CITY OF MERRILL

COMMON COUNCIL

AGENDA ● TUESDAY SEPTEMBER 13, 2022

Regular Meeting	City Hall Council Chambers	7:00 PM

To attend remotely, call 225-618-5002 PIN 486 001 999 #

I. Call to Order

II. Invocation

1. Pastor Mike Southcomb from St. Stephens United Church of Christ

III. Pledge of Allegiance

IV. Roll Call

V. Public Comment

VI. Minutes of Previous Common Council meeting:

1. Consider placing the minutes from the August 10, 2022 Common Council meeting on file.

VII. Revenue & Expense Report(s):

1. Consider placing the August 2022 Revenue & Expense Reports on file.

VIII. Board of Public Works:

1. Consider a Street Use Permit from The Haunted Sawmill to close the street in the area in front of the Haunted Sawmill (Hendricks Street from E 7th Street to E 8th Street) from 5:00 PM to 10:00 PM on the following dates in October 2022: October 7, 8, 14, 15, 21, 22, 28, 29 and 30th, in conjunction with a haunted house event. The Board of Public Works recommends approval.

IX. Personnel & Finance:

1. Consider non-union holiday hours for employees working a scheduled 10 hour work day to get 10 hours of holiday pay. This was referred from the Board of Public Works and approved at the August Personnel & Finance Meeting. The motion was to have the difference of holiday hours added to the employee's "personal holiday bank".
2. Consider approval of the 2023-2024 contract with Bowmar Appraisal, Inc. for Maintenance and Market Revaluation. The Personnel & Finance Committee recommends approval.

X. General Agenda Items:

1. Employee Years of Service Recognition:

   Tom Hayden, 20 years (City Attorney)

   Robert Caylor, 10 years (Police Department)
2. Presentation and discussion of 2021 City of Merrill Audit Reports by CliftonLarsonAllen LLP

XI. Committee of the Whole:

1. Discussion and consideration regarding the recommendation from the August 24th Committee of the Whole meeting. Continue with Carlson Dettmann until the next city administrator is in place.
2. Discussion and consideration regarding the agreement for the Urban Search & Rescue Emergency Response Services from the earlier Committee of the Whole.

XII. Place Committee Reports on File:

1. Place the following committee reports on file: Redevelopment Authority, Ad-Hoc Committee August meeting, Police & Fire Commission, Airport Commission, Marketing & Communications Committee, Health & Safety Committee, Personnel & Finance Committee August meeting, Committee of the Whole, Board of Public Works, Committee of the Whole August Budget Session, Festival Grounds Committee, Parks & Recreation Commission, Zoning Board of Appeals, Ad-Hoc Committee September meeting, Personnel & Finance Committee Special Meeting, Community Development Committee, Transit Commission, 2020 minutes Committee of the Whole July 24, September 29 and October 6

XIII. Mayor's Appointments

1. Rebecca Rutkowski to Redevelopment Authority replacing Sheila Polak term to expire 09/01/2027
2. Rick Blake to the Tourism Commission replacing Paul Russell term to expire 05/01/2024

XIV. Mayor's Communications

XV. Adjournment

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

Wednesday, August 10, 2022 MINUTES

Regular Meeting **City Hall Council Chambers** **7:00 p.m.**

I. **Call to Order:** Mayor Hass called the meeting to order at 7:00 p.m. The following elected officials, department heads and residents were in attendance:

Elected Officials and Department Heads present: City Attorney – Tom Hayden, City Administrator – Dave Johnson, City Clerk – Lori Anderson-Malm, Facilities Maintenance Manager – Nick Wszalek, Finance Director – Kathy Unertl, Fire Chief – Josh Klug, Police Chief – Corey Bennett, Public Works Director/ City Engineer – Rod Akey, Building Inspector/Zoning Administrator – Darin Pagel, Park & Recreation Director – Dan Wendorf, Utility Operations Manager – Gabe Steinagel, Street Superintendent – Dustin Bonack, Merrill Enrichment Director – Tammie Mrachek and Merrill Productions.

Department Heads excused: Transit Administrator – Brad Brummond.

Residents in attendance: Al Wix, Pastor Mike Zahn, Diane Zahn, Kyle Gulke, Derek Woellner and Eric Pfantz

II. **Invocation** by Pastor Mike Zahn – Christ United Methodist Church

III. **Pledge of Allegiance** was recited.

IV. **Roll Call** was taken and the following alderperson's were in attendance:

Paul Russell – First District	Present
Michael "Gus" Caylor – Second District	Present
Rick Blake – Third District	Excused
LaDonna Fermanich – Fourth District	Present
Dick Lupton – Fifth District	Present
Mike Rick - Sixth District	Present
Mark Weix – Seventh District	Present
Steve Sabatke – Eighth District	Present

V. **Public Comment** – There was no public comment.

VI. **Minutes of previous Common Council meeting** – July 12 and August 3, 2022

Alderperson Russell made a motion to approve the minutes from the July 12 and August 3, 2022 Common Council meetings. Alderperson Lupton seconded and the motion passed.

VII. **Revenue & Expense Reports:**

Alderperson Caylor made a motion to approve the revenue and expense reports ending July 31, 2022. Alderperson Weix seconded and the motion passed.

VIII. **General Agenda Items:**

1. **Employee Years of Service Recognition:**

   Mayor Hass thanked all the employees for their service.

2. **Consider agent change for Krist Oil Company to Kevin Erickson.**

   Alderperson Rick made a motion to change the agent for Krist Oil Company to Kevin Erickson. Alderperson Weix seconded and the motion carried.

3. **Consider a Temporary Class "B" picnic license to sell fermented malt beverages for Merrill Rangers for August 12, 13, 14, 2022 in conjunction with the WBA Semi Finals.**

   Alderperson Caylor made a motion to approve the temporary class "B" picnic license for the Merrill Rangers for August 12, 13, 14 2022. Alderperson Lupton seconded and the motion carried.

IX. **Health & Safety Committee:**

1. **Consider a Temporary Class "B" picnic license for Trinity Lutheran Church for August 28 at Trinity Lutheran Church in conjunction with the Merrill Block Party.**

   Alderperson Sabatke made a motion to approve the temporary class "B" picnic license for Trinity Lutheran Church for August 28. Alderperson Rick seconded and the motion carried.

X. **Personnel & Finance Committee:**

1. **Consider the 2023-2024 contract with Bowmar Appraisal, Inc. for Maintenance & Market Revaluation.**

   Alderperson Caylor made a motion to refer this back to the Personnel & Finance Committee for further consideration. Alderperson Rick seconded the motion for discussion.

Alderperson Caylor stated he would like to see this go out for bids. Finance Director Unertl stated the database is proprietary and appraiser Koski should be advised. It was suggested appraiser Koski be invited to the next Personnel & Finance meeting to discuss.

There was a motion and a second to send this back to the Personnel & Finance committee for further consideration. The motion passed on a voice vote.

XI. **Place Committee Reports on File:**

1. **Consider placing the following committee reports on file: Merrill Housing Authority, Personnel & Finance Committee, Parks & Recreation Commission, Airport Commission, Committee of the Whole, Library Board, Marketing & Communications Committee, Board of Public Works and Committee of the Whole (various meetings from 2021).**

Alderperson Russell made a motion to place the committee reports on file. Alderperson Lupton seconded and the motion carried.

XII. **Ordinances:**

1. **An Ordinance amending Chapter 2, Article II, Section 2-59, Polling Places.**

City Attorney Hayden read the change in the ordinance. Alderperson Caylor made a motion to suspend the rules and have the second and third readings by title only. Alderperson Russell seconded and the motion carried.

City Attorney Hayden read the second and third readings of the ordinance by title only.

Alderperson Fermanich made a motion to approve the change in the ordinance. Alderperson Caylor seconded. A roll call vote was taken. Alderperson's Russell, Caylor, Fermanich, Lupton, Weix and Sabatke voted yes. Alderperson Rick voted no. The motion passed on a 6-1 roll call vote.

XIII. **Resolutions:**

1. **A Resolution supporting state legislative actions to reject the certified results of the 2020 Presidential elections. This was brought to the Common Council by Alderperson Fermanich.**

WHEREAS the Wisconsin Supreme Court ruled on July 8, 2020 in Tiegen V. Wisconsin Election Commission (WEC) (No. 2022AP91) that only through legislative laws, could absentee voting via ballot drop boxes be legally permitted;

AND WHEREAS the WEC Memos issued regarding the use of voter drop boxes in the 2020 Presidential Election in the state of Wisconsin were not reflective of legislative laws, actions, or rulings;

AND WHEREAS, it has been confirmed that voter drop boxes were illegally authorized to be used and located throughout the state of Wisconsin and adjacent to the Flag Pole at Merrill City Hall, 1004 East First Street, Merrill, WI for the 2020 Presidential Election;

AND WHEREAS the Wisconsin Supreme Court has declared that all votes cast in these drop boxes are illegal and invalid having resulted in the certification of an illegal election;

AND WHEREAS it has also been documented through investigations by the Racine County Sherriff's Department and former Wisconsin Supreme Court Justice Michael Gableman that Special Voting Deputies were not properly used in nursing home facilities based on instruction from WEC Memos rather than legislative laws during the 2020 Presidential Elections;

AND WHEREAS MyVote.wi.gov has recently issued requested absentee ballots of Wisconsin Legislative Speaker of the House Robin Vos and Racine Mayor Cory Mason to an individual and address other than that of Vos and Mason;

AND WHEREAS we, as elected members of the City of Merrill City Council swore an oath to protect the Constitution of the United States of America, and the State of Wisconsin;

NOW, THEREFORE BE IT RESOLVED that we expect our elected state representatives, Calvin T. Callahan Assembly District 35, and Mary Felzkowski Senate District 12 to do the same by working with Rep. Brandtjen (R-Menominee Falls), Rep. Ramthun's (R-Campbellsport), and other state representatives to ensure election integrity and correct all fraud and weaknesses identified in the 2020 Election by any legal method available to the legislative body including reclaiming of the 10 Electoral College votes cast for Mr. Joseph R. Biden.

AND BIT IT FURTHER RESOLVED, we ask and encourage the Wisconsin State Legislature to do everything in their power to dissolve and defund the WEC and put the responsibility of election integrity into the hands of the elected position of Secretary of

State, and the Wisconsin Legislature in order to ensure that the Constitutional right to vote in elections be conducted according to law.

Alderperson Rick made a motion to table the resolution. Alderperson Weix seconded. A roll call was taken and carried on a 5-2 vote. Alderperson's Russell, Caylor, Lupton, Rick and Weix voted yes. Alderperson's Fermanich and Sabatke voted no.

XIV. **Mayor's Communications:**

Mayor Hass made the following announcements:

August 13 – Food for Kids at the VFW Post

August 17-21 is the Lincoln County Fair

The Labor Day Parade and Car Show at the Festival Grounds will be Monday, September 5th

The Clerk/Treasurer's office will be closed the week of August 22nd for carpet replacement.

August 19th the Aquatic Center will close for the summer.

The quilt show that was held at the Expo Center was a success.

Pork in the Park has been cancelled.

The next regular scheduled meeting will be Tuesday, September, 13 at 7:00 PM

XV. **Adjournment:**

Mayor Hass asked for a motion to adjourn. Alderperson Rick made a motion to adjourn. Alderperson Lupton seconded and the motion passed.

The meeting was adjourned at 7:17 PM.

Minutes respectfully submitted by Lori L Anderson-Malm – City Clerk.

Steve Hass
Mayor

Lori L. Anderson-Malm
City Clerk

I, Lori L. Anderson-Malm, City Clerk of the City of Merrill, Wisconsin, do hereby certify that the Mayor approved the above action of the Common Council on August 15th, 2022.

Lori L. Anderson-Malm
City Clerk

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

Date: September 6, 2022

To: Mayor Steve Hass
Alderpersons

From: Kathy Unertl, Finance Director Kathy Unertl

RE: August 2022 - Revenue & Expense Reports

Revenues – General Fund:

Consistent with budgeted amounts. Final 2022 property taxes were paid to the City of Merrill by the Lincoln County Treasurer.

Expenses – General Fund:

Consistent with budgeted amounts except for the following:

- Significant Personnel Services savings due to vacant Police Officer positions.
- Fuel prices will exceed 2022 budgeted levels. There will be some offsetting revenues and prices have decreased a bit.

Fund 48 – Wisconsin Economic Development Corp (WEDC) Grant:

The $250,000 in Idle Sites Grant funds was received.

The City then paid this same amount to Weinbrenner Shoe Company for their major improvements to the former Hurd Windows & Doors manufacturing building.

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: AUGUST 31ST, 2022

PAGE:

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
========					
Non-Departmental					
Taxes (or Utility Rev.)	4,445,502.00	439,485.67	4,374,516.30	98.40	70,985
Intergovernmental	4,399,898.10	0.00	1,544,091.61	35.09	2,855,806
Licenses and Permits	41,720.00	3,335.00	33,726.00	80.84	7,994
Fines, Forfeits, & Pen.	118,500.00	10,094.24	79,698.80	67.26	38,801
Public Charges-Services	9,150.00	390.17	4,305.58	47.06	4,844
Miscellaneous Revenues	120,325.00	7,382.67	74,611.50	62.01	45,713
TOTAL Non-Departmental	9,135,095.10	460,687.75	6,110,949.79	66.90	3,024,145
Municipal Court					
Intergov Charges (Misc.)	8,025.00	450.00	2,975.50	37.08	5,049
TOTAL Municipal Court	8,025.00	450.00	2,975.50	37.08	5,049
City Attorney					
Intergov Charges (Misc.)	10,000.00	0.00	4,207.60	42.08	5,792
Miscellaneous Revenues	31,000.00	0.00	0.00	0.00	31,000
TOTAL City Attorney	41,000.00	0.00	4,207.60	10.26	36,792
Mayor					
Miscellaneous Revenues	1,600.00	0.00	0.00	0.00	1,600
TOTAL Mayor	1,600.00	0.00	0.00	0.00	1,600
City Administrator					
Intergovernmental	0.00	0.00	0.00	0.00	0
Miscellaneous Revenues	36,005.00	0.00	0.00	0.00	36,005
TOTAL City Administrator	36,005.00	0.00	0.00	0.00	36,005
Personnel - HR					
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0
TOTAL Personnel - HR	0.00	0.00	0.00	0.00	0
Clerk/Treasurer Staff					
Intergovernmental	0.00	0.00	0.00	0.00	0
TOTAL Clerk/Treasurer Staff	0.00	0.00	0.00	0.00	0
Elections - AVERAGED					
Intergovernmental	0.00	0.00	0.00	0.00	0
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0
TOTAL Elections - AVERAGED	0.00	0.00	0.00	0.00	0
Treasurer/Finance Dir.					
Intergovernmental	0.00	0.00	0.00	0.00	0
Licenses and Permits	400.00	208.35	952.44	238.11	(552)
Miscellaneous Revenues	37,744.00	0.00	0.00	0.00	37,744
TOTAL Treasurer/Finance Dir.	38,144.00	208.35	952.44	2.50	37,191

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REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: AUGUST 31ST, 2022

10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGE' BALAN(
Information Technology					
Intergovernmental	0.00	0.00	0.00	0.00	0
TOTAL Information Technology	0.00	0.00	0.00	0.00	0
City Maintenance					
Intergovernmental	0.00	0.00	0.00	0.00	0
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0
TOTAL City Maintenance	0.00	0.00	0.00	0.00	0
Over-Collected Taxes					
Miscellaneous Revenues	750.00	0.00	123.92	16.52	626
TOTAL Over-Collected Taxes	750.00	0.00	123.92	16.52	626
Police					
Intergovernmental	18,700.00	0.00	15,511.33	82.95	3,188
Public Charges-Services	15,300.00	888.50	8,188.64	53.52	7,111
Intergov Charges (Misc.)	10,341.00	0.00	7,845.49	75.87	2,495
Miscellaneous Revenues	0.00	0.00	3,442.65	0.00	(3,442
TOTAL Police	44,341.00	888.50	34,988.11	78.91	9,352
Traffic Control					
Miscellaneous Revenues	0.00	104.39	9,078.17	0.00	(9,078
TOTAL Traffic Control	0.00	104.39	9,078.17	0.00	(9,078
Fire Protection					
Intergovernmental	0.00	0.00	0.00	0.00	0
Public Charges-Services	11,025.00	1,407.72	12,505.14	113.43	(1,480
Intergov Charges (Misc.)	221,899.00	0.00	221,898.60	100.00	0
Miscellaneous Revenues	0.00	0.00	1,189.80	0.00	(1,189
TOTAL Fire Protection	232,924.00	1,407.72	235,593.54	101.15	(2,669
Ambulance/EMS					
Intergovernmental	1,155,912.00	84,430.29	619,529.63	53.60	536,382
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0
TOTAL Ambulance/EMS	1,155,912.00	84,430.29	619,529.63	53.60	536,382
Bldg. Inspection/Zoning					
Licenses and Permits	40,500.00	6,129.60	35,643.50	88.01	4,856
Miscellaneous Revenues	12,250.00	0.00	0.00	0.00	12,250
TOTAL Bldg. Inspection/Zoning	52,750.00	6,129.60	35,643.50	67.57	17,106
Public Works/Engineer					
Miscellaneous Revenues	122,550.00	0.00	0.00	0.00	122,550
TOTAL Public Works/Engineer	122,550.00	0.00	0.00	0.00	122,550

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: AUGUST 31ST, 2022

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SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGE BALAN
Street Superintendent					
Miscellaneous Revenues	11,847.00	0.00	0.00	0.00	11,847
TOTAL Street Superintendent	11,847.00	0.00	0.00	0.00	11,847
Garage Maintenance					
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0
TOTAL Garage Maintenance	0.00	0.00	0.00	0.00	0
Operations Support (M&E)					
Intergovernmental	349,585.00	32,905.23	220,880.59	63.18	128,704
Miscellaneous Revenues	0.00	317.00	1,083.50	0.00	(1,083
TOTAL Operations Support (M&E)	349,585.00	33,222.23	221,964.09	63.49	127,620
Roads					
Intergovernmental	78,000.00	19,708.46	39,197.80	50.25	38,802
Public Charges-Services	2,500.00	0.00	0.00	0.00	2,500
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0
TOTAL Roads	80,500.00	19,708.46	39,197.80	48.69	41,302
Snow and Ice					
Intergovernmental	0.00	0.00	870.96	0.00	(870
Public Charges-Services	10,000.00	0.00	2,350.00	23.50	7,650
TOTAL Snow and Ice	10,000.00	0.00	3,220.96	32.21	6,779
Stormwater Maintenance					
Intergovernmental	0.00	0.00	0.00	0.00	0
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0
TOTAL Stormwater Maintenance	0.00	0.00	0.00	0.00	0
Street Painting-Marking					
Intergovernmental	0.00	0.00	0.00	0.00	0
TOTAL Street Painting-Marking	0.00	0.00	0.00	0.00	0
Street Leave Expenses					
Intergovernmental	0.00	0.00	0.00	0.00	0
TOTAL Street Leave Expenses	0.00	0.00	0.00	0.00	0
Street Lighting					
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0
TOTAL Street Lighting	0.00	0.00	0.00	0.00	0
Stormwater Plan/Const.					
Licenses and Permits	0.00	0.00	0.00	0.00	0
TOTAL Stormwater Plan/Const.	0.00	0.00	0.00	0.00	0

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
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SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Airport					
Intergovernmental	0.00	0.00	0.00	0.00	0
Public Charges-Services	25,500.00	4,500.00	19,355.66	75.90	6,144
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0
TOTAL Airport	25,500.00	4,500.00	19,355.66	75.90	6,144
Transit					
Specials (Utility Rev.)	282,455.00	0.00	96,105.61	34.03	186,349
Intergovernmental	70,000.00	0.00	13,906.00	19.87	56,094
Public Charges-Services	92,500.00	7,320.80	69,141.90	74.75	23,358
Miscellaneous Revenues	3,000.00	0.00	2,461.00	82.03	539
TOTAL Transit	447,955.00	7,320.80	181,614.51	40.54	266,340
Garbage Collection					
Miscellaneous Revenues	2,500.00	0.00	1,933.36	77.33	566
TOTAL Garbage Collection	2,500.00	0.00	1,933.36	77.33	566
Recycling					
Intergovernmental	32,500.00	0.00	32,612.21	100.35	(112
Miscellaneous Revenues	5,000.00	0.00	495.00	9.90	4,505
TOTAL Recycling	37,500.00	0.00	33,107.21	88.29	4,392
Weed & Nuisance Control					
Public Charges-Services	7,500.00	0.00	0.00	0.00	7,500
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0
TOTAL Weed & Nuisance Control	7,500.00	0.00	0.00	0.00	7,500
MEC - Enrichment					
Intergovernmental	5,000.00	0.00	5,000.00	100.00	0
Public Charges-Services	9,250.00	0.00	0.00	0.00	9,250
TOTAL MEC - Enrichment	14,250.00	0.00	5,000.00	35.09	9,250
Library					
Intergovernmental	468,671.94	0.00	242,828.64	51.81	225,843
Public Charges-Services	8,000.00	104.95	1,758.83	21.99	6,241
Miscellaneous Revenues	0.00	0.00	7,796.87	0.00	(7,796)
TOTAL Library	476,671.94	104.95	252,384.34	52.95	224,287
Parks					
Intergovernmental	0.00	0.00	0.00	0.00	0
Public Charges-Services	26,500.00	6,890.34	20,939.35	79.02	5,560
Miscellaneous Revenues	0.00	0.00	1,651.16	0.00	(1,651)
TOTAL Parks	26,500.00	6,890.34	22,590.51	85.25	3,909

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: AUGUST 31ST, 2022

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SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Recreation Programs					
Public Charges-Services	41,000.00	2,884.95	36,167.62	88.21	4,832
TOTAL Recreation Programs	41,000.00	2,884.95	36,167.62	88.21	4,832
Cable Franchise Adm					
Licenses and Permits	6,500.00	0.00	0.00	0.00	6,500
TOTAL Cable Franchise Adm	6,500.00	0.00	0.00	0.00	6,500
MARC - Smith Center					
Public Charges-Services	65,500.00	200.00	35,547.01	54.27	29,952
Miscellaneous Revenues	0.00	0.00	279.92	0.00	(279
TOTAL MARC - Smith Center	65,500.00	200.00	35,826.93	54.70	29,673
Aquatic Center					
Intergovernmental	0.00	0.00	30,000.00	0.00	(30,000
Public Charges-Services	108,850.00	11,092.38	68,517.75	62.95	40,332
TOTAL Aquatic Center	108,850.00	11,092.38	98,517.75	90.51	10,332
TOTAL REVENUE	12,581,255.04	640,230.71	8,004,922.94	63.63	4,576,332
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EXPENDITURES					
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Common Council					
Personnel Services	36,875.00	2,394.66	18,685.40	50.67	18,189
Contractual Services	3,500.00	1,095.89	2,967.22	84.78	532
Supplies & Expenses	6,850.00	481.95	8,688.25	126.84	(1,838)
TOTAL Common Council	47,225.00	3,972.50	30,340.87	64.25	16,884
Municipal Court					
Personnel Services	93,295.00	7,492.86	58,727.13	62.95	34,567
Contractual Services	500.00	0.00	0.00	0.00	500
Supplies & Expenses	3,955.00	68.75	2,518.34	63.67	1,436
Capital Outlay	500.00	0.00	0.00	0.00	500
Technology	5,875.00	0.00	6,086.61	103.60	(211)
TOTAL Municipal Court	104,125.00	7,561.61	67,332.08	64.66	36,792
City Attorney					
Personnel Services	215,850.00	17,516.28	141,801.45	65.69	74,048
Contractual Services	16,200.00	26,934.48	45,575.77	281.33	(29,375)
Supplies & Expenses	6,200.00	340.47	3,128.18	50.45	3,071
Technology	0.00	0.00	0.00	0.00	(
TOTAL City Attorney	238,250.00	44,791.23	190,505.40	79.96	47,744

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: AUGUST 31ST, 2022

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10 -General Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Mayor					
Personnel Services	20,775.00	2,070.20	12,818.16	61.70	7,956
Supplies & Expenses	950.00	62.00	869.00	91.47	81
Capital Outlay	0.00	0.00	190.99	0.00	(190
TOTAL Mayor	21,725.00	2,132.20	13,878.15	63.88	7,846
City Administrator					
Personnel Services	125,830.00	9,769.04	78,688.88	62.54	47,141
Contractual Services	675.00	41.18	290.17	42.99	384
Supplies & Expenses	500.00	0.00	155.32	31.06	344
Technology	0.00	0.00	0.00	0.00	0
TOTAL City Administrator	127,005.00	9,810.22	79,134.37	62.31	47,870
Personnel - HR					
Contractual Services	4,500.00	386.22	2,479.72	55.10	2,020
Supplies & Expenses	250.00	90.00	90.00	36.00	160
TOTAL Personnel - HR	4,750.00	476.22	2,569.72	54.10	2,180
City Clerk					
Personnel Services	81,995.00	6,373.65	27,143.01	33.10	54,851
Contractual Services	0.00	0.00	710.00	0.00	(710
Supplies & Expenses	4,550.00	130.00	1,494.39	32.84	3,055
Capital Outlay	0.00	0.00	349.99	0.00	(349
Technology	4,750.00	0.00	4,844.07	101.98	(94
TOTAL City Clerk	91,295.00	6,503.65	34,541.46	37.83	56,753
Clerk/Treasurer Staff					
Personnel Services	160,825.00	11,016.59	97,780.41	60.80	63,044
Supplies & Expenses	1,250.00	700.89	2,593.72	207.50	(1,343
TOTAL Clerk/Treasurer Staff	162,075.00	11,717.48	100,374.13	61.93	61,700
Elections - AVERAGED					
Personnel Services	27,425.00	6,224.00	14,460.10	52.73	12,964
Contractual Services	12,000.00	0.00	0.00	0.00	12,000
Supplies & Expenses	6,075.00	325.57	1,430.04	23.54	4,644
Fixed Charges	0.00	0.00	0.00	0.00	0
TOTAL Elections - AVERAGED	45,500.00	6,549.57	15,890.14	34.92	29,609
Treasurer/Finance Dir.					
Personnel Services	121,870.00	9,619.16	76,759.38	62.98	45,110
Contractual Services	6,250.00	227.21	1,219.36	19.51	5,030
Supplies & Expenses	25,650.00	5,550.16	23,099.16	90.06	2,550
Technology	0.00	0.00	0.00	0.00	0
TOTAL Treasurer/Finance Dir.	153,770.00	15,396.53	101,077.90	65.73	52,692

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SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Information Technology					
Personnel Services	68,575.00	4,347.57	40,375.35	58.88	28,199
Technology	111,750.00	5,976.80	56,081.76	50.19	55,668
TOTAL Information Technology	180,325.00	10,324.37	96,457.11	53.49	83,867
Assessment of Property					
Contractual Services	31,150.00	0.00	20,550.00	65.97	10,600
Supplies & Expenses	0.00	0.00	45.00	0.00	(45
TOTAL Assessment of Property	31,150.00	0.00	20,595.00	66.12	10,555
Independent Auditing					
Contractual Services	17,500.00	1,995.73	15,799.82	90.28	1,700
Technology	1,250.00	0.00	1,407.00	112.56	(157
TOTAL Independent Auditing	18,750.00	1,995.73	17,206.82	91.77	1,543
City Maintenance					
Personnel Services	127,800.00	10,939.44	90,517.94	70.83	37,282
Contractual Services	68,150.00	16,602.59	68,281.58	100.19	(131
Supplies & Expenses	18,550.00	2,391.99	11,397.42	61.44	7,152
Fixed Charges	0.00	0.00	0.00	0.00	0
Capital Outlay	7,000.00	1,426.91	10,169.72	145.28	(3,169
Technology	0.00	0.00	187.55	0.00	(187
TOTAL City Maintenance	221,500.00	31,360.93	180,554.21	81.51	40,945
City Maint-Library					
Personnel Services	0.00	1.16	1,143.94	0.00	(1,143
Supplies & Expenses	0.00	0.00	0.00	0.00	0
TOTAL City Maint-Library	0.00	1.16	1,143.94	0.00	(1,143
City Maint-Fire Station					
Personnel Services	0.00	60.00	60.00	0.00	(60
TOTAL City Maint-Fire Station	0.00	60.00	60.00	0.00	(60
Livingston Building					
Contractual Services	0.00	52.41	1,574.35	0.00	(1,574
TOTAL Livingston Building	0.00	52.41	1,574.35	0.00	(1,574
Over-Collected Taxes					
Supplies & Expenses	600.00	56.27	56.27	9.38	543
TOTAL Over-Collected Taxes	600.00	56.27	56.27	9.38	543
Insurance/Employee					
Personnel Services	0.00	0.00	0.00	0.00	0
Fixed Charges	346,250.00	53,342.23	238,068.00	68.76	108,182
TOTAL Insurance/Employee	346,250.00	53,342.23	238,068.00	68.76	108,182

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SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALAN
Police					
Personnel Services	2,557,035.00	190,497.52	1,534,050.91	59.99	1,022,984
Contractual Services	47,100.00	3,358.72	11,863.47	25.19	35,236
Supplies & Expenses	59,175.00	7,200.02	46,588.18	78.73	12,586
Fixed Charges	0.00	0.00	0.00	0.00	0
Capital Outlay	11,000.00	0.00	0.00	0.00	11,000
Technology	23,000.00	176.70	3,428.27	14.91	19,571
TOTAL Police	2,697,310.00	201,232.96	1,595,930.83	59.17	1,101,379
Traffic Control					
Personnel Services	12,300.00	1,185.72	5,880.29	47.81	6,419
Supplies & Expenses	16,500.00	229.91	14,261.06	86.43	2,238
TOTAL Traffic Control	28,800.00	1,415.63	20,141.35	69.94	8,658
Fire Protection					
Personnel Services	1,595,074.00	112,122.48	969,084.49	60.75	625,989
Contractual Services	22,825.00	1,785.12	16,436.65	72.01	6,388
Supplies & Expenses	56,500.00	7,454.30	49,803.99	88.15	6,696
Fixed Charges	0.00	0.00	0.00	0.00	0
Capital Outlay	0.00	0.00	0.00	0.00	0
Technology	5,000.00	378.13	4,819.16	96.38	180
TOTAL Fire Protection	1,679,399.00	121,740.03	1,040,144.29	61.94	639,254
Fire Protection-Hydrants					
Contractual Services	0.00	0.00	53,712.43	0.00	(53,712
TOTAL Fire Protection-Hydrants	0.00	0.00	53,712.43	0.00	(53,712
Ambulance/EMS					
Personnel Services	1,032,894.00	72,467.55	612,658.17	59.31	420,235
Contractual Services	24,895.00	1,785.11	16,769.19	67.36	8,125
Supplies & Expenses	88,123.00	13,955.48	74,625.66	84.68	13,497
Fixed Charges	5,000.00	0.00	0.00	0.00	5,000
Technology	5,000.00	378.13	4,062.88	81.26	937
TOTAL Ambulance/EMS	1,155,912.00	88,586.27	708,115.90	61.26	447,796
Bldg. Inspection/Zoning					
Personnel Services	169,290.00	12,230.11	106,549.19	62.94	62,740
Contractual Services	450.00	9.43	72.55	16.12	377
Supplies & Expenses	3,975.00	180.21	1,932.23	48.61	2,042
Technology	0.00	0.00	0.00	0.00	0
TOTAL Bldg. Inspection/Zoning	173,715.00	12,419.75	108,553.97	62.49	65,161
City Sealer					
Contractual Services	4,800.00	0.00	4,800.00	100.00	0
TOTAL City Sealer	4,800.00	0.00	4,800.00	100.00	0

