VILLAGE OF MCFARLAND

Village Board

NOTICE OF PUBLIC MEETING

Tuesday, June 9, 2026

7:00 PM

McFarland Municipal Center
5915 Milwaukee St, McFarland
Community Room

AGENDA

The public may attend in-person or remotely through the Zoom webinar or telephone options listed below. *Please Note: Virtual attendance is offered as a convenience, but technical difficulties beyond the Village's control may prevent or limit its availability at any meeting. The public is encouraged to attend the meeting in person to assure full access to the proceedings.*

PLEASE CLICK THE LINK BELOW TO JOIN THE ZOOM WEBINAR: https://us02web.zoom.us/j/83521304605

Or by Telephone: +1 (312) 626-6799

Webinar ID: 835 2130 4605

Press *9 to raise/lower hand. Press *6 to mute/unmute.

1. CALL TO ORDER.

2. ROLL CALL.

3. PUBLIC ANNOUNCEMENTS, COMMUNICATIONS, AND PROCLAMATIONS.
   a. 2026 Distinguished Budget Award - Government Finance Officers Association

4. CONSENT AGENDA.
   a. All items listed under the Consent Agenda will be approved in one motion unless a Board member requests that the item be removed for individual discussion and action. Any item(s) removed for individual consideration shall be considered in the same order in which they were originally listed on the agenda under Business.

      1) Motion to approve the minutes of the May 26, 2026 Village Board meeting.

      2) Motion to approve the minutes of the special June 1, 2026 Village Board meeting.

      3) Motion to approve the minutes of the special June 3, 2026 Village Board meeting.

      4) Motion to approve checks in the amount of $421,136.01

      5) Motion to approve Resolution 2026-04 a resolution to create an Ad Hoc Comprehensive Plan Committee for the Comprehensive Plan Update.

      6) Motion to approve Resolution 2026-11: a resolution approving the renewal of applications for alcohol beverage licenses for 2026-2027.

      7) Motion to approve Resolution 2026-12: A resolution authorizing submittal of the compliance maintenance annual report for 2025 as recommended by the Public Works & Utilities Committee.

      8) Motion to approve an application from Grace Coffee McFarland LLC, D/B/A Grace Coffee McFarland, for a Class "B" Beer and "Class C" liquor (wine only) license for the period beginning July 1, 2026 and ending June 30, 2027 as recommended by the Public Safety Committee

9) Motion to approve a pickup truck purchase within the Public Works Department.

5. PUBLIC APPEARANCES.

a. This is an opportunity for attendees to provide public comment on matters that are not on the agenda. Attendees desiring to provide public comment on specific items on the agenda may do so at the time that agenda item is brought up. Zoom attendees wishing to speak should type their name, address, and the relevant agenda item in the Q&A feature within the online meeting platform. Zoom attendees may also register in support or opposition of an item through the Q&A feature. In person attendees should fill out a public comment form and turn into the meeting chairperson. When you are called upon to speak, state your name, address, and provide your public comment. Please adhere to the 3-minute time limit. Written comments will not be read into the record during the meeting but may be sent to village.clerk@mcfarland.wi.us to be included with the agenda materials.

6. BUSINESS.

a. Discussion and action regarding the acceptance of the 2025 Municipal Financial Statements and Audit Results as presented by Baker Tilly Virchow Krause.

b. Discussion and action regarding the proposed McFarland Municipal Center Facility Plan Scope of Services.

c. Public Works & Utilities Committee (Trustees Neidinger & Boyd)

1) Discussion and action to make a recommendation to the Village Board regarding construction administration services for Well #5.

7. SCHEDULE NEXT MEETING DATE.

a. Wednesday, June 17, 2026 at 5:30 pm - Strategic Implementation Plan (Goal Setting)

b. Tuesday, June 23, 2026 at 5:30 pm - Committee of the Whole

c. Tuesday, June 23, 2026 at 7:00 pm - Village Board

d. Tuesday, July 14, 2027 at 5:30 pm - Committee of the Whole

e. Tuesday, July 14, 2027 at 7:00 pm - Village Board

8. ADJOURNMENT.

Any person who has a qualifying disability as defined by the Americans with Disabilities Act that requires the meeting or materials at the meeting to be in an accessible location or format should contact the McFarland Municipal Center at (608)838-3153, 5915 Milwaukee Street, McFarland, Wisconsin, or village.clerk@mcfarland.wi.us by 2:00 p.m. at least 5 business days prior to the meeting so that any necessary arrangements can be made to accommodate each request. If the meeting or request is less than 5 business days from the meeting, requests for accommodations may still be made and reasonable efforts will be made to accommodate each request.

Government Finance Officers Association
203 North LaSalle Street, Suite 2700
Chicago, Illinois 60601-1210
312.977.9700 fax: 312.977.4806

June 01, 2026

Matt Schuenke
Village Administrator
Village of McFarland, Wisconsin

Dear Matt:

A panel of independent reviewers have completed their examination of your Annual budget document for the period beginning January 2026. We are pleased to inform you that your budget document has been awarded the Distinguished Budget Presentation Award from Government Finance Officers Association (GFOA). This award is the highest form of recognition in governmental budgeting. Its attainment represents a significant achievement by your organization.

Your Distinguished Budget Presentation Award is valid for one year. To continue your participation in the program, it will be necessary to submit your next budget document to GFOA within 90 days of the proposed budget's submission to the legislature or within 90 days of the budget's final adoption.

Your electronic award package contains the following:

- **Scores and Comments**. Each entity submitting a budget to the program is provided with reviewers' scores for each of the categories on which the budget document was judged along with reviewers' confidential comments and suggestions for possible improvements to the budget document. We urge you to carefully consider these suggestions as you prepare your next budget.
- **Budget Award**. A camera-ready reproduction of the Award is included for inclusion in your next budget. If you reproduce the camera-ready image in your next budget, it should be accompanied by a statement indicating continued compliance with program criteria. Please refer to the instructions for reproducing your Award in your next budget (also included in your award package).
- **Certificate of Recognition**. When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual(s) or department designated as being primarily responsible for its having achieved the award.
- **Sample press release.** Attaining this Award is a significant accomplishment. The sample press release may be used to give appropriate publicity to this notable achievement.

In addition, award recipients will receive via mail either a plaque (if the government is a first-time recipient or has received the Award fifteen times since it received its last plaque) or a brass medallion to affix to the plaque.

We appreciate your participation in this program, and we sincerely hope that your example will encourage others in their efforts to achieve and maintain excellence in governmental budgeting. The most current list of award recipients can be found on GFOA's website at www.gfoa.org. If we can be of further assistance, please contact the Awards Programs staff at (312) 977-9700.

Sincerely,

Michele Mark Levine

Michele Mark Levine
Director, Technical Services Center

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Village of McFarland
Wisconsin

For the Fiscal Year Beginning

January 01, 2026

Christopher P. Morrill

Executive Director

VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE: Tuesday, June 9, 2026

SECTION: Consent Agenda

The Consent Agenda is for routine, procedural, and self-explanatory non-controversial items. Items will be approved by one motion unless a Board member requests that the item be removed. Board members who have a question on an item on the consent agenda or would like to have additional discussion, should request an item be removed from the consent agenda and discussed separately. Items requested to be dealt with separately, will be dealt with in the same order in which they were originally listed on the Consent Agenda under Business.

VILLAGE OF MCFARLAND

Village Board Minutes

Tuesday, May 26, 2026 - 6:30 PM

1. CALL TO ORDER.

Village President Brassington called the regular meeting of the McFarland Village Board to order at 6:30 pm in the Community Room of the McFarland Municipal Center.

2. ROLL CALL.

Village Board members present: Village Trustee Kathy Annen, Village Trustee Ken Boyd, Village President Stephanie Brassington, Village Trustee Mark Neidinger, Village Trustee Lowell J. Prill

Village Board members not present: Village Trustee Luke Fessler, Village Trustee Alisa Leamy

Staff Present: Village Administrator Matt Schuenke, Deputy Administrator/Clerk Cassandra Suettinger, Police Chief Brian Redman, Community and Economic Development Director Andrew Bremer, and Fire/EMS Director Chris Dennis.

3. CLOSED SESSION.

a. *Discussion and action on entering into closed session in accordance with Wis. Stats. 19.85(1)(c) to consider employment, promotion, compensation, or other performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility, specifically to consider an evaluation for the Village Administrator position.*

Motion by Village President Stephanie Brassington, second by Village Trustee Kathy Annen, to enter into closed session in accordance with Wis. Stats. 19.85(1)(c) to consider employment, promotion, compensation, or other performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility, specifically to consider an evaluation for the Village Administrator position. Motion carries 5 - 0 - 0 on a roll call vote at 6:31 p.m.

4. RECONVENE INTO OPEN SESSION

Motion by Village President Stephanie Brassington, second by Village Trustee Lowell J. Prill, to reconvene into open sessional 6:42 p.m. Motion carries 5 - 0 - 0 by acclamation.

Motion by Village President Stephanie Brassington, second by Trustee Kathy Annen, to recess until 7:00 p.m. Motion carries 5 - 0 - 0 by acclamation.

5. COMMENCE THE REGULAR BUSINESS PORTION OF THE MEETING - 7:00 PM

Village President Stephanie Brassington called the meeting back to order at 7:00 p.m.

6. PUBLIC ANNOUNCEMENTS, COMMUNICATIONS, AND PROCLAMATIONS.

a. *Proclamation for Pride Month in June.*

Village President Stephanie Brassington proclaimed June to be Pride Month in the Village of McFarland.

b. *Pride Flag Raising - Scheduled for June 3, 2026 at 5:30 pm.*

Village President Brassington thanked those who were involved in putting World

Diversity Day together.

7. CONSENT AGENDA.

a. *All items listed under the Consent Agenda will be approved in one motion unless a Board member requests that the item be removed for individual discussion and action. Any item(s) removed for individual consideration shall be considered in the same order in which they were originally listed on the agenda under Business.*

1) *Motion to approve the minutes of the May 12, 2026 meeting.*

2) *Motion to approve checks in the amount of $633,586.05*

3) *Motion to approve application to the Wisconsin DNR Forest Fire Protection Grant for equipment replacement.*

4) *Motion to approve request to raise the Pride Flag at the Municipal Center as a commemorative flag.*
Motion by Village President Stephanie Brassington, second by Village Trustee Ken Boyd, to approve the consent agenda as presented. Motion carries 5 - 0 - 0 by acclamation.

8. PUBLIC APPEARANCES.

a. *This is an opportunity for attendees to provide public comment on matters that are not on the agenda. Attendees desiring to provide public comment on specific items on the agenda may do so at the time that agenda item is brought up. Zoom attendees wishing to speak should type their name, address, and the relevant agenda item in the Q&A feature within the online meeting platform. Zoom attendees may also register in support or opposition of an item through the Q&A feature. In person attendees should fill out a public comment form and turn into the meeting chairperson. When you are called upon to speak, state your name, address, and provide your public comment. Please adhere to the 3-minute time limit. Written comments will not be read into the record during the meeting but may be sent to village.clerk@mcfarland.wi.us to be included with the agenda materials.*
None.

9. BUSINESS.

a. *Plan Commission (President Brassington & Trustee Fessler)*
Public Safety Committee (Trustees Boyd & Neidinger)

1) *Discussion and action regarding Ordinance 2026-07: An ordinance amending Article 11-XI Tourist Rooming Houses, also known as the Short Term Rental Ordinance, of the McFarland Municipal Code.*
Christine Olgten, 4518 Bellevue Court, Mcfarland, registered support of amending the short-term rental ordinance.
Jennifer Tyzna, spoke in favor of amending the short term rental ordinance.

Motion by Village President Stephanie Brassington, second by Trustee Ken Boyd, to approve Ordinance 2026-07: An ordinance amending Article 11-XI Tourist Rooming Houses, also known as the Short Term Rental Ordinance, of the McFarland Municipal Code.

Motion by Trustee Mark Neidinger, second by Trustee Annen, to amend the motion to add approval of ordinance 2026-07 with the additional suggested revisions to the ordinance including inclusion of language in 11-363 (e) to include corporate officers or members of a legal entity owning or operating a tourist rooming house are jointly and severable liable for violations under this paragraph. Motion carries 5 - 0 - 0 by acclamation. Amended motion passes 5 - 0 - 0 by acclamation.

b. *Plan Commission (President Brassington & Trustee Fessler)*

1) *Discussion and action regarding Resolution 2026-09: a resolution approving the grant of a utility easement within Outlot 2, Sperle Corners Subdivision.*
Motion by Village President Stephanie Brassington, second by Village Trustee Lowell J. Prill, to approve Resolution 2026-09: a resolution approving the grant of a utility easement within Outlot 2, Sperle Corners Subdivision. Motion carries 5 - 0 - 0 by acclamation.

10. CLOSED SESSION.

a. *Discussion and action to convene into Closed Session in accordance with Wis. Stats. 19.85(1)(e) to deliberate or negotiate the investment of public funds or other specified public business whenever competitive or bargaining reasons require a closed session, specifically regarding real estate and development incentive negotiations within the pre-development agreement with Elvehjem Acres LLC and Bliffert Southwest Holdings LLC for the development of a new business park.*
Motion by Village President Stephanie Brassington, second by Village Trustee Kathy Annen, to convene into Closed Session in accordance with Wis. Stats. 19.85(1)(e) to deliberate or negotiate the investment of public funds or other specified public business whenever competitive or bargaining reasons require a closed session, specifically regarding real estate and development incentive negotiations within the pre-development agreement with Elvehjem Acres LLC and Bliffert Southwest Holdings LLC for the development of a new business park at 7:48 p.m.. Motion carries 5 - 0 - 0 on a roll call vote.

11. RECONVENE INTO OPEN SESSION.

Motion by Village President Stephanie Brassington, second by Village Trustee Ken Boyd, to reconvene into open session at 8:56 p.m. Motion carries 5 - 0 - 0 by acclamation.

12. BUSINESS.

a. *Discussion regarding creation of a new tax increment finance district near the intersection of Elvehjem Road and CTH AB related to the potential relocation of Bliffert Lumber.*
The project plan was presented to the Vilalge Board which creates a new tax incremental finance district near the intersection of Elvehjem Road and CTH AB. No action was taken.

13. SCHEDULE NEXT MEETING DATE.

a. *Wednesday, June 3, 2026 - 6:00 p.m.- Strategic Implementation Plan (Goal Setting)*

b. *Tuesday June 9, 2026 - 7:00 p.m. - Village Board*

c. *Wednesday, June 17, 2026 - 5:30 p.m.- Strategic Implementation Plan (Goal Setting)*

d. *Tuesday June 23, 2026 - 7:00 p.m. - Village Board*

14. ADJOURNMENT.

Motion by Village Trustee Kathy Annen, second by Village Trustee Ken Boyd, to adjourn at 9:16 p.m.

Pursuant to law, written notice of this meeting was given to the public and posted on the public bulletin board in accordance with Open Meetings Law.

Respectfully submitted,
Cassandra Suettinger
Deputy Administrator/Clerk

VILLAGE OF MCFARLAND

Village Board Minutes

Monday, June 1, 2026 - 6:30 PM

1. CALL TO ORDER.

Village President Brassington called the special meeting of the McFarland Village Board to order at 6:30 pm in the Community Room of the McFarland Municipal Center.

2. ROLL CALL.

Village Board members present: Village Trustee Kathy Annen, Village Trustee Ken Boyd, Village President Stephanie Brassington, Village Trustee Luke Fessler, Village Trustee Alisa Leamy

Village Board members not present: Village Trustee Mark Neidinger, Village Trustee Lowell J. Prill

Staff Present: Village Administrator Matt Schuenke, and Public Works Director Lee Igl.

3. PUBLIC APPEARANCES.

a. *This is an opportunity for attendees to provide public comment on matters that are not on the agenda. Attendees desiring to provide public comment on specific items on the agenda may do so at the time that agenda item is brought up. Zoom attendees wishing to speak should type their name, address, and the relevant agenda item in the Q&A feature within the online meeting platform. Zoom attendees may also register in support or opposition of an item through the Q&A feature. In person attendees should fill out a public comment form and turn into the meeting chairperson. When you are called upon to speak, state your name, address, and provide your public comment. Please adhere to the 3-minute time limit. Written comments will not be read into the record during the meeting but may be sent to village.clerk@mcfarland.wi.us to be included with the agenda materials.*

None.

4. BUSINESS.

a. *Discussion and action to consider a change order to the contract for the Holscher Water Tower repainting project for additional cleaning and painting services.*

Motion by Village President Stephanie Brassington, second by Village Trustee Ken Boyd, to approve a change order for the Holscher Water Tower repainting project for additional painting services up to $172,000. Motion carries 5 - 0 - 0 by acclamation.

5. SCHEDULE NEXT MEETING DATE.

a. *Wednesday, June 3, 2026 - 6:00 p.m.- Strategic Implementation Plan (Goal Setting)*

b. *Tuesday June 9, 2026 - 7:00 p.m. - Village Board*

c. *Wednesday, June 17, 2026 - 5:30 p.m.- Strategic Implementation Plan (Goal Setting)*

d. *Tuesday June 23, 2026 - 7:00 p.m. - Village Board*

6. ADJOURNMENT.

Motion by Village Trustee Luke Fessler, second by Village Trustee Ken Boyd, to adjourn at 7:32 p.m.

Pursuant to law, written notice of this meeting was given to the public and posted on the public bulletin board in accordance with Open Meetings Law.

Respectfully submitted,
Cassandra Suettinger
Deputy Administrator/Clerk

VILLAGE OF MCFARLAND

Village Board Minutes

Wednesday, June 3, 2026 - 6:00 PM

1. **CALL TO ORDER.**
   Village President Brassington called the special meeting of the McFarland Village Board to order at 6:00 pm in the Community Room of the McFarland Municipal Center.

2. **ROLL CALL.**
   Village Board members present: Village Trustee Kathy Annen, Village Trustee Ken Boyd, Village President Stephanie Brassington, Village Trustee Luke Fessler, Village Trustee Alisa Leamy, Village Trustee Mark Neidinger, Village Trustee Lowell J. Prill

   Village Board members not present: None.

   Staff Present: Village Administrator Matt Schuenke, Deputy Administrator/Clerk Cassandra Suettinger, Community and Economic Development Director Andrew Bremer, Public Works Director Lee Igl, Outreach Director Katie Gletty-Syoen, Communications Manager Dean Knetter, and Fire/EMS Director Chris Dennis.

3. **PUBLIC APPEARANCES.**

   a. *This is an opportunity for attendees to provide public comment on matters that are not on the agenda. Attendees desiring to provide public comment on specific items on the agenda may do so at the time that agenda item is brought up. Zoom attendees wishing to speak should type their name, address, and the relevant agenda item in the Q&A feature within the online meeting platform. Zoom attendees may also register in support or opposition of an item through the Q&A feature. In person attendees should fill out a public comment form and turn into the meeting chairperson. When you are called upon to speak, state your name, address, and provide your public comment. Please adhere to the 3-minute time limit. Written comments will not be read into the record during the meeting but may be sent to village.clerk@mcfarland.wi.us to be included with the agenda materials.*
   None.

4. **BUSINESS.**

   a. *Facility workshop to further review and discuss the proposed McFarland Municipal Center Facility Plan Scope of Services.*
   Village Administrator Schuenke presented an overview of the McFarland Municipal Center Facility Plan Scope of Services. Village Board members discussed the scope of services and provided feedback. Discussion and possible action will be placed on a future meeting.

   b. *Introduction to and discussion of the proposed McFarland 2027-2031 Capital Improvement Plan.*
   Village Administrator Schuenke provided an overview and introduction of the 2027-2031 Capital Improvement Plan.

   c. *Discussion and review of 2025-2026 McFarland Strategic Implementation Plan.*
   Village Administrator Schuenke provided an overview and review of the 2025-2026 Strategic Implementation Plan.

5. SCHEDULE NEXT MEETING DATE.

a. *Tuesday June 9, 2026 - 7:00 p.m. - Village Board*

b. *Wednesday, June 17, 2026 - 5:30 p.m.- Strategic Implementation Plan (Goal Setting)*

c. *Tuesday June 23, 2026 - 7:00 p.m. - Village Board*

6. ADJOURNMENT.

Motion by Village Trustee Luke Fessler, second by Village Trustee Ken Boyd, to adjourn at 7:25 p.m.

Pursuant to law, written notice of this meeting was given to the public and posted on the public bulletin board in accordance with Open Meetings Law.

Respectfully submitted,
Cassandra Suettinger
Deputy Administrator/Clerk

Report Criteria:
Detail report type printed

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
30	ALLIANT ENERGY/WP&L	052426	SIRENS	1	05/24/2026	35.45	.00	35.45	05/29/2026
		052426	STREET LIGHTING (2)	2	05/24/2026	373.57	.00	373.57	05/29/2026
		052426	TRAFFIC FLASHERS BAS	3	05/24/2026	24.05	.00	24.05	05/29/2026
		052426	TRAFFIC FLASHERS FAR	4	05/24/2026	23.22	.00	23.22	05/29/2026
		052426	TRAFFIC FLASHERS FAR	5	05/24/2026	22.79	.00	22.79	05/29/2026
		052426	TRAFFIC FLASHERS CRE	6	05/24/2026	22.94	.00	22.94	05/29/2026
		052426	BRANDT PARK	7	05/24/2026	251.54	.00	251.54	05/29/2026
		052426	LEWIS PARK	8	05/24/2026	93.65	.00	93.65	05/29/2026
		052426	FLOWER CORNER	9	05/24/2026	31.20	.00	31.20	05/29/2026
		052426	GAZEBO	10	05/24/2026	42.12	.00	42.12	05/29/2026
		052426	LIFT #1	11	05/24/2026	146.46	.00	146.46	05/29/2026
		052426	LIFT #3	12	05/24/2026	71.01	.00	71.01	05/29/2026
		052426	LIFT #5	13	05/24/2026	201.75	.00	201.75	05/29/2026
		052426	WATER TOWER HOLSCH	14	05/24/2026	23.24	.00	23.24	05/29/2026
		052426	WELL #1 ELECTRIC	15	05/24/2026	463.73	.00	463.73	05/29/2026
		052426	WELL #3 ELECTRIC	16	05/24/2026	2,560.28	.00	2,560.28	05/29/2026
		052426	WATER TOWER BURMA	17	05/24/2026	99.46	.00	99.46	05/29/2026
		052426	WELL #1 GAS	18	05/24/2026	17.43	.00	17.43	05/29/2026
		052426	WELL #3 GAS	19	05/24/2026	19.09	.00	19.09	05/29/2026
		052426	WELL #4 GAS	20	05/24/2026	15.76	.00	15.76	05/29/2026
		052426	CEDAR GLADE FOUNTAI	21	05/24/2026	15.17	.00	15.17	05/29/2026
		052426	4705 IVYWOOD TRL	22	05/24/2026	21.69	.00	21.69	05/29/2026
		1124750000-	STREET LIGHTING 1 EXC	1	05/29/2026	9,408.22	.00	9,408.22	06/04/2026
		6681487517-	5410 BASHFORD ST	1	06/01/2026	55.12	.00	55.12	06/04/2026
		8820572787-	5220 FARWELL ST	1	06/01/2026	158.47	.00	158.47	06/04/2026
		9654671184-	5810 MILWAUKEE ST	1	06/01/2026	64.68	.00	64.68	06/04/2026
Total 30:						14,262.09	.00	14,262.09	
68	BADGER WELDING SUPP	3939690	ACETYLENE & OXYGEN	1	05/31/2026	12.40	.00	12.40	06/04/2026
Total 68:						12.40	.00	12.40	
78	BATTERIES PLUS LLC	P87518084	CORE RETURN	1	11/26/2025	16.50-	.00	16.50-	06/04/2026
		P87518084	CORE RETURN	2	11/26/2025	4.50-	.00	4.50-	06/04/2026
		P87518084	CORE RETURN	3	11/26/2025	4.50-	.00	4.50-	06/04/2026
		P87518084	CORE RETURN	4	11/26/2025	4.50-	.00	4.50-	06/04/2026
		P92059091	TOWER BACKUP BATTE	1	05/26/2026	43.90	.00	43.90	06/04/2026
Total 78:						13.90	.00	13.90	
79	BAYCOM INC	SRVCE0000	PD BAYCOM	1	06/02/2026	780.00	.00	780.00	06/04/2026
Total 79:						780.00	.00	780.00	
166	CINTAS CORPORATION #	8408322426	FIRST AID SUPPLIES - RE	1	05/15/2026	121.34	.00	121.34	06/04/2026
Total 166:						121.34	.00	121.34	
236	DANE CO FIRE CHIEFS A	465	DCFCA ANNUAL DUES	1	05/24/2026	500.00	.00	500.00	06/04/2026
Total 236:						500.00	.00	500.00	
247	DANE CO TREASURER	154-053126	CTY JAIL & DRIVER SUR	1	06/01/2026	2,035.05	.00	2,035.05	06/04/2026

