.00	0.00	0.00	0.00
57001-08-31599 Streets - Fuel System	0.00	0.00	0.00	0.00	0.00
57001-08-31600 Crushing-Street Materials	50,000.00	0.00	0.00	0.00	50,000.00
57001-08-31601 Streets-Screened Dirt	12,500.00	0.00	0.00	0.00	12,500.00
57001-08-31800 Airport-Improvements	0.00	0.00	0.00	0.00	0.00
57001-08-31850 Airport - Facility Imp.	10,000.00	0.00	9,332.32	93.32	667.68
TOTAL Capital Outlay	3,227,750.00	49,000.68	379,235.69	11.75	2,848,514.31
TOTAL EXPENDITURES	3,227,750.00	49,000.68	379,235.69	11.75	2,848,514.31
FUND TOTAL REVENUES	3,265,250.00	3,065.23	158,021.31	4.84	3,107,228.69
FUND TOTAL EXPENDITURES	3,265,250.00	49,000.68	379,235.69	11.61	2,886,014.31
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(45,935.45)	(221,214.38)	0.00	221,214.38

*** END OF REPORT ***

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

5-07-2019 09:41 AM

CITY OF MERRILL

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

62 -Water Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
========					
Non-Departmental					
Taxes (or Utility Rev.)	105,301.00	15,296.40	39,628.18	37.63	65,672.82
Specials (Utility Rev.)	(1,438.00)	0.00	0.00	0.00	(1,438.00)
Public Charges-Services	1,453,410.00	161,805.68	524,397.16	36.08	929,012.84
Intergov Charges (Misc.)	20,775.00	3,117.55	5,787.93	27.86	14,987.07
Miscellaneous Revenues	4,000.00	1,054.56	3,868.04	96.70	131.96
Other Financing Sources	0.00	0.00	0.00	0.00	0.00
TOTAL Non-Departmental	1,582,048.00	181,274.19	573,681.31	36.26	1,008,366.69
TOTAL REVENUE	1,582,048.00	181,274.19	573,681.31	36.26	1,008,366.69
	==========	==========	==========	======	==========
EXPENDITURES					
==========					
Non-Departmental					
Work Orders - Utility	285,000.00	0.00	0.00	0.00	285,000.00
TOTAL Non-Departmental	285,000.00	0.00	0.00	0.00	285,000.00
Pumping Expenses					
	79,750.00	1,296.20	34,512.71	43.28	45,237.29
TOTAL Pumping Expenses	79,750.00	1,296.20	34,512.71	43.28	45,237.29
Water Treatment Expenses					
	62,000.00	2,685.17	19,433.11	31.34	42,566.89
TOTAL Water Treatment Expenses	62,000.00	2,685.17	19,433.11	31.34	42,566.89
Trans & Distribution Exp					
	257,250.00	13,408.01	119,142.19	46.31	138,107.81
TOTAL Trans & Distribution Exp	257,250.00	13,408.01	119,142.19	46.31	138,107.81
Customer Accts Expenses					
	84,000.00	6,062.57	26,773.71	31.87	57,226.29
TOTAL Customer Accts Expenses	84,000.00	6,062.57	26,773.71	31.87	57,226.29
Admin & General Expenses					
	741,706.00	25,865.12	113,122.47	15.25	628,583.53
TOTAL Admin & General Expenses	741,706.00	25,865.12	113,122.47	15.25	628,583.53
Contract Work					
	3,500.00	0.00	0.00	0.00	3,500.00
TOTAL Contract Work	3,500.00	0.00	0.00	0.00	3,500.00

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

62 -Water Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Taxes					
	391,500.00	2,132.41	383,468.60	97.95	8,031.40
TOTAL Taxes	391,500.00	2,132.41	383,468.60	97.95	8,031.40
Debt Service					
	25,019.00	12,694.78	12,969.35	51.84	12,049.65
TOTAL Debt Service	25,019.00	12,694.78	12,969.35	51.84	12,049.65
TOTAL EXPENDITURES	1,929,725.00	64,144.26	709,422.14	36.76	1,220,302.86
REVENUES OVER/(UNDER) EXPENDITURES	(347,677.00)	117,129.93	(135,740.83)	0.00	(211,936.17)

*** END OF REPORT ***

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

5-07-2019 09:41 AM

CITY OF MERRILL

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

63 -Sewer Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
Non-Departmental					
Taxes (or Utility Rev.)	10,000.00	4,710.94	9,870.92	98.71	129.08
Specials (Utility Rev.)	0.00	0.00	0.00	0.00	0.00
Intergov Charges (Misc.)	9,000.00	908.95	2,307.77	25.64	6,692.23
Miscellaneous Revenues	2,775.00	300.00	1,422.41	51.26	1,352.59
Other Financing Sources	0.00	0.00	0.00	0.00	0.00
Public Charges-Services	1,484,000.00	144,683.85	518,047.11	34.91	965,952.89
Other Charges-Services	110,000.00	15,631.85	34,701.33	31.55	75,298.67
TOTAL Non-Departmental	1,615,775.00	166,235.59	566,349.54	35.05	1,049,425.46
TOTAL REVENUE	1,615,775.00	166,235.59	566,349.54	35.05	1,049,425.46
EXPENDITURES					
Non-Departmental					
Work Orders - Utility	390,500.00	0.00	77,419.27	19.83	313,080.73
TOTAL Non-Departmental	390,500.00	0.00	77,419.27	19.83	313,080.73
Contract Work					
	500.00	708.24	1,304.78	260.96	(804.78)
TOTAL Contract Work	500.00	708.24	1,304.78	260.96	(804.78)
Taxes - SS/Medicare					
	33,500.00	2,448.83	9,768.72	29.16	23,731.28
TOTAL Taxes - SS/Medicare	33,500.00	2,448.83	9,768.72	29.16	23,731.28
Operations					
	276,250.00	8,244.84	75,418.91	27.30	200,831.09
TOTAL Operations	276,250.00	8,244.84	75,418.91	27.30	200,831.09
Maintenance					
	273,072.00	13,756.59	68,999.56	25.27	204,072.44
TOTAL Maintenance	273,072.00	13,756.59	68,999.56	25.27	204,072.44
Customer Accts Expenses					
	100,500.00	6,999.80	30,554.17	30.40	69,945.83
TOTAL Customer Accts Expenses	100,500.00	6,999.80	30,554.17	30.40	69,945.83

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

63 -Sewer Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Admin & General Expenses					
	451,150.00	25,804.94	102,585.52	22.74	348,564.48
TOTAL Admin & General Expenses	451,150.00	25,804.94	102,585.52	22.74	348,564.48
Taxes & Depreciation					
	286,000.00	0.00	0.00	0.00	286,000.00
TOTAL Taxes & Depreciation	286,000.00	0.00	0.00	0.00	286,000.00
Transfers					
	2,750.00	162.20	1,500.48	54.56	1,249.52
TOTAL Transfers	2,750.00	162.20	1,500.48	54.56	1,249.52
TOTAL EXPENDITURES	1,814,222.00	58,125.44	367,551.41	20.26	1,446,670.59
REVENUES OVER/(UNDER) EXPENDITURES	(198,447.00)	108,110.15	198,798.13	0.00	(397,245.13)

*** END OF REPORT ***

Attachment: Revenue & Expense Report - April 2019 (4134 : Revenue & Expense Report)

CLG

CORNEILLE LAW GROUP, LLC
A Limited Liability Company

Madison Office
7618 Westward Way, Suite 100
Madison, Wisconsin 53717
Voice: (608)662-1180
Facsimile: (608)662-1181

Green Bay Office
615 South Monroe Avenue
Green Bay, Wisconsin 54301
Voice: (920)884-2312
Facsimile: (920)884-2381
Direct Line: (920)884-1120
Email: justj@corneillelaw.com

April 24, 2019

Clerk/Treasurer Bill Heideman
City of Merrill
1004 E. First Street
Merrill, WI 54452

Re: Dennis M. Clark – Notice of Claim to City of Merrill
Claim No. WM000350140149
Our File No. 290504

Dear Mr. Heideman:

I have now had a chance to review the Notice of Claim filed by Dennis M. Clark, as well as the facts and circumstances surrounding his initial arrest on November 15, 2018, in the City of Merrill. I have reviewed all documents that Chief Bennett has provided, including the arresting officer's report, documents from the Lincoln County Sheriff's Department, and the original request sent by Green Lake County.

Based upon my review, I believe that the Merrill Police Officers' actions were entirely appropriate and their conduct in identifying Mr. Clark and making the arrest was thorough and warranted given the information they were provided from Green Lake County. Because the officers reasonably relied upon the information contained in the arrest warrant, immunity would apply, and I therefore recommend disallowing the claim.

Should you have any questions or concerns, please feel free to contact me at any time.

Very truly yours,

CORNEILLE LAW GROUP, LLC

Jason R. Just
JRJ/tld

Attachment: Claim filed by Dennis Clark (4122 : Claim filed by Dennis Clark)

RECEIVED
MAR 15 2019
By

NOTICE OF CLAIM

TO: STATE OF WISCONSIN - DEPARTMENT OF CORRECTIONS
Josh Kaul, Attorney General's Office
114 East, State Capitol
Madison, WI 53704

CHRISTOPHER J. MARLOW
LINCOLN COUNTY CLERK
Lincoln County Service Center
801 N. Sales Street, Suite 201
Merrill WI 54452

BILL HEIDEMAN, CITY CLERK
CITY OF MERRILL
1004 E. First Street
Merrill, WI 54452

KEN SCHNEIDER
LINCOLN COUNTY SHERIFF'S DEPARTMENT
Safety Building
1104 E. First Street
Merrill WI 54452

COREY BENNETT
MERRILL POLICE DEPARTMENT
Merrill City Hall
1004 E. First Street
Merrill, WI 54452

PLEASE TAKE NOTICE that DENNIS M. CLARK, who resides at 1908½ River Street, Merrill, Wisconsin 54452, by his attorney, Keith F. Ellison of Ellison & David, LLP, states that the following circumstances give rise to a claim.

1. This Notice of Claim is to provide a claim for deprivation of liberties secured by the Constitution due to the arrest and detention of Dennis M. Clark on or about Thursday, November 15, 2018.

Attachment: Claim filed by Dennis Clark (4122 : Claim filed by Dennis Clark)

2. The defendant was kept in Lincoln County Jail for five (5) days based on an arrest-bench warrant requested for Dennis A. Clark by defense Attorney Jerome Buting and subsequently issued by Judge Mark T. Slate. The warrant was based in part on Attorney Buting's representations that the Dennis Clark who was served by substitute service was Dennis M. Clark, but it actually was Dennis A. Clark.

3. That further the warrant was issued based on Attorney Buting's use of an erroneous address in Merrill, Wisconsin for the witness who was really Dennis A. Clark and that Dennis A. Clark's name was listed on the Department of Corrections website displaying the address for Dennis M. Clark and yet, a arrest-bench warrant was requested for Dennis M. Clark.

4. That the bench warrant on its face listed the address belonging to the mother of the actual witness sought, Dennis A. Clark; said mother's name was Sherry Bloch with an address located in Redgranite, Wisconsin.

5. That Dennis M. Clark's picture and Dennis A. Clark's picture were posted on the Department of Corrections website; however, their photos are not similar, nor are their dates of birth.

6. That the arresting agency, the City of Merrill Police Department did not verify the identity of the person they arrested to be the correct individual, even though Dennis M. Clark indicated he knew nothing about any subpoena for a hearing in Green Lake County, nor did he have a mother by the name of Sherry Bloch, nor any relation in Redgranite, Wisconsin, contrary to the representations attached to the arrest-bench warrant.

7. That the Lincoln County Sheriff's Department, by their jailers, received information from Dennis M. Clark that he was not the person that was being sought or was referred

Attachment: Claim filed by Dennis Clark (4122 : Claim filed by Dennis Clark)

to in the affidavit attached to the arrest-bench warrant and further that he requested that he be taken before a magistrate to demonstrate that he was not the person being sought, but he was denied access to a magistrate for the entire time he was being held.

8. That the failure of the Department of Corrections to properly list the address for Dennis A. Clark, which turned out to be the address for Dennis M. Clark, resulted in the City of Merrill Police Department making their initial contact with Dennis M. Clark and that Attorney Buting has stated that the arrest-bench warrant was completed by his office based on the Department of Corrections website which incorrectly associated "my witness, Dennis A. Clark, with Mr. Dennis M. Clark."

WHEREFORE, DENNIS M. CLARK, whose name and address is stated above, demands $255,000 from the Lincoln County Sheriff's Department for the damages arising out of this incident.

Dated this 15th day of March, 2019.

ELLISON & DAVID, LLP
Attorneys for Dennis M. Clark

By: _____
Karin R. Ellison
State Bar Member #1017417

P. O. ADDRESS:

630 Fourth Street
P. O. Box 1144
Wausau, WI 54402-1144
(715)845-1151
FAX - (715)845-1167

Attachment: Claim filed by Dennis Clark (4122 : Claim filed by Dennis Clark)

City of Merrill, Wisconsin

ANNUAL FINANCIAL REPORT

December 31, 2018

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

City of Merrill, Wisconsin

DECEMBER 31, 2018

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 45

Schedule of Contributions - Wisconsin Retirement System 45

Schedule of Proportionate Share of Net Pension Liability (Asset) - Local Retiree Life Insurance Fund 46

Schedule of Contributions - Local Retiree Life Insurance Fund 46

Notes to Required Supplementary Information 47

SUPPLEMENTARY INFORMATION

Combining Balance Sheet - Nonmajor Governmental Funds 48

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds 50

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* 52

Schedule of Findings and Responses 54

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

CliftonLarsonAllen LLP
CLAconnect.com

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, 2018, 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, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund and the Community Development Block Grant fund thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

CHANGE IN ACCOUNTING PRINCIPLE

As discussed in Note 3.G to the financial statements, the City adopted new accounting guidance, Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinions are not modified with respect to this matter.

OTHER MATTERS

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedules relating to pensions and other postemployment benefits on pages 45 through 46 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 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.

Schenck SC previously audited, in accordance with auditing standards generally accepted in the United States of America, the City of Merrill, Wisconsin's basic financial statements for the year ended December 31, 2017, which are not presented with the accompanying financial statements and expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Merrill, Wisconsin's basic financial statements as a whole. The 2017 actual amounts in the general fund budgetary comparison information and the combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare used to prepare the 2017 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

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 2017 actual amounts in the general fund budgetary comparison information and combining nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements from with they have been derived.

Prior Year Summarized Financial information

The 2017 financial statements were audited by Schenck SC, whose practice became part of CliftonLarsonAllen LLP as of January 1, 2019, and whose report dated May 3, 2018, 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 from which the prior year summarized financial information was derived.

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 8, 2019, 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 solely 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 effectiveness of the City's 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.

CliftonLarsonAllen LLP

Green Bay, Wisconsin
May 8, 2019

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

BASIC FINANCIAL STATEMENTS

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

City of Merrill, Wisconsin

STATEMENT OF NET POSITION
DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2017

	Governmental Activities	Business-type Activities	Totals 2018	Totals 2017
ASSETS				
Cash and investments	$ 6,973,927	$ 770,196	$ 7,744,123	$ 7,944,558
Receivables				
Taxes and special charges	9,677,113	-	9,677,113	8,281,902
Delinquent taxes	1,322	-	1,322	703
Accounts	323,925	722,460	1,046,385	1,356,466
Special assessments	36,856	-	36,856	63,845
Loans	3,017,032	-	3,017,032	3,083,535
Other	-	83,316	83,316	86,976
Inventories and prepaid items	158,781	95,217	253,998	214,789
Restricted assets				
Cash and investments	-	1,128,650	1,128,650	1,131,141
Net pension asset	1,730,063	127,317	1,857,380	-
Capital assets, nondepreciable	4,711,226	220,826	4,932,052	4,508,235
Capital assets, depreciable	35,333,325	17,260,139	52,593,464	50,638,436
Total assets	61,963,570	20,408,121	82,371,691	77,310,586
DEFERRED OUTFLOWS OF RESOURCES				
Loss on advance refunding	30,767	-	30,767	46,819
Pension related amounts	3,176,006	230,442	3,406,448	3,827,050
Other postemployment related amounts	42,549	3,131	45,680	-
Total deferred outflows of resources	3,249,322	233,573	3,482,895	3,873,869
LIABILITIES				
Accounts payable	633,686	88,686	722,372	657,233
Accrued and other current liabilities	23,821	-	23,821	44,530
Due to other governments	6,146,140	-	6,146,140	6,075,139
Accrued interest payable	186,576	7,750	194,326	194,195
Special deposits	139,603	-	139,603	135,383
Unearned revenues	4,060	-	4,060	10,811
Long-term obligations				
Due within one year	2,000,900	136,935	2,137,835	1,418,812
Due in more than one year	21,278,387	1,311,762	22,590,149	20,291,904
Net pension liability	-	-	-	504,280
Other postemployment benefits	379,348	27,917	407,265	-
Total liabilities	30,792,521	1,573,050	32,365,571	29,332,287
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	6,969,140	-	6,969,140	6,409,747
Pension related amounts	3,434,982	252,783	3,687,765	1,616,350
Other postemployment related amounts	5,345	393	5,738	-
Total deferred inflows of resources	10,409,467	253,176	10,662,643	8,026,097
NET POSITION				
Net investment in capital assets	18,270,308	16,075,052	34,345,360	35,724,504
Restricted	6,054,436	1,255,967	7,310,403	5,352,785
Unrestricted	(313,840)	1,484,449	1,170,609	2,748,782
Total net position	$ 24,010,904	$ 18,815,468	$ 42,826,372	$ 43,826,071

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

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

City of Merrill, Wisconsin

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017

		Program Revenues		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES				
General government	$ 1,891,503	$ 139,835	$ 479	$ 2,285
Public safety	5,763,115	407,515	1,430,743	4,084
Public works	3,712,120	232,913	1,100,947	20,546
Health and human services	24,490	-	-	3,776
Culture and recreation	3,181,959	351,652	479,856	101,284
Conservation and development	974,389	79,999	-	-
Interest and fiscal charges	572,169	-	-	-
Total governmental activities	16,119,745	1,211,914	3,012,025	131,975
BUSINESS-TYPE ACTIVITIES				
Water utility	1,256,678	1,646,511	-	-
Sewer utility	1,545,777	1,633,615	-	-
Total business-type activities	2,802,455	3,280,126	-	-
Total	$ 18,922,200	$ 4,492,040	$ 3,012,025	$ 131,975

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, as originally reported

Cumulative effect of change in accounting principle

Net position - January 1, as restated

Net position - December 31

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

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

Net (Expense) Revenue and Changes in Net Position			
Governmental Activities	Business-type Activities	Totals 2018	Totals 2017
$ (1,748,904)	$ -	$ (1,748,904)	$ (3,051,405)
(3,920,773)	-	(3,920,773)	(4,020,685)
(2,357,714)	-	(2,357,714)	(1,545,886)
(20,714)	-	(20,714)	(31,143)
(2,249,167)	-	(2,249,167)	(908,762)
(894,390)	-	(894,390)	(2,248,807)
(572,169)	-	(572,169)	(541,946)
(11,763,831)	-	(11,763,831)	(12,348,634)
-	389,833	389,833	335,681
-	87,838	87,838	214,754
-	477,671	477,671	550,435
(11,763,831)	477,671	(11,286,160)	(11,798,199)
5,617,836	-	5,617,836	5,376,386
735,781	-	735,781	860,640
155,654	-	155,654	151,044
3,452,808	-	3,452,808	3,443,297
107,971	23,003	130,974	107,638
499,609	20,569	520,178	376,321
124,080	(124,080)	-	-
10,693,739	(80,508)	10,613,231	10,315,326
(1,070,092)	397,163	(672,929)	(1,482,873)
25,385,367	18,440,704	43,826,071	45,308,944
(304,371)	(22,399)	(326,770)	-
25,080,996	18,418,305	43,499,301	45,308,944
$ 24,010,904	$ 18,815,468	$ 42,826,372	$ 43,826,071