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Public Works/Engineer					
Personnel Services	119,550.00	6,199.43	49,923.35	41.76	69,626
Contractual Services	1,500.00	0.00	60.00	4.00	1,440
Supplies & Expenses	5,000.00	113.30	851.86	17.04	4,148
Technology	1,500.00	23.53	80.84	5.39	1,419
TOTAL Public Works/Engineer	127,550.00	6,336.26	50,916.05	39.92	76,633
Street Commissioner					
Personnel Services	3,835.03	331.24	2,147.54	56.00	1,687
Contractual Services	250.00	18.87	145.10	58.04	104
Supplies & Expenses	810.00	0.00	402.57	49.70	407
TOTAL Street Commissioner	4,895.03	350.11	2,695.21	55.06	2,199
Street Superintendent					
Personnel Services	94,047.00	7,444.42	59,409.79	63.17	34,637
Supplies & Expenses	1,250.00	36.35	688.68	55.09	561
Technology	0.00	0.00	0.00	0.00	0
TOTAL Street Superintendent	95,297.00	7,480.77	60,098.47	63.06	35,198
Garage Maintenance					
Personnel Services	645.00	0.00	47.16	7.31	597
Contractual Services	27,500.00	1,169.84	23,971.18	87.17	3,528
Supplies & Expenses	17,000.00	557.16	13,632.00	80.19	3,368
Capital Outlay	0.00	0.00	465.00	0.00	(465
TOTAL Garage Maintenance	45,145.00	1,727.00	38,115.34	84.43	7,029
Operations Support (M&E)					
Personnel Services	204,696.00	19,349.19	144,806.18	70.74	59,889
Contractual Services	3,024.00	0.00	2,736.00	90.48	288
Supplies & Expenses	376,850.00	52,953.68	331,570.78	87.98	45,279
Technology	575.00	0.00	0.00	0.00	575
TOTAL Operations Support (M&E)	585,145.00	72,302.87	479,112.96	81.88	106,032
Roads					
Personnel Services	239,750.00	21,599.80	131,352.86	54.79	108,397
Supplies & Expenses	91,000.00	6,900.98	69,360.46	76.22	21,639
TOTAL Roads	330,750.00	28,500.78	200,713.32	60.68	130,036
Street Cleaning					
Personnel Services	46,500.00	4,411.25	21,413.72	46.05	25,086
Supplies & Expenses	1,250.00	16.36	2,465.63	197.25	(1,215)
TOTAL Street Cleaning	47,750.00	4,427.61	23,879.35	50.01	23,870
Snow and Ice					
Personnel Services	229,875.00	0.00	125,409.90	54.56	104,465
Contractual Services	1,600.00	270.00	1,395.00	87.19	205
Supplies & Expenses	60,250.00	0.00	47,896.50	79.50	12,353
TOTAL Snow and Ice	291,725.00	270.00	174,701.40	59.89	117,023

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Stormwater Maintenance					
Personnel Services	37,900.00	943.15	18,984.90	50.09	18,915
Contractual Services	2,000.00	0.00	0.00	0.00	2,000
Supplies & Expenses	22,500.00	0.00	18,133.93	80.60	4,366
TOTAL Stormwater Maintenance	62,400.00	943.15	37,118.83	59.49	25,281
Street Painting-Marking					
Personnel Services	22,700.00	5,002.78	15,797.14	69.59	6,902
Supplies & Expenses	20,000.00	0.00	20,096.50	100.48	(96
TOTAL Street Painting-Marking	42,700.00	5,002.78	35,893.64	84.06	6,806
Street Leave Expenses					
Personnel Services	70,055.00	2,410.50	25,044.66	35.75	45,010
TOTAL Street Leave Expenses	70,055.00	2,410.50	25,044.66	35.75	45,010
Street Lighting					
Contractual Services	152,750.00	12,722.24	94,459.76	61.84	58,290
Capital Outlay	3,500.00	0.00	0.00	0.00	3,500
TOTAL Street Lighting	156,250.00	12,722.24	94,459.76	60.45	61,790
Stormwater Plan/Const.					
Contractual Services	4,000.00	0.00	2,500.00	62.50	1,500
TOTAL Stormwater Plan/Const.	4,000.00	0.00	2,500.00	62.50	1,500
Airport					
Personnel Services	985.00	72.17	618.44	62.79	366
Contractual Services	118,434.00	6,642.16	67,312.60	56.84	51,121
Supplies & Expenses	25,575.00	3,819.07	15,794.09	61.76	9,780
TOTAL Airport	144,994.00	10,533.40	83,725.13	57.74	61,268
Transit					
Personnel Services	400,105.00	30,007.71	230,210.74	57.54	169,894
Contractual Services	2,775.00	138.98	3,034.96	109.37	(259)
Supplies & Expenses	84,450.00	6,672.44	40,040.26	47.41	44,409
Fixed Charges	32,125.00	468.00	31,106.70	96.83	1,018
Technology	4,995.00	132.08	3,535.75	70.79	1,459
TOTAL Transit	524,450.00	37,419.21	307,928.41	58.71	216,521
Garbage Collection					
Personnel Services	98,475.00	5,116.35	59,578.33	60.50	38,896
Supplies & Expenses	97,150.00	9,634.37	65,243.95	67.16	31,906
Capital Outlay	25,000.00	5,862.56	30,755.90	123.02	(5,755)
TOTAL Garbage Collection	220,625.00	20,613.28	155,578.18	70.52	65,046

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SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGE BALAN
Recycling					
Personnel Services	132,529.00	6,630.06	85,157.11	64.26	47,371
Supplies & Expenses	117,950.00	7,230.69	71,799.27	60.87	46,150
TOTAL Recycling	250,479.00	13,860.75	156,956.38	62.66	93,522
Weed & Nuisance Control					
Personnel Services	11,265.00	1,416.96	5,294.66	47.00	5,970
Contractual Services	250.00	50.00	150.00	60.00	100
Supplies & Expenses	1,500.00	0.00	577.00	38.47	923
TOTAL Weed & Nuisance Control	13,015.00	1,466.96	6,021.66	46.27	6,993
Health Officer					
Personnel Services	4,845.00	0.00	2,906.56	59.99	1,938
Supplies & Expenses	100.00	0.00	37.44	37.44	62
TOTAL Health Officer	4,945.00	0.00	2,944.00	59.53	2,001
MEC - Enrichment					
Personnel Services	145,701.00	11,746.96	89,826.69	61.65	55,874
Contractual Services	575.00	54.76	358.37	62.33	216
Supplies & Expenses	1,975.00	0.00	1,037.89	52.55	937
Technology	1,000.00	0.00	0.00	0.00	1,000
TOTAL MEC - Enrichment	149,251.00	11,801.72	91,222.95	61.12	58,028
Library					
Personnel Services	775,440.00	57,633.34	455,901.88	58.79	319,538
Contractual Services	47,400.00	9,193.84	47,145.25	99.46	254
Supplies & Expenses	47,500.00	3,944.04	38,769.30	81.62	8,730
Fixed Charges	9,400.00	9,954.00	12,604.08	134.09	(3,204)
Capital Outlay	0.00	0.00	1,793.59	0.00	(1,793)
Print Media - Library	51,000.00	6,571.30	35,400.08	69.41	15,599
Non-Print Media-Library	16,001.00	5,230.89	10,858.23	67.86	5,142
Technology	54,374.00	3,553.84	28,282.16	52.01	26,091
TOTAL Library	1,001,115.00	96,081.25	630,754.57	63.01	370,360
Parks					
Personnel Services	307,025.00	29,442.08	200,148.82	65.19	106,876
Contractual Services	31,750.00	2,633.26	19,002.45	59.85	12,747
Supplies & Expenses	40,450.00	5,225.73	32,396.25	80.09	8,053
Fixed Charges	2,000.00	0.00	0.00	0.00	2,000
Capital Outlay	18,500.00	2,201.50	10,729.50	58.00	7,770
TOTAL Parks	399,725.00	39,502.57	262,277.02	65.61	137,447
Athletic Park Lights					
Contractual Services	1,750.00	341.60	1,223.82	69.93	526
Supplies & Expenses	0.00	0.00	0.00	0.00	0
TOTAL Athletic Park Lights	1,750.00	341.60	1,223.82	69.93	526

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Ott's Park Lights					
Contractual Services	1,400.00	151.53	864.11	61.72	535
Supplies & Expenses	100.00	0.00	0.00	0.00	100
TOTAL Ott's Park Lights	1,500.00	151.53	864.11	57.61	635
Recreation Programs					
Personnel Services	207,775.00	27,578.70	133,477.63	64.24	74,297
Contractual Services	5,450.00	195.11	4,748.70	87.13	701
Supplies & Expenses	23,325.00	5,994.91	14,686.69	62.97	8,638
TOTAL Recreation Programs	236,550.00	33,768.72	152,913.02	64.64	83,636
Marketing - PR					
Personnel Services	2,905.00	424.01	2,097.40	72.20	807
Supplies & Expenses	18,345.00	2,144.49	11,122.49	60.63	7,222
TOTAL Marketing - PR	21,250.00	2,568.50	13,219.89	62.21	8,030
Decorations & Banners					
Personnel Services	2,775.00	0.00	690.86	24.90	2,084
Contractual Services	300.00	0.00	152.80	50.93	147
Supplies & Expenses	1,000.00	0.00	0.00	0.00	1,000
Capital Outlay	1,500.00	0.00	0.00	0.00	1,500
TOTAL Decorations & Banners	5,575.00	0.00	843.66	15.13	4,731
Outside Agencies					
Supplies & Expenses	36,962.68	0.00	29,462.68	79.71	7,500
TOTAL Outside Agencies	36,962.68	0.00	29,462.68	79.71	7,500
MARC - Smith Center					
Personnel Services	37,475.00	1,667.24	24,416.52	65.15	13,058
Contractual Services	48,250.00	8,899.15	42,131.43	87.32	6,118
Supplies & Expenses	16,450.00	1,837.70	7,360.23	44.74	9,089
Capital Outlay	5,000.00	0.00	4,475.12	89.50	524
TOTAL MARC - Smith Center	107,175.00	12,404.09	78,383.30	73.14	28,791
Aquatic Center					
Personnel Services	93,950.00	30,224.14	82,907.95	88.25	11,042
Contractual Services	25,500.00	6,458.78	30,396.17	119.20	(4,896)
Supplies & Expenses	46,900.00	13,272.44	49,351.74	105.23	(2,451)
Technology	2,500.00	0.00	0.00	0.00	2,500
TOTAL Aquatic Center	168,850.00	49,955.36	162,655.86	96.33	6,194
Economic Development					
Contractual Services	20,200.00	0.00	20,200.00	100.00	0
TOTAL Economic Development	20,200.00	0.00	20,200.00	100.00	0

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Transfers					
Transfers	26,945.00	0.00	26,945.00	100.00	0
TOTAL Transfers	26,945.00	0.00	26,945.00	100.00	0
TOTAL EXPENDITURES	12,733,249.71	1,104,441.96	8,132,127.32	63.87	4,601,122
REVENUES OVER/(UNDER) EXPENDITURES	(151,994.67)	(464,211.25)	(127,204.38)	0.00	(24,790

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SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGE BALAN
REVENUES					
Remediation Action					
Taxes (or Utility Rev.)	26,945.00	0.00	26,945.00	100.00	0
TOTAL Remediation Action	26,945.00	0.00	26,945.00	100.00	0
TOTAL REVENUE	26,945.00	0.00	26,945.00	100.00	0
EXPENDITURES					
Remediation Action					
Personnel Services	8,985.00	2,426.88	9,852.74	109.66	(867
Contractual Services	21,000.00	128.99	15,274.39	72.74	5,725
Capital Outlay	9,000.00	0.00	0.00	0.00	9,000
TOTAL Remediation Action	38,985.00	2,555.87	25,127.13	64.45	13,857
TOTAL EXPENDITURES	38,985.00	2,555.87	25,127.13	64.45	13,857
REVENUES OVER/(UNDER) EXPENDITURES	(12,040.00)	(2,555.87)	1,817.87	0.00	(13,857

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SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGE BALAN
REVENUES					
Police-SRO					
Taxes (or Utility Rev.)	60,911.00	0.00	60,911.00	100.00	0
Intergovernmental	63,411.00	33,737.13	33,737.13	53.20	29,673
TOTAL Police-SRO	124,322.00	33,737.13	94,648.13	76.13	29,673
Police-23rd Officer					
Intergovernmental	93,693.00	0.00	0.00	0.00	93,693
TOTAL Police-23rd Officer	93,693.00	0.00	0.00	0.00	93,693
TOTAL REVENUE	218,015.00	33,737.13	94,648.13	43.41	123,366
EXPENDITURES					
Police-SRO					
Personnel Services	121,172.00	8,360.37	72,731.49	60.02	48,440
Supplies & Expenses	500.00	270.00	505.00	101.00	(5
Fixed Charges	2,650.00	0.00	2,078.00	78.42	572
TOTAL Police-SRO	124,322.00	8,630.37	75,314.49	60.58	49,007
Police-23rd Officer					
Personnel Services	93,693.00	0.00	0.00	0.00	93,693
TOTAL Police-23rd Officer	93,693.00	0.00	0.00	0.00	93,693
TOTAL EXPENDITURES	218,015.00	8,630.37	75,314.49	34.55	142,700
REVENUES OVER/(UNDER) EXPENDITURES	0.00	25,106.76	19,333.64	0.00	(19,333)

*** END OF REPORT ***

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REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: AUGUST 31ST, 2022

24 -Merrill Festival Grounds

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGE BALAN
REVENUES					
Merrill Festival Grounds					
Taxes (or Utility Rev.)	61,000.00	0.00	36,000.00	59.02	25,000
Intergovernmental	0.00	0.00	0.00	0.00	0
Public Charges-Services	12,500.00	0.00	10,636.80	85.09	1,863
Miscellaneous Revenues	178,630.00	0.00	175,865.99	98.45	2,764
TOTAL Merrill Festival Grounds	252,130.00	0.00	222,502.79	88.25	29,627
Room Tax					
Taxes (or Utility Rev.)	100,000.00	0.00	62,637.76	62.64	37,362
TOTAL Room Tax	100,000.00	0.00	62,637.76	62.64	37,362
Bierman Building					
Intergovernmental	0.00	0.00	0.00	0.00	0
Public Charges-Services	7,500.00	1,145.00	8,562.00	114.16	(1,062
Miscellaneous Revenues	0.00	0.00	500.00	0.00	(500
TOTAL Bierman Building	7,500.00	1,145.00	9,062.00	120.83	(1,562
TOTAL REVENUE	359,630.00	1,145.00	294,202.55	81.81	65,427
EXPENDITURES					
Merrill Festival Grounds					
Personnel Services	8,420.00	137.85	6,037.36	71.70	2,382
Contractual Services	33,500.00	4,072.01	20,770.43	62.00	12,729
Supplies & Expenses	5,250.00	0.00	3,833.48	73.02	1,416
Fixed Charges	0.00	0.00	0.00	0.00	0
Capital Outlay	200,930.00	203,253.93	208,410.39	103.72	(7,480
TOTAL Merrill Festival Grounds	248,100.00	207,463.79	239,051.66	96.35	9,048
Room Tax					
Supplies & Expenses	78,575.00	0.00	38,881.92	49.48	39,693
TOTAL Room Tax	78,575.00	0.00	38,881.92	49.48	39,693
Bierman Building					
Personnel Services	11,555.00	1,156.12	8,053.27	69.70	3,501
Contractual Services	18,000.00	3,028.94	14,294.69	79.41	3,705
Supplies & Expenses	4,125.00	10.99	2,004.85	48.60	2,120
Fixed Charges	0.00	0.00	0.00	0.00	0
Capital Outlay	0.00	0.00	0.00	0.00	0
TOTAL Bierman Building	33,680.00	4,196.05	24,352.81	72.31	9,327
TOTAL EXPENDITURES	360,355.00	211,659.84	302,286.39	83.89	58,068

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
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PAGE:

24 -Merrill Festival Grounds

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGE BALAN
REVENUES OVER/(UNDER) EXPENDITURES	(725.00)	(210,514.84)	(8,083.84)	0.00	7,358

*** END OF REPORT ***

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
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25 -Community Development

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
CDBG Grants/Loans					
Miscellaneous Revenues	199,350.00	1,560.64	41,338.46	20.74	158,011
TOTAL CDBG Grants/Loans	199,350.00	1,560.64	41,338.46	20.74	158,011
Community Development					
Taxes (or Utility Rev.)	10,000.00	0.00	10,000.00	100.00	0
Intergov Charges (Misc.)	17,725.00	0.00	0.00	0.00	17,725
TOTAL Community Development	27,725.00	0.00	10,000.00	36.07	17,725
TOTAL REVENUE	227,075.00	1,560.64	51,338.46	22.61	175,736
EXPENDITURES					
CDBG Grants/Loans					
Special Services	150,500.00	625.00	73,242.35	48.67	77,257
TOTAL CDBG Grants/Loans	150,500.00	625.00	73,242.35	48.67	77,257
Community Development					
Personnel Services	25,350.00	3,655.25	20,903.85	82.46	4,446
Contractual Services	400.00	9.43	10,072.55	518.14	(9,672
Supplies & Expenses	1,975.00	104.83	554.06	28.05	1,420
Technology	0.00	0.00	0.00	0.00	0
TOTAL Community Development	27,725.00	3,769.51	31,530.46	113.73	(3,805
TOTAL EXPENDITURES	178,225.00	4,394.51	104,772.81	58.79	73,452
REVENUES OVER/(UNDER) EXPENDITURES	48,850.00	(2,833.87)	(53,434.35)	0.00	102,284

*** END OF REPORT ***

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REVENUE & EXPENSE REPORT (UNAUDITED)
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27 -Merrill Airport Fuel

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
Aviation Fuel					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0
Public Charges-Services	80,000.00	10,432.71	42,823.91	53.53	37,176
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0
Other Financing Sources	0.00	0.00	0.00	0.00	0
TOTAL Aviation Fuel	80,000.00	10,432.71	42,823.91	53.53	37,176
TOTAL REVENUE	80,000.00	10,432.71	42,823.91	53.53	37,176
EXPENDITURES					
Aviation Fuel					
Contractual Services	4,925.00	206.75	3,494.48	70.95	1,430
Special Services	71,000.00	342.22	48,335.18	68.08	22,664
Fixed Charges	1,625.00	0.00	0.00	0.00	1,625
Capital Outlay	0.00	0.00	0.00	0.00	0
TOTAL Aviation Fuel	77,550.00	548.97	51,829.66	66.83	25,720
TOTAL EXPENDITURES	77,550.00	548.97	51,829.66	66.83	25,720
REVENUES OVER/(UNDER) EXPENDITURES	2,450.00	9,883.74	(9,005.75)	0.00	11,455

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CITY OF MERRILL
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30 -Debt Sevice

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGE BALAN
REVENUES					
Debt Service					
Taxes (or Utility Rev.)	2,968,509.44	308.02	1,629,754.20	54.90	1,338,755
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0
Other Financing Sources	35,243.00	0.00	14,283.00	40.53	20,960
TOTAL Debt Service	3,003,752.44	308.02	1,644,037.20	54.73	1,359,715
TOTAL REVENUE	3,003,752.44	308.02	1,644,037.20	54.73	1,359,715
EXPENDITURES					
Debt Service					
Debt Service	1,753,810.20	1,600.00	394,084.35	22.47	1,359,725
TOTAL Debt Service	1,753,810.20	1,600.00	394,084.35	22.47	1,359,725
TID - Debt Service					
Debt Service	1,249,942.00	0.00	129,744.08	10.38	1,120,197
TOTAL TID - Debt Service	1,249,942.00	0.00	129,744.08	10.38	1,120,197
TOTAL EXPENDITURES	3,003,752.20	1,600.00	523,828.43	17.44	2,479,923
REVENUES OVER/(UNDER) EXPENDITURES	0.24	(1,291.98)	1,120,208.77	0.00	(1,120,208

*** END OF REPORT ***

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
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43 -TID #3 - East Side

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGE BALAN
REVENUES					
TID #3 - East Side					
Taxes (or Utility Rev.)	1,014,953.48	127,578.74	1,013,643.87	99.87	1,309
Intergovernmental	47,294.52	0.00	47,294.42	100.00	0
TOTAL TID #3 - East Side	1,062,248.00	127,578.74	1,060,938.29	99.88	1,309
TID #3 -Festival Grounds					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0
TOTAL TID #3 -Festival Grounds	0.00	0.00	0.00	0.00	0
TID #3 - Idle Sites Grant					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0
TOTAL TID #3 - Idle Sites Grant	0.00	0.00	0.00	0.00	0
TID #3 - Wal-Mart Dev.					
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0
TOTAL TID #3 - Wal-Mart Dev.	0.00	0.00	0.00	0.00	0
TOTAL REVENUE	1,062,248.00	127,578.74	1,060,938.29	99.88	1,309
EXPENDITURES					
TID #3 - East Side					
Personnel Services	3,800.00	0.00	0.00	0.00	3,800
Contractual Services	5,150.00	0.00	650.00	12.62	4,500
Special Services	45,000.00	20,000.00	20,000.00	44.44	25,000
Fixed Charges	792,215.00	0.00	0.00	0.00	792,215
Capital Outlay	0.00	0.00	0.00	0.00	0
Transfers	200,000.00	0.00	0.00	0.00	200,000
TOTAL TID #3 - East Side	1,046,165.00	20,000.00	20,650.00	1.97	1,025,515
TID #3 -Festival Grounds					
Personnel Services	0.00	0.00	0.00	0.00	0
Capital Outlay	0.00	0.00	0.00	0.00	0
TOTAL TID #3 -Festival Grounds	0.00	0.00	0.00	0.00	0
TID #3 - Idle Sites Grant					
Capital Outlay	0.00	0.00	0.00	0.00	0
TOTAL TID #3 - Idle Sites Grant	0.00	0.00	0.00	0.00	0

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
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PAGE:

43 -TID #3 - East Side

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGE BALAN
TID #3 - Wal-Mart Dev.					
Capital Outlay	0.00	0.00	0.00	0.00	0
TOTAL TID #3 - Wal-Mart Dev.	0.00	0.00	0.00	0.00	0
TOTAL EXPENDITURES	1,046,165.00	20,000.00	20,650.00	1.97	1,025,515
REVENUES OVER/(UNDER) EXPENDITURES	16,083.00	107,578.74	1,040,288.29	0.00	(1,024,205

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
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44 -TID #4 - Thielman/P Ridge

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGE BALAN
REVENUES					
TID #4 -Thielman/P Ridge					
Taxes (or Utility Rev.)	816,642.77	0.00	191,642.77	23.47	625,000
Intergovernmental	23,877.17	0.00	23,877.64	100.00	(0
TOTAL TID #4 -Thielman/P Ridge	840,519.94	0.00	215,520.41	25.64	624,999
TOTAL REVENUE	840,519.94	0.00	215,520.41	25.64	624,999
EXPENDITURES					
TID #4 -Thielman/P Ridge					
Personnel Services	6,575.00	0.00	0.00	0.00	6,575
Contractual Services	12,900.00	630.00	7,538.00	58.43	5,362
Special Services	600,000.00	0.00	380,461.76	63.41	219,538
Fixed Charges	102,434.00	0.00	0.00	0.00	102,434
Capital Outlay	65,000.00	50,683.97	50,683.97	77.98	14,316
Transfers	100,000.00	0.00	0.00	0.00	100,000
TOTAL TID #4 -Thielman/P Ridge	886,909.00	51,313.97	438,683.73	49.46	448,225
TOTAL EXPENDITURES	886,909.00	51,313.97	438,683.73	49.46	448,225
REVENUES OVER/(UNDER) EXPENDITURES	(46,389.06)	(51,313.97)	(223,163.32)	0.00	176,774

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
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45 -TID #5 - Hwy 107/Taylor

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGE BALAN
REVENUES					
TID #5 - Hwy 107/Taylor					
Taxes (or Utility Rev.)	16,524.07	0.00	16,524.07	100.00	0
Intergovernmental	137.00	0.00	137.21	100.15	(0
TOTAL TID #5 - Hwy 107/Taylor	16,661.07	0.00	16,661.28	100.00	(0
TOTAL REVENUE	16,661.07	0.00	16,661.28	100.00	(0
EXPENDITURES					
TID #5 - Hwy 107/Taylor					
Personnel Services	1,395.00	0.00	0.00	0.00	1,395
Contractual Services	650.00	0.00	650.00	100.00	0
Fixed Charges	2,361.00	0.00	0.00	0.00	2,361
Capital Outlay	20,000.00	4,010.50	4,010.50	20.05	15,989
TOTAL TID #5 - Hwy 107/Taylor	24,406.00	4,010.50	4,660.50	19.10	19,745
TOTAL EXPENDITURES	24,406.00	4,010.50	4,660.50	19.10	19,745
REVENUES OVER/(UNDER) EXPENDITURES	(7,744.93)	(4,010.50)	12,000.78	0.00	(19,745

*** END OF REPORT ***

Attachment: 2022-08 - Revenue Expense Reports (9183 : Consider placing the August 2022 Revenue & Expense Reports on file.)

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
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PAGE:

46 -TID #6 - Downtown

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGE BALAN
REVENUES					
========					
TID #6 - Downtown					
Taxes (or Utility Rev.)	73,238.49	0.00	73,238.49	100.00	0
Intergovernmental	2,844.00	0.00	2,844.45	100.02	(0
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0
TOTAL TID #6 - Downtown	76,082.49	0.00	76,082.94	100.00	(0
TOTAL REVENUE	76,082.49	0.00	76,082.94	100.00	(0
EXPENDITURES					
============					
TID #6 - Downtown					
Personnel Services	2,985.00	0.00	0.00	0.00	2,985
Contractual Services	1,400.00	0.00	2,150.00	153.57	(750
Special Services	25,000.00	10,000.00	25,000.00	100.00	0
Fixed Charges	32,376.00	0.00	0.00	0.00	32,376
Capital Outlay	0.00	0.00	0.00	0.00	0
TOTAL TID #6 - Downtown	61,761.00	10,000.00	27,150.00	43.96	34,611
TOTAL EXPENDITURES	61,761.00	10,000.00	27,150.00	43.96	34,611
REVENUES OVER/(UNDER) EXPENDITURES	14,321.49	(10,000.00)	48,932.94	0.00	(34,611

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
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PAGE:

47 -TID #7 - N Center Ave

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGE BALAN
REVENUES					
TID #7 - N Center Ave					
Taxes (or Utility Rev.)	930,908.75	0.00	130,908.75	14.06	800,000
Intergovernmental	1,476.00	0.00	1,475.77	99.98	0
Miscellaneous Revenues	30,000.00	0.00	0.00	0.00	30,000
TOTAL TID #7 - N Center Ave	962,384.75	0.00	132,384.52	13.76	830,000
TOTAL REVENUE	962,384.75	0.00	132,384.52	13.76	830,000
EXPENDITURES					
TID #7 - N Center Ave					
Personnel Services	8,075.00	0.00	255.21	3.16	7,819
Contractual Services	2,150.00	696.36	3,041.36	141.46	(891
Special Services	0.00	0.00	1,653.23	0.00	(1,653
Fixed Charges	14,725.00	0.00	0.00	0.00	14,725
Capital Outlay	800,000.00	40,411.00	163,164.21	20.40	636,835
TOTAL TID #7 - N Center Ave	824,950.00	41,107.36	168,114.01	20.38	656,835
TOTAL EXPENDITURES	824,950.00	41,107.36	168,114.01	20.38	656,835
REVENUES OVER/(UNDER) EXPENDITURES	137,434.75	(41,107.36)	(35,729.49)	0.00	173,164

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
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PAGE:

48 -TID #8 - West Side

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGE BALAN
REVENUES					
TID #8 - West Side					
Taxes (or Utility Rev.)	880,290.33	0.00	75,290.33	8.55	805,000
Intergovernmental	3,668.00	0.00	3,667.68	99.99	0
Public Charges-Services	200.00	0.00	0.00	0.00	200
Miscellaneous Revenues	100,000.00	0.00	10,500.00	10.50	89,500
TOTAL TID #8 - West Side	984,158.33	0.00	89,458.01	9.09	894,700
TID #8 - 201 S Prospect					
Intergovernmental	0.00	250,000.00	250,000.00	0.00	(250,000
TOTAL TID #8 - 201 S Prospect	0.00	250,000.00	250,000.00	0.00	(250,000
TOTAL REVENUE	984,158.33	250,000.00	339,458.01	34.49	644,700
EXPENDITURES					
TID #8 - West Side					
Personnel Services	21,100.00	8,475.79	18,253.70	86.51	2,846
Contractual Services	14,650.00	3,250.00	5,715.00	39.01	8,935
Special Services	117,500.00	10,000.00	25,976.44	22.11	91,523
Fixed Charges	186,202.00	0.00	0.00	0.00	186,202
Capital Outlay	705,000.00	171,713.93	522,038.92	74.05	182,961
TOTAL TID #8 - West Side	1,044,452.00	193,439.72	571,984.06	54.76	472,467
TID #8 - 201 S Prospect					
Special Services	0.00	250,000.00	250,000.00	0.00	(250,000
TOTAL TID #8 - 201 S Prospect	0.00	250,000.00	250,000.00	0.00	(250,000
TOTAL EXPENDITURES	1,044,452.00	443,439.72	821,984.06	78.70	222,467
REVENUES OVER/(UNDER) EXPENDITURES	(60,293.67)	(193,439.72)	(482,526.05)	0.00	422,232

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REVENUE & EXPENSE REPORT (UNAUDITED)
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49 -TID#9 -WI River/S Center

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGE BALAN
REVENUES					
TID #9-WI River/S Center					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0
Intergovernmental	4,896.00	0.00	4,895.81	100.00	0
Miscellaneous Revenues	52,820.00	0.00	27,582.38	52.22	25,237
TOTAL TID #9-WI River/S Center	57,716.00	0.00	32,478.19	56.27	25,237
TID #9-Idle Sites (Page)					
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0
TOTAL TID #9-Idle Sites (Page)	0.00	0.00	0.00	0.00	0
TOTAL REVENUE	57,716.00	0.00	32,478.19	56.27	25,237
EXPENDITURES					
TID #9-WI River/S Center					
Personnel Services	2,315.00	0.00	0.00	0.00	2,315
Contractual Services	31,150.00	0.00	4,335.00	13.92	26,815
Special Services	0.00	0.00	0.00	0.00	0
Fixed Charges	22,900.00	0.00	0.00	0.00	22,900
Capital Outlay	0.00	0.00	0.00	0.00	0
TOTAL TID #9-WI River/S Center	56,365.00	0.00	4,335.00	7.69	52,030
TID #9-Idle Sites (Page)					
Capital Outlay	0.00	0.00	0.00	0.00	0
TOTAL TID #9-Idle Sites (Page)	0.00	0.00	0.00	0.00	0
TOTAL EXPENDITURES	56,365.00	0.00	4,335.00	7.69	52,030
REVENUES OVER/(UNDER) EXPENDITURES	1,351.00	0.00	28,143.19	0.00	(26,792)

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CITY OF MERRILL
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PAGE:

40 -TID No. 10 - Fox Point

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGE' BALAN(
REVENUES					
TID #10-Fox Point					
Taxes (or Utility Rev.)	200,000.00	0.00	0.00	0.00	200,000
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0
TOTAL TID #10-Fox Point	200,000.00	0.00	0.00	0.00	200,000
TOTAL REVENUE	200,000.00	0.00	0.00	0.00	200,000
EXPENDITURES					
TID #10-Fox Point					
Personnel Services	4,575.00	0.00	0.00	0.00	4,575
Contractual Services	900.00	0.00	550.00	61.11	350
Special Services	200,000.00	200,000.00	200,000.00	100.00	0
Fixed Charges	12,987.16	0.00	0.00	0.00	12,987
Capital Outlay	0.00	0.00	0.00	0.00	0
TOTAL TID #10-Fox Point	218,462.16	200,000.00	200,550.00	91.80	17,912
TOTAL EXPENDITURES	218,462.16	200,000.00	200,550.00	91.80	17,912
REVENUES OVER/(UNDER) EXPENDITURES	(18,462.16)	(200,000.00)	(200,550.00)	0.00	182,087