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 247:						2,035.05	.00	2,035.05	
350	FASTENAL COMPANY	WIMAD4835	HOLSCHER TOWER	1	05/22/2026	62.41	.00	62.41	06/04/2026
Total 350:						62.41	.00	62.41	
353	FERGUSON ENTERPRIS	1843373	5810 MILWAUKEE REPAI	1	05/21/2026	7,734.98	.00	7,734.98	06/04/2026
		CM478737	5810 MILWAUKEE REPAI	1	05/22/2026	7,659.98-	.00	7,659.98-	06/04/2026
Total 353:						75.00	.00	75.00	
361	FIRST SUPPLY LLC MADI	15159703-00	WATER SUPPLIES	1	05/20/2026	109.90	.00	109.90	06/04/2026
Total 361:						109.90	.00	109.90	
439	HJ PERTZBORN	131098	MC SPRINKLER INSPECT	1	04/10/2026	145.00	.00	145.00	06/04/2026
		133109	HOLSCHER TOWER PAIN	1	05/21/2026	225.00	.00	225.00	06/04/2026
Total 439:						370.00	.00	370.00	
476	JEFFERSON FIRE & SAF	IN340265	SCBA COMPRESSOR AN	1	05/22/2026	826.00	.00	826.00	06/04/2026
		IN340285	SCBA ANNUAL FLOW TE	1	05/11/2026	4,026.23	.00	4,026.23	06/04/2026
		IN340348	LABOR FOR SCBA REPAI	1	05/26/2026	517.56	.00	517.56	06/04/2026
		IN340433	SCBA REPAIR	1	05/27/2026	65.15	.00	65.15	06/04/2026
Total 476:						5,434.94	.00	5,434.94	
553	LINCOLN CONTRACTOR	J95904	MARKING PAINT SEWER	1	06/02/2026	186.84	.00	186.84	06/04/2026
		J95904	MARKING PAINT	2	06/02/2026	20.97	.00	20.97	06/04/2026
Total 553:						207.81	.00	207.81	
634	MENARDS - MONONA	2367	PSC FACILITY MAINTENA	1	05/29/2026	68.90	.00	68.90	06/04/2026
		2520	BRANDT PARK FAC MAIN	1	06/01/2026	48.99	.00	48.99	06/04/2026
		2560	MCDANIEL PARK FAC MA	1	06/02/2026	8.38	.00	8.38	06/04/2026
		2572	SHOP MAINTENANCE SU	1	06/02/2026	38.64	.00	38.64	06/04/2026
		2572	SHOP MAINTENANCE SU	2	06/02/2026	10.54	.00	10.54	06/04/2026
		2572	SHOP MAINTENANCE SU	3	06/02/2026	10.54	.00	10.54	06/04/2026
		2572	SHOP MAINTENANCE SU	4	06/02/2026	10.54	.00	10.54	06/04/2026
		2573	MCDANIEL PARK REFRIG	1	06/02/2026	204.99	.00	204.99	06/04/2026
Total 634:						401.52	.00	401.52	
640	MGE	1115413856-	BOCCE ELECTRICAL	1	06/01/2026	23.47	.00	23.47	06/04/2026
		1700324512-	4820 MARSH RD--SOCCE	1	05/27/2026	157.47	.00	157.47	05/29/2026
		3800120935-	STREET LIGHT	1	05/27/2026	35.16	.00	35.16	05/29/2026
		4900117592-	STREET LIGHT	1	05/28/2026	23.47	.00	23.47	06/04/2026
		6300112994-	STREET LIGHT	1	06/01/2026	698.15	.00	698.15	06/04/2026
		7400232719-	LIFT STATION 5 GAS	1	05/28/2026	31.03	.00	31.03	06/04/2026
		8600157181-	LIFT #4 ELECT	1	05/28/2026	45.62	.00	45.62	06/04/2026
Total 640:						1,014.37	.00	1,014.37	
667	MINNESOTA LIFE INS CO	002832L-JUL	LIFE INSURANCE	1	05/26/2026	1,996.81	.00	1,996.81	06/04/2026

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 667:						1,996.81	.00	1,996.81	
764	PREMIER PAINT & WALLP	GJBFT	5810 MILWAUKEE STREE	1	06/02/2026	64.79	.00	64.79	06/04/2026
Total 764:						64.79	.00	64.79	
775	PUBLIC SERVICE COMM	2604-I-03490	PSC FEE FOR RATE CAS	1	05/19/2026	593.04	.00	593.04	06/04/2026
Total 775:						593.04	.00	593.04	
879	SOUTH CENTRAL LIBRA	26-421	PC PURCHASES	1	05/30/2026	140.00	.00	140.00	06/04/2026
		26-429	PC PURCHASES	1	05/30/2026	27.60	.00	27.60	06/04/2026
		26-432	TECHNOLOGY FEES	1	06/03/2026	416.68	.00	416.68	06/04/2026
Total 879:						584.28	.00	584.28	
958	TOWN & COUNTRY ENGI	29747	MC224 LIFT STATON 2 C	1	05/16/2026	975.00	.00	975.00	06/04/2026
		29748	MC230 2025 STREET & U	1	05/16/2026	765.00	.00	765.00	06/04/2026
		29749	MC234 SIGGELKOW RD	1	05/16/2026	1,570.00	.00	1,570.00	06/04/2026
		29750	MC243 2026 STORMWAT	1	05/16/2026	1,976.01	.00	1,976.01	06/04/2026
		29751	MC249 2027 STREET & U	1	05/16/2026	483.75	.00	483.75	06/04/2026
		29753	MC240 WELL 5 FINAL DE	1	05/16/2026	6,771.86	.00	6,771.86	06/04/2026
		29764	MCGN -4719 BURMA RD	1	05/16/2026	240.00	.00	240.00	06/04/2026
		29765	LAKESTONE/SPERLE CO	1	05/16/2026	665.20	.00	665.20	06/04/2026
		29766	MC241 2026 HOLSCHER	1	05/16/2026	2,371.01	.00	2,371.01	06/04/2026
		29767	MC242 2026 STREET & U	1	05/16/2026	11,422.45	.00	11,422.45	06/04/2026
Total 958:						27,240.28	.00	27,240.28	
992	US CELLULAR	0808181273	PD PHONE	1	05/10/2026	36.01	.00	36.01	05/29/2026
		0810851934	PD PHONE	1	05/22/2026	488.68	.00	488.68	06/04/2026
		0810851934	COMDEV PHONE	2	05/22/2026	25.57	.00	25.57	06/04/2026
		0810851934	CABLE/COMTECH PHON	3	05/22/2026	42.50	.00	42.50	06/04/2026
		0810851934	OUTREACH PHONE	4	05/22/2026	178.74	.00	178.74	06/04/2026
		0810851934	FD/EMS PHONE	5	05/22/2026	17.71	.00	17.71	06/04/2026
		0810851934	PW PHONE	6	05/22/2026	68.40	.00	68.40	06/04/2026
		0810851934	PW TABLETS	7	05/22/2026	176.17	.00	176.17	06/04/2026
		0810851934	PARKS TABLETS	8	05/22/2026	51.00	.00	51.00	06/04/2026
		0810851934	WATER PHONE	9	05/22/2026	68.40	.00	68.40	06/04/2026
		0810851934	WATER TABLETS	10	05/22/2026	176.17	.00	176.17	06/04/2026
		0810851934	SEWER TABLETS	11	05/22/2026	176.17	.00	176.17	06/04/2026
		0810851934	SEWER PHONE	12	05/22/2026	68.40	.00	68.40	06/04/2026
Total 992:						1,573.92	.00	1,573.92	
1015	VILLAGE OF MCFARLAN	053126	VOM 5541 HOLSCHER	1	05/31/2026	180.92	.00	180.92	06/04/2026
		053126	VOM 5220 FARWELL ST	2	05/31/2026	111.74	.00	111.74	06/04/2026
		053126	VOM 5220 FARWELL ST-S	3	05/31/2026	70.00	.00	70.00	06/04/2026
		053126	FLOWER CORNER	4	05/31/2026	162.20	.00	162.20	06/04/2026
		053126	LEWIS PARK	5	05/31/2026	537.08	.00	537.08	06/04/2026
		053126	MCDANIEL PARK	6	05/31/2026	692.90	.00	692.90	06/04/2026
		053126	MCDANIEL PARK-BUBBL	7	05/31/2026	82.20	.00	82.20	06/04/2026
		053126	LIONS HEAD BUBBLER	8	05/31/2026	82.20	.00	82.20	06/04/2026
		053126	GAZEBO	9	05/31/2026	148.20	.00	148.20	06/04/2026
		053126	3234 CTY HWY AB	10	05/31/2026	460.00	.00	460.00	06/04/2026
		053126	DOG PARK	11	05/31/2026	407.54	.00	407.54	06/04/2026

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
		053126	LEWIS PARK ICE RINK	12	05/31/2026	94.00	.00	94.00	06/04/2026
		053126	DOG PARK A	13	05/31/2026	85.87	.00	85.87	06/04/2026
		053126	5410/5412 BASHFORD ST	14	05/31/2026	227.48	.00	227.48	06/04/2026
Total 1015:						3,342.33	.00	3,342.33	
1019	BAKER TILLY US LLP	BT3681478	VILLAGE AUDIT-TID #3	1	05/28/2026	276.94	.00	276.94	06/04/2026
		BT3681478	VILLAGE AUDIT-TID #4	2	05/28/2026	276.94	.00	276.94	06/04/2026
		BT3681478	VILLAGE AUDIT-TID #5	3	05/28/2026	276.94	.00	276.94	06/04/2026
		BT3681478	VILLAGE AUDIT-TID #6	4	05/28/2026	276.93	.00	276.93	06/04/2026
Total 1019:						1,107.75	.00	1,107.75	
1065	WI DNR - ENVIRONMENT	26ESR05648	STW PERMIT FEE	1	05/19/2026	1,000.00	.00	1,000.00	06/04/2026
Total 1065:						1,000.00	.00	1,000.00	
1093	WI STATE LABORATORY	843838	WATER TESTING	1	05/31/2026	432.00	.00	432.00	06/04/2026
Total 1093:						432.00	.00	432.00	
1103	WINGRA STONE CO	41371	MATERIALS FOR STORM	1	05/23/2026	44.76	.00	44.76	06/04/2026
Total 1103:						44.76	.00	44.76	
1207	LEE RECREATION LLC	17646-26	PRAIRIE PLACE PARK PL	1	05/19/2026	94,672.00	.00	94,672.00	06/04/2026
Total 1207:						94,672.00	.00	94,672.00	
1245	PROFESSIONAL PEST C	912437	PARKS PEST CONTROL	1	05/29/2026	73.00	.00	73.00	06/04/2026
Total 1245:						73.00	.00	73.00	
1246	TOTAL WATER TREATME	0497253	5802-04 MAIN ST TID #4	1	05/29/2026	23.46	.00	23.46	06/04/2026
Total 1246:						23.46	.00	23.46	
1462	TASC	IN3748124	FSA ADMINISTRATION FE	1	05/17/2026	167.16	.00	167.16	06/04/2026
Total 1462:						167.16	.00	167.16	
1694	HEARTLAND LITHO	66934	ANNUAL CONSUMER CO	1	05/21/2026	2,529.01	.00	2,529.01	06/04/2026
Total 1694:						2,529.01	.00	2,529.01	
1738	STATE OF WISCONSIN-C	154-053126	CC,PENALTY,CRIME LAB	1	06/01/2026	4,850.40	.00	4,850.40	06/04/2026
Total 1738:						4,850.40	.00	4,850.40	
1909	CATERPILLAR FINANCIA	38603658	SKID STEER	1	05/26/2026	253.23	.00	253.23	06/04/2026
		38603658	SKID STEER	2	05/26/2026	253.22	.00	253.22	06/04/2026
		38603658	SKID STEER	3	05/26/2026	253.22	.00	253.22	06/04/2026
		38603658	SKID STEER	4	05/26/2026	759.68	.00	759.68	06/04/2026
Total 1909:						1,519.35	.00	1,519.35	
1940	WMCCA	AF060426	UW MILWAUKEE CLASSE	1	06/04/2026	300.00	.00	300.00	06/04/2026

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 1940:						300.00	.00	300.00	
1989	CORPORATE BUSINESS	42049824	COPIER LEASE	1	05/21/2026	349.90	.00	349.90	06/04/2026
		42077268	PW COPIER	1	05/24/2026	19.78	.00	19.78	06/04/2026
		42077268	PW COPIER	2	05/24/2026	19.78	.00	19.78	06/04/2026
		42077268	PW COPIER	3	05/24/2026	19.78	.00	19.78	06/04/2026
		42077268	PW COPIER	4	05/24/2026	72.52	.00	72.52	06/04/2026
		42077269	COPIER LEASE	1	05/26/2026	221.98	.00	221.98	06/04/2026
		42103226	COPIER LEASE	1	05/27/2026	114.00	.00	114.00	06/04/2026
Total 1989:						817.74	.00	817.74	
2058	MICROMARKETING LLC	1009632	AUDIO BOOKS	1	05/28/2026	124.93	.00	124.93	06/04/2026
Total 2058:						124.93	.00	124.93	
2066	PELLITTERI WASTE SYS	6976916	PSC RECYCLING SERVIC	1	05/31/2026	129.59	.00	129.59	06/04/2026
		6976916	RECYCLING SERVICE	2	05/31/2026	16,578.40	.00	16,578.40	06/04/2026
		6976916	TRASH SERVICE	3	05/31/2026	24,867.60	.00	24,867.60	06/04/2026
		6976916	PSC TRASH SERVICE	4	05/31/2026	160.21	.00	160.21	06/04/2026
		6976916	2025 RES LANDFILL	5	05/31/2026	875.84	.00	875.84	06/04/2026
		6976916	PD SHRED	6	05/31/2026	69.34	.00	69.34	06/04/2026
		6976916	ADMIN	7	05/31/2026	76.03	.00	76.03	06/04/2026
		6976916	PW SHRED	8	05/31/2026	25.35	.00	25.35	06/04/2026
		6976916	PW SHRED	9	05/31/2026	25.34	.00	25.34	06/04/2026
		6976916	PW SHRED	10	05/31/2026	25.34	.00	25.34	06/04/2026
		6976916	LIBRARY SHRED	11	05/31/2026	73.81	.00	73.81	06/04/2026
Total 2066:						42,906.85	.00	42,906.85	
2070	KKS PROPERTY	060126	COMMON AREA MAINT. F	1	06/01/2026	400.00	.00	400.00	06/04/2026
Total 2070:						400.00	.00	400.00	
2121	LAKESIDE INTERNATION	8334163P	VEHICLE MAINTENANCE	1	05/29/2026	76.86	.00	76.86	06/04/2026
		8334163P	VEHICLE MAINTENANCE	2	05/29/2026	20.97	.00	20.97	06/04/2026
		8334163P	VEHICLE MAINTENANCE	3	05/29/2026	20.97	.00	20.97	06/04/2026
		8334163P	VEHICLE MAINTENANCE	4	05/29/2026	20.97	.00	20.97	06/04/2026
Total 2121:						139.77	.00	139.77	
16326	DEPT OF AG TRADE & C	115-0000040	WEIGHTS AND MEAUSR	1	05/27/2026	2,250.00	.00	2,250.00	06/04/2026
Total 16326:						2,250.00	.00	2,250.00	
16365	SCHUENKE, MATT	MS052026	WORLD DAY SUPPLIES	1	05/20/2026	159.63	.00	159.63	06/04/2026
Total 16365:						159.63	.00	159.63	
16503	NOTARY BOND RENEWA	TE052226	PD NOTARY EVANS	1	05/22/2026	30.00	.00	30.00	05/29/2026
Total 16503:						30.00	.00	30.00	
16504	WI DEPT OF FINANCIAL I	TE052226	PD NOTARY EVANS	1	05/22/2026	20.00	.00	20.00	05/29/2026

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 16504:						20.00	.00	20.00	
16711	POLLARDWATER	WW086411	HOLSCHER TOWER PAIN	1	05/18/2026	234.95	.00	234.95	06/04/2026
Total 16711:						234.95	.00	234.95	
16725	FIRE CATT LLC	18078	FIRE HOSE TESTING	1	05/28/2026	4,732.20	.00	4,732.20	06/04/2026
Total 16725:						4,732.20	.00	4,732.20	
16777	AT&T MOBILITY II LLC	2873268713	PD FIRST NET MAY	1	05/12/2026	560.68	.00	560.68	05/29/2026
		2873326607	MAY FIRSTNET	1	05/12/2026	896.82	.00	896.82	05/29/2026
Total 16777:						1,457.50	.00	1,457.50	
16863	CONSTRUCTION FABRIC	216461	WILLIAM MCF PARK HOR	1	05/28/2026	234.00	.00	234.00	06/04/2026
Total 16863:						234.00	.00	234.00	
16921	AVANT GARDENING & LA	20260435	LANDSCAPE MAINTENA	1	06/01/2026	683.41	.00	683.41	06/04/2026
Total 16921:						683.41	.00	683.41	
17084	AMAZON CAPITAL SERVI	13TQ-HP7V-	PARKS SUPPLIES	1	06/02/2026	37.99	.00	37.99	06/04/2026
		13V6-41YQ-	PARKS SUPPLIES	1	06/03/2026	33.96	.00	33.96	06/04/2026
		14V9-P73W-	LIBRARY OFFICE SUPPLI	1	05/26/2026	94.98	.00	94.98	06/04/2026
		16RN-Q67T-	DVDS AND CDS	1	05/22/2026	106.79	.00	106.79	06/04/2026
		17LC-7W1W-	LIBRARY PROGRAM SUP	1	06/03/2026	88.08	.00	88.08	06/04/2026
		17M1-TFTH-	DVDS AND CDS	1	06/01/2026	93.67	.00	93.67	06/04/2026
		17Q9-FHQ9-	CUTLERY BUNDLES FOR	1	05/26/2026	45.99	.00	45.99	06/04/2026
		19D1-V7FC-	LIBRARY PROGRAM SUP	1	06/01/2026	60.48	.00	60.48	06/04/2026
		19PG-Y414-	PARKS SUPPLIES	1	05/28/2026	177.64	.00	177.64	06/04/2026
		1CH7-DTRT-	PSC FACILITY MAINTENA	1	05/27/2026	7.50	.00	7.50	06/04/2026
		1DCM-GYW	LIBRARY OFFICE SUPPLI	1	06/03/2026	22.49	.00	22.49	06/04/2026
		1DWX-PLJR-	COFFEE CARAFES, PAPE	1	06/03/2026	106.48	.00	106.48	06/04/2026
		1F9H-XPG4-	OFFICE TRANSITION	1	05/26/2026	9.49	.00	9.49	06/04/2026
		1FP1-D1DC-	PARKS SUPPLIES	1	06/01/2026	213.98	.00	213.98	06/04/2026
		1J9J-VCKT-	VEHICLE MAINTENANCE	1	05/21/2026	4.70	.00	4.70	06/04/2026
		1J9J-VCKT-	VEHICLE MAINTENANCE	2	05/21/2026	1.28	.00	1.28	06/04/2026
		1J9J-VCKT-	VEHICLE MAINTENANCE	3	05/21/2026	1.28	.00	1.28	06/04/2026
		1J9J-VCKT-	VEHICLE MAINTENANCE	4	05/21/2026	1.28	.00	1.28	06/04/2026
		1JH3-VHDY-	LIBRARY OFFICE SUPPLI	1	05/27/2026	17.56	.00	17.56	06/04/2026
		1JJ1-FHWS-	DVDS AND CDS	1	05/31/2026	19.97	.00	19.97	06/04/2026
		1KPW-FDX3-	OFFICE TRANSITION	1	05/20/2026	81.69	.00	81.69	06/04/2026
		1LFF-3HMX-	OFFICE TRANSITION	1	05/26/2026	40.98	.00	40.98	06/04/2026
		1NFP-PVDT-	PRIDE EVENT	1	05/20/2026	56.98	.00	56.98	06/04/2026
		1NGM-9H7F-	CLR CLEANER	1	05/27/2026	24.46	.00	24.46	06/04/2026
		1PCR-FMHX	LIBRARY PROGRAM SUP	1	05/21/2026	132.10	.00	132.10	06/04/2026
		1RTT-DNTM-	BOOKS	1	05/31/2026	20.90	.00	20.90	06/04/2026
		1T4X-VFDR-	PLACEMATS, CLEANER,	1	06/01/2026	171.01	.00	171.01	06/04/2026
		1T4X-VFDR-	CANDY FOR SENIOR FIL	2	06/01/2026	33.31	.00	33.31	06/04/2026
		1T4X-VFDR-	LIBRARY PROGRAM SUP	1	06/01/2026	15.50	.00	15.50	06/04/2026
		1XKL-HYH1-	LIBRARY OFFICE SUPPLI	1	05/24/2026	83.55	.00	83.55	06/04/2026
		1XTF-RVGH-	LIBRARY BATHROOM FA	1	06/01/2026	471.37	.00	471.37	06/04/2026

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 17084:						2,277.44	.00	2,277.44	
17134	CORE & MAIN	Z061920	HOLSCHER TOWER PAIN	1	05/26/2026	1,100.00	.00	1,100.00	06/04/2026
		Z083976	HOLSCHER TOWER PAIN	1	05/26/2026	95.00	.00	95.00	06/04/2026
		Z122226	WATER MAIN REPAIR PA	1	05/29/2026	1,791.84	.00	1,791.84	06/04/2026
Total 17134:						2,986.84	.00	2,986.84	
17208	NABCO ENTRANCES, IN	90210617	PSC DOOR MAINTENAN	1	05/27/2026	3,117.00	.00	3,117.00	06/04/2026
Total 17208:						3,117.00	.00	3,117.00	
17318	TDS	052226-PW	PW TV/INTERNET/PHON	1	05/22/2026	377.41	.00	377.41	06/04/2026
		052226-PW	PW TV/INTERNET/PHON	2	05/22/2026	102.93	.00	102.93	06/04/2026
		052226-PW	PW TV/INTERNET/PHON	3	05/22/2026	102.93	.00	102.93	06/04/2026
		052226-PW	PW TV/INTERNET/PHON	4	05/22/2026	102.93	.00	102.93	06/04/2026
		052226-VOM	ADMIN PHONE/INTERNE	1	05/22/2026	300.28	.00	300.28	06/04/2026
		052226-VOM	COM & TECH PHONE/TV/I	2	05/22/2026	233.94	.00	233.94	06/04/2026
		052226-VOM	COM DEV PHONE/INTER	3	05/22/2026	185.68	.00	185.68	06/04/2026
		052226-VOM	COM DEV AFT HR RENTA	4	05/22/2026	20.41	.00	20.41	06/04/2026
		052226-VOM	COM DEV AFT HR RENTA	5	05/22/2026	5.10	.00	5.10	06/04/2026
		052226-VOM	COURT PHONE/INTERNE	6	05/22/2026	54.05	.00	54.05	06/04/2026
		052226-VOM	FACILITIES PHONE	7	05/22/2026	401.74	.00	401.74	06/04/2026
		052226-VOM	FIRE/EMS TV/INTERNET/	8	05/22/2026	760.71	.00	760.71	06/04/2026
		052226-VOM	LIBRARY INTERNET/PHO	9	05/22/2026	325.42	.00	325.42	06/04/2026
		052226-VOM	OUTREACH INTERNET	10	05/22/2026	65.60	.00	65.60	06/04/2026
		052226-VOM	OUTREACH PHONE	11	05/22/2026	135.56	.00	135.56	06/04/2026
		052226-VOM	PD TV/INTERNET/PHONE	12	05/22/2026	711.37	.00	711.37	06/04/2026
		052226-VOM	6407 PHEASANT RUN LIF	13	05/22/2026	59.99	.00	59.99	06/04/2026
Total 17318:						3,946.05	.00	3,946.05	
17528	HGA	273599	2026 SPACE NEEDS STU	1	06/03/2026	4,867.50	.00	4,867.50	06/04/2026
Total 17528:						4,867.50	.00	4,867.50	
17569	MCFARLAND ACE HARD	015743/T	LIBRARY FACILITIES MAI	1	05/19/2026	27.98	.00	27.98	06/04/2026
		015758/T	LIBRARY FACILITIES MAI	1	05/21/2026	5.10	.00	5.10	06/04/2026
		015796/T	5810 MILWAUKEE REPAI	1	05/26/2026	11.68	.00	11.68	06/04/2026
		015828/T	4903 TERMINAL - TID 6	1	06/01/2026	3.59	.00	3.59	06/04/2026
		015834/T	LIBRARY FACILITIES MAI	1	06/02/2026	4.14	.00	4.14	06/04/2026
		015835/T	LIBRARY FACILITIES MAI	1	06/02/2026	6.62	.00	6.62	06/04/2026
		015843/T	PARK SUPPLIES	1	06/03/2026	22.49	.00	22.49	06/04/2026
Total 17569:						81.60	.00	81.60	
17599	QUADIENT LEASING USA	Q2371168	POSTAGE MACHINE LEA	1	05/17/2026	458.10	.00	458.10	06/04/2026
Total 17599:						458.10	.00	458.10	
17685	INGRAM LIBRARY SERVI	96603900	BOOKS	1	05/14/2026	45.02	.00	45.02	06/04/2026
		96720984	BOOKS	1	05/20/2026	64.21	.00	64.21	06/04/2026
		96778522	BOOKS	1	05/22/2026	394.12	.00	394.12	06/04/2026
		96877114	BOOKS	1	05/27/2026	36.02-	.00	36.02-	06/04/2026
		96886098	BOOKS	1	05/28/2026	274.73	.00	274.73	06/04/2026
		96957175	BOOKS	1	06/01/2026	235.59	.00	235.59	06/04/2026

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 17685:						977.65	.00	977.65	
17789	TRANSUNION RISK AND	6174432-202	PD TRANSUNION RISK A	1	06/01/2026	100.00	.00	100.00	06/04/2026
Total 17789:						100.00	.00	100.00	
17908	BADGER METER	80239380	ANNUAL CHARGES	1	05/28/2026	384.00	.00	384.00	06/04/2026
		80239380	ANNUAL CHARGES	2	05/28/2026	384.00	.00	384.00	06/04/2026
		80239380	CELLULAR SERVICE UNI	3	05/28/2026	1,762.97	.00	1,762.97	06/04/2026
		80239380	CELLULAR SERVICE UNI	4	05/28/2026	1,762.97	.00	1,762.97	06/04/2026
Total 17908:						4,293.94	.00	4,293.94	
17920	GORDON FLESCH CO IN	IN15628479	EXTRA COPIES	1	05/20/2026	.74	.00	.74	06/04/2026
Total 17920:						.74	.00	.74	
17990	LEXIPOL LLC	INVLEX1127	PD LEXIPOL ANNUAL	1	05/28/2026	9,633.89	.00	9,633.89	06/04/2026
Total 17990:						9,633.89	.00	9,633.89	
18068	SIMPLE NETWORK CON	34857	HARDWARE REPLACEM	1	05/04/2026	289.00	.00	289.00	06/04/2026
		34858	HARDWARE REPLACEM	1	05/13/2026	3,072.00	.00	3,072.00	06/04/2026
Total 18068:						3,361.00	.00	3,361.00	
18103	VISA	OCB-052726	SCHUENKE	1	05/27/2026	2,227.05	.00	2,227.05	06/04/2026
		OCB-052726	COX	2	05/27/2026	666.38	.00	666.38	06/04/2026
		OCB-052726	JACOBSEN	3	05/27/2026	1,375.88	.00	1,375.88	06/04/2026
		OCB-052726	SUETTINGER	4	05/27/2026	280.79	.00	280.79	06/04/2026
		OCB-052726	BREMER	5	05/27/2026	.83	.00	.83	06/04/2026
		OCB-052726	DENNIS	6	05/27/2026	50.28	.00	50.28	06/04/2026
		OCB-052726	IRWIN	7	05/27/2026	48.91-	.00	48.91-	06/04/2026
		OCB-052726	WALLACE D	8	05/27/2026	110.31	.00	110.31	06/04/2026
		OCB-052726	LAWRENCE	9	05/27/2026	365.97	.00	365.97	06/04/2026
		OCB-052726	TOWNS	10	05/27/2026	1,247.64	.00	1,247.64	06/04/2026
		OCB-052726	JACOBS	11	05/27/2026	35.49	.00	35.49	06/04/2026
		OCB-052726	CRAFT	12	05/27/2026	1,168.36	.00	1,168.36	06/04/2026
		OCB-052726	CAMELLIA	13	05/27/2026	955.41	.00	955.41	06/04/2026
		OCB-052726	WERGIN	14	05/27/2026	34.84	.00	34.84	06/04/2026
		OCB-052726	GLETTYSYOEN	15	05/27/2026	689.14	.00	689.14	06/04/2026
		OCB-052726	REDMAN	16	05/27/2026	1,254.46	.00	1,254.46	06/04/2026
		OCB-052726	WALLACE B	17	05/27/2026	2,192.00	.00	2,192.00	06/04/2026
		OCB-052726	HENDRICKSON	18	05/27/2026	207.63	.00	207.63	06/04/2026
		OCB-052726	EBERT	19	05/27/2026	190.51	.00	190.51	06/04/2026
		OCB-052726	LOY	20	05/27/2026	2,829.86	.00	2,829.86	06/04/2026
		OCB-052726	ANDERSON	21	05/27/2026	75.98	.00	75.98	06/04/2026
		OCB-052726	REITERJ	22	05/27/2026	679.95	.00	679.95	06/04/2026
		OCB-052726	BRACEY	23	05/27/2026	24.45	.00	24.45	06/04/2026
		OCB-052726	FORD	24	05/27/2026	303.00	.00	303.00	06/04/2026
		OCB-052726	BOMKAMP	25	05/27/2026	943.99	.00	943.99	06/04/2026
		OCB-052726	FLEURY	26	05/27/2026	30.99	.00	30.99	06/04/2026
		OCB-052726	EVANS	27	05/27/2026	774.62	.00	774.62	06/04/2026
		OCB-052726	KNETTER	28	05/27/2026	187.53	.00	187.53	06/04/2026