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

City of Merrill, Wisconsin

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2017

	General	Community Development Block Grant	Debt Service	Other Governmental Funds
ASSETS				
Cash and investments	$ 5,273,638	$ 546,500	$ 53,163	$ 1,100,626
Receivables				
Taxes and special charges	6,995,882	14,993	1,600,516	1,065,722
Delinquent taxes	1,322	-	-	-
Accounts	253,119	-	-	70,806
Special assessments	36,856	-	-	-
Loans	-	3,017,032	-	-
Due from other funds	1,690,278	-	-	-
Advance to other funds	99,896	-	-	269,450
Inventories and prepaid items	158,781	-	-	-
Total assets	$ 14,509,772	$ 3,578,525	$ 1,653,679	$ 2,506,604
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	$ 575,312	$ 29,853	$ -	$ 28,521
Accrued and other current liabilities	23,821	-	-	-
Due to other funds	-	-	-	1,690,278
Advance from other funds	269,450	-	-	99,896
Due to other governments	6,146,140	-	-	-
Special deposits	139,603	-	-	-
Unearned revenues	4,060	-	-	-
Total liabilities	7,158,386	29,853	-	1,818,695
Deferred inflows of resources				
Property taxes levied for subsequent year	4,287,909	14,993	1,600,516	1,065,722
Grants	-	-	-	45,238
Loans receivable	-	3,017,036	-	-
Special assessments	16,714	-	-	-
Total deferred inflows of resources	4,304,623	3,032,029	1,600,516	1,110,960
Fund balances				
Nonspendable	158,781	-	-	-
Restricted	380,014	516,643	53,163	1,346,773
Committed	808,223	-	-	-
Unassigned	1,699,745	-	-	(1,769,824)
Total fund balances	3,046,763	516,643	53,163	(423,051)
Total liabilities, deferred inflows of resources, and fund balances	$ 14,509,772	$ 3,578,525	$ 1,653,679	$ 2,506,604

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

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

Totals	
2018	2017
$ 6,973,927	$ 6,933,864
9,677,113	8,281,902
1,322	703
323,925	626,807
36,856	63,845
3,017,032	3,083,535
1,690,278	1,697,941
369,346	369,346
158,781	130,030
$ 22,248,580	$ 21,187,973
$ 633,686	$ 562,760
23,821	44,530
1,690,278	1,697,941
369,346	369,346
6,146,140	6,075,139
139,603	135,383
4,060	10,811
9,006,934	8,895,910
6,969,140	6,409,747
45,238	99,490
3,017,036	3,083,535
16,714	25,105
10,048,128	9,617,877
158,781	130,030
2,296,593	1,631,737
808,223	773,535
(70,079)	138,884
3,193,518	2,674,186
$ 22,248,580	$ 21,187,973

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

City of Merrill, Wisconsin

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2017

	2018	2017
RECONCILIATION TO THE STATEMENT OF NET POSITION		
Total fund balances as shown on previous page	$ 3,193,518	$ 2,674,186
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.	40,044,551	38,170,351
Long-term assets are not available; therefore, are not reported in the funds:		
Loans receivable	3,017,036	3,083,535
Special assessments	16,714	25,105
Grants receivable	45,238	99,490
Net pension asset	1,730,063	-
Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds.		
Loss on advance refunding	30,767	46,819
Deferred outflows related to pensions	3,176,006	3,573,097
Deferred inflows related to pensions	(3,434,982)	(1,511,176)
Deferred outflows related to other postemployment benefits	42,549	-
Deferred inflows related to other postemployment benefits	(5,345)	-
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes payable	(22,127,549)	(18,942,035)
Premium on debt	(305,830)	(337,517)
Compensated absences	(845,908)	(839,583)
Net pension liability	-	(471,467)
Other postemployment benefit	(379,348)	-
Accrued interest on long-term obligations	(186,576)	(185,438)
Net position of governmental activities as reported on the statement of net position (see page 4)	$ 24,010,904	$ 25,385,367

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

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

City of Merrill, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017

	General	Community Development Block Grant	Debt Service	Other Governmental Funds
REVENUES				
Taxes	$ 4,370,439	$ 14,683	$ 1,401,207	$ 735,781
Special assessments	20,810	-	-	74,252
Intergovernmental	4,993,358	-	2,658	37,936
Licenses and permits	195,985	-	-	-
Fines and forfeits	109,433	-	-	-
Public charges for services	632,480	-	-	-
Intergovernmental charges for services	1,613,501	1,625	-	-
Miscellaneous	588,006	212,540	-	74,706
Total revenues	12,524,012	228,848	1,403,865	922,675
EXPENDITURES				
Current				
General government	1,683,777	-	-	-
Public safety	5,327,331	-	-	-
Public works	2,899,667	-	-	24,856
Health and human services	151,832	-	-	-
Culture and recreation	2,500,027	-	-	97,394
Conservation and development	20,200	168,089	-	445,688
Debt service				
Principal	-	-	1,423,486	-
Interest and fiscal charges	74,905	-	495,821	42,700
Capital outlay	2,383,664	-	-	1,872,815
Total expenditures	15,041,403	168,089	1,919,307	2,483,453
Excess of revenues over (under) expenditures	(2,517,391)	60,759	(515,442)	(1,560,778)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	2,305,000	-	-	2,304,000
Premium on debt issued	-	-	-	-
Proceeds from sale of capital assets	68,742	-	-	-
Transfers in	374,442	-	513,488	73,069
Transfers out	(1,625)	-	-	(584,932)
Total other financing sources (uses)	2,746,559	-	513,488	1,792,137
Net change in fund balances	229,168	60,759	(1,954)	231,359
Fund balances - January 1	2,817,595	455,884	55,117	(654,410)
Fund balances - December 31	$ 3,046,763	$ 516,643	$ 53,163	$ (423,051)

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

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

Totals	
2018	2017
$ 6,522,110	$ 6,410,748
95,062	170,403
5,033,952	5,226,114
195,985	187,012
109,433	125,600
632,480	597,721
1,615,126	1,578,870
875,252	1,020,285
15,079,400	15,316,753
1,683,777	1,636,148
5,327,331	5,264,879
2,924,523	2,851,354
151,832	241,642
2,597,421	2,441,996
633,977	726,304
1,423,486	2,142,557
613,426	563,992
4,256,479	7,110,989
19,612,252	22,979,861
(4,532,852)	(7,663,108)
4,609,000	6,636,755
-	86,337
68,742	16,592
960,999	1,006,205
(586,557)	(642,593)
5,052,184	7,103,296
519,332	(559,812)
2,674,186	3,233,998
$ 3,193,518	$ 2,674,186

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

City of Merrill, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017

	2018	2017
RECONCILIATION TO THE STATEMENT OF ACTIVITIES		
Net change in fund balances as shown on previous page	$ 519,332	$ (559,812)
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	3,501,517	6,947,765
Depreciation expense reported in the statement of activities	(1,498,481)	(1,413,775)
Net book value of disposals	(128,836)	(1,427,861)
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.	(129,142)	43,646
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	(4,609,000)	(6,636,755)
Premium on debt issued	-	(86,337)
Principal repaid	1,423,486	2,142,557
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	(1,138)	(19,375)
Amortization of premiums, discounts and loss on advance refunding	15,635	12,076
Compensated absences	(6,325)	3,930
Net pension liability	471,467	444,205
Net pension asset	1,730,063	-
Deferred outflows of resources related to pensions	(397,091)	(1,563,934)
Deferred inflows of resources related to pensions	(1,923,806)	426,404
Other postemployment benefits	(74,977)	-
Deferred outflows of resources related to other postemployment benefits	42,549	-
Deferred inflows of resources related to other postemployment benefits	(5,345)	-
Change in net position of governmental activities as reported in the statement of activities (see pages 5 - 6)	$ (1,070,092)	$ (1,687,266)

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

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

City of Merrill, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2017

	Budget			Variance Final Budget - Positive	2017
	Original	Final	Actual	(Negative)	Actual
REVENUES					
Taxes	$ 4,392,446	$ 4,392,446	$ 4,370,439	$ (22,007)	$ 4,268,205
Special assessments	30,000	30,000	20,810	(9,190)	85,038
Intergovernmental	5,289,282	5,289,282	4,993,358	(295,924)	5,064,632
Licenses and permits	191,496	191,496	195,985	4,489	187,012
Fines and forfeits	118,600	118,600	109,433	(9,167)	125,600
Public charges for services	681,667	681,667	632,480	(49,187)	597,646
Intergovernmental charges for services	1,679,022	1,679,022	1,613,501	(65,521)	1,577,120
Miscellaneous	550,100	550,100	588,006	37,906	648,850
Total revenues	12,932,613	12,932,613	12,524,012	(408,601)	12,554,103
EXPENDITURES					
Current					
General government	1,769,366	1,769,366	1,683,777	85,589	1,636,148
Public safety	5,367,064	5,367,064	5,327,331	39,733	5,264,879
Public works	3,060,915	3,060,915	2,899,667	161,248	2,825,284
Health and human services	135,510	135,510	151,832	(16,322)	241,642
Culture and recreation	2,517,010	2,517,010	2,500,027	16,983	2,332,830
Conservation and development	20,200	20,200	20,200	-	19,700
Debt service					
Interest and fiscal charges	-	-	74,905	(74,905)	85,505
Capital outlay	2,544,675	2,544,675	2,383,664	161,011	3,410,611
Total expenditures	15,414,740	15,414,740	15,041,403	373,337	15,816,599
Excess of revenues under expenditures	(2,482,127)	(2,482,127)	(2,517,391)	(35,264)	(3,262,496)
OTHER FINANCING SOURCES (USES)					
Long-term debt issued	256,892	256,892	2,305,000	2,048,108	2,200,000
Premium on debt issued	-	-	-	-	27,932
Proceeds from sale of capital assets	-	-	68,742	68,742	16,592
Transfers in	357,500	357,500	374,442	16,942	363,612
Transfers out	(1,625)	(1,625)	(1,625)	-	(1,581)
Total other financing sources (uses)	612,767	612,767	2,746,559	2,133,792	2,606,555
Net change in fund balance	(1,869,360)	(1,869,360)	229,168	2,098,528	(655,941)
Fund balance - January 1	2,817,595	2,817,595	2,817,595	-	3,473,536
Fund balance - December 31	$ 948,235	$ 948,235	$ 3,046,763	$ 2,098,528	$ 2,817,595

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

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

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, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2017

	Budget			Variance	
	Original	Final	Actual	Final Budget - Positive (Negative)	2017 Actual
REVENUES					
Taxes	$ 14,683	$ 14,683	$ 14,683	$ -	$ 41,500
Intergovernmental charges for services	11,000	11,000	1,625	(9,375)	1,750
Miscellaneous	86,850	86,850	212,540	125,690	148,995
Total revenues	112,533	112,533	228,848	116,315	192,245
EXPENDITURES					
Current					
Conservation and development	126,183	126,183	168,089	(41,906)	135,481
Net change in fund balance	(13,650)	(13,650)	60,759	74,409	56,764
Fund balance - January 1	455,884	455,884	455,884	-	399,120
Fund balance - December 31	$ 442,234	$ 442,234	$ 516,643	$ 74,409	$ 455,884

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

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

City of Merrill, Wisconsin

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2017

	Water Utility	Sewer Utility	Totals 2018	Totals 2017
ASSETS				
Current assets				
Cash and investments	$ 708,174	$ 62,022	$ 770,196	$ 1,010,694
Receivables				
Customer accounts	349,298	373,162	722,460	729,659
Other	32,470	50,846	83,316	86,976
Inventories and prepaid items	89,483	5,734	95,217	84,759
Total current assets	1,179,425	491,764	1,671,189	1,912,088
Noncurrent assets				
Restricted assets				
Cash and investments	96,643	1,032,007	1,128,650	1,131,141
Other assets				
Net pension asset	72,309	55,008	127,317	-
Capital assets				
Nondepreciable	73,441	147,385	220,826	200,147
Depreciable	9,333,338	7,926,801	17,260,139	16,776,173
Total capital assets	9,406,779	8,074,186	17,480,965	16,976,320
Total assets	10,755,156	9,652,965	20,408,121	20,019,549
DEFERRED OUTFLOWS OF RESOURCES				
Pension related amounts	132,525	97,917	230,442	253,953
Other postemployment related amounts	1,778	1,353	3,131	-
Total deferred outflows of resources	134,303	99,270	233,573	253,953
LIABILITIES				
Current liabilities				
Accounts payable	21,062	67,624	88,686	94,473
Accrued interest	4,767	2,983	7,750	8,757
Current portion of compensated absences	11,000	-	11,000	-
Current portion of long-term debt	108,592	28,343	136,935	134,113
Total current liabilities	145,421	98,950	244,371	237,343
Long-term obligations, less current portion				
General obligation debt	27,731	28,741	56,472	111,908
Revenue bonds	1,212,506	-	1,212,506	1,293,997
Compensated absences	31,138	646	31,784	51,563
Net pension liability	-	-	-	32,813
Other postemployment benefits	15,855	12,062	27,917	-
Total long-term liabilities	1,287,230	41,449	1,328,679	1,490,281
Total liabilities	1,432,651	140,399	1,573,050	1,727,624
DEFERRED INFLOWS OF RESOURCES				
Pension related amounts	143,567	109,216	252,783	105,174
Other postemployment related amounts	223	170	393	-
Total deferred inflows of resources	143,790	109,386	253,176	105,174
NET POSITION				
Net investment in capital assets	8,057,950	8,017,102	16,075,052	15,436,302
Restricted	168,952	1,087,015	1,255,967	1,131,141
Unrestricted	1,086,116	398,333	1,484,449	1,873,261
Total net position	$ 9,313,018	$ 9,502,450	$ 18,815,468	$ 18,440,704

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

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

City of Merrill, Wisconsin

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017

	Water Utility	Sewer Utility	Totals 2018	Totals 2017
OPERATING REVENUES				
Charges for services	$ 1,505,277	$ 1,495,239	$ 3,000,516	$ 2,903,513
Other	141,234	138,376	279,610	275,907
Total operating revenues	1,646,511	1,633,615	3,280,126	3,179,420
OPERATING EXPENSES				
Operation and maintenance	795,510	1,100,279	1,895,789	1,770,954
Depreciation	418,284	392,036	810,320	790,952
Taxes	16,846	42,401	59,247	63,886
Total operating expenses	1,230,640	1,534,716	2,765,356	2,625,792
Operating income	415,871	98,899	514,770	553,628
NONOPERATING REVENUES (EXPENSES)				
Interest income	8,913	14,090	23,003	6,487
Interest and fiscal charges	(26,403)	(10,836)	(37,239)	(31,586)
Other nonoperating revenues (expenses)	16,265	4,444	20,709	2,949
Total nonoperating revenues (expenses)	(1,225)	7,698	6,473	(22,150)
Income before contributions and transfers	414,646	106,597	521,243	531,478
Capital contributions	142,689	107,673	250,362	36,527
Transfers out	(374,442)	-	(374,442)	(363,612)
Change in net position	182,893	214,270	397,163	204,393
Net position - January 1, as originally reported	9,142,846	9,297,858	18,440,704	18,236,311
Cumulative effect of change in accounting principle	(12,721)	(9,678)	(22,399)	-
Net position - January 1, as restated	9,130,125	9,288,180	18,418,305	18,236,311
Net position - December 31	$ 9,313,018	$ 9,502,450	$ 18,815,468	$ 18,440,704

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

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

City of Merrill, Wisconsin

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017

	Water Utility	Sewer Utility	Totals 2018	Totals 2017
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	$ 1,665,015	$ 1,646,679	$ 3,311,694	$ 3,200,487
Cash paid for employee wages and benefits	(285,480)	(174,837)	(460,317)	(456,093)
Cash paid to suppliers	(529,660)	(976,313)	(1,505,973)	(1,474,763)
Net cash provided by operating activities	849,875	495,529	1,345,404	1,269,631
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfer out	(374,442)	-	(374,442)	(363,612)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(350,417)	(854,186)	(1,204,603)	(691,902)
Salvage received on capital asset disposals	-	140,000	140,000	3,859
Principal paid on long-term debt	(106,517)	(27,588)	(134,105)	(131,529)
Interest paid on long-term debt	(27,108)	(11,138)	(38,246)	(32,574)
Net cash used by capital and related financing activities	(484,042)	(752,912)	(1,236,954)	(852,146)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	8,913	14,090	23,003	6,487
Change in cash and cash equivalents	304	(243,293)	(242,989)	60,360
Cash and cash equivalents - January 1	804,513	1,337,322	2,141,835	2,081,475
Cash and cash equivalents - December 31	$ 804,817	$ 1,094,029	$ 1,898,846	$ 2,141,835
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating income	$ 415,871	$ 98,899	$ 514,770	$ 553,628
Adjustments to reconcile operating income to net cash provided by operating activities				
Depreciation	418,284	392,036	810,320	790,952
Depreciation charged to sewer utility	25,059	(25,059)	-	-
Change in liability (asset) and deferred outflows and inflows of resources				
Pension	4,966	6,024	10,990	39,543
Other postemployment benefits	1,579	1,201	2,780	-
Miscellaneous nonoperating revenue	16,265	4,444	20,709	2,949
Change in operating assets and liabilities				
Accounts receivables	3,052	4,147	7,199	(1,949)
Other receivables	(813)	4,473	3,660	20,067
Inventories and prepaid items	(10,621)	163	(10,458)	(51,991)
Accounts payable	(17,706)	11,919	(5,787)	(34,999)
Compensated absences	(6,061)	(2,718)	(8,779)	(48,569)
Net cash provided by operating activities	$ 849,875	$ 495,529	$ 1,345,404	$ 1,269,631
Reconciliation of cash and cash equivalents to the statement of net position				
Cash and cash equivalents in current assets	$ 708,174	$ 62,022	$ 770,196	$ 1,010,694
Cash and cash equivalents in restricted assets	96,643	1,032,007	1,128,650	1,131,141
Total cash and cash equivalents	$ 804,817	$ 1,094,029	$ 1,898,846	$ 2,141,835
Noncash capital and related financing activities				
Contributed capital assets	$ 142,689	$ 107,673	$ 250,362	$ 36,527

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

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

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.

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

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.

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

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, and North Central Technical College. 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.

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

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

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.

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

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. **Other Postemployment Benefits Other Than Pensions (OPEB)**
The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other postemployment benefits, OPEB expense, and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. 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.

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

14. **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.
- **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, 2017, from which the summarized information was derived.

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

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.

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 also 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, 2018.

B. DEFICIT FUND EQUITY

The following funds had deficit fund balance as of December 31, 2018:

Funds	Deficit Fund Balance
TIF No. 6	$ 504,491
TIF No. 7	45,237
TIF No. 8	476,247
TIF No. 9	545,093
TIF No. 10	31,387
TIF No. 11	154,338
TIF No. 12	13,031

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

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

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 2018 and 2019 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 2018 budget was 1.40 %. The actual limit for the City for the 2019 budget was 1.50 %. 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 $8,872,773 on December 31, 2018 as summarized below:

Petty cash and cash on hand	$ 6,880
Deposits with financial institutions	8,683,996
Investments	181,897
	$ 8,872,773

Reconciliation to the basic financial statements:

Government-wide Statement of Net Position	
Cash and investments	$ 7,744,123
Restricted cash and investments	1,128,650
	$ 8,872,773

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, 2018:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Investments			
Corporate bonds	$ -	$ 17,269	$ -
Mutual bond funds	67,006	-	-
Money market mutual funds	-	979	-
	$ 67,006	$ 18,248	$ -

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

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, 2018, $2,876,043 of the City's deposits with financial institutions were in excess of federal and state depository insurance limits but was collateralized with securities held by the pledging financial institution or its trust department or agent but 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.