*** END OF REPORT ***

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: AUGUST 31ST, 2022

PAGE:

41 -TID No. 11- Apartments

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGE BALAN
REVENUES					
TID #11 - Apartments					
Taxes (or Utility Rev.)	785,413.02	0.00	175,413.02	22.33	610,000
Intergovernmental	16,304.81	0.00	16,304.81	100.00	0
Public Charges-Services	0.00	0.00	0.00	0.00	0
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0
TOTAL TID #11 - Apartments	801,717.83	0.00	191,717.83	23.91	610,000
TOTAL REVENUE	801,717.83	0.00	191,717.83	23.91	610,000
EXPENDITURES					
TID #11 - Apartments					
Personnel Services	5,150.00	0.00	582.84	11.32	4,567
Contractual Services	2,650.00	0.00	2,530.00	95.47	120
Special Services	200,000.00	0.00	80,000.00	40.00	120,000
Fixed Charges	120,948.00	0.00	0.00	0.00	120,948
Capital Outlay	510,000.00	0.00	220.17	0.04	509,779
TOTAL TID #11 - Apartments	838,748.00	0.00	83,333.01	9.94	755,414
TOTAL EXPENDITURES	838,748.00	0.00	83,333.01	9.94	755,414
REVENUES OVER/(UNDER) EXPENDITURES	(37,030.17)	0.00	108,384.82	0.00	(145,414

*** END OF REPORT ***

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
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PAGE:

42 -TID # 12 - Weinbrenner

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGE BALAN
REVENUES					
TID #12 - Weinbrenner					
Taxes (or Utility Rev.)	23,509.31	0.00	23,509.31	100.00	0
TOTAL TID #12 - Weinbrenner	23,509.31	0.00	23,509.31	100.00	0
TOTAL REVENUE	23,509.31	0.00	23,509.31	100.00	0
EXPENDITURES					
TID #12 - Weinbrenner					
Personnel Services	2,075.00	0.00	0.00	0.00	2,075
Contractual Services	900.00	0.00	900.00	100.00	0
Fixed Charges	7,925.00	0.00	0.00	0.00	7,925
Capital Outlay	30,000.00	0.00	0.00	0.00	30,000
TOTAL TID #12 - Weinbrenner	40,900.00	0.00	900.00	2.20	40,000
TOTAL EXPENDITURES	40,900.00	0.00	900.00	2.20	40,000
REVENUES OVER/(UNDER) EXPENDITURES	(17,390.69)	0.00	22,609.31	0.00	(40,000

*** END OF REPORT ***

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: AUGUST 31ST, 2022

PAGE:

53 -TID No. 13 - Industrial

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGE BALAN
REVENUES					
TID #13 - Industrial					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0
TOTAL TID #13 - Industrial	0.00	0.00	0.00	0.00	0
TOTAL REVENUE	0.00	0.00	0.00	0.00	0
EXPENDITURES					
TID #13 - Industrial					
Personnel Services	1,660.00	0.00	0.00	0.00	1,660
Contractual Services	840.00	0.00	400.00	47.62	440
Capital Outlay	0.00	0.00	0.00	0.00	0
TOTAL TID #13 - Industrial	2,500.00	0.00	400.00	16.00	2,100
TOTAL EXPENDITURES	2,500.00	0.00	400.00	16.00	2,100
REVENUES OVER/(UNDER) EXPENDITURES	(2,500.00)	0.00	(400.00)	0.00	(2,100

*** END OF REPORT ***

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
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PAGE:

54 -TID #14 - Car Wash

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGE' BALAN(
REVENUES					
TID #14 - Car Wash					
Taxes (or Utility Rev.)	0.00	0.00	0.00	0.00	0
TOTAL TID #14 - Car Wash	0.00	0.00	0.00	0.00	0
TOTAL REVENUE	0.00	0.00	0.00	0.00	0
EXPENDITURES					
TID #14 - Car Wash					
Personnel Services	1,850.00	0.00	0.00	0.00	1,850
Contractual Services	650.00	0.00	400.00	61.54	250
Special Services	40,000.00	0.00	40,000.00	100.00	0
TOTAL TID #14 - Car Wash	42,500.00	0.00	40,400.00	95.06	2,100
TOTAL EXPENDITURES	42,500.00	0.00	40,400.00	95.06	2,100
REVENUES OVER/(UNDER) EXPENDITURES	(42,500.00)	0.00	(40,400.00)	0.00	(2,100

*** END OF REPORT ***

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: AUGUST 31ST, 2022

PAGE:

52 -Capital Projects

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
Non-Departmental					
Taxes (or Utility Rev.)	1,380,500.00	33.01	153,068.17	11.09	1,227,431
Specials (Utility Rev.)	10,000.00	0.00	3,822.01	38.22	6,177
Intergovernmental	117,012.50	26,410.00	26,410.00	22.57	90,602
Public Charges-Services	0.00	0.00	965.00	0.00	(965
Miscellaneous Revenues	45,000.00	0.00	30,000.00	66.67	15,000
Other Financing Sources	0.00	0.00	0.00	0.00	0
TOTAL Non-Departmental	1,552,512.50	26,443.01	214,265.18	13.80	1,338,247
Streets - Sealcoat					
Taxes (or Utility Rev.)	55,000.00	0.00	0.00	0.00	55,000
TOTAL Streets - Sealcoat	55,000.00	0.00	0.00	0.00	55,000
Streets - Concrete					
Taxes (or Utility Rev.)	90,000.00	0.00	0.00	0.00	90,000
Specials (Utility Rev.)	10,000.00	0.00	0.00	0.00	10,000
TOTAL Streets - Concrete	100,000.00	0.00	0.00	0.00	100,000
Streets - Resurfacing					
Taxes (or Utility Rev.)	100,000.00	0.00	0.00	0.00	100,000
TOTAL Streets - Resurfacing	100,000.00	0.00	0.00	0.00	100,000
TOTAL REVENUE	1,807,512.50	26,443.01	214,265.18	11.85	1,593,247
EXPENDITURES					
Streets - Sealcoat					
Personnel Services	0.00	0.00	0.00	0.00	0
Supplies & Expenses	55,000.00	0.00	43,413.32	78.93	11,586
TOTAL Streets - Sealcoat	55,000.00	0.00	43,413.32	78.93	11,586
Streets - Concrete					
Personnel Services	46,300.00	9,032.11	17,096.90	36.93	29,203
Supplies & Expenses	53,700.00	2,755.00	9,195.45	17.12	44,504
TOTAL Streets - Concrete	100,000.00	11,787.11	26,292.35	26.29	73,707
Streets - Resurfacing					
Personnel Services	23,000.00	2,506.31	6,519.79	28.35	16,480
Supplies & Expenses	77,000.00	33,751.85	33,751.85	43.83	43,248
TOTAL Streets - Resurfacing	100,000.00	36,258.16	40,271.64	40.27	59,728

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: AUGUST 31ST, 2022

52 -Capital Projects

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGE BALAN
Capital Outlay/Projects					
Personnel Services	0.00	2,053.70	7,061.20	0.00	(7,061
Capital Outlay	1,445,675.47	55,090.53	930,699.19	64.38	514,976
TOTAL Capital Outlay/Projects	1,445,675.47	57,144.23	937,760.39	64.87	507,915
Financing Costs					
Debt Service	0.00	0.00	0.00	0.00	0
TOTAL Financing Costs	0.00	0.00	0.00	0.00	0
TOTAL EXPENDITURES	1,700,675.47	105,189.50	1,047,737.70	61.61	652,937
REVENUES OVER/(UNDER) EXPENDITURES	106,837.03	(78,746.49)	(833,472.52)	0.00	940,309

*** END OF REPORT ***

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: AUGUST 31ST, 2022

PAGE:

62 -Water Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
Non-Departmental					
Taxes (or Utility Rev.)	110,376.00	14,760.30	85,636.47	77.59	24,739
Specials (Utility Rev.)	(1,438.00)	0.00	0.00	0.00	(1,438
Intergovernmental	12,538.00	0.00	0.00	0.00	12,538
Public Charges-Services	1,498,288.00	87,554.34	1,088,433.71	72.65	409,854
Intergov Charges (Misc.)	22,275.00	1,058.01	15,009.58	67.38	7,265
Miscellaneous Revenues	500.00	284.90	588.56	117.71	(88
Other Financing Sources	0.00	0.00	0.00	0.00	0
TOTAL Non-Departmental	1,642,539.00	103,657.55	1,189,668.32	72.43	452,870
TOTAL REVENUE	1,642,539.00	103,657.55	1,189,668.32	72.43	452,870
EXPENDITURES					
Non-Departmental					
Work Orders - Utility	132,038.00	(531.75)	73,750.25	55.86	58,287
TOTAL Non-Departmental	132,038.00	(531.75)	73,750.25	55.86	58,287
Pumping Expenses	89,250.00	1,864.22	43,510.30	48.75	45,739
TOTAL Pumping Expenses	89,250.00	1,864.22	43,510.30	48.75	45,739
Water Treatment Expenses	69,750.00	1,663.21	41,067.60	58.88	28,682
TOTAL Water Treatment Expenses	69,750.00	1,663.21	41,067.60	58.88	28,682
Trans & Distribution Exp	278,250.00	10,388.83	151,822.77	54.56	126,427
TOTAL Trans & Distribution Exp	278,250.00	10,388.83	151,822.77	54.56	126,427
Customer Accts Expenses	93,000.00	8,181.08	71,531.61	76.92	21,468
TOTAL Customer Accts Expenses	93,000.00	8,181.08	71,531.61	76.92	21,468
Admin & General Expenses	791,000.00	37,423.89	245,479.63	31.03	545,520
TOTAL Admin & General Expenses	791,000.00	37,423.89	245,479.63	31.03	545,520

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: AUGUST 31ST, 2022

PAGE:

62 -Water Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGE BALAN
Contract Work					
	2,000.00	516.33	738.22	36.91	1,261
TOTAL Contract Work	2,000.00	516.33	738.22	36.91	1,261
Taxes					
	424,250.00	2,217.94	391,412.43	92.26	32,837
TOTAL Taxes	424,250.00	2,217.94	391,412.43	92.26	32,837
Debt Service					
	38,977.00	0.00	20,039.60	51.41	18,937
TOTAL Debt Service	38,977.00	0.00	20,039.60	51.41	18,937
TOTAL EXPENDITURES	1,918,515.00	61,723.75	1,039,352.41	54.17	879,162
REVENUES OVER/(UNDER) EXPENDITURES	(275,976.00)	41,933.80	150,315.91	0.00	(426,291

*** END OF REPORT ***

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: AUGUST 31ST, 2022

PAGE:

63 -Sewer Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALAN
REVENUES					
Non-Departmental					
Taxes (or Utility Rev.)	6,000.00	3,568.49	8,822.86	147.05	(2,822
Specials (Utility Rev.)	0.00	0.00	3,000.00	0.00	(3,000
Intergovernmental	0.00	0.00	0.00	0.00	0
Intergov Charges (Misc.)	6,500.00	439.41	4,069.35	62.61	2,430
Miscellaneous Revenues	350.00	284.90	588.51	168.15	(238
Other Financing Sources	0.00	0.00	0.00	0.00	0
Public Charges-Services	1,563,500.00	77,074.39	1,035,351.72	66.22	528,148
Other Charges-Services	160,000.00	18,540.15	122,800.12	76.75	37,199
TOTAL Non-Departmental	1,736,350.00	99,907.34	1,174,632.56	67.65	561,717
TOTAL REVENUE	1,736,350.00	99,907.34	1,174,632.56	67.65	561,717
EXPENDITURES					
Non-Departmental					
Work Orders - Utility	206,000.00	0.00	47,841.05	23.22	158,158
TOTAL Non-Departmental	206,000.00	0.00	47,841.05	23.22	158,158
Contract Work					
	500.00	0.00	0.00	0.00	500
TOTAL Contract Work	500.00	0.00	0.00	0.00	500
Taxes - SS/Medicare					
	37,500.00	2,934.03	26,784.12	71.42	10,715
TOTAL Taxes - SS/Medicare	37,500.00	2,934.03	26,784.12	71.42	10,715
Operations					
	297,750.00	10,517.14	200,522.67	67.35	97,227
TOTAL Operations	297,750.00	10,517.14	200,522.67	67.35	97,227
Maintenance					
	286,000.00	15,219.19	231,325.26	80.88	54,674
TOTAL Maintenance	286,000.00	15,219.19	231,325.26	80.88	54,674
Customer Accts Expenses					
	123,000.00	9,288.52	81,289.64	66.09	41,710
TOTAL Customer Accts Expenses	123,000.00	9,288.52	81,289.64	66.09	41,710

Attachment: 2022-08 - Revenue Expense Reports (9183 : Consider placing the August 2022 Revenue & Expense Reports on file.)

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CITY OF MERRILL
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: AUGUST 31ST, 2022

PAGE:

63 -Sewer Fund

SUMMARY	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE
Admin & General Expenses	487,250.00	70,915.62	292,765.07	60.09	194,484
TOTAL Admin & General Expenses	487,250.00	70,915.62	292,765.07	60.09	194,484
Taxes & Depreciation	362,000.00	0.00	0.00	0.00	362,000
TOTAL Taxes & Depreciation	362,000.00	0.00	0.00	0.00	362,000
Transfers	10,900.00	0.00	5,777.50	53.00	5,122
TOTAL Transfers	10,900.00	0.00	5,777.50	53.00	5,122
TOTAL EXPENDITURES	1,810,900.00	108,874.50	886,305.31	48.94	924,594
REVENUES OVER/(UNDER) EXPENDITURES	(74,550.00)	(8,967.16)	288,327.25	0.00	(362,877

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CITY OF MERRILL
STREET USE PERMIT

Name of Applicant: The HAUNted Sawmill

Applicant Address: 700 Hendricks St Applicant Phone #: 715-536-3996

Club or Organization (if applicable): Friends of Vincent

Name of Responsible Person: Mark Porath

Responsible Person Address: W5216 Rozo Rd. Merrill Phone #: 715-536-3996

Date of proposed street use: Oct 7, 8, 14, 15, 21, 22, 28, 29 and 30th, 2022

Time of street use: From: 5:00 pm To: 1:00 Am

Describe portion of street to be used: Area in Front of Haunted Sawmill Hendricks Street from 7th to 8th Street

Approximate number of persons who will attend: 500 - 1000 per night

Proposed use (in detail): Haunted House Event

Petition for Street Use Permit

We, the undersigned residents of the 700 hundred block of Hendricks Street/Avenue in the City of Merrill, hereby consent to the use of this street as requested above and hereby consent to the City of Merrill granting a Street Use Permit for use of the said portion of said street for said purpose and do hereby agree to abide by such conditions of use as the City of Merrill shall attach to the granting of the requested Street Use Permit. We further understand that the permit will not be granted for longer than twelve (12) hours on the date above specified. We agree to remove from the street all equipment, vehicles and other personal property placed or driven thereon during the event for which the permit is granted prior to the end of said period. We further agree to designate Mark Porath as the responsible person or persons who have applied for said Street Use Permit.

Name Address

Name Address

RECEIVED JUN 29 2022 By

Name Address

Name Address

Name Address

Name Address

Name Address

Name Address

Name Address

Name Address

FEE: $20.00 Date paid: 6/29/22 Amount paid: $20

RECEIVED DATE: 6/29/22 RECEIVED BY: bg

REQUEST TO INCLUDE ITEM ON AGENDA

Board or Committee: Personnel & Finance Committee

Date of Meeting: Tuesday, August 23rd, 2022

Request by: Finance Director Kathy Unertl Kathy Unertl

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

Consider Non-Union Holiday Hours (Section 12-5-1 – Paid Holidays)

As noted in the following Board of Public Works minutes from July 27th, 2022, there was recommendation to increase Street Department employee holiday hours to 10 hours instead of 8 hours.

This is much broader policy issue than "make-up hours for Street employees".

Other Departments working 10-hour days include some Parks & Recreation and Community Development employees. There has also been discussion of Utility employees moving to 10-hour days.

Numerous part-time City employees (i.e. working 30 hours per week) have pro-rated Holidays (6.4 hours and make-up 1.6 hours using other leave time to reach their normal 8.0 hours of compensation), including:

-Enrichment Center – three employees

-Street Department Administrative Assistant

-Fire Inspector

Date: 8/15/2022

Utility Superintendent Steinagel provided his report in the packet and was available to answer any questions.

IV. Board of Public Works Agenda Items:

1. Board of Public Works Vouchers

Alderperson Rick made a motion to approve the Board of Public Works vouchers. Alderperson Sabatke seconded and the motion passed.

2. Discuss 1210 E 8th St. yard

Street Superintendent Bonack reported on the property at 1210 E 8th St. The invasive plant information was included in the agenda packet. The plant in question is close to the Virginia creeper. This is native to our area and is not considered a noxious weed.

Street Superintendent Bonack will work with City Attorney Hayden to compose a letter and research our yard ordinance.

3. Discuss and recommendation on make-up hours for Street employees after Holidays.

Alderperson Rick brought this to the Mayor's attention and requested it for an agenda item. After discussion, a motion was made by Alderperson Lupton to recommend this to the Personnel & Finance committee for employees working a scheduled for 10 hour work day to get 10 hours of holiday pay. The motion was seconded by Alderperson Rick and carried.

4. Discuss "No Truck Routes"

Public Works Director/City Engineer Akey mentioned when they were rebuilding 3rd and Parkway Drive a resident mentioned trucks using 3rd Street instead of Hwy 64 north on Center Avenue. The city does not have designated truck route sign marking. He spoke with Police Chief Bennett and Alderperson Lupton talking about posting a no trucks, local delivery only by the school and parks. He is looking for feedback and would like to see Taylor Street opened up again for access to the Industrial Park but that is not an option at this time.

After discussion, it was determined; this will be brought back on another agenda.

5. Discuss MAPS proposal for Washington School parking and drop-off and pick-up concept.

Public Works Director/City Engineer Akey reported on an idea from MAPS to put a bump-out for pick up and drop off on 6th and Kyes. There were issues regarding snow upon such request be granted funeral leave of up to one working day for attending the funeral.

(a) Extended family includes the aunt, uncle, niece, nephew, brother-in-law, sister-in-law, grandchildren, and grandparents.

12-4-3 *Attendance other than Family*. Employees wishing to attend the funeral other than a family member not listed above must use earned vacation.

12-5 PAID HOLIDAYS; PERSONAL DAYS. (LTE'S NOT ELIGIBLE) Employees except sworn police and fire non-union personnel, receive paid time off for recognized holidays which occur after their first full day on the job. No employee is eligible for holiday pay for a holiday which occurs after his/her last day on the job. Sworn police and fire non-union personnel are governed by the terms of Section 12-6 below.

12-5-1 The following holidays are granted to full-time employees at eight hours wages, and to regular part-time employees, on a pro rata basis: *

New Year's Day
Friday before Easter Sunday
Memorial Day
Independence Day
Labor Day
Thanksgiving Day
The Day after Thanksgiving
Christmas Eve
Christmas Day

In addition, Easter Sunday shall be considered a holiday for purposes of overtime compensation (i.e. non-union sworn police and fire employees whom work shall be paid double-time for hours worked).

12-5-2 After six (6) months of service, in addition to the above holidays, each full-time employee receives two (2) additional personal days off during the year. Part-time employees receive personal days off on a pro rata basis.

(a) Up to two (2) personal days (16 hours) may be carried over or paid out upon retirement or separation

12-5-3 Each employee qualifies for holiday pay, if that employee has reported for work on the last scheduled workday before, and the first scheduled workday after the holiday. This provision is waived if the employee is on authorized vacation, personal holiday, compensatory time, Kelly Day, or sick leave.

12-5-4 If a paid holiday falls on a Saturday, it is observed on the Friday before. If a holiday falls on a Sunday, it is observed on the Monday following the holiday.

For Wastewater Treatment Plant Operators: If the City holiday falls on a scheduled off-day, the employee shall have the last regularly scheduled workday prior to the City holiday as paid day off.

12-5-5 Double time – Non-Union Employees/LTE. Non-Union employees, including LTE's, required to work on a holiday as listed in this section are paid double time. This does not include police and fire management whom receive holiday pay under Section 12-6.

12-6 HOLIDAY COMPENSATION – NON-UNION POLICE AND FIRE PERSONNEL. Holiday pay compensation for police and fire employees not covered by a collective bargaining agreement is as follows:

12-6-1 Police personnel: All sworn police personnel receive holiday pay on the same basis as provided for under the union contract with the Merrill Professional Police Association.

12-6-2 Firefighters: All sworn fire department personnel receive holiday pay on the same basis as provided for under the union contract with the Merrill Firefighters, International Association of Professional Firefighters Local 847.

12-7 DISABILITY LEAVE. Disability is defined as a temporary physical or mental disability impacting the employee's ability to fully perform their duties. An employee who becomes disabled must notify his/her supervisor at the earliest date possible. Such notification must be completed by the employee's physician and must include any temporary physical limitations placed upon the employee relative to the performance of his/her job. Follow-up reports may be required from time to time by the City.

12-8 FAMILY AND MEDICAL LEAVE ACT. Sick leave and disability leave as provided for under this manual is administered by the City in compliance with the Federal and State Family and Medical Leave Acts.

(See UNPAID LEAVE section for additional information and forms.)

12-9 JURY DUTY. Employees covered by this chapter who serve on a jury or are subpoenaed to appear as a witness before a court or administrative tribunal are paid the difference between the jury or witness duty fees and their regular earnings up to a maximum of ten (10) work days per calendar year, if scheduled to work, provided that the employee remits all compensation received for such duty (exclusive of travel pay or actual expenses) within three (3) days of receipt thereof. Employees when released from jury or witness duties must immediately return to their job and complete the scheduled work day. Employees are not entitled to overtime or shift differential under this provision.

REQUEST TO INCLUDE ITEM ON AGENDA

Board or Committee: Personnel & Finance Committee

Date of Meeting: Tuesday, July 26th, 2022

Request by: Finance Director Kathy Unertl

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

Consider 2023-2024 contract with Bowmar Appraisal, Inc. for Maintenance & Market Revaluation

On-going Tax Levy Operational Budget of $28,500 for 2023 and 2024 for the Maintenance Assessment process.

.

Capital Fund overview with proposed funding sources is provided for the $122,000 in 2024 for the Market Revaluation.

Signed: Kathy Unertl Date: 7/14/2022

Capital Plan

City of Merrill, Wisconsin

2023 *thru* 2027

Department	Administration
Contact	Finance Director
Type	Assessments
Useful Life	7+ years
Category	Assessments - Property Values
Priority	1 Critical

Project # AS-16-001

Project Name Revaluation

Total Project Cost: $255,000

Description

Last City reassessments were 1/1/2000 and 1/1/2016.

If Assessment Ratio falls below 90% or above 110% in any major class (such as Residential or Commercial), a reassessment would be required by Wisconsin Department of Revenue. There is about six-years allowed for reassessment if community local assessments fall out of compliance.

Justification

Last reassessments were 1/1/2000 and 1/1/2016. There continues to be increasing variance between sale price and assessments.

At 2022 Board of Review, City Assessor Kitt Koski recommended 1/1/2024 Market Revaluation.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
133,000	Other		122,000				122,000
Total	Total		122,000				122,000

Prior	Funding Sources	2023	2024	2025	2026	2027	Total	Future
178,000	American Rescue Plan Act (ARPA)		77,000				77,000	30,000
Total	Non-Lapsing Fund		30,000				30,000	Total
	Tax Levy	15,000	15,000	15,000	15,000	15,000	75,000	
	Total	15,000	122,000	15,000	15,000	15,000	182,000	

Budget Impact/Other

Non-Lapsing account with annual tax levy amount being reserved for future revaluations.

The 2015-2016 contact expense totaled $133,250 and involved automation and property site visits.

Prior	Budget Items	2023	2024	2025	2026	2027	Total	Future
212,300	Maintenance	28,500	28,500	29,000	29,500	30,000	145,500	93,000
Total	Total	28,500	28,500	29,000	29,500	30,000	145,500	Total

MUNICIPAL ASSESSOR

BOWMAR APPRAISAL INC.

Kitt Koski 715-577-1875 PO Box 170 Minocqua, WI 54548

City of Merrill – Lincoln County

Maintenance & Market Revaluation Contract

For the years 2023 & 2024

CITY OF MERRILL

ASSESSMENT MAINTENANCE & MARKET REVALUATION CONTRACT FOR THE YEAR 2023-2024

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

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

ARTICLE I

SCOPE OF WORK: The Appraiser shall act as the Assessor for the City for the years 2023-2024. The appraiser hereby agrees to perform everything to be performed under this contract, and to complete in a professional manner all the work required under this agreement. All work shall be performed in accordance with applicable Wisconsin Statutes, court cases, and Department of Revenue administrative rules.

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

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

7. The Appraiser will aid the County Real Property Lister in completing Real Estate and Personal Property Assessment Rolls in a timely manner;

8. The Appraiser shall arrange for scheduling of the Open Book and Board of Review with the Municipal Clerk;

9. The Appraiser and/or his staff will be present for at least two (2) days in the municipal building while the Assessment Roll is open for inspection, commonly referred to as "Open Book" to explain the assessed values for the revaluation year 2024 and two (2) hours for the maintenance year 2023

10. The Appraiser and/or his staff will attend all meetings of the Board of Review to explain and defend the assessed values and be prepared to testify under oath concerning such values. In the event of appeal to the Department of Revenue or to the courts, the Appraiser and/or his staff shall be available to furnish testimony in defense of the assessed values.

    a. If the Department of Revenue, City or County should place additional requirements on the Appraiser after the initial date of the signing of this document, which requirements are not set forth in this contract, the Appraiser and the City shall negotiate and determine if additional fees are required to complete each additional requirement. Any such additional fees are to be paid at the final installment of this contract.

11. All office supplies, stamps, and telephone calls made by the Appraiser or his staff shall be paid by the Appraiser;

12. The Appraiser shall maintain Worker's Compensation and Public Liability Insurance on himself and his staff;

13. The City shall furnish adequate office space as necessary at no cost to the Appraiser;

14. Additional components are set forth in addenda;

ARTICLE II

COMPENSATION: The City shall pay to the Appraiser for the performance of this contract $179,000 as outlined in Addenda. The method of payment shall be quarterly invoices for services and expenses incurred during the previous quarter. The City shall make these payments no later than 30 days after receiving an invoice.

IN WITNESS WHEREOF
The parties hereto have set their hands this ______ day of ______________________

APPROVED BY:

City of Merrill

By:___________________________________ date: ________________________________

Appraiser

By:___________________________________ date: ________________________________

Witness

By:___________________________________ date: ________________________________

ADDENDUM #1

1. All building permit and sales information will be posted to appropriate assessment records;
2. Sales information will be posted on appropriate assessment record(s) and reviewed as necessary;
    a. Sale information will be supplied to the Department of Revenue;
3. This contract provides for two (2) days of Open Book hearings[1]and at least 2 hours Board of Review (revaluation year of 2024); This contract provides for two (2) hours of Open Book hearings[1]and at least 2 hours Board of Review (maintenance year of 2023).
4. Assessments will be maintained utilizing appropriate computer programs;
5. Digital pictures of new and altered improvements will be taken as necessary;
6. Sketches of dwellings will be updated as necessary;
7. Sale book(s) or file(s) will be maintained using photographs and appropriate information;
8. Compensation:
    a. The method of payment shall be quarterly invoices for services and expenses incurred during the previous quarter. The City shall make these payments no later than 30 days after receiving an invoice.
        i. For the year 2023 $28,500 Maintenance Year
        ii. For the year 2024 $150,500 Revaluation Year
    b. The following work shall be completed for the 2024 Market Update Revaluation:
        i. Complete sales analysis
        ii. Data Entry, reprinting, and calculations of property records using a CAMA program
        iii. Perform a complete final review of all new values

[1] These hearings give a property owner a chance to discuss the assessment informally with the Appraiser before going to the Board of Review.

iv. Notification of all changes to taxpayers

v. Provide additional Open Book – 2 days (if needed) and Board of Review - 1 day

vi. Appraiser will make sure the City is within required full value assessments to meet statutory mandates.

CITY OF MERRILL, WISCONSIN

GOVERNANCE COMMUNICATIONS

DECEMBER 31, 2021

WEALTH ADVISORY | OUTSOURCING
AUDIT, TAX, AND CONSULTING

CLAconnect.com

City of Merrill, Wisconsin

DECEMBER 31, 2021

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CliftonLarsonAllen LLP
CLAconnect.com

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 City of Merrill as of and for the year ended December 31, 2021, and have issued our report thereon dated August 31, 2022. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration, as well as certain information related to the planned scope and timing of our audit in our engagement agreement dated January 24, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Merrill are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2021.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

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 affecting the financial statements were:

- Management's estimate of the unbilled water and sewer charges is based upon analysis of billings in the first quarter of 2022. 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.

City Council
City of Merrill, Wisconsin

- Management's estimate of the net pension liability (asset) and related deferred outflows/inflows of resources is based on information received from the Wisconsin Retirement System. We evaluated the key factors and assumptions used to develop the net pension liability (asset) and related deferred outflows/inflows of resources in determining that they are reasonable in relation to the financial statements taken as a whole.
- Management's estimate of accumulated sick leave is based upon analysis of the employees sick leave balance. We evaluated the key factors and assumptions and the consistency in these factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole
- Management's estimate of the net OPEB liability (asset) and related deferred outflows/inflows of resources is based on information received from the Wisconsin Department of Employee Trust Funds. We evaluated the key factors and assumptions used to develop the net OPEB liability (asset) and related deferred outflows/inflows of resources in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

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.

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.

Corrected misstatements

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

- Adjusted premium from long-term debt and issuance costs.
- Adjusted long-term debt activity to properly present current refunding of prior debt issues.
- Recorded depreciation expense in Water and Sewer Utility.
- Reclassified water long term debt proceeds.
- Recorded water and sewer capital asset additions and removals

City Council
City of Merrill, Wisconsin

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on 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 our audit.

Management representations

We have requested certain representations from management that are included in the attached management representation letter dated August 31, 2022.

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 entity'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.

Significant issues discussed with management prior to engagement

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

Significant findings or issues that were discussed, or the subject of correspondence, with management

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year. The following summarizes the significant findings or issues arising during the audit that were discussed, or were the subject of correspondence, with management:

- CliftonLarsonAllen LLP (CLA) financial statements, schedule of expenditures of federal awards, and schedule of expenditures of state awards, material audit adjustments, grant reporting finding, journal entry review and approval, and library trust considerations.

Other audit findings or issues

We have provided a separate communication to you dated August 31, 2022, communicating internal control related matters identified during the audit.

City Council
City of Merrill, Wisconsin

Supplementary information in relation to the financial statements as a whole

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, 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 RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the schedule of expenditures of federal awards (SEFA) and schedule of expenditures of state awards (SESA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA and SESA to determine that the SEFA and SESA complies with the requirements of the Uniform Guidance and *State Single Audit Guidelines*, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA and SESA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA and SESA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated August 31, 2022.

With respect to the combining nonmajor governmental fund statements (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, 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 or the reasons for such changes, 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. We have issued our report thereon dated August 31, 2022.

* * *

This communication 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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Wausau, Wisconsin
August 31, 2022

Summary Financial Information

GOVERNMENTAL FUND BALANCES

Presented below is a summary of the City's governmental fund balances on December 31, 2021 and 2020. This information is provided for assessing financial results for 2021 and for indicating financial resources available at the start of the 2022 budget year.