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
	Total 18103:					18,854.43	.00	18,854.43	
18112	BADGERLAND COMPLIA	2500254	DRUG TESTING - PARKS	1	06/04/2026	170.00	.00	170.00	06/04/2026
	Total 18112:					170.00	.00	170.00	
18113	JM BRENNAN INC	21005973	YOUTH CENTER AC ISSU	1	06/03/2026	416.20	.00	416.20	06/04/2026
		266741-001	MUNICIPAL CENTER BOI	1	05/29/2026	105,960.00	.00	105,960.00	06/04/2026
	Total 18113:					106,376.20	.00	106,376.20	
18175	BUCKY'S RESTROOMS	WB109043	PORTABLE RESTROOMS	1	05/30/2026	172.50	.00	172.50	06/04/2026
		WB109044	PORTABLE RESTROOMS	1	05/30/2026	172.50	.00	172.50	06/04/2026
		WB109045	PORTABLE RESTROOMS	1	05/30/2026	172.50	.00	172.50	06/04/2026
		WB109046	PORTABLE RESTROOMS	1	05/30/2026	172.50	.00	172.50	06/04/2026
		WB109047	PORTABLE RESTROOMS	1	05/30/2026	230.00	.00	230.00	06/04/2026
	Total 18175:					920.00	.00	920.00	
18198	BRASSINGTON, STEPHA	SB052626	CANDY FOR VB PARADE	1	05/26/2026	418.88	.00	418.88	06/04/2026
	Total 18198:					418.88	.00	418.88	
18289	E.H. WOLF & SONS INC	555657	PUBLIC WORKS FUEL	1	05/27/2026	403.83	.00	403.83	06/04/2026
		555664	DYED DIESEL FUEL	1	05/27/2026	971.02	.00	971.02	06/04/2026
	Total 18289:					1,374.85	.00	1,374.85	
18377	VESTIS LLC	6140820101	MAT RENTAL	1	05/29/2026	70.33	.00	70.33	06/04/2026
	Total 18377:					70.33	.00	70.33	
18445	GONZALEZ, JESSICA	052126	RESTITUTION - BULLIAN	1	05/21/2026	60.00	.00	60.00	06/04/2026
	Total 18445:					60.00	.00	60.00	
18472	SCHMITZ, JAYDEN	JS052726	UNIFORM ALLOWANCE -	1	05/27/2026	150.00	.00	150.00	06/04/2026
		JS052726	UNIFORM ALLOWANCE -	2	05/27/2026	200.00	.00	200.00	06/04/2026
	Total 18472:					350.00	.00	350.00	
18569	NORTHLAND EQUIPMEN	0179923-IN	TK42 BUILD	1	05/29/2026	865.00	.00	865.00	06/04/2026
	Total 18569:					865.00	.00	865.00	
18593	OREILLY AUTO PARTS	3841-340934	AUX MOTOR MAINTENAN	1	05/22/2026	4.29	.00	4.29	06/04/2026
		3841-340934	AUX MOTOR MAINTENAN	2	05/22/2026	1.17	.00	1.17	06/04/2026
		3841-340934	AUX MOTOR MAINTENAN	3	05/22/2026	1.17	.00	1.17	06/04/2026
		3841-340934	AUX MOTOR MAINTENAN	4	05/22/2026	1.17	.00	1.17	06/04/2026
		3841-342704	AUX MOTOR MAINTENAN	1	05/26/2026	5.91	.00	5.91	06/04/2026
		3841-342704	AUX MOTOR MAINTENAN	2	05/26/2026	1.62	.00	1.62	06/04/2026
		3841-342704	AUX MOTOR MAINTENAN	3	05/26/2026	1.62	.00	1.62	06/04/2026
		3841-342704	AUX MOTOR MAINTENAN	4	05/26/2026	1.62	.00	1.62	06/04/2026
		3841-344380	AUX MOTOR & GENERAT	1	05/29/2026	104.03-	.00	104.03-	06/04/2026
		3841-344380	AUX MOTOR & GENERAT	2	05/29/2026	28.37-	.00	28.37-	06/04/2026
		3841-344380	AUX MOTOR & GENERAT	3	05/29/2026	28.37-	.00	28.37-	06/04/2026

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
		3841-344380	AUX MOTOR & GENERAT	4	05/29/2026	28.37-	.00	28.37-	06/04/2026
		3841-344387	GENERATOR MAINTENA	1	05/29/2026	12.15	.00	12.15	06/04/2026
		3841-344387	GENERATOR MAINTENA	2	05/29/2026	12.15	.00	12.15	06/04/2026
		3841-344387	GENERATOR MAINTENA	3	05/29/2026	12.15	.00	12.15	06/04/2026
		3841-344387	GENERATOR MAINTENA	4	05/29/2026	44.52	.00	44.52	06/04/2026
		3841-344388	PD VEHICLE MAINTENAN	1	05/29/2026	15.99	.00	15.99	06/04/2026
		3841-346634	PW VEHICLE MAINTENA	1	06/02/2026	27.30	.00	27.30	06/04/2026
		3841-346634	PW VEHICLE MAINTENA	2	06/02/2026	27.30	.00	27.30	06/04/2026
		3841-346634	PW VEHICLE MAINTENA	3	06/02/2026	27.30	.00	27.30	06/04/2026
		3841-346634	PW VEHICLE MAINTENA	4	06/02/2026	100.09	.00	100.09	06/04/2026
Total 18593:						108.38	.00	108.38	
18620	AES AUTOMATED ENER	9269	PSC FACILITY MAINTENA	1	05/29/2026	348.25	.00	348.25	06/04/2026
Total 18620:						348.25	.00	348.25	
18629	BEACON ATHLETICS LLC	0632581-IN	BRANDT PARK BATTING	1	04/06/2026	1,445.62	.00	1,445.62	05/29/2026
		0637786-IN	BRANDT PARK BACKSTO	1	05/28/2026	782.40	.00	782.40	06/04/2026
Total 18629:						2,228.02	.00	2,228.02	
18639	CASELLE LLC	INV-19297	CASELLE - SEMI ANNUAL	1	05/28/2026	476.00	.00	476.00	05/29/2026
		INV-19298	CASELLE - SEMI ANNUAL	1	05/28/2026	88.54	.00	88.54	05/29/2026
		INV-19814	CASELLE - SEMI ANNUAL	1	06/02/2026	3,519.34	.00	3,519.34	06/04/2026
		INV-19814	CASELLE - SEMI ANNUAL	2	06/02/2026	468.38	.00	468.38	06/04/2026
		INV-19814	CASELLE - SEMI ANNUAL	3	06/02/2026	879.08	.00	879.08	06/04/2026
		INV-19814	CASELLE - SEMI ANNUAL	4	06/02/2026	880.08	.00	880.08	06/04/2026
		INV-19814	CASELLE - SEMI ANNUAL	5	06/02/2026	821.41	.00	821.41	06/04/2026
		INV-19814	CASELLE - SEMI ANNUAL	6	06/02/2026	469.38	.00	469.38	06/04/2026
		INV-19814	CASELLE - SEMI ANNUAL	7	06/02/2026	1,760.17	.00	1,760.17	06/04/2026
		INV-19814	CASELLE - SEMI ANNUAL	8	06/02/2026	1,760.17	.00	1,760.17	06/04/2026
		INV-19814	CASELLE - SEMI ANNUAL	9	06/02/2026	1,176.44	.00	1,176.44	06/04/2026
Total 18639:						12,298.99	.00	12,298.99	
18644	VANNGUARD UTILITY PA	11172	STREETLIGHT LOCATES	1	05/31/2026	215.52	.00	215.52	06/04/2026
Total 18644:						215.52	.00	215.52	
18648	BOWERS, LEAH	5	WCAG EVALUATION	1	06/02/2026	1,800.00	.00	1,800.00	06/04/2026
Total 18648:						1,800.00	.00	1,800.00	
18721	QUINN'S CONCRETE LLC	2	SIDEWALK REPLACEME	1	05/29/2026	10,625.00	.00	10,625.00	06/04/2026
Total 18721:						10,625.00	.00	10,625.00	
18739	NORTHERN LAKE SERVI	2608844	WATER SAMPLING - SOC	1	06/01/2026	2,695.99	.00	2,695.99	06/04/2026
Total 18739:						2,695.99	.00	2,695.99	
18741	DUKE OTHERWISE	050626	SUMMER READING	1	05/06/2026	475.00	.00	475.00	06/04/2026
Total 18741:						475.00	.00	475.00	
18742	MAGIC MORGAN AND LIL	050626	SUMMER READING	1	05/06/2026	500.00	.00	500.00	06/04/2026

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 18742:						500.00	.00	500.00	
18743	MILLER AND MIKE	050626	SUMMER READING	1	05/06/2026	550.00	.00	550.00	06/04/2026
Total 18743:						550.00	.00	550.00	
18744	SCIENCE HEROES	050626	SUMMER READING	1	05/06/2026	400.00	.00	400.00	06/04/2026
Total 18744:						400.00	.00	400.00	
Grand Totals:						419,512.64	.00	419,512.64	

Report Criteria:
Detail report type printed

Pay Period Date	Journal Code	Check Issue Date	Payee	Payee ID	Amount
05/30/2026	PC	06/05/2026	STEPHANY, ADAM	415	766.69
05/30/2026	CDPT	06/05/2026	FIRE FIGHTERS LOCAL 31	8	188.08
05/30/2026	CDPT	06/05/2026	WPPA TREASURER	6	668.60

PAYROLL RELATED: $1,623.37

VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE: **Tuesday, June 9, 2026**

SECTION: **Consent Agenda**

DEPARTMENT: **Community Development**

CONTACT: **Andrew Bremer, Comm & Eco Dev Director**

AGENDA ITEM: **Motion to approve Resolution 2026-04 a resolution to create an Ad Hoc Comprehensive Plan Committee for the Comprehensive Plan Update.**

PREVIOUS ACTION:
April 28, 2026 Village Board approved releasing the Request for Proposals to update the 2017 Comprehensive Plan.

ISSUE SUMMARY:
The RFP for the update of the 2017 Comprehensive Plan identifies that an Ad Hoc Comprehensive Plan Committee will be formed consisting of the members of the Community Development Authority and the Plan Commission. The Village has a history of having the CDA and Plan Commission working jointly to guide the update of Village plans (e.g. 2023 East Side Neighborhood Plan) or on the creation of new Tax Increment Finance Districts. Both committees have roles and responsibilities related to facilitating community and economic development within the Village. The members of the CDA and Plan Commission will serve as the steering committee to guide the update of the Comprehensive Plan. An Ad Hoc Comprehensive Plan Committee is being formed which includes all the members of these committees so that determinations of quorum at future meetings can be based on the entire membership (i.e. 7 of the 13 total members). The Ad Hoc Comprehensive Plan Committee will meet as needed over the next year to guide the work of the Village's consultant and staff. The number and frequency of meetings is to be determined based on the final project schedule once the Village has selected its preferred consultant. The Ad Hoc Committee's first meeting is anticipated to be held on June 16th to make a recommendation to the Village Board on the preferred consultant for the project.

The full resolution will be published in the packet on Friday May 22nd.

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
Recommended motion:

Motion, second, to approve Resolution 2026-04 a resolution to create an Ad Hoc Comprehensive Plan Committee for the Comprehensive Plan Update.

ATTACHMENTS:

1. 2026-04 Creation of an Ad-Hoc Comprehensive Plan Steering Committee

RESOLUTION 2026-04

A RESOLUTION TO CREATE AN AD-HOC COMPREHENSIVE PLAN COMMITTEE FOR THE COMPREHENSIVE PLAN UPDATE WITHIN THE VILLAGE OF MCFARLAND

WHEREAS, the Village of McFarland's current Comprehensive Plan was adopted by the Village Board on August 28, 2017, through Ordinance 2017-19; and,

WHEREAS, Wis. Stat. 66.1001 requires municipalities to update their comprehensive plan every 10 years.

WHEREAS, the Plan Commission recommended approval to the Village Board to issue a Request for Proposals for the Village's 2017 Comprehensive Plan update on April 21, 2026; and,

WHEREAS, the Community Development Authority recommended approval to the Village Board to issue a Request for Proposals for the Village's 2017 Comprehensive Plan update on April 23, 2026; and,

WHEREAS, the Village Board approved issuing a request for proposals from April 28, 2026 to May 29, 2026, to acquire competitive proposals for the 2017 Comprehensive Plan update; and,

WHEREAS, per the approved Request for Proposals, it is the desire of the Village to create an Ad-hoc Comprehensive Plan Committee consisting of the members of the Village's Community Development Authority and Plan Commission to oversee the plan's development as described in the Request for Proposals; and,

NOW, THEREFORE BE IT RESOLVED, that the Village Board of the Village of McFarland, Dane County, Wisconsin, does hereby create the Ad-hoc Comprehensive Plan Committee of McFarland and establishes the following conditions regarding its implementation:

1. The Ad-hoc Comprehensive Plan Committee is formed in accordance with definition and requirements outlined in Section Article 2-VI of the McFarland Municipal Code.

2. Membership of the Ad-hoc Comprehensive Plan Committee shall include all current members from the Village of McFarland's Community Development Authority and Plan Commission.

3. If during the duration of the Comprehensive Plan update project there is a change in the membership of either the Community Development Authority or Plan Commission, such change shall also be reflected in the Ad-hoc Comprehensive Plan Committee.

4. The Chair of the Ad-hoc Comprehensive Plan Committee shall be the Village President.

5. The Ad-hoc Comprehensive Plan Committee shall elect a Vice-Chair at its first meeting from its members.

6. The Ad-Hoc Comprehensive Plan Committee shall be tasked with the following:

    a. Providing the Village Board with a recommendation regarding the planning consultant to hire to assist with the completion of the Comprehensive Plan update.

    b. Within four months from the date the Village Board approves hiring the recommended planning consultant, recommend to the Village Board a Public Participation Plan meeting the minimum requirements of Wis. Stat. 66.1001(4)(a) including written procedures that are designed to foster public participation, including open discussion, communication programs, information services, and public meetings for which advance notice has been provided, in every stage of the preparation of the Comprehensive Plan update.

    c. Work with the selected planning consultant and Village staff to draft and develop the Comprehensive Plan meeting the minimum requirements under Wis. Stats. 66.1001.

    d. Holding ad-hoc committee meetings as needed to provide input, direction and oversight of the creation of the Comprehensive Plan update to Village staff and the planning consultant. Ad-hoc committee meetings shall comply with open meetings law, public notice, and public comment policies applicable to other existing Village standing committees and commissions.

    e. Ensure the quality, accuracy, and plan's development is consistent with the vision and mission statements of the Village of McFarland.

    f. Holding at least one public hearing on the draft updated Comprehensive Plan update per the requirements of Wis. Stats. 66.1001(4)(d).

    g. At the conclusion of all work, make a recommendation to the Village Board regarding approval of the updated Comprehensive Plan by adopting a resolution by a majority vote of the entire Ad-hoc Comprehensive Plan Committee per Wis. Stats. 66.1001(4)(b).

7. The Ad-hoc Comprehensive Plan Committee will be advisory in nature and serve under the supervision and discretion of the Village Board.

8. The Ad-hoc Comprehensive Plan Committee will be supported by staff from the Community and Economic Development Department, the Village Administrator, Deputy Administrator, and other applicable department staff and existing Village committees and commissions as needed.

9. The Ad-Hoc Comprehensive Plan Committee shall be dissolved upon adoption of the updated Comprehensive Plan by the Village Board.

10. The 2017 Comprehensive Plan, and any applicable component plans thereof, shall continue to be utilized by the Plan Commission, Village Board, other applicable Village committees and commission, and Village staff until such time as the Village Board adopts the updated Comprehensive Plan. This includes the review of official mapping ordinances, subdivision

ordinances, and zoning ordinances and any requests to amend such ordinances.

11. During the process to create the updated Comprehensive Plan, if the Village receives any valid applications to amend the 2017 Comprehensive Plan those requests shall be reviewed and considered for approval by the Plan Commission and Village Board as provided in Sec. 2-313(a) of the McFarland Municipal Code.

Resolution 2026-04 was duly adopted at a regular meeting of the Village Board this 9th day of June, 2026.

APPROVED:

____

Stephanie Brassington, Village President

ATTEST:

____

Cassandra Suettinger, Village Clerk-Treasurer

RESOLUTION 2026 – 04	
MOTION	SECOND
ACTION	DATE
Adopted	
Referred	
Tabled	
Withdrawn	
Defeated	
Published	
INDIVIDUAL VOTING RECORD	
Annen –	Boyd –
Brassington –	Fessler –
Leamy –	Neidinger –
Prill –	
VOTING RESULTS	
Motion Carried	
Motion Defeated:	

RESOLUTION 2026-11

A RESOLUTION APPROVING THE RENEWAL OF APPLICATIONS FOR ALCOHOL BEVERAGE LICENSES FOR 2026-2027

WHEREAS, on June 9, 2026, the Village Board met to consider the following applications for renewal of Alcohol Beverage licenses for 2026-2027.

<u>Class "A"/"Class A" (Combination Class A)</u>

LEGAL NAME	D/B/A	ADDRESS	AGENT
Swiftstop Fuel LLC	BP McFarland #107	4701 Burma Rd	Deepak Lnu
JBT Ventures Inc	HWY 51 Liquor and Bait	5714 Hwy 51	Brian Shorey
Kwik Trip Inc.	Kwik Trip #1210	4015 Terminal Dr	Ashley Sheehy
Kwik Trip Inc.	Kwik Trip #766	4701 Farwell St	Michael Laures
Monumental Enterprises Inc	McFarland Liquor	4716 Farwell St	Samuel Fassbender
Ultra Mart Foods LLC	Pick 'N Save #394	5709 US HWY 51	Crystal Gulseth
Summit Petroleum LLC	Quick Pick	4800 Larson Beach Rd	Adnan Maqbool
Mangat Enterprises LLC	Terminal Citgo	4004 Terminal Dr	Gurmail Mangat
Walgreen Co	Walgreens #10554	4605 Larson Beach Rd	Patricia Copeland

<u>Class "B"/"Class B" (Combination Class B)</u>

LEGAL NAME	D/B/A	ADDRESS	AGENT
Edwards-Foye Post No. 534 of the American Legion	American Legion Post 534	4911 Burma Rd	Nathaniel Weier
ARUBA0204	Angelo's McFarland	4706 Farwell St	Susan Hubanks
Byrne's McFarland Tavern LLC	Byrne's McFarland Tavern	5915 Exchange St	Ashley Graser
Green Lantern Restaurant Inc.	Green Lantern Restaurant	4412 Siggelkow Rd	Joy Wheeler
El Gallito Madison LLC	La Penca McFarland	6115 US HWY 51	Josue Miranda-Lopez
SWN Inc	Maple Tree Restaurant	6010 US HWY 51	Justin Couey
McFarland House Café Inc	McFarland House Café	5923 Exchange St	Shaun O'Hearn
Palenque Mexican Restaurant LLC	Palenque Mexican Restaurant	5906 US HWY 51	Andres Castellano
Parkside Pub LTD	Parkside Pub	5016 Erling Ave	Joshua Lavik
Spartan Bowl Inc	Spartan Bowl	4711 Farwell St	Robert Bloxham
Spartan Pizza LLC	Spartan Pizza	5813 Main St	Shena Scott
The Mekong LLC	The Mekong	5100 Erling Ave	Pobtsuas Thoj
The Winehouse Lounge LLC	The Winehouse	4719 Farwell St #105	Vicki Hyatt

<u>Class "B"</u>

LEGAL NAME	D/B/A	ADDRESS	AGENT
Hope Rod & Gun Club	Hope Rod and Gun Club	3435 Siggelkow Rd	Scot Yohr

<u>Class "A"</u>

LEGAL NAME	D/B/A	ADDRESS	AGENT
The Madison Curling Club	Madison Curling Club	4802 Marsh Rd	Douglas Pahl

WHEREAS, all of the establishments have had the necessary reviews, background investigations of applicants, and inspections of premises as required by Municipal Code and State Statutes; and

WHEREAS, after review and consideration, it is recommended that the Village approve the Alcohol Beverage renewals.

NOW THEREFORE, BE IT RESOLVED, that the Village Board of the Village of McFarland, Dane County, Wisconsin, hereby approves the renewal of applications for alcohol beverage licenses for the period of July 1, 2026 through June 30, 2027 for all premise descriptions previously approved, conditioned upon withholding issuance until successfully passing all inspections and payment of any outstanding fees, taxes, and/or invoices.

APPROVED:

____

Stephanie Brassington
Village President

ATTEST:

____

Cassandra Suettinger
Deputy Administrator/Clerk

RESOLUTION # 2026-11	
MOTION	SECOND
ACTION	DATE
Adopted	
Referred	
Tabled	
Withdrawn	
Defeated	
Published	
INDIVIDUAL VOTING RECORD	
Annen –	Boyd –
Brassington –	Fessler –
Leamy –	Neidinger –
Prill –	
VOTING RESULTS	
Motion Carried	
Motion Defeated:	

VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE: **Tuesday, June 9, 2026**

SECTION: **Business**

DEPARTMENT: **Public Works**

CONTACT: **Lee Igl, Public Works Director**

AGENDA ITEM: **Motion to approve Resolution 2026-12: A resolution authorizing submittal of the compliance maintenance annual report for 2025 as recommended by the Public Works & Utilities Committee.**

PREVIOUS ACTION:
None.

ISSUE SUMMARY:
The 2025 CMAR (Compliance Maintenance Annual Report) is an annual DNR report that indicates the health of the sewer utility in the area of maintenance and its equipment replacement fund. We are required to submit this report on an annual basis.

The utility has a Grade of "A" for the 2025 reporting year.

Once completed, and before submission to the DNR, the CMAR needs to be accepted by a governing board via resolution. The report is due by June 30th.

FINANCIAL/BUDGET IMPACT:
None.

VILLAGE PLAN REFERENCE:
None.

ORDINANCE REFERENCE:
None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
The Public Works & Utilities Committee unanimously recommended approval.

Motion to approve Resolution 2026-12: A resolution authorizing submittal of the compliance maintenance annual report for 2025.

ATTACHMENTS:
1. 2026-12 2025 CMAR Report
2. CMAR FYE2025 draft

RESOLUTION 2026-12

A RESOLUTION AUTHORIZING SUBMITTAL OF THE COMPLIANCE MAINTENANCE ANNUAL REPORT FOR 2025

WHEREAS, the McFarland Board of Trustees has received and reviewed the Compliance Maintenance Annual Report (CMAR) for 2025; and

WHEREAS, The Village Board of Trustees is pleased to acknowledge the "A" letter grade achieved by the McFarland Sewer Utility on both the Financial Management and Collection Systems portions of the CMAR; and

WHEREAS, The Village Board of Trustees will consider optional actions in the future that would further improve the future performance of the McFarland Sewer Utility;

NOW THEREFORE, BE IT RESOLVED that the Village of McFarland Board of Trustees accepts the CMAR for 2025 and authorizes its submission to the Wisconsin Department of Natural Resources.

The above and foregoing Resolution was duly adopted by the McFarland Board of Trustees at a regular meeting held this 9th day of June, 2026.

VILLAGE OF MCFARLAND:

By: ______________________________
Stephanie Brassington, Village President

ATTEST:

____
Cassandra Suettinger
Village Deputy Administrator/Clerk

RESOLUTION # 2026-12	
MOTION	SECOND
ACTION	DATE
Adopted	
Referred	
Tabled	
Withdrawn	
Defeated	
Published	
INDIVIDUAL VOTING RECORD	
Annen-	Leamy-
Boyd-	Neidinger-
Brassington-	Prill-
Fessler-	
VOTING RESULTS	
Motion Carried:	
Motion Defeated:	

Compliance Maintenance Annual Report

Mcfarland Sewage Collection System

Last Updated: 5/12/2026 | Reporting For: **2025**

Financial Management

1. Provider of Financial Information

Name: Village of McFarland - Lee Igl

Telephone: 608-838-7287 (XXX) XXX-XXXX

E-Mail Address (optional): lee.igl@mcfarland.wi.gov

2. Treatment Works Operating Revenues

2.1 Are User Charges or other revenues sufficient to cover O&M expenses for your wastewater treatment plant AND/OR collection system ?

- ● Yes (0 points) ☐☐
- ○ No (40 points)

If No, please explain:

2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised?

Year: 2025

- ● 0-2 years ago (0 points) ☐☐
- ○ 3 or more years ago (20 points)☐☐
- ○ N/A (private facility)

2.3 Did you have a special account (e.g., CWFP required segregated Replacement Fund, etc.) or financial resources available for repairing or replacing equipment for your wastewater treatment plant and/or collection system?

- ● Yes (0 points)
- ○ No (40 points)

0

REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]

3. Equipment Replacement Funds

3.1 When was the Equipment Replacement Fund last reviewed and/or revised?

Year: 2025

- ● 1-2 years ago (0 points)☐☐
- ○ 3 or more years ago (20 points)☐☐
- ○ N/A

If N/A, please explain:

3.2 Equipment Replacement Fund Activity

3.2.1 Ending Balance Reported on Last Year's CMAR		$ 477,407.00
3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)		$ 0.00
3.2.3 Adjusted January 1st Beginning Balance		$ 477,407.00
3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)	+	$ 0.00

3.2.5 Subtractions from Fund (e.g., equipment replacement, major repairs - use description box 3.2.6.1 below*) - $ 0.00

3.2.6 Ending Balance as of December 31st for CMAR Reporting Year $ 477,407.00

All Sources: This ending balance should include all Equipment Replacement Funds whether held in a bank account(s), certificate(s) of deposit, etc.