Investment Type	Amount	Exempt from Disclosure	A	BBB	Not Rated
Corporate bonds	$ 17,269	$ -	$ 10,122	$ 7,147	$ -
Mutual bond funds	67,006	-	-	-	67,006
Money market mutual funds	979	-	-	-	979
Wisconsin local government investment pool	96,643	-	-	-	96,643
Totals	$ 181,897	$ -	$ 10,122	$ 7,147	$ 164,628

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, 2018, 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.

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

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:

		Remaining Maturity (in Months)			
Investment Type	Amount	12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Corporate bonds	$ 17,269	$ 10,122	$ -	$ -	$ 7,147
Mutual bond funds	67,006	67,006	-	-	-
Money market mutual fund	979	979	-	-	-
Wisconsin local government investment pool	96,643	95,655	-	-	-
Totals	$ 181,897	$ 173,762	$ -	$ -	$ 7,147

B. RESTRICTED ASSETS

Restricted assets on December 31, 2018 totaled $1,128,650 and consisted of cash and investments held for the following purposes:

Funds	Amount	Purpose
Enterprise Funds		
Water Utility		
Debt retirement	$ 96,643	To be used for retirement of revenue bonds
Sewer Utility		
Plant replacement	1,032,007	To be used for the replacement of certain assets for the sewer utility
Total	$ 1,128,650	

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2018

C. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018 was as follows:

	Balance	Increases	Decreases	Balance
Governmental activities:				
Capital assets, nondepreciable:				
Land	$ 4,238,088	$ 188,138	$ -	$ 4,426,226
Construction in progress	70,000	285,000	70,000	285,000
Total capital assets, nondepreciable	4,308,088	473,138	70,000	4,711,226
Capital assets, depreciable:				
Land improvements	7,689,707	205,814	124,756	7,770,765
Buildings and improvements	18,486,280	385,901	-	18,872,181
Machinery and equipment	10,793,618	838,768	388,123	11,244,263
Infrastructure	11,777,451	1,667,896	-	13,445,347
Subtotals	48,747,056	3,098,379	512,879	51,332,556
Less accumulated depreciation for:				
Land improvements	2,778,580	380,299	77,383	3,081,496
Buildings and improvements	5,348,127	380,736	-	5,728,863
Machinery and equipment	5,128,500	448,423	306,660	5,270,263
Infrastructure	1,629,586	289,023	-	1,918,609
Subtotals	14,884,793	1,498,481	384,043	15,999,231
Total capital assets, depreciable, net	33,862,263	1,599,898	128,836	35,333,325
Governmental activities capital assets, net	$ 38,170,351	$ 2,073,036	$ 198,836	40,044,551
Less: Capital related debt				21,499,180
Less: Debt premium				305,830
Add: Deferred charge on refunding				(30,767)
Net investment in capital assets				$ 18,270,308
Business-type activities:				
Capital assets, nondepreciable:				
Land	$ 56,563	$ 30,785	$ -	$ 87,348
Construction in progress	143,584	186,268	196,374	133,478
Total capital assets, nondepreciable	200,147	217,053	196,374	220,826
Capital assets, depreciable:				
Water utility	15,348,281	535,431	49,170	15,834,542
Sewer utility	14,399,393	898,855	300,217	14,998,031
Subtotals	29,747,674	1,434,286	349,387	30,832,573
Less accumulated depreciation for:				
Water utility	6,107,031	443,343	49,170	6,501,204
Sewer utility	6,864,470	366,977	160,217	7,071,230
Subtotals	12,971,501	810,320	209,387	13,572,434
Total capital assets, depreciable, net	16,776,173	623,966	140,000	17,260,139
Business-type activities capital assets, net	$ 16,976,320	$ 841,019	$ 336,374	17,480,965
Less: Capital related debt				1,405,913
Net investment in capital assets				$ 16,075,052

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

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

Governmental activities	
General government	$ 62,792
Public safety	264,111
Public works	669,306
Health and human services	8,816
Culture and recreation	493,456
Total depreciation expense - governmental activities	$ 1,498,481
Business-type activities	
Water utility	$ 418,284
Sewer utility	392,036
Total depreciation expense - business-type activities	$ 810,320

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, 2018 are detailed below:

	Interfund Receivables	Interfund Payables
Temporary cash advances to finance operating cash deficits		
Governmental Funds		
General	$ 1,690,278	$ -
TIF No. 6	-	504,273
TIF No. 7	-	45,237
TIF No. 8	-	471,247
TIF No. 9	-	570,661
TIF No. 10	-	31,387
TIF No. 11	-	54,442
TIF No. 12	-	13,031
Subtotal	1,690,278	1,690,278
Long-term advances		
General	99,896	269,450
Remedial action	269,450	-
TIF No. 11	-	99,896
Subtotal	369,346	369,346
Totals	$ 2,059,624	$ 2,059,624

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. The advance to tax incremental district no. 11 does not have an established repayment schedule.

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

Interfund transfers for the year ended December 31, 2018 were as follows:

Fund	Transfer In	Transfer Out
General	$ 374,442	$ 1,625
Debt service	513,488	-
TIF No. 3	-	339,676
TIF No. 4	-	89,974
TIF No. 5	-	2,522
TIF No. 6	-	26,736
TIF No. 7	28,069	13,192
TIF No. 8	45,000	10,857
TIF No. 9		18,607
TIF No. 10	-	20,025
TIF No. 11	-	63,343
Water utility	-	374,442
	$ 960,999	$ 960,999

Interfund transfers were made for the following purposes:

Tax equivalent payment made by water utility to general fund	$ 374,442
Tax incremental district transfers for debt retirement related to the District	511,863
Airport debt service	1,625
Tax incremental district transfers to other districts	73,069
	$ 960,999

E. E. LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations of the City for the year ended December 31, 2018:

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
Governmental activities:					
General obligation debt					
Bonds	$ 12,374,422	$ 1,575,000	$ 960,350	$ 12,989,072	$ 1,026,964
Notes	3,347,613	1,310,000	262,136	4,395,477	364,936
Total general obligation debt	15,722,035	2,885,000	1,222,486	17,384,549	1,391,900
Revenue bonds	2,140,000	1,724,000	201,000	3,663,000	398,000
Note anticipation notes	1,080,000	-	-	1,080,000	-
Premium on bond issuance	337,517	-	31,687	305,830	-
Compensated absences	839,583	200,994	194,669	845,908	211,000
Governmental activities					
Long-term obligations	$ 20,119,135	$ 4,809,994	$ 1,649,842	$ 23,279,287	$ 2,000,900
Business-type activities:					
General obligation debt					
Bonds	$ 29,738	$ -	$ 9,650	$ 20,088	$ 10,036
Notes	136,494	-	44,584	91,910	45,490
Total general obligation debt	166,232	-	54,234	111,998	55,526
Revenue bonds	1,373,786	-	79,871	1,293,915	81,409
Compensated absences	51,563	14,826	23,605	42,784	11,000
Business-type activities					
Long-term obligations	$ 1,591,581	$ 14,826	$ 157,710	$ 1,448,697	$ 136,935

Total interest paid during the year on long-term debt totaled $516,362.

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2018

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/18
Finance street infrastructure	01/05/05	01/05/25	5.00%	$ 275,000	$ 135,315
Certificate of indebtedness	08/15/05	08/15/25	5.00%	200,000	142,316
SIB Loan - Wis.Dot	12/28/06	10/18/20	2.00%	730,000	112,069
Finance capital improvements	11/10/09	11/10/19	4.50%	110,000	14,697
Finance public works project	01/05/10	01/05/20	4.50%	299,500	38,000
2010 Build America bond	12/21/10	03/15/20	3.75%	430,150	104,150
G.O Bond series 2013A	09/04/13	11/01/33	2.25 - 4.2%	4,290,000	3,415,000
G.O Bond series 2013B	09/04/13	11/01/23	2.25 - 3%	2,765,000	1,180,000
G.O Bond series 2016B	10/10/16	12/31/26	2 - 2.5%	4,095,000	3,675,000
G.O Promissory note 2016A	10/11/16	10/01/26	0.8 - 2.2	2,020,000	1,945,000
G.O Bond series 2017C	10/26/17	10/01/37	2 - 3.375%	3,210,000	3,060,000
G.O Promissory note 2017D	10/26/17	10/01/27	1.25 - 2.15%	860,000	790,000
G.O Promissory note 2018A	09/27/18	04/01/28	1.9 - 2.95%	1,310,000	1,310,000
G.O Bond series 2018B	09/27/18	04/01/38	2.00 - 3.7%	1,575,000	1,575,000
Total outstanding general obligation debt					$ 17,496,547

Annual principal and interest maturities of the outstanding general obligation debt of $17,496,570 on December 31, 2018 are detailed below:

Year Ended	Governmental Activities		Business-type Activities		Totals	
December 31,	Principal	Interest	Principal	Interest	Principal	Interest
2019	$ 1,391,900	$ 467,656	$ 55,526	$ 3,051	$ 1,447,426	$ 470,707
2020	1,346,669	432,622	56,472	1,629	1,403,141	434,251
2021	1,366,717	398,790	-	-	1,366,717	398,790
2022	1,394,124	367,694	-	-	1,394,124	367,694
2023	1,416,655	333,482	-	-	1,416,655	333,482
2024-2028	5,573,484	1,205,657	-	-	5,573,484	1,205,657
2029-2033	3,275,000	578,909	-	-	3,275,000	578,909
2034-2038	1,620,000	128,698	-	-	1,620,000	128,698
	$ 17,384,549	$ 3,913,508	$ 111,998	$ 4,680	$ 17,496,547	$ 3,918,188

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.

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

City of Merrill, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2018

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2018 was $3,591,383 as follows:

Equalized valuation of the City		$420,695,800
Statutory limitation percentage		(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes		21,034,790
Total outstanding general obligation debt applicable to debt limitation	$ 17,496,547	
Less: Amounts available for financing general obligation debt		
Debt service fund	53,163	
Net outstanding general obligation debt applicable to debt limitation		17,443,384
Legal margin for new debt		$ 3,591,406

Taxable Note Anticipation Notes

Note anticipation notes outstanding on December 31, 2018 was comprised of the following issue:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/18
Taxable note anticipation note series 2016C	10/01/17	10/01/21	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, 2018 are detailed below:

Year Ended December 31,	Governmental Activities		
	Principal	Interest	Total
2019	$ -	$ 43,092	$ 43,092
2020	-	43,092	43,092
2021	1,080,000	43,092	1,123,092
	$ 1,080,000	$ 129,276	$ 1,209,276

Revenue Bonds

Revenue bonds outstanding on December 31, 2018 totaled $4,956,915 and were comprised of the following issues:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/18
Tax increment revenue bond 2017A	10/10/17	10/01/26	2.92%	$ 1,561,000	$ 1,406,000
Tax increment revenue bond 2017B	10/10/17	10/01/28	3.06%	579,000	533,000
Safe water drinking bond	05/01/14	05/01/32	1.93%	1,678,468	1,293,915
Tax increment revenue bond 2018C	10/23/18	10/01/26	3.50%	1,724,000	1,724,000
Total Outstanding Revenue Bonds					$ 4,956,915

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

Annual principal and interest maturities of the outstanding revenue bonds of $4,956,915 on December 31, 2018 are detailed below:

Year Ended	Governmental Activities		Business-type Activities		Totals	
December 31,	Principal	Interest	Principal	Interest	Principal	Interest
2019	$ 398,000	$ 114,018	$ 81,409	$ 24,124	$ 479,409	$ 138,142
2020	408,000	104,900	82,976	22,542	490,976	127,442
2021	420,000	91,776	84,573	20,929	504,573	112,705
2022	435,000	78,266	86,201	19,286	521,201	97,552
2023	448,000	64,269	87,861	17,610	535,861	81,879
2024-2028	1,554,000	109,884	465,333	61,771	2,019,333	171,655
2029-2032	-	-	405,562	15,800	405,562	15,800
	$ 3,663,000	$ 563,113	$ 1,293,915	$ 182,062	$ 4,956,915	$ 745,175

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 $1,475,977. Principal and interest paid for the current year and total customer net revenues were $105,548 and $839,207, 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.

F. 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 executive service retirement plan participants, if hired on or before December 31, 2016 are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

Final average earnings is the average of the participant's three highest earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

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)
2017	2.0	4

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 year ended December 31, 2018, the WRS recognized $672,929 in contributions from the City.

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

Contribution rates for the reporting period are:

Employee Category	Employee	Employer
General (including teachers, executives and elected officials)	6.8%	6.8%
Protective with Social Security	6.8%	10.6%
Protective without Social Security	6.8%	14.9%

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

At December 31, 2018, the City reported an asset of $1,857,380 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2017, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2016 rolled forward to December 31, 2017. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension asset was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2017, the City's proportion was 0.06255663%, which was an increase of 0.00137536% from its proportion measured as of December 31, 2016.

For the year ended December 31, 2018, the City recognized pension expense of $800,148.

At December 31, 2018, 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	$ 2,359,847	$ 1,103,858
Net differences between projected and actual earnings on pension plan investments	-	2,552,798
Changes in assumptions	366,982	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	6,690	31,109
Employer contributions subsequent to the measurement date	672,929	-
Total	$ 3,406,448	$ 3,687,765

$672,929 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
2019	$ 195,428
2020	(24,810)
2021	(644,928)
2022	(484,372)
2023	4,436
Total	$ (954,246)

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

5. Actuarial Assumptions

The total pension liability in the December 31, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date:	December 31, 2016
Measurement date of net pension liability (asset):	December 31, 2017
Actuarial cost method:	Entry Age
Asset valuation method:	Fair Market Value
Long-term expected rate of return:	7.2%
Discount rate:	7.2%
Salary increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
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 2016 using experience from 2012 - 2014. The total pension liability for December 31, 2017 is based upon a roll-forward of the liability calculated from the December 31, 2016 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 %	Long-term Expected Nominal Rate of Return %	Long-term Expected Real Rate of Return %
Core Fund Asset Class			
Global Equities	50%	8.2%	5.3%
Fixed Income	24.5%	4.2%	1.4%
Inflation Sensitive Assets	15.5%	3.8%	1.0%
Real Estate	8%	6.5%	3.6%
Private Equity/Debt	8%	9.4%	6.5%
Multi-asset	4%	6.5%	3.6%
Total Core Fund	110%	7.3%	4.4%
Variable Fund Asset Class			
U.S. Equities	70%	7.5%	4.6%
International Equities	30%	7.8%	4.9%
Total Variable Fund	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

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

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 3.31%. 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)	$ 4,805,677	$ (1,857,380)	$ (6,921,510)

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, 2018, the City reported a payable of $0 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2018.

G. OTHER POSTEMPLOYMENT BENEFITS

The City has adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* for the year ended December 31, 2018. This statement revised and established new financial reporting requirements for governments that provide their employees with postemployment benefits. Financial statements for the year ended December 31, 2017 have not been restated.

The cumulative effect of this change was to decrease the December 31, 2017 net position by $326,770.

Local Retiree Life Insurance Fund

Plan Description

The LRLIF is a cost sharing, multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides postemployment life insurance benefits for all eligible employees.

OPEB Plan Fiduciary Net Positon

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

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

Benefits Provided
The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions
The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2018 are:

Coverage Type	Employer Contribution
25% Post-retirement coverage	20% of employee contribution

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per $1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2017 are listed below:

Life Insurance
Employee Contribution Rates
For the Year Ended December 31, 2017

Attained Age	Basic
Under 30	$0.05
30 - 34	0.06
35 - 39	0.07
40 - 44	0.08
45 - 49	0.12
50 - 54	0.22
55 - 59	0.39
60 - 64	0.49
65 - 69	0.57

During the year ended December 31, 2018, the LRLIF recognized $2,571 in contributions from the employer.

OPEB Liabilities, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB
At December 31, 2018, the City reported a liability of $407,265 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2016 rolled forward to December 31, 2017. No material changes in assumptions or benefits terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net OPEB liability was based on the City's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2017, the City's proportion was 0.13536800%, which was an increase of 0.000777% from its proportion measured as of December 31, 2016.

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

For the year ended December 31, 2018, the City recognized OPEB expense of $43,347.

At December 31, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 5,738
Net differences between projected and actual earnings on OPEB plan investments	4,690	-
Changes in assumptions	39,355	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,635	-
Total	$ 45,680	$ 5,738

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31,	Expense
2019	$ 6,571
2020	6,571
2021	6,571
2022	6,573
2023	5,399
Thereafter	8,257

Actuarial assumptions. The total OPEB liability in the January 1, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial valuation date:	January 1, 2017
Measurement date of net OPEB liability (asset):	December 31, 2017
Actuarial cost method:	Entry age normal
20 year tax-exempt municipal bond yield:	3.44%
Long-term expected rate of return:	5.00%
Discount rate:	3.63%
Salary increases:	
Inflation	3.20%
Seniority/Merit	0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

Long-term expected return on plan assets. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

Asset Class	Index	Target Allocation	Long-term Expected Geometric Real Rate of Return %
U.S. Government Bonds	Barclays Government	1%	1.13%
U.S. Credit Bonds	Barclays Credit	65%	2.61%
U.S. Long Credit Bonds	Barclays Long Credit	3%	3.08%
U.S. Mortgages	Barclays MBS	31%	2.19%
Inflation			2.30%
Long-term expected rate of return			5.00%

Single discount rate. A single discount rate of 3.63% was used to measure the total OPEB liability. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient.

Sensitivity of the City's proportionate share of net OPEB liability (asset) to changes in the discount rate. The following presents the City's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 3.63%, as well as what the City's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.63%) or 1-percentage-point higher (4.63%) than the current rate:

	1% Decrease to Discount Rate (2.63%)	Current Discount Rate (3.63%)	1% Increase to Discount Rate (4.63%)
City's proportionate share of the net OPEB liability (asset)	$ 575,621	$ 407,265	$ 278,070

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

Payable to the OPEB Plan

At December 31, 2018, the City reported a payable of $0 for the outstanding amount of contribution to the Plan required for the year ended December 31, 2018.

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

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, 2018, nonspendable fund balance was as follows:

General Fund	
Nonspendable	
Inventory and prepaids	$ 158,781

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, 2018, restricted fund balance was as follows:

General Fund	
Restricted for	
Capital projects	$ 380,014
Special Revenue Funds	
Restricted for	
Community development	516,643
Library endowment	405,798
Remedial action	384,896
Capital Projects Funds	
Restricted for	
TIF No. 3	533,870
TIF No. 4	14,529
TIF No. 5	7,680
Debt Service Fund	
Restricted for	
Debt service	53,163
Total Restricted Fund Balance	$ 2,296,593

Committed Fund Balance

In the fund financial statements, portions of government fund balances are committed by City Council action. At December 31, 2018, General Fund balance was committed as follows:

General Fund	
Committed for	
Nonlapsing reserves	
General government	$ 295,115
Public safety	249,593
Public works	19,814
Culture and recreation	243,701
Total Committed Fund Balance	$ 808,223

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

Restricted Net Position

In the statement of net position, portions are legally restricted for a specific purpose. At December 31, 2018, restricted net position was as follows:

Governmental activities	
Restricted for	
Community development	$ 3,533,679
Remedial action	384,896
Library endowment	405,798
Net pension asset	1,730,063
Total governmental activities restricted net position	6,054,436
Business-type activities	
Restricted for	
Water utility debt retirement	96,643
Sewer utility plant replacement	1,032,007
Net pension asset	127,317
Total business-type activities restricted net position	1,255,967
Total restricted net position	$ 7,310,403

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 is to 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, September 22, 2015 and on April 26, 2017. 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.