	12/31/21	12/31/20
General Fund		
Nonspendable for		
Inventories and prepaid items	$ 149,704	$ 178,329
Long-term advance to other funds	99,896	99,896
Restricted for		
Capital improvements	66,641	50,234
Committed for		
Nonlapsing reserves	969,681	870,819
Unassigned	1,165,748	1,554,284
Total General Fund Balance	2,451,670	2,753,562
Debt Service Fund		
Restricted for debt service	470,927	407,563
Special Revenue Funds		
Restricted for		
Community development	539,977	657,522
Library	484,347	483,557
Library trust	1,412,251	1,292,369
Remedial action	296,889	327,355
Total Special Revenue Funds	2,733,464	2,760,803
Capital Projects Funds		
Restricted for TID project plan		
TIF No. 3	1,998	1,366
TIF No. 4	4,759	3,046
TIF No. 5	13,272	5,379
TIF No. 12	5,002	213
Unassigned		
TIF No. 6	(557,335)	(562,643)
TIF No. 7	(150,534)	(138,321)
TIF No. 8	(580,413)	(594,820)
TIF No. 9	(368,720)	(370,492)
TIF No. 10	(108,828)	(58,417)
TIF No. 11	(338,406)	(171,126)
TIF No. 13	(11,085)	-
TIF No. 14	(67,597)	-
Total Capital Projects Funds	(2,157,887)	(1,885,815)
Total Governmental Fund Balances	$ 3,498,174	$ 4,036,113

Overall the general fund decreased by $301,892 with unassigned fund balance of $1,165,748. The general fund, as reported, incorporates both operating and capital components, as summarized below:

	12/31/21	12/31/20
General Fund		
General operations	$ 1,384,963	$ 1,765,872
Nonlapsing reserve	969,681	870,819
School resource officer	6,160	(2,125)
Merrill festival grounds	(5,035)	26,643
Airport aviation fuel	29,260	42,119
Capital improvements	66,641	50,234
Total	$ 2,451,670	$ 2,753,562

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.

WATER UTILITY

A comparative summary of the Water Utility's change in net position for the years ended December 31, 2021 and 2020 appears below:

	2021	2020
Operating revenues		
Charges for services	$ 1,509,912	$ 1,468,967
Other	144,077	127,982
Total operating revenues	1,653,989	1,596,949
Operating expenses		
Operation and Maintenance	971,024	791,985
Depreciation	509,560	495,038
Taxes	19,081	17,485
Total operating expenses	1,499,665	1,304,508
Operating income	154,324	292,441
Nonoperating revenues (expenses)		
Interest income	250	1,214
Gain (Loss) on disposal of capital assets	(64,494)	-
Interest and fiscal charges	(44,804)	(54,839)
Amortization of debt discount/premium	987	387
Other income	8,663	13,706
Total nonoperating revenues (expenses)	(99,398)	(39,532)
Income before contributions and transfers	54,926	252,909
Capital contributions	286,980	23,212
Transfers out - payment in lieu of taxes	(371,929)	(381,171)
Change in net position	$ (30,023)	$ (105,050)

The City's water utility reported an operating income of $154,324 compared to $292,441 for the prior year. To further evaluate the operating activities, we have calculated the water utility's rate of return below.

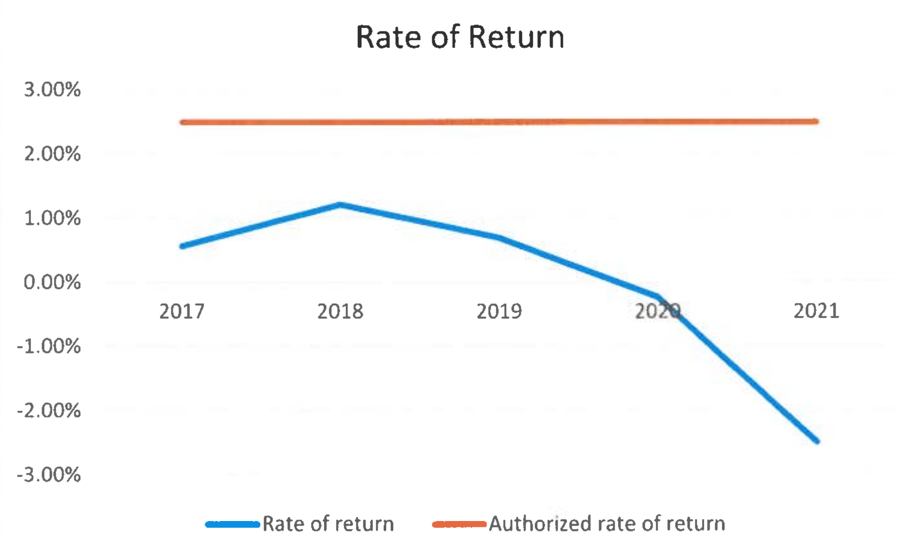
Rate of Return: The Public Service Commission of Wisconsin (PSC) determines rates charged to customers of the water utility by calculating rate of return on the water utility's average net rate base. Presented below is the calculation of the rates of return for 2021 and 2020 for the water utility based 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.

	2021	2020
Rate of Return	-2.50%	-0.24%

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%). New water rates were authorized by the PSC in 2022 and the PSC increased the authorized rate of return to 3.0% with the new rates. The water utility reported a cash and investment balance at December 31, 2021 of $1,161,345, compared to a balance of $892,656 at December 31, 2020. The water utility generated cash flows from operations of $662,753 in 2021 compared to $800,437 in 2020 and a positive net cash inflow from all activities of $268,689 in 2021 compared to $131,479 in 2020.

SEWER UTILITY

A comparative summary of the Sewer Utility's change in net position for the years ended December 31, 2021 and 2020 appears below:

	2021	2020
Operating revenues		
Charges for services	$ 1,593,821	$ 1,513,775
Other	184,297	168,792
Total operating revenues	1,778,118	1,682,567
Operating expenses		
Operation and maintenance	1,137,551	1,012,904
Depreciation	437,292	425,913
Taxes	48,125	46,431
Total operating expenses	1,622,968	1,485,248
Operating income	155,150	197,319
Nonoperating revenues (expenses)		
Interest income	911	6,426
Interest expense	(11,123)	(15,625)
Amortization of debt discount/premium	575	250
Other income	520	6,945
Total nonoperating revenues (expenses)	(9,117)	(2,004)
Income before contributions	146,033	195,315
Capital contributions	163,091	12,221
Change in net position	$ 309,124	$ 207,536

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, 2021, the cash generated by operating activities totaled $552,296 compared to $596,078 for 2020. As of December 31, 2021, the sewer utility had cash from operations of $315,518, an increase of $146,188 from the prior year, and restricted cash and investment balance of $1,584,915.

As of December 31, 2021, the future debt services are as follows:

Year Ended December 31,	General Obligation	Interest	Total
2022	$ 24,550	$ 11,355	$ 35,905
2023	24,550	10,564	35,114
2024	24,875	9,773	34,648
2025	24,550	8,976	33,526
2026	24,225	8,185	32,410
2027-2031	100,000	31,125	131,125
2032-2036	115,000	19,331	134,331
2037-2040	90,000	4,781	94,781
Total	$ 427,750	$ 104,090	$ 531,840

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 June 15, 2021. 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.

APPENDIX

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

August 31, 2022

CliftonLarsonAllen LLP
311 Financial Way, Suite 100
Wausau, WI 54401

This representation letter is provided in connection with your audit of the financial statements of City of Merrill, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to misstatements that are material. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm, to the best of our knowledge and belief, as of August 31, 2022, the following representations made to you during your audit of the financial statements as of and for the year ended December 31, 2021.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated January 24, 2022, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

2. We acknowledge and have fulfilled our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

5. Significant estimates have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Significant estimates are estimates at the financial statement date that could change materially within the next year.

6. Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

7. No events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to, or disclosure in, the financial statements or in the schedule of findings and questioned costs.

8. You have proposed adjusting journal entries that have been posted to the entity's accounts. We have reviewed and approved those adjusting journal entries and understand the nature of the changes and their impact on the financial statements. We are in agreement with those adjustments and accept responsibility for them.

   We have not identified or been notified of any uncorrected financial statement misstatements.

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

10. Guarantees, whether written or oral, under which the entity is contingently liable, if any, have been properly recorded or disclosed in accordance with U.S. GAAP.

11. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date and have been reduced to their estimated net realizable value.

12. The methods and significant assumptions used to determine fair values of financial instruments are as follows: Fair value is the price that would be receied to sell an asset in an orderly transaction between market participants at the measurement date. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.

13. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

14. Capital assets have been evaluated for impairment as a result of significant and unexpected decline in service utility.

15. We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefits (OPEB) liabilities and costs for financial accounting purposes are appropriate in the circumstances.

16. We are unable to determine the possibility of a withdrawal liability in a multiple-employer benefit plan.

17. We do not plan to make frequent amendments to our pension or other postretirement benefit plans.

Information Provided

1. We have provided you with:

    a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records (including information obtained from within and outside of the general and subsidiary ledgers), documentation, and other matters.

    b. Additional information that you have requested from us for the purpose of the audit.

    c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

    d. Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.

    e. Access to all audit or relevant monitoring reports, if any, received from funding sources.

2. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.

3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

4. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

    a. Management;

    b. Employees who have significant roles in internal control; or

    c. Others when the fraud could have a material effect on the financial statements.

5. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, grantors, regulators, or others.

6. We have no knowledge of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, and grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.

7. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

8. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.

9. There are no known related-party relationships or transactions which need to be accounted for or disclosed in accordance with U.S. GAAP.

10. The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, except as made known to you and disclosed in the financial statements.

11. We have a process to track the status of audit findings and recommendations.

12. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

13. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

14. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to City of Merrill, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

15. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

16. The entity has complied with all aspects of contractual or grant agreements that would have a material effect on the financial statements in the event of noncompliance.

17. We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.

18. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.

19. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures, jointly governed organizations, and other related organizations.

20. The financial statements properly classify all funds and activities.

21. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

22. Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.

23. Investments are properly valued.

24. Provisions for uncollectible receivables have been properly identified and recorded.

25. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

26. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

27. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

28. Deposits and investment securities are properly classified as to risk and are properly valued and disclosed.

29. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.

30. We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

31. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

32. We acknowledge our responsibility for presenting the combining nonmajor governmental funds statements (the supplementary information) in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.

33. As part of your audit, you prepared the draft financial statements, related notes, supplementary information, schedule of expenditures of federal awards, and schedule of expenditures of state awards. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your services; have made all management judgments and decisions; and have

assumed all management responsibilities. We have evaluated the adequacy and results of the service. We have reviewed, approved, and accepted responsibility for those financial statements, related notes, supplementary information, and schedule of expenditures of federal awards. We have also ensured that the entity's data and records are complete and received sufficient information to oversee the service.

34. In regards to the data collection form preparation services performed by you, we have:

    a. Made all management judgments and decisions and assumed all management responsibilities.

    b. Designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee the services.

    c. Evaluated the adequacy and results of the services performed.

    d. Accepted responsibility for the results of the services.

    e. Ensured that the entity's data and records are complete and received sufficient information to oversee the services.

35. We agree with the findings of specialists in evaluating the other postemployment and pension benefits and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialist.

36. With respect to federal and state award programs:

    a. We are responsible for understanding and complying with, and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration including requirements relating to preparation of the schedule of expenditures of federal awards and schedule of expenditures of state awards.

    b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and the schedule of expenditures of state awards (SESA) and related notes in accordance with the requirements of the Uniform Guidance and the *State Single Audit Guidelines*, and we believe the SEFA and SESA, including their form and content, are fairly presented in accordance with the Uniform Guidance and the *State Single Audit Guidelines*. The methods of measurement and presentation of the SEFA and SESA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA and SESA.

c. If the SEFA and SESA are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA and SESA no later than the date we issued the SEFA and SESA and the auditors' report thereon.

d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and the *State Single Audit Guidelines* compliance audit, and included in the SEFA and SESA expenditures made during the audit period for all awards provided by federal and state agencies in the form of federal and state awards, federal and state cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

e. Expenditures of federal awards were below the $750,000 threshold and we were not required to have an audit in accordance with the Uniform Guidance in 2019.

f. We are responsible for understanding and complying with, and have complied with, the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards related to each of our federal and state programs and have identified and disclosed to you the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards that are considered to have a direct and material effect on each major program.

g. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal and state programs that provides reasonable assurance that we are managing our federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards that could have a material effect on our federal and state programs. We believe the internal control system is adequate and is functioning as intended.

h. We have made available to you all federal and state awards (including amendments, if any) and any other correspondence with federal and state agencies or pass-through entities relevant to federal and state programs and related activities.

i. We have received no requests from a federal or state agency to audit one or more specific programs as a major program.

j. We have complied with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Compliance Supplement* and the *State Single Audit Guidelines*, relating to federal and state awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal and state awards.

k. We have disclosed to you any communications from federal and state awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.

l. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.

m. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E)

n. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

o. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.

p. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.

q. There are no known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.

r. We have disclosed to you whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies and/or material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditors' report.

s. Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.

t. The copies of federal and state program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal or state agency or pass-through entity, as applicable.

u. We have charged costs to federal and state awards in accordance with applicable cost principles.

v. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and the *State Single Audit Guidelines*, and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.

w. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.

x. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

y. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance and the *State Single Audit Guidelines*.

Signature: Katherine Unertl Title: Finance Director

Signature: Paul Johnson Title: City Administrator

CITY OF MERRILL, WISCONSIN

ANNUAL FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2021

WEALTH ADVISORY | OUTSOURCING
AUDIT, TAX, AND CONSULTING

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CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

City Council
City of Merrill, Wisconsin

Report on the Audit of the Financial Statements

Opinions

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, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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, 2021, 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 for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

City Council
City of Merrill, Wisconsin

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

City Council
City of Merrill, Wisconsin

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedules relating to pensions and other postemployment benefits as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, 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 opinion on the basic financial statements is not affected by this missing information.

Supplementary 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 combining nonmajor governmental 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 the basic financial statements. The 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 GAAS. In our opinion, the combining nonmajor governmental fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

City Council
City of Merrill, Wisconsin

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2022, 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

CliftonLarsonAllen LLP

Wausau, Wisconsin
August 31, 2022

BASIC FINANCIAL STATEMENTS

CITY OF MERRILL, WISCONSIN
STATEMENT OF NET POSITION
DECEMBER 31, 2021

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Investments	$ 5,416,543	$ 1,379,437	$ 6,795,980
Receivables:			
Taxes and Special Charges	4,922,070	-	4,922,070
Delinquent Taxes	1,109	-	1,109
Accounts	380,564	751,006	1,131,570
Special Assessments	15,100	-	15,100
Loans	2,880,481	-	2,880,481
Other	1,412,251	71,989	1,484,240
Inventories and Prepaid Items	149,704	68,150	217,854
Restricted Assets:			
Cash and Investments	-	1,682,341	1,682,341
Net Pension Asset	3,848,405	261,604	4,110,009
Capital assets, Nondepreciable	4,364,312	173,444	4,537,756
Capital assets, Depreciable	41,071,919	17,785,513	58,857,432
Total Assets	64,462,458	22,173,484	86,635,942
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related Amounts	6,398,020	436,440	6,834,460
Other Postemployment Related Amounts	308,197	20,950	329,147
Total Deferred Outflows of Resources	6,706,217	457,390	7,163,607
LIABILITIES			
Accounts Payable	477,018	196,836	673,854
Accrued and Other Current Liabilities	263,035	30,016	293,051
Due to Other Governments	1,011	-	1,011
Accrued Interest Payable	166,747	9,704	176,451
Special Deposits	164,294	-	164,294
Unearned Revenues	318,125	12,538	330,663
Long-Term Obligations:			
Due Within One Year	2,361,450	145,751	2,507,201
Due in More Than One Year	24,261,021	2,214,111	26,475,132
Other Postemployment Benefits	722,588	49,119	771,707
Total Liabilities	28,735,289	2,658,075	31,393,364
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for Subsequent Year	7,571,340	-	7,571,340
Pension Related Amounts	8,427,874	572,903	9,000,777
Other Postemployment Related Amounts	86,448	5,877	92,325
Total Deferred Inflows of Resources	16,085,662	578,780	16,664,442
NET POSITION			
Net Investment in Capital Assets	19,371,726	15,529,457	34,762,656
Restricted for:			
Community Development	3,420,461	-	3,420,461
Remedial Action	296,889	-	296,889
Debt Service	304,180	94,212	398,392
Net Pension Asset	3,848,405	261,604	4,110,009
Library	1,896,598	-	1,896,598
Tax Incremental Project Plan Expenses	25,031	-	25,031
Sewer Utility Plant Replacement	-	1,584,915	1,584,915
Unrestricted	(2,815,566)	1,923,831	(753,208)
Total Net Position	$ 26,347,724	$ 19,394,019	$ 45,741,743

See accompanying Notes to Basic Financial Statements.

CITY OF MERRILL, WISCONSIN
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2021

		Program Revenues		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES				
General Government	$ 1,843,374	$ 242,566	$ 1,938	$ 3,600
Public Safety	5,518,148	388,101	1,512,030	5,004
Public Works	3,943,752	220,274	1,310,704	739,490
Health and Human Services	158,735	17,644	-	1,165
Culture and Recreation	2,695,407	251,603	631,867	11,450
Conservation and Development	1,305,705	625	1	-
Interest and Fiscal Charges	765,907	-	-	-
Total Governmental Activities	16,231,028	1,120,813	3,456,540	760,709
BUSINESS-TYPE ACTIVITIES				
Water Utility	1,607,976	1,653,989	-	42,962
Sewer Utility	1,633,516	1,778,118	-	-
Total Business-Type Activities	3,241,492	3,432,107	-	42,962
Total	$ 19,472,520	$ 4,552,920	$ 3,456,540	$ 803,671

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

Gain on Sale of Asset

Transfers

Total General Revenues

CHANGE IN NET POSITION

Net Position - January 1

NET POSITION - DECEMBER 31

See accompanying Notes to Basic Financial Statements.

CITY OF MERRILL, WISCONSIN
STATEMENT OF ACTIVITIES (CONTINUED)
YEAR ENDED DECEMBER 31, 2021

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
$ (1,595,270)	$ -	$ (1,595,270)
(3,613,013)	-	(3,613,013)
(1,673,284)	-	(1,673,284)
(139,926)	-	(139,926)
(1,800,487)	-	(1,800,487)
(1,305,079)	-	(1,305,079)
(765,907)	-	(765,907)
(10,892,966)	-	(10,892,966)
-	88,975	88,975
-	144,602	144,602
-	233,577	233,577
(10,892,966)	233,577	(10,659,389)
5,776,084	-	5,776,084
1,581,978	-	1,581,978
194,121	-	194,121
3,594,235	-	3,594,235
253,630	1,161	254,791
139,986	9,183	149,169
62,854	-	62,854
(35,180)	35,180	-
11,567,708	45,524	11,613,232
674,742	279,101	953,843
25,672,982	19,114,918	44,787,900
$ 26,347,724	$ 19,394,019	$ 45,741,743

See accompanying Notes to Basic Financial Statements.

CITY OF MERRILL, WISCONSIN
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	General	Community Development Block Grant	Debt Service
ASSETS			
Cash and Investments	$ 2,924,419	$ 446,611	$ 1,043,127
Receivables:			
Taxes and Special Charges	2,754,800	6,488	1,056,918
Delinquent Taxes	1,109	-	-
Accounts	374,009	-	-
Special Assessments	15,100	-	-
Loans	-	2,880,481	-
Other	-	-	-
Due from Other Funds	1,763,066	-	-
Advance to Other Funds	99,896	100,000	-
Inventories and Prepaid Items	149,704	-	-
Total Assets	$ 8,082,103	$ 3,433,580	$ 2,100,045
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts Payable	$ 409,657	$ 61	$ -
Accrued and Other Current Liabilities	259,757	3,058	-
Due to Other Funds	-	-	-
Advance from Other Funds	242,505	-	-
Due to Other Governments	1,011	-	-
Special Deposits	164,294	-	-
Unearned Revenues	318,125	-	-
Total Liabilities	1,395,349	3,119	-
Deferred Inflows of Resources:			
Property Taxes Levied for Subsequent Year	4,230,743	10,000	1,629,118
Loans Receivable	-	2,880,484	-
Special Assessments	4,341	-	-
Total Deferred Inflows of Resources	4,235,084	2,890,484	1,629,118
Fund Balances:			
Nonspendable	249,600	-	-
Restricted	66,641	539,977	470,927
Committed	969,681	-	-
Unassigned (Deficit)	1,165,748	-	-
Total Fund Balances	2,451,670	539,977	470,927
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 8,082,103	$ 3,433,580	$ 2,100,045

See accompanying Notes to Basic Financial Statements.

CITY OF MERRILL, WISCONSIN
BALANCE SHEET – GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2021

Other Governmental Funds	Total
$ 1,002,386	$ 5,416,543
1,103,864	4,922,070
-	1,109
6,555	380,564
-	15,100
-	2,880,481
1,412,251	1,412,251
-	1,763,066
242,505	442,401
-	149,704
$ 3,767,561	$ 17,383,289
$ 67,300	$ 477,018
220	263,035
1,763,066	1,763,066
199,896	442,401
-	1,011
-	164,294
-	318,125
2,030,482	3,428,950
1,701,479	7,571,340
-	2,880,484
-	4,341
1,701,479	10,456,165
-	249,600
2,218,518	3,296,063
-	969,681
(2,182,918)	(1,017,170)
35,600	3,498,174
$ 3,767,561	$ 17,383,289

See accompanying Notes to Basic Financial Statements.

CITY OF MERRILL, WISCONSIN
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION – GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2021

RECONCILIATION TO THE STATEMENT OF NET POSITION

Total Fund Balances as Shown on Previous Page	$ 3,498,174
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.	45,436,231
Long-term assets are not available; therefore, are not reported in the funds:	
Loans Receivable	2,880,484
Special Assessments	4,341
Net Pension Asset	3,848,405
Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds.	
Deferred Outflows Related to Pensions	6,398,020
Deferred Inflows Related to Pensions	(8,427,874)
Deferred Outflows Related to Other Postemployment Benefits	308,197
Deferred Inflows Related to Other Postemployment Benefits	(86,448)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Bonds and Notes Payable	(25,382,250)
Premium on Debt	(551,250)
Compensated Absences	(688,971)
Other Postemployment Benefit	(722,588)
Accrued Interest on Long-Term Obligations	(166,747)
Net Position of Governmental Activities as Reported on the Statement of Net Position	$ 26,347,724

See accompanying Notes to Basic Financial Statements.

CITY OF MERRILL, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2021

	General	Community Development Block Grant	Debt Service
REVENUES			
Taxes	$ 4,376,615	$ 12,905	$ 1,573,921
Special Assessments	10,214	-	-
Intergovernmental	6,168,176	-	-
Licenses and Permits	182,274	-	-
Fines and Forfeits	103,288	-	-
Public Charges for Services	482,458	-	-
Intergovernmental Charges for Services	1,749,070	-	-
Miscellaneous	316,325	132,147	220
Total Revenues	13,388,420	145,052	1,574,141
EXPENDITURES			
Current:			
General Government	1,802,217	-	-
Public Safety	5,959,480	-	-
Public Works	2,918,707	-	-
Health and Human Services	158,223	-	-
Culture and Recreation	2,366,107	-	-
Conservation and Development	20,200	262,597	-
Debt Service:			
Principal	-	-	2,229,450
Interest and Fiscal Charges	93,835	-	572,840
Capital Outlay	2,495,137	-	-
Total Expenditures	15,813,906	262,597	2,802,290
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,425,486)	(117,545)	(1,228,149)
OTHER FINANCING SOURCES (USES)			
Long-Term Debt Issued	1,710,000	-	-
Long-Term Debt Issued - Refunding Bonds	-	-	-
Premium on Debt Issued	65,975	-	-
Payment to Current Bondholder	-	-	-
Proceeds from Sale of Capital Assets	60,804	-	-
Transfers In	371,929	-	1,291,513
Transfers Out	(85,114)	-	-
Total Other Financing Sources (Uses)	2,123,594	-	1,291,513
NET CHANGE IN FUND BALANCES	(301,892)	(117,545)	63,364
Fund Balances - January 1	2,753,562	657,522	407,563
FUND BALANCES - DECEMBER 31	$ 2,451,670	$ 539,977	$ 470,927

See accompanying Notes to Basic Financial Statements.

CITY OF MERRILL, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021

Other Governmental Funds	Total
$ 1,588,742	$ 7,552,183
-	10,214
106,441	6,274,617
-	182,274
-	103,288
580	483,038
-	1,749,070
212,655	661,347
1,908,418	17,016,031
-	1,802,217
-	5,959,480
30,466	2,949,173
-	158,223
61,861	2,427,968
945,806	1,228,603
-	2,229,450
109,752	776,427
1,477,845	3,972,982
2,625,730	21,504,523
(717,312)	(4,488,492)
1,717,000	3,427,000
1,028,000	1,028,000
34,696	100,671
(1,039,901)	(1,039,901)
2,050	62,854
204,374	1,867,816
(1,410,773)	(1,495,887)
535,446	3,950,553
(181,866)	(537,939)
217,466	4,036,113
$ 35,600	$ 3,498,174

See accompanying Notes to Basic Financial Statements.

CITY OF MERRILL, WISCONSIN
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES – GOVERNMENTAL ACTIVITIES
YEAR ENDED DECEMBER 31, 2021

RECONCILIATION TO THE STATEMENT OF ACTIVITIES

Net Change in Fund Balances as Shown on Previous Page	$ (537,939)
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	3,480,391
Depreciation Expense Reported in the Statement of Activities	(2,051,892)
Net book value of disposals	(213,449)
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.	97,439
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	(4,455,000)
Premium on Debt Issued	(100,671)
Principal Repaid	3,229,450
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	4,417
Amortization of Debt Premium and Loss on Advance Refunding	46,004
Compensated Absences	111,419
Net Pension Asset	1,895,138
Deferred Outflows of Resources Related to Pensions	1,827,632
Deferred Inflows of Resources Related to Pensions	(2,568,335)
Other Postemployment Benefits	(188,452)
Deferred Outflows of Resources Related to Other Postemployment Benefits	99,510
Deferred Inflows of Resources Related to Other Postemployment Benefits	(920)
Change in Net Position of Governmental Activities as Reported in the Statement of Activities	$ 674,742

See accompanying Notes to Basic Financial Statements.

CITY OF MERRILL, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2021

	Budget			Variance Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 4,339,233	$ 4,339,233	$ 4,376,615	$ 37,382
Special Assessments	20,000	20,000	10,214	(9,786)
Intergovernmental	6,061,448	6,061,448	6,168,176	106,728
Licenses and Permits	179,772	179,772	182,274	2,502
Fines and Forfeits	116,750	116,750	103,288	(13,462)
Public Charges for Services	514,975	514,975	482,458	(32,517)
Intergovernmental Charges for Services	1,795,194	1,795,194	1,749,070	(46,124)
Miscellaneous	436,956	436,956	316,325	(120,631)
Total Revenues	13,464,328	13,464,328	13,388,420	(75,908)
EXPENDITURES				
Current:				
General Government	1,735,501	1,735,501	1,802,217	(66,716)
Public Safety	5,858,940	5,858,940	5,959,480	(100,540)
Public Works	3,338,419	3,338,419	2,918,707	419,712
Health and Human Services	147,511	147,511	158,223	(10,712)
Culture and Recreation	2,226,086	2,226,086	2,366,107	(140,021)
Conservation and Development	20,200	20,200	20,200	-
Debt Service:				
Interest and Fiscal Charges	-	-	93,835	(93,835)
Capital Outlay	2,540,144	2,540,144	2,495,137	45,007
Total Expenditures	15,866,801	15,866,801	15,813,906	52,895
EXCESS OF REVENUES UNDER EXPENDITURES	(2,402,473)	(2,402,473)	(2,425,486)	(23,013)
OTHER FINANCING SOURCES (USES)				
Long-Term Debt Issued	1,981,090	1,981,090	1,710,000	(271,090)
Premium on Debt Issued	-	-	65,975	65,975
Proceeds from Sale of Capital Assets	-	-	60,804	60,804
Transfers In	370,793	370,793	371,929	1,136
Transfers Out	(1,625)	(1,625)	(85,114)	(83,489)
Total Other Financing Sources (Uses)	2,350,258	2,350,258	2,123,594	(226,664)
NET CHANGE IN FUND BALANCE	(52,215)	(52,215)	(301,892)	(249,677)
Fund Balances - January 1	2,753,562	2,753,562	2,753,562	-
FUND BALANCE - DECEMBER 31	$ 2,701,347	$ 2,701,347	$ 2,451,670	$ (249,677)

See accompanying Notes to Basic Financial Statements.

CITY OF MERRILL, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COMMUNITY DEVELOPMENT BLOCK GRANT SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2021

	Budget			Variance Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 12,905	$ 12,905	$ 12,905	$ -
Intergovernmental Charges for Services	14,885	14,885	-	(14,885)
Miscellaneous	169,350	169,350	132,147	(37,203)
Total Revenues	197,140	197,140	145,052	(52,088)
EXPENDITURES				
Current:				
Conservation and Development	178,290	178,290	262,597	(84,307)
NET CHANGE IN FUND BALANCE	18,850	18,850	(117,545)	(136,395)
Fund Balances - January 1	657,522	657,522	657,522	-
FUND BALANCE - DECEMBER 31	$ 676,372	$ 676,372	$ 539,977	$ (136,395)

See accompanying Notes to Basic Financial Statements.

CITY OF MERRILL, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2021

	Water Utility	Sewer Utility	Total
ASSETS			
Current Assets:			
Cash and Investments	$ 1,063,919	$ 315,518	$ 1,379,437
Receivables:			
Customer Accounts	352,219	398,787	751,006
Other	22,789	49,200	71,989
Inventories and Prepaid Items	59,179	8,971	68,150
Total Current Assets	1,498,106	772,476	2,270,582
Noncurrent Assets:			
Restricted Assets			
Cash and Investments	97,426	1,584,915	1,682,341
Other Assets:			
Net Pension Asset	150,510	111,094	261,604
Total Other Assets	150,510	111,094	261,604
Capital Assets:			
Nondepreciable	99,849	73,595	173,444
Depreciable	9,484,382	8,301,131	17,785,513
Total Capital Assets	9,584,231	8,374,726	17,958,957
Total Assets	11,330,273	10,843,211	22,173,484
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related Amounts	251,146	185,294	436,440
Other Postemployment Related Amounts	12,053	8,897	20,950
Total Deferred Outflows of Resources	263,199	194,191	457,390

See accompanying Notes to Basic Financial Statements.

CITY OF MERRILL, WISCONSIN
STATEMENT OF NET POSITION (CONTINUED)
PROPRIETARY FUNDS
DECEMBER 31, 2021

	Water Utility	Sewer Utility	Total
LIABILITIES			
Current Liabilities:			
Accounts Payable	$ 172,361	$ 24,475	$ 196,836
Accrued and Other Current Liabilities	15,106	14,910	30,016
Accrued Interest	7,334	2,370	9,704
Unearned Revenue	12,538	-	12,538
Current Portion of Long-Term Debt	121,201	24,550	145,751
Total Current Liabilities	328,540	66,305	394,845
Long-Term Obligations, Less Current Portion:			
General Obligation Debt	730,000	403,200	1,133,200
Revenue Bonds	958,756	-	958,756
Debt Premium	20,891	10,650	31,541
Compensated Absences	28,081	62,533	90,614
Other Postemployment Benefits	28,260	20,859	49,119
Total Long-Term Liabilities	1,765,988	497,242	2,263,230
Total Liabilities	2,094,528	563,547	2,658,075
DEFERRED INFLOWS OF RESOURCES			
Pension Related Amounts	329,611	243,292	572,903
Other Postemployment Related Amounts	3,381	2,496	5,877
Total Deferred Inflows of Resources	332,992	245,788	578,780
NET POSITION			
Net Investment in Capital Assets	7,593,131	7,936,326	15,529,457
Restricted for:			
Water Utility Debt Retirement	94,212	-	94,212
Sewer Utility Plant Replacement	-	1,584,915	1,584,915
Net Pension Asset	150,510	111,094	261,604
Unrestricted	1,328,099	595,732	1,923,831
Total Net Position	$ 9,165,952	$ 10,228,067	$ 19,394,019

See accompanying Notes to Basic Financial Statements.