3.2.6.1 Indicate adjustments, equipment purchases, and/or major repairs from 3.2.5 above.

3.3 What amount should be in your Replacement Fund? $ 10,000.00 **0**

Please note: If you had a CWFP loan, this amount was originally based on the Financial Assistance Agreement (FAA) and should be regularly updated as needed. Further calculation instructions and an example can be found by clicking the SectionInstructions link under Info header in the left-side menu.

3.3.1 Is the December 31 Ending Balance in your Replacement Fund above, (#3.2.6) equal to, or greater than the amount that should be in it (#3.3)?

- ● Yes
- ○ No

If No, please explain.

4. Future Planning

4.1 During the next ten years, will you be involved in formal planning for upgrading, rehabilitating, or new construction of your treatment facility or collection system?

- ● Yes - If Yes, please provide major project information, if not already listed below.☐☐
- ○ No

Project #	Project Description	Estimated Cost	Approximate Construction Year
1	Upgrade to Lift Station #2	$3,600,000	2025
2	Lift Station 2 Force Main replacement	$450,000	2029

5. Financial Management General Comments

ENERGY EFFICIENCY AND USE

6. Collection System

6.1 Energy Usage

6.1.1 Enter the monthly energy usage from the different energy sources:

COLLECTION SYSTEM PUMPAGE: Total Power Consumed

Number of Municipally Owned Pump/Lift Stations: 5

	Electricity Consumed (kWh)	Natural Gas Consumed (therms)
January	4,995	216
February	7,178	170
March	4,338	94
April	3,608	55
May	3,478	5
June	3,710	6
July	3,871	5
August	4,116	6
September	3,980	5
October	2,442	15
November	2,474	54
December	3,577	188
Total	**47,767**	**819**
Average	**3,981**	**68**

6.1.2 Comments:

6.2 Energy Related Processes and Equipment

6.2.1 Indicate equipment and practices utilized at your pump/lift stations (Check all that apply):

- ☐ Comminution or Screening
- ☐ Extended Shaft Pumps
- ☒ Flow Metering and Recording
- ☐ Pneumatic Pumping
- ☒ SCADA System
- ☐ Self-Priming Pumps
- ☒ Submersible Pumps
- ☐ Variable Speed Drives
- ☐ Other:

6.2.2 Comments:

6.3 Has an Energy Study been performed for your pump/lift stations?

- ● No
- ○ Yes

Year:

By Whom:

Describe and Comment:

6.4 Future Energy Related Equipment

6.4.1 What energy efficient equipment or practices do you have planned for the future for your pump/lift stations?

Lift Station 2 was replaced in 2025 and has variable speed drive pumps along with solar

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	**A**

Sanitary Sewer Collection Systems

1. Capacity, Management, Operation, and Maintenance (CMOM) Program

1.1 Do you have a CMOM program that is being implemented?

● Yes
○ No

If No, explain:

1.2 Do you have a CMOM program that contains all the applicable components and items according to Wisc. Adm Code NR 210.23 (4)?

● Yes
○ No (30 points)
○ N/A

If No or N/A, explain:

1.3 Does your CMOM program contain the following components and items? (check the components and items that apply)

☒ Goals [NR 210.23 (4)(a)]

Describe the major goals you had for your collection system last year:

Clean and televise approximately 1/3 of the system annually

Did you accomplish them?

● Yes
○ No

If No, explain:

☒ Organization [NR 210.23 (4) (b)]☐☐

Does this chapter of your CMOM include:

☒ Organizational structure and positions (eg. organizational chart and position descriptions)
☒ Internal and external lines of communication responsibilities
☒ Person(s) responsible for reporting overflow events to the department and the public

☒ Legal Authority [NR 210.23 (4) (c)]

What is the legally binding document that regulates the use of your sewer system?

Village Ordinance Chapter 47, Article III - Sanitary Sewer System 47

If you have a Sewer Use Ordinance or other similar document, when was it last reviewed and revised? (MM/DD/YYYY) 2014-01-24

Does your sewer use ordinance or other legally binding document address the following:

☐ Private property inflow and infiltration
☐ New sewer and building sewer design, construction, installation, testing and inspection
☐ Rehabilitated sewer and lift station installation, testing and inspection
☐ Sewage flows satellite system and large private users are monitored and controlled, as necessary
☒ Fat, oil and grease control
☒ Enforcement procedures for sewer use non-compliance

☒ Operation and Maintenance [NR 210.23 (4) (d)]

Does your operation and maintenance program and equipment include the following:

☒ Equipment and replacement part inventories
☒ Up-to-date sewer system map
☒ A management system (computer database and/or file system) for collection system information for O&M activities, investigation and rehabilitation

☒ A description of routine operation and maintenance activities (see question 2 below) ☐ Capacity assessment program ☐ Basement back assessment and correction ☐ Regular O&M training ☒ Design and Performance Provisions [NR 210.23 (4) (e)]☐☐ What standards and procedures are established for the design, construction, and inspection of the sewer collection system, including building sewers and interceptor sewers on private property? ☒ State Plumbing Code, DNR NR 110 Standards and/or local Municipal Code Requirements ☒ Construction, Inspection, and Testing ☐ Others: ☒ Overflow Emergency Response Plan [NR 210.23 (4) (f)]☐☐ Does your emergency response capability include: ☒ Responsible personnel communication procedures ☒ Response order, timing and clean-up ☒ Public notification protocols ☒ Training ☐ Emergency operation protocols and implementation procedures ☒ Annual Self-Auditing of your CMOM Program [NR 210.23 (5)]☐☐ ☐ Special Studies Last Year (check only those that apply): ☐ Infiltration/Inflow (I/I) Analysis ☐ Sewer System Evaluation Survey (SSES) ☐ Sewer Evaluation and Capacity Managment Plan (SECAP) ☐ Lift Station Evaluation Report ☐ Others:	**0**

2. Operation and Maintenance

2.1 Did your sanitary sewer collection system maintenance program include the following maintenance activities? Complete all that apply and indicate the amount maintained.

Cleaning	33	% of system/year
Root removal	5	% of system/year
Flow monitoring	0	% of system/year
Smoke testing	0	% of system/year
Sewer line televising	33	% of system/year
Manhole inspections	33	% of system/year
Lift station O&M	0	# per L.S./year
Manhole rehabilitation	2	% of manholes rehabbed
Mainline rehabilitation	2	% of sewer lines rehabbed
Private sewer inspections	0	% of system/year
Private sewer I/I removal	0	% of private services

River or water crossings | 0 | % of pipe crossings evaluated or maintained

Please include additional comments about your sanitary sewer collection system below:

3. Performance Indicators

3.1 Provide the following collection system and flow information for the past year.

32.76	Total actual amount of precipitation last year in inches
37.13	Annual average precipitation (for your location)
38.27	Miles of sanitary sewer
5	Number of lift stations
0	Number of lift station failures
0	Number of sewer pipe failures
3	Number of basement backup occurrences
5	Number of complaints
	Average daily flow in MGD (if available)
	Peak monthly flow in MGD (if available)
	Peak hourly flow in MGD (if available)

3.2 Performance ratios for the past year:

0.00	Lift station failures (failures/year)
0.00	Sewer pipe failures (pipe failures/sewer mile/yr)
0.00	Sanitary sewer overflows (number/sewer mile/yr)
0.08	Basement backups (number/sewer mile)
0.13	Complaints (number/sewer mile)
	Peaking factor ratio (Peak Monthly:Annual Daily Avg)
	Peaking factor ratio (Peak Hourly:Annual Daily Avg)

4. Overflows

LIST OF SANITARY SEWER (SSO) AND TREATMENT FACILITY (TFO) OVERFLOWS REPORTED **

	Date	Location	Cause	Estimated Volume
None reported				

** If there were any SSOs or TFOs that are not listed above, please contact the DNR and stop work on this section until corrected.

5. Infiltration / Inflow (I/I)

5.1 Was infiltration/inflow (I/I) significant in your community last year?

○ Yes

● No

If Yes, please describe:

5.2 Has infiltration/inflow and resultant high flows affected performance or created problems in your collection system, lift stations, or treatment plant at any time in the past year?

○ Yes

● No

If Yes, please describe:

5.3 Explain any infiltration/inflow (I/I) changes this year from previous years:

In the last four years, we have repaired about 70 infiltrations in our system.

5.4 What is being done to address infiltration/inflow in your collection system?

In the last four years, we have repaired about 70 infiltrations in our system.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	**A**

Grading Summary

WPDES No: 0047341

SECTIONS	LETTER GRADE	GRADE POINTS	WEIGHTING FACTORS	SECTION POINTS
Financial	A	4	1	4
Collection	A	4	3	12
TOTALS			**4**	**16**
GRADE POINT AVERAGE (GPA) = 4.00				

Notes:
A = Voluntary Range (Response Optional)
B = Voluntary Range (Response Optional)
C = Recommendation Range (Response Required)
D = Action Range (Response Required)
F = Action Range (Response Required)

VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE: **Tuesday, June 9, 2026**

SECTION: **Consent Agenda**

DEPARTMENT: **Administration**

CONTACT: **Cassandra Suettinger, Deputy Administrator/Clerk, Brian Redman, Police Chief, Chris Dennis, Fire/Rescue Chief, Andrew Bremer, Comm & Eco Dev Director**

AGENDA ITEM: **Motion to approve an application from Grace Coffee McFarland LLC, D/B/A Grace Coffee McFarland, for a Class "B" Beer and "Class C" liquor (wine only) license for the period beginning July 1, 2026 and ending June 30, 2027 as recommended by the Public Safety Committee**

PREVIOUS ACTION:

ISSUE SUMMARY:
Grace Coffee McFarland LLC, D/B/A Grace Coffee for McFarland has applied for a Class "B" beer and " Class C" (wine only). Grace Coffee previously held the same requested licenses July 1, 2024 through June 30, 2025 but let the license lapse. The Police Department has performed background checks and is recommending approval.

FINANCIAL/BUDGET IMPACT:
Additional Permitting revenue

VILLAGE PLAN REFERENCE:
N/A

ORDINANCE REFERENCE:
DIVISION 11-II-2 FERMENTED MALT BEVERAGES AND INTOXICATING LIQUOR

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
The Public Safety Committee unanimously recommended approval.

Motion to approve of an application from Grace Coffee McFarland LLC, D/B/A Grace Coffee McFarland, for a Class "B" Beer and "Class C" liquor(wine only) license for the period beginning July 1, 2026 and ending June 30, 2027.

ATTACHMENTS:
1. Alcohol Application_Redacted

Alcohol Beverage License Application

License(s) Requested	• Class "B" beer • "Class C" liquor (wine only)

Premises/Business Information

Legal Business Name (individual name if sole proprietorship)	GRACE COFFEE MCFARLAND LLC
Business Trade Name or DBA	GRACE COFFEE MCFARLAND
Federal Employer Identification Number (FEIN)	[redacted]
Wisconsin Seller's Permit Number	[redacted]
Attach a copy of the Wisconsin Seller's Permit	sellers permit.pdf
Entity Type	Limited Liability Company
Are the controlling members other LLCs or corporations?	Yes
State of Organization	WI
Date of Organization	05/25/2022
Wisconsin DFI Registration Number	[redacted]

Your Wisconsin DFI Registration Number can be found at this lookup on the Wisconsin Department of Financial Institutions website.

Premises Address	4719 Farwell St Ste 106
Premises Phone	6085798009
Premises Email	[redacted]
Website	gracecoffeewi.com

Premises description:

Describe the building or buildings where alcohol beverages are produced, sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application.

Premises description	Grace Coffee McFarland is a street-level coffee shop located at 4719 Farwell Street, Suite 106, McFarland, WI. The premises consist of a single commercial unit with an open customer seating area, a service counter, a beverage preparation zone, and a small kitchen used for light food prep. The space includes dry and refrigerated storage, employee areas, and customer restrooms. The building provides on-site parking and a fully accessible public entrance. All alcohol (beer) will be stored in secured coolers behind the service counter and served for on-premise consumption only.

Alcohol Beverage License Application

Questions

Has the business (sole proprietorship, partnership, limited liability company, or corporation) been convicted of violating federal or state laws or local ordinances? Exclude traffic offenses unless related to alcohol beverages.	No
Are charges for any offenses pending against the business? Exclude traffic offenses unless related to alcohol beverages.	No
Is the applicant business or any of its officers, directors, members, agent, employees, owners, or other related individuals or entities a restricted investor with any interest in an alcohol beverage producer or wholesaler?	No
Is the applicant business indebted to any wholesaler beyond 15 days for beer or 30 days for liquor/wine?	No
Does the applicant business owe past due municipal property taxes, assessments, or other fees?	No

Alcohol Beverage License Application

Agent Information

All corporations/organizations or limited liability companies applying for a license to sell fermented malt beverages and/or intoxicating liquor must appoint an agent.

Agent Last Name	Carrillo
Agent First Name	David
Agent Phone Number	[redacted]
Attach completed Individual Questionnaire for Agent	Carrillo, David Individual Questionnaire.pdf
Attach completed Appointment of Agent	McFarlandagent2026.pdf

Wisconsin law requires all sole proprietors, partners, and agents of corporations/LLCs to successfully complete a Wisconsin approved responsible beverage server training course within the past two years unless the applicant held a manager's or operator's license within the past two years or the applicant held or was the agent of a corporation/LLC that held any municipally-issued alcohol beverage license in Wisconsin within the past two years.

Proof of completion of the course or an applicable license must be provided as part of this application.

Have the partners, agent, or sole proprietor satisfied the responsible beverage server training requirement for this license period?	Yes
Proof of Completion of Wisconsin Approved Responsible Beverage Server Course or Other Applicable License	barlicenseDavid.pdf

Persons Involved in the Applicant Business

The persons holding the following titles in the applicant business or controlling member businesses must provide contact information to determine fitness to hold an alcohol beverage license under state law:

- Sole proprietor
- All partners of a partnership
- All officers, directors, and agent of a corporation or nonprofit organization
- All members or managers, and agent of a limited liability company

Each person holding a title named above must be listed in the "List of Persons Involved in the Applicant Business" section below.

Also be sure to include each person holding a title named above for controlling member businesses.

List of Persons Involved in the Applicant Business

i. **Last Name**

Carrillo

First Name

David

Title/Relationship to Applicant Business

President

Phone

[redacted]

E-mail

[redacted]

You must upload a completed Individual Questionnaire for this person.

Attach completed Individual Questionnaire

Carrillo, David Individual Questionnaire.pdf

Please click plus sign below to add additional officers, directors, members, or managers.

ii. **Last Name**

Carvajal

First Name

Ricardo

Title/Relationship to Applicant Business

Treasurer

Phone

[redacted]

E-mail

[redacted]

You must upload a completed Individual Questionnaire for this person.

Attach completed Individual Questionnaire

Carvajal, Ricardo Individual Questionnaire.pdf

Please click plus sign below to add additional officers, directors, members, or managers.

VILLAGE OF McFarland

Alcohol Beverage License Application

Acknowledgements

Acknowledgements

- I have accurately listed and provided contact and personal information for all required persons involved in the applicant business and (if applicable) the controlling member business.

- If applicable, I have provided an accurate Appointment of Agent on behalf of the applicant business.
- I understand that my application is not complete until all supplementary paperwork is received by the municipal clerk where I am applying for an alcohol beverage license.
- I have provided Individual Questionnaires for all required persons.

Attestation

One of the following must sign and attest to this application:

- Sole proprietor
- One general partner of a partnership
- One corporate officer
- One managing member of an LLC

READ CAREFULLY BEFORE SIGNING: Under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant business and not on behalf of any other individual or entity seeking the license. Further, I agree that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another individual or entity. I agree to operate this business according to the law, including but not limited to, purchasing alcohol beverages from state authorized wholesalers. I understand that lack of access to any portion of a licensed premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this license. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than $1,000 if convicted.

Signature - Sign in the box and click "Save Signature"	[redacted]
Date	04/15/2026

Contact Person and Information

Please provide the name and contact information for the person we should contact for any of the following:

- Questions about this submission
- Notifications when licenses are ready and fees are owed to the Village
- Future reminders regarding renewal of the licenses

Contact Person's Last Name	Carrillo
Contact Person's First Name	David
Contact Person's Title	Owner
Contact Person's Phone Number	[redacted]
Contact Person's E-mail Address	[redacted]

Form **AB-101**

Alcohol Beverage Appointment of Agent

Date

Agent Type *(check one)*	
☑ Original (no fee)	☐ Successor ($10 fee for municipal licensees only)

Part A: Business Information

1. Legal Business Name (individual name if sole proprietor) GRACE COFFEE MCFARLAND LLC	
2. Business Trade Name or DBA GRACE COFFEE MCFARLAND	
3. Entity Type *(check one)* ☐ Limited Liability Company ☐ Corporation ☐ Nonprofit Organization	
4. Alcohol Beverage Business Authorization *(check one)* ☑ Municipal Retail License ☐ State Permit	5. If successor agent, provide State Permit or Municipal Retail License Number
6. Describe the reason for appointing a successor agent, if successor is checked above.	

Part B: Agent Information

1. Last Name CARRILLO	2. First Name DAVID		3. M.I. R
4. Email [redacted]			5. Phone [redacted]
6. Home Address [redacted]			
7. City [redacted]	8. State [redacted]	9. Zip Code [redacted]	10. Date of Birth [redacted]
11. Driver's License/State ID Number [redacted]	12. Driver's License/State ID State of Issuance [redacted]		

Part C: Agent Questions

1. Have you satisfied the responsible beverage server training requirement? . . . . ☑ Yes ☐ No
   Submit proof of completion.

2. Have you completed Form AB-100, *Alcohol Beverage Individual Questionnaire* (licensee) or Form AB-300, *Alcohol Beverage Personal Questionnaire* (permittee)? . . . . ☑ Yes ☐ No

3. Have you been a Wisconsin resident for at least 90 continuous days? . . . . ☑ Yes ☐ No
   See instructions for exceptions.

Continued ⟶

Part D: Business Attestation		
READ CAREFULLY BEFORE SIGNING: I, the **Undersigned**, authorize the above-named individual to act for the above-named corporation, nonprofit organization, or limited liability company with full authority and control of the premises and of all alcohol beverage activities on such premises. I certify that I am authorized by the above-named entity to authorize this individual to act on behalf of the entity. If I am appointing a successor agent, I rescind all previous agent appointments for this premises. Further, I understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than $1,000 if convicted.		
Last Name CARRILLO	First Name DAVID	M.I. R
Title OWNER	Email [redacted]	Phone [redacted]
Signature [redacted]		Date 04/15/26

Part E: Agent Attestation		
READ CAREFULLY BEFORE SIGNING: I, the **Agent**, hereby accept this appointment as agent for the above-named corporation, nonprofit organization, or limited liability company and assume full responsibility for the conduct of all alcohol beverage activities on the premises for the above-named business. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than $1,000 if convicted.		
Last Name Carrillo	First Name David	M.I. R
Signature [redacted]		Date 04/15/26

VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE: Tuesday, June 9, 2026

SECTION: Consent Agenda

DEPARTMENT: Administration

CONTACT:

AGENDA ITEM: Motion to approve a pickup truck purchase within the Public Works Department.

PREVIOUS ACTION:
NA

ISSUE SUMMARY:
When Lee Igl took the position as director in 2022, instead of replacing the director's vehicle with new, he recommissioned an Ford police squad car from McFarland PD. The squad was still in good shape for transportation, but not up to the standards for high-speed pursuits. After an additional 4 years of use, the vehicle has nearly 104,000 miles and over 800 hours of idling. 800 hours of idle running, converts to 24,000 additional miles on the vehicle for a total of 128,000. The vehicle is currently in need of a $3,000 catalytic converter and is having transmission issues which could cost an additional $4,000.
While we have pushed back the cost of a replacement of the director's vehicle, it is time for a new vehicle.
The new vehicle is in the proposed 2027 - 2031 CIP. There is a sinking fund set up for this vehicle, so the money is already in reserves. We are recommending a Ford Ranger and anticipate the vehicle, lights and decals will cost about $42,000.
We would be taking the Ford SUV to auction as soon as the Ranger is ready for use.

FINANCIAL/BUDGET IMPACT:
Funding will come out of the CIP vehicle sinking fund.

VILLAGE PLAN REFERENCE:

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
Motion, second to recommend approval to the Village Board regarding a purchase of a Ford truck for a total cost up $42,000.

ATTACHMENTS:
None

VILLAGE OF

McFarland

SUMMARY SHEET

MEETING DATE:	**Tuesday, June 9, 2026**
SECTION:	**Business**
DEPARTMENT:	**Administration**
CONTACT:	**Matt Schuenke, Village Administrator, Cassandra Suettinger, Deputy Administrator/Clerk**
AGENDA ITEM:	**Discussion and action regarding the acceptance of the 2025 Municipal Financial Statements and Audit Results as presented by Baker Tilly Virchow Krause.**

PREVIOUS ACTION:
The Public Utilities Committee will review and received a presentation on the 2025 Utilities audit at its meeting on May 27, 2026.

ISSUE SUMMARY:
Included within your packet are the financial statements and audit for the year ended December 31, 2025. These are done collectively to address the financial condition of the Village for everything but for the utilities which is addressed within its own report. The auditor will be present to go over this information and address the questions the group may have. This is a third party analysis and we rely on the Auditor to provide their financial review independently, meaning that they have conducted their review and this is what they have found within the enclosed reports. Final action on this item is to simply accept the reports which completes the annual process.

FINANCIAL/BUDGET IMPACT:
A few notable highlights within the 2025 Audit:

- The General Fund turned a surplus of $39,047 which will help boost our unassigned fund balance. Revenues outpaced projections mainly due to increased collections in ambulance fees while on the expense side we saw higher than expected costs within public safety.
- Parks Fund had a $100,000 surplus taking the fund up to nearly $850,000.
- Solid Waste Fund had a $15,088 deficit which was not entirely unexpected. We addressed this during the 2026 Budget process last Fall to commit additional tax levy support that should address this issue beginning this year.
- The Canine Fund had a surplus of $10,640 bringing its total up to $61,705.
- All Tax Increment Districts are now in the black with positive fund balances.
- Total General Obligation Debt for the Village outstanding at the end of last year was $46,845,000 which is a utilization of 51% of the total amount allowed. Debt information is available on pages 36-40.

- Fund balance allocations is listed on page 42.

VILLAGE PLAN REFERENCE:
None.

ORDINANCE REFERENCE:
None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
Recommended action to be taken as follows:

> *Motion to accept the 2025 Municipal Financial Statements and Audit Results as presented by Baker Tilly Virchow Krause.*

ATTACHMENTS:
1. V McFarland 2025 Financial highlights - meeting handout
2. McFarland, Village of (WI) AUD 12312025 AUDIT RESULTS
3. McFarland, Village of (WI) AUD 12312025 FINAL

Village of McFarland

2025 Financial highlights

Presented
June 9, 2026

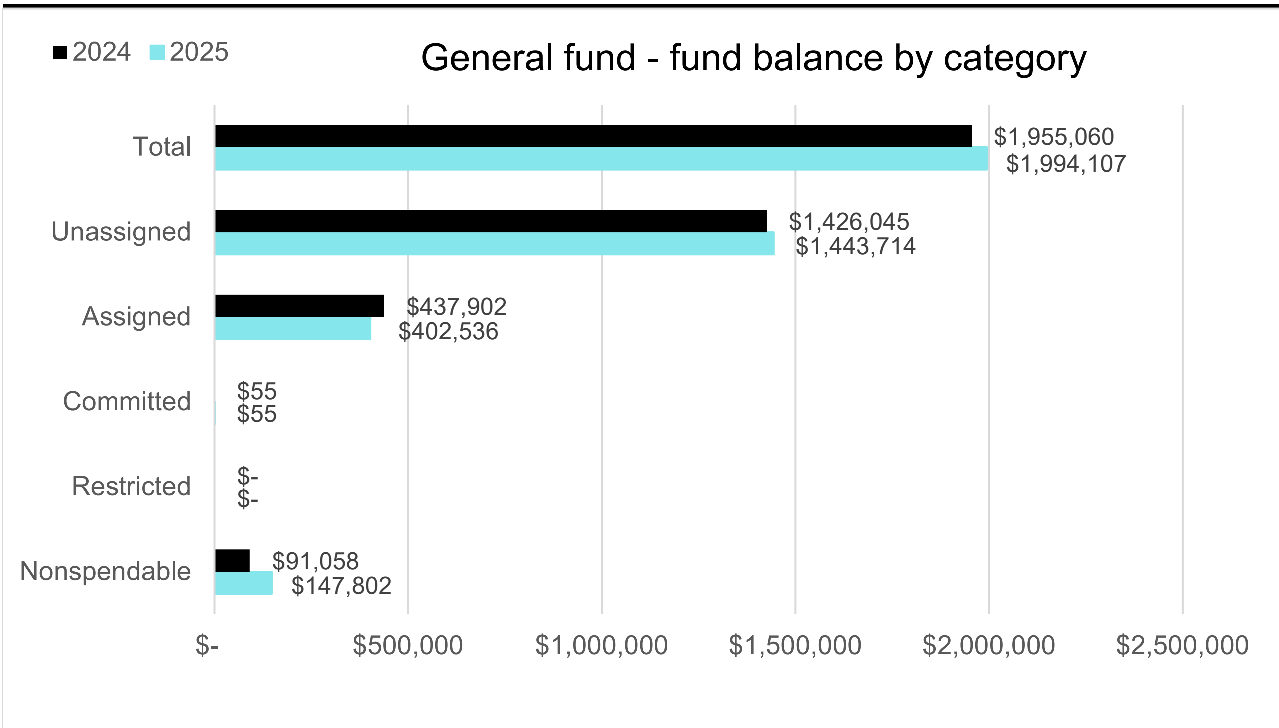
Client service team

Andrea Jansen, CPA, CFE, Principal
Casandra Chase, CPA, Senior Manager
Olivia Dew, CPA, Senior Associate

Jodi Dobson, CPA, Prinicpal
Sarah Slaughter, CPA, Director

Village of McFarland

General fund results



Summarized income statement

		Actual		Final budget		Variance
Revenues and other financing sources	$	8,355,251	$	8,238,750	$	116,501
Expenditures and other financing uses		8,316,204		8,238,750		(77,454)
Net change in fund balance	$	39,047	$	-	$	39,047

Fund balance category definitions

Nonspendable - amounts cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained in tact.

Restricted - amounts that can be spent only for the specific purposes stipulated by an external source.

Committed - amounts constrained for specific purposes that are internally imposed through formal action of the governing body.

Assigned - spendable amounts that are intended to be used for specific purposes that are not considered restricted or committed.