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

The City established TIF No. 8 on September 27, 2011 as a blighted area district and amended the boundaries on September 24, 2013, September 22, 2015 and on August 23, 2017. 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 mixed use development 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 23, 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.

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	$ 2,956,485
TIF No. 4	758,471
TIF No. 5	20,181
TIF No. 6	911,475
TIF No. 7	300,233
TIF No. 8	909,363
TIF No. 9	845,093
TIF No. 10	526,387
TIF No. 11	1,279,338
TIF No. 12	13,031

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

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

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, 2018, the City abated property taxes totaling $19,120 under this program, including the following tax abatement agreements that each exceeded 10% of the total amount abated:

- A property tax abatement of $5,543 to Pine Dells Investment LLC, for within Tax Incremental District No. 3.
- A property tax abatement of $13,577 to Gateway North, LLC for within Tax Incremental District No. 3.

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.

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

REQUIRED SUPPLEMENTARY INFORMATION

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

City of Merrill, Wisconsin

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

Plan Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered 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)
12/31/14	0.05946372%	$ (1,460,591)	$ 6,308,015	23.15%	102.74%
12/31/15	0.06016318%	977,641	6,640,714	14.72%	98.20%
12/31/16	0.06118127%	504,280	6,647,432	7.59%	99.12%
12/31/17	0.06255663%	(1,857,380)	6,746,319	27.53%	102.93%

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 Payroll (fiscal year)	Contributions as a Percentage of Covered 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	649,476	649,476	-	6,746,319	9.63%
12/31/18	672,919	672,919	-	6,972,424	9.65%

See notes to required supplementary information.

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

City of Merrill, Wisconsin

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
LOCAL RETIREE LIFE INSURANCE FUND
LAST 10 FISCAL YEARS

Plan Fiscal Year Ending	Proportion of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Covered-Employee Payroll	Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
12/31/17	0.13536800%	$ 407,265	$ 6,764,319	6.02%	44.81%

SCHEDULE OF CONTRIBUTIONS
LOCAL RETIREE LIFE INSURANCE FUND
LAST 10 FISCAL YEARS

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
12/31/18	$ 2,571	$ 2,571	$ -	$ 6,972,424	0.04%

See notes to required supplementary information.

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

City of Merrill, Wisconsin

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2018

A. GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NO. 75

The City implemented GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for the fiscal year ended December 31, 2018. Information for prior years is not available.

B. WISCONSIN RETIREMENT SYSTEM

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

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.

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

SUPPLEMENTARY INFORMATION

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

City of Merrill, Wisconsin

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2017

	Special Revenue				
	Library	Remedial Action	TIF No. 3	TIF No. 4	TIF No. 5
ASSETS					
Cash and investments	$ 405,798	$ 118,756	$ 553,863	$ 14,529	$ 7,680
Receivables					
Taxes and special charges	-	-	681,175	221,852	17,645
Accounts	-	-	-	-	-
Advance to other funds	-	269,450	-	-	-
Total assets	$ 405,798	$ 388,206	$ 1,235,038	$ 236,381	$ 25,325
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	$ -	$ 3,310	$ 19,993	$ -	$ -
Due to other funds	-	-	-	-	-
Advance from other funds	-	-	-	-	-
Total liabilities	-	3,310	19,993	-	-
Deferred inflows of resources					
Property taxes levied for subsequent year	-	-	681,175	221,852	17,645
Grants	-	-	-	-	-
Total deferred inflows of resources	-	-	681,175	221,852	17,645
Fund balances					
Restricted	405,798	384,896	533,870	14,529	7,680
Unassigned	-	-	-	-	-
Total fund balances	405,798	384,896	533,870	14,529	7,680
Total liabilities, deferred inflows of resources and fund balances	$ 405,798	$ 388,206	$ 1,235,038	$ 236,381	$ 25,325

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

Capital Projects							Totals	
TIF No. 6	TIF No. 7	TIF No. 8	TIF No. 9	TIF No. 10	TIF No. 11	TIF No. 12	2018	2017
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,100,626	$ 669,253
32,863	-	20,221	-	-	69,961	22,005	1,065,722	754,901
-	45,238	-	25,568	-	-	-	70,806	349,954
-	-	-	-	-	-	-	269,450	269,450
$ 32,863	$ 45,238	$ 20,221	$ 25,568	$ -	$ 69,961	$ 22,005	$ 2,506,604	$ 2,043,558
$ 218	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ 28,521	$ 45,740
504,273	45,237	471,247	570,661	31,387	54,442	13,031	1,690,278	1,697,941
-	-	-	-	-	99,896	-	99,896	99,896
504,491	45,237	476,247	570,661	31,387	154,338	13,031	1,818,695	1,843,577
32,863	-	20,221	-	-	69,961	22,005	1,065,722	754,901
-	45,238	-	-	-	-	-	45,238	99,490
32,863	45,238	20,221	-	-	69,961	22,005	1,110,960	854,391
-	-	-	-	-	-	-	1,346,773	894,277
(504,491)	(45,237)	(476,247)	(545,093)	(31,387)	(154,338)	(13,031)	(1,769,824)	(1,548,687)
(504,491)	(45,237)	(476,247)	(545,093)	(31,387)	(154,338)	(13,031)	(423,051)	(654,410)
$ 32,863	$ 45,238	$ 20,221	$ 25,568	$ -	$ 69,961	$ 22,005	$ 2,506,604	$ 2,043,558

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

City of Merrill, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017

	Special Revenue				
	Library	Remedial Action	TIF No. 3	TIF No. 4	TIF No. 5
REVENUES					
Taxes	$ -	$ -	$ 487,269	$ 219,256	$ 16,645
Special assessments	-	-	74,252	-	-
Intergovernmental	-	-	12,373	12,850	134
Public charges for services	-	-	-	-	-
Miscellaneous	54,975	-	5,715	-	-
Total revenues	54,975	-	579,609	232,106	16,779
EXPENDITURES					
Current					
Public works	-	24,856	-	-	-
Culture and recreation	97,394	-	-	-	-
Conservation and development	-	-	250,890	14,791	3,022
Debt service					
Interest and fiscal charges	-	-	24,102	-	-
Capital outlay	-	-	1,188,299	-	6,635
Total expenditures	97,394	24,856	1,463,291	14,791	9,657
Excess of revenues over (under) expenditures	(42,419)	(24,856)	(883,682)	217,315	7,122
OTHER FINANCING SOURCES (USES)					
Long-term debt issued	-	-	1,724,000	-	-
Premium on debt issued	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	(339,676)	(89,974)	(2,522)
Total other financing sources (uses)	-	-	1,384,324	(89,974)	(2,522)
Net change in fund balances	(42,419)	(24,856)	500,642	127,341	4,600
Fund balances - January 1	448,217	409,752	33,228	(112,812)	3,080
Fund balances - December 31	$ 405,798	$ 384,896	$ 533,870	$ 14,529	$ 7,680

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

Capital Projects							Totals	
TIF No. 6	TIF No. 7	TIF No. 8	TIF No. 9	TIF No. 10	TIF No. 11	TIF No. 12	2018	2017
$ -	$ -	$ -	$ -	$ -	$ 12,611	$ -	$ 735,781	$ 860,640
-	-	-	-	-	-	-	74,252	85,365
2,777	1,441	3,581	4,780	-	-	-	37,936	151,925
-	-	-	-	-	-	-	-	75
3,138	8,013	600	1,625	-	640	-	74,706	222,324
5,915	9,454	4,181	6,405	-	13,251	-	922,675	1,320,329
-	-	-	-	-	-	-	24,856	26,070
-	-	-	-	-	-	-	97,394	109,166
66,754	4,181	85,069	19,006	-	1,000	975	445,688	571,123
3,367	-	15,231	-	-	-	-	42,700	57,426
100,662	20,150	533,864	5,286	3,827	14,092	-	1,872,815	3,700,378
170,783	24,331	634,164	24,292	3,827	15,092	975	2,483,453	4,464,163
(164,868)	(14,877)	(629,983)	(17,887)	(3,827)	(1,841)	(975)	(1,560,778)	(3,143,834)
105,000	-	475,000	-	-	-	-	2,304,000	3,934,880
-	-	-	-	-	-	-	-	26,487
-	28,069	45,000	-	-	-	-	73,069	485,000
(26,736)	(13,192)	(10,857)	(18,607)	(20,025)	(63,343)	-	(584,932)	(641,012)
78,264	14,877	509,143	(18,607)	(20,025)	(63,343)	-	1,792,137	3,805,355
(86,604)	-	(120,840)	(36,494)	(23,852)	(65,184)	(975)	231,359	661,521
(417,887)	(45,237)	(355,407)	(508,599)	(7,535)	(89,154)	(12,056)	(654,410)	(1,315,931)
$ (504,491)	$ (45,237)	$ (476,247)	$ (545,093)	$ (31,387)	$ (154,338)	$ (13,031)	$ (423,051)	$ (654,410)

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

ADDITIONAL INDEPENDENT AUDITORS' REPORT FOR BASIC FINANCIAL STATEMENTS

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

CliftonLarsonAllen LLP
CLAconnect.com

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, 2018, 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 8, 2019.

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 2018-001 that we consider to be a significant deficiency.

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

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 FINDINGS

The City's response to the findings 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 results 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.

CliftonLarsonAllen LLP

Green Bay, Wisconsin
May 8, 2019

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

City of Merrill, Wisconsin

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2018

SECTION I. INTERNAL CONTROL OVER FINANCIAL REPORTING

FINDING NO.	CONTROL DEFICIENCIES
2018-001	**Preparation of Annual Financial Report** Repeat of Finding 2017-001
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, 2018.

Attachment: Audit - 2018 Financial Report (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

City of Merrill, Wisconsin

MANAGEMENT COMMUNICATIONS

December 31, 2018

Attachment: Audit - 2018 Management Communications (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

City of Merrill, Wisconsin

DECEMBER 31, 2018

Table of Contents

COMMUNICATION TO THE CITY COUNCIL 1

SUMMARY FINANCIAL INFORMATION

Governmental Fund Balances 5

Water Utility 6

Sewer Utility 8

NEW ACCOUNTING STANDARDS

Accounting and Reporting for Leases 9

Accounting and Reporting for Fiduciary Activities 9

APPENDIX

Management Representation Letter

Attachment: Audit - 2018 Management Communications (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

CliftonLarsonAllen LLP
CLAconnect.com

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") as of and for the year ended December 31, 2018. The City's financial statements, including our report thereon dated May 8, 2019, 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 activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2018, 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 52 – 53 of the annual report.

Attachment: Audit - 2018 Management Communications (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

A member of Nexia International

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

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

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

Finding 2018-001 Preparation of Annual Financial Report

These findings are described in detail in the schedule of findings and responses on page 54 of the annual report.

The City's written response to the significant deficiency and material weakness 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. As described in Note 3.G to the financial statements, the City changed accounting policies related to postemployment benefits by adopting Statement of Governmental Accounting Standards Board (GASB) No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, in 2018. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the statement of activities. 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 or 2019. 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.

Attachment: Audit - 2018 Management Communications (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

- 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.
- Management's estimate of the other postemployment benefits is based on an actuarial report. We evaluated the key factors and assumptions used to develop the other postemployment benefits in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

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 misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

The following material misstatements detected as a result of the audit procedures were corrected by management;

- Adjusted deferred inflows/outflows and net pension liability in the Water and Sewer Utility based on WRS provided data
- Adjusted deferred inflows/outflows and other postemployment benefits liability in the Water and Sewer Utility based on WRS provided date
- Adjusted beginning balance in TID #9
- Adjusted library accounts for annual activity
- Recorded depreciation expense in Water and Sewer Utility

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 8, 2019. 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.

Attachment: Audit - 2018 Management Communications (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

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.

In addition, during our audit, we noted certain other matters that are presented for your consideration. We will review the status of these comments during our next audit engagement. Our comments and recommendations are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss these matters in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized in the comments and observations section of this report.

Other Matters

We applied certain limited procedures to the schedules relating to pensions and other postemployment benefits liabilities, 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, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared 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,

CliftonLarsonAllen LLP

Green Bay, Wisconsin
May 8, 2019

Attachment: Audit - 2018 Management Communications (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

Summary Financial Information

GOVERNMENTAL FUND BALANCES

Presented below is a summary of the City's governmental fund balances on December 31, 2018 and 2017. This information is provided for assessing financial results for 2018 and for indicating financial resources available at the start of the 2019 budget year.

	12/31/18	12/31/17
General Fund		
Nonspendable for		
Inventories and prepaid items	$ 158,781	$ 130,030
Restricted for		
Capital improvements	380,014	226,459
Committed for		
Nonlapsing reserves	808,223	773,535
Unassigned	1,699,745	1,687,571
Total General Fund Balance	3,046,763	2,817,595
Debt Service Fund		
Restricted for debt service	53,163	55,117
Special Revenue Funds		
Restricted for		
Community development	516,643	455,884
Library endowment	405,798	448,217
Remedial action	384,896	409,752
Total Special Revenue Funds	1,307,337	1,313,853
Capital Projects Funds		
Restricted for TID project plan		
TIF No. 3	533,870	33,228
TIF No. 4	14,529	-
TIF No. 5	7,680	3,080
Unassigned		
TIF No. 4	-	(112,812)
TIF No. 6	(504,491)	(417,887)
TIF No. 7	(45,237)	(45,237)
TIF No. 8	(476,247)	(355,407)
TIF No. 9	(545,093)	(508,599)
TIF No. 10	(31,387)	(7,535)
TIF No. 11	(154,338)	(89,154)
TIF No. 12	(13,031)	(12,056)
Total Capital Projects Funds	(1,213,745)	(1,512,379)
Total Governmental Fund Balances	$ 3,193,518	$ 2,674,186

Attachment: Audit - 2018 Management Communications (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

Overall the general fund increased by $229,168 with unassigned fund balance of $1,699,745. The general fund, as reported, incorporates both operating and capital components, as summarized below:

	12/31/18	12/31/17
General Fund		
General operations	$ 1,845,600	$ 1,848,275
Nonlapsing reserve	808,223	773,535
School resource officer	372	(22,251)
Merrill festival grounds	5,274	4,025
Airport aviation fuel	7,280	(12,448)
Capital improvements	380,014	226,459
Total	$ 3,046,763	$ 2,817,595

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 general fund balance should be segregated and shown as not available for appropriation, as they are committed to covering cash deficits of these funds.

The increase in fund balance of TID No. 3 relates to borrowings received in 2018 but financing 2019 infrastructure improvements of $530,000.

WATER UTILITY

A comparative summary of the Water Utility's change in net position for the years ended December 31, 2018 and 2017 appears below:

	2018	2017
Operating revenues		
Charges for services	$ 1,505,277	$ 1,442,458
Other	137,373	136,102
Total operating revenues	1,642,650	1,578,560
Operating expenses		
Operation and Maintenance	795,510	808,980
Depreciation	418,284	412,817
Taxes	16,846	22,027
Total operating expenses	1,230,640	1,243,824
Operating income	412,010	334,736
Nonoperating revenues (expenses)		
Interest income	8,913	3,027
Interest and fiscal charges	(26,403)	(28,465)
Other income	16,265	2,865
Total nonoperating revenues (expenses)	(1,225)	(22,573)
Income before contributions and transfers	410,785	312,163
Capital contributions	146,550	28,931
Transfers out - payment in lieu of taxes	(374,442)	(363,612)
Change in net position	$ 182,893	$ (22,518)

The City's water utility reported an operating income of $412,010 compared to $334,736 for the prior year. To further evaluate the operating activities, we have calculated the water utility's rate of return below.

Attachment: Audit - 2018 Management Communications (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

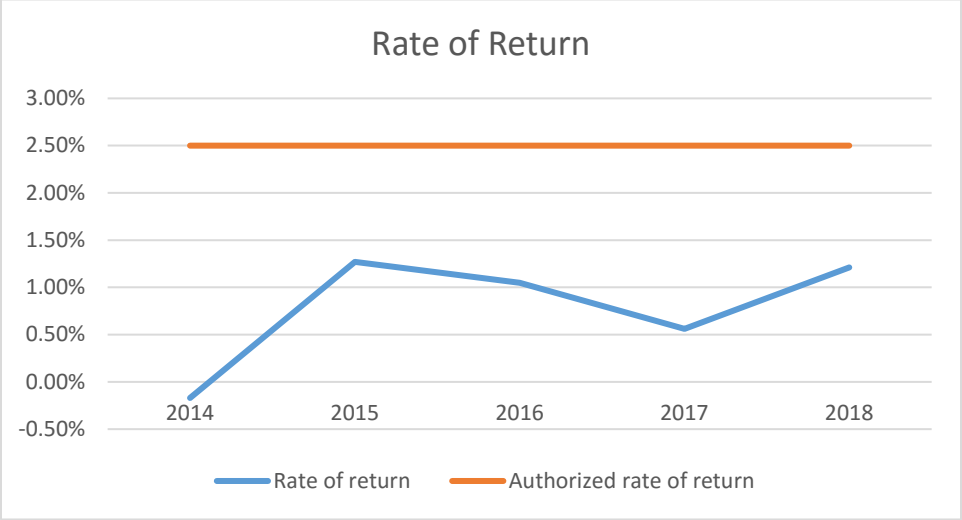
Rate of Return: The Public Service Commission of Wisconsin (PSC) determines rates charged to customers of the water utility by calculating rate of return on the water utility's average net rate base. Presented below is the calculation of the rates of return for 2018 and 2017 for the water utility based 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 deprecation on contributed plant from current rates; therefore, this depreciation expense is removed from PSC operating income.

	2018	2017
Rate of Return	1.21%	0.56%

Rate of Return

An analysis of rate of return for the last five years 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 December 31, 2018 of $804, 817, compared to a balance of $804,513 at December 31, 2017. The water utility generated cash flows from operations of $846,014 in 2018 compared to $691,611 in 2017 and a positive net cash inflow from all activities of $304 in 2018 compared to a negative $73,242 in 2017.

Attachment: Audit - 2018 Management Communications (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

SEWER UTILITY

A comparative summary of the Sewer Utility's change in net position for the years ended December 31, 2018 and 2017 appears below:

	2018	2017
Operating revenues		
Charges for services	$ 1,495,239	$ 1,461,055
Other	142,820	139,805
Total operating revenues	1,638,059	1,600,860
Operating expenses		
Operation and maintenance	1,145,937	961,974
Depreciation	392,036	378,135
Taxes	42,401	41,859
Total operating expenses	1,580,374	1,381,968
Operating income	57,685	218,892
Nonoperating revenues (expenses)		
Interest income	14,090	3,460
Interest expense	(10,836)	(3,121)
Other income	-	84
Total nonoperating revenues (expenses)	3,254	423
Income before contributions	60,939	219,315
Capital contributions	107,673	7,596
Change in net position	$ 168,612	$ 226,911

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, 2018, the cash generated by operating activities totaled $495,529 compared to $578,020 for 2017. As of December 31, 2018, the sewer utility had cash from operations of $62,022, a decrease of $239,814 from the prior year, and restricted cash and investment balance of $1,032,007. As of December 31, 2018, the future debt services are as follows:

December 31	Obligation	Interest	Total
2019	$ 28,343	$ 2,156	$ 30,499
2020	28,741	1,282	30,023
	$ 57,084	$ 3,438	$ 60,522

Attachment: Audit - 2018 Management Communications (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

New Accounting Standard

ACCOUNTING AND REPORTING FOR LEASES

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, *Leases* which establishes a single model for lease accounting and revises reporting requirements.

