

RESOLUTION 2020-01-11

RESOLUTION REGARDING PERSONNEL COST ALLOCATION

WHEREAS, the Trustees of the Village of Merrimac, Sauk County, Wisconsin, are committed to accurately allocating its expenditures among its four Major Funds;

WHEREAS, the Village currently allocates the labor cost for the Office Staff (Administrator/Clerk/Treasurer and Deputy Clerk) as General: 40%; Sewer: 30%; Water: 30%;

WHEREAS, the Village currently allocates the labor cost for the Public Works staff (Director of Public Works and the Maintenance Operator) as General (excluding Streets): 25%; Streets: 18.75%; Parks: 6.75%; Sewer: 25%; Water: 25%;

WHEREAS, the Village currently allocates the entire cost associated with employees' Paid Time Off (PTO) and Holidays to the General Fund;

WHEREAS, the Public Works staff and others knowledgeable about Village Operations believe that the current allocation of Public Works Staff time to the Four Major Funds does not represent how their time is actually spent;

NOW, THEREFORE, BE IT RESOLVED by the Village of Merrimac Board of Trustees, starting in January 2021:

1. The cost associated with all Staff Benefits, (Paid Time Off, Holiday, Retirement, ICHRA Health Benefit, FICA, and Medicare) shall follow the same allocation as their labor.
2. The allocations of Public Works staff time shall be as follows throughout the year:
 - a. General Fund (not streets): 15%
 - b. Streets: 25%
 - c. Parks: 10%
 - d. Sewer: 25%
 - e. Water: 25%

Adopted and recorded November 10, 2020

Approved November 10, 2020

APPROVED:



Philip Budde, President

ATTEST:



Brian Mooney, Administrator/Clerk/Treasurer

RESOLUTION 2020-02-11

RESOLUTION REGARDING USE OF PARKS FUND RESERVE FOR TREE REMOVAL AND RESTORATION IN 2021 BUDGET

WHEREAS, the Trustees of the Village of Merrimac, Sauk County, Wisconsin, are committed to taking care of Village Parks for the enjoyment of all residents and visitors;

WHEREAS, the Memorial Park requires removal of trees, which is expected to cost \$1,500;

WHEREAS, up to twelve new trees are required for Memorial Park and the Ball Park to replace trees that have been lost in the last several years, for an expected cost of \$200 per tree, or \$2,400 total;

WHEREAS, the Parks Fund revenue is intended for Parks operations and is not anticipated to be able to cover the cost of tree removal and restoration;

WHEREAS, the annual Merrimac Community Festival and donations from residents have raised funds that have been placed in the Parks Fund Reserved (100-00-34111-000-000) and Parks Fund (250-00-34100-000-000);

WHEREAS, the current balance of the Parks Fund Reserved is \$6,150;

NOW, THEREFORE, BE IT RESOLVED by the Village of Merrimac Board of Trustees to use up to \$3,900 from Parks Fund Reserved (100-00-34111-000-000) for removal and replacement of trees in Memorial Park and the Ball Park.

Adopted and recorded November 10, 2020

Approved November 10, 2020

APPROVED:



Philip Budde, President

ATTEST:



Brian Mooney, Administrator/Clerk/Treasurer

RESOLUTION 2020-03-11

RESOLUTION REGARDING USE OF FUND BALANCES FOR PURCHASE OF A MOWER IN 2021

WHEREAS, the Trustees of the Village of Merrimac understand from Public Works Staff that the Village's zero-turn-radius (ZTR) Scag mower is more than 10 years old and is not expected to perform reliability through 2021 and requires replacement;

WHEREAS, Village Public Works Staff have used the existing SCAG mower to maintain the appearance of Village Grounds, some street rights-of-way, and all the Village Parks, so Village Staff estimate the cost of the mower should be shared equally between the General and Parks Funds.

WHEREAS, purchase of a new ZTR Scag mower is approximately \$12,000;

WHEREAS, a mower is considered capital equipment, and use of Fund Balances is appropriate for such purchases;

WHEREAS, the General Fund's Equipment Replacement Fund Balance is currently \$6,950, which is adequate to cover the General Fund's share of \$6,000.