CITY OF MERRILL, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2021

	Water Utility	Sewer Utility	Total
OPERATING REVENUES			
Charges for Services	$ 1,509,912	$ 1,593,821	$ 3,103,733
Other	144,077	184,297	328,374
Total Operating Revenues	1,653,989	1,778,118	3,432,107
OPERATING EXPENSES			
Operation and Maintenance	971,024	1,137,551	2,108,575
Depreciation	509,560	437,292	946,852
Taxes	19,081	48,125	67,206
Total Operating Expenses	1,499,665	1,622,968	3,122,633
OPERATING INCOME	154,324	155,150	309,474
NONOPERATING REVENUES (EXPENSES)			
Interest Income	250	911	1,161
Gain (Loss) on Disposal of Capital Assets	(64,494)	-	(64,494)
Interest and Fiscal Charges	(44,804)	(11,123)	(55,927)
Amortization of Debt Discount/Premium	987	575	1,562
Other Nonoperating Revenues (Expenses)	8,663	520	9,183
Total Nonoperating Revenues (Expenses)	(99,398)	(9,117)	(108,515)
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	54,926	146,033	200,959
Capital Contributions	286,980	163,091	450,071
Transfers Out	(371,929)	-	(371,929)
CHANGE IN NET POSITION	(30,023)	309,124	279,101
Net Position - January 1	9,195,975	9,918,943	19,114,918
NET POSITION - DECEMBER 31	$ 9,165,952	$ 10,228,067	$ 19,394,019

See accompanying Notes to Basic Financial Statements.

CITY OF MERRILL, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2021

	Water Utility	Sewer Utility	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Customers	$ 1,686,696	$ 1,788,081	$ 3,474,777
Cash Paid for Employee Wages and Benefits	(303,097)	(206,629)	(509,726)
Cash Paid to Suppliers	(720,846)	(1,029,156)	(1,750,002)
Net Cash Provided by Operating Activities	662,753	552,296	1,215,049
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfer Out	(371,929)	-	(371,929)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of Capital Assets	(36,116)	(277,425)	(313,541)
Capital Contributions	55,500	-	55,500
Proceeds of Issuance of Long-Term Debt	115,000	-	115,000
Premium from Issuance of Long-Term Debt	3,375	-	3,375
Debt Issuance Costs Paid	(6,800)	-	(6,800)
Principal Paid on Long-Term Debt	(114,574)	(19,550)	(134,124)
Interest Paid on Long-Term Debt	(38,770)	(11,787)	(50,557)
Net Cash Used by Capital and Related Financing Activities	(22,385)	(308,762)	(331,147)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received	250	911	1,161
CHANGE IN CASH AND CASH EQUIVALENTS	268,689	244,445	513,134
Cash and Cash Equivalents - January 1	892,656	1,655,988	2,548,644
CASH AND CASH EQUIVALENTS - DECEMBER 31	$ 1,161,345	$ 1,900,433	$ 3,061,778

See accompanying Notes to Basic Financial Statements.

CITY OF MERRILL, WISCONSIN
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2021

	Water Utility	Sewer Utility	Total
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating Income	$ 154,324	$ 155,150	$ 309,474
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	509,560	437,292	946,852
Depreciation Charged to Sewer Utility	28,305	(28,305)	-
Change in Liability (Asset) and Deferred Outflows and Inflows of Resources:			
Change in WRS Asset/Liability	(66,087)	(55,234)	(121,321)
Change in WRS Deferred Outflow	(59,208)	(53,774)	(112,982)
Change in WRS Deferred Inflow	76,352	75,719	152,071
Change in OPEB Liability	5,174	5,584	10,758
Change in OPEB Deferred Outflow	(3,033)	(2,929)	(5,962)
Change in OPEB Deferred Inflow	(316)	50	(266)
Miscellaneous Nonoperating Revenue	8,663	520	9,183
Change in Operating Assets and Liabilities:			
Accounts Receivables	248	(18,608)	(18,360)
Other Receivables	23,805	28,051	51,856
Inventories and Prepaid Items	(12,443)	(507)	(12,950)
Accounts Payable	(7,897)	(2,052)	(9,949)
Accrued Liabilities	2,100	5,177	7,277
Customer Deposits	(9)	-	(9)
Compensated Absences	3,215	6,162	9,377
Net Cash Provided by Operating Activities	$ 662,753	$ 552,296	$ 1,215,049
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION			
Cash and Cash Equivalents in Current Assets	$ 1,063,919	$ 315,518	$ 1,379,437
Cash and Cash Equivalents in Restricted Assets	97,426	1,584,915	1,682,341
Total Cash and Cash Equivalents	$ 1,161,345	$ 1,900,433	$ 3,061,778
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES			
Capital Assets Financed by Municipality or Developers	$ 244,018	$ 163,091	$ 407,109
Capital Assets Purchased on Account	160,252	-	160,252

See accompanying Notes to Basic Financial Statements.

CITY OF MERRILL, WISCONSIN
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
DECEMBER 31, 2021

	Tax Collection Custodial Fund
ASSETS	
Cash and Investments	$ 2,152,085
Taxes Receivable	3,975,139
Total Assets	6,127,224
DEFERRED INFLOWS OF RESOURCES	
Property Taxes Levied for Subsequent Year	6,127,224
FIDUCIARY NET POSITION	
Restricted for Other Governments	$ -

See accompanying Notes to Basic Financial Statements.

CITY OF MERRILL, WISCONSIN
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND
YEAR ENDED DECEMBER 31, 2021

	Tax Collection Custodial Fund
ADDITIONS	
Property Tax Collections	$ 6,311,190
DEDUCTIONS	
Payments to Taxing Jurisdictions	6,311,190
CHANGE IN NET POSITION	-
Fiduciary Net Position - January 1	-
FIDUCIARY NET POSITION - DECEMBER 31	$ -

See accompanying Notes to Basic Financial Statements.

CITY OF MERRILL, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER31, 2021

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.

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, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. 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.

CITY OF MERRILL, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

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.

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.

The City also reports the following fiduciary fund:

Custodial Fund

The custodial fund is used to report fiduciary activities that are not required to be reported in pension or OPEB trust funds, investment trust funds, or private purpose trust funds.

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 and fiduciary 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.

CITY OF MERRILL, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

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.

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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

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 six equal installments from January through June. Real estate taxes not paid by June 30 are purchased by the County as part of the August tax settlement. Delinquent personal property taxes remain the collection responsibility of the City. 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.

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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

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.

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 classified as 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 expensed in the periods benefited.

Prepaid items of governmental funds in the fund financial statements are classified as 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

8. Capital Assets (Continued)

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 to 40	-
Buildings and Improvements	25 to 50	25 to 50
Machinery and Equipment	3 to 20	3 to 20
Infrastructure	30 to 50	25 to 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.

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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

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 (revenue), 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. For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other postemployment benefits, and OPEB expense, 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

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.

CITY OF MERRILL, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

14. Fund Equity (Continued)

Government-Wide and Proprietary Fund Statements (Continued)

- **Restricted net position**. Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

- **Unrestricted net position**. Net position that is neither classified as restricted nor as net investment in capital assets.

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.

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.

CITY OF MERRILL, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER31, 2021

NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)

A. Budgets and Budgetary Accounting (Continued)

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 at the fund level. 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, 2021.

B. Deficit Fund Equity

The following funds had deficit fund balance as of December 31, 2021:

Funds	Deficit Fund Balance
TIF No.6	$ 557,335
TIF No. 7	150,534
TIF No. 8	580,413
TIF No. 9	368,720
TIF No. 10	108,828
TIF No. 11	338,406
TIF No. 13	11,085
TIF No. 14	67,597

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

C. Property Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, towns and counties. For the 2021 and 2022 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 2021 budget was 1.00%. The actual limit for the City for the 2022 budget was 0.73%. 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.

CITY OF MERRILL, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER31, 2021

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 $10,630,406 on December 31, 2021 as summarized below:

Petty Cash and Cash on Hand	$ 12,398
Deposits with Financial Institutions	10,414,336
Investments:	203,672
Total	$ 10,630,406

Reconciliation to the basic financial statements:

Government-Wide Statement of Net Position:	
Cash and Investments	$ 6,795,980
Restricted Cash and Investments	1,682,341
Fiduciary Fund Statement of Net Position:	
Cash and Investments	2,152,085
Total	$ 10,630,406

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Fair Value Measurements

The City follows an accounting standard that defines fair value, establishes a framework for measuring fair value, establishes a fair value hierarchy based on the quality of inputs used to measure fair value, and requires expanded disclosures about fair value measurements. In accordance with this standard, the City has categorized its investments, based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument. Financial assets and liabilities recorded on the combined statements of financial position are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Financial assets and liabilities are valued using inputs that are unadjusted quoted prices in active markets accessible at the measurement date of identical financial assets and liabilities.

Level 2 – Financial assets and liabilities are valued based on quoted prices for similar assets, or inputs that are observable, either directly or indirectly for substantially the full term through corroboration with observable market data.

Level 3 – Financial assets and liabilities are valued using pricing inputs which are unobservable for the asset, inputs that reflect the reporting entity's own assumptions.

The City has the following fair value measurements as of December 31, 2021:

	Fair Value Measurements Using		
	Level 1	Level 2	Level 3
Investments:			
Mutual Bond Funds	$ -	$ 99,295	$ -
Money Market Mutual Funds	6,951	-	-
Total	$ 6,951	$ 99,295	$ -

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.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Custodial Credit Risk (Continued)

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, 2021, none of the City's deposits with financial institutions were in excess of federal and state depository insurance limits.

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	B+	BB	Not Rated
Mutual Bond Funds	$ 99,295	$ -	$ -	$ 73,504	$ -	$ 25,791
Money Market Mutual Funds	6,951	-	-	-	-	6,951
Wisconsin Local Government Investment Pool	97,426	-	-	-	-	97,426
Totals	$ 203,672	$ -	$ -	$ 73,504	$ -	$ 130,168

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, 2021, the City had no investments in any one issuer (other than mutual funds, and external investment pools) that represent 5% or more of total City investments.

CITY OF MERRILL, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

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
Mutual Bond Funds	$ 99,295	$ -	$ -	$ 73,504	$ 25,791
Money Market Mutual Fund	6,951	6,951	-	-	-
Wisconsin Local Government Investment Pool	97,426	97,426	-	-	-
Totals	$ 203,672	$ 104,377	$ -	$ 73,504	$ 25,791

Investment in Wisconsin Local Government Investment Pool

The City has investments in the Wisconsin local government investment pool of $97,426 at year-end. The Wisconsin local government investment pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the state of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2021, the fair value of the City's share of the LGIP's assets was substantially equal to the carrying value.

B. Restricted Assets

Restricted assets on December 31, 2021 totaled $1,682,341 and consisted of cash and investments held for the following purposes:

Funds	Amount	Purpose
Enterprise Funds:		
Water Utility:		
Debt Retirement	$ 97,426	To be used for retirement of revenue bonds
Sewer Utility:		
Plant Replacement	1,584,915	To be used for the replacement of certain assets for the sewer utility
Total	$ 1,682,341	

CITY OF MERRILL, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital Assets

Capital asset activity for the year ended December 31, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Nondepreciable:				
Land	$ 3,611,201	$ 195,442	$ -	$ 3,806,643
Construction in Progress	797,209	487,456	726,996	557,669
Total Capital Assets, Nondepreciable	4,408,410	682,898	726,996	4,364,312
Capital Assets, Depreciable:				
Land Improvements	8,591,345	342,127	-	8,933,472
Buildings and Improvements	20,002,407	120,121	-	20,122,528
Machinery and Equipment	13,210,060	2,027,519	2,047,419	13,190,160
Infrastructure	17,224,207	1,034,722	-	18,258,929
Subtotals	59,028,019	3,524,489	2,047,419	60,505,089
Less Accumulated Depreciation for:				
Land Improvements	3,910,554	427,936	-	4,338,490
Buildings and Improvements	6,522,118	441,939	-	6,964,057
Machinery and Equipment	6,036,300	656,344	1,833,970	4,858,674
Infrastructure	2,746,276	525,673	-	3,271,949
Subtotals	19,215,248	2,051,892	1,833,970	19,433,170
Total Capital Assets, Depreciable, Net	39,812,771	1,472,597	213,449	41,071,919
Governmental Activities Capital Assets, Net	$ 44,221,181	$ 2,155,495	$ 940,445	45,436,231
Less: Capital Related Debt				25,177,082
Less: Capital-Related Accounts Payable, Including Retainage				336,173
Less: Debt Premium				551,250
Net Investment in Capital Assets				$ 19,371,726

CITY OF MERRILL, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital Assets (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities				
Capital Assets, Nondepreciable:				
Land	$ 87,348	$ -	$ -	$ 87,348
Construction in Progress	-	86,096	-	86,096
Total Capital Assets, Nondepreciable	87,348	86,096	-	173,444
Capital Assets, Depreciable:				
Water Utility	17,081,238	375,857	108,295	17,348,800
Sewer Utility	16,156,836	405,329	-	16,562,165
Subtotals	33,238,074	781,186	108,295	33,910,965
Less Accumulated Depreciation for:				
Water Utility	7,370,353	537,865	43,801	7,864,417
Sewer Utility	7,852,048	408,987	-	8,261,035
Subtotals	15,222,401	946,852	43,801	16,125,452
Total Capital Assets, Depreciable, Net	18,015,673	(165,666)	64,494	17,785,513
Business-Type Activities Capital Assets, Net	$ 18,103,021	$ (79,570)	$ 64,494	17,958,957
Less: Capital Related Debt				2,237,707
Less: Capital-Related Accounts Payable, Including Retainage				160,252
Add: Deferred Charge on Refunding				31,541
Net Investment in Capital Assets				$ 15,529,457

An additional $138,527 of governmental activities debt relates to business-type activities capital assets. This amount reduces total net investment in capital assets for the City to $34,762,656.

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

Governmental Activities:	
General Government	$ 83,220
Public Safety	279,213
Public Works	1,060,023
Health and Human Services	8,816
Culture and Recreation	590,373
Conservation and Development	30,247
Total Governmental Activities	$ 2,051,892
Business-Type Activities:	
Water Utility	$ 509,560
Sewer Utility	437,292
Total Business-Type Activities	$ 946,852

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

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, 2021 are detailed below:

	Interfund Receivables	Interfund Payables
Temporary Cash Advances to Finance		
Operating Cash Deficits:		
Governmental Funds:		
General	$ 1,763,066	$ -
TIF No. 6	-	531,612
TIF No. 7	-	4,554
TIF No. 8	-	531,479
TIF No. 9	-	368,720
TIF No. 10	-	108,828
TIF No. 11	-	139,191
TIF No. 13	-	11,085
TIF No. 14	-	67,597
Subtotal	1,763,066	1,763,066
Long-Term Advances:		
General	99,896	242,505
Remedial Action	242,505	-
TIF No. 11	-	99,896
Community Development Block Grant	100,000	-
TIF No. 7	-	100,000
Subtotal	442,401	442,401
Total	$ 2,205,467	$ 2,205,467

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 TIF No. 11 does not have an established repayment schedule. The advance from CDBG to the TIF No. 7 is expected to be repaid by 2023 with an interest rate at 3.00%.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Interfund Receivable, Payables, and Transfers (Continued)

Interfund transfers for the year ended December 31, 2021 were as follows:

Fund	Transfer In	Transfer Out
General	$ 371,929	$ 85,114
Debt Service	1,291,513	-
Library	44,374	-
Library Trust	-	44,374
TIF No. 3	-	847,060
TIF No. 4	-	202,683
TIF No. 5	-	2,406
TIF No. 6	50,000	33,468
TIF No. 7	-	93,093
TIF No. 8	90,000	98,475
TIF No. 9	20,000	23,350
TIF No. 10	-	162
TIF No. 11	-	57,627
TIF No. 12	-	8,075
Water Utility	-	371,929
Total	$ 1,867,816	$ 1,867,816

Governmental Fund Transfers In	$ 1,867,816
Less: Fund Eliminations	(1,495,887)
Less: Contributions from TIF No. 8 and TIF No. 11 to Finance Water and Sewer Capital Assets	(407,109)
Total Transfers - Government-Wide Statement of Activities	$ (35,180)

Interfund transfers were made for the following purposes:

Tax Equivalent Payment made by Water Utility to General Fund	$ 371,929
Tax Incremental District Transfers for Debt Retirement Related to the Districts	1,179,454
Donor TIF Transfers	160,000
Library Expenditures	44,374
General Fund Transfers for Debt Retirement	112,059
Total	$ 1,867,816

CITY OF MERRILL, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Obligations

The following is a summary of changes in long-term obligations of the City for the year ended December 31, 2021:

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation Debt:					
Bonds	$ 14,692,700	$ 1,565,000	$ 940,450	$ 15,317,250	$ 985,450
Notes	3,525,000	1,130,000	495,000	4,160,000	635,000
Total General Obligation Debt	18,217,700	2,695,000	1,435,450	19,477,250	1,620,450
Tax Increment Revenue Bonds	4,859,000	1,195,000	714,000	5,340,000	741,000
Note Anticipation Notes	1,080,000	-	1,080,000	-	-
Bond Anticipation Notes	-	565,000	-	565,000	
Premium on Bond Issuance	496,583	100,671	46,004	551,250	-
Compensated Absences	800,390	219,199	330,618	688,971	-
Governmental Activities Long-Term Obligations	$ 25,453,673	$ 4,774,870	$ 3,606,072	$ 26,622,471	$ 2,361,450

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
Business-Type Activities:					
General Obligation Debt:					
Bonds	$ 1,127,300	$ 115,000	$ 49,550	$ 1,192,750	$ 59,550
Direct Borrowings:					
Revenue Bonds	1,129,531	-	84,574	1,044,957	86,201
Debt Premium	29,728	3,375	1,562	31,541	-
Compensated Absences	81,237	14,114	4,737	90,614	-
Business-Type Activities Long-Term Obligations	$ 2,367,796	$ 132,489	$ 140,423	$ 2,359,862	$ 145,751

Total interest paid during the year on long-term debt totaled $672,884.

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

CITY OF MERRILL, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Obligations (Continued)

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/21
General Obligation Bonds:					
Series 2013A	09/04/13	05/01/33	2.25 - 4.2%	$ 4,290,000	$ 2,850,000
Series 2016B	10/11/16	10/01/36	2.0 - 2.5%	4,095,000	3,035,000
Series 2017C	10/26/17	10/01/37	2.0 - 3.375%	3,210,000	2,560,000
Series 2018B	09/27/18	04/01/38	2.0 - 3.7%	1,575,000	1,395,000
Series 2019A	11/05/19	10/01/39	2.25 - 3.0%	1,945,000	1,790,000
Series 2020C	11/17/20	05/01/40	2.0 - 4.0%	3,430,000	3,200,000
Series 2021A	10/05/21	10/01/41	2.0-3.0%	1,680,000	1,680,000
General Obligation Notes:					
Series 2016A	10/11/16	10/01/26	0.8 - 2.2%	2,095,000	1,510,000
Series 2017D	10/26/17	10/01/27	1.25 - 2.15%	860,000	570,000
Series 2018A	09/27/18	04/01/28	1.9 - 2.95%	1,310,000	950,000
Series 2021B	10/05/21	10/01/31	2.0-3.0%	1,130,000	1,130,000
Total Outstanding General Obligation Debt					$ 20,670,000

Annual principal and interest maturities of the outstanding general obligation debt of $20,670,000 on December 31, 2021 are detailed below:

Year Ended December 31,	Governmental Activities Bonds and Notes Principal	Governmental Activities Bonds and Notes Interest
2022	$ 1,620,450	$ 519,208
2023	1,640,450	481,052
2024	1,620,125	441,733
2025	1,620,450	403,421
2026	1,635,775	362,958
2027-2031	5,355,000	1,256,128
2032-2036	4,330,000	543,182
2037-2041	1,655,000	8,219
Total	$ 19,477,250	$ 4,015,901

Year Ended December 31,	Business-Type Activities Bonds and Notes Principal	Business-Type Activities Bonds and Notes Interest
2022	$ 59,550	$ 31,046
2023	59,550	29,133
2024	59,875	27,192
2025	59,550	25,244
2026	59,225	23,304
2027-2031	290,000	90,356
2032-2036	335,000	55,356
2037-2041	270,000	14,906
Total	$ 1,192,750	$ 296,537

CITY OF MERRILL, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Obligations (Continued)

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2021 was $3,696,155 as follows:

Equalized Valuation of the City	$ 487,323,100
Statutory Limitation Percentage	(x) 5%
General Obligation Debt Limitation, per Section 67.03 of the Wisconsin Statutes	24,366,155
Total Outstanding General Obligation Debt Applicable to Debt Limitation	20,670,000
Legal Margin for New Debt	$ 3,696,155

Note Anticipation Notes

Note anticipation notes outstanding on December 31, 2021 was comprised of the following issues:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/21
Taxable Bond Anticipation Notes:					
Series 2021D	09/30/21	09/01/26	2.50%	$ 565,000	$ 565,000

A
nnual principal and interest maturities of the outstanding note anticipation note debt of $565,000 on December 31, 2021 are detailed below:

	Governmental Activities		
Year Ended December 31,	Principal	Interest	Total
2022	$ -	$ 12,987	$ 12,987
2023	-	14,125	14,125
2024	-	14,125	14,125
2025	-	14,125	14,125
2026	565,000	14,125	579,125
	$ 565,000	$ 69,487	$ 634,487

On September 30, 2021, the City issued $565,000 in Taxable Bond Anticipation Notes with a fixed interest rate of 2.485% to finance current year TIF projects and refinance a part of a prior debt issue from 2016. The refunding resulted in an increase in cash flow requirements of $81,902 and an economic loss (difference between the present values of the debt service payments on the old and new debt) of $18,035.

CITY OF MERRILL, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Obligations (Continued)

Tax Increment Revenue Bonds

Tax increment revenue bonds are limited obligations of the City, payable from tax increments or other appropriated funds and shall not constitute an indebtedness of the City nor a charge against its general credit or taxing power. Tax increment revenue bonds outstanding on December 31, 2021 totaled $5,340,000 and were comprised of the following issues:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/21
Tax Increment Revenue Bonds:					
Series 2017B (TID No. 4)	10/10/17	10/01/28	3.06%	$ 579,000	$ 390,000
Series 2020D (TID No. 3)	11/30/20	10/01/26	2.00%	4,420,000	3,755,000
Series 2021C (TID No. 11)	09/30/21	10/01/38	1.60 - 3.75%	1,195,000	1,195,000
Total					$ 5,340,000

Annual principal and interest maturities of the outstanding tax increment revenue bonds of $5,340 000 on December 31, 2021 are detailed below:

Year Ended	Governmental Activities							
	TID No. 3		TID No. 4		TID No. 11		Total	
December 31,	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	$ 660,000	$ 75,100	$ 51,000	$ 11,934	$ 30,000	$ 19,173	$ 741,000	$ 106,207
2023	675,000	61,900	52,000	10,373	30,000	18,640	757,000	90,913
2024	690,000	48,400	54,000	8,782	75,000	18,160	819,000	75,342
2025	700,000	34,600	56,000	7,130	75,000	16,960	831,000	58,690
2026	1,030,000	20,600	57,000	5,416	75,000	15,760	1,162,000	41,776
2027-2031	-	-	120,000	5,539	365,000	73,915	485,000	79,454
2032-2036	-	-	-	-	375,000	74,813	375,000	74,813
2037-2038	-	-	-	-	170,000	9,563	170,000	9,563
Total	$ 3,755,000	$ 240,600	$ 390,000	$ 49,174	$ 1,195,000	$ 246,984	$ 5,340,000	$ 536,758

On September 30, 2021, the City issued $1,195,000 in Tax increment Revenue Bonds with a fixed interest rate of 1.021% to finance current year TIF projects and refinance part of a prior debt issue from 2016. The refunding resulted in an increase in the cash flow requirements of $110,028 and an economic loss (difference between the present values of the debt service payments on the old and new debt) of $57,447.

Tax Incremental Revenue Pledged

The City has pledged future tax increments within TIF No. 3, TIF No. 4 and TIF No. 5 to pay for the debt service on the tax increment bonds.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Obligations (Continued)

Water System Revenue Bonds

Revenue bonds outstanding on December 31, 2021 totaled $1,044,957 and were comprised of the following issue:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/21
Direct Borrowings:					
Safe Water Drinking Bond	10/10/17	10/01/26	2.92%	$ 1,745,386	$ 1,044,957

The City's outstanding bonds from direct borrowings of $1,044,957 contain the following provisions in the event of a default: 1) Wisconsin Department of Administration can deduct amounts due from any state payments due to the City or add the amounts due as a special charge to the property taxes apportioned; 2) may appoint a receiver for the Program's benefit; 3) may declare the principal amount immediately due and payable; 4) may enforce any right or obligation under the financing agreement including the right to seek specific performance or mandamus; and 5) may increase the interest rate set forth in the financing agreement to the market interest rate.

Annual principal and interest maturities of the outstanding water system revenue bonds of $1,044,957 on December 31, 2021 are detailed below:

	Business-Type Activities		
Year Ended December 31,	Principal	Interest	Total
2022	$ 86,201	$ 19,286	$ 105,487
2023	87,861	17,610	105,471
2024	89,552	15,903	105,455
2025	91,276	14,162	105,438
2026	93,033	12,388	105,421
2027-2031	492,726	34,114	526,840
2032	104,308	1,004	105,312
Total	$ 1,044,957	$ 114,467	$ 1,159,424

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 $1,159,424. Principal and interest paid for the current year and total customer net revenues were $105,503 and $664,134, respectively.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

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, 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 Annual Comprehensive Financial Report, 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 occupations and 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.

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.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plan (Continued)

2. Postretirement 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 (%)
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
2018	2.4	17
2019	0	(10)
2020	1.7	21

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, 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, 2021, the WRS recognized $779,928 in contributions from the City.

CITY OF MERRILL, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plan (Continued)

3. Contributions (Continued)

Contribution rates, per WRS Employer Rates website, for the reporting period are:

Employee Category	Employee	Employer
General (Including Teachers, Executives, and Elected Officials)	6.75%	6.75%
Protective with Social Security	6.75%	11.75%
Protective without Social Security	6.75%	16.35%

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

At December 31, 2021, the City reported an asset of $4,110,009 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 2020. 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, 2020, the City's proportion was 0.06583242%, which was an increase of 0.00090516% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the City recognized pension expense (revenue) of ($450,975).

At December 31, 2021, 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	$ 5,948,445	$ 1,281,284
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	-	7,716,206
Changes in Assumptions	93,223	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,864	3,287
Employer Contributions Subsequent to the Measurement Date	779,928	-
Total	$ 6,834,460	$ 9,000,777

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plan (Continued)

4. Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

$779,928 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, 2022. 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
2022	$ (758,836)
2023	(202,775)
2024	(1,394,330)
2025	(590,304)
Total	$ (2,946,245)

5. Actuarial Assumptions

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2019
Measurement Date of Net Pension Liability (Asset):	December 31, 2020
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality	Wisconsin 2018 Mortality Table
Postretirement Adjustments*	1.9%

* *No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total pension liability for December 31, 2020 is based upon a roll-forward of the liability calculated from the December 31, 2019 actuarial valuation.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plan (Continued)

5. Actuarial Assumptions (Continued)

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 geometric 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	51.0 %	7.2%	4.7%
Fixed Income	25.0	3.2%	0.8%
Inflation Sensitive Assets	16.0	2.0%	-0.4%
Real Estate	8.0	5.6%	3.1%
Private Equity/Debt	11.0	10.2%	7.6%
Multi-asset	4.0	5.8%	3.3%
Cash	(15.0)	0.9%	N/A
Total Core Fund	100.0 %	6.6%	4.1%
Variable Fund Asset Class:			
U.S. Equities	70.0 %	6.6%	4.1%
International Equities	30.0	7.4%	4.9%
Total Variable Fund	100.0 %	7.1%	4.6%

New England Pension Consultants Long-Term U.S. CPI (Inflation) Forecast: 2.40%

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

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plan (Continued)

5. Actuarial Assumptions (Continued)

Single Discount Rate. A single discount rate of 7.00% was used to measure the total pension liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.00% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2020. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% 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.

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 7.00%, 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 one-percentage-point lower (6.00%) or one-percentage-point higher (8.00%) than the current rate:

	One Percent Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	One Percent Increase to Discount Rate (8.00%)
City's Proportionate Share of the Net Pension Liability (Asset)	$ 3,912,159	$ (4,110,009)	$ (10,002,232)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

6. Payables to the Pension Plan

At December 31, 2021, the City reported a payable of $-0- for the outstanding amount of contributions to the pension plan for the year ended December 31, 2021.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Other Postemployment Benefits

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 members.

OPEB Plan Fiduciary Net Position

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

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can be found at https://etfonline.wi.gov/ETFGASBPublicWeb/gasb75Local.do.

Benefits Provided

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired members 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 postretirement benefit.

Employers are required to pay the following contributions based on member 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 member premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2021 are:

Coverage Type	Employer Contribution
50% Postretirement Coverage	40% of Member Contribution
25% Postretirement Coverage	20% of Member Contribution

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Other Postemployment Benefits (Continued)

Local Retiree Life Insurance Fund (Continued)

Contributions (Continued)

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per $1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2020 are listed below:

Life Insurance
Member Contribution Rates*
For the Year Ended December 31, 2020

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

*Disabled members under age 70 receive a waiver-of-premium benefit.

During the year ended December 31, 2021, the LRLIF recognized $2,796 in contributions from the employer.

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2021, the City reported a liability of $771,707 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2020 rolled forward to December 31, 2020. 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, 2020, the City's proportion was 0.14029200%, which was a increase of 0.00584600% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the City recognized OPEB expense of $97,189.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Other Postemployment Benefits (Continued)

Local Retiree Life Insurance Fund (Continued)

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

At December 31, 2021, 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	$ -	$ 36,823
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	11,235	-
Changes in Assumptions	300,204	52,950
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,708	2,552
Total	$ 329,147	$ 92,325

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
2022	$ 44,251
2023	43,036
2024	41,784
2025	37,885
2026	46,598
Thereafter	23,268
Total	$ 236,822

Actuarial assumptions. The total OPEB liability in the January 1, 2020 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, 2020
Measurement Date of Net OPEB Liability (Asset):	December 31, 2020
Actuarial Cost Method:	Entry age normal
20 Year Tax-Exempt Municipal Bond Yield:	2.12%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.25%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Other Postemployment Benefits (Continued)

Local Retiree Life Insurance Fund (Continued)

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total OPEB liability for December 31, 2020 is based upon a roll-forward of the liability calculated from the January 1, 2020 actuarial valuation.