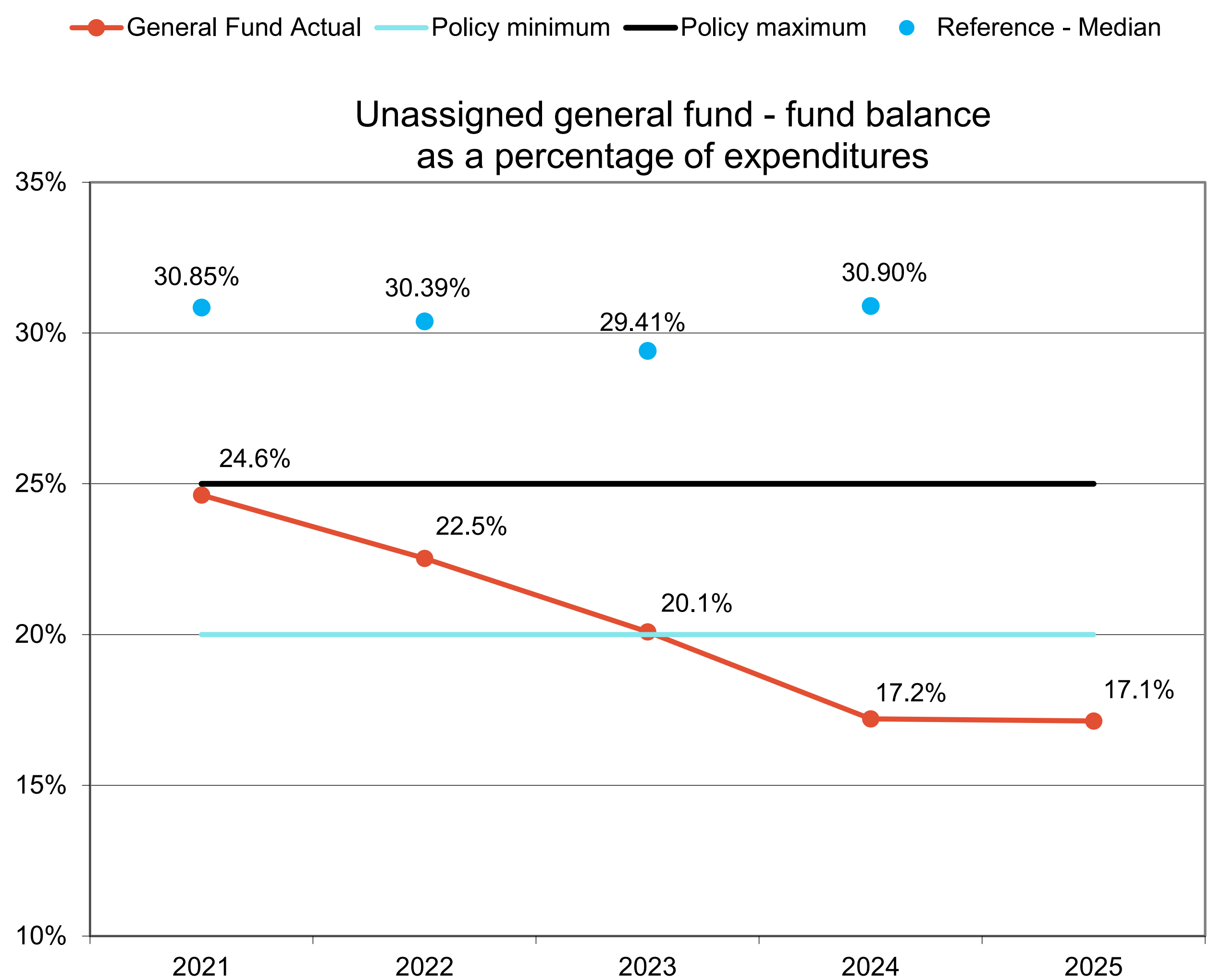
Unassigned - residual amounts that have not been classified within other categories above.

Source: current and prior year financial statement information and other benchmark information as noted.

Village of McFarland
General fund - fund balance trends

Fund balance policy:

The village has a formal minimum fund balance policy. The policy is to maintain unassigned fund balance of 20% of the subsequent years budgeted general fund expenditures, with a target maximum of 25%. The balance at year end was $1,443,714 or 17.1%.



Other reference values

GFOA recommends a minimum of no less than 2 months (16.7%) of general fund expenditures.

Median reference value generated from 2021 - 2024 Baker Tilly municipal client data for population range of under 10,000. Note: references show unassigned fund balance as a percent of actual expenditures.

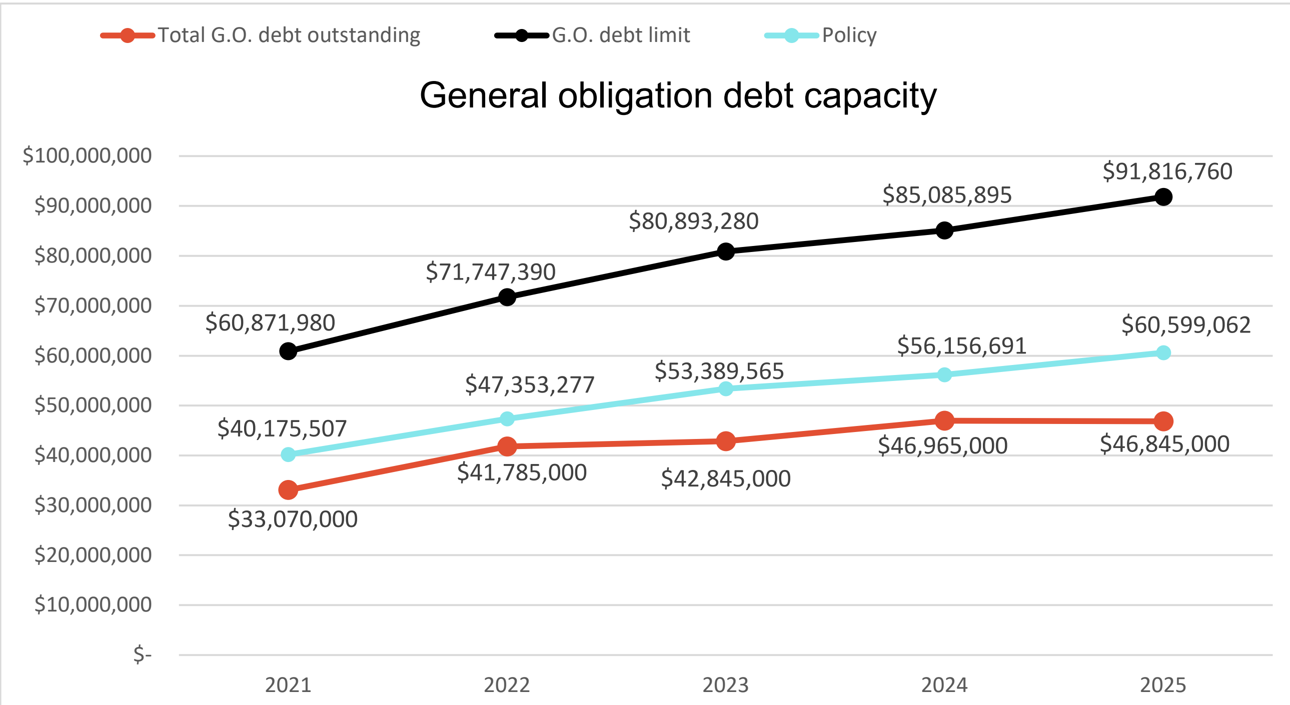
Village of McFarland

General obligation debt

Debt management policy:

The Village intends to keep total outstanding general obligations debt within 3.33% of the Village's total equalized value. Additionally, the total annual debt service expense for GO debt (exclusive of that funded by proprietary operations) should not exceed 25% of the Village's total operating expense less capital outlay.

Actual percentage per policy at 12/31/25: **2.55%**



Total debt outstanding by type at 12/31/2025

	General obligation	Revenue debt	BANs	Total
Village	$ 42,400,000	$ -	$ -	$ 42,400,000
Utility	2,910,000	7,420,623	2,995,000	13,325,623
TIF-related	1,535,000	-	-	1,535,000
Total	$ 46,845,000	$ 7,420,623	$ 2,995,000	$ 57,260,623

Comparative metrics available online through the Wisconsin Policy Forum.

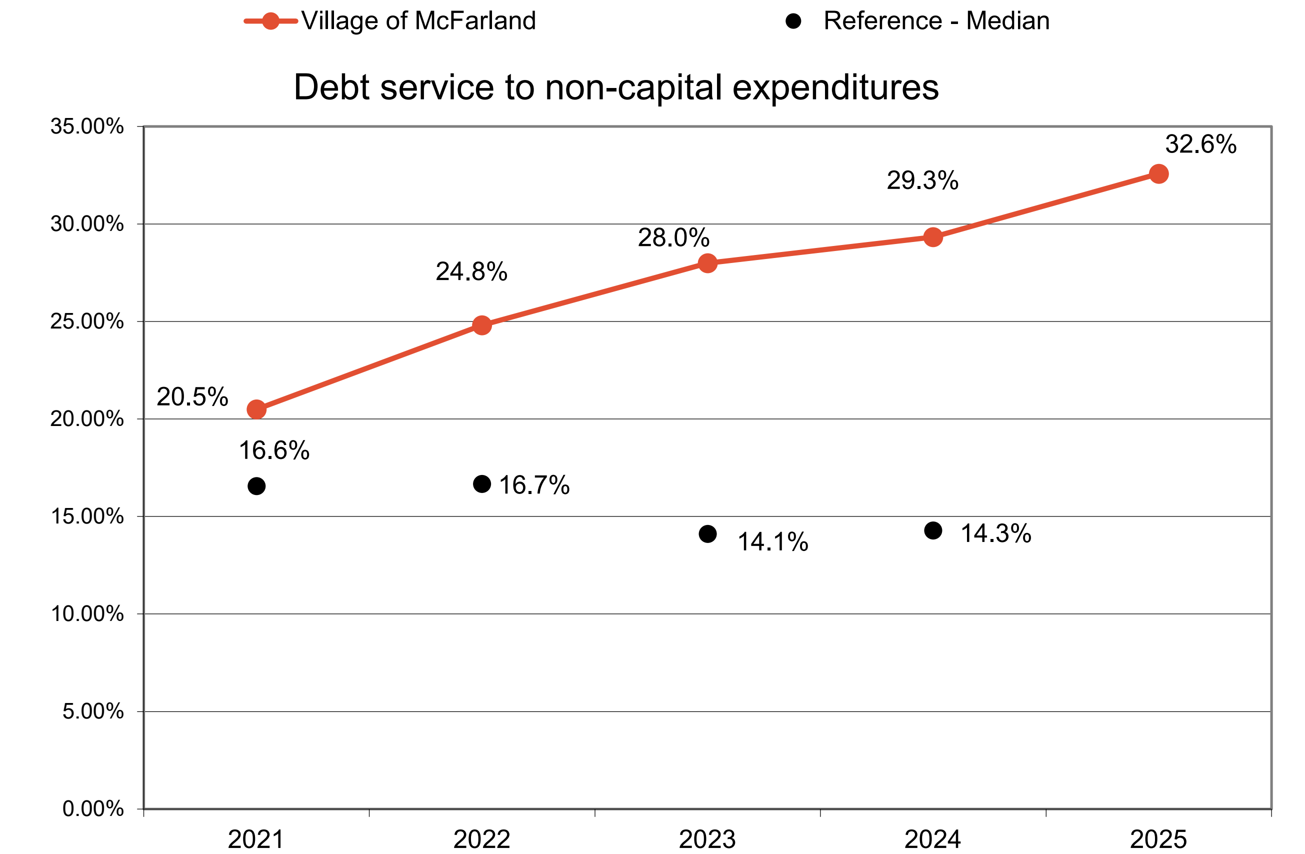
https://wispolicyforum.org/research/municipal-datatool-examining-and-comparing-wisconsin-cities-and-villages/

Select "Debt" -- options for custom comparisons or comparisons by county

Source: current and prior year financial statement information and other benchmark information as noted.

Village of McFarland

Governmental funds - debt service



Current and prior year data

		2025		2024
Principal	$	3,875,000	$	3,455,000
Interest		1,301,027		1,180,580
Total	$	5,176,027	$	4,635,580
Non-capital expenditures	$	15,887,806	$	15,807,765

Other reference values

Median reference value generated from 2021 - 2024 Baker Tilly municipal client data for population range of under 10,000.

Reporting and insights from the 2025 audit:

Village of McFarland

December 31, 2025

Executive summary

May 8, 2026

Village Board
Village of McFarland
5915 Milwaukee Street
McFarland, WI 53558

We have completed our audits of the financial statements of the Village of McFarland, including the Water, Sewer and Storm Water Utilities (collectively the Village) for the year ended December 31, 2025 and have issued our report thereon dated May 8, 2026. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your Village's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

Additionally, we have included information on key risk areas the Village of McFarland should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Andrea Jansen, Principal: andrea.jansen@bakertilly.com or +1 (608) 240 2338
- Casandra C. Chase, Senior Manager: casandra.chase@bakertilly.com or +1 (608) 240 6785

Sincerely,

Baker Tilly US, LLP

Andrea Jansen, CPA, CFE, Principal

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the Village's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing opinions based on our audits about whether the financial statements prepared by management, with the oversight of those charged with governance:
  - Are free from material misstatement
  - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Our audits does not relieve management or those charged with governance of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Internal control matters
- Qualitative aspects of the Village's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the Village and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Assessment of new accounting standards
- Areas of complexity including Tax Incremental Districts

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the Village's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditors' professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on nonfinancial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk but were determined to require specific awareness and a unique audit response.

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension liabilities	Long-term debt
Capital assets including infrastructure	Net position and fund balance calculations	Financial reporting and required disclosures

Internal control matters

We considered the Village's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the Village'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.

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 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 identified the following deficiencies as material weaknesses:

- **Financial statement close process**

Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

Our audit includes a review and evaluation of the internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

- There is adequate staffing to prepare financial reports throughout the year and at year-end.
- Material misstatements are identified and corrected during the normal course of duties.
- Complete and accurate financial statements, including footnotes, are prepared.
- Financial reports are independently reviewed for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered to be a material weakness surrounding the preparation of financial statements and footnotes, adjusting journal entries identified by the auditors and an independent review of financial reports.

Management has not prepared financial statements that are in conformity with generally accepted accounting principles. In addition, material misstatements in the general ledger were identified during the financial audit.

This level of internal control over financial reporting can be a difficult task for governments that operate with only enough staff to process monthly transactions and reports and often rely on their auditors to prepare certain year-end audit entries and financial statements. This point is common for municipalities of a similar size.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Village are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2025. We noted no transactions entered into by the Village during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.

- Accounting estimates: Accounting estimates, including fair value 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, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Net pension liability and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole
Lease receivable and related deferral	Evaluation of leases by management and incremental borrowing rate used for present value calculation	Reasonable in relation to the financial statements as a whole

  There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates or to the significant assumptions used to develop the estimates, noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the Village or that otherwise appear to be unusual due to their timing, size or nature.

Significant difficulties encountered during the audit

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

Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting or auditing matter that could be significant to the basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Audit report

There have been no departures from the auditors' standard report.

Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management. The schedule within the attachments summarizes the uncorrected misstatements, other than those that are clearly trivial, that we presented to management and the material corrected misstatements that, in our judgment, may not have been detected except through our auditing procedures. The internal control matters section of this report describes the effects on the financial reporting process indicated by the uncorrected misstatements and corrected misstatements, other than those that we consider to be of a lesser magnitude than significant deficiencies and material weaknesses.

Management has determined that the effects of the uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the basic financial statements under audit.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

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

Other information in documents containing audited basic financial statements

Official statements (or other equivalent document which we may not read unless engaged separately)

The Village's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. The Village can use the audited financial statements in other client prepared documents, such as official statements related to the issuance of debt, without our acknowledgement. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an auditors' acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that and, to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The attachments include copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any noncompliance with laws and regulations during our audit.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the Village's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date of the financial statements, including the effects on the financial statements and the adequacy of the related disclosures and the effects on the auditors' report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and the Village that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the Village's related parties.

Other matters

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

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

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Impact fee needs assessment
- Compilation services (TIF / PSC Report)
- Water rate study and financial forecasting
- Bookkeeping

In addition, we prepared GASB No. 34 conversion entries which are summarized in the "Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position" and the "Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities" in the financial statements.

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

Resources for those charged with governance

Our business is to know every aspect of yours and to maintain a constant lookout for what's next. We invite you to learn about some of the trending challenges and opportunities for public sector organizations like yours and how Baker Tilly can help.

To explore more trending topics and regulatory updates, visit our resource page at https://www.bakertilly.com/insights/audit-committee-resource-page.

Capital project oversight
Public sector capital projects face increasing pressure from cost escalation, supply chain disruption, regulatory complexity and heightened scrutiny around transparency and accountability. Strong planning, governance and controls are critical across the full project life cycle, from feasibility and funding strategy through execution and closeout.

Independent oversight helps chart a clear course from planning to delivery. Our teams work alongside leadership to strengthen governance, establish financial and contractual controls, align funding with project goals and monitor performance throughout execution, helping projects stay on schedule, within budget and aligned with community priorities.

Succession planning
An aging workforce, rising retirement rates and competition for specialized talent make succession planning a fiscal and operational a priority for public sector organizations.

By identifying critical roles, assessing workforce risk, building internal talent pipelines and integrating succession planning with broader workforce strategies, Baker Tilly helps organizations preserve institutional knowledge and maintain continuity, today and into the future.

Economic development
Successful economic development depends on disciplined planning, sound financial analysis and coordinated execution. Public sector leaders must balance incentives, infrastructure investment, funding opportunities and stakeholder priorities while maintaining fiscal responsibility.

Baker Tilly's supports local governments with strategic and financial planning, incentive structuring and negotiation, tax increment financing administration, project financing, grant strategy and economic and fiscal impact analysis. This integrated approach helps leaders move from vision to action, strengthening communities and advancing sustainable, long-term growth.

Management representation letter

VILLAGE OF McFarland

www.mcfarland.wi.us | 5915 Milwaukee St, McFarland, WI 53558 | 608.838.3153

May 8, 2026

Baker Tilly US, LLP
4807 Innovate Ln
P.O. Box 7398
Madison, Wisconsin 53707-7398

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Village of McFarland as of December 31, 2025 and for the year then ended and for the Water, Sewer and Storm Water Utilities as of December 31, 2025 and 2024 and for the years then ended for the purpose of expressing opinions as to whether the financial statements 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 Village of McFarland and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

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

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

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 4, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America U.S. GAAP.

2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.

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

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

5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable in accordance with accounting principles generally accepted in the United States of America U.S. GAAP.

6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other 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 aforementioned financial statements.

7) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

8) We believe the effects of the uncorrected financial statement misstatements listed here are immaterial, both individually and in the aggregate, to the basic financial statements as a whole. There is an uncorrected misstatement related to a prior year ambulance receivable transaction that was recorded in the current year. Revenues were understated in 2024, and as a result the revenues recorded in 2025 are overstated to balance out. As a result, beginning fund balance in the general fund was understated by 102,620 and current year revenue in the general fund was overstated by the same amount to balance out.

9) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the appropriate accounts.

10) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.

11) Guarantees, whether written or oral, under which the Village is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

12) We have provided you with:

   a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, 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) Minutes of the meetings of Village board, finance committee and utility comments or summaries of actions of recent meetings for which minutes have not yet been prepared.

13) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14) 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 where the fraud could have a material effect on the financial statements.

15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

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

17) There are no related parties or related party relationships and transactions, including side agreements, of which we are aware.

Other

18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

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

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

21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

22) The Village of McFarland has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.

23) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local 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.

24) There are no:

    a) Violations or possible violations of budget ordinances, federal, state, and local laws or 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, except those already disclosed in the financial statement, if any.

b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.

c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.

d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

25) As part of your audit, you assisted with the preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those non-audit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

26) We have made all management decisions and performed all management functions in relation to the nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, as identified in the engagement letter or an addendum to the engagement letter. We have designated Cassandra Suettinger, Deputy Administrator/Clerk, an employee with suitable skill, knowledge, and/or experience to oversee the services received. Furthermore, we have established and maintained internal controls, including monitoring activities related to the nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, and we have evaluated and accept responsibility for the adequacy and results of the nonattest services received.

The nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, are listed below.

a) Financial statement preparation

b) Compiled TIF financial statements

c) Compiled regulatory reports

d) Impact fee needs assessment

e) Bookkeeping

f) Water rate study and financial forecasting

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

27) The Village of McFarland 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.

28) The Village of McFarland has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

29) There are no component units that should be reported in the financial statements, as well as no joint ventures with an equity interest, or other joint ventures or other related organizations that should be reported in the financial statements.

30) The financial statements include all fiduciary activities required by GASB No. 84.

31) The financial statements properly classify all funds and activities.

32) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 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.

33) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

34) The Village of McFarland has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.

35) Provisions for uncollectible receivables, if any, have been properly identified and recorded.

36) 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.

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

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

39) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

41) Tax-exempt bonds issued have retained their tax-exempt status.

42) We have appropriately disclosed the Village of McFarland'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 are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.

43) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

44) 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.

45) With respect to the supplementary information, (SI):

   a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI 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.

   b) If the SI 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 auditor's report thereon.

46) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

47) We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.

48) We have reviewed existing contracts and determined there are no items requiring accounting or reporting as lease or subscription liabilities.

49) We have evaluated our ongoing operations and determined there are no concentrations or constraints meeting the requirements for disclosure under GASB Statement No. 102.

50) There have been no changes to our assessment or applicability in regards to all previously effective GASB Statements that were deemed immaterial or did not impact The Village of McFarland at the time the statements were effective.

51) We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72 – *Fair Value Measurement*. In addition our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.

52) The auditing standards define an annual report as "a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditors' report thereon. We confirm that we do not prepare and have no plans to prepare an annual report.

Sincerely,

Village of McFarland

Signed: ______________________
Matt Schuenke, Village Administrator

Signed: ______________________
Cassandra Suettinger, Deputy Administrator/Clerk

Client service team

Andrea Jansen, CPA, CFE
Principal

4807 Innovate Lane
Madison, Wisconsin 53718
United States

T +1 (608) 240 2338
andrea.jansen@bakertilly.com

Casandra C. Chase, CPA
Senior Manager

4807 Innovate Lane
Madison, Wisconsin 53718
United States

T +1 (608) 240 6785
casandra.chase@bakertilly.com

Olivia Dew, CPA
Senior Associate

4807 Innovate Lane
Madison, Wisconsin 53718
United States

T +1 (608) 240 2412
olivia.dew@bakertilly.com

Jodi Dobson, CPA
Principal

4807 Innovate Lane
Madison, Wisconsin 53718
United States

T +1 (608) 240 2469
jodi.dobson@bakertilly.com

Sarah Slaughter, CPA
Senior Manager

4807 Innovate Lane
Madison, Wisconsin 53718
United States

T +1 (512) 975 7291
sarah.slaughter@bakertilly.com

Accounting changes relevant to the Village of McFarland

Future accounting standards update

GASB statement number	Description	Potentially impacts you	Effective date
103	Financial Reporting Model Improvements	✔	12/31/26
104	Disclosure of Certain Capital Assets	✔	12/31/26
105	Subsequent Events	✔	12/31/27

Further information on upcoming GASB pronouncements.

Changes to the financial reporting model

GASB Statement 103, *Financial Reporting Model Improvements*, builds on Statement 34 by providing key targeted improvements to the financial reporting model. Its requirements are designed to:

- Enhance the effectiveness of governmental financial reports in providing information essential for decision making and assessing a government's accountability, and
- Address certain application issues.

The targeted improvements contained in Statement 103 establish or modify existing accounting and financial reporting requirements related to:

- Management's discussion and analysis - While the overall requirements do not substantially change management's discussion and analysis, the modifications are meant to improve the analysis included in this section and provide details about the items that should be discussed as currently known facts, decisions or conditions expected to have a significant financial effect in the subsequent period.
- Unusual or infrequent items (previously known as extraordinary and special items) - The new Statement simplifies GASB literature by eliminating the separate presentation of extraordinary and special items. Under the requirement of Statement 103, applicable items will either be identified as unusual or infrequent or both.
- Presentation of the proprietary fund statement of revenues, expenses and changes in fund net position - The changes are designed to improve consistency around the classification of items in these statements by better defining what should be included in operating revenues and expenses and nonoperating revenues and expenses including, for example, the addition of subsidies received or provided as a new category of nonoperating revenues and expenses.
- Major component unit information and Budgetary comparison information - Statement 103 is designed to improve the consistency of the reporting of major component unit information and budgetary comparison information by specifying required placement of that information.

Revisions to disclosures for certain capital assets

Governments are required to provide information on capital assets in the footnotes to the financial statements as outlined in GASB Statement No. 34. Recent standards have impacted the accounting and reporting for capital assets and as a result GASB issued Statement No. 104, *Disclosure of Certain Capital Assets* to provide enhanced disclosures for certain capital assets, including

a. Lease assets reported under Statement No. 87, intangible right-to-use assets reported under Statement No. 94 and subscription assets reported under Statement No. 96 should all be disclosed separately and by major class of underlying asset. In addition, if there are any other intangible assets reported they should also be disclosed separately.

b. Capital assets that are held for sale should have the ending balance with separate disclosure for historical cost and related accumulated depreciation as well as any outstanding debt for which the asset is pledged as collateral disclosed by major class of asset. Assets held for sale are defined as those for which the government has decided to pursue the sale and it is probable that the sale will be finalized within one year of the financial statement date.
While these changes are focused on footnote disclosures it is important to plan ahead to ensure the required information is available for implementation

Updated guidance for the financial reporting of subsequent events

GASB Statement No. 105, *Subsequent Events, which supersedes GASB Statement No. 56*, is intended to enhance consistency in the application of requirements for subsequent events.

The Statement defines subsequent events as transactions or other events that occur after year end but before the date the financial statements are available to be issued. The date the financial statements are available to be issued is the date at which (a) the financial statements are complete in a form and format that complies with generally accepted accounting principles (GAAP) and (b) approvals necessary for issuance have been obtained or typically the opinion date. The definition of subsequent events in this Statement modifies the subsequent events time frame throughout the GASB literature.

The Statement also clarifies:

- The different types of subsequent events (recognized and nonrecognized events)
- When note disclosures are required
- The information that should be included in those note disclosures

Uncorrected misstatements

There is an uncorrected misstatement related to a prior year ambulance receivable transaction that was recorded in the current year. Revenues were understated in 2024 and as a result the revenues recorded in 2025 are overstated to balance out. As a result, beginning fund balance in the general fund was understated by $102,620 and current year revenue in the general fund was overstated by the same amount to balance out.

