

**FINANCE COMMITTEE**

**Wednesday, April 6, 2016**

**6:30 P.M.**

**McFarland Municipal Center  
Conference Room C**

- 1. Call to Order.**
- 2. Review current labor allocation for various positions.**
- 3. Utilization of debt proceeds and/or park impact fees to fund the construction of the Lewis Park Shelter.**
- 4. Discussion and decision from current members regarding ongoing membership in the Finance Committee.**
- 5. Schedule next meeting date and determine possible agenda items.**
- 6. Adjournment.**

- NOTES:**
- 1) Persons needing special accommodations should call 838-3153 at least 24 hours prior to the meeting.
  - 2) A quorum of the Village Board may attend this meeting for the purpose of gathering information relevant to their responsibilities as Village Trustees. No matters shall be considered by said Village Board members nor shall any action be taken by said Village Board members at this meeting.
  - 3) More specific information about agenda items may be obtained by calling 838-3153.

*This agenda was posted, or caused to be posted, by my hand on the 1st day of April, 2016 at the following three (3) posting places in the Village of McFarland, to wit: McFarland Municipal Center, 5915 Milwaukee Street; E.D. Locke Public Library, 5920 Milwaukee Street; and McFarland State Bank, 5990 Highway 51.*

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*Tracey Berman, Clerk/Deputy Treasurer*

## Labor Allocation

Name	Title	GF	TIF3	TIF4	Storm-water	Solid Waste	Sewer Utility	Water Utility	Total
Rindfleisch, Eric	Administrator	50.00%	5.00%	5.00%	12.00%	2.50%	12.00%	13.50%	100.00%
Graham, Dawn	Deputy Clerk	57.00%	1.50%	1.50%	10.00%	5.00%	10.00%	15.00%	100.00%
Vacant	Clerk II	77.50%	2.50%	2.50%	5.00%	2.50%	5.00%	5.00%	100.00%
Vacant	Village Clerk	62.50%	2.50%	2.50%	10.00%	2.50%	10.00%	10.00%	100.00%
Innes, Tom	EMS/Clerk II	80.00%			5.00%	5.00%	5.00%	5.00%	100.00%
Boyd, Kelsy	Finance Director	52.00%	2.50%	2.50%	12.50%	3.00%	12.50%	15.00%	100.00%
Marty Pilger	Inspector	75.00%	0.00%	0.00%	25.00%				100.00%
Pauline Boness	Comm Dev Director	72.00%	12.50%	12.50%	3.00%				100.00%
Karen Knoll	Clerk	85.00%	5.00%	5.00%	5.00%				100.00%
(7) Trustees	Board Members	65.50%	6.00%	6.00%	7.50%	5.00%	5.00%	5.00%	100.00%
Allan Coville	PW Director	35.00%	2.50%	2.50%	16.00%	7.50%	16.00%	20.50%	100.00%
Jim Hessling	Asst PW Director	66.00%	2.00%	2.00%	7.50%	2.50%	7.50%	12.50%	100.00%

FYI  
Kelay

## **POLICY ON EXPENDITURE OF PARKS CAPITAL PROJECTS FUND REVENUES**

### **POLICY PURPOSE**

The purpose of this policy is to provide flexible budgetary guidelines to the Parks & Recreation Committee and/or the Natural Resources Committee and the Village Board for the expenditure of segregated revenues collected in the Parks Capital Projects Fund. The intent of the policy is to ensure that these funds, which are collected from two types of fees and can be used only on eligible park expenditures as summarized below, are expended in a legal, cost-effective manner that will further the development of park and recreation opportunities.

### **POLICY IMPLEMENTATION OBJECTIVES**

#### **A. TYPES OF FEES**

1. Fee in Lieu of Parkland Dedication
  - a. Section 56-176 of the McFarland Municipal Code requires developers to dedicate one acre of land for park purposes for every 15 new residential dwelling units they create, or pay a fee in lieu of dedicating land. The general intent is that these fees would be used to create or improve parks that are in geographic proximity to the new development and will benefit those residents, or that they will be used to improve a community park in a manner that would benefit all Village residents. The decision to accept land dedication or fees, or some combination thereof, is made by the Village. The current amount of the fee in lieu is \$4,115 per dwelling unit. The fees are collected at the time of initial subdivision platting, or when each sequential phase of a larger subdivision is developed. Fees in lieu may be used to acquire or develop park lands, to construct or install park improvements, or to service debt incurred for those purposes.
2. Park Improvement Impact Fee
  - a. Section 8-464 of the McFarland Municipal Code requires payment of a Park Improvement Impact Fee at the time a building permit is issued for construction of a new residential dwelling. The current amount of the fee is \$731.47 for single family homes and \$443.93 per unit for two-family or multi-family structures. The revenue generated from the fee is directed to three specific types of purposes: parks capital improvements (85.4%); trail

improvements (4.8%); and debt service on the portion of the public works facility used for park-related purposes (9.8%). These fees may not be used toward land acquisition costs, but may be used to develop parklands, to construct or install park improvements, or to service debt incurred for those purposes.