WHEREAS, the Parks Fund (250-00-34100-000-000) Balance of \$3,492 is not adequate to purchase its share of the mower;

WHEREAS, the Village's General Fund has in the past provided Interfund Loans to the Parks for capital improvements;

WHEREAS, the current Interfund Loan from the General Fund to the Parks Fund for the Memorial Park Pavilion will be retired in July 2021, with the final payment of \$7,483.59.

NOW, THEREFORE, BE IT RESOLVED by the Village of Merrimac Board of Trustees: to allow the Parks Fund to take an Interfund Loan from the General Fund Balance (100-00-34100-000-000) for half the cost of the new mower, anticipated to be approximately \$6,000, at an interest rate of 2 percent, starting in 2022, on the anniversary date of the mower purchase, with the debt service schedule as follows:

Year	Principal Balance	Principal	Interest	Total Payment	Remaining Balance
2022	\$6,000	\$1,000	\$120	\$1,120	\$5,000
2023	\$5,000	\$1,000	\$100	\$1,100	\$4,000
2024	\$4,000	\$1,000	\$80	\$1,080	\$3,000
2025	\$3,000	\$1,000	\$60	\$1,060	\$2,000
2026	\$2,000	\$1,000	\$40	\$1,040	\$1,000
2027	\$1,000	\$1,000	\$20	\$1,020	\$0

BE IT FURTHER RESOLVED that this Resolution sets out the means by which the mower will be financed but does not constitute final approval of the mower's purchase; purchase must still be approved by the Trustees.

Adopted and recorded November 10, 2020

Approved November 10, 2020

APPROVED:



Philip Budde, President

ATTEST:



Brian Mooney, Administrator/Clerk/Treasurer

RESOLUTION 2020-04-11

RESOLUTION REGARDING USE OF FUND BALANCE FOR 2021 GENERAL FUND BUDGET DEFICIT

WHEREAS, the Trustees of the Village of Merrimac understand that achieving a balanced budget is good fiscal practice;

WHEREAS, the Trustees approved Resolution 2020-05-09, adding \$55,052 of General Fund Debt Service to the 2020 Tax Levy payable in 2021, to reduce the General Fund's budget deficit;

WHEREAS, the 2021 Proposed General Fund Budget has a remaining \$15,699 shortfall;

WHEREAS, the Balance in the General Fund (Account 100-00-34100-000-000) was \$246,542 as of 9/30/2020;

NOW, THEREFORE, BE IT RESOLVED by the Village of Merrimac Board of Trustees to use the Village's General Fund to balance the General Fund Budget.

Adopted and recorded November 10, 2020

Approved November 10, 2020

APPROVED:



Philip Budde, President

ATTEST:



Brian Mooney, Administrator/Clerk/Treasurer

RESOLUTION 2020-05-11

RESOLUTION REGARDING TRANSFER OF PARKS FUND RESERVED TO PARKS FUND

WHEREAS, the Trustees of the Village of Merrimac value having Financial Statements that clearly delineate the financial conditions of its four major funds;

WHEREAS, the Trustees have approved Resolution 2020-02-11 Regarding use of Parks Fund Reserve for Tree Removal and Restoration in 2021 Budget;

WHEREAS, the "Parks Fund Reserve" (100-00-34111-000-000) is currently held in the General Fund (100);

WHEREAS, the Balance in "Parks Fund Reserve" is currently \$6,150, prior to tree removal and restoration;


WHEREAS, having "Parks Fund Reserve" held in the Parks Fund (250) would be a clearer delineation;


NOW, THEREFORE, BE IT RESOLVED by the Village of Merrimac Board of Trustees:

1. To create a new account designation within Parks Fund (250) "Parks Fund Reserved" (250-00-34111-000-000);
2. To move the entire balance of "Parks Fund Reserved" (100-00-34111-000-000) into that new Parks account;
3. To pay for Tree Removal and Restoration from that new Parks account.

Adopted and recorded November 10, 2020

Approved November 10, 2020

APPROVED: 
Philip Budde, President

ATTEST: 
Brian Mooney, Administrator/Clerk/Treasurer