Financial statement effects – debit (credit) to financial statement total:

Opinion unit	Assets	Liabilities/ Deferred inflows	Beginning Fund balance	Total Revenues	Change in fund balance
General fund	-	-	$ (102,620)	$ 102,620	$ 102,620

Material corrected misstatements

Description	Opinion unit	Amount
To record GASB 87 lease amounts	General Fund	$667,951
*To record capital activity	Water/Sewer Utility, Storm Water Utility	991,224
*To record depreciation expense	Water/Sewer Utility, Storm Water Utility	974,762
*To record current year pension activity	Storm Water Utility	45,036
To record contributed capital	Water/Sewer Utility, Storm Water Utility	216,110
*To allocate CWIP to asset accounts	Water/Sewer Utility, Storm Water Utility	7,161,117

* This is a routine audit adjustment that the Village prefers to be proposed as part of the external audit process.

The remaining misstatements that were identified and corrected by management were not material individually or in the aggregate to the financial statements taken as a whole.

Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.

b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:

   - Identify types of potential misstatements.
   - Consider factors that affect the risks of material misstatement.
   - Design tests of controls, when applicable, and substantive procedures.

c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs.

d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America.

We are very interested in your views regarding certain matters. Those matters are listed here:

a. We typically will communicate with your top level of management unless you tell us otherwise.

b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.

c. We need to know your views about your organization's objectives and strategies and the related business risks that may result in material misstatements.

d. We anticipate that the Village will receive an unmodified opinion on its financial statements.

e. Which matters do you consider warrant particular attention during the audit and are there any areas where you request additional procedures to be undertaken?

f. Have you had any significant communications with regulators or grantor agencies?

g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?

b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, other related matters or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. We will conduct preliminary financial audit work during the months of November-December and sometimes early in January. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditors' sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means or wish to provide other feedback. We welcome the opportunity to hear from you.

Village of McFarland

Financial Statements and
Supplementary Information

December 31, 2025

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December 31, 2025

Independent Auditors' Report

To the Village Board of
Village of McFarland

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 Village of McFarland, Wisconsin (the Village), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 Village as of December 31, 2025 and the respective changes in financial position and, where applicable, cash flows thereof 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). 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 Village 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 Village'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.

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 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, 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 Village'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 Village'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, 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 auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The accompanying supplementary information is presented for purposes of additional analysis and is 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 auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Baker Tilly US, LLP

Madison, Wisconsin
May 8, 2026

The management of the Village of McFarland (Village) offers this narrative discussion and analysis (MD&A) of the financial performance of the Village for the year ended December 31, 2025. The MD&A is designed to: (1) assist the reader in focusing on significant financial issues; (2) provide an overview of the Village's financial activity; (3) identify changes in the Village's financial position; (4) identify material deviations from the approved budget and (5) identify individual fund issues or concerns.

Since the MD&A focuses primarily on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the Village's more detailed financial statements which follow this section.

Financial Highlights

When revenues exceed expenses, the result is an increase in net position; when expenses exceed revenues, the result is a decrease in net position. This relationship between revenues and expenses illustrates the Village's operating results. The Village's net position, as measured in the Statement of Net Position, is an important indicator of the Village's financial position or health. Over time, increases or decreases in the Village's net position, as measured in the Statement of Activities, are important indicators of whether its financial health is improving or deteriorating. The Village's mission, however, is to provide services that improve the quality of life for its residents, rather than generate profits as companies do. For this reason, it is also necessary to consider many other nonfinancial factors, such as the condition of roads or quality of services, in assessing the overall health of the Village.

- The assets and deferred outflows of resources of the Village exceeded its liabilities and deferred inflows of resources as of December 31, 2025 by $76,315,250 (net position). Total net position includes all major infrastructure networks.

- The Village's total net position increased by $5,467,473 in 2025.

- As of December 31, 2025, the Village's governmental funds reported combined ending fund balances of $13,649,373, an increase of $3,597,257 (36%) from the prior year. The main contributors were fund balance growth in the TIDs and large one time revenues from the IRS Elective Pay Credit, related to the Public Safety Center energy efficiencies, as well as the sinkhole settlement funds.

- As of December 31, 2025, the unassigned fund balance for the General Fund was $1,443,714 or approximately 17.5% of total general fund expenditures budgeted for 2026. The total fund balance in the General Fund – also including Non-spendable, Restricted, Committed and Assigned amounts – was $1,994,107, an increase of $39,047 (2%) over the previous year.

- The Village's total general obligation debt decreased by $120,000 as of December 31, 2025. The Village issued $4,200,000 of general obligation debt and paid $4,320,000 in principal expense. At year-end, the Village was utilizing 51.02% of its general obligation debt capacity, a decrease from 55% the previous year. $1,535,000 of the general obligation debt is for TIF No. 3, TIF No. 4 and TIF No. 5 purposes and will be repaid from revenue sources other than general property taxes. If the TIF debt is subtracted out, the Village is utilizing 49.35% of its allowable debt capacity for general purposes.

Overview of the Financial Statements

Government-Wide Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Village's finances, in a manner similar to a private sector business.

The *Statement of Net Position* presents information on all Village assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference between the four reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating. To assess the overall health of the Village it is also necessary to consider additional nonfinancial factors such as changes in the Village's property tax base and the condition of the Village's infrastructure.

The *Statement of Activities* presents information showing how the Village's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused compensated absences).

Both government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) from those functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Village include general government; public safety; health and social services; public works; leisure activities; and conservation and development. The business-type activities of the Village include the Water, Sewer and Storm Water Utilities.

The government-wide financial statements can be found on pages 1 to 3 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All Village funds can be divided into three categories: governmental funds; proprietary funds; and fiduciary funds.

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Unlike the government-wide financial statements, however, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Village maintains sixteen (16) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, General Debt Service, TIF No. 3 and the Capital Equipment and Projects Fund, all of which are considered major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements can be found on pages 4 to 9 of this report.

Proprietary Funds – The Village maintains two (2) proprietary enterprise funds – the Water and Sewer Utility and the Storm Water Utility, both of which are major funds. These enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements.

The basic proprietary fund financial statements can be found on pages 10 to 14 of this report.

Custodial Funds – Custodial funds are used to account for resources held for the benefit of parties outside the government. Custodial funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Village's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The Village is the trustee or fiduciary, for collection of all property taxes within the Village for all taxing jurisdictions. These jurisdictions include the McFarland School District, Dane County, Madison Area Technical College and the State of Wisconsin forestry tax.

The basic fiduciary fund financial statements can be found on pages 15 to 16 of this report.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 18 to 52 of this report.

Other Information – In addition to the basic financial statements and accompanying notes, required supplementary information presents a budgetary comparison schedule for the General Fund to demonstrate compliance with the budget and information relating to the Village's net pension (asset)/liability and related contributions. These schedules can be found on pages 53 to 54 of this report. A detailed budgetary comparison schedule for the General Fund can be found on pages 56 to 58. The combining statements referred to earlier in connection with non-major governmental funds are presented following the required supplementary information and can be found on pages 59 to 62 of this report.

Financial Analysis of the Village as a Whole

An analysis of the Village's financial position should begin with a review of the Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position. These two statements report the Village's net position and changes therein. It should be noted that the financial position can also be affected by non-financial factors, including economic conditions, population growth and new regulations.

Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Village, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $76,315,250 as of December 31, 2025. This is an increase of $5,467,473 (8%) compared to 2024 when the net position improved $5,347,625 (8%) over the prior year.

The largest portion of the Village's net position (approximately 79%) reflects its investments in capital assets (e.g. land, buildings, equipment, improvements, construction in progress and infrastructure), less any debt used to acquire those assets that is still outstanding. The Village uses these capital assets to provide service to citizens; consequently, these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be liquidated to satisfy these liabilities.

An additional portion of the Village's net position (approximately 6%) represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position is $11,583,472, a 32% increase from the previous year.

A summary of the Village's Statement of Net Position is presented in the table below.

Village of McFarland's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current and other assets	$ 30,891,138	$ 25,781,261	$ 6,103,754	$ 5,285,943	$ 36,994,892	$ 31,067,204
Capital assets	82,742,400	80,432,511	32,919,270	28,515,474	115,661,570	108,947,985
Total assets	113,633,538	106,213,772	39,023,024	33,801,417	152,656,562	140,015,189
Deferred outflows	3,240,926	4,182,622	402,460	511,745	3,643,386	4,694,367
Long-term liabilities	46,988,138	47,071,241	13,768,507	8,349,954	60,756,645	55,421,195
Other liabilities	2,067,048	1,516,620	565,245	382,594	2,632,293	1,899,214
Total liabilities	49,055,186	48,587,861	14,333,752	8,732,548	63,388,938	57,320,409
Deferred inflows	14,913,380	14,697,749	1,682,380	1,843,621	16,595,760	16,541,370
Net position:						
Net investment in capital assets	40,513,109	38,132,273	19,617,545	20,990,492	60,130,654	59,122,765
Restricted	3,598,633	2,178,636	1,002,491	772,484	4,601,124	2,951,120
Unrestricted	8,794,156	6,799,875	2,789,316	1,974,017	11,583,472	8,773,892
Total net position	$ 52,905,898	$ 47,110,784	$ 23,409,352	$ 23,736,993	$ 76,315,250	$ 70,847,777

Changes in Net Position

The following table provides a summary of the Village's operations for the year ended December 31, 2025. Governmental activities increased the Village's net position by $5,795,114 (12%). This compares to an increase of $4,436,715 (10%) in 2024.

Business-type activities decreased the net position by $327,641 (1.4%). This compares to an increase of $910,910 (4%) in the prior year.

The following tables and narrative review separately the operational results of governmental and business-type activities.

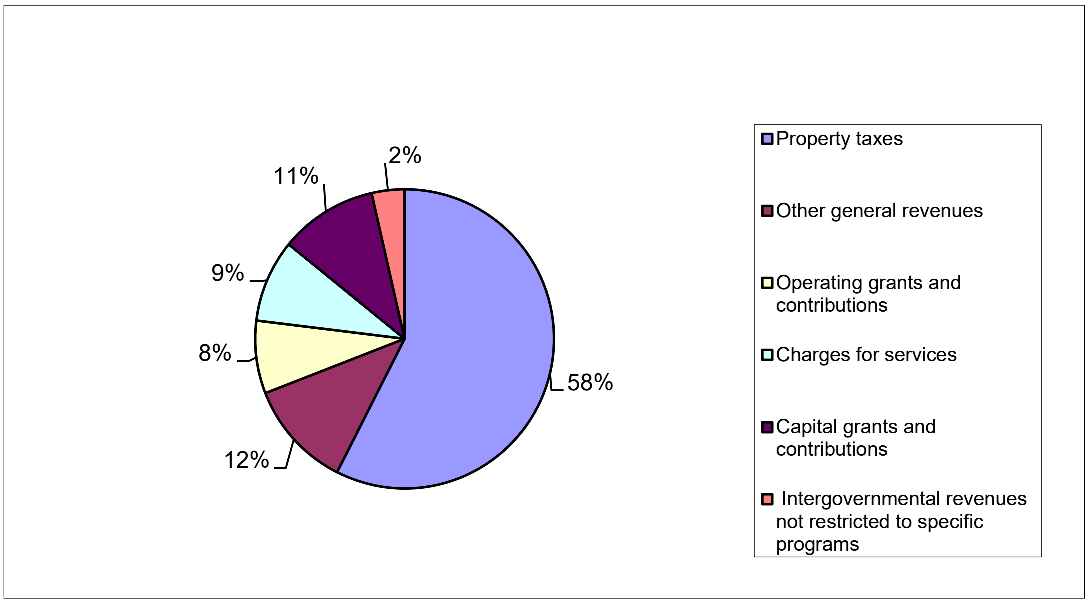
Village of McFarland
Condensed Statement of Revenues, Expenses and Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues						
Program revenues:						
Charges for services	$ 1,814,035	$ 1,670,367	$ 4,977,863	$ 4,390,915	$ 6,791,898	$ 6,061,282
Operating grants and contributions	1,604,662	1,587,653	-	-	1,604,662	1,587,653
Capital grants and contributions	2,151,228	1,963,504	290,038	840,394	2,441,226	2,803,898
General revenues:						
Property taxes	11,700,388	10,633,550	-	-	11,700,388	10,633,550
Other taxes	183,355	166,887	-	-	183,355	166,887
Intergovernmental	724,374	1,494,290	-	-	724,374	1,494,290
Investment income	653,856	733,486	229,639	240,790	883,495	974,276
Miscellaneous	1,531,934	114,737	773	3,585	1,532,707	118,322
Total revenues	20,363,832	18,364,474	5,498,313	5,475,684	25,862,105	23,840,158
Expenses						
General government	2,187,491	1,849,529	-	-	2,187,491	1,849,529
Public safety	6,145,636	5,659,491	-	-	6,145,636	5,659,491
Health and social services	395,276	372,824	-	-	395,276	372,824
Public works	2,425,905	2,881,310	-	-	2,425,905	2,881,310
Leisure activities	2,300,019	2,210,184	-	-	2,300,019	2,210,184
Conservation and development	304,671	240,024	-	-	304,671	240,024
Interest and fiscal charges	1,144,547	1,006,119	-	-	1,144,547	1,006,119
Water, sewer and storm water	-	-	5,491,127	4,273,052	5,491,127	4,273,052
Total expenses	14,903,545	14,219,481	5,491,127	4,273,052	20,394,672	18,492,533
Increase in net position before transfers	5,460,287	4,144,993	7,186	1,202,632	5,467,473	5,347,625
Transfers	334,827	291,722	(334,827)	(291,722)	-	-
Changes in net position	5,795,114	4,436,715	(327,641)	910,910	5,467,473	5,347,625
Net Position, Beginning	47,110,784	42,674,069	23,736,993	22,826,083	70,847,777	65,500,152
Net Position, Ending	$ 52,905,898	$ 47,110,784	$ 23,409,352	$ 23,736,993	$ 76,315,250	$ 70,847,777

Governmental Activities

The Village received a total of $20,363,832 in governmental activity revenues in 2025. This is an increase of $1,999,358 (11%) from the prior year. The overall tax levy, charges of service, operating grants, capital grants and contributions and intergovernmental revenues increased. As the following chart indicates, property taxes account for about 58% of all revenues.

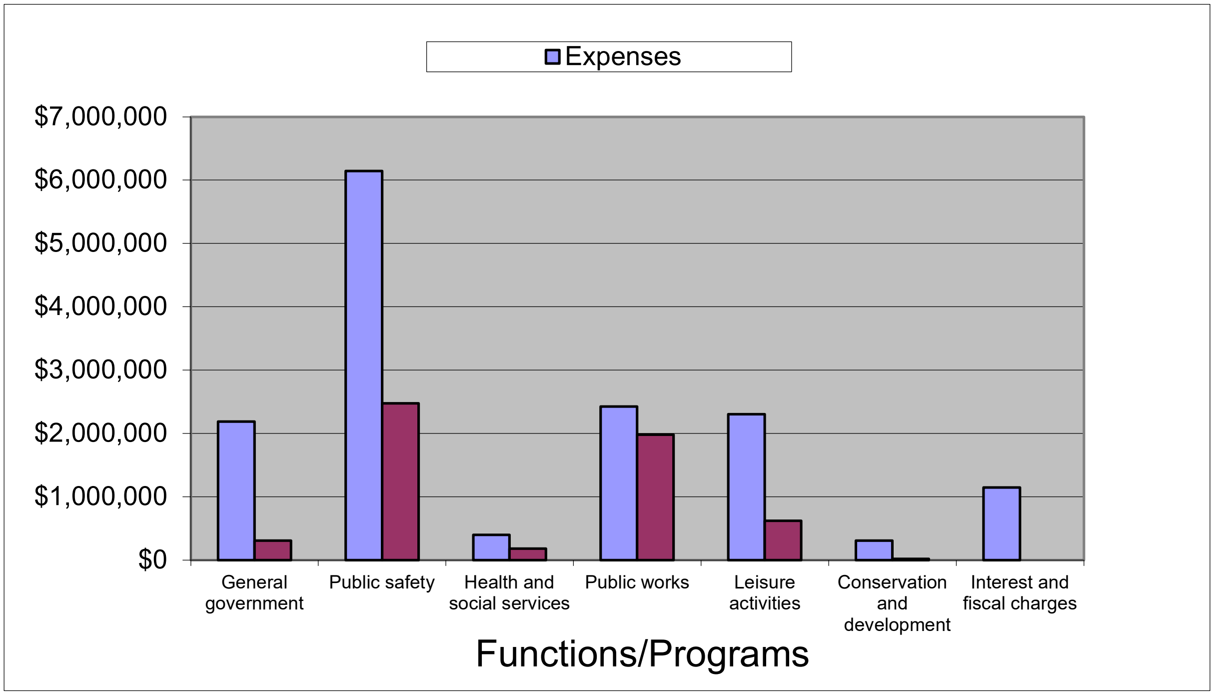
Revenue by Source – Governmental Activities



Total governmental activities expenses were $14,903,545 in 2025, an increase of $684,064 (5%) from the prior year. The majority of all functional expense categories increased in 2025 except for a decrease in Public Works. Revenues exceeded expenses by $5,460,287, up $1,315,294 from the prior year when revenues exceeded expenses by $4,144,993. After transfers, there was an increase in net position of $5,795,114.

In 2025, Public Safety (police, fire, EMS, emergency management) activities accounted for the largest share of Village expenditures at 41.2%, up from 39.9% the prior year. This was followed by Public Works expenditures at 16.3%, down from 16.6%. Other expenditure areas included Leisure Activities at 15.4%, General Government at 14.7%, Interest and fiscal charges at 7.7%, Health and Social Services at 2.7%, and Conservation and Development at 2%.

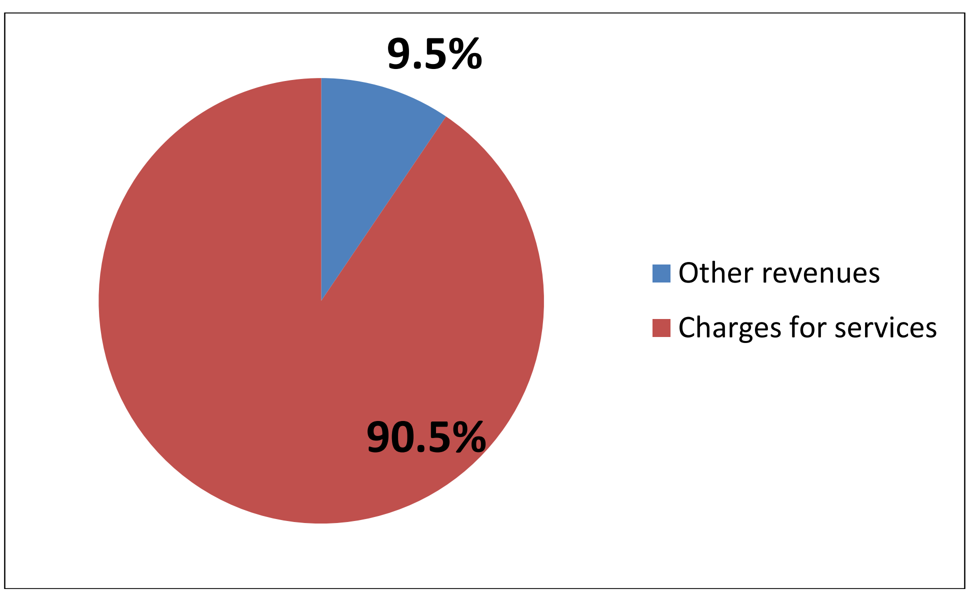
Expenses and Program Revenue – Governmental Activities



Business-Type Activities

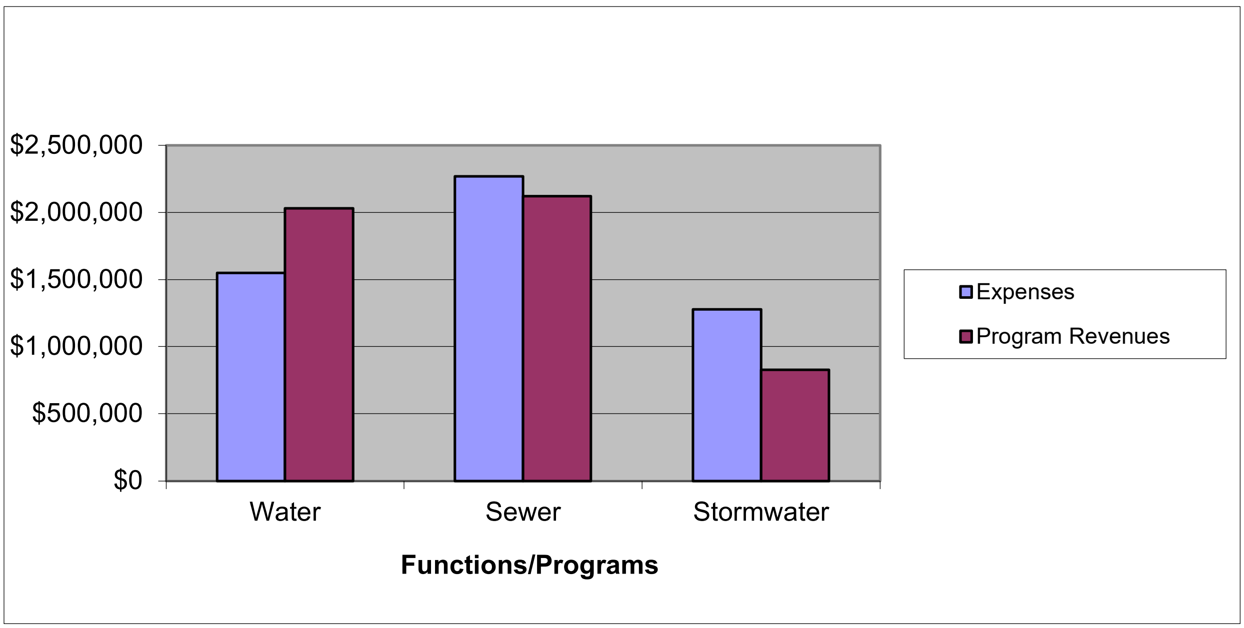
The Village generated $5,498,313 in business-type activity revenue in 2025 from its Water, Sewer and Storm Water Utility Funds. This is a 0.4% increase compared to 2024 when revenues were $5,475,684. Charges for services are the largest revenue source for these operations, representing 90.5% of revenues.

Revenue by Source – Business-type Activities



Business-type activities decreased the Village's net position by $327,641 (1.4%) in 2025. This compares to an increase of $910,910 (3.84%) in 2024. The net operating loss of the business-type activities was ($116,778), down $500,042 from the prior year. The operating loss is attributed to an increase in depreciation expense and sewer treatment charges. Capital funding provided through borrowing carried over from 2024 to 2025 to cover the cost for those projects. The following graph compares the charges for services to the operating expenses for each utility. The authorized rate of return for the PSCW regulated Water Utility is 6.4%. The actual rate of return for 2025 was 3.38%, down from 4.47% in 2024. The sewer rates in effect during 2025 were implemented on August 10, 2025, the water rates became effective May 15, 2024 and the storm water rates became effective January 1, 2024.

Expenses and Program Revenues – Business-type Activities



Financial Analysis of the Government's Funds

As noted earlier, the Village uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Village's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the Village's governmental funds reported combined ending fund balances of $13,649,373, up $3,597,257 (35.9%) from 2024. Approximately 10.3% of this total $1,401,649 constitutes unassigned fund balance, an increase of $250,776 from 2024. The remainder of the fund balance, $12,247,724, is reported in the following categories: 1) non-spendable ($974,315), 2) restricted ($6,788,338), 3) committed ($406,680) and 4) assigned ($4,078,391).

General Fund

The General Fund is the main operating fund of the Village. The general fund balance increased from $1,955,060 to $1,994,107, an increase of $39,047 (2%). The Village had planned for no change in fund balance by adopting a balanced budget for 2025.

General Debt Service Fund

The General Debt Service Fund balance decreased by $112,268 from $563,676 to $451,408.

Tax Incremental District No. 3 – Capital Projects

The district was created in 2004. The district exists to recover project costs from tax increments over its remaining statutory life. The district encompasses the Terminal Drive and Triangle Street areas which parallel the Highway 51 corridor at the northern end of the Village. The district has made and will continue to make needed street, sanitary sewer and storm water public improvements in the area and provides economic development assistance to stimulate development and redevelopment. Fund balance decreased by $109,913 during the year. This decrease is primarily due to tax increment, less debt service repayments owed, and increment sharing with TIF No.4, TIF No. 5 and TIF No. 6 in 2025.

Capital Equipment and Projects Fund

This fund is used to account for financial resources to be used for the acquisition or construction of equipment and major facilities. Fund balance increased by $1,828,166 from $5,467,513 to $7,295,679. The main reason for the increase is the large increase in unspent bond proceeds in the current year.

Proprietary Funds

The proprietary fund section of the Village's financial statements provides the same type of information found in the government-wide financial statements, but in more detail.

Water and Sewer Utility: The McFarland Water and Sewer Utility is an enterprise fund of the Village. The utility's operating expenses in 2025, excluding depreciation, increased by $421,314 from $2,673,906 in 2024 to $3,095,220 in 2025. Operating revenues of the Utility increased from $3,569,252 in 2024 to $4,150,030 in 2025. The Utility has an unrestricted cash balance of $1,065,377.

Storm Water Utility: The Storm Water Utility was created July 1, 2008 and is an enterprise fund of the Village. Operating expenses in 2025, excluding depreciation, were $541,556 higher than those in 2024. Operating revenues increased $6,170 (0.08%) from the prior year. The unrestricted cash balance at year-end was $505,419.

General Fund Budgetary Highlights

Total expenditures and other financing uses in the General Fund budget for 2025 were more than the approved budget by $77,454. The adopted final budget appropriations were $8,238,750, while the actual expenditures and other financing uses totaled $8,316,204. This difference is related primarily to public safety payroll expenditures coming in over budget.

On the revenue side, the actual operating revenues and other financing sources of $8,355,251 were more than the final budgeted revenues and other financing sources by $116,501.

The General Fund had a net gain for the year of $39,047 resulting in a net variance from the 2025 budget of $39,047.

Capital Assets

At the end of 2025, the Village had invested a total of $115,661,670 in capital assets (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, vehicles, library improvements/collection, infrastructure and construction work in progress.