Lease accounting is required when a government contracts to use another entity's equipment, building, or other nonfinancial assets for a specific period of time. Under the new guidance, a lease asset and a lease liability are recorded in the government-wide and proprietary financial statements for this contract. The lease liability is calculated by including the following: fixed payments, variable payments, interest rate, purchase options, residual value guarantees, and termination or extension options. The lease liability is discounted and is amortized over the lease term. The lease asset is calculated by starting with the lease liability amount and adjusting for incentives and other costs and is amortized over the shorter of the lease term or the useful life of the underlying asset. The lease asset is reported in the financial statements as an intangible right to use asset, rather than a capital asset under current guidance. Footnote disclosures including lease assets by asset class and related accumulated amortization and future minimum payments among other details are required under the new Statement.

When the government is leasing one of its assets to another entity, a lease receivable and deferred inflow of resources related to the lease receivable is recorded. The lease receivable is calculated similar to the lease asset described above. The lease receivable is discounted and is amortized over the lease term. The deferred inflow of resources is calculated by starting with the lease receivable and adjusting for incentives and other payments. The deferred inflow would be recognized as an inflow of resources in a systematic and rational manner over the lease term.

Some contracts include a nonlease component such as maintenance services. The government will need to allocate the contract cost between the lease component and the nonlease component, unless it is not practicable to do so. If it is not practicable, the entire contract should be treated as a lease.

This new standard is effective for fiscal years beginning after December 15, 2019. Early adoption is encouraged by GASB. We recommend the City review the new standard, gather all lease contracts, and identify the terms and conditions of each contract, noting the lease term, all payments, and options in order to properly determine the value of each lease. The City should also review contracts that have both lease and nonlease components to determine if a price allocation is practicable.

ACCOUNTING AND REPORTING FOR FIDUCIARY ACTIVITIES

In January 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 84, *Fiduciary Activities,* which establishes criteria for identifying fiduciary activities and revises reporting requirements. The standard is effective for fiscal years ending on or after December 31, 2019. In addition, the GASB expects to issue an implementation guide in 2019.

Identifying Fiduciary Activities

Activities other than pension and postemployment arrangements are considered fiduciary activities if all of the following criteria are met:

- The government controls the assets or can direct their use.
- The activity must not be solely based on the government's own-source revenue. Own-source revenue includes exchange transactions such as user charges, sales taxes and property taxes.
- The government does not have administrative involvement such as determining eligibility, monitoring compliance or approval of expenditures.
- The government does not have direct financial involvement such as matching requirements or liability for disallowed costs.

Attachment: Audit - 2018 Management Communications (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

Activities meeting these criteria would be required to be reported as fiduciary funds. An exception is made for funds held in enterprise funds which are expected to be held for three months are less. These funds can continue to be reported in the enterprise fund. Activities not meeting these criteria would be reported as part of the governmental or proprietary funds.

The administrative involvement criteria is likely to have the most impact on reclassification of fiduciary activities. Policies on the expenditures of funds and approval of expenditures by an employee of the government may be considered administrative involvement and preclude the classification as a fiduciary activity.

Financial Reporting

An activity meeting the above criteria should be reported in one of the following four fiduciary funds:

- Pension and other employee benefit trust funds
- Investment trust funds
- Private-purpose trust funds
- Custodial funds

Fiduciary assets administered through a trust agreement are recorded in a pension and other employee benefit trust, investment or private-purpose trust fund. Custodial funds are used to report all other fiduciary activities not held in a trust or equivalent arrangement. Agency funds have been eliminated with GASB No. 84 and replaced with custodial funds.

Fiduciary funds will present a statement of fiduciary net position, including assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position. Liabilities to beneficiaries should be recognized when an event occurs that compels the government to disburse fiduciary resources, when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets. A statement of changes in fiduciary net position should present additions by source and deductions by type.

Implementation

As mentioned previously, this new standard is effective for fiscal years ending on or after December 31, 2019. However, due to the potential reclassification of funds, the impact may need to be considered during budget preparation. We recommend the City begin to determine the impact of the Statement by:

1. Identifying potential fiduciary activities. Some activities to consider include:
   a. Tax collection funds
   b. Cemetery trust funds
2. Gathering facts regarding each activity, including the government's administrative involvement.
3. Evaluating whether each activity meets the fiduciary activity criteria and determine how it should be reported. An appendix to the Statement includes flowcharts for the evaluation process.

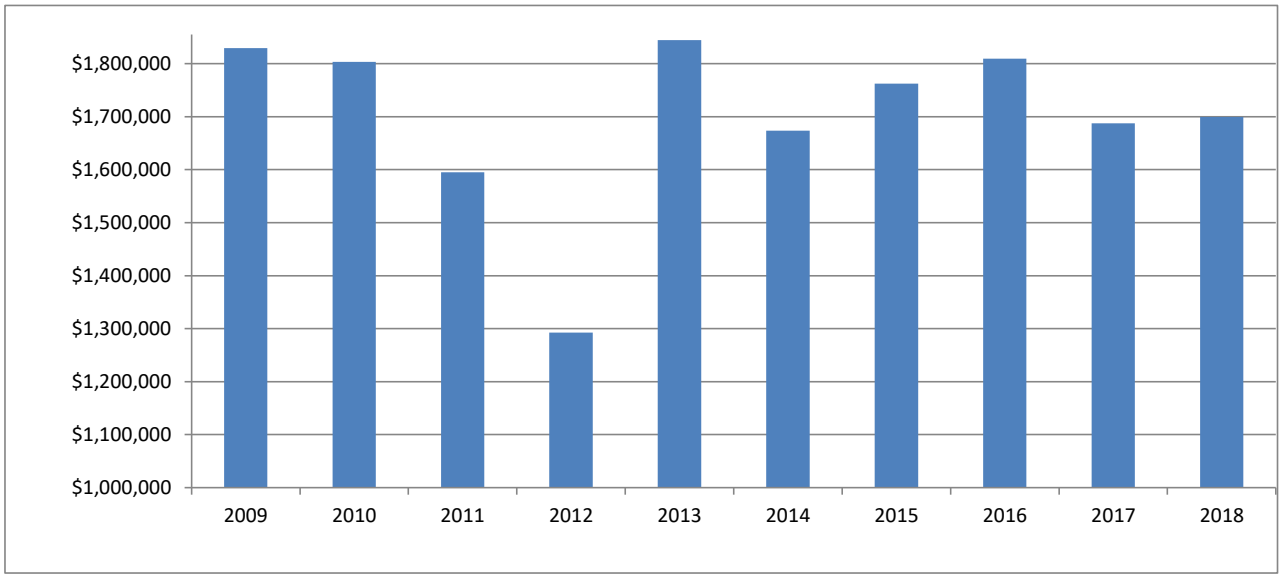
These changes will affect your 2019 financial statements. This comment is for informational purposes.

Attachment: Audit - 2018 Management Communications (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

APPENDIX

Attachment: Audit - 2018 Management Communications (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

City of Merrill - Undesignated General Fund Balance



City capital project borrowing in 2013, 2016, 2017, & 2018.

As of 12/31st	Undesignated General Fund	Undesignated Change	
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)	
2018	$1,699,745	$12,174	

Undesignated Balance is:

2019 Budget $12,347,395 **13.8% of 2019 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

Prepared by: Finance Director Kathy Unertl

Attachment: City Fund Balance-2018 Audit (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP Repesentatives)

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

TID No. 3 2018 Transfers & Future Plans

Revised by Finance Director Kathy Unertl 5/9/2019

Deficits in Tax Increment Districts (TIDs) are being funded by General Fund Advances
Tax Increment Sharing Plan authorization includes: TID No. 3 to TID No. 6, No. 7, and No. 8. Amendments are planned in 2019 to include sharing with TID No. 9.
Also planned for 2019, TID No. 4 Sharing Plan with TID No. 6, No. 7, No. 8, and No. 9.

	12/31/2015 Fiscal Status	12/31/2016* Fiscal Status	12/31/2017 Fiscal Status	12/31/2018 Fiscal Status	2018 Transfer	12/31/2018 Final Status	**Tax Increment 2019**	**Comments**
TID No. 3	**$21,280**	**$935**	**$33,228**	**$76,939** Adjusted Capital**		**$3,870**	$681,175	Mixed Use - created 9/2005 - Additional tax increment transfers anticipated to "Blighted" Area TIDs
TID No. 4	($264,838)	($273,264)	($112,812)	**$14,529**		**$14,529**	$221,852	Mixed Use - created 9/2007 **(Future tax increment sharing)**
TID No. 5	**$13,914**	($6,602)	**$3,080**	**$7,680**		**$7,680**	$17,645	Mixed Use - created 9/2007 See also TID No. 11 overlay created 5/2016
TID No. 6	($715,831)	($623,003)	($417,887)	($504,491)		($504,491)	$32,863	Blighted Area - created 5/2009
TID No. 7	($86,833)	($143,033)	**($45,237)**	**($73,306)**	**$28,069**	**($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)	($355,407)	($521,247)	**$45,000**	**($476,247)**	$20,221	Blighted Area - created 9/2011
TID No. 9	($103,893)	($416,590)	($508,599)	($545,093)		($545,093)	$0	Blighted Area - created 9/2013 **Pending Idle Sites (WEDC) reimbursement M30** **Need Plan Amendment to allow sharing from TID No. 3 & No. 4**
TID No. 10	($8,491)	($38,538)	($7,535)	($31,387)		($31,387)	$0	Blighted Area - created 9/2015 **Seeking development proposals for former Fox Point site**
TID No. 11	N/A	($187,456)	($89,154)	($154,338)		($154,338)	$69,961	Mixed Use - created 5/2016 **Expanded Tax increment generation for 2020 from Rock Ridge Apa**
TID No. 12	N/A	N/A	($12,056)	($13,031)		($13,031)	$22,005	Mixed Use - created 9/2017
Total	**($1,764,804)**	**($2,245,129)**	**($1,512,380)**	**($1,743,746)**	**$73,069**	**($1,743,746)**	**$1,065,721**	

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

**$530,000 from Series 2018C

Attachment: Merrill - 2018 Year-End TIDs (4161 : 2018 Audit Presentation by CliftonLarsonAllen LLP

BID ITEM

Hot Mix Asphaltic Pavement

This item shall consist of supplying, mixing, hauling, placing and compacting Hot Mix Asphaltic Pavement Type 4 MT 58-34S for the surface mix. This item shall meet WI DOT standards for both type and compaction. The asphalt shall be placed and compacted in one 2.5 inch (compacted) layer. This item will be paid for by the Ton as documented by scale slips. Fine grading shall be included in this item. The City of Merrill will have the gravel rough graded.

BID FORM

Item		Amount
Hot Mix Asphaltic Pavement	776 Ton @ $ 90.61 /Ton =	$ 70,313.36
	Total =	$ 70,313.36

This is a unit price bid and will be paid for as described in the bid items. Payment will be upon completion and acceptance of the project by the City of Merrill. All bid items are bid according to the Plan and Bid Item descriptions attached. Any change in the scope of work shall be paid for at a price agreed upon prior to beginning work.

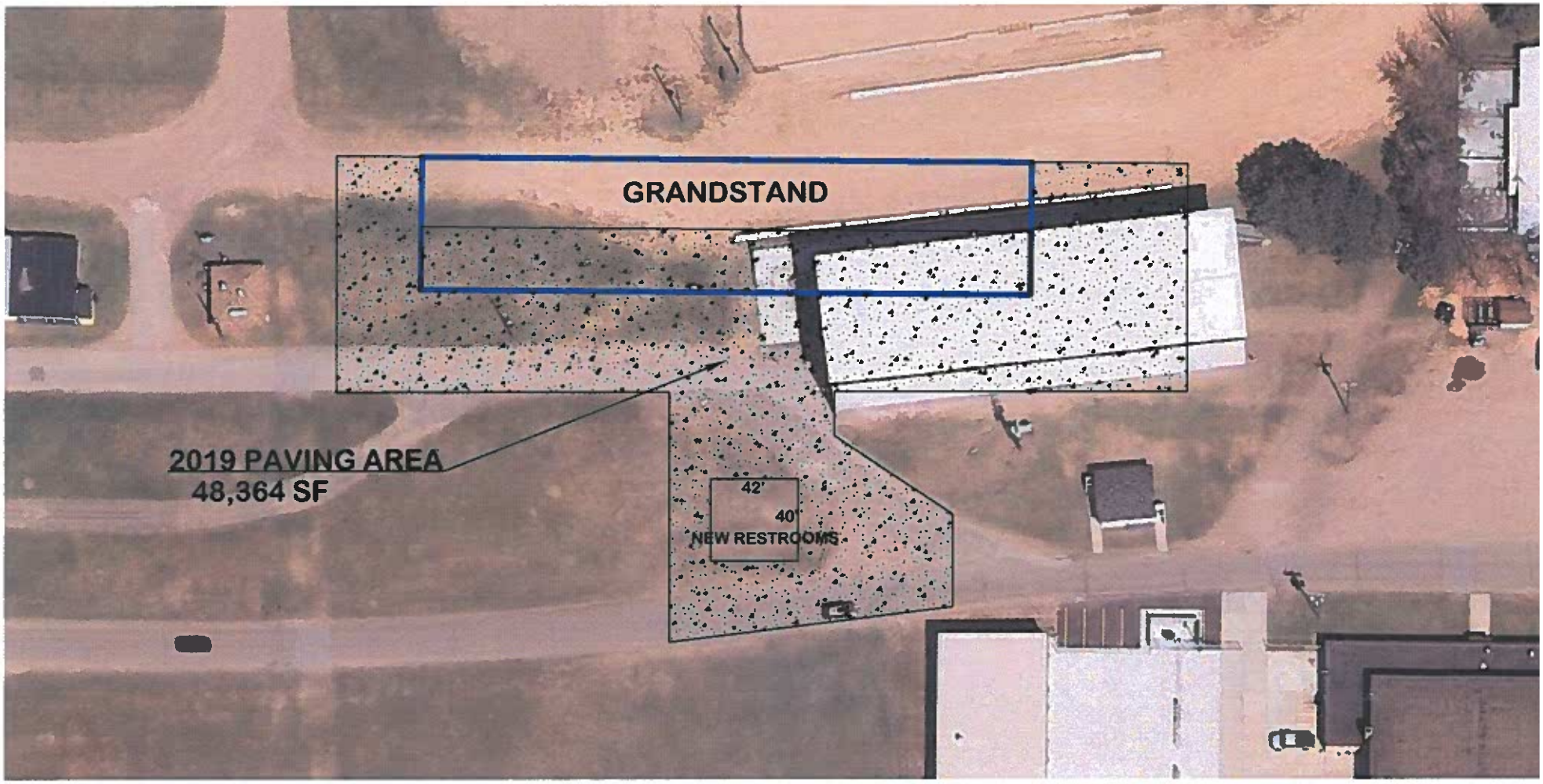
All applicable taxes and fees are included in the price set forth above. Bidder agrees that all work shall be substantially complete by May 31st, 2019.
The City of Merrill reserves the right to reject any and all bids or to accept any bid deemed to be in the best interest of the city and to waive any informalities in the bidding.

SUBMITTED ON April 30, 2019 (date)
BIDDER'S SIGNATURE Nick Novy

TYPE/PRINT NAME/COMPANY Nick Novy/American Asphalt of Wisconsin

We acknowledge the receipt of addendum # _____.

Attachment: Festival Grounds Grandstand Paving 2019 Bid Received (4162 : Consider bid for paving the area around the Festival Grounds


GRANDSTAND
2019 PAVING AREA
48,364 SF
42'
40'
NEW RESTROOMS

11-09-2018 11:39 AM

CITY OF MERRILL
PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2018

43 -TID #3 - East Side
TID #3 -Festival Grounds

	2016 ACTUAL	2017 ACTUAL	2018 CURRENT BUDGET	2018 Y-T-D ACTUAL	2018 PROJECTED YEAR END	2019 REQUESTED BUDEGT	2019 BUDGET CHANGE	2019 PROPOSED BUDGET
REVENUES								
Taxes (or Utility Rev.)								
47200-41113 Proceeds-Long Term Debt	0	300,000	0	0	0	300,000	300,000	
TOTAL Taxes (or Utility Rev.)	0	300,000	0	0	0	300,000	300,000	
TOTAL REVENUES	0	300,000	0	0	0	300,000	300,000	
EXPENDITURES								
Personnel Services								
57200-01-11000 PW Director-Engineer	6,841	0	1,000	0	500	3,500	2,500	
57200-01-21000 Wages - Water-Streets	33,092	1,572	5,000	0	0	5,000	0	
57200-01-25000 Wages-Temp-LTE	165	0	0	0	0	0	0	
57200-01-51000 SS/Medicare	2,828	112	400	0	125	500	100	
57200-01-52000 WRS - Retirement	2,542	99	375	0	100	425	50	
57200-01-54000 Health Insurance	5,403	712	1,500	0	250	1,500	0	
57200-01-55000 Life Insurance	132	2	50	0	31	75	25	
TOTAL Personnel Services	51,003	2,496	8,325	0	1,006	11,000	2,675	
Contractual Services								
57200-02-14000 Surveying/CSMs-Humane	3,176	0	0	0	0	0	0	
TOTAL Contractual Services	3,176	0	0	0	0	0	0	
Capital Outlay								
57200-08-22888 Expo Facility Construct.	0	250,000	0	0	0	0	0	
57200-08-22911 Expo-Retaining Wall/Fence	0	0	5,000	0	0	0	(5,000)	
57200-08-23000 Electrical Improvements	50,041	2,034	20,000	1,135	1,135	0	(20,000)	
57200-08-23500 Parking Lots-Public	2,826	51,753	0	0	0	0	0	
57200-08-23522 Arena - Clay-Sand-Equip	49,664	0	0	0	0	0	0	
57200-08-23525 Concrete Barriers-Blocks	3,078	0	0	0	0	0	0	
57200-08-23566 Grass Seed-HydroMulch	1,846	0	0	0	0	0	0	
57200-08-24000 Street Improvements	1,137	10,000	17,500	361	17,500	259,000	241,500	
57200-08-24025 MEG Improvements	0	0	0	0	0	0	0	
57200-08-25750 Streetlight Improvements	0	15,973	0	2,709	2,709	30,000	30,000	
57200-08-26000 Water Improvements	28,400	428	2,500	0	0	0	(2,500)	
57200-08-26100 Stormwater Improvements	0	3,284	0	0	0	0	0	
57200-08-26500 Sanitary Sewer Improve	0	0	3,500	0	0	0	(3,500)	
57200-08-75700 "Blight" - Demo Bldgs	23,593	0	0	0	0	0	0	
TOTAL Capital Outlay	160,586	333,471	48,500	4,204	21,344	289,000	240,500	

57200-08-2400Street Improvements

PERMANENT NOTES:
In 2018, paving former track from E. 6th St. enterance

Attachment: Festival Grounds Grandstand Paving 2019 Bid Received (4162 : Consider bid for paving the