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. Credit Bonds	Barclays Credit	50%	1.47%
U.S. Mortgages	Barclays MBS	50%	0.82%
Inflation			2.20%
Long-Term Expected Rate of Return			4.25%

The long-term expected rate of return and expected inflation rate remained unchanged from the prior year at 4.25% and 2.20%, respectively. 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.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Other Postemployment Benefits (Continued)

Local Retiree Life Insurance Fund (Continued)

OPEB Liabilities, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Single discount rate. A single discount rate of 2.25% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 2.87% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 2.74% as of December 31, 2019 to 2.12% as of December 31, 2020. 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. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

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 2.25%, 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 one-percentage-point lower (1.25%) or one-percentage-point higher (3.25%) than the current rate:

	One Percent Decrease to Discount Rate (1.25%)	Current Discount Rate (2.25%)	One Percent Increase to Discount Rate (3.25%)
City's Proportionate Share of the Net OPEB Liability (Asset)	$ 1,049,743	$ 771,707	$ 561,437

Payable to the OPEB Plan

At December 31, 2021, the City reported a payable of $-0- for the outstanding amount of contribution to the Plan required for the year ended December 31, 2021.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

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, 2021, nonspendable fund balance was as follows:

General Fund:		
Nonspendable:		
Inventory and Prepaids	$	149,704
Long-Term Advance to Other Funds		99,896
Total General Fund Nonspendable Fund Balance		249,600
Total Nonspendable Fund Balance	$	249,600

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, 2021, restricted fund balance was as follows:

General Fund:		
Restricted for:		
Capital Projects	$	66,641
Special Revenue Funds:		
Restricted for:		
Community Development		539,977
Library Endowment		484,347
Library Trust		1,412,251
Remedial Action		296,889
Capital Projects Funds:		
Restricted for:		
TIF No. 3		1,998
TIF No. 4		4,759
TIF No. 5		13,272
TIF No. 12		5,002
Debt Service Fund:		
Restricted for:		
Debt Service		470,927
Total Restricted Fund Balance	$	3,296,063

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Fund Equity (Continued)

Committed Fund Balance

In the fund financial statements, portions of government fund balances are committed by City Council action. At December 31, 2021, General Fund balance was committed as follows:

General Fund:		
Committed for:		
Nonlapsing Reserves:		
General Government	$	345,521
Public Safety		237,456
Public Works		57,523
Health and Human Services		38,794
Culture and Recreation		290,387
Total Committed Fund Balance	$	969,681

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 with the exception of TIF No. 3 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.

NOTE 4 OTHER INFORMATION (CONTINUED)

A. Tax Incremental Financing Districts (Continued)

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 TIF 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 TIF will be used to assure a combination of private industrial, commercial, and residential development.

The City established TIF No. 8 on September 27, 2011 as a blighted area district and amended the boundaries on September 24, 2013, September 22, 2015 and on August 3, 2017. The City intends that the TIF 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 TIF 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 TIF 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 TIF 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 TIF will be used to assure a combination of private industrial, commercial, and residential development.

The City established TIF No. 13 on February 23, 2021 as an industrial district. The City intends that the TIF will be used to assure private industrial development.

The City established TIF No. 14 on June 29, 2021 as an industrial district. The City intends that the TIF will be used to assure private industrial development a combination of private industrial, commercial, and residential development.

NOTE 4 OTHER INFORMATION (CONTINUED)

A. Tax Incremental Financing Districts (Continued)

Since the creation of the above TIFs, the City has provided various financing sources to the TIF. The following 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	$ 3,584,252
TIF No. 4	555,240
TIF No. 5	9,980
TIF No. 6	945,901
TIF No. 7	310,534
TIF No. 8	2,770,413
TIF No. 9	633,720
TIF No. 10	673,828
TIF No. 11	2,273,405
TIF No. 12	109,998
TIF No. 13	11,085
TIF No. 14	67,597

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	2037
TIF No. 12	2037
TIF No. 13	2042
TIF No. 14	2048

B. 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. Settled claims have not exceeded coverage in each of the last three years.

CITY OF MERRILL, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER31, 2021

NOTE 4 OTHER INFORMATION (CONTINUED)

C. 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.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF MERRILL, WISCONSIN
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET)
WISCONSIN RETIREMENT SYSTEM
LAST TEN MEASUREMENT PERIODS

Measurement Period 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%
12/31/18	0.06360067%	2,262,712	6,972,423	32.45%	96.45%
12/31/19	0.06492726%	(2,093,550)	7,254,325	28.86%	102.96%
12/31/20	0.06583242%	(4,110,009)	7,389,371	55.62%	105.26%

SCHEDULE OF CONTRIBUTIONS
WISCONSIN RETIREMENT SYSTEM
LAST TEN 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	672,929	672,929	-	6,972,423	9.65%
12/31/19	688,367	688,367	-	7,254,325	9.49%
12/31/20	750,027	750,027	-	7,389,371	10.15%
12/31/21	779,928	779,928	-	7,569,108	10.30%

See accompanying Notes to Required Supplementary Information.

CITY OF MERRILL, WISCONSIN
SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB LIABILITY (ASSET)
LOCAL RETIREE LIFE INSURANCE FUND
LAST TEN MEASUREMENT PERIODS

Measurement Period 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	$ 6,746,319	6.04%	44.81%
12/31/18	0.13564600%	350,012	6,972,423	5.02%	48.69%
12/31/19	0.13444600%	572,497	7,254,325	7.89%	37.58%
12/31/20	0.14029200%	771,707	7,389,371	10.44%	31.36%

SCHEDULE OF CONTRIBUTIONS
LOCAL RETIREE LIFE INSURANCE FUND
LAST TEN 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	$ -	$ 6,972,423	0.04%
12/31/19	2,662	2,662	-	7,254,325	0.04%
12/31/20	2,825	2,825	-	7,389,371	0.04%
12/31/2021	2,796	2,796	-	7,569,108	0.04%

See accompanying Notes to Required Supplementary Information.

CITY OF MERRILL, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2021

NOTE A. WISCONSIN RETIREMENT SYSTEM

Changes of Benefit Terms

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

Changes of Assumptions

No significant change in assumptions were noted in the prior year.

The City is required to present the last 10 fiscal years of data; however, accounting standards allow the presentation of as many years as are available until 10 fiscal years are presented.

NOTE B. LRLIF OPEB

Changes of Benefit Terms

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

Changes of Assumptions

The Single Discount Rate assumption used to develop Total OPEB Liability changed from the prior year. Please refer to the Actuarial Assumptions section above for additional details.

The City is required to present the last 10 fiscal years of data; however, accounting standards allow the presentation of as many years as are available until 10 fiscal years are presented.

SUPPLEMENTARY INFORMATION

CITY OF MERRILL, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	Special Revenue			Capital Projects		
	Library	Library Trust	Remedial Action	TIF No. 3	TIF No. 4	TIF No. 5
ASSETS						
Cash and Investments	$ 484,347	$ -	$ 55,151	$ 358,483	$ 72,071	$ 19,075
Receivables:						
Taxes and Special Charges	-	-	-	658,468	124,331	10,721
Accounts	-	-	-	-	-	-
Other	-	1,412,251	-	-	-	-
Advance to Other Funds	-	-	242,505	-	-	-
Total Assets	$ 484,347	$ 1,412,251	$ 297,656	$ 1,016,951	$ 196,402	$ 29,796
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)						
LIABILITIES						
Accounts Payable	$ -	$ -	$ 547	$ -	$ -	$ -
Accrued and Other Current Liabilities	-	-	220	-	-	-
Due to Other Funds	-	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-	-
Total Liabilities	-	-	767	-	-	-
DEFERRED INFLOWS OF RESOURCES						
Property Taxes Levied for Subsequent Year	-	-	-	1,014,953	191,643	16,524
FUND BALANCES (DEFICITS)						
Restricted	484,347	1,412,251	296,889	1,998	4,759	13,272
Unassigned	-	-	-	-	-	-
Total Fund Balances (Deficits)	484,347	1,412,251	296,889	1,998	4,759	13,272
Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	$ 484,347	$ 1,412,251	$ 297,656	$ 1,016,951	$ 196,402	$ 29,796

CITY OF MERRILL, WISCONSIN
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021

Capital Projects									
TIF No. 6	TIF No. 7	TIF No. 8	TIF No. 9	TIF No. 10	TIF No. 11	TIF No. 12	TIF No. 13	TIF No. 14	Total
$ -	$ -	$ -	$ -	$ -	$ -	$ 13,259	$ -	$ -	$ 1,002,386
47,515	84,929	48,846	-	-	113,802	15,252	-	-	1,103,864
-	-	6,555	-	-	-	-	-	-	6,555
-	-	-	-	-	-	-	-	-	1,412,251
-	-	-	-	-	-	-	-	-	242,505
$ 47,515	$ 84,929	$ 55,401	$ -	$ -	$ 113,802	$ 28,511	$ -	$ -	$ 3,767,561
$ -	$ -	$ 29,045	$ -	$ -	$ 37,708	$ -	$ -	$ -	$ 67,300
-	-	-	-	-	-	-	-	-	220
531,612	4,554	531,479	368,720	108,828	139,191	-	11,085	67,597	1,763,066
-	100,000	-	-	-	99,896	-	-	-	199,896
531,612	104,554	560,524	368,720	108,828	276,795	-	11,085	67,597	2,030,482
73,238	130,909	75,290	-	-	175,413	23,509	-	-	1,701,479
-	-	-	-	-	-	5,002	-	-	2,218,518
(557,335)	(150,534)	(580,413)	(368,720)	(108,828)	(338,406)	-	(11,085)	(67,597)	(2,182,918)
(557,335)	(150,534)	(580,413)	(368,720)	(108,828)	(338,406)	5,002	(11,085)	(67,597)	35,600
$ 47,515	$ 84,929	$ 55,401	$ -	$ -	$ 113,802	$ 28,511	$ -	$ -	$ 3,767,561

CITY OF MERRILL, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2021

	Special Revenue			Capital Projects		
	Library	Library Trust	Remedial Action	TIF No. 3	TIF No. 4	TIF No. 5
REVENUES						
Taxes	$ -	$ -	$ -	$ 968,674	$ 197,868	$ 17,464
Intergovernmental	-	-	-	49,545	23,833	137
Public Charges for Services	-	-	-	-	-	-
Miscellaneous	18,277	164,256	-	-	-	-
Total Revenues	18,277	164,256	-	1,018,219	221,701	17,601
EXPENDITURES						
Current:						
Public Works	-	-	30,466	-	-	-
Culture and Recreation	61,861	-	-	-	-	-
Conservation and Development	-	-	-	100,528	17,305	1,362
Debt Service:						
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	69,999	-	5,940
Total Expenditures	61,861	-	30,466	170,527	17,305	7,302
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(43,584)	164,256	(30,466)	847,692	204,396	10,299
OTHER FINANCING SOURCES (USES)						
Long-Term Debt Issued	-	-	-	-	-	-
Long-Term Debt Issued - Refunding Bonds	-	-	-	-	-	-
Premium on Debt Issued	-	-	-	-	-	-
Payment to Current Bondholder	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-	-
Transfers In	44,374	-	-	-	-	-
Transfers Out	-	(44,374)	-	(847,060)	(202,683)	(2,406)
Total Other Financing Sources (Uses)	44,374	(44,374)	-	(847,060)	(202,683)	(2,406)
NET CHANGE IN FUND BALANCES	790	119,882	(30,466)	632	1,713	7,893
Fund Balances (Deficits) - January 1	483,557	1,292,369	327,355	1,366	3,046	5,379
FUND BALANCES (DEFICITS) - DECEMBER 31	$ 484,347	$ 1,412,251	$ 296,889	$ 1,998	$ 4,759	$ 13,272

CITY OF MERRILL, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2021

Capital Projects									
TIF No. 6	TIF No. 7	TIF No. 8	TIF No. 9	TIF No. 10	TIF No. 11	TIF No. 12	TIF No. 13	TIF No. 14	Total
$ 57,648	$ 123,358	$ 58,260	$ -	$ -	$ 145,075	$ 20,395	$ -	$ -	$ 1,588,742
2,844	1,476	3,668	4,896	-	20,042	-	-	-	106,441
-	-	200	-	-	380	-	-	-	580
5,061	2,000	20,240	2,820	1	-	-	-	-	212,655
65,553	126,834	82,368	7,716	1	165,497	20,395	-	-	1,908,418
-	-	-	-	-	-	-	-	-	30,466
-	-	-	-	-	-	-	-	-	61,861
63,505	43,706	435,084	4,463	75,000	131,250	1,591	11,085	60,927	945,806
-	-	63,872	-	19,365	26,515	-	-	-	109,752
13,272	2,248	580,226	181	6,134	787,235	5,940	-	6,670	1,477,845
76,777	45,954	1,079,182	4,644	100,499	945,000	7,531	11,085	67,597	2,625,730
(11,224)	80,880	(996,814)	3,072	(100,498)	(779,503)	12,864	(11,085)	(67,597)	(717,312)
-	-	985,000	-	52,000	680,000	-	-	-	1,717,000
-	-	-	-	513,000	515,000	-	-	-	1,028,000
-	-	34,696	-	-	-	-	-	-	34,696
-	-	-	-	(514,751)	(525,150)	-	-	-	(1,039,901)
-	-	-	2,050	-	-	-	-	-	2,050
50,000	-	90,000	20,000	-	-	-	-	-	204,374
(33,468)	(93,093)	(98,475)	(23,350)	(162)	(57,627)	(8,075)	-	-	(1,410,773)
16,532	(93,093)	1,011,221	(1,300)	50,087	612,223	(8,075)	-	-	535,446
5,308	(12,213)	14,407	1,772	(50,411)	(167,280)	4,789	(11,085)	(67,597)	(181,866)
(562,643)	(138,321)	(594,820)	(370,492)	(58,417)	(171,126)	213	-	-	217,466
$ (557,335)	$ (150,534)	$ (580,413)	$ (368,720)	$ (108,828)	$ (338,406)	$ 5,002	$ (11,085)	$ (67,597)	$ 35,600

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CITY OF MERRILL, WISCONSIN

FEDERAL AND STATE AWARDS

YEAR ENDED DECEMBER 31, 2021

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CITY OF MERRILL, WISCONSIN
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YEAR ENDED DECEMBER 31, 2021

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City Council
City of Merrill, Wisconsin

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited City of Merrill's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration that could have a direct and material effect on each of the City's major federal and state programs for the year ended December 31, 2021. The City's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative* Requirements, *Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *State Single Audit Guidelines* issued by Wisconsin Department of Administration. Our responsibilities under those standards, the Uniform Guidance, and the *State Single Audit Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

City Council
City of Merrill, Wisconsin

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal and state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, Uniform Guidance, and *State Single Audit Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, Uniform Guidance, and the *State Single Audit Guidelines*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

City Council
City of Merrill, Wisconsin

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2021-003 and 2021-004 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

City Council
City of Merrill, Wisconsin

Report on Schedules of Expenditures of Federal and State Awards Required by the Uniform Guidance

We have audited the financial statements of the City as of and for the year ended December 31, 2021, and have issued our report thereon dated August 31, 2022, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and schedule of expenditures of state awards are presented for purposes of additional analysis as required by the Uniform Guidance and *State Single Audit Guidelines* and are not a required part of the 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 the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of expenditures of state awards are fairly stated in all material respects in relation to the financial statements as a whole.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Wausau, Wisconsin
August 31, 2022

CITY OF MERRILL, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Agency	Pass-Through Entity Identifying Number	Federal Expenditures	Subrecipient Payments
U.S. DEPARTMENT OF AGRICULTURE					
Child Nutrition Cluster:					
Summer Food Service Program - COVID 19	10.559	WI DPI	2021-357563-DPI-SFSP-566	$ 1,547	$ -
Cooperative Forestry Assistance	10.664	WI DNR	FFP-21S-146	5,004	-
Total U.S. Department of Agriculture				6,551	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Community Development Block Grants	14.228	WI DOA	Unknown	35,163	-
U.S. DEPARTMENT OF TRANSPORTATION					
Formula Grants for Rural Areas COVID 19	20.509	WI DOT	WI-2020-014-00	353,113	-
Federal Transit Cluster:					
Bus and Bus Facilities Formula Program	20.526	WI DOT	WI-2019-035-00	714,365	-
Highway Safety Cluster:					
State and Community Highway Safety	20.600	Lincoln County, Wisconsin	GS-2021-LINCOLN-05567	22,821	-
State and Community Highway Safety	20.600	Lincoln County, Wisconsin	FG-2022-LINCOLN-05745	6,845	-
Total State and Community Highway Safety				29,666	-
National Priority Safety Programs	20.616	WI DOT	FG-2021-Merrill-05469	1,550	-
Total Highway Safety Cluster				31,216	-
Total U.S. Department of Transportation				1,098,694	-
U.S. DEPARTMENT OF THE TREASURY					
Coronavirus State and Local Fiscal Recovery Funds COVID 19	21.027	Direct Program	N/A	146,683	-
NATIONAL ENDOWMENT FOR THE HUMANITIES					
Institute of Museum and Library Services					
Grants to States - Libraries COVID 19	45.310	Wisconsin Valley Library System	2021-379942-CARES-161	1,420	-
Total Expenditures of Federal Awards				$ 1,288,511	$ -

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

CITY OF MERRILL, WISCONSIN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2021

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	State Identifying Number	Total Expenditures	Subrecipient Payments
DEPARTMENT OF NATURAL RESOURCES					
Urban Forestry	370.587	Direct Program	21UF1443	$ 2,489	$ -
Urban Nonpoint Source and Stormwater Grant	370.658	Direct Program	USP35251Y20	30,243	-
Recycling Grants to Responsible Units	370.670	Direct Program	Unknown	32,696	-
Total Department of Natural Resources				65,428	-
DEPARTMENT OF TRANSPORTATION					
Local Airport Development	395.264	Direct Program	RRL1001	14,541	-
Local Airport Development	395.274	Direct Program	RRL1001	3,636	-
Total Department of Transportation				18,177	-
DEPARTMENT OF HEALTH SERVICES					
EMS Funding Assistance Program	435.119	Direct Program	EMS FAP SFY 2021	4,580	-
Total State Programs				$ 88,185	$ -

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

CITY OF MERRILL, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
DECEMBER 31, 2021

NOTE 1 BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal and state awards for the City are presented in accordance with the requirements of Title *2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

The schedules of expenditures of federal and state awards include all federal and state awards of the City. Because the schedules present only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES

Expenditures in the schedules of expenditures of federal and state awards are reported on the accrual basis of accounting and are generally in agreement with revenues and expenditures reported in the City's 2021 financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and the *State Single Audit Guidelines*. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedules of expenditures of federal and state awards represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

The City has not elected to charge a de minimis rate of 10% of modified total costs.

NOTE 3 OVERSIGHT AGENCIES

The federal and state oversight agencies for the City are as follows:

Federal - U.S. Department of the Treasury
State - Wisconsin Department of Natural Resources

NOTE 4 PASS THROUGH ENTITIES

Federal awards have been passed through the following entities:

WI DPI - Wisconsin Department of Public Instruction
WI DNR - Wisconsin Department of Natural Resources
WI DOT - Wisconsin Department of Transportation
WI DOA - Wisconsin Department of Administration

CITY OF MERRILL, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued:	Unmodified			
2. Internal control over financial reporting:				
• Material weakness(es) identified?	x	yes		no
• Significant deficiency(ies) identified?	x	yes		none reported
3. Noncompliance material to financial statements noted?		yes	x	no

Federal Awards

1. Internal control over major federal programs:				
• Material weakness(es) identified?		yes	x	no
• Significant deficiency(ies) identified?	x	yes		none reported
2. Type of auditors' report issued on compliance for major federal programs:	Unmodified			
3. Any audit findings disclosed that are Required to be reported in accordance With 2 CFR 200.516(a)?	x	yes		no

Identification of Major Federal Programs

Assistance Listing Number	Name of Federal Program or Cluster
	Federal Transit Cluster:
20.526	Bus and Bus Facilities Formula Program

Dollar threshold used to distinguish between Type A and Type B federal programs:	$ 750,000			
Auditee qualified as low-risk auditee?		yes	x	no

State Awards

1. Internal control over major state programs:				
• Material weakness(es) identified?		yes	x	no
• Significant deficiency(ies) identified?	x	yes		none reported
2. Type of auditors' report issued on compliance for major state programs:	Unmodified			
3. Any audit findings disclosed that are Required to be reported in accordance With the *State Single Audit Guidelines*?	x	yes		no

CITY OF MERRILL, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021

Section I – Summary of Auditors' Results (Continued)

Identification of Major State Programs

State ID Number	Name of State Program
370.658	Urban Nonpoint Source and Storm Water Grants
370.370	Recycling Grants to Responsible Units

Dollar threshold used to distinguish between Type A and Type B state programs: $ 250,000

Auditee qualified as low-risk auditee? ______ yes ___x___ no

CITY OF MERRILL, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021

Section II – Financial Statement Findings

2021-001 Preparation of Annual Financial Report

Type of Finding: Significant Deficiency in Internal Control Over Financial Reporting

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. However, as independent auditors, CLA cannot be considered part of the City's internal control system. As part of its internal control over preparation of its financial statements, including note disclosures, the City had implemented a comprehensive review procedure to ensure that the financial statements, including note disclosures, are complete and accurate.

Criteria or Specific Requirement: The preparation and review of the annual financial 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.

Effect: 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.

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.

Repeat Finding: The finding is a repeat of a finding in the immediately prior year. Prior year finding number was 2020-001.

Recommendation: We recommend the City continue reviewing the annual financial report. Such review procedures should be performed by an individual possessing a thorough understanding of accounting principles generally accepted in the United States of America and knowledge of the activities and operations. 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.

Views of responsible officials and planned corrective actions: 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.

CITY OF MERRILL, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021

Section II – Financial Statement Findings (Continued)

2021-002 Material Adjustment to the City's Financial Records

Type of Finding: Material Weakness in Internal Control Over Financial Reporting

Condition: As part of our audit, we proposed adjusting journal entries that were material to the City's financial statements. The material adjustments were related to capital assets, debt service, and interfund receivables, payables, and transfers.

Criteria or Specific Requirement: Material adjusting journal entries proposed by the auditors are considered to be an internal control deficiency.

Effect: Year-end financial records prepared by the City may contain material misstatements.

Cause: City staff maintain financial records which accurately report revenues and expenditures throughout the year and have applied year-end procedures consistently with prior years; however, a final review of general ledger amounts prior to the audit did not identify some inaccurate balances which caused the material adjustments.

Repeat Finding: The finding is a repeat of a finding in the immediately prior year. Prior year finding number was 2020-002.

Recommendation: We recommend the City during year-end closing procedures include a final review of general ledger accounts to ensure beginning balances are accurate, interfund accounts balances, and other balances are reasonable based on the City's activities for the year.

Views of responsible officials and planned corrective actions: The 2021 audit report will be reconciled as soon as all journal entries received and posted.

CITY OF MERRILL, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021

Section III – Findings and Questioned Costs – Major Federal and State Programs

2021-003 Financial Reporting for Federal and State Awards

All Federal Programs
All State Programs
All Pass-Through Agencies

Award Period: January 1, 2021 – December 31, 2021

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Compliance Requirement: Other

Criteria or Specific Requirement: Section 200.510 of the Uniform Guidance and Section 2.1.6 of the main document of the SSAG requires the City to prepare appropriate financial statements, including the schedule of expenditures of federal awards and the schedule of expenditures of state awards. The preparation of the schedule of expenditures of federal awards and the schedule of expenditures of state awards by staff with expertise in federal and state financial reporting is an internal control intended to prevent, detect and correct a potential misstatement in the schedule of expenditures of federal awards or schedule of expenditures of state awards or accompanying notes to the schedules.

Condition: While the current staff of the City maintains financial records supporting amounts reported in the schedule of expenditures of federal awards and schedule of expenditures of state awards, the City contracts with CLA to compile the data from these records and prepare the schedule of expenditures of federal awards and schedule of expenditures of state awards for the City. However, as independent auditors, CLA cannot be considered part of the City's internal control system. As part of its internal control over preparation of its schedules of federal and state awards, including note disclosures, the City had implemented a comprehensive review procedure to ensure that the schedules of federal and state awards, including note disclosures, are complete and accurate.

Questioned Costs: None.

Context: While performing audit procedures, it was noted that management does not have internal controls in place to provide reasonable assurance that the schedule of expenditures of federal awards and the schedule of expenditures of state awards are prepared in accordance with U.S. GAAP.

Cause: The additional costs associated with hiring staff sufficiently experienced to prepare the City's schedule of expenditures of federal awards and schedule of expenditures of state awards, including the additional training time, outweigh the derived benefits.

Effect: The City could receive federal or state grant awards which are not included in the accompanying schedule of expenditures of federal awards and schedule of expenditures of state awards.

Repeat Finding: The finding is a repeat of a finding in the immediately prior year. Prior year finding number was 2020-003.

CITY OF MERRILL, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021

Section III – Findings and Questioned Costs – Major Federal and State Programs (Continued)

2021-003 Financial Reporting for Federal and State Awards (Continued)

Recommendation: We recommend the City's personnel review the City's schedule of expenditures of federal awards and schedule of expenditures of state awards and accompany notes. A thorough review of this information by appropriate staff of the City is necessary to ensure all federal and state assistance programs are properly reported in the City's schedule of expenditures of federal awards and schedule of expenditures of state awards.

Views of Responsible Officials: There is no disagreement with the finding.

2021-004 Procurement, Suspension and Debarment

Federal Agency: U.S. Department of Transportation
Federal Program Name: Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs
Federal Assistance Listing: 20.526
Pass-through Agency: Wisconsin Department of Transportation
Pass-through Entity Identifying Number: WI-2019-035-00

Award Period: January 1, 2021 – December 31, 2021

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Compliance Requirement: Procurement, Suspension and Debarment

Criteria or Specific Requirement: 2 CFR 200.320(a)(2)(ii) requires that "The non-Federal entity is responsible for determining an appropriate simplified acquisition threshold based on internal controls, an evaluation of risk and its documented procurement procedures which must not exceed the threshold established in the FAR. When applicable, a lower simplified acquisition threshold used by the non-Federal entity must be authorized or not prohibited under State, local, or tribal laws or regulations." When a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction.

Condition: The City's current procurement policies were created as a method to keep a file of procurement based on findings from the prior year but were not implemented as a full grant policy along with no separate policies for suspension and debarment.

Questioned Costs: None.

Context: While performing audit procedures, it was noted that the transit procurement policy was put together as a draft file in order to meet audit requirements but was not being used as a department-wide followed policy. There was also no suspension or debarment policies or procedures in place.

Cause: The City follows most regulations and needs for the grant with the local Wisconsin DOT representative and rely on them to help ensure procurement and suspension and debarment are met.

CITY OF MERRILL, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021

Section III – Findings and Questioned Costs – Major Federal and State Programs (Continued)

2021-004 Procurement, Suspension and Debarment (Continued)

Effect: There could be the possibility that the client is not following the proper policies listed under the drafts created as they attempted to ensure findings would not have to be repeated.

Repeat Finding: Yes

Recommendation: We recommend the City implement a city-wide Uniform Guidance policy. Internal controls should be implemented to make sure procurement methods are properly documented and approved by someone other than the initial purchaser. We recommend the City develop and implement controls to ensure compliance with suspension and debarment requirements and keep an electronic or manual file indicating that such review was done to verify that they are following compliance requirements.

Views of Responsible Officials: There is no disagreement with the finding.

2021-005 Segregation of Duties – Grant Reporting and Journal Entries

State Agency: Wisconsin Department of Natural Resources
State Program Name: Urban Nonpoint Source and Stormwater Grant
State ID Number: 370.658
State Program Name: Recycling Grants to Responsible Units
State ID Number 370.670

Award Period: January 1, 2021 – December 31, 2021

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Compliance Requirement: Reporting, Allowable Costs and Activities

Criteria or Specific Requirement: Grant claims filed by the City to the various granting agencies must be accurate, reconcile to the City general ledger system, and for cost-reimbursement grants, represent costs incurred. Internal controls should be designed and implemented to prevent and detect errors in the data reported on the grant claims. Segregation of duties is an internal control intended to prevent or decrease the occurrence of errors or intentional fraud. Segregation of duties ensures that no single employee has control over all phases of a transaction. Journal entries should only be made to appropriately move or fix any previous errors or updates from new information obtained. There should be a secondary review of each entry to ensure there are no errors or fraud occurring.

Condition: There was no review of the reports and claims for reimbursement by someone other than the preparer. Accordingly, this does not allow for a proper segregation of duties for internal control purposes over reporting compliance requirements. When testing journal entries, of the nine tested transactions, six journal entries did not have any kind of other review or approval indicated with the filed documentation.

Questioned Costs: None.

CITY OF MERRILL, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021

Section III – Findings and Questioned Costs – Major Federal and State Programs (Continued)

2021-005 Segregation of Duties – Grant Reporting and Journal Entries (Continued)

Context: While performing audit procedures, it was noted that the grant claims submitted for reimbursement in our sample had not been reviewed by someone other than the preparer. The same applied to some of the journal entries tested in which no one had documented review of the adjustments.

Cause: The City had not implemented formal controls related to reporting/reimbursement requests or journal entry procedures.

Effect: There could be the possibility that the client would over- or under-report certain items for reimbursement on claims or make inappropriate or erroneous adjustments through journal entries if there are no reviews in place.

Repeat Finding: No

Recommendation: We recommend the City implement controls over reporting and journal entry submissions to allow for oversight to prevent error or fraud.

Views of Responsible Officials: There is no disagreement with the finding.

CITY OF MERRILL, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021

Section IV – Other Issues

1.	Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern?	No
2.	Does the audit report show audit issues (i.e. material noncompliance, nonmaterial noncompliance, questioned cost, material weakness, significant deficiencies, management letter comment, excess revenue or excess reserve) related to grant/contracts with funding agencies that require audits to be in accordance with the State Single Audit Guidelines:	
	Department of Natural Resources	Yes
	Department of Transportation	Yes
	Department of Public Instruction	Yes
	Department of Administration	Yes
3.	Was a Management Letter or other document conveying audit comments issued as a result of this audit?	Yes
4.	Name and signature of partner	Jon Trautman Jon Trautman, CPA
	Date of report	August 31, 2022

CliftonLarsonAllen LLP
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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*

City Council
City of Merrill, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Merrill, Wisconsin (the City) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated August 31, 2022.

Report on 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) 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 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 described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be a material weakness and significant deficiencies.

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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2021-002 to be a material weakness.

City Council
City of Merrill, Wisconsin

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 deficiency described in the accompanying schedule of findings and questioned costs as item 2021-001 to be a significant deficiency.

Report on 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 financial statements. 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

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response

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

CliftonLarsonAllen LLP

Wausau, Wisconsin
August 31, 2022

City of Merrill
Meeting of Redevelopment Authority (RDA)

Wednesday, August 3rd, 2022 at 8:00 a.m.
City Hall Common Council Chambers

RDA Present: Steve Hass, Clyde Nelson, Mark Bares, Sheila Polak, and Steve Sabatke (whom arrived at 8:25 a.m.)

Absent: Jim Koppelman, and Tony Kusserow

Others: Alderpersons Rick Blake, Mark Weix, and LaDonna Fermanich, Finance Director Kathy Unertl, City Clerk Lori Anderson-Malm, City Attorney Tom Hayden, Public Works Director/City Engineer Rod Akey, Building Inspector/Zoning Administrator Darin Pagel, Fire Chief Josh Klug, Bill Bialecki from Lincoln County Economic Corp. (LCEDC), Tina Scott from Merrill FotoNews (Remote), and video operator from Merrill Productions

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

Consider approval of RDA meeting minutes from June 29th:

Motion (Polak/Nelson) to approve the meeting minutes from June 29th. Carried.

Public Comments: None.

Consider assignment of development agreement for Webster St. apartments from Nicolet Lumber Company to Premier Real Estate Management LLC (TID No. 8):

Hayden and Unertl advised that Premier Real Estate Management LLC was the primary developer for Rock Ridge Apartments (Phases I and II). City staff are comfortable with the proposed assignment between two development partner firms.

Motion (Bares/Nelson) to authorize assignment of the development agreement for Webster St. apartments to Premier Real Estate Management LLC (TID No. 8). Carried.

Review existing Tax Incremental Financing (TIF) and other City economic development and housing programs:

Mayor Hass requested an overview of City economic development programs be prepared.