Significant capital asset additions during 2025 included the following:

- Streets
- Machinery, equipment and vehicles
- Construction in Progress
- Library improvements and collections
- Land Improvements
- Water
- Sewer
- Storm Water

Capital Assets at Year-End Net of Accumulated Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	$ 15,157,730	$ 15,127,730	$ 409,935	$ 325,845	$ 15,567,665	$ 15,453,575
Land improvements	5,214,802	4,890,816	-	-	5,214,802	4,890,816
Buildings	37,613,105	37,459,389	-	-	37,613,105	37,459,389
Machinery and equipment	3,364,351	3,172,153	-	-	3,364,351	3,172,153
Vehicles	7,178,363	5,792,659	-	-	7,178,363	5,792,659
Library improvements/ collection	2,183,400	1,996,336	-	-	2,183,400	1,996,336
Intangibles	353,803	336,196	-	-	353,803	336,196
Streets	28,138,808	25,322,884	-	-	28,138,808	25,322,884
Sidewalks	4,978,720	4,912,926	-	-	4,978,720	4,912,926
Water plant	-	-	24,329,577	21,070,638	24,329,577	21,070,638
Sewer plant	-	-	12,205,623	8,677,611	12,205,623	8,677,611
Storm water	-	-	8,423,611	7,357,371	8,423,611	7,357,371
Construction in progress	2,533,114	5,562,025	423,745	3,090,534	2,956,859	3,090,534
Total capital assets	106,716,196	104,573,114	45,792,491	40,521,999	152,508,687	145,095,113
Less accumulated depreciation/ amortization	(23,973,976)	(24,140,603)	(12,873,021)	(12,006,525)	(36,846,997)	(36,147,128)
Capital assets, net of accumulated depreciation/ amortization	$ 82,742,400	$ 80,432,511	$ 32,919,270	$ 28,515,474	$ 115,661,670	$ 108,947,985

Long-Term Debt

During 2025, the Village’s governmental activities issued $3,585,000 of new debt and $3,875,000 of debt was retired. A total of $43,935,000 in general obligation debt for governmental activities was outstanding at the end of 2025, some of which was incurred for future capital projects.

In 2025, the Water and Sewer Utility issued $4,160,623 of revenue bonds, and $370,000 debt was retired which left $1,010,000 of general obligation debt outstanding. The Storm Water Utility issued general obligation debt for $615,000 and $75,000 of debt was retired, leaving a total of $1,900,000 general obligation debt outstanding at the end of 2025.

In 2025, the Water and Sewer Utility issued $4,160,623 of revenue bonds and $135,000 of debt was retired. A total of $7,420,623 of revenue bonds were outstanding at year end.

In 2025, the Water and Sewer Utility issued $2,550,000 of bond anticipation notes and $1,380,000 of debt was retired. A total of $2,995,000 of bond anticipation notes were outstanding at year end.

Under Wisconsin State Statutes, Chapter 67, the Village's aggregate general obligation indebtedness may not exceed 5% of the equalized value of taxable property located in the Village. The net amount of debt at year-end that was applicable to the statutory limit was $46,845,000 which was 51.02% of the maximum allowed of $91,816,760.

Village of McFarland's Outstanding Debt

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
General obligation bonds and notes payable	$ 43,935,000	44,225,000	$ 2,910,000	$ 2,740,000	$ 46,845,000	$ 46,965,000
Revenue Bond	-	-	7,420,623	3,395,000	7,420,623	3,395,000
Bond Anticipation Notes	-	-	2,995,000	1,825,000	2,995,000	1,825,000
Total outstanding debt	$ 43,935,000	$ 44,225,000	$ 13,325,623	$ 7,960,000	$ 57,260,623	$ 52,185,000

Currently Known Facts / Economic Conditions

The Village is located adjacent to the southeast edge of the City of Madison. This proximity to a major regional commercial center which is the capital of state government and home to the flagship campus of the University of Wisconsin produces a very favorable economic climate and has resulted in steady Village growth. The local economy has remained relatively stable even during periods of slowdown in the national economy. The market for existing homes strengthened significantly in 2018 and there are promising signs of increased growth in new residential construction. The local unemployment rate is well below state and federal rates. The Village's 2025 population was 9,597.

The property tax base remained stable, with real estate values continuing to increase. Increases in value have leveled off in the last couple of years, but values still remain strong in Dane County. Sales data showed that average property values increased 5.81% with a net new construction percentage increase of 1.31%.

The McFarland Village Board adopted the 2026 budget in November 2025. The budget authorizes General Fund expenditures of $8,426,250, up 1.67% over the previous year. The combined property tax levy for all funds is $9,692,000. The General Fund retains unassigned reserves well in excess of the Village's policy of maintaining a minimum 20% of budgeted expenditures.

Requests for Information

The financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the Village's finances. If you have any questions about this report or need any additional information, contact the Village of McFarland, PO Box 110, McFarland, WI 53558-0110 or at (608) 838-3153.

General information relating to the Village of McFarland, Wisconsin, can be found on the Village's website, www.mcfarland.wi.us.

Village of McFarland

Statement of Net Position
December 31, 2025

	Governmental Activities	Business-Type Activities	Total
Assets and Deferred Outflows of Resources			
Assets			
Cash and investments	$ 12,662,353	$ 2,664,586	$ 15,326,939
Receivables (net):			
Taxes	12,693,269	-	12,693,269
Delinquent personal property taxes	287	-	287
Accounts	1,107,535	657,171	1,764,706
Delinquent special assessments	701	-	701
Lease	-	1,498,154	1,498,154
Loans	198,243	-	198,243
Internal balances	282,921	(282,921)	-
Due from other governmental units	44,464	-	44,464
Assets held for resale	2,206,849	224,112	2,430,961
Materials and supplies	-	19,450	19,450
Prepaid items	973,327	-	973,327
Restricted assets:			
Cash and investments	721,189	1,323,202	2,044,391
Capital assets:			
Land	15,157,730	409,935	15,567,665
Construction in progress	2,533,114	423,745	2,956,859
Other capital assets, net of depreciation	65,051,556	32,085,590	97,137,146
Total assets	113,633,538	39,023,024	152,656,562
Deferred Outflows of Resources			
Pension-related amounts	3,240,926	402,460	3,643,386
Total deferred outflows of resources	3,240,926	402,460	3,643,386
Liabilities, Deferred Inflows of Resources and Net Position			
Liabilities			
Accounts payable	892,349	322,403	1,214,752
Accrued liabilities	1,104,583	237,842	1,342,425
Deposits	20,612	5,000	25,612
Due to other governmental units	5,343	-	5,343
Unearned revenues	44,161	-	44,161
Noncurrent liabilities:			
Due within one year	4,652,529	741,473	5,394,002
Due in more than one year	41,787,908	12,963,417	54,751,325
Net pension liability	547,701	63,617	611,318
Total liabilities	49,055,186	14,333,752	63,388,938
Deferred Inflows of Resources			
Unearned revenues	13,274,905	-	13,274,905
Pension related amounts	1,638,475	184,226	1,822,701
Lease related amounts	-	1,498,154	1,498,154
Total deferred inflows of resources	14,913,380	1,682,380	16,595,760

See notes to financial statements

Village of McFarland

Statement of Net Position
December 31, 2025

	Governmental Activities	Business-Type Activities	Total
Net Position			
Net investment in capital assets	$ 40,513,109	$ 19,617,545	$ 60,130,654
Restricted for:			
Debt service	55,014	327,682	382,696
Equipment replacement	-	528,067	528,067
Impact fees	736,550	146,742	883,292
Library	316,953	-	316,953
TIF related activities	2,428,411	-	2,428,411
Public canine	61,705	-	61,705
Unrestricted	8,794,156	2,789,316	11,583,472
Total net position	$ 52,905,898	$ 23,409,352	$ 76,315,250

See notes to financial statements

Village of McFarland

Statement of Activities
Year Ended December 31, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities	Net (Expenses) Revenues and Changes in Net Position: Business-Type Activities	Net (Expenses) Revenues and Changes in Net Position: Total
Governmental activities:							
General government	$ 2,187,491	$ 96,196	$ 208,537	$ -	$ (1,882,758)	$ -	$ (1,882,758)
Public safety	6,145,636	1,136,069	197,862	1,137,594	(3,674,111)	-	(3,674,111)
Health and social services	395,276	-	179,836	-	(215,440)	-	(215,440)
Public works	2,425,905	493,144	647,437	836,382	(448,942)	-	(448,942)
Leisure activities	2,300,019	72,591	370,990	177,252	(1,679,186)	-	(1,679,186)
Conservation and development	304,671	16,035	-	-	(288,636)	-	(288,636)
Interest and fiscal charges	1,144,547	-	-	-	(1,144,547)	-	(1,144,547)
Total governmental activities	14,903,545	1,814,035	1,604,662	2,151,228	(9,333,620)	-	(9,333,620)
Business-type activities:							
Water and sewer utility	4,156,590	4,150,030	-	233,838	-	227,278	227,278
Storm water utility	1,334,537	827,833	-	56,200	-	(450,504)	(450,504)
Total business-type activities	5,491,127	4,977,863	-	290,038	-	(223,226)	(223,226)
Total	$ 20,394,672	$ 6,791,898	$ 1,604,662	$ 2,441,266	(9,333,620)	(223,226)	(9,556,846)
General Revenues							
Taxes:							
Property taxes, levied for general purposes					5,466,750	-	5,466,750
Property taxes, levied for debt service					3,890,000	-	3,890,000
Property taxes, levied for TIF districts					2,343,638	-	2,343,638
Other taxes					183,355	-	183,355
Intergovernmental revenues not restricted to specific programs					724,374	-	724,374
Investment income					653,856	229,639	883,495
Miscellaneous					1,531,934	773	1,532,707
Total general revenues					14,793,907	230,412	15,024,319
Transfers					334,827	(334,827)	-
Total general revenues and transfers					15,128,734	(104,415)	15,024,319
Change in net position					5,795,114	(327,641)	5,467,473
Net Position, Beginning					47,110,784	23,736,993	70,847,777
Net Position, Ending					$ 52,905,898	$ 23,409,352	$ 76,315,250

See notes to financial statements

Village of McFarland

Balance Sheet -
Governmental Funds
December 31, 2025

	General	General Debt Service	TIF No. 3 Capital Project	Capital Equipment and Projects
Assets				
Cash and investments	$ 2,132,815	$ 451,408	$ 606,528	$ 7,015,470
Restricted cash and investments	-	-	-	-
Receivables (net):				
Taxes	4,502,012	4,179,500	1,745,147	20,000
Delinquent taxes	287	-	-	-
Accounts	1,057,142	-	52	49,938
Delinquent special assessments	701	-	-	-
Loans	-	-	-	-
Due from other governments	44,464	-	-	-
Due from other funds	334,827	-	-	-
Prepaid items	146,814	-	-	826,513
Total assets	$ 8,219,062	$ 4,630,908	$ 2,351,727	$ 7,911,921
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	$ 221,560	$ -	$ 250	$ 596,242
Accrued liabilities	708,189	-	-	-
Deposits	20,612	-	-	-
Due to other governments	5,343	-	-	-
Due to other funds	51,906	-	-	-
Unearned revenue	44,161	-	-	-
Total liabilities	1,051,771	-	250	596,242
Deferred Inflows of Resources				
Unearned revenues	5,083,827	4,179,500	1,745,147	20,000
Unavailable revenues	89,357	-	-	-
Total deferred inflows of resources	5,173,184	4,179,500	1,745,147	20,000
Fund Balances (Deficit)				
Nonspendable	147,802	-	-	826,513
Restricted	-	451,408	606,330	2,793,311
Committed	55	-	-	-
Assigned	402,536	-	-	3,675,855
Unassigned (deficit)	1,443,714	-	-	-
Total fund balances	1,994,107	451,408	606,330	7,295,679
Total liabilities, deferred inflows of resources and fund balances	$ 8,219,062	$ 4,630,908	$ 2,351,727	$ 7,911,921

See notes to financial statements

Nonmajor Governmental Funds	Total
$ 2,456,132	$ 12,662,353
721,189	721,189
2,246,610	12,693,269
-	287
403	1,107,535
-	701
198,243	198,243
-	44,464
-	334,827
-	973,327
$ 5,622,577	$ 28,736,195
$ 74,297	$ 892,349
-	708,189
-	20,612
-	5,343
-	51,906
-	44,161
74,297	1,722,560
2,246,431	13,274,905
-	89,357
2,246,431	13,364,262
-	974,315
2,937,289	6,788,338
406,625	406,680
-	4,078,391
(42,065)	1,401,649
3,301,849	13,649,373
$ 5,622,577	$ 28,736,195

See notes to financial statements

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2025

Total Fund Balances, Governmental Funds	$ 13,649,373
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds.	
Land	15,157,730
Construction in progress	2,533,114
Other capital assets	89,025,352
Less accumulated depreciation	(23,973,796)
Assets held for resale are reported as expenditures in TIF funds according to the project plans.	2,206,849
Some receivables that are not currently available are reported as unavailable revenues in the fund financial statements but are recognized as revenue when earned in the government-wide statements.	89,357
The net pension liability does not relate to current financial resources and is not reported in the governmental funds.	(547,701)
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	3,240,926
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	(1,638,475)
Some liabilities, including long-term debt, are not due and payable in the current period and, therefore, are not reported in the funds.	
Bonds and notes payable	(43,935,000)
Compensated absences	(622,835)
Accrued interest	(396,394)
Unamortized premium on bonds and notes	(1,882,602)
Net Position of Governmental Activities	$ 52,905,898

See notes to financial statements

Village of McFarland

Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
Year Ended December 31, 2025

	General	General Debt Service	TIF No. 3 Capital Project	Capital Equipment and Projects
Revenues				
Taxes	$ 4,713,898	$ 3,890,000	$ 1,731,191	$ 15,000
Intergovernmental	1,420,277	-	105,319	1,349,581
Licenses and permits	244,753	-	-	-
Fines, forfeitures and penalties	84,144	-	-	-
Public charges for services	711,780	110,319	-	-
Intergovernmental charges for services	385,241	-	-	-
Investment income	262,395	84,057	62,977	131,564
Miscellaneous	196,980	-	24,909	1,158,908
Total revenues	8,019,468	4,084,376	1,924,396	2,655,053
Expenditures				
Current:				
General government	1,292,209	-	147,615	-
Public safety	4,927,646	-	-	-
Health and social services	379,341	-	-	-
Public works	804,409	-	-	-
Leisure activities	661,363	-	-	-
Conservation and development	248,736	-	519	-
Capital outlay	-	-	-	4,319,071
Debt service:				
Principal retirement	-	3,460,000	335,000	-
Other interest and fiscal charges	-	1,249,652	26,175	-
Total expenditures	8,313,704	4,709,652	509,309	4,319,071
Excess (deficiency) of revenues over expenditures	(294,236)	(625,276)	1,415,087	(1,664,018)
Other Financing Sources (Uses)				
Debt issued	-	-	-	3,585,000
Debt premium	-	175,008	-	-
Sale of capital assets	-	-	-	324,933
Transfers in	335,783	338,000	-	11,005
Transfers out	(2,500)	-	(1,525,000)	(428,754)
Total other financing sources (uses)	333,283	513,008	(1,525,000)	3,492,184
Net change in fund balances	39,047	(112,268)	(109,913)	1,828,166
Fund Balances, Beginning	1,955,060	563,676	716,243	5,467,513
Fund Balances, Ending	$ 1,994,107	$ 451,408	$ 606,330	$ 7,295,679

See notes to financial statements

Nonmajor Governmental Funds	Total
$ 1,538,197	$ 11,888,286
425,156	3,300,333
-	244,753
-	84,144
597,793	1,419,892
-	385,241
112,863	653,856
86,631	1,467,428
2,760,640	19,443,933
316,686	1,756,510
15,595	4,943,241
-	379,341
669,589	1,473,998
1,191,341	1,852,704
56,730	305,985
59,567	4,378,638
80,000	3,875,000
25,200	1,301,027
2,414,708	20,266,444
345,932	(822,511)
-	3,585,000
-	175,008
-	324,933
1,618,254	2,303,042
(11,961)	(1,968,215)
1,606,293	4,419,768
1,952,225	3,597,257
1,349,624	10,052,116
$ 3,301,849	$ 13,649,373

See notes to financial statements

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended December 31, 2025

Net Change in Fund Balances, Total Governmental Funds	$ 3,597,257
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 Net Position the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the Statement of Activities.	
Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements	4,378,638
Some items are reported as operating expenditures that are capitalized	609,444
Depreciation is reported in the government-wide financial statements	(2,653,848)
Net book value of assets retired	(24,345)
Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.	(101,904)
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	
Debt issued	(3,585,000)
Principal repaid, debt	3,875,000
Governmental funds report debt premiums and discounts as other financing sources (uses) or financing sources or uses. However, in the Statement of Net Position, these are reported as additions to or deductions from long-term debt. These are allocated over the period the debt is outstanding in the Statement of Activities and are reported as interest expense.	
Debt premium	(175,008)
Amortization of premium	178,873
Some expenses 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.	
Compensated absences	(123,338)
Accrued interest on debt	(22,393)
Net pension liability	(87,424)
Deferred outflows of resources related to pensions	(941,622)
Deferred inflows of resources related to pensions	870,784
Change in Net Position of Governmental Activities	$ 5,795,114

See notes to financial statements

Statement of Net Position -
Proprietary Funds
December 31, 2025

	Business-Type Activities - Enterprise Funds		
	Water and Sewer Utility	Storm Water Utility	Total
Assets			
Current assets			
Cash and investments	$ 1,065,377	$ 505,419	$ 1,570,796
Receivables:			
Accounts	545,800	111,371	657,171
Lease	67,878	-	67,878
Due from other funds	51,906	-	51,906
Materials and supplies	19,450	-	19,450
Restricted assets:			
Redemption account	381,193	-	381,193
Total current assets	2,131,604	616,790	2,748,394
Noncurrent assets:			
Restricted assets:			
Reserve account	267,200	-	267,200
Replacement account	528,067	-	528,067
Impact fee account	146,742	-	146,742
Capital assets:			
Land	249,660	160,275	409,935
Construction work in progress	402,451	21,294	423,745
Property and equipment	36,535,200	8,423,611	44,958,811
Less accumulated depreciation	(10,113,006)	(2,760,215)	(12,873,221)
Other assets:			
Water tower reserve	712,727	-	712,727
Depreciation reserve	22,492	-	22,492
Facility collection system reserve	69,234	-	69,234
Equipment replacement reserve	258,336	-	258,336
Sweeper reserve	-	31,001	31,001
Property held for future use	224,112	-	224,112
Lease receivable	1,430,276	-	1,430,276
Total noncurrent assets	30,733,491	5,875,966	36,609,457
Total assets	32,865,095	6,492,756	39,357,851
Deferred Outflows of Resources			
Pension-related amounts	296,839	105,621	402,460
Total deferred outflows of resources	296,839	105,621	402,460

See notes to financial statements

Village of McFarland

Statement of Net Position -
Proprietary Funds
December 31, 2025

	Business-Type Activities - Enterprise Funds		
	Water and Sewer Utility	Storm Water Utility	Total
Liabilities			
Current liabilities:			
Accounts payable	$ 317,657	$ 4,746	$ 322,403
Due to other funds	334,827	-	334,827
Customer deposits	5,000	-	5,000
Accrued interest	2,280	28,529	30,809
Compensated absences	19,464	7,023	26,487
Other current liabilities	146,735	6,787	153,522
Current portion of general obligation debt	250,000	150,000	400,000
Current liabilities payable from restricted assets:			
Current portion of revenue bonds and bond anticipation notes	314,986	-	314,986
Accrued interest	53,511	-	53,511
Total current liabilities	1,444,460	197,085	1,641,545
Noncurrent liabilities:			
Long-term debt:			
Revenue bonds and bond anticipation notes	10,100,637	-	10,100,637
General obligation debt	760,000	1,750,000	2,510,000
Unamortized debt premium	178,453	64,849	243,302
Other liabilities:			
Net pension liability	49,441	14,176	63,617
Compensated absences	81,703	27,775	109,478
Total noncurrent liabilities	11,170,234	1,856,800	13,027,034
Total liabilities	12,614,694	2,053,885	14,668,579
Deferred Inflows of Resources			
Pension-related amounts	130,153	54,073	184,226
Lease-related amounts	1,498,154	-	1,498,154
Total deferred inflows of resources	1,628,307	54,073	1,682,380
Net Position			
Net investment in capital assets	15,737,429	3,880,116	19,617,545
Restricted for:			
Debt service	327,682	-	327,682
Equipment replacement	528,067	-	528,067
Impact fees	146,742	-	146,742
Unrestricted	2,179,013	610,303	2,789,316
Total net position	$ 18,918,933	$ 4,490,419	$ 23,409,352

See notes to financial statements

Village of McFarland

Statement of Revenues, Expenses and Changes in Net Position -
Proprietary Funds
Year Ended December 31, 2025

	Business-Type Activities - Enterprise Funds		
	Water and Sewer Utility	Storm Water Utility	Total
Operating Revenues			
Water	$ 2,029,711	$ -	$ 2,029,711
Sewer	2,120,319	-	2,120,319
Storm water	-	827,833	827,833
Total operating revenues	4,150,030	827,833	4,977,863
Operating Expenses			
Operation and maintenance	3,095,220	1,074,925	4,170,145
Depreciation	722,781	201,715	924,496
Total operating expenses	3,818,001	1,276,640	5,094,641
Operating income (loss)	332,029	(448,807)	(116,778)
Nonoperating Revenues (Expenses)			
Interest on investments	202,642	26,997	229,639
Interest expense	(267,566)	(63,555)	(331,121)
Debt issuance cost	(100,220)	(12,536)	(112,756)
Miscellaneous revenues	-	773	773
Amortization of debt premium	29,197	18,194	47,391
Total nonoperating revenues (expenses)	(135,947)	(30,127)	(166,074)
Income (loss) before contributions and transfers	196,082	(478,934)	(282,852)
Contributions and Transfers			
Capital contributions	233,838	56,200	290,038
Transfers out, tax equivalents	(334,827)	-	(334,827)
Total contributions and transfers	(100,989)	56,200	(44,789)
Change in net position	95,093	(422,734)	(327,641)
Net Position, Beginning	18,823,840	4,913,153	23,736,993
Net Position, Ending	$ 18,918,933	$ 4,490,419	$ 23,409,352

See notes to financial statements

Village of McFarland

Statement of Cash Flows -
Proprietary Funds
Year Ended December 31, 2025

	Business-Type Activities - Enterprise Funds		
	Water and Sewer Utility	Storm Water Utility	Total
Cash Flows From Operating Activities			
Received from customers	$ 4,101,349	$ 828,883	$ 4,930,232
Paid to suppliers for goods and services	(2,196,585)	(815,368)	(3,011,953)
Paid to employees for services	(806,201)	(243,834)	(1,050,035)
Net cash flows from operating activities	1,098,563	(230,319)	868,244
Cash Flows From Investing Activities			
Investment income	202,642	26,997	229,639
Net cash flows from investing activities	202,642	26,997	229,639
Cash Flows From Noncapital Financing Activities			
Paid to municipality for tax equivalent	(291,722)	-	(291,722)
Net cash flows from noncapital financing activities	(291,722)	-	(291,722)
Cash Flows From Capital and Related Financing Activities			
Debt issued	6,710,623	615,000	7,325,623
Debt retired	(1,885,000)	(75,000)	(1,960,000)
Interest paid	(261,331)	(58,340)	(319,671)
Net premium and issuance costs	(88,285)	19,288	(68,997)
Acquisition and construction of capital assets	(4,478,461)	(550,047)	(5,028,508)
Capital contributions	73,928	-	73,928
Net cash flows from capital and related financing activities	71,474	(49,099)	22,375
Net change in cash and cash equivalents	1,080,957	(252,421)	828,536
Cash and Cash Equivalents, Beginning	2,370,411	788,841	3,159,252
Cash and Cash Equivalents, Ending	$ 3,451,368	$ 536,420	$ 3,987,788

See notes to financial statements

Village of McFarland

Statement of Cash Flows -
Proprietary Funds
Year Ended December 31, 2025

	Business-Type Activities - Enterprise Funds		
	Water and Sewer Utility	Storm Water Utility	Total
Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities			
Operating income (loss)	$ 332,029	$ (448,807)	$ (116,778)
Nonoperating revenue	-	773	773
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:			
Depreciation	722,781	201,715	924,496
Depreciation charged to other funds	50,647	-	50,647
Changes in assets and liabilities:			
Accounts receivable	(89,854)	277	(89,577)
Other receivables	60,171	-	60,171
Due from/to other funds	(2,974)	(258)	(3,232)
Accounts payable	43,638	-	43,638
Compensated absences	28,211	15,367	43,578
Other current liabilities	6,908	-	6,908
Pension-related amounts	13,677	614	14,291
Deferred inflow of resources	(60,171)	-	(60,171)
Deposits	(6,500)	-	(6,500)
Net cash flows from operating activities	$ 1,098,563	$ (230,319)	$ 868,244
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position, Proprietary Funds			
Cash and investments	$ 1,065,377	$ 505,419	$ 1,570,796
Restricted cash and investments:			
Replacement account	528,067	-	528,067
Redemption account	381,193	-	381,193
Impact fee account	146,742	-	146,742
Reserve account	267,200	-	267,200
Other assets:			
Water tower reserve	712,727	-	712,727
Depreciation reserve	22,492	-	22,492
Sweeper reserve	-	31,001	31,001
Equipment replacement account	258,336	-	258,336
Facility collection system account	69,234	-	69,234
Cash and cash equivalents	$ 3,451,368	$ 536,420	$ 3,987,788
Noncash Capital and Related Financing Activities			
Amortization of debt premium	$ 29,197	$ -	
Debt issuance costs	$ 11,870	$ -	
Premium	$ 11,870	$ -	
Developer financed additions to plant	$ 159,910	$ 56,200	

See notes to financial statements

Village of McFarland

Statement of Fiduciary Net Position -
Custodial Fund
December 31, 2025

	Custodial Fund
	Tax Collection Fund
Assets	
Cash and investments	$ 9,519,637
Taxes	10,857,583
Total assets	20,377,220
Liabilities	
Due to other governments	20,377,220
Total liabilities	20,377,220
Net Position	
Total net position	$ -

See notes to financial statements

Statement of Changes in Fiduciary Net Position - Custodial Fund
Year Ended December 31, 2025

	Custodial Fund Tax Collection Fund
Additions	
Property taxes collected for other governments	$ 13,298,368
Total additions	13,298,368
Deductions	
Property taxes distributed to other governments	13,298,368
Total deductions	13,298,368
Change in fiduciary net position	-
Net Position, Beginning	-
Net Position, Ending	$ -

See notes to financial statements

1. Summary of Significant Accounting Policies

The accounting policies of the Village of McFarland, Wisconsin (the Village) conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

Reporting Entity

This report includes all of the funds of the Village. The reporting entity for the Village consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The Village has not identified any organizations that meet this criteria.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Village does not allocate indirect expenses to functions in the statement of activities. 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 or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the Village are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type and

b. The same element of the individual governmental or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.

c. In addition, any other governmental or enterprise fund that the Village believes is particularly important to financial statement users may be reported as a major fund.

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. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Village reports the following major governmental funds:

General Fund

General Fund accounts for the Village's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

Debt Service Fund

General Debt Service Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditures for the payment of general long-term debt principal, interest and related costs, other than TIF or enterprise debt.

Capital Projects Funds

TIF No. 3 Capital Project Fund is is used to account for expenditures outlined in the Tax Incremental Financing (TIF) District project plan and related revenues and proceeds from long-term borrowing.