11-09-2018 11:39 AM

CITY OF MERRILL
PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2018

43 -TID #3 - East Side
TID #3 -Festival Grounds

	2016 ACTUAL	2017 ACTUAL	2018 CURRENT BUDGET	2018 Y-T-D ACTUAL	2018 PROJECTED YEAR END	2019 REQUESTED BUDGET	2019 BUDGET CHANGE	2019 PROPOSED BUDGET
	toward Bierman Building parking lot.							
57200-08-2400Street Improvements	CURRENT YEAR NOTES: In 2019, paving of E. 2nd St. through MFG.							
TOTAL EXPENDITURES	214,766	335,967	56,825	4,204	22,350	300,000	243,175	
REVENUE OVER/(UNDER) EXPENDITURES	(214,766)	(35,967)	(56,825)	(4,204)	(22,350)	0	56,825	

Attachment: Festival Grounds Grandstand Paving 2019 Bid Received (4162 : Consider bid for paving the

11-08-2018 03:15 PM

CITY OF MERRILL
PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2018

24 -Merrill Festival Grounds
Merrill Festival Grounds

	2016 ACTUAL	2017 ACTUAL	2018 CURRENT BUDGET	2018 Y-T-D ACTUAL	2018 PROJECTED YEAR END	2019 REQUESTED BUDEGT	2019 BUDGET CHANGE	2019 PROPOSED BUDGET
55225-02-24250 Electrical Repair/Maint.	1,883	1,964	1,250	1,190	1,500	1,250	0	
55225-02-25000 Telephone-iPad	506	233	275	187	250	250	(25)	
55225-02-50000 Locks-Security	153	382	150	49	150	150	0	
55225-02-85000 Inspection-Grandstand	0	0	0	3,400	3,400	3,230	3,230	
TOTAL Contractual Services	30,716	30,048	27,675	27,970	31,300	31,880	4,205	
Supplies & Expenses								
55225-03-30000 Mileage	0	73	0	0	0	0	0	
55225-03-40000 Operating Supplies	346	225	500	1,552	1,500	500	0	
55225-03-43000 Vandalism Repair/Maint	0	0	0	0	500	0	0	
55225-03-43333 Expo Center-PR/Marketing	0	0	1,500	0	0	1,000	(500)	
55225-03-44000 Janitor Supplies	0	0	0	3,329	3,500	3,500	3,500	
55225-03-50000 Repair/Maint Supplies	1,831	87	1,000	38	250	1,000	0	
TOTAL Supplies & Expenses	2,177	385	3,000	4,919	5,750	6,000	3,000	
Capital Outlay								
55225-08-21111 Plastic Fencing	0	388	0	0	0	0	0	
55225-08-23522 Sand - Equipment-Labor	4,197	1,373	1,500	0	0	1,000	(500)	
55225-08-24333 Plumbing Repair/Maint	1,939	0	500	0	500	500	0	
55225-08-26500 Retaining Wall-Sales St.	0	18,262	0	8,865	8,865	0	0	
55225-08-75775 Steckling Bldg-Metal	0	0	70,000	71,915	72,250	0	(70,000)	
55225-08-75782 Restroom-Paint/Repair	0	0	0	6,546	6,546	80,000	80,000	
55225-08-75788 Barn - Repair/Maint	13,800	0	500	0	0	500	0	
55225-08-75790 Barn-Electrical Imp.	0	5,305	0	0	0	0	0	
55225-08-75800 Ticket Booths	3,791	0	0	0	0	0	0	
55225-08-81000 Floor Cleaner-Restroom	0	0	0	3,661	3,661	0	0	
55225-08-81753 New Restroom -Grandstand	0	0	225,000	242,991	245,000	0	(225,000)	
55225-08-91225 Weed Control/Mulch	400	0	200	0	0	200	0	
TOTAL Capital Outlay	24,127	25,328	297,700	333,978	336,822	82,200	(215,500)	

55225-08-2111Plastic Fencing

PERMANENT NOTES:
For 2019, TID No. 3 improvements will include:
New east lighting $ 20,000
Pavement replacement $150,000

55225-08-7578Restroom-Paint/Repair

PERMANENT NOTES:
In 2018, painted/repaired exterior of one restroom.

55225-08-7578Restroom-Paint/Repair

CURRENT YEAR NOTES:
Interior rehab (sinks, stools, and stalls) in 2019 for two restrooms.

55225-08-7580Ticket Booths

PERMANENT NOTES:
Funded from 2015 and 2016 donations.

TOTAL EXPENDITURES	62,857	99,605	334,575	382,679	390,217	126,480	(208,095)	
REVENUE OVER/(UNDER) EXPENDITURES	(45,156)	44,665	425	(100,399)	(53,074)	5,670	5,245	

Attachment: Festival Grounds Grandstand Paving 2019 Bid Received (4162 : Consider bid for paving the

Original Alcohol Beverage Retail License Application

Submit to municipal clerk.

Applicant's WI Seller's Permit No.	FEIN Number
456000043242004	41-0880612

LICENSE REQUESTED ▶	
TYPE	FEE
☑ Class A beer	$ 16.68
☐ Class B beer	$
☐ Class C wine	$
☐ Class A liquor	$
☑ Class A liquor (cider only)	$ N/A
☐ Class B liquor	$
☐ Reserve Class B liquor	$
☐ Class B (wine only) winery	$
Publication fee	$ 10
TOTAL FEE	$ 26.68

For the license period beginning 5/15 20 19 ;
ending JUNE 30 20 19

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

County of LINCOLN Aldermanic Dist. No. _____ (if required by ordinance)

1. The named ☐ Individual ☐ Partnership ☑ Limited Liability Company ☐ Corporation / Nonprofit Organization
hereby makes application for the alcohol beverage license(s) checked above.

2. Name (individual/partners give last name, first, middle; corporations/limited liability companies give registered name): ▶ INDIANHEAD OIL CO., LLC

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

Title	Name (Last, First, M.I.)	Home Address	Post Office & Zip Code
President/Member	PLEASE SEE ATTACHED		
Vice President/Member			
Secretary/Member			
Treasurer/Member			
Agent ▶	MARY JO HOFELE		
Directors/Managers	PLEASE SEE ATTACHED		

3. Trade Name ▶ HOLIDAY STATIONSTORE #482 Business Phone Number 715-536-8654
4. Address of Premises ▶ 1312 W MAIN ST Post Office & Zip Code ▶ MERRILL 54452
5. Is individual, partners or agent of corporation/limited liability company subject to completion of the responsible beverage server training course for this license period? ☐ Yes ☑ No
6. Is the applicant an employe or agent of, or acting on behalf of anyone except the named applicant? ☐ Yes ☑ No
7. Does any other alcohol beverage retail licensee or wholesale permittee have any interest in or control of this business? ☐ Yes ☑ No
8. (a) **Corporate/limited liability company applicants only:** Insert state WISCONSIN and date 12/15/17 of registration.
(b) Is applicant corporation/limited liability company a subsidiary of any other corporation or limited liability company? ☑ Yes ☐ No
(c) Does the corporation, or any officer, director, stockholder or agent or limited liability company, or any member/manager or agent hold any interest in any other alcohol beverage license or permit in Wisconsin? ☑ Yes ☐ No
(NOTE: All applicants explain fully on reverse side of this form every YES answer in sections 5, 6, 7 and 8 above.)
9. Premises description: Describe building or buildings where alcohol beverages are to be sold and stored. The applicant must include all rooms including living quarters, if used, for the sales, service, consumption, and/or storage of alcohol beverages and records. (Alcohol beverages may be sold and stored only on the premises described.) ONE STORY, SALES AREA, COOLERS, BACK-ROOM STORAGE
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? CAP OPERATIONS INC
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 1-877-882-3277] ☑ Yes ☐ No
13. Does the applicant understand they must hold a Wisconsin Seller's Permit? [phone (608) 266-2776] ☑ Yes ☐ No
14. Does the applicant understand that they must purchase alcohol beverages only from Wisconsin wholesalers, breweries and brewpubs? ☑ Yes ☐ No

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the applicant states that each of the above questions has been truthfully answered to the best of the knowledge of the signer. Any person who knowingly provides materially false information on this application may be required to forfeit not more than $1,000. Signer agrees to operate this business according to law and that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another. (Individual applicants, or one member of a partnership applicant must sign; one corporate officer, one member/manager 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.

Richard Johnson
(Officer of Corporation / Member / Manager of Limited Liability Company / Partner / Individual)

TO BE COMPLETED BY CLERK

Date received and filed with municipal clerk	Date reported to council / board	Date provisional license issued	Signature of Clerk / Deputy Clerk
4/12/19			
Date license granted	Date license issued	License number issued	

AT-106 (R. 7-18) Wisconsin Department of Revenue

Attachment: Holiday Stationstore #482 Liq Lic Application (4110 : Beer and Liquor (cider only) license for Holiday on West Main)

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

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

FEE $ 30.00 Application Date: 3-24-19

☐ Town ☐ Village ☒ City of MERRILL WI 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 JUNE 7 and ending JUNE 9 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 LINCOLN COUNTY RODEO ASSOC. INC.

(b) Address 906 N. CENTER AVE MERRILL WI
(Street) ☐ Town ☐ Village ☒ City

(c) Date organized 1989

(d) If corporation, give date of incorporation MARCH 1998

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

(f) Names and addresses of all officers:

President BRYAN L. BLOCH 7706 COUNTY Rd S ATHENS WI 54411

Vice President BRYAN MOODIE ATHENS WI

Secretary GAIL BLOCH 7706 COUNTY Rd S ATHENS WI 54411

Treasurer BILL BRUENING MOSINEE WI

(g) Name and address of manager or person in charge of affair: BRYAN L. BLOCH 7706 COUNTY Rd. S ATHENS WI 54411

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 MERRILL FESTIVAL GROUNDS

(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: ALL OF THE MERRILL FESTIVAL GROUNDS & BUILDINGS

3. Name of Event

(a) List name of the event WIS RIVER PRO RODEO

(b) Dates of event JUNE 7, 8, 9, 2019

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.

LINCOLN COUNTY RODEO ASSOC. INC.
(Name of Organization)

Officer Bryan L Bloch 3-24-19
(Signature/date)

Officer _____
(Signature/date)

Officer Gail Bloch 3-24-19
(Signature/date)

Officer _____
(Signature/date)

Date Filed with Clerk 3/25/19

Date Reported to Council or Board _____

Date Granted by Council _____

License No. _____

AT-315 (R. 6-16) Wisconsin Department of Revenue

✓ CABeno 4/1/19

Attachment: Lincoln County Rodeo Picnic License June 7-June 9, 2019 (4096 : Picnic licenses (3) for Rodeo Assn. for 2019 Rodeo)

City of Merrill
Airport Commission Meeting Minutes
March 20, 2019
Merrill Airport Terminal

Members Present: Gary Schwartz (Chairman), Lyle Banser, Joe Malsack, Steve Osness (Alderman), Gary Schulz (via conference call), Rich McCullough (Airport Manager)

Public Present: Karl Kemper (Becker, Hoppe and Associates), Steve Krueger, Anthony Kromire (Cameraman)

1. Call to Order-Meeting called to order at 1900 hours by Chairman Schwartz

2. Approval of Meeting Minutes from February 20, 2019-February Minutes read and approved. Motion by Banser; second by Malsack. All ayes. Motion carried.

3. Approval of Vouchers-Vouchers presented, received and initialed. Motion to pay vouchers by Malsack; second by Banser. All ayes. Motion carried.

4. Runway 16/34 Project Status- Chairman Schwartz and Planning and Engineering Consultant Karl Kemper of Becker, Hoppe and Associates (BHA) flew to a meeting with the Federal Aviation Administration (FAA) officials on March 6. at the Great Lakes Regional Office in Des Plaines, IL. Discussed the requirement of 500 operations on 16/34 to justify a crosswind or alternate runway. We provided numbers of operations in March of 2018. Some FAA representatives are questioning the type and approach speeds of planes that were included in our original report; and were those operations needed or could some or all of them be done on 07/25 runways. Some FAA officials are asking for new information that is not as written in FAA regulations regarding justification of crosswind runways. We are dealing with a moving target from some FAA representatives and have asked them if we are to use the criteria that is documented in writing or other unwritten opinion. All at the meeting agreed to honor the written rules for runway justification. We are now waiting on FAA to recognize the existing written FAA documentation or to solidify their need for data that is not written into FAA regulations for qualifying reconstruction of crosswind runways.

5. FAA Petition for 16/34-Is in need of approval and signature of city official.

6. Airport Day 2019-Malsack reported he was waiting for this month's meeting to determine if reconstruction of 16/34 would be underway for summer of 2019 , since it is not likely we will begin planning for Airport Day.

7. Manager's Report-AWOS System will be moved from old FBO to new FBO by next month. McCullough reported a runway light was hit and that he reported it to insurance. He removed snow and ice from roof of FBO to avoid water problems and has a temporary sump line run at the house until the normal line thaws.

8. Airport General Maintenance-

   T-Hangar Issues-Nothing new.

   Lightening Suppression Project Status-Is completed and will be tested during Spring/Summer lightening season.

   Fuel System Update- Fuel system is working well.

Attachment: Committee Reports (4163 : File committee reports)

Chairman's Report (not on Agenda)- ALP was done in 2010 and a supplement was added in 2016. Copies will be available from the Bureau of Aeronautics.

9. Aviation Happenings- Schulz reported there has been a nomination to head the FAA, an ex-employee, senior vice-president of operations at Delta Airlines. Will have a good background for the job.

   Schulz also reported that Ballistic Recovery Parachutes are working when needed. They have a good safety record when deployed and have saved lives.

   Schulz reported 737 Max 8 and 9 are under scrutiny since two crashes claimed the lives of all on board. They are trying to determine all related causes. The planes have been grounded almost everywhere until causes are addressed.

10. Public Comment- None.

11. Agenda Items for Next Meeting- Use of entitlement funds; A WOS System; Airport Day.

12. Adjournment- Motion by Malsack: second by Osness to adjourn. All Ayes. Motion carried.

Minutes prepared by Lyle Banser

Attachment: Committee Reports (4163 : File committee reports)

CITY OF MERRILL

COMMITTEE OF THE WHOLE

MINUTES • MONDAY FEBRUARY 18, 2019

Regular Meeting | **City Hall Council Chambers** | **5:30 PM**

I. Call to Order

Mayor Woellner callled the meeting to order at 5:31 P.M.

Attendee Name	Title	Status	Arrived
Paul Russell	Alderperson - First District	Excused	
Steve Hass	Alderperson - Second District	Present	
Rick Blake	Alderperson - Third District	Present	
Steve Osness	Alderperson - Fourth District	Present	
John M. Van Lieshout	Alderperson - Fifth District	Excused	
Dave Sukow	Alderperson - Sixth District	Present	
Rob Norton	Alderperson - Seventh District	Present	
Tim Meehean	Alderperson - Eighth District	Present	
Derek Woellner	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, Fire Chief Josh Klug, Enrichment Center Director Tammie Mrachek, Building Inspector/Zoning Administrator Darin Pagel, Utility Operations Manager Gabe Steinagel, Library Director Stacy Stevens, Parks & Recreation Director Dan Wendorf, Facilities Maintenance Manager Nick Wszalek and City Clerk Bill Heideman.

II. Pledge of Allegiance

III. Public Commnet Period

LaDonna Fermanich stated that she has read the current strategic plan. She assumes that a great deal of time and money was spent to formulate the plan. She urged that valuable time and money not be spent on creating a new plan or updating the current plan. In her opinion, many of the goals in the current plan are not being met.

IV. Agenda Items (Strategic Plan Update):

1. Strategic Plan background

A copy of the current Strategic Plan (2014-2019) was in the meeting packet.

Mayor Woellner informed everyone that a Strategic Plan is required by the State of Wisconsin, and that it must be updated every five years.

2. Consider whether to create new plan or update existing plan

Information from City Administrator Johnson was distributed at the meeting.

Alderman Sukow suggested using the current plan as a template for either a new plan or a plan update.

Attachment: Committee Reports (4163 : File committee reports)

City Administrator Johnson suggested that it is not necessary to recreate the visions and goals in the plan.

Mayor Woellner stated that he would like to see a change in the format of the tables included in the plan.

Alderman Norton encouraged all groups and organizations to participate in this project.

3. Create timetable of future meetings related to plan

It was suggested that public hearings are not necessary, but a series of public information meetings could be held instead.

4. Consider methods to obtain input from public, departments heads, employees and the Common Council

The possibility of offering a public survey was suggested.

5. Consider possible candidates to facilitate the plan

It was suggested that perhaps North Central Wisconsin Regional Planning Commission could suggest a facilitator.

Mayor Woellner raised the possibility of a City employee acting as facilitator. City Administrator Johnson and Alderman Norton responded that it would be better to have a facilitator from outside City government.

City Administrator Johnson stated that he would look for a facilitator and report back on the results.

V. Adjournment

Motion (Norton/Meehean) to adjourn. Carried. Adjourned at 5:57 P.M.

Attachment: Committee Reports (4163 : File committee reports)

CITY OF MERRILL

FESTIVAL GROUNDS COMMITTEE

MINUTES • THURSDAY APRIL 4, 2019

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
Michael Caylor	Food Vendor Rep.	Present	
Rob Norton	Alderperson - Seventh District	Present	
Tim Meehean	Alderperson - Eighth District	Present	
John M. Van Lieshout	Alderperson - Fifth District	Present	
Derek Woellner	Mayor	Absent	
Bryan Bloch	Rodeo Assn. Rep.	Present	
Brad Becker	Fair Assn. Rep.	Present	

Also in attendance: City Administrator Dave Johnson, City Attorney Tom Hayden, Festival Grounds Manager Richard Bjorklund, Diane Wais, John Rathke, Bill Bialecki, Colton VanLieshout and City Clerk Bill Heideman. A representative from Merrill Productions was present to videotape the meeting.

II. Minutes of previous meeting(s):

1. Minutes of March 7, 2019 meeting

Motion (Meehean/Bloch) to approve.

RESULT: **APPROVED**

III. Agenda items for consideration:

1. Labor Day - Mobile Food Vendors/Contract

Festival Grounds Manager Bjorklund will continue to work with Ron Liberty (Merrill Lions) to ensure compliance.

Motion (Meehean/Becker) to approve the contract.

RESULT: **APPROVED**

2. Fireworks information update

Information from City Administrator Johnson was in the meeting packet.

City Administrator Johnson explained that, based on National Fire Protection Association (NFPA) regulations, the company that displays the fireworks show would not be able to have the same type of show at the Festival Grounds that they would have at the Merrill Area Recreational Complex (MARC).

Attachment: Committee Reports (4163 : File committee reports)

Food Vendor Rep. Caylor responded that, while he realizes that relocation July Fourth celebration to the Festival Grounds is a dead issue at this time, he wanted it known that many NFPA guidelines, included the guidelines referenced by City Administrator Johnson, have not been adopted by the State of Wisconsin and are therefore not considered Wisconsin state law.

3. Rodeo update

Rodeo Association Rep. Bloch reported that the 2019 rodeo will be held June 7-9. Bands have been booked for Friday, June 7th and Saturday, June 8th.

Work on several enhancements to the rodeo is ongoing. Evening shows are scheduled for June 7th and June 8th, with an afternoon show scheduled for June 9th.

4. Calendar of Events

The calendar was in the meeting packet. Diane Wais reviewed the calendar.

IV. Monthly Reports:

1. Festival Grounds Manager Bjorklund

Festival Grounds Manager Bjorklund reviewed the report and answered questions.

2. Food Vendor Rep. Caylor - No report, because Food Vendor Commitee did not meet.

Food Vendor Rep. Caylor reported that their group will begin 2019 meetings, probably in April.

V. Public Comment Period

City Attorney Hayden mentioned that Diane Wais will be retiring in June.

VI. Establish date, time & location of next meeting

Thursday, May 2nd, 2019 at 6:00 P.M. in the Bierman Building Conference Room.