Unertl highlight past use of TIF in support of new tax base growth, new job creation, rehabilitation or demolition of "blighted" vacant buildings (including delinquent tax foreclosure properties), and new housing units (beginning in 2016). Effective in 2021, City is using $10,000 for TIF residential incentive program for new single-family or duplex home construction.

Community Development Department and Lincoln County Economic Development Corporation have access to economic development loan funds. There is also an income-based housing loan program through Community Development Department.

An information packet will be finalized and available at Community Development Department and on the City website.

Review Updated Status of Residential Developments:

An updated residential development list was included in the agenda packet. Merrill Area Housing Authority (MAHA) has moved the MAPS BlueJay house to 808 E. 8th St. There will be duplex constructed physically on Francis St. by MAPS students and community contractors.

Consider 2022 TID No. 8 budget reallocation for fire protection line to serve West Chippewa LLC manufacturing property (Lincoln Wood):

Public Works Director/City Engineer Akey highlighted the new fire protection utility improvement. Additional 2023 infrastructure improvements are planned to facilitate a manufacturing addition.

Motion (Hass/Polak) to authorize the funding reallocation. Carried.

Update on potential multi-family residential sites:

TID No. 9 – floodplain delineation of former Anson-Gilkey property: The new floodplain information has been accepted by the Federal Emergency Management Agency (FEMA). Akey and Unertl recommended future use of the property for higher density residential development.

TID No. 8 – S. State St. property along Wisconsin River: Unertl emphasized need to be planning for future residential units since it takes a number of years for apartment developments. Bill Bialecki from LCEDC advised that this site might be alternative if Lincoln County-owned property wasn't available for potential WHEDA tax credit project.

Review and discussion of 2021 Tax Incremental District (TID) annual reports and fiscal status of General Fund Advances:

Background information was included in the RDA agenda packet. Unertl briefly highlighted the fiscal information. Nelson noted that there would be lower TID No. 3 cash development incentives in 2023 which will allow for additional transfers to other TIDs (i.e. repayment of the General Fund Advances).

Update on Wisconsin Department of Revenue 1/1/2022 TID equalized valuations:

Unertl advised that preliminary valuations were just released. Unertl wants to verify with Wisconsin Department of Revenue due to the significant increases.

Review and consideration of 2023 Tax Increment District (TID) 2023 budget requests:

Preliminary 2023 budget information was included in the agenda packet. Expenditure period for TIDs No. 4 and No. 5 ends 9/11/2022. On-going debt service payments, development incentive payments, transfers to other TIDs, and City administration expenses are allowed. However, no additional new development agreements or infrastructure projects can be implemented.

The preliminary 2023 budgets, including proposed TID-funded infrastructure improvements, will be considered at Monday, 8/29/2022 Committee of Whole meeting. Updated engineering probable cost estimates are pending.

Next RDA Meeting: Wednesday, September 7th at 8:00 a.m.

Closed Session: Chair Hass read the following: 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 potential sale and negotiation of terms for property located at the southeastern corner of Pine Ridge Plaza (TID No. 4)

b) Consider potential negotiation terms to facilitate development in Highway G business/industrial park (TID No. 13)

Motion (Sabatke/Hass) to move into Closed Session. Carried on 5-0 roll call vote at 8:37 a.m.

Mayor Hass and City staff provided an update on potential development. RDA Commissioners provided direction on potential sale of TID No. 4 City-owned property, with contingencies.

Mayor Hass reported that alternative potential locations for proposed development were provided instead of City Highway G business/industrial park (TID No. 13).

Adjournment: (Nelson/Polak) to adjourn at 9:05 a.m. Carried.

Minutes prepared by RDA Secretary Kathy Unertl

CITY OF MERRILL
FESTIVAL GROUNDS COMMITTEE
THURSDAY, August 4, 2022 MINUTES

Regular Meeting   City Hall Council Chambers   5:15 p.m.

Members Present: Mayor Steve Hass, Alderpersons Michael "Gus" Caylor, Steve Sabatke, Mike Rick. Other committee members present: Bryan Bloch, Brad Becker and Becky Meyer.

Absent: City Administrator Dave Johnson - excused

Others Present: Festival Grounds Manager Rick Bjorklund, City Clerk Lori Anderson-Malm, City Attorney Hayden, David Buck and Merrill Productions video operator

I. **Call to Order -** Chair Hass called the meeting to order at 5:15 p.m.

II. **Agenda Items for Consideration**:

1. **Discussion on campgrounds on Festival Grounds Site** – Festival Grounds Manager Bjorklund brought information to the meeting for camp sites not included in the agenda packet. Discussion between the committee members regarding shower facilities for campers; possible key pad access. He will get more information from Tomahawk and other areas with additional information including drop boxes for cash payments. Other topics that were discussed included permits that might be required, garbage and recycle bins and dump stations. No action was taken.

2. Discussion of gun shows being held in the Expo Building – Mayor Hass reported on a discussion City Administrator Johnson had with Gene Bebel. Mr. Bebel has concerns regarding gun shows being held at the Expo Center. City Attorney Hayden and Mayor Hass will meet with Mr. Bebel to discuss further.

3. **Discussion and possible action on advertising in a publication for venue to hold Quinceanera events** – Festival Grounds Manager Bjorklund reported on the possibility of advertising for Quinceanera events at the Expo Center. Currently word-of-mouth is bringing families in for these events. Festival Grounds Manager Bjorklund will reach out to Tony Gonzales regarding these events.

4. **Fair Update** – Fair Association Rep Becker reported on the upcoming fair. There are no issues that were reported. There will be added security this year. Some of the events will be the Demolition Derby on Friday and Tractor Pulls on Saturday. There will also be a Christian music group on Thursday with free admission to the grandstand.

5. Rodeo Update - Rodeo Association Rep Bloch stated the Rodeo was very successful. A community impact information sheet was handed out at the meeting. The economic impact for the 3-day event was $192,871.000. People from 8 states came to the rodeo. They used expanded advertising including the digital billboard, radio and television.

6. Food Vendor Update – Permanent Vendor Rep Meyer stated the Eagles and VFW will be sharing entertainment this year. Prices will remain pretty much the same for soda and beer. Burger prices will be going up .50 cents.

7. Calendar of Events

List of dates for July through September 2022 events was included in the agenda packet.

8. Lighting Update – Mayor Hass gave the lighting update. All lights are up and aimed properly. The speaker system is set up and working.

III. **Monthly Reports:**

1. **Meeting minutes from May 5th and June 2nd –** Alderperson Caylor made a motion to approve the meeting minutes from May 5th and June 2nd. Alderperson Rick seconded and the motion carried.

2. **Festival Grounds Report –** The report was in the agenda packet. An additional piece of information was handed out at the meeting regarding the possible use of the Brickyard School for some days in September. City Attorney Hayden will contact the party interested.

IV. **Public Comment Period** – None.

V. **Establish date, time and location of next meeting** – The next regular scheduled meeting will be Thursday, September 1 at 6:00 PM.

VI. **Adjournment** – Alderperson Rick made a motion to adjourn. Alderperson Caylor seconded and the meeting was adjourned at 5:59 PM.

Minutes prepared by: Lori Anderson-Malm City Clerk

Transit Commission Meeting
July 18, 2022
Minutes

Present; Rick Blake – Chairperson, Mr. Steve Willis, Ms. Sue Kunkel, Ms. Katie Swope, Denise Ziech(remote) and Brad Brummond – Transit Administrator

1) Call to order: 4:00pm

2) Public Comment – None

3) Approval of June 2022 minutes

A motion to approve minutes of the June 2022 meeting was made by Ms. Sue Kunkel and seconded by Mr. Steve Willis. All ayes, motion approved unanimously.

4) Administrator's Report;

A. Ridership steady at summer rate gaining riders from Inclusa
B. Employee Status –
   a. Paul on board and training
   b. Have another part time in process
C. Second Quarter numbers all good
D. New Year's Day – Question if work because of school or have the holiday

A motion to approve Administrators report was made by Ms. Sue Kunkel and seconded by Ms. Katie Swope. All ayes, motion approved unanimously.

5) Consider Saturday service from 9-1 (brought to commission by Mayor Haas) - Put together costs, Costs Outweigh the anticipated ridership- Tabled

6) Future Agenda Items
- Administrators Report
-New Year's Day

7) Next meeting date will be August 15, 2022 at 4:00pm. Meeting will be held at the Council Chambers in City Hall, 1004 E 1st St, Merrill, WI 54452.

8) Adjournment - a Motion to adjourn was made by Ms. Sue Kunkel and seconded by Ms. Katie Swope. All ayes, motion approved unanimously.

Respectfully submitted by:

Brad Brummond
Transit Administrator

Transit Commission Meeting
August 15, 2022
Minutes

Present; Rick Blake – Chairperson, Mr. Steve Willis, Ms. Sue Kunkel, Ms. Katie Swope, Denise Ziech(remote) and Brad Brummond – Transit Administrator

1) Call to order: 4:00pm

2) Public Comment – Lori Kroening –advocating for free bus service for employees and immediate family

3) Approval of July, 2022 minutes

A motion to approve minutes of the June 2022 meeting was made by Mr. Steve Willis and seconded by Ms. Sue Kunkel. All ayes, motion approved unanimously.

4) <u>Administrator's Report;</u>

A. Ridership –good , going to be slow next two weeks until school
B. Employee Status –
   a. Paul tested has license hope to have him alone by school
   b. Called other candidate no return call yet.

New Year's Day – Question if work because of school or have the holiday

5) Consider free rides for employees and immediate family on the bus – discussion question funding

A motion to refer to next meeting was made by Ms. Sue Kunkel and seconded by Ms. Katie Swope. All ayes, motion approved unanimously

A motion to approve Administrators report was made by Ms. Sue Kunkel and seconded by Mr. Steve Willis. All ayes, motion approved unanimously.

6) Future Agenda Items
- Administrators Report
- New Year's Day
- Free rides for employees and immediate family

7) Next meeting date will be September 12, 2022 at 4:00pm. Meeting will be held at the Council Chambers in City Hall, 1004 E 1st St, Merrill, WI 54452.

8) Adjournment - a Motion to adjourn was made by Ms. Sue Kunkel and seconded by Ms. Katie Swope. All ayes, motion approved unanimously.

Respectfully submitted by:

Brad Brummond
Transit Administrator

City of Merrill
Ad Hoc Committee – City Administrator
Tuesday, August 16, 2022
City Hall – Common Council Chambers
5:30 PM

Members Present: Mayor Hass, Alderperson's Mike Rick, Michael Caylor
LaDonna Fermanich
Citizen members, Nancy Kwiesielewicz, Rebecca Rutkowski, Chris Malm

City Attorney Hayden, IT Manager Brown, Zoning Administrator/Building Inspector Pagel, City Administrator Johnson, Police Chief Bennett, Alderperson Weix, Alderperson Blake, Merrill Productions personnel

I. Call to Order

II. Introductions of Committee Members

Members of the committee introduced themselves.

III. Discuss title name of future City Administrator position

Discussion regarding the name of the future position occurred between the committee members.

Additional information was provided at the meeting.

It was decided the committee would discuss the duties of this position before the title of the position.

IV. Discussion and review of job description

Alderperson Caylor said the current position has become a large part of marketing. City Administrator Johnson stated the past years his position has dealt with development and recruiting developers. He also receives a lot of emails from the public that are funneled to him. Personnel issues are another portion of his position. Department heads report directly to him with questions and issues. He attends meetings with organizations and businesses in the region. He discussed other duties.

The committee decided the next meeting would involve key components for the job description and input from the department heads.

The next meeting was set for Tuesday, September 6 at 6:30 pm in the Common Council Chambers.

V. Public Comment

No public comment

VI. Adjournment

A motion was made by Alderperson Rick to adjourn. Alderperson Caylor seconded and the meeting was adjourned at 6:36 PM.

Respectfully submitted,

Lori L. Anderson-Malm
City Clerk

CITY OF MERRILL

Police and Fire Commission

Wednesday, August 17, 2022-6:00pm

City Hall Council Chambers-1004 East First Street, Merrill, WI

Members Present: Lisa Gervais, Eric Malm, Jeremy Thompson and Norm Hanson

Members Absent: Nicole Johnson

Other Present: Fire Chief Klug

I. **Call to Order**
Chairman Hanson called the meeting to order at 6:00pm.

II. **Approval of Prior Minutes**
Minutes from the June 2, 2022 up for approval. Motion made to accept the minutes. (Thompson/Malm)
Discussion: Chairman Hanson noted misspelling of his name in 2 areas of the minutes. Correct spelling should be: Hanson.
Motion made to approve minutes as amended. (Thompson/Malm). *Carried.*

III. **Open Session**
Fire Chief Klug gave an update on the number of candidates for promotion to Battalion Chief. There is an anticipation of two (2) possible upcoming retirements in the department. Chief Klug requested to have approval to extend the promotional through November 15, 2022. The current list is set to expire on October 15, 2022. This allows time to see if there will be any vacancies. Motion made to extend the promotion list be extended through November 15, 2022. (Thompson/Hanson). *Carried.*

IV. **Public Comment**
No public comments.

V. **Closed Session(s):** Convened at 6:12pm
Pursuant to Wisconsin State Statues Section 19.85(1)(c), moved (Thompson/Gervais) that the Commission go into closed session "to conduct Fire Fighter/Paramedic candidate interviews. *Carried.*

VI. **Reconvene in Open Session:** Reconvened at 7:43pm.
The committee may reconvene in open session to recommend applicant approvals. Motion to move to open session (Malm/Thompson). *Carried.*

Motion made to approve the four (4) applicants in the hiring process brought forth by Chief Klug for consideration, pending their qualifications and testing requirements met (Gervais/Malm): Carried by vote of 4/4, motion carried.

VII. **Adjournment**
Move to adjourn at 7:48pm. (Thompson/Gervais). *Carried.*

Respectfully submitted,

Lisa Gervais

Minutes Merrill Airport Commission

Wednesday July 20, 2022

Present: Joe Malsack, Gary Schwartz, Gary Schulz, Rich McCullough (Airport Manager), Mark Weix Jr (Alderman). Also present: Draco Fink (Camera Man), Stan Pophal.

1. Gary Schwartz called the meeting to order at 7:00 pm.
2. June 2022 minutes were reviewed, and correction needed on Line 9. Kraig is spelled with a K and Hanig is the correct last name spelling. Gary Schulz made a motion to approve the minutes with the corrections, Mark W. seconded. Motion passed.
3. Vouchers were passed around and discussed. Joe M. made a motion to approve paying the vouchers, Mark W. seconded, Motion passed. Gary mentioned we are currently at 43% of our budget and we are at 50% of the year. We are holding expenses in line.
4. Runway 16/34 project: Gary Schwartz stated that he appealed the FAA denial for reconstruction of 16/34 per their request (FAA). Gary had a meeting with a representatives from AOPA, Great Lakes Region, and Great Lakes ADO. We have an error in the AWOS and will investigate the use of this error to get us below the 95% threshold for crosswind runway need. FAA stated they reviewed 20 years of data. We have only had the AWOS for 10 years. DBT is contracted with the state to maintain the AWOS and they are not giving us all the correct information. Joe M. contacted Lincoln County highway department and received a bid of $8724.80 to mastic patch the major cracks and center line. Joe M. made a motion to approve the LCHD to repair 16/34 runway. Gary Schulz seconded; motion passed.
5. Update Entitlement Projects 2022: FAA has not released the money to the states yet for our approved projects
6. Discussion/Decision edits to update T-Hangar Lease, and ground lease: Stan Pophal has left a $500.00 deposit to build a 80x100 ft hanger. The money is refunded once the project is completed. Good for 1 year. Joe M. made a motion to approve Stan to build a hanger. Mark W. seconded. Motion passed.

7. Discussion/Decision entrance gate annual inspection: Rich signed the agreement and sent back to them.
8. Discussion/Decision Repairs to Runway 16/34. Approved in discussion of Agenda item 4.
9. Airport General Maintenance: Weeds have been sprayed, and the park department allowed us to use their equipment with seasonal weed killer. NTSB still has not looked at the airplane. We may have to move it to the back side of the hanger to remove from public view. We are borrowing the cities equipment to cut grass due to drivetrain failure in the big tractor and blade being changed in the mower deck. They are waiting on a part to repair the tractor. Dream Flight was here on Sunday. It was a successful event with Bell Tower. EAA Air Cup race finish line is Merrill on the 24th. All paperwork is done and copies received by Rich. Joe M. contacted the Fire Department so they know. Rich will contact the Sherriff's Dept just for update. Deadline for Lyman's hanger to be repaired was today. Repairs not done may cause fines, Rich will contact Lyman. Fuel farm calibration errors and alarms with software. We will need the update for the monitoring system before anything can be done. Rich is getting it set up. He could not turn alarms off. Jet A, World Fuel asked when we are getting more fuel. Gary and Rich will discuss and contact them. All tests pass. 1750 gallons in the ground, 1100 gallons is unusable. Option is to put 2000 gallons in or sell to farmers. No one is currently purchasing.
10. Chairman's Report: Gary Schwartz stated we need to form a committee on the F84 project to repair and repaint, and construct a display. Rich will call and ask for a quote. We are under contract from the U.S. Air Force Museum, and we are responsible to maintain it. Congress passed the infrastructure funds of $159000 per year for 7 years. Gary will look at what the money can be spent on. Gary Schwartz has been discussing with Kraig on a small utility tractor. Mark K. states now is the time for budgeting for next year's purchases.
11. Aviation Happenings: FAA administrator is from Denver Airport Manager waiting on approval from congress. American Airlines has put money down on 50 EVT aircraft. Airbus looking at hydrogen power. 2 aircraft crashed in midair over North Las Vegas airport. 2 aircraft landing on left and right runways at the same time. 1 aircraft overshot runway and collided with the other. 4 people died in this tragedy. Brian Krueger will be going for training in November for

the 787 Dreamliner. He likes the flexibility of first officer. He will be flying overseas long hauls.

12. Public Comment: none.
13. Agenda Items for Next Meeting: Airport signs, Door for maintenance hangar.
14. A motion to adjourn was made by Gary Schulz, seconded by Mark W. Motion passed.

Minutes submitted by Joe Malsack

City of Merrill
Airport Commission Meeting Minutes
Wednesday, August 17, 2022
Merrill Airport Terminal

Members Present: Gary Schwartz (Chairman), Joe Malsack, Lyle Banser, Gary Schulz, Mark Weix Jr. (Alderman)

Public Present: Larry Wenning, Draco Fink (Cameraman)

1. Call to Order – Meeting called to order by Chairman Schwartz at 19:00.

2. Approval of July 2022 Minutes – Motion by Malsack; second by Schulz to approve minutes. All ayes. Motion carried.

3. Approval of Vouchers – Vouchers not available. Will sign during the next week at FBO.

4. Runway 16/34 Project Status – Schwartz reported FAA sent their data to Karl Kemper (Beecher-Hoppe) to analyze. Schwartz is meeting with David Green and Mark Graychevik to talk about the Block Grant so the State is on board when the FAA approves the runway project. There are several other airports having the same crosswind runway issues with the FAA, Manitowish Waters being one of them. Aircraft Owners and Pilots Association (AOPA) is an advocate for pilots and are involved in this crosswind runway issue.

5. Update Entitlement Projects 2022 – Schwartz reported no new action taken yet for release of monies. Because of the stall in the release of funds and the fall weather coming, projects will probably be pushed into next year.

6. Discussion/Decision Hangar Ground Lease, Commercial Hangar – Nothing new.

7. Repairs to Runway 16/34 – Malsack reported that we should be able to do crack filling starting in early September.

8. Airport General Maintenance – Schulz reported of an outside night light at the new FBO and asked Rich to pick a photo cell light up at Menards or Home Depot. Malsack asked about putting some filler, tar/mastic filler in front of his City T-hangar to help the snow clean up. Schulz reported of a change in pianos at the new FBO; a more approachable piano with great sound.

9. Chairman's Report – Schwartz asked for volunteers for F-84 maintenance and display stand. Banser and McCullough will work on preservation and new mount for the display. Anyone interested please join our group. Schwartz reported on a conversation with Kathy Unertle about a compact tractor with brush mower to be added to the budget

request.

10. Aviation Happenings – Schulz updated us on 100LL fuel. There is some movement on selection of the replacement fuel but it is moving slowly/cautiously. He reported on American Airlines ordering 20 EVOL airliners, and the development of the proposed Supersonic Jet capable of 1300 mph (three and one-half hours to London) and could operate at that speed over land and also putting investment into hydrogen/electric engine development. He mentioned a jump plane that the co-pilot was in command of which had damage to landing gear on an attempted landing. The pilot, at some point, took control; and they flew to another airport to do a fly-by assessment of the damage to the landing gear. They did have damage, so they were continuing to a damaged airplane landing at Raleigh-Durham Airport. While in transit to the landing, the co-pilot said he needed to get air. He opened his window, then got up and walked to rear end of the plane. At some point, the rear door was opened and it is undetermined if he fell or jumped out.

11. Public Comment – None.

12. Agenda Items for Next Meeting – September meeting will be moved back to 6:00PM for fall/winter months.

13. Adjournment – Malsack motioned to adjourn; second by Schulz. All ayes; motioned carried.

Minutes prepared by Lyle Banser

CITY OF MERRILL

MARKETING & COMMUNICATIONS COMMITTEE

THURSDAY, August 18, 2022 - MINUTES

Regular Meeting City Hall Council Chambers 5:15 p.m.

Present: Alderpersons Rick Blake (Chair), Mark Weix, and LaDonna Fermanich, John Greenwood, Renea Frederick, Dan Wendorf, Chantel Kuczmarski

Absent: Sara Sturm, Tammie Mrachek, Gene Bebel

Also Present: Mayor Steve Hass, Scott Steele from Church Mutual Insurance, City Administrator Dave Johnson, City Clerk Lori Anderson-Malm, City Attorney Tom Hayden and Merrill Productions Camera Operator.

I. Chair Blake called the meeting to order at 5:15 PM.

II. **Minutes of previous meeting** – July 21, 2022:

Alderperson Weix made a motion to approve the minutes from July 21, 2022. Alderperson Fermanich seconded and the motion carried.

III. **Consider approval of official logo for Merrill's branding**

Scott Steele reported on the official logo. The input from the previous meeting was presented. Two logo options were presented in a handout that was given out at the meeting. The logo options were placed on various applications. Discussion with committee members about both logos took place. The second design option was the favorite of the committee. Scott Steele noted the colors did not read correctly so he will do the appropriate adjustments to get the colors accurate.

The next steps would be two focus groups. Communications Specialist Kuczmarski will take the two logo options to the Community Night Out on August 30th for feedback from the community. The other focus group would be comprised of people outside the community.

The estimate is to have the results of the focus groups presented at the September meeting and forwarding to the Common Council for the October meeting.

IV. **Marketing & Communication Consultant Report**

Communications Specialist Kuczmarski included her report in the packet. She gave a description of the activities she has completed and talked about future activities.

Social Media Report

Communications Specialist Kuczmarski included the social media report in the packet. She has been following the city's Facebook page and reported on those findings.

V. **Public Comment**

There was no public comment.

VI. **Next meeting date, time and location**

The next meeting will be Thursday, September 15 at 5:15 PM in the Council Chambers.

VII. **Adjournment**

Alderperson Fermanich made a motion to adjourn. Alderperson Weix seconded and the motion carried. The meeting was adjourned at 5:35 PM.

Minutes respectfully submitted by,

City Clerk – Lori Anderson-Malm

CITY OF MERRILL

HEALTH & SAFETY COMMITTEE

MONDAY, August 22, 2022 - MINUTES

Regular Meeting City Hall Council Chambers 5:15 p.m.

Members Present: Alderpersons Mark Weix and Michael Caylor. Mike Rick was excused.

Others present in person or remote: Alderperson Rick Blake, Alderperson Dick Lupton, Deputy Health Officer Norbert Ashbeck, Police Chief Corey Bennett, Fire Chief Josh Klug, City Clerk Lori Anderson-Malm, City Administrator Dave Johnson, City Attorney Tom Hayden and Merrill Productions video operator

1. Chair Weix called the meeting to order at 5:15 p.m.

2. **Nuisance Complaints & Vouchers**:

    1. **Nuisance Complaints** – Deputy Health Officer Ashbeck discussed the items on the nuisance list that was included in the agenda packet.

    2. **Vouchers -** Alderperson Caylor made a motion to approve the vouchers for discussion. Chair Weix seconded the motion.

3. **Discussion on the Merrill PD response to school violence/shooting** – Police Chief Bennett gave a brief overview of training that has been completed. Because of the topic he was not able to give detailed information. Fire Chief Klug also spoke regarding traumatic instances. Both departments are prepared in the case of a traumatic situation in the City of Merrill.

4. **Minutes and Monthly Reports**:

    1. Minutes from July 25, 2022 meeting. Alderperson Caylor made a motion to accept the minutes. Chair Weix seconded and the motion carried.

    2. **Monthly Reports – Fire Chief Klug** – the report was in the agenda packet.

        Fire Chief Klug discussed the report and answered any questions. He highlighted the structure files that occurred with limited damage. There are also four candidates that were approved by the Police & Fire Commission and are on the list.

    3. **Monthly Reports – Police Chief Bennett** – the report was in the agenda packet.

        Police Chief Bennett reported on the instances for the month of July. He reported the Lincoln Fair went smoothly. The three new hires are doing well. The canine position is progressing. Due to the time restraints in receiving two picnic licenses, Chief Bennett approved the temporary Class "B" picnic licenses for the VFW for September 5 and the Historical Society for September 10. He also reminded the committee of the Community Night out happening on August 30th.

4. **Consider placing monthly reports on file.**

   Alderperson Caylor made a motion to place the monthly reports on file. Chair Weix seconded and the motion carried.

5. Next meeting will be Monday, September 26 at 5:15 p.m. Deputy Health Officer Ashbeck stated he will not be at the meeting but will give the City Clerk his report.

6. Public Comment Period – none.

7. **Adjournment** – Alderperson Caylor made a motion to adjourn. Chair Weix seconded and the motion passed. The meeting was adjourned at 5:34 PM.

Minutes prepared by: Lori L Anderson-Malm City Clerk

CITY OF MERRILL
PERSONNEL & FINANCE COMMITTEE
TUESDAY, August 23, 2022 - MINUTES

Regular Meeting **City Hall Council Chambers** **6:00 p.m.**

Members Present: Chairperson Michael Caylor, Alderperson LaDonna Fermanich, and Alderperson Paul Russell

Others Present: Mayor Hass, Alderperson's Sabatke, Blake, Weix, City Administrator Dave Johnson, Finance Director Kathy Unertl, City Attorney Tom Hayden, City Engineer Rod Akey, Building Inspector/Zoning Administrator-Darin Pagel, Fire Chief Josh Klug, Police Chief Bennett, Utility Superintendent Steinagle, Kitt Koski, IT Manager Brown and Merrill Productions video operator

I. **Call to Order –** Chairperson Caylor called the meeting to order at 6:00 PM.

II. **Vouchers – July**

Alderperson Russell made a motion to approve the July vouchers. Alderperson Fermanich seconded and the motion passed.

III. **Minutes from previous meeting**:

A motion was made by Alderperson Fermanich to approve the July 28 minutes. Alderperson Russell seconded and the motion passed.

IV. **Agenda Items for Consideration:**

1. Consider non-union holiday hours referred from the Board of Public Works. This was a recommendation for employees working a scheduled 10 hour work day to get 10 hours of holiday pay.

Following discussion, a motion was made by Alderperson Russell to have the difference of holiday hours added to employee's "personal holiday bank". Alderperson Fermanich seconded and the motion carried.

2. Review and discussion regarding upcoming 2022 Christmas and New Year's Holiday pay for Street Department employees.

A motion was made by Alderperson Russell to clarify in the city personnel manual holiday pay is paid on the day of holiday instead on the observed day at city hall. The motion was seconded by Alderperson Fermanich and the motion carried.

3. Discuss tornado siren triggers; referred from July Health & Safety Committee

Chief Bennett handed out additional information at the meeting regarding siren triggers. Questions were asked and Chief Bennett answered all questions favorably. A motion was made by Alderperson Russell to authorize the procurement of the Century Siren Generation 3 wireless siren controller and any electrician fees for installation. Alderperson Fermanich seconded and the motion carried.

4. Consider the 2023-2024 contract with Bowmar Appraisal, Inc. for Maintenance & Market Revaluation.

Chair Caylor explained the history regarding this topic. Appraiser Kitt Koski came to the podium to answer any questions and explain the process. Appraiser Koski explained all the information and data created belongs to the city. He also explained the revaluation process.

A motion was made by Alderperson Fermanich to approve the 2023-2024 contract with Bowmar Appraisal Inc. for Maintenance & Market Revaluation with future contracts would be requests for proposals in 2024 for 2025. The motion was seconded by Alderperson Russell and carried.

5. Discussion on powers and duties of boards, committees and commissions

City Attorney Hayden handed out additional information regarding boards and commissions. He gave a brief explanation regarding the differences of boards, committees and commissions.

V. Monthly Reports:

1. Monthly Report – Finance Director Unertl

The report was in the agenda packet. No questions for the Finance Director.

2. Monthly Report – City Administrator Johnson

The report was in the agenda packet. City Administrator Johnson answered questions on a few of the items in the report.

3. Monthly Report – City Attorney Hayden

No questions for the City Attorney.

4. Monthly Report – City Clerk Anderson-Malm

City Clerk Anderson-Malm was absent from the meeting attending a conference.

5. Monthly Report – Municipal Court

No questions for the Municipal Court.

6. Fire Department Callback Report

No questions.

7. Consider placing monthly reports on file.

Alderperson Fermanich made a motion to place the monthly reports on file. Alderperson Russell seconded and the motion carried.

IV. Public Comment

Chair Caylor apologized to Kitt Koski and to Darin Pagel for any misunderstanding and miscommunication.

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

The next regular meeting would be Tuesday, September 27 at 6:00 PM

V. Adjournment

A motion was made at 6:48 PM to adjourn by Alderperson Fermanich. Alderperson Russell seconded and the motion carried.

Minutes prepared by: Lori Anderson-Malm – City Clerk with the help of City Attorney Hayden

COMMITTEE OF THE WHOLE
Special Meeting
Wednesday, August 24, 2022
6:00 PM
Common Council Chambers

I. Call to order

The meeting was called to order at 6:00 PM by Mayor Steve Hass with the following attending:

Paul Russell – District 1
Michael "Gus" Caylor – District 2
Rick Blake – District 3
LaDonna Fermanich – District 4
Dick Lupton – District 5
Mike Rick – District 6
Mark Weix – District 7
Steve Sabatke – District 8

Other's present: Mayor Steve Hass, City Clerk Lori Anderson-Malm, City Administrator Dave Johnson, Finance Director Kathy Unertl, City Attorney Tom Hayden, Public Works Director/City Engineer Rod Akey, Building Inspector/Zoning Administrator Darin Pagel, Enrichment Center Director Tammie Mrachek, Fire Chief Josh Klug, Facilities Maintenance Manager Wszalek, Park & Recreation Director Wendorf, Police Chief Bennett, Street Superintendent Bonack, Utility Operations Manager Steinagel, Merrill Productions

II. Pledge of Allegiance

III. Public Comment

There was no public comment.

IV. Other Agenda Items:

1. Discussion and consideration regarding Carlson Dettmann Consulting with the City of Merrill

Mayor Hass explained the Personnel & Finance Committee requested this issue be brought to a Committee of the Whole.

There was thorough discussion regarding Carlson Dettmann between the council members, city administration and department heads.

After discussion, a recommendation was made by Alderperson Caylor and seconded by Alderperson Rick to refer all reclassification requests to the new city administrator or hold until April 2023, whichever is sooner. The motion failed on a 4-5 roll call vote. Alderperson's Caylor, Lupton, Rick and Sabatke voted yes. Alderperson's Russell, Blake, Fermanich, Weix and Mayor Hass voted no.