#### B. RECOMMENDED USES

1. Acquisition of small tracts of park land where the Village share of the purchase price is under \$500,000.
2. Basic site development, construction of playing fields, landscaping, purchase and installation of equipment, and construction of new facilities in new or existing parks in accordance with an approved park master plan, where the annual cost of a project phase is less than \$250,000.

#### C. USES THAT ARE PROHIBITED OR NOT RECOMMENDED

1. Acquisition of larger or more valuable tracts of park land where the local share of the purchase price is greater than \$500,000.
2. Routine operating and maintenance expenses.
3. Major maintenance expenses.
4. Replacement of existing facilities or equipment unless the new facility provides a significant upgrade in recreational opportunities or amenities compared to the facility it replaces.
5. Reconstruction of existing playing fields, unless the reconstruction would permit a significantly different or more varied type of use.

#### D. COMBINATION PROJECTS

It may be appropriate in certain circumstances to fund the project expenses described above from a combination of sources, including partial funding from the Parks Capital Projects Fund. It is also permissible to phase improvement projects over a multi-year period to spread out the short term impact on the Parks Capital Projects Fund.

Adopted 06-10-13

Park Fund - Long Range Forecast

	Date	Description	Activity	Fund Balance
Actual	12/31/2014	Ending Balance - Audited	\$ 55,198	\$ 55,198
Actual		Impact Fees Collected	13,149	
Actual		Impact Fees Collected - JR/Veridian #1	10,145	
Actual		Impact Fees Collected - Waubesa Village Ph #1	91,179	
Actual		Impact Fees Spent-McKay Nursery-Lewis Park	(4,200)	
Actual	12/31/2015	Ending Balance - Audited		165,471
Actual	1/31/2016	Impact Fees Collected - Farwell Place Phase #1	173,304	
Budget	5/31/2016	Impact Fees Spent-Lewis Park Shelter	(250,000)	
Budget	7/31/2016	Impact Fees Spent-Park Equipment	(10,000)	
Budget	12/31/2016	Impact Fees Collected - JR/Veridian #2	10,925	
Budget	12/31/2016	Ending Balance - Unaudited		89,700

## Use of 2015 Debt Proceeds Summary

Project List	Original \$5.0M Allocation	Cash Used General Fund Actuals	Cash Used Utilities Actuals	Balance	
2015 Street/Utility Improvements	\$ 553,000	\$ (298,593)	\$ (160,781)	\$ 93,626	Done
DPW Equipment (1)	123,000	(100,630)	-	22,370	Done
Tree Planting	25,000	(21,606)	-	3,394	Done
Park Equipment (Mower/Signs)	31,000	(12,147)	-	18,853	Done
Grandview Marsh Trail	85,000	(4,676)	-	80,324	Revised estimate
Lewis Park Shelter Phase #1	330,000	-	-	330,000	Revised estimate
2015 Holscher-Lift Station/Force Main	629,000	-	(302,262)	326,738	Revised estimate
2016 Holscher-Utilities	2,139,000	(11,547)	(23,422)	2,104,031	Postponed until 2017
2016 Street/Utility Improvements	1,080,600	(13,435)	(1,021)	1,066,144	Split into 2 separate projects **
<b>Totals</b>	<u>\$ 4,995,600</u>	<u>\$ (462,634)</u>	<u>\$ (487,486)</u>	<u>\$ 4,045,480</u>	

(1) Net of \$36k trade-in allowance on equipment

### 2016 Capital Projects

Remaining Lift Station	326,738
Remaining Lift Station - Updated Budget Amount of \$704,700	75,700
McDaniel Park/Sigglekow (Lower Yahara River Trail)	397,600 **
Alben Avenue	306,600 **
Grandview Marsh	94,300
MN - Village Portion	852,200
MN - County Portion (Reimbursed in 60 days)	418,500
Milw St/Lani Lane/Country Walk/Paulson Rd	499,200
Lewis Park Shelter	740,000
Library Carpeting	100,000
Security Upgrades	75,000
PD-Radar Boards	22,000
2016 Street Overlays	245,000
WM McFarland Parking Lot	25,000
<b>Total 2016 Capital Projects</b>	<u><u>\$ 4,177,838</u></u>

### Alternate Funding Sources Related to 2016 Capital Projects

MN - County Portion (Reimbursed in 60 days)	(418,500)
Grant Rec'd: McDaniel Park/Sigglekow (Lower Yahara River Trail)	(64,000)
Grant Rec'd: Grandview Marsh (50% Reimbursement)	(47,150)
Park Impact Fees	(250,000)
<b>Total Alternate Funding Sources</b>	<u><u>\$ (779,650)</u></u>

Remaining Balance from 2015 Debt Issuance	4,045,480
Net Borrowing Needs for 2016 (Capital Projects less Alt Funding Sources)	3,398,188
Remaining Proceeds from 2015 Debt Issuance	<u><u>\$ 647,292</u></u>