VII. Adjournment

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

Attachment: Committee Reports (4163 : File committee reports)

CITY OF MERRILL

HEALTH AND SAFETY COMMITTEE

MINUTES • MONDAY APRIL 22, 2019

Regular Meeting | **City Hall Council Chambers** | **5:00 PM**

I. Call to Order

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

Attendee Name	Title	Status	Arrived
Dave Sukow	Alderperson - Sixth District	Present	
Rick Blake	Alderperson - Third District	Present	
John M. Van Lieshout	Alderperson - Fifth District	Present	

Also in attendance: City Administrator Dave Johnson, Fire Chief Josh Klug, Police Chief Corey Bennett, Deputy Health Officer Norbert Ashbeck, City Attorney Tom Hayden, Alderman Rob Norton (arr. 5:03) and City Clerk Bill Heideman. A representative from Merrill Productions was present to videotape the meeting.

II. Nuisance Complaints and Vouchers:

1. Nuisance Complaints

The nuisance complaint summary report was in the meeting packet.

Deputy Health Officer Ashbeck reported that the first three cases on the report have court dates scheduled.

The fourth case (involving rats) is still under investigation. This case will be monitored and, if the situation seems to be resolved, baiting will be discontinued.

The fifth case has already been resolved. The last case on the report has a completion deadline set for April 26th.

2. Vouchers

The vouchers were in the meeting packet.

Motion (Van Lieshout/Blake) to approve.

RESULT: **APPROVED**

III. Picnic and/or Liquor License Applications:

1. Application from Indianhead Oil Co., LLC for a Class "A" (Beer) and a "Class A" (Cider only) license for Holiday Stationstore #482, 1312 West Main Street, effective May 15th, 2019.

Information was in the meeting packet. Police Chief Bennett has no concerns with the application.

Motion (Blake/Van Lieshout) to approve.

Attachment: Committee Reports (4163 : File committee reports)

RESULT:	APPROVED & SENT TO COUNCIL	Next: 5/14/2019 7:00 PM

2. 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 7 - 9, 2019.

Information was in the meeting packet. Police Chief Bennett has no concerns with the application.

Motion (Blake/Van Lieshout) to approve.

RESULT:	APPROVED & SENT TO COUNCIL	Next: 5/14/2019 7:00 PM

IV. Other agenda items to consider:

1. Review 2019-2020 Liquor License Renewal Schedule

The renewal schedule was in the meeting packet. City Clerk Heideman thanked all City departments that work together to ensure that licensees have addressed all safety issues and indebtedness to the City prior to the issuance of their license.

No action on the schedule was necessary, requested or taken.

V. Minutes & Monthly Reports:

1. Minutes of March 25, 2019 meeting

The minutes were in the meeting packet.

Motion (Van Lieshout/Sukow) to approve.

RESULT:	APPROVED

2. Monthly Report - Fire Chief Klug

The monthly report was in the meeting packet.

Fire Chief Klug reviewed the report, including statistics, training and events.

Fire Chief Klug noted that advertising for the latest vacant position resulted in the receipt of only three applications. Reevaluation of the recruitment process is ongoing, to determine if the process can be improved to increase the number of candidates applying for vacant positions.

3. Monthly Report - Police Chief Bennett

The monthly report was in the meeting packet.

Police Chief Bennett reviewed the report. He noted that the format of the report is fairly new, and requested that committee members contact him if they have any questions, concerns or suggestions related to the new report format.

Attachment: Committee Reports (4163 : File committee reports)

Police Chief Bennett distributed a picture of the prescription drug "drop box". He then provided verbal details on the use of the box.

The schedule for the annual Citizen Police Academy is being finalized. Attempts are being made to make the academy more interactive.

4. Monthly Report - Lincoln County Humane Society

The monthly report was in the meeting packet.

5. Consider placing monthly reports on file

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

RESULT:	**PLACED ON FILE**

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

Monday, May 20th, 2019 at 5:00 P.M. in the City Hall Common Council Chambers.

VII. Public Comment Period

None.

VIII. Adjournment

Motion (Van Lieshout/Blake) to adjourn. Carried. Adjourned at 5:21 P.M.

Attachment: Committee Reports (4163 : File committee reports)

T. B. Scott Free Library Board of Trustees
REGULAR MEETING
April 17th, 2019
Minutes

1. Opening

President Mike Geisler called the Regular Meeting of the Board of Trustees to order at 4:00 p.m. in the Library Board Room. Present: Gene Bebel, Katie Breitenmoser, Darcy Dalsky, Paul Gilk, Audrey Huftel, Richard Mamer, Tim Meehean and Jim Wedemeyer. Also present: Laurie Ollhoff, Nick Wszalek, John Greenwood, Carolyn Forde (4:30-4:45) and Geoffrie L. from MP3.

An invitation from Coldwell Banker Action Realty-Merrill to a community idea and vision gathering regarding the use of the First Presbyterian Church building.

There was no public comment.

2. Consent Items

M Meehean/S Breitenmoser/C to approve the minutes of the February meeting with the correction that Darcy Dalsky and Audrey Huftel were present at that meeting. M Meehean/S Mamer/C to accept the Monthly Revenue and Expense Report for February and March as printed.

3. Reports/Discussion Items/Action Items

A. Quarterly Contract Review-John Greenwood: Mr. Greenwood updated the board on current activity. The newly formed Community and Economic Growth Committee of the AAC has been active with development of community based projects. Monthly task logs for February and March were provided.

B. Long Range Plan Final Report: M Meehean/S Huftel/C to approve the final report as presented.

C. Strategic Plan Progress Goal #1: Upon review and discussion, Goal #1 was presented with objectives and measurable outcomes. Minor corrections were identified.

D. Update on Community Room Status: Ms. Stevens notified the board of insurance claims that have been paid up to this point. Ms. Stevens relayed the concerns of the insurance adjuster related to certain charges included in the claims. The status of the project was reviewed and the board reviewed the charges and feel that they seem reasonable for the work completed. A letter was sent to major donors of the building addition project requesting funds for the placement of a support beam in that room. Updates were given on status of requests. Discussion focused on status of west wall supporting structure. A letter to the State Historical Society has been sent regarding ability to work on refurbishing this room given the National Register of Historic Places designation. Weather and potential flood conditions have been a concern this spring.

E-I. Policy Review: Fines and Fees; Internet Use; Material Selection; Inclement Weather: M Meehean/S Breitenmoser/C to approve the listed policies as presented. Mr. Gilk requested that Lincoln County receive a copy of the Inclement Weather policy for informational purposes.

J. Trustee Essential #8-Developing the Library Budget: Ms. Stevens provided copies of Trustee Essential #8.

K. Reports from Friends/WVLS Representative: The Friends will be having a one day book sale in the Café area on April 26th. The Friends Annual meeting will be reenactor Jessica Michna as Goode Rebeka Nurse: Trial by Fire – The Salem Witch Trials on Sunday May 5th at 1pm on the 3rd floor.

4. Forthcoming Events & Library Director Report

- February and March Monthly Statistical Reports were provided.
- Ms. Forde spoke on the Summer Food Service Program being piloted by Youth Service staff this summer.

Attachment: Committee Reports (4163 : File committee reports)

- Youth Services applied for a Community Foundation grant to furnish an early literacy activity center.
- Youth Services next Family Fun night April 25th is "Rock on Kindness" which is co-sponsored by the community-led Merrill Rocks group.
- A copy of the Summer Library Program flyer was distributed.
- Author/Presenter Chad Lewis is scheduled to speak on the Bizarre History of Wisconsin April 23rd.
- Topical Civic Engagement program-The Ins and Outs of Education: the Options and the Policy is scheduled Monday April 29th.
- Popular local author Victoria Houston is scheduled to speak as part of our Words Worth Hearing program on May 14th as well as a program on the Art of Fly Tying and the Perfect Catch April 30th featuring a local artisan and sportsman.
- Carol Wendorf will be retiring early May after over 19 years of service at the library. Staff member Faith Martinson has been hired as her replacement.
- The annual conflict of interest board signature for IRS filing is no longer required. The Endowment Fund balance is currently below the monetary threshold requirement.
- 2018 System Information and Public Library Statistics provided by the Wisconsin Valley Library Service was distributed. Copies of the report were given to Lincoln County Board members, Merrill City Council members and the mayor. Item will be placed on next agenda for discussion purposes.
- National Library Week and Food for Fines had a successful week with $163.20 in fines waived. New this year was the offering for student's grades 4-12 to read for foods for fines. Several students participated and fines of $14.15 were waived from their records as a result.
- Copy of the March WVLS Directors Report was provided.

5. **Adjournment**:

M Meehean/S Dalsky/C to adjourn the meeting at 5:00 p.m. The next regularly scheduled meeting of the Board of Trustees will be held on May 15th at 4:00 p.m. in the Library Board Room.

Stacy D. Stevens, Secretary

Attachment: Committee Reports (4163 : File committee reports)

MERRILL AREA HOUSING AUTHORITY
SECTION 8 HOUSING
BOARD OF COMMISSIONERS
MEETING MINUTES

Regular Meeting **Tuesday December 18, 2018** **711 E 1st Street 7:00am**

1. **Call to Order:** Chairman Jim Erno called the meeting to order at 7:03am

2. **Roll Call:** Jim Erno Chairman, Paul Wagner Vice Chair, Jill Laufenberg, Nancy Kwiesielewicz, Kevin Cohrs, Rick Blake Ex-Officio, Paul Russell Executive Director and Lynn Ross Secretary

3. **Approval of November Meeting Minutes:** Motion to approve (Laufenberg/Kwiesielewicz). Motion carried

4. **Approval of Payments:** Executive Director briefed by exception. Motion to approve (Wagner/Laufenberg). Roll call, Motion carried

5. **Executive Directors Report:**
   a. Park Place North/South Tower remodel is on schedule as well as the exterior elevator. Minor punch list of items remaining at Westgate but on schedule to move families into vacant units.
   b. Tenant holiday parties have been scheduled at all three buildings. We are looking for commissioner volunteers to assist the staff with serving the meal. The families residing at the family homes and Westgate Apartments all received a holiday meal and holiday card.
   c. Commissioners received a copy of the activity calendar that has been prepared for the tenants.
   d. The MAPS business Manager contacted the Director regarding land privately owned behind Reindl Printing. The school would be interested in having students build on-site to reduce the overall cost of relocating the house to a piece of property once completed.
   e. Housing Authority still has interest in the Fox Point property and plans to put a proposal together if the current proposal the city received falls through.
   f. The MAPS Bluejay homes are not eligible for HUD subsidy as HUD required multiple units built on the same acreage similar to a pocket neighbor so the Housing Authority will rent them at affordable market rate.

6. **Old Business – Closed Session:** Motion to enter closed session at 7:40 am (Wagner/Cohrs) Roll Call, Motion carried. The Board may convene in Closed Session pursuant to Wisconsin State Statutes 19.85(1)(c) Considering employment, promotion, compensation, benefits or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. The board may convene in Closed Session pursuant to Wisconsin State Statutes 19.85(1)(e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session.

7. **The minutes from this closed session will be filed separately and confidentially.** Motion to reconvene into open session at 8:27am. Motion to approve (Cohrs/Wagner). Motion carried.

Attachment: Committee Reports (4163 : File committee reports)

8. **New Business**
   a. Approve Resolutions
      i. Resolution 432 Motion to approve (Wagner/Cohrs). Motion carried
      ii. Resolution 433 Motion to approve (Wagner/Cohrs). Motion carried
      iii. Resolution 434 Motion to approve (Wagner/Cohrs). Motion carried
      iv. Resolution 436 Motion to approve (Wagner/Cohrs). Motion carried
   b. Revised meeting calendar distributed
   c. Organizational chart review with additional changes
   d. Executive Director will be given a 2% pay raise with request that his 2019 written goals be submitted before 02/15/18
   e. Next meeting date: Tuesday, January 29, 2018 @ 307 W Main Street

7. **Adjournment:** Motion to adjourn at 8:20am. (Wagner/Cohrs). Motion carried.

Attachment: Committee Reports (4163 : File committee reports)

MERRILL AREA HOUSING AUTHORITY
SECTION 8 HOUSING
BOARD OF COMMISSIONERS
MEETING MINUTES

Regular Meeting **February 7, 2018** **101 E 1st St (3:00pm)**

1. **Call to Order:** Chairman Jim Erno called the meeting to order at 3:05pm

2. **Roll Call:** Jim Erno Chairman, Paul Wagner Vice Chair, Jill Laufenberg, Nancy Kwiesielewicz, Kevin Cohrs and Lynn Ross Secretary

3. **Approval of November Meeting Minutes:** Motion to approve (Wagner/Cohrs). Motion carried

4. **Approval of Payments:** Motion to approve (Wagner/Erno). Roll call, Motion carried

5. **Project Update – Construction Manager Report:**
   a. Park Place North/South Tower remodel is on schedule with tenant's relocation estimated for March 21, 2019. Exterior elevator is progressing but due to Otis back log it may not be operational for 4 or 5 more weeks.
   b. Bluejay House #1 (Van Buren Lot) is moving forward with flooring installed, on-site decking framing completed, doors and trim on site, and installed repurposed kitchen cabinets from Park Place remodel.
   c. Bluejay House #2 is moving along well with the school cancellations due to weather. The house is enclosed with ½ the roof shingled and anticipate the students being able to complete the entire interior prior to end of school year. The lot is still pending City of Merrill participation and will have Executive Director follow-up.
   d. Fire Station (New Central Office) is progressing with the plan to relocate in May 2019. Plumbing is completed, electrical and heating near completion and waiting on quote from D&T Drywalling before starting install of drywall. Costs continue to stay within the estimate provided at the beginning of the project.

6. **Old Business:**
   a. Updated meeting calendar was distributed to commissioners.
   b. Organization chart was distributed to commissioners with more changes and updates for review at the next meeting.

7. **New Business**
   a. Approve Resolutions
      i. Resolution 435 Motion to approve (Wagner/Cohrs). Motion carried
   b. Next meeting date: Tuesday, March 26, 2019 @ 215 Grand Ave

7. **Adjournment:** Motion to adjourn at 8:20am. (Wagner/Cohrs). Motion carried.

Attachment: Committee Reports (4163 : File committee reports)

APRIL '19 MEETING MINUTES
Merrill Enrichment Center Committee
Meeting was held on April 18th, 2019 at 3:15pm
Merrill Enrichment Center Conference Room – 303 N. Sales Street

Present: Paul Russell (Alderperson), Gene Bebel, Rose Akey, Mollie Stencil, Sharon Harvey,
Absent: Rev. Kyle Carnes (Chair), Jennifer Clark (ADRC Representatives), Emily Weix

1. **Opening**
   a. Russell called the meeting to order.
2. **Consent Items**
   a. Motion made by Bebel, second by Akey to approve March '19 meeting minutes. Motion carried.
   b. Motion made by Bebel, second by Harvey to approve monthly vouchers. Motion carried.
3. **Public Comment**
   a. Sharon Harvey introduced Mary Klug to the committee. Mary, a Merrill resident, discussed her involvement in the community, recently working with Paul Russell and the Housing Authority as a volunteer. Mary has her own business called Klug Financial Solutions. She offered to be a resource volunteer for the MEC as well as conducting an information session on what people need to know relative to insurance.
4. **ADRC**
   a. Jennifer was not able to attend due to another meeting.
5. **Planning**
   a. Mrachek updated the Committee members who were not present last meeting on the 2019 goals, strategic plan and capital plan.
      i. Bebel shared a New York Times follow-up study which discussed a heath issue people do not want to discuss which is loneliness and isolation of elderly. Most people will not go to see a healthcare professional for this and it is a serious issue in our society. The MEC strives to be the place that everyone can come to participate, ultimately to help alleviate issues like this. We will continue to work together with other community organizations and churches on this issue as well as many other issues affecting elders.
   b. Committee members Bebel, Akey, Harvey, Stencil did commit to another term.
6. **Discussion**
   a. Russell discussed his recommendation for an Ordinance for MEC Committee membership to include a representative from the Merrill Housing Authority. Discussion further led to others in the community that should also be included such as the ADRC, a local clergy member, Merrill High School, and possibly a person from Bell Tower… ultimately to keep strong connections to the organizations that we would like to continue collaborating with for the overall success of the City.
      i. Russell suggested that City Attorney Hayden attend our next meeting to clarify the required member count along with other questions posed by the Committee.
   b. Director informed committee that we have a potential candidate for our open position. We will know by the end of the week of April 25th.
   c. Russell discussed the council members recall to avoid any misconception, including timeline, contingency of amount of signatures, recalls like this are not abnormal, and finally the importance of people to regularly attend City committee meetings to voice concerns, share ideas on what they would like to see. Bebel added…to aid in understanding the working of running a multimillion dollar business, etc. to avoid situations like the one we are in.
7. **Adjournment**
   a. Motion to adjourn made by Stencil second by Harvey.

Next meeting date is **May 16th at 3:15pm in the MEC Conference room.**
Vouchers will be available for review 15 minutes prior to meeting time.

Respectfully submitted,

TMrachek

Tammie Mrachek
MEC Director

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

Attachment: Committee Reports (4163 : File committee reports)

PARKS AND RECREATION COMMISSION

May 1, 2019

The Merrill Parks and Recreation Commission met on Wednesday, May 1, 2019 at 4:15 p.m. at the Smith Center.

Members Present: Kyle Gulke, Brian Artac, Dave Sukow, Kate Baker, Jean Ravn and Dan Novitch.

Members Excused Absent: Joan Tabor

Department Staff Present: Dan Wendorf and Dawn Smith

Visitors: City Administrator Dave Johnson, Mayor Derek Woellner, Judy Sukow, Sharon Anderson, and MP3:

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

***Carried unanimously.

***Motion by Artac, seconded by Ravn, to approve the claims from April.

Wendorf stated that the water bill for Normal was an overcharge for a running water order and money will be credited back.

***Carried unanimously.

Public Comment:

Sharon Anderson, 1200 A Johnson Street. Sharon stated that she is happy to see that the Park and Recreation Department is looking at expanding the trails in town. Sharon stated that when the River Bend Trail Committee applied for grants there was a proposal to extend the trail over to Prairie Trails. Sharon also stated that she would like to see the Aquatic Center start up lap swim for adults in the morning prior to the pool opening.

The next item on the agenda was to elect City Plan Commission Representative. Gulke questioned how long the term was to be the City Plan Commission Representative. Mayor Woellner stated you could set the term for however long you wanted to.

***Artac made a motion, seconded by Baker, to have a 1 year term set with a renewal yearly.

Sukow stated he did not think that would work because the City Plan Commission does not meet every month and it takes a while to familiarize with how things work. Sukow stated that he feels you should remain on the City Plan for a three year term.

Baker withdrew her second and agreed with Sukow.

Sukow made a motion, seconded by Baker to nominated Kyle Gulke to the City Plan Commission for a three year term ending May 1, 2022.

***Carried unanimously.

Attachment: Committee Reports (4163 : File committee reports)

The next item on the agenda was to discuss idea of potential pedestrian path to connect Prairie Trails to the River Bend Trail. Wendorf stated that he had come up with this idea pre River Bend Trail back in 2005-2006. Wendorf stated that with all the trails in Merrill, none of them connected to each other, he thought it would be a good idea to kind of create a "green circle" like the Stevens Point area had. Wendorf explained that it would not cost a lot to complete this part of the trail since the city owns a lot of the land where the trail would be going. After some discussion Novitch requested that Wendorf keep the commission updated on any potential progress.