After additional discussion, a recommendation was made by Alderperson Blake to continue with Carlson Dettmann until the next city administrator is in place. Alderperson Weix seconded the motion. The motion passed on a 5-3 roll call vote. Alderperson's Russell, Blake, Fermanich, Weix and Sabatke voted yes. Alderperson's Caylor, Lupton and Rick voted no. The recommendation will be referred to the September Common Council meeting.

V. Adjournment

Mayor Hass asked for a motion to adjourn. Alderperson Rick made a motion to adjourn. Alderperson Fermanich seconded and the motion carried. The meeting was adjourned at 7:24 PM.

Minutes prepared by: Lori Anderson-Malm – City Clerk

CITY OF MERRILL
BOARD OF PUBLIC WORKS
WEDNESDAY, August 24, 2022 - MINUTES
Regular Meeting City Hall Council Chambers 5:15 p.m.

Members Present: Mayor Steve Hass, Alderpersons Steve Sabatke, Dick Lupton and Mike Rick

Others Present: Alderpersons Rick Blake, Mark Weix, City Attorney Tom Hayden, Public Works Director/City Engineer Rod Akey, Street Superintendent Dustin Bonack, Utility Superintendent Gabe Steinagel, Building Inspector/Zoning Administrator Darin Pagel, City Administrator Dave Johnson, City Clerk Lori Anderson-Malm (arrived at 5:20), Street & Weed Commissioner Ron Liberty, Finance Director Unertl, IT Manager Dustin Brown and Merrill Productions video operator

I. **Call to Order -** Mayor Hass called the meeting to order at 5:15 p.m.

II. **Consider approval of meeting minutes from July 27, 2022**

A motion to approve the July 27 minutes was made by Alderperson Rick. The motion was seconded by Alderperson Sabatke and was carried.

III. **Water & Sewer Agenda Items**:

1. Water and Sewer Vouchers

Alderperson Rick made a motion to accept the vouchers. Alderperson Lupton seconded and the motion carried.

2. **Water and Sewer Operations Report**

Utility Superintendent Steinagel provided his report in the packet and was available to answer any questions.

IV. **Board of Public Works Agenda Items**:

1. Board of Public Works Vouchers

Alderperson Lupton made a motion to approve the Board of Public Works vouchers. Alderperson Sabatke seconded and the motion passed.

2. **Consider amending Ordinance Chapter 14, Article II, Section 14-34 Destruction of noxious weeds**

Street Superintendent Bonack reported on the two weeds regarding the vacant lot at 1210 E 8th St. The two weeds are not on the state's list but we can add them to our list.

Alderperson Rick made a motion to forward this Ordinance amendment to council. Alderperson Sabatke seconded and the motion carried.

3. Consider rapid flash lights at the crosswalk by 215 Grand Ave. This is a request from Park Place residents.

Public Works Director/City Engineer Akey stated this could be done but cautions in putting them in a number of locations which will lose their effectiveness. Finance Director Unertl said TID 7 would take care of the expense. Public Works Director/City Engineer Akey will approach Park Place regarding cost sharing and will bring back to next month's meeting.

V. Monthly Report:

Monthly Report – Building Inspector Pagel – the report was included in the agenda packet.

Monthly Report – Public Works Director/City Engineer Akey – the report was included in the agenda packet.

Monthly Report - Street Superintendent Bonack – the report was included in the agenda packet.

Monthly Report - Street & Weed Commissioner Liberty – the report was included in the agenda packet.

A motion to put the reports on file was made by Alderperson Lupton. Alderperson Rick seconded and the motion carried.

VI. Next Meeting – Wednesday, September 28th at 5:15 p.m.

VII. Public Comment Period

There was no public comment.

VIII. Adjournment

A motion was made by Alderperson Rick to adjourn. Alderperson Sabatke seconded. The meeting was adjourned at 5:30 P.M.

Prepared by: Lori L Anderson-Malm - City Clerk

COMMITTEE OF THE WHOLE
Budget Session
Monday, August 29, 2022
6:00 PM
Common Council Chambers

I. Call to order

The meeting was called to order at 6:00 PM by Mayor Steve Hass with the following attending:

Paul Russell – District 1
Michael "Gus" Caylor – District 2
Rick Blake – District 3
LaDonna Fermanich – District 4
Dick Lupton – District 5
Mike Rick – District 6
Mark Weix – District 7
Steve Sabatke – District 8

Other's present: Mayor Steve Hass, City Clerk Anderson-Malm, City Administrator Johnson, Finance Director Unertl, City Attorney Hayden, Public Works Director/City Engineer Akey, Fire Chief Klug, Facilities Maintenance Manager Wszalek, Park & Recreation Director Wendorf, Police Chief Bennett, Street Superintendent Bonack, Utility Operations Manager Steinagel, Interim Library Director Ollhoff, Transit Director Brummond and Merrill Productions

II. Pledge of Allegiance

III. Public Comment

There was no public comment.

IV. Fiscal Overview – Finance Director Unertl

Finance Director Unertl gave a fiscal overview. An additional packet was handed out at the meeting.

V. Consider 2023 Budget Requests:

Capital (Tax Levy Supported) – Public Works Director/City Engineer Akey talked about the Capital projects for 2023.

City Hall - Facilities Maintenance Manager Wszalek discussed the Capital projects for 2023 and spoke in detail about the tractor for snow removal.

The library and police budget requests were discussed.

Fire Department – Fire Chief Klug discussed the budget requests. Alderperson Fermanich made a motion to use ARPA funds for the Turnout Firefighting Gear. Alderperson Sabatke seconded. A roll call vote was taken and the motion passed 9-0.

Airport – Discussion occurred regarding the budget request. Alderperson Caylor made a motion to deny the airport tractor/mower/brush hog. Alderperson Rick seconded. A roll call vote was taken and the motion passed 8-1.

Festival Grounds – There was discussion regarding installing a public address system. Alderperson Russell would like to see research on integrating the current systems. After discussion, a motion was made by Alderperson Sabatke to deny the installation of a public address system. Alderperson Caylor seconded. A roll call vote was taken and the motion passed 9-0.

The second item regarding the livestock barn interior painting was discussed. The amount requested would include painting and whitewashing where appropriate and also preparation of the surfaces. Alderperson Sabatke suggested getting a more accurate quote before voting.

Parks & Recreation – Park and Recreation Director Wendorf stated the requests for the Agra Pavilion Playground and the Pickleball Courts would be removed from their budget requests; both items will receive funding from outside foundations.

Docks at Riverside and Ott's park were discussed. After discussion between the Alderperson's, a motion was made by Mayor Hass and seconded by Alderperson Caylor to remove the $80,000 from the budget request. Alderperson Russell amended the motion to fund $40,000 with ARPA funds instead of the tax levy for the docks at Riverside Park and Ott's Park. Alderperson Weix seconded. A motion passed on a roll call vote 5-4.

Park Security Camera's – this request was amended by Park and Recreation Director Wendorf. He stated the Optimist Club would be funding $7,000 for security cameras at Normal Park. The balance of $18,000 remained as a budget request.

Streeter Square Basketball – Park and Recreation Director Wendorf explained the request for replacing the surface and re-sizing the court to be closer to regulation. Alderperson Sabatke suggested using ARPA funds instead of the tax levy. Alderperson Caylor made a motion to move the Streeter Square Basketball court request to ARPA funds versus the tax levy. Alderperson Russell seconded. The motion carried on a 9-0 roll call vote.

River Bend Trail to Prairie Trail – Director Wendorf explained the reasoning for the budget request for gravel paths and signage.

Parks Front Deck Mower Replacement – After discussion regarding the reasoning for the front deck mower replacement for $70,000, Director Wendorf was asked if the Park Department would be willing to give their old machine to the City Hall. He responded favorably. Alderperson Caylor made a motion to cut $68,000 from the City Hall Maintenance budget request and use that amount for a mower replacement for the Parks & Recreation Department. Mayor Hass seconded the motion. The motion passed on a 9-0 roll call vote.

Infrastructure Investments - Public Works Director/City Engineer Akey and Street Superintendent Bonack explained the infrastructure requests. Following discussion, Alderperson Blake made a motion to remove the petition for Bramble Way, Wildwood Lane and Summit Ave from request. Alderperson Rick seconded. The motion passed on an 8-1 roll call vote.

Tax Increment Districts (TIDs) - There was not sufficient time to discuss the TID's.

Landfill (Fund 20) – The Landfill (Fund 20) was discussed.

Utility Capital – Utility Operations Manager Steinagel explained the capital plan.

Water Fund – Utility Operations Manager Steinagel discussed the water fund capital plan.

Sewer Fund – Discussion between Utility Operations Manager Steinagel, the council and administration occurred regarding an annual 2% increase.

VI. Discuss potential future Committee of the Whole meeting dates -
After discussion, it was decided the meetings would be 2 hours in length. The next meetings will be October 3rd at 6:00 pm and October 17th at 6:00 pm.

VII. Adjournment

Mayor Hass asked for a motion to adjourn. Alderperson Rick made a motion to adjourn. Alderperson Lupton seconded and the motion carried. The meeting was adjourned at 8:00 PM.

Minutes prepared by: Lori Anderson-Malm – City Clerk

CITY OF MERRILL
FESTIVAL GROUNDS COMMITTEE
THURSDAY, August 31, 2022 MINUTES

Regular Meeting City Hall Council Chambers 6:00 p.m.

Members Present: Mayor Steve Hass, Alderpersons Michael "Gus" Caylor, Steve Sabatke, Mike Rick. Other committee members present: Bryan Bloch, Brad Becker and Becky Meyer.

Absent: Festival Grounds Manager Rick Bjorklund

Others Present: City Clerk Lori Anderson-Malm and Merrill Productions video operator. Communication Consultant Chantel Kuczmarski was remote.

I. **Call to Order -** Chair Hass called the meeting to order at 6:00 p.m.

II. **Agenda Items for Consideration**:

1. **Discussion on campgrounds on Festival Grounds Site** – Alderperson Sabatke presented information regarding campgrounds on the Festival Grounds site. Discussion occurred regarding the pros and cons of this item. It was decided further research and information needed to be done before any decisions were made. This item will be brought back to the October meeting for further discussion.

2. **Fair Update –** Fair Association Rep Becker reported about the fair. He stated the attendance was good and the rides were well attended. There were no incidents. He extended thanks to a number of city employees, the Rodeo Association and the County for the excellent service they provided. There were a few issues regarding service animals and wristband issues. The Fair Board will have their wrap-up meeting and he will report at the next meeting with any other information.

3. **Rodeo Update –** There was no new information to report.

4. **Food Vendor Update** – Food Vendor Rep Becky Meyer reported the food stands had a good fair. There were no numbers to report yet.

5. **Calendar of Events –** An updated calendar was provided at the meeting. Pork in the Park was cancelled due to the lack of workers/volunteers.

III. **Minutes from previous meeting:**

1. **Meeting minutes from August 4th –** Alderperson Caylor made a motion to approve the meeting minutes from August 4th. Alderperson Rick seconded and the motion carried.

IV. **Monthly Reports:**

1. Monthly Report – Festival Grounds Manager Bjorklund – the report was in the packet.

V. **Public Comment** – There was no public comment.

VI. **Establish date and time of next meeting** – The next meeting will be Thursday, October 6th at 6:00 PM

VII. **Adjournment**

Alderperson Sabatke made a motion to adjourn. Alderperson Rick seconded and the meeting was adjourned at 6:44 PM.

Minutes prepared by: Lori Anderson-Malm City Clerk

ZONING BOARD OF APPEALS MINUTES
September 6, 2022, 6:00 p.m.

PRESENT: Chairman Jeremy Thompson, Dean Haas, Ron Burrows, Eric Dayton, Jim Koebe, Rebecca Rutkowski, and Zoning Administrator Darin Pagel

Guests: Norbert Conrad, Kevin Emanuel

No public comment.

Motion to approve June 8, 2022 minutes Mr. Koebe, second Mr. Haas, carried.

Chairman Thompson read the meeting notice.

Motion to open hearing Mr. Haas, second Mr. Koebe, carried.
ZA Pagel explained the variance request. Mr. Conrad spoke in favor and answered the Board's questions in regard to fence height, type, and location. No one to speak in opposition.
Motion to close hearing Mr. Koebe, second Mr. Haas, carried.

Motion to approve Mr. Haas, second Mr. Koebe, carried. unanimously.

Chairman Thompson read the meeting notice.

Motion to open hearing Mr. Burrows, second Mr. Haas, carried.
ZA Pagel explained the variance request. Mr. Emanuel spoke in favor and answered the Board's questions. There was a discussion if there should be a hold harmless in case the fence was damaged during sidewalk maintenance. No one to speak in opposition.
Motion to close hearing Mr. Koebe, second Mr. Haas, carried.

Motion to approve Mr. Burrow, second Mr. Haas, with the condition the City would be held harmless if there were any fence damage during sidewalk maintenance. Carried unanimously.

No other business

Next meeting will be at call of the Chairman

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

Meeting adjourned 6:15pm

Darin Pagel, Recording Secretary.

City of Merrill
Ad Hoc Committee – City Administrator
Tuesday, September 06, 2022
City Hall – Common Council Chambers
6:30 PM

Members Present: Mayor Hass, Alderperson's Michael Caylor and LaDonna Fermanich. Alderperson Mike Rick was excused.
Citizen members: Nancy Kwiesielewicz and Rebecca Rutkowski. Citizen member Chris Malm was absent.

City Attorney Hayden, City Clerk Anderson-Malm, Zoning Administrator/Building Inspector Pagel, City Administrator Johnson, Police Chief Bennett, Public Works Director/City Engineer Akey, Alderperson Blake and Merrill Productions personnel

I. **Call to Order** – Mayor Hass called the meeting to order at 6:30 PM

II. **Approve minutes from August 16th meeting**

Alderperson Caylor made a motion to approve the August 16th minutes. Alderperson Fermanich seconded and the motion carried.

III. **Discussion of duties of the position**

Answers to the questions given to department heads were included in the packet. Two additional letters were handed out at the meeting.

The department heads stated human resources and personnel were the top issues they depend on the current city administrator for.

IV. **Title of the position**

The committee decided a job description should be created before choosing a title of the position.

Discussion occurred between committee members and current city administrator Johnson. Consistency with communication between administration, the common council and the Mayor was brought up a number of times. There is language in the current employment contract that should be revised to make the meaning clearer and more concise.

It was decided, the 2016 job description will be provided to committee members for review. The committee also asked for the current review form.

The questions sent to the department heads will be sent to the common council alderperson's.

V. Establish date and time of next meeting

The next meeting will be Tuesday, September 20 at 6:00 PM

VI. Public Comment

There was no public comment.

VII. Adjournment

A motion was made by Alderperson Fermanich to adjourn. Alderperson Caylor seconded and the meeting was adjourned at 7:28 PM.

Respectfully submitted,

Lori L. Anderson-Malm
City Clerk

CITY OF MERRILL
PERSONNEL & FINANCE COMMITTEE
Wednesday, September 7, 2022 - MINUTES
Special Meeting City Hall Council Chambers 6:00 p.m.

Members Present: Chairperson Michael Caylor, Alderperson LaDonna Fermanich, and Alderperson Paul Russell

Others Present: Mayor Hass, City Clerk Anderson-Malm, City Attorney Hayden, Fire Chief Klug, City Administrator Johnson, Outside Counsel Gulya, Fire department union members, Fire Department union outside counsel, Mediator Jim Daley

I. **Call to Order –** Chairperson Caylor called the meeting to order at 6:00 PM.

II. **Public Comment**
There was no public comment.

III. **Closed Session**:
Chair Caylor read the following statement regarding closed session:

1. The Committee may convene in closed session pursuant to Wisconsin State Statutes 19.85(1)(c) and (e) for considering employment promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility and deliberating or negotiating the purchasing of public properties, in the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session for purposes of fire union collective bargaining.

A motion was made by Alderperson Russell to move into closed session. Alderperson Fermanich seconded and the motion passed on a 3-0 roll call vote. The committee entered into closed session at 6:02 PM. Without objection, City Clerk Anderson-Malm recorded the minutes.

Chair Caylor asked only elected officials to remain to discuss previous details.

The committee did not reconvene in open session.

IV. **Adjournment**
A motion was made by Alderperson Russell to adjourn. Alderperson Fermanich seconded and the motion carried. The meeting was adjourned at 8:30 PM.

Minutes prepared by: Lori Anderson-Malm – City Clerk

PARKS AND RECREATION COMMISSION

September 7, 2022

The Merrill Parks and Recreation Commission met on Wednesday, September 7, 2022 at 4:15 p.m., at Merrill City Hall.

Members Present: Kyle Gulke, Joan Tabor, Brian Artac, Chad Krueger, Mark Weix and Jean Ravn,

Members Excused Absent: Dan Novitch

Department Staff Present: Dan Wendorf and Dawn Smith

***Motion by Weix, seconded by Tabor to approve the minutes from the August meeting.

***Carried unanimously.

***Motion by Ravn, seconded by Krueger, to approve the claims from August.

***Carried unanimously.

Public Comment: Dave Johnson stated that in his 10 years and 5 months of working with everyone, he has enjoyed it and thanked the Commission members for helping make Merrill a better place to live.

The next item on the agenda was to review draft of 2023-2027 Outdoor Recreation Plan. Fred Heider from North Central Wisconsin Regional Planning attended the meeting and discussed some of the changes that were made. Heider also stated that once all changes are approved by Park and Recreation Commission it will need to go to Council to be approved. Once approved by Council this plan will help with applying for all Financial Assistance and grant programs. Weix pointed out that Riverside Park was omitted from the plan and will need to be put back into the plan. After more discussion Fred Heider stated that he will make some changes and resubmit to the Park and Recreation Commission.

The next item on the agenda was to review and approve 2023 Parks and Recreation fees. Wendorf went through the list of changes.

***Motion by Tabor, seconded by Ravn to approve the changes for the Parks and Recreation recreational fees.

***Carried unanimoiusly.

The next item on the agenda was monthly reports. Wendorf asked if anyone had any questions. Wendorf stated that it was a good summer, smooth sailing for the most part. Wendorf stated that the council made a motion to eliminate the boat landings at the first budget meeting, it hasn't been finalized yet so there is still a chance they can be saved. Weix questioned trees on boulevard and if Wendorf does inspection on them. Wendorf stated that he does inspect the trees.

The next regular meeting is scheduled for Wednesday, October 5, 2022 at 4:15 p.m. at the Merrill City Hall.

Public Comment: Brian Artac thanked David Johnson for his hard work and support to the Park and Recreation Department.

***Motion by Artac, seconded by Ravn to adjourn at 5:07 p.m.

***Carried unanimously.

Dawn Smith
Recording Secretary

CITY OF MERRILL
PERSONNEL & FINANCE COMMITTEE
Wednesday, September 7, 2022 - MINUTES
Special Meeting City Hall Council Chambers 6:00 p.m.

Members Present: Chairperson Michael Caylor, Alderperson LaDonna Fermanich, and Alderperson Paul Russell

Others Present: Mayor Hass, City Clerk Anderson-Malm, City Attorney Hayden, Fire Chief Klug, City Administrator Johnson, Outside Counsel Gulya, Fire department union members, Fire Department union outside counsel, Mediator Jim Daley

I. **Call to Order –** Chairperson Caylor called the meeting to order at 6:00 PM.

II. **Public Comment**
There was no public comment.

III. **Closed Session**:
Chair Caylor read the following statement regarding closed session:

1. The Committee may convene in closed session pursuant to Wisconsin State Statutes 19.85(1)(c) and (e) for considering employment promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility and deliberating or negotiating the purchasing of public properties, in the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session for purposes of fire union collective bargaining.

A motion was made by Alderperson Russell to move into closed session. Alderperson Fermanich seconded and the motion passed on a 3-0 roll call vote. The committee entered into closed session at 6:02 PM. Without objection, City Clerk Anderson-Malm recorded the minutes.

Chair Caylor asked only elected officials to remain to discuss previous details.

The committee did not reconvene in open session.

IV. **Adjournment**
A motion was made by Alderperson Russell to adjourn. Alderperson Fermanich seconded and the motion carried. The meeting was adjourned at 8:30 PM.

Minutes prepared by: Lori Anderson-Malm – City Clerk

Attachment: committee reports (9192 : Place committee reports on file)

COMMUNITY DEVELOPMENT COMMITTEE MINUTES
Thursday, September 8, 2022, City Hall, Merrill, WI

Present: Pete Koblitz, Nancy Kwiesielewicz, Betsy Meier Peterson, Alderman Mark Weix, Landis Holdorf and Chris Malm.

Present: Thomas Hayden, City Attorney and Shari Wicke, Community Development Director

No Public Comment.

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

No action for nominations for chairman of Community Development Committee.

Shari Wicke presented the Small Business Emergency Support Loan Program's progress. Ms. Wicke stated she is currently collecting the second year payments per the Loan Agreements. There are currently 17 Small Business Emergency Support Business Loans. Payments are due within one year of the date of 3 year loan agreement and shall not be less than $500 per year.

Motion made by Mr. Malm to have Lincoln County Economic Development Director make personal visits to the businesses that have received the Small Business Emergency Support Loan Program to offer a payment plan to assure we receive the yearly payment per the Agreement, after I have made written letter attempts; seconded by Mr. Landis. The motion carried.

Shari Wicke handed out the Economic Development Community Development Revolving Loan Fund Manual and informed the committee she will be scheduling a meeting in the future to discuss any possible proposed changes to the manual.

Mr. Malm made a motion to adjourn; seconded by Mr. Koblitz. The motion carried. Adjournment was at 8:40a.m.

Respectfully submitted,
Shari Wicke

COMMITTEE OF THE WHOLE
Orientation/Training Session
Friday, July 24, 2020 8:30 AM

I. **Call to order**: The meeting was called to order at 8:30 AM by Mayor Woellner with the following attending:

Alderpersons: Paul Russell, Steve Hass, Rick Blake, Steve Osness, John Van Lieshout, Mike Rick, Mark Weix and Steve Sabatke.

Other's present: City Administrator Dave Johnson, Finance Director Kathy Unertl, City Attorney Tom Hayden, Public Works Director/City Engineer Rod Akey, Street Superintendent Dustin Bonack, Fire Chief Klug, Park & Recreation Director Dan Wendorf, Facilities Maintenance Manager Nick Wszalek, Utility Operations Manager Steinagel. There were other people present but I was not able to identify them from the video.

There was a written note on the agenda packet from City Clerk Heideman saying "the morning of the meeting I was informed by Mayor Woellner that I was not required to attend". Mr. Heideman started the video and left the meeting per the Mayor's instruction. The meeting minutes were never written down; these minutes are from the video only.

II. **Silent Prayer**

III. **Pledge of Allegiance**

IV. **Opening Remarks and Ground Rules**

Common Council Chair Russell spoke about being civil during this session.

V. **Public Comment**

John Sample from the Merrill Public Schools spoke in favor of keeping the students and teacher safe from COVID.

John Haggemeister spoke regarding COVID and is not in favor of mandatory face coverings.

VI. **Agenda Items for Consideration:**

1. Teamwork Discussion City of Merrill leadership

Alderperson Russell led the discussion between the city administration and the common council. Alderperson Hass stated the council needs to be informed of what is going on so they can make informed decisions.

2. Department Head Information Briefings (Police, Fire, Library, Engineer/Streets/Utilities, Transit, Finance/Clerk, Parks & Recreation, Maintenance, Enrichment Center, Building/Zoning, City Attorney/Municipal Court)

The department heads gave a briefing of their departments.

3. Legal briefing municipal government/Legislative vs. Executive

City Attorney Tom Hayden and Outside Counsel Dean Dietrich gave a briefing.

4. Lincoln County Economic Development

Bill Bialecki from the Lincoln County Economic Development gave a brief overview of development.

5. Merrill's Strategic Plan Update

Mike Ravn gave an update of the Strategic Plan.

6. Future of vacant residential and business properties/tax delinquent properties with Lincoln County

Building Inspector Pagel and Mayor Woellner discussed vacant residential and business properties. County Clerk Marlowe also spoke regarding this issue.

7. Consider resolution in support of aggressive use of the tax delinquent property sale mechanism and process.

Building Inspector Pagel wanted the County to be aware of the city's recommendation to go after properties after three years of unpaid taxes. Alderperson Hass made a motion for the recommendation. Alderperson VanLieshout seconded and the recommendation will be forwarded to the Common Council.

8. Review and discuss committee/board/commission structure and discussion on future structure.

Mayor Woellner started a discussion on standing committees.

9. Future planning related to COVID-19 conditions and environment

Alderperson Weix started the discussion regarding COVID 19 planning.

VIII. **Adjournment**

Alderperson Russell made a motion to adjourn. Alderperson Osness seconded and the motion carried. The meeting was adjourned at 4:28 PM.

Minutes prepared by: Lori Anderson-Malm City Clerk from the agenda and meeting video. Former City Clerk Heideman was informed he did not need to participate in this meeting so hand written notes were taken.

COMMITTEE OF THE WHOLE
Tuesday, October 6, 2020 5:15 PM

I. **Call to order**: The meeting was called to order at 5:15 PM by Mayor Woellner with the following attending:

Alderpersons: Paul Russell (remote), Steve Hass, Rick Blake, Steve Osness, John Van Lieshout, Mike Rick, Mark Weix and Steve Sabatke.

Other's present: Mayor Woellner, Public Works Director/City Engineer Akey, Police Chief Bennett, Street Superintendent Bonack, Transit Director Brummond, City Attorney Hayden, City Clerk Heideman, City Administrator Johnson, Fire Chief Klug, Enrichment Center Director Mrachek, Utility Operations Manager Steinagel, Library Director Stevens, Finance Director Unertl, Park & Recreation Director Wendorf, Facilities Maintenance Manager Wszalek, Al Wix, Gary Schwartz and Merrill Productions.

II. **Pledge of Allegiance**

III. **Public Comment**
There was no public comment

IV. **Update on 2020 borrowing process and GO Bond approval options**
Finance Director Unertl reported only one resolution to go to common council on October 13th. All else is pushed back to the end of the month. Special common council meeting will be held October 29th at 6:00 to deal with the borrowing.

V. **Discuss Budget Goals**
Alderperson Hass stated the common council should be involved in setting the goals. He would like to see a decrease but shoot for zero. Mayor Woellner agrees. Alderperson Osness noted Wausau is shooting for zero.

VI. **Consider 2021 Capital requests**
Alderperson Osness made a motion to freeze all capital spending requests this year. Alderperson Sabatke seconded the motion for discussion. Alderperson Russell wanted the department heads to speak to this motion. Finance Director Unertl said a freeze would create safety problems and ongoing projects. On a roll call vote, Alderperson's Hass, Osness, Rick and Sabatke voted yes and Alderperson's Russell, Blake, VanLieshout, Weix and Mayor Woellner voted no. The motion failed on a 4-5 vote.

1. **Capital equipment and projects**

Airport T-Hangar – Gary Schwartz talked about the t-hangar saying 18 people have signed a document stating they are interested in a hangar. Alderperson Hass made a motion to remove the T-Hangar from the 2021 Capital Budget. Alderperson Sabatke seconded the motion. Alderperson VanLieshout made a motion to refer the T-Hangar to the October 29th special common council meeting. Mayor Woellner seconded. On a roll call vote, Alderperson's Russell, Blake, VanLieshout, Weix and Mayor Woellner voted yes. Alderperson's Hass, Osness, Rick and Sabatke voted no. The motion carried on a 5-4 vote.

Airport Plow Truck – Alderperson Hass made a motion to remove the plow truck. Alderperson Blake seconded. The motion carried on a voice vote.

Park & Recreation – Director Wendorf reported on his list and discussion occurred between council members. Alderperson Hass made a motion to include the first four items on Dan's list but delete numbers five to eleven. Alderperson Rick seconded. The motion was amended to include the pit toilets. The motion carried on a 9-0 roll call vote.

2. **Infrastructure investments**

Alderperson Hass made a motion for $5,000 for City Hall parking lot (patching) instead of $25,000. Alderperson Rick seconded and the motion carried.

Alderperson Sabatke made a motion to remove the fiber optic. There was no second.

Alderperson Hass made a motion to add $10,000 to the Police vehicle fund from $60,000 to $70,000. Alderperson Rick seconded. The motion passed 6-2-1 on a roll call vote. Alderperson's Hass, Blake, Osness, VanLieshout, Rick and Weix voted yes. Alderperson's Sabatke and Mayor Woellner voted no. Alderperson Russell was absent.

VII. **Consider Utility 2021 Budget requests including: Landfill Fund, Water Fund, Sewer Fund, Utility Capital equipment and projects**
The utility budget requests were referred to the October 13th COW.

VIII. **Adjournment**
Alderperson Osness made a motion to adjourn. Alderperson Sabatke seconded and the motion carried. The meeting was adjourned at 7:36 PM.

Minutes prepared by: Lori Anderson-Malm City Clerk from the agenda, meeting video and meeting notes from former City Clerk Bill Heideman.

COMMITTEE OF THE WHOLE
Tuesday, September 29, 2020 6:00 PM

I. **Call to order**: The meeting was called to order at 6:00 PM by Mayor Woellner with the following attending:

Alderpersons: Paul Russell (remote), Steve Hass, Rick Blake, Steve Osness, John Van Lieshout, Mike Rick and Steve Sabatke. Mark Weix was excused.

Other's present: City Administrator Dave Johnson, Finance Director Kathy Unertl, City Attorney Tom Hayden, City Clerk Bill Heideman, Public Works Director/City Engineer Rod Akey, Street Superintendent Dustin Bonack, Fire Chief Klug, Park & Recreation Director Dan Wendorf, Facilities Maintenance Manager Nick Wszalek, Utility Operations Manager Steinagel, La Donna Fermanich, Brenton Vruwink, Geoff Hoock, Vince Conrad, Michael Caylor and Merrill Productions personnel. There is a name on the attendance log that I could not decipher (Jim Whitehill – Eagle Waste).

II. **Public Comment:**

Alderperson Russell thanked Alderperson Hass for his leadership and responsibility while Paul was recovering from his accident.

III. **Consider bids on contracting for garbage/recycling services (from Board of Public Works meeting of August 26, 2020); how services would be paid for; and existing City Streets Department positions.**

Street Superintendent Bonack provided information regarding the garbage/recycling services and new automated program. The information was provided in the agenda packet. Superintendent Bonack answered many questions from council members.

Floor privileges were opened to the public without objection. A representative from Eagle Waste answered questions from the council members and shared information.

After discussion, it was decided this would come back to a meeting in two weeks with more information

IV. **Consider new 2021 employee position requests, including:**

1. **Utility – Sewer Wastewater Operator**
2. **Fire – Fire Inspector (part-time)**
3. **Parks – Parks Laborer**
4. **Streets – Concrete Program (deferred from 2020 due to COVID-19)**

Utility Operations Manager Steinagel reported on the request for an employee. A motion was made by Alderperson VanLieshout to send this request to the budget process. Alderperson Blake seconded and the motion carried.

Fire Chief Klug reported on the request for a part-time Fire Inspector. He stated this is a fully funded position through non-lapsing fire dues and would have no impact on taxes. A motion was made to approve the position to be paid from 2% of fire dues by Alderperson Osness. Alderperson Blake seconded and the motion carried.

Park & Recreation Wendorf reported on the request to add a parks laborer. After discussion, a motion was made to forward this request to the budget process by Alderperson VanLieshout. Alderperson Blake seconded and the motion carried.

Street Superintendent Bonack reported on the request to add personnel. A motion was made by Alderperson VanLieshout to forward this request to the budget process. Alderperson Blake seconded and the motion carried.

VIII. **Adjournment**

Alderperson Osness made a motion to adjourn. Alderperson Blake seconded and the motion carried. The meeting was adjourned at 7:45 PM.

Minutes prepared by: Lori Anderson-Malm City Clerk from the agenda, meeting video and meeting notes from former City Clerk Bill Heideman.