The next item on the agenda was continued discussion on 2020 Capital & Operating Budgets. Wendorf stated that they will be finding out soon when the final requests need to be handed in for the budget. Wendorf reviewed the Capital Items again for everyone and went through, in detail, the 2020 requests. Baker asked if the form could be organized differently and volunteered to lend a hand to show her idea. Wendorf suggested keeping all of the items the commission has discussed in the 2020 request. Ultimately its up to the City Council to approve/not approve. Gulke suggested giving the trail from Prairie Trails to Riverbend trail a higher priority & potentially moving it up the timeline.

The next item on the agenda was monthly reports. Wendorf asked if anyone had any questions. Wendorf stated that today was the first day of park opening.

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

***Carried unanimously.

The next regular meeting is scheduled for Wednesday, June 5, 2019 at 4:15 p.m. at the Smith Center, Wendorf requested that this be a joint meeting between the Skate Board Park Committee and Park and Recreation Commission because there will be a representative here from Spohn Ranch for the design of the skate park.

Public comment: Dave Sukow stated that all the meeting after the June meeting should be held at the Merrill City Hall. Sukow feels that without the use of microphones it will be hard for people to hear the meeting when they look back online at them. Anderson stated that she could not hear most of the meeting and she was only sitting a little ways away from the table. Anderson also commented that if you want people to bike at the Prairie Trails park the paths should be blacktopped otherwise they are hard to ride on.

***Motion by Ravn, seconded by Artac to adjourn at 5:30 p.m.

***Carried unanimously.

Dawn Smith
Recording Secretary

Attachment: Committee Reports (4163 : File committee reports)

CITY OF MERRILL

PERSONNEL AND FINANCE COMMITTEE

MINUTES • TUESDAY APRIL 23, 2019

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
Tim Meehean	Alderperson - Eighth District	Present	
Paul Russell	Alderperson - First District	Present	
Steve Osness	Alderperson - Fourth District	Present	

Others in attendance: Mayor Derek Woellner, City Administrator Dave Johnson, City Attorney Tom Hayden, Library Director Stacy Stevens, Alderman Rick Blake, Alderman Rob Norton (arr. 5:36 P.M.), Lori Anderson Malm, LaDonna Fermanich and City Clerk Bill Heideman. Finance Director Unertl participated via phone. A representative from Merrill Productions was present to videotape the meeting.

II. Vouchers:

1. Vouchers

The vouchers were in the meeting packet.

Motion (Meehean/Osness) to place on file.

RESULT: **PLACED ON FILE**

III. Agenda items for consideration:

1. Discussion of 2020 budget and tax target goals.

Mayor Woellner had requested that this item be included on the agenda. A spreadsheet detailing various budget percentage increases/decreases was distributed at the meeting.

Alderman Meehean speculated that it might be premature to establish 2020 budgetary goals.

Discussion was then held on the terms "tax rate", "tax levy" and "taxes". Alderman Meehean stated that a tax rate increase does not lead to the same percentage increase in actual taxes.

Mayor Woellner stated that his goal at this time is to keep any tax percentage increase under the annual cost-of-living increase.

Tax Increment Districts (TIDs) and Tax Increment Financing (TIF) were then discussed, particularly how they relate to taxes.

Discussion on the 2020 budget will continue at the May 14th, 2019 Committee of the Whole meeting. No action was taken at this time.

Attachment: Committee Reports (4163 : File committee reports)

2. Review and discussion of draft 2020 budget development process and time frames.

Information was in the meeting packet.

Finance Director Unertl reviewed the time frames. It was agreed that the budget preparation "time frame" be accelerated whenever possible, particularly on items that the City can control. Alderman Russell suggested that the time frames be accelerated by 30 days.

No formal action taken at this time.

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.

Finance Director Unertl added that some local assessments have increased.

3. City Attorney Hayden

The monthly report was in the meeting packet.

City Attorney Hayden reminded everyone that Legal Administrative Assistant/Paralegal Diane Wais is retiring. Her last day will be June 3rd.

4. City Clerk Heideman

The monthly report was in the meeting packet.

5. City Administrator Johnson

The monthly report was in the meeting packet.

Alderman Meehean commented that he was pleased to see that the Employee Safety Committee has resumed meeting.

No further steps will be taken on the recent Fire Department grievance.

6. Consider placing monthly reports on file

Motion (Meehean/Osness) to place on file.

RESULT:	**PLACED ON FILE**

V. Establish date, time and location of next meeting(s):

A special meeting has been scheduled for 5:00 P.M. on Tuesday, April 30th, 2019. It will be held in the City Hall Common Council Chambers.

The next regular meeting will be held at 5:00 P.M. on Tuesday, May 21st, 2019, also in the City Hall Common Council Chambers.

Attachment: Committee Reports (4163 : File committee reports)

VI. Public Comment Period

None.

VII. Adjournment

Motion (Meehean/Osness) to adjourn. Carried. Adjourned at 5:43 P.M.

Attachment: Committee Reports (4163 : File committee reports)

City of Merrill
Meeting of Redevelopment Authority (RDA)

Tuesday, March 5th, 2019 at 8:00 a.m.
City Hall Common Council Chambers

RDA Present: Tim Meehean, Derek Woellner, Clyde Nelson, Jill Laufenberg, and Tony Kusserow

Sheila Polak participating via phone, but not involved in motions

RDA Excused: Tim Haight

Others: City Clerk Bill Heideman, City Administrator Dave Johnson, City Attorney Tom Hayden, Finance Director Kathy Unertl, Public Works Director Rod Akey, City Building Inspector/Zoning Administrator Darin Pagel, and Ken Maule and Bill Bialecki from Lincoln County Economic Development Corp. (LCEDC), and Laura Schulte (Wausau Daily Herald)

Call to Order: RDA Chairperson Meehean called the meeting to order at 8:00 a.m.

Consider approval of RDA meeting minutes from February 5th:

Motion (Laufenberg/Kusserow) to approve the meeting minutes from February 5th. Carried.

Public Comment: None.

Consider resolution authorizing a development agreement by and between the City of Merrill, Wisconsin and FreMarq Innovations, Inc. (1101 N Mill St. - TID No. 7):

There was RDA Commission discussion on the proposed TID loan to facilitate relocation FreMarq Innovations, Inc. manufacturing business from Wausau to the former mill. At least fifty full-time jobs would need to be maintained for two years for the TID incentive/forgivable loan to become a TID development grant (i.e. no repayment). There will be quarterly updates provided to the Redevelopment Authority (RDA) on full-time job numbers.

Motion (Meehean/Laufenberg) to recommend the resolution authorizing a development agreement by and between the City of Merrill, Wisconsin and FreMarq Innovations, Inc. (1101 N Mill St. - TID No. 7). Carried.

Next RDA meeting: Wednesday, April 3rd at 8:00 a.m. due to the April 2nd Election

Attachment: Committee Reports (4163 : File committee reports)

Closed Session:

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

a. Consider approval of closed session RDA meeting minutes from February 5th

b. Update/discussion on potential new restaurant developments (TID No. 3 and No. 4 – East Side area)

c. Update/discussion on potential commercial business rehabilitation and expansion (TID No. 7 – N. Center Ave.)

d. Update/discussion on potential commercial business relocation into vacant building (TID No. 9 – S. Center Ave.)

Motion (Kusserow/Nelson) to move into closed session. Carried 3-1 on roll call vote at 8:32 a.m. Due to work commitment, Laufenberg had to leave the meeting prior to the closed session.

- **Motion (Meehean/Kusserow) to approve the Closed Session meeting minutes from February 5th.** Carried.

- Bill Bialecki from LCEDC provided updates on potential new restaurant development options in TID No. 3 and No. 4. There will be continued discussions on potential site(s), developer(s), and operator(s). One potential restaurant has been deferred for two years.

- Ken Maule from LCEDC provided overview of potential acquisition, rehabilitation, and expansion of commercial site on North Center Ave. Additional information still needs to be provided by the developer before a potential TID development incentive can be considered.

- Johnson, Maule, and Bialecki provided information on potential commercial business considering a vacant facility on South Center Ave. There needs to be additional information as to potential request for TID assistance to facilitate business relocation.

Adjournment: Motion (Woellner/Nelson) to adjourn at 8:53 a.m. Carried.

Minutes prepared by RDA Secretary Kathy Unertl

Attachment: Committee Reports (4163 : File committee reports)

City of Merrill
Meeting of Redevelopment Authority (RDA)

Tuesday, April 3rd, 2019 at 8:00 a.m.
City Hall Common Council Chambers

RDA Present: Tim Meehean, Derek Woellner, Clyde Nelson, Jill Laufenberg, Tony Kusserow, Sheila Polak, and Tim Haight

Others: City Clerk Bill Heideman, City Administrator Dave Johnson, City Attorney Tom Hayden, Finance Director Kathy Unertl participated via phone, Public Works Director Rod Akey, City Building Inspector/Zoning Administrator Darin Pagel, and Ken Maule and Bill Bialecki from Lincoln County Economic Development Corp. (LCEDC), Patrick Taylor from TSI State LLC, Laura Schulte (Wausau Daily Herald), Eric Dayton, and Danielle Faulkner

Call to Order: RDA Chairperson Meehean called the meeting to order at 8:00 a.m.

Consider approval of RDA meeting minutes from March 5th:

Motion (Nelson/Kusserow) to approve the meeting minutes from March 5th. Carried.

Public Comment: Laura Schulte (Wausau Daily Herald) read a statement emphasizing that public meetings should be open unless meet specific criteria. Eric Dayton asked why all the closed sessions?

Chair Meehean advised that closed session agenda items were reviewed by City legal counsel. In addition, the matters relate to negotiation of business agreements.

Bill Bialecki reported that he reviewed the agendas for City of Wausau Economic Development Committee which is comparable to the RDA. That City of Wausau also has closed sessions to review/negotiate economic development proposals.

Next RDA meeting: Wednesday, May 1st at 8:00 a.m. Rather than Tuesdays, RDA Commissioners will be trying Wednesdays for meetings.

Closed Session:

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

a. Consider approval of closed session RDA meeting minutes from March 5th

Attachment: Committee Reports (4163 : File committee reports)

b. Update/discussion on Nelson's Powerhouse development status – Lot 1 – 2500 E. Main St. (TID No. 3 – East Side area)

c. Update/discussion on potential commercial business rehabilitation and expansion (TID No. 7 – N. Center Ave.)

Motion (Nelson/Laufenberg) to move into closed session. There was extensive discussion regarding appropriateness of closed session. RDA has been established to negotiate details of development agreements to facilitate economic development. Carried 7-0 on roll call vote at 8:15 a.m.

- **Motion (Nelson/Kusserow) to approve the Closed Session meeting minutes from March 5th.** Carried.

- There was extensive discussion of status of the proposed Nelson's Powerhouse development. There will be follow-up at future RDA meetings.

- Ken Maule from LCEDC advised that the potential acquisition and rehabilitation of commercial site on North Center Ave. had been delayed.

Adjournment: Motion (Kusserow/Nelson) to adjourn at 9:20 a.m. Carried.

Minutes prepared by RDA Secretary Kathy Unertl

Attachment: Committee Reports (4163 : File committee reports)

City of Merrill
Meeting of Redevelopment Authority (RDA)

Wednesday, May 1st, 2019 at 8:00 a.m.
City Hall Common Council Chambers

RDA Present: Tim Meehean, Derek Woellner, Clyde Nelson, Jill Laufenberg, Tony Kusserow, and Sheila Polak,

Others: City Clerk Bill Heideman, City Administrator Dave Johnson, City Attorney Tom Hayden, Finance Director Kathy Unertl participated via phone, Public Works Director Rod Akey, City Building Inspector/Zoning Administrator Darin Pagel, and Ken Maule and Bill Bialecki from Lincoln County Economic Development Corp. (LCEDC), Dave Cooper from DJC, LLC, Patrick Taylor from TSI State LLC, Laura Schulte (Wausau Daily Herald), Eric Dayton, Danielle Faulkner, and Merrill Productions camera operator

Call to Order: RDA Chairperson Meehean called the meeting to order at 8:00 a.m.

Consider approval of RDA meeting minutes from April 3rd:

Motion (Laufenberg/Kusserow) to approve the meeting minutes from April 3rd. Carried.

Public Comment: None.

Update on 1/1/2019 local assessments and impacts on Tax Increment Districts:

Unertl highlighted the 1/1/2019 local assessments provided by Kitt Koski from Bowmar Appraisal. There was major tax increment growth of $5 million in TID No. 3 due to Park City Credit Union and One Way Collision new buildings. Phase II of Rock Ridge Apartments increased TID No. 11 about $1 million.

Unertl provided updates on specific TID projects. Rock Ridge Apartments tax increment growth is over $3 million (TID No 11) compared to undeveloped site assessment of $65,000. The One Way Collision 1/1/2019 assessment exceeds the 2015 assessments for the entire almost seven acres of State Highway 64 frontage (i.e. previously mobile homes).

Consider request from DJC, LLC for potential additional TID cash development incentive for expanded new development (900 and 902 E. Main Street – TID No. 6):

Dave Cooper is purchasing the adjacent parcel at 902 E. Main Street. Copper's development plan has changed and now is for a multi-tenant new 3,000 sq. ft. commercial structure. Due to acquisition and demolition costs, Cooper is requesting potential additional $20,000 in TID cash development incentive. In addition to the existing Cooper Insurance employees, there will be two employees for the tenant that will be new to Merrill.

Attachment: Committee Reports (4163 : File committee reports)

DJC LLC – 900 – 902 E. Main St. (TID No. 3) – Continued:

Development costs are projected over $400,000. Unertl's tax increment fiscal estimates are too conservative and need revision. The original TID agreement was for total of $40,000 (i.e. $10,000 annually over four years). Cooper is requesting potential additional $10,000 annually for two more years. The increased tax increment will cover the requested additional TID cash development incentive.

For the next RDA meeting, RDA Commissioners requested site plan showing parking and building elevation drawings.

Update and discussion on availability of Lot 1 for new development – 2500 E. Main Street (TID No. 3):

Pat Taylor reported that he is still working on obtaining financing for the proposed Nelson Powerhouse new buildings.

Next RDA meeting: Wednesday, June 5th at 8:00 a.m.

Adjournment: Motion (Kusserow/Polak) to adjourn at 8:30 a.m. Carried.

Minutes prepared by RDA Secretary Kathy Unertl

Attachment: Committee Reports (4163 : File committee reports)

Transit Commission Meeting
March 18, 2018
Minutes

Present; Mr. Rick Blake – Chairman, Mr. Gordon Geiger, Mr. Steve Willis, Ms. Sue Kunkel, and Brad Brummond – Transit Administrator

1) Call to order 4:00pm

2) Public Comment

a) Steve Willis questioned the relocation for district 3 and 6 voting location. It was confirmed that those districts will be voting at City Hall.

3) Approval of August minutes

A motion to approve minutes of the January 2019meeting was made by Steve Willis and seconded by Gordy Geiger. All ayes, motion approved unanimously.

4) Administrator's Report;

A) Revised Transit Training Manual – New training manual has been distributed to all employees and is currently in effect.

B) Merrill Transit has received federal funding approval to purchase 3 (three) new diesel buses. Brad is working on getting the proper paperwork finished and submitted to WISDOT for approval to purchase buses from the state contract. Discussions of choosing a different bus manufacturer versus continuing with the current manufacturer were had. The goal is to have everything put together so the commission can approve the buses for purchase during the April meeting.

5) Next Meeting will be April 15, 2019 4:00pm at the Transit Office located in City Hall 1004 E. 1st Street Merrill, WI 54476

6) Motion to adjourn was made by Sue Kunkel and seconded by Steve Willis. All ayes, motion approved unanimously.

Respectfully submitted by:

Brad Brummond
Transit Administrator

Attachment: Committee Reports (4163 : File committee reports)

Transit Commission Meeting
April, 2018
Minutes

Present; Mr. Rick Blake – Chairman, Mr. Steve Willis, Ms. Sue Kunkel, and Brad Brummond – Transit Administrator

1) Call to order 4:00pm

2) Public Comment
None

3) Approval of August minutes

A motion to approve minutes of the March 2019 meeting was made by Steve Willis and seconded by Sue Kunkel. All ayes, motion approved unanimously.

4) Administrator's Report;

A) FTA Drug and Alcohol Conference in Milwaukee
   a. Brad attended for the new DAPM class as well as other breakout sessions. Many things were learned about how to make sure our program is compliant with FTA regulations. We are compliant.

B) New Bus Purchase
   a. Discussion of price of new buses comparing to other properties recent purchases adjusted to current price per PPI. Discussion of what items required in the new buses with the major component being a stainless steel chassis. Talked about the relationship built with our current manufacturer.

C) Approval of new bus
   a. A motion was made to purchase buses from our current manufacturer based on they are the only provider of stainless steel chassis and the strong partnership that has been built over the last 15 years was made by Sue Kunkel and seconded by Steve Willis. All Ayes, motion approved unanimously.

D) 2019 First Quarter report
   a. Reviewed ridership which is down over all less student ridership, revenues holding steady with increase in adult ridership. Other benchmarks right in place.

5) Next Meeting will be May 20, 2019 4:00pm at the Transit Office located in City Hall 1004 E. 1st Street Merrill, WI 54476

6) Motion to adjourn was made by Sue Kunkel and seconded by Steve Willis. All ayes, motion approved unanimously.

Respectfully submitted by:

Brad Brummond
Transit Administrator

Attachment: Committee Reports (4163 : File committee reports)

CITY OF MERRILL

WATER & SEWAGE DISPOSAL COMMITTEE

MINUTES • WEDNESDAY APRIL 24, 2019

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	Alderperson - Seventh District	Present	
Steve Osness	Alderperson - Fourth District	Present	
Steve Hass	Alderperson - Second District	Present	

Also in attendance: Utility Operations Manager Gabe Steinagel, Public Works Director/City Engineer Rod Akey and City Clerk Bill Heideman. A representative from Merrill Productions was present to videotape the meeting.

II. Preliminary Items

1. March Vouchers

The vouchers were in the meeting packet.

Motion (Hass/Osness) to approve.

RESULT: **APPROVED**

III. Agenda Items for Consideration

1. Review of 2018 PSC Annual Report

The Public Service Commission (PSC) report was in the meeting packet.

Utility Operations Manager Steinagel mentioned page W-13, which provides details on the age of water mains. He stressed the importance of adhering to the schedule for replacing mains. He also noted a 5% decrease in water loss from the previous year. Water audits are conducted annually to help monitor water loss.

No action on the report was necessary, requested or taken.

2. Review of Water Utility Return on Rate Base Historical Information

Information was in the meeting packet.

Public Works Director/City Engineer Akey stated that the current Return on Rate Base for the City is 1.26%. The Public Service Commission is of the opinion that a water utility should be considered similar to a business, and they recommend at Return on Rate Base of between 5% and 6%. Based on these facts, Public Works Director/City Engineer Akey will be recommending a 3% water rate increase, to be considered at the next meeting. If the increase is approved, it would then be submitted to the PSC for their approval/disapproval.

Attachment: Committee Reports (4163 : File committee reports)

Public Works Director/City Engineer Akey was instructed to submit his request and all related information to the next meeting for consideration. No action was taken at this time.

IV. Monthly Report

1. Operations Report

The report was in the meeting packet.

Utility Operations Manager Steinagel reviewed the report. All residents that were running water have been notified to stop running. Routine meter changes continue. Spring hydrant flushing will take place the end of May. Implementation of the sand and grease trap ordinance has begun.

V. Public Comment Period

None.

VI. Establish date, time & location of next meeting

Wednesday, May 22nd, 2019 at 5:00 P.M. in the City Hall Common Council Chambers.

VII. Adjournment

Motion (Hass/Osness) to adjourn. Carried. Adjourned at 5:08 P.M.

Attachment: Committee Reports (4163 : File committee reports)