Capital Equipment and Projects Fund is used to account for financial resources to be used for the acquisition or construction of equipment and/or major facilities.

Enterprise Funds

The Village reports the following major enterprise funds:

Water and Sewer Utility accounts for operations of the water and sewer system

Storm Water Utility accounts for operations of the storm water system

The Village reports the following nonmajor governmental funds:

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

Cable
Parks
Youth Center
Canine
Affordable Housing
Library
Solid Waste
Employee Retirement Fund
American Rescue Plan Fund

Capital Projects Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

TIF No. 4
TIF No. 5
TIF No. 6

In addition, the Village reports the following fund type:

Custodial Fund

Custodial Fund is used to account for and report assets controlled by the Village and the assets are for the benefit of individuals, private organizations and/or other governmental units.

Tax Collection Fund

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

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

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the Village is entitled to the resources and the amounts are available. Amounts owed to the Village which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and unavailable revenues. Delinquent special assessments being held for collection by the county are reported as receivables and nonspendable fund balance in the general fund.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary and Fiduciary Funds

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

The 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 water and sewer utility and storm water utility are charges to customers for sales and services. Special assessments are recorded as receivables and contribution revenue when levied. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

For purposes of the statement of cash flows, the Village considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investment of Village funds is restricted by Wisconsin state statutes. Available investments are limited to:

a. Time deposits in any credit union, bank, savings bank or trust company.

b. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.

c. Bonds or securities issued or guaranteed by the federal government.

d. The local government investment pool.

e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.

f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.

g. Repurchase agreements with public depositories, with certain conditions.

The Village has adopted an investment policy. As described in Note 3, the Village is exposed to the following deposit and investment risks: custodial credit risk and credit risk. The Village's investment policy addresses each of these risks in the following manner:

Custodial Credit Risk- The Village's investment policy addresses custodial credit risk by limiting all checking, savings, certificates of deposit, money market and overnight sweeps to be covered by FDIC, state guarantee fund, other insurance agreements or are fully collateralized. Refer to Note 3 for compliance.

Credit Risk- The Village's investment policy addresses credit risk by limiting investments to state statute allowable investments.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on methods and inputs as outlined in Note 3. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.

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, 2025, the fair value of the Village's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note 3 for further information.

Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the Village, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units on the accompanying statement of fiduciary net position.

Property tax calendar - 2025 tax roll:

Lien date and levy date	December 2025
Tax bills mailed	December 2025
Payment in full, or	January 31, 2026
First installment due	January 31, 2026
Second installment due	July 31, 2026
Tax sale - 2025 delinquent real estate taxes	October 2028

Accounts receivable have been shown net of an allowance for uncollectible accounts. Delinquent real estate taxes as of July 31 are paid in full by the County, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for the water, sewer and storm water utilities because they have the right by law to place substantially all delinquent bills on the tax roll and other delinquent bills are generally not significant.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as internal balances.

In the governmental fund financial statements, advances to other funds are offset equally by a nonspendable fund balance account which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation or by a restricted fund balance account, if the funds will ultimately be restricted when the advance is repaid.

Inventories and Prepaid Items

Governmental fund inventory items are charged to expenditure accounts when purchased. Year-end inventory was not significant. Proprietary fund inventories are generally used for construction and/or for operation and maintenance work. They are not for resale.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

Capital Assets

Government-Wide Financial Statements

Capital assets, which include property, plant and equipment are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than $10,000 for general capital assets and $10,000 for infrastructure assets and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor and overhead. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation and amortization of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation and amortization reflected in the statement of net position. Depreciation and amortization is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

Buildings	40-85	Years
Land improvements	15-40	Years
Machinery and equipment	4-35	Years
Utility system	4-100	Years
Infrastructure	30-50	Years
Vehicles	4-35	Years
Library improvements and collection	10-20	Years
Intangibles	10-20	Years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

Other Assets

Other assets in the proprietary funds represent preliminary survey and investigation, property held for future use, cash reserves and a long-term receivable.

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts.

Vacation and sick leave pay is accrued in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements and are payable with expendable resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2025, are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the straight-line method. The balance at year end is shown as an increase or decrease in the liability section of the statement of net position.

Leases

The Village is a lessor because it leases capital assets to other entities. As a lessor, the Village reports a lease receivable and corresponding deferred inflow of resources in both the fund financial statements and government-wide financial statements. The Village continues to report and depreciate the capital assets being leased as capital assets of the primary government. The Village has a policy to recognize leases over $75,000 as a lease receivable.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net assets that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Equity Classifications

Government-Wide Statements

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

a. **Net Investment in Capital Assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation/amortization and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

b. **Restricted Net Position** - Consists of net position with constraints placed on their use either 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.

c. **Unrestricted Net Position** - All other net positions that do not meet the definitions of "restricted" or "net investment in capital assets."

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

Fund Statements

Governmental fund balances are displayed as follows:

a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.

b. **Restricted** - Consists of fund balances with constraints placed on their use either 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.

c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the Village Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Village Board that originally created the commitment.

d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The Board may take official action to assign amounts. Assignments may take place after the end of the reporting period.

e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The Village considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the Village would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The Village has a formal minimum fund balance policy. That policy is to maintain a working capital fund of 20% of the subsequent years budgeted general fund expenditures, with a targeted maximum of 25%. The balance at year end was $1,443,714 or 17% and is included in unassigned general fund balance.

See Note 3 for further information.

Pension

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- 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 WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the 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.

Basis for Existing Rates

Water

On April 4, 2024 the PSC approved new water utility rates. Current water rates became effective on May 15, 2024. The authorized rate of return is 6.4%.

Sewer

Current sewer rates were approved by the Village board on February 11, 2025 and implemented on August 10, 2025.

Storm Water

Current storm water utility rates were approved by the Village board on December 31 2023 and implemented on January 1, 2024.

Assets Held for Resale

Land held for resale consists of land and land improvements and is valued at cost of acquisition, demolition and site improvements. Land held for resale is recorded at lower of cost or market value.

2. Stewardship, Compliance and Accountability

Budgetary Information

A budget has been adopted for the all funds except Affordable Housing Fund and American Rescue Plan Fund. Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds.

Excess Expenditures and Other Financing Uses Over Budget

The following funds had significant expenditures and other financing uses over budget:

Funds	Budgeted Expenditures and Other Financing Uses	Actual Expenditures and Other Financing Uses	Excess Expenditures and Other Financing Uses Over Budget
General fund	$ 8,238,750	$ 8,316,204	$ 77,454
General debt service	4,701,500	4,709,652	8,152
Solid waste	660,250	677,394	17,144

The Village controls expenditures at the function level. Some individual functions experienced expenditures which exceeded appropriations. The detail of those items can be found in the Village's year-end budget to actual report.

Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end.

As of December 31, 2025, the following individual funds held a deficit balance:

Fund	Amount	Reason
Solid waste	$ (42,065)	Excess expenditures over appropriations

The solid waste fund deficit is anticipated to be funded with future charges for services and general tax revenues.

Limitations on the Village's Tax Levy

Wisconsin law limits the Village's future tax levies. Generally the Village is limited to its prior tax levy dollar amount (excluding TIF Districts), increased by the greater of the percentage change in the Village's equalized value due to net new construction or zero percent. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. The Village is required to reduce its allowable levy by the estimated amount of fee revenue it collects for certain services, if those services were funded in 2013 by the property tax levy. Levies can be increased above the allowable limits if the amount is approved by referendum.

3. Detailed Notes on All Funds

Deposits and Investments

The Village's deposits and investments at year end were comprised of the following:

	Carrying Value	Statement Balances	Associated Risks
Deposits	$ 16,264,965	$ 18,606,816	Custodial credit risk
Certificates of deposit (negotiable)	1,859,500	1,859,500	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
LGIP	8,765,958	8,678,818	Credit risk
Petty cash	544	-	N/A
Total deposits and investments	$ 26,890,967	$ 29,145,134	

Reconciliation to financial statements

Per statement of net position:	
Unrestricted cash and investments	$ 15,326,939
Restricted cash and investments	2,044,391
Per statement of fiduciary net position custodial fund:	
Tax collection fund	9,519,637
Total deposits and investments	$ 26,890,967

Deposits in each local and area bank are insured by the FDIC in the amount of $250,000 for time and savings accounts (including NOW accounts) and $250,000 for demand deposit accounts (interest-bearing and non-interest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of $250,000 for the combined amount of all deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of $1,000,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities. This coverage has been considered in computing custodial credit risk.

The Village maintains collateral agreements with its banks. At December 31, 2025, the banks had pledged various government securities in the amount of $3,408,260 to secure the Village's deposits.

The Village categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The valuation methods for recurring fair value measurements are as follows:

- Matrix Pricing

	December 31, 2025			
Investment Type	**Level 1**	**Level 2**	**Level 3**	**Total**
Certificates of deposit (negotiable)	$ -	$ 1,859,500	$ -	$ 1,859,500
Total	$ -	$ 1,859,500	$ -	$ 1,859,500

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the Village's deposits may not be returned to the Village.

The Village does not have any deposits exposed to custodial credit risk.

Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The Village does not have any investments exposed to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The Village had investments in the external Wisconsin Local Government Investment Pool and negotiable certificates of deposit which are not rated.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

As of December 31, 2025, the Village's investments were as follows:

		Maturity (in Years)	
Investment Type	**Fair Value**	**Less Than 1**	**1-5**
Certificates of deposit (negotiable)	$ 1,859,500	$ -	$ 1,859,500
Total	$ 1,859,500	$ -	$ 1,859,500

See Note 1 for further information on deposit and investment policies.

Receivables

All receivable balances are expected to be collected within one year with the exception of: delinquent personal property taxes ($287), delinquent special assessments ($701) and loans receivable ($198,243).

Governmental funds report *unavailable* or *unearned revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unavailable revenue* and *unearned revenue* reported in the governmental funds were as follows:

	Unearned	**Unavailable**
Property taxes receivable for subsequent year	$ 13,274,905	$ -
Accounts receivable, ambulance	-	89,357
Grants received in advance	44,161	-
Total unearned/unavailable revenue for governmental funds	$ 13,319,066	$ 89,357
Unearned revenue included in liabilities	$ 44,161	
Unearned revenue included in deferred inflows	13,274,905	
Total unearned revenue for governmental funds	$ 13,319,066	

Restricted Assets

The following represent the balances of the restricted assets:

Long-Term Debt Accounts

Redemption - Used to segregate resources accumulated for debt service payments over the next twelve months.

Reserve - Used to report resources set aside to make up potential future deficiencies in the redemption account.

Equipment Replacement Account

The sewer utility established an equipment replacement account to be used for significant mechanical equipment replacement as required by the Wisconsin Department of Natural Resources.

Impact Fee Account

The Village has received impact fees which must be spent in accordance with the local ordinance and state statutes. Any unspent funds must be refunded to the current property owner.

Following is a list of restricted assets at December 31, 2025:

	Restricted Assets
Bond redemption account	$ 381,193
Bond reserve account	267,200
Replacement account	528,067
Impact fee account, utility	146,742
Park impact fees	721,189
Total	$ 2,044,391

Capital Assets

Capital asset activity for the year ended December 31, 2025, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated / amortized:				
Land	$ 15,127,730	$ 30,000	$ -	$ 15,157,730
Construction in progress	5,562,025	955,623	3,984,534	2,533,114
Total capital assets not being depreciated / amortized	20,689,755	985,623	3,984,534	17,690,844
Capital assets being depreciated / amortized:				
Land improvements	4,890,816	323,986	-	5,214,802
Buildings	37,459,389	153,716	-	37,613,105
Machinery and equipment	3,172,153	252,604	60,406	3,364,351
Streets	25,322,884	5,261,268	2,445,344	28,138,808
Sidewalks	4,912,926	214,020	148,226	4,978,720
Vehicles	5,792,659	1,568,754	183,050	7,178,363
Library improvements and collection	1,996,336	195,038	7,974	2,183,400
Intangibles	336,196	17,607	-	353,803
Total capital assets being depreciated / amortized	83,883,359	7,986,993	2,845,000	89,025,352
Total capital assets	104,573,114	8,972,616	6,829,534	106,716,196
Less accumulated depreciation / amortization for:				
Land improvements	(955,664)	(191,764)	-	(1,147,428)
Buildings	(3,925,433)	(615,312)	-	(4,540,745)
Machinery and equipment	(1,664,287)	(208,173)	54,366	(1,818,094)
Streets	(9,395,076)	(937,960)	2,445,344	(7,887,692)
Sidewalks	(4,007,794)	(165,957)	148,226	(4,025,525)
Vehicles	(2,919,333)	(393,497)	164,745	(3,148,085)
Library improvements and collection	(1,152,297)	(110,332)	7,974	(1,254,655)
Intangibles	(120,719)	(30,853)	-	(151,572)
Total accumulated depreciation / amortization	(24,140,603)	(2,653,848)	2,820,655	(23,973,796)
Net capital assets being depreciated / amortized	59,742,756	5,333,145	24,345	65,051,556
Total governmental activities capital assets, net as reported in the statement of net position	$ 80,432,511	$ 6,318,768	$ 4,008,879	$ 82,742,400

Depreciation / amortization expense was charged to functions as follows:

Governmental Activities	
General government	$ 99,383
Public safety	743,860
Public works, which includes the depreciation of infrastructure	1,381,069
Leisure activities	429,536
Total governmental activities depreciation / amortization expense	$ 2,653,848

Business-Type Activities

	Beginning Balance	Additions	Deletions	Ending Balance
Water				
Capital assets not being depreciated:				
Land and land rights	$ 87,550	$ 84,090	$ -	$ 171,640
Construction in progress	2,615,868	4,708,666	6,922,083	402,451
Total capital assets not being depreciated	2,703,418	4,792,756	6,922,083	574,091
Capital assets being depreciated:				
Source of supply	211,239	-	-	211,239
Pumping	388,148	-	-	388,148
Water treatment	4,498	-	-	4,498
Transmission and distribution	19,770,567	3,192,406	24,995	22,937,978
General	696,186	91,528	-	787,714
Total capital assets being depreciated	21,070,638	3,283,934	24,995	24,329,577
Total capital assets	23,774,056	8,076,690	6,947,078	24,903,668
Less accumulated depreciation for:				
Water	(6,268,403)	(541,428)	24,995	(6,784,836)
Total accumulated depreciation	(6,268,403)	(541,428)	24,995	(6,784,836)
Net capital assets being depreciated	14,802,235	2,742,506	-	17,544,741
Net water capital assets	$ 17,505,653	$ 7,535,262	$ 6,922,083	$ 18,118,832

	Beginning Balance	Additions	Deletions	Ending Balance
Sewer				
Capital assets not being depreciated:				
Land and land rights	$ 78,020	$ -	$ -	$ 78,020
Total capital assets not being depreciated	78,020	-	-	78,020
Capital assets being depreciated:				
Collecting system	7,161,813	514,066	-	7,675,879
Collecting system pumping	1,043,088	3,005,870	83,452	3,965,506
General	472,710	91,528	-	564,238
Total capital assets being depreciated	8,677,611	3,611,464	83,452	12,205,623
Total capital assets	8,755,631	3,611,464	83,452	12,283,643
Less accumulated depreciation for:				
Sewer	(3,179,622)	(232,000)	83,452	(3,328,170)
Total accumulated depreciation	(3,179,622)	(232,000)	83,452	(3,328,170)
Net capital assets being depreciated	5,497,989	3,379,464	-	8,877,453
Net sewer capital assets	$ 5,576,009	$ 3,379,464	$ -	$ 8,955,473

	Beginning Balance	Additions	Deletions	Ending Balance
Storm Water				
Capital assets not being depreciated:				
Land and land rights	$ 160,275	$ -	$ -	$ 160,275
Construction in progress	474,666	1,044,031	1,497,403	21,294
Total capital assets not being depreciated	634,941	1,044,031	1,497,403	181,569
Capital assets being depreciated:				
Storm water	7,357,371	1,066,240	-	8,423,611
Total capital assets being depreciated	7,357,371	1,066,240	-	8,423,611
Total capital assets	7,992,312	2,110,271	1,497,403	8,605,180
Less accumulated depreciation for:				
Storm water	(2,558,500)	(201,715)	-	(2,760,215)
Total accumulated depreciation	(2,558,500)	(201,715)	-	(2,760,215)
Net capital assets being depreciated	4,798,871	864,525	-	5,663,396
Net storm water capital assets	$ 5,433,812	$ 1,908,556	$ 1,497,403	$ 5,844,965
Business-type activities capital assets, net as reported in the statement of net position	$ 28,515,474	$ 12,823,282	$ 8,419,486	$ 32,919,270

Depreciation expense was charged to functions as follows:

Business-Type Activities		
Water	$	490,781
Sewer		232,000
Storm water		201,715
Total business-type activities net as reported in the statement of net position expense	$	924,496

Depreciation expense may be different from business-type activity accumulated depreciation additions because of joint metering, salvage, cost of removal, internal allocations or costs associated with the disposal of assets.

Interfund Receivables/Payables, Advances and Transfers

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Receivable Fund	Payable Fund		Amount
Water and sewer utility	General fund	$	51,906
General fund	Water and sewer utility		334,827
Total, fund financial statements			386,733
Less government-wide eliminations			(103,812)
Total internal balances, government-wide statement of net position		$	282,921

Receivable Fund	Payable Fund		Amount
Governmental activities	Business-type activities	$	334,827
Business-type activities	Governmental activities		(51,906)
Total government-wide financial statements		$	282,921

All amounts are due within one year.

The principal purpose of these interfunds is for Water and Sewer Utility items placed on the tax roll and the tax equivalent owed to the general fund.

Transfers

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount	Principal Purpose
General fund	Water and sewer utility	$ 334,827	Payment in lieu of tax
General fund	Cable fund, nonmajor fund	956	Fund closeout
Solid waste, nonmajor fund	Capital equipment and projects	90,754	To replenish negative cash
Library, nonmajor fund	General fund	2,500	Reimbursement of grant monies
TIF No. 5, nonmajor fund	TIF No. 3	400,000	Increment sharing
TIF No. 4, nonmajor fund	TIF No. 3	800,000	Increment sharing
Debt service fund	Capital equipment and projects	338,000	Debt service payments
TIF No. 6, nonmajor fund	TIF No. 3	325,000	Increment sharing
Capital equipment and projects	TIF No. 6, nonmajor fund	10,999	Reimburse TIF-eligible capital costs
Capital equipment and projects	American Rescue Plan, nonmajor fund	6	Fund closeout
Total, fund financial statements		2,303,042	
Less fund eliminations		(1,968,215)	
Total transfers, government-wide statement of activities		$ 334,827	

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and notes payable:					
General obligation debt	$ 44,225,000	$ 3,585,000	$ 3,875,000	$ 43,935,000	$ 4,325,000
(Discounts)/Premiums	1,886,467	175,008	178,873	1,882,602	189,081
Subtotal	46,111,467	3,760,008	4,053,873	45,817,602	4,514,081
Other liabilities:					
Compensated absences*	499,497	123,338	-	622,835	138,448
Total other liabilities	499,497	123,338	-	622,835	138,448
Total governmental activities long-term liabilities	$ 46,610,964	$ 3,883,346	$ 4,053,873	$ 46,440,437	$ 4,652,529

Business-Type Activities					
Bonds and notes payable:					
General obligation debt	$ 2,740,000	$ 615,000	$ 445,000	$ 2,910,000	$ 400,000
Revenue bonds from direct borrowings and direct placements	-	4,160,623	-	4,160,623	174,986
Revenue bonds	3,395,000	-	135,000	3,260,000	140,000
Bond anticipation notes	1,825,000	2,550,000	1,380,000	2,995,000	-
(Discounts)/Premiums	246,934	43,759	47,391	243,302	-
Total bonds and notes payable	8,206,934	7,369,382	2,007,391	13,568,925	714,986
Other liabilities:					
Compensated absences*	85,479	50,486	-	135,965	26,487
Total other liabilities	85,479	50,486	-	135,965	26,487
Total business-type activities long-term liabilities	$ 8,292,413	$ 7,419,868	$ 2,007,391	$ 13,704,890	$ 741,473

*The changes in compensated absences liabilities are presented as a net change.

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village may not exceed 5% of the equalized value of taxable property within the Village's jurisdiction. The debt limit as of December 31, 2025, was $91,816,760. Total general obligation debt outstanding at year end was $46,845,000.

General Obligation Debt

All general obligation debt payable is backed by the full faith and credit of the Village. Debt in the governmental funds will be retired by future property tax levies or tax increments accumulated by the debt service fund. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

Governmental Activities **General Obligation Debt**	**Date of Issue**	**Final Maturity**	**Interest Rates**	**Original Indebtedness**	**Balance December 31, 2025**
G.O. promissory notes	07/20/17	12/01/26	2.00-2.25%	$ 3,620,000	$ 635,000
G.O. promissory note	06/21/18	12/01/27	3.00	3,550,000	1,255,000
G.O. promissory note	07/22/19	12/01/28	2.00-3.00	1,690,000	570,000
G.O. refunding bonds	07/22/19	04/01/38	2.10-3.05	995,000	795,000
G.O. promissory note	06/22/20	12/01/29	1.50-2.00	3,900,000	2,285,000
G.O. promissory note	03/01/21	03/01/30	1.00-2.00	2,490,000	1,760,000
G.O. public safety center bonds	03/01/21	03/01/41	1.00-3.00	14,000,000	12,980,000
G.O. public safety center bonds	03/24/22	03/01/32	3.00-4.00	7,200,000	6,460,000
G.O. promissory note	03/24/22	03/01/29	2.00-3.00	4,365,000	2,945,000
G.O. promissory note	04/12/23	03/01/33	3.25-4.75	4,890,000	4,090,000
G.O. promissory note	07/25/24	03/01/41	4.00-5.00	6,985,000	6,575,000
G.O. promissory note	07/08/25	03/01/35	4.00-5.00	3,585,000	3,585,000
Total governmental activities, general obligation debt					$ 43,935,000

Business-Type Activities **General Obligation Debt**	**Date of Issue**	**Final Maturity**	**Interest Rates**	**Original Indebtedness**	**Balance December 31, 2025**
G.O. promissory note	07/22/19	12/01/28	2.00-3.00	$ 720,000	$ 290,000
G.O. promissory note	06/22/20	12/01/29	1.50-2.00	645,000	300,000
G.O. promissory note	03/01/21	03/01/30	1.00-2.00	725,000	420,000
G.O. promissory note	07/25/24	09/01/34	4.00-5.00	1,360,000	1,285,000
G.O. promissory note	09/01/25	05/01/35	4.00-5.00	615,000	615,000
Total business-type activities, general obligation debt					$ 2,910,000

Debt service requirements to maturity are as follows:

	Governmental Activities General Obligation Debt		**Business-Type Activities General Obligation Debt**	
Years	**Principal**	**Interest**	**Principal**	**Interest**
2026	$ 4,325,000	$ 1,246,856	$ 400,000	$ 95,079
2027	4,600,000	894,346	420,000	80,825
2028	3,730,000	946,439	440,000	68,175
2029	3,605,000	327,325	350,000	55,250
2030	3,375,000	719,574	295,000	45,125
2031-2035	14,785,000	2,175,500	1,005,000	89,500
2036-2040	7,610,000	726,379	-	-
2041	1,905,000	26,481	-	-
Total	$ 43,935,000	$ 7,062,900	$ 2,910,000	$ 433,954

Revenue Debt

Business-type activities revenue bonds are payable only from revenues derived from the operation of the utilities.

All utility revenues net of specified operating expenses are pledged as security of the below revenue bonds until the bonds are defeased. Principal and interest paid for 2025 was $1,738,558. Total customer gross revenues were $4,406,316. Annual principal and interest payments are expected to require 12% of gross revenues on average.

Revenue debt payable at December 31, 2025, consists of the following:

Business-Type Activities Revenue Debt

Water Utility	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2025	
Water & sewer system revenue bonds 2022	04/27/22	05/01/42	4.00%	$ 3,650,000	$ 3,260,000	
Water System Revenue Bonds, Series 2025B - direct	07/09/25	05/01/45	2.20	1,439,303	1,439,303	(1)
				Total Water Utility	$ 4,699,303	

(1) - During 2025 the utility was authorized to issue $1,449,436 of Water System Safe Drinking Water Loan revenue bonds. The original amount reported above has been issued as of December 31, 2025. The repayment schedule is for the amount issued.

Sewer Fund	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2025	
Sewerage System Revenue Bonds, Series 2025A - direct	04/09/25	05/01/44	2.2%	$ 2,721,320	$ 2,721,320	(2)
				Total Sewer Fund	2,721,320	

(2) - During 2025 the utility was authorized to issue $3,353,636 of Sewer system Clean Water Fund revenue bonds. The original amount reported above has been issued as of December 31, 2025. The repayment schedule is for the amount issued.

Total business-type activities, revenue debt	$ 7,420,623

Debt service requirements to maturity are as follows:

Years	Business-Type Activities Revenue Debt Principal	Interest
2026	$ 140,000	$ 121,900
2027	145,000	116,200
2028	150,000	110,300
2029	155,000	104,200
2030	165,000	97,800
2031-2035	915,000	392,050
2036-2040	1,090,000	212,400
2041-2042	500,000	20,200
Total	$ 3,260,000	$ 1,175,050

Years	Business-Type Activities Revenue Debt From Direct Borrowings and Direct Placements	
	Principal	Interest
2026	$ 174,986	$ 86,907
2027	178,836	85,717
2028	182,770	81,739
2029	186,791	77,674
2030	190,900	73,520
2031-2035	1,019,378	302,008
2036-2040	1,136,553	183,542
2041-2045	1,090,409	53,407
Total	$ 4,160,623	$ 944,514

Business-Type Activities Bond Anticipation Notes	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2025
Water & Sewer System 2024 Revenue BANS	08/28/24	05/01/29	3.75-5.00%	$ 1,825,000	$ 445,000
Water and Sewer System Revenue BANs, Series 2025C	08/28/25	05/01/30	3.6	2,550,000	2,550,000
Total business-type activities bond anticipation notes					$ 2,995,000

Debt service requirements to maturity are as follows:

Years	Business-Type Activities Bond Anticipation Notes	
	Principal	Interest
2026	$ -	$ 110,238
2027	445,000	101,338
2028	2,335,000	50,116
2029	105,000	5,891
2030	110,000	1,994
Total	$ 2,995,000	$ 269,577

Other Debt Information

Estimated payments of compensated absences are not included in the debt service requirement schedules.

Lease Disclosures

Lessor - Lease Receivables

Business-Type Activities

Lease Receivables Description	Date of Inception	Final Maturity	Interest Rates	Receivable Balance December 31, 2025
Tower Space (U.S. Cellular)	04/01/20	12/01/33	4.00%	$ 389,023
Tower Space (AT&T)	08/01/05	07/31/35	2.50	274,874
Tower Space (T-mobile)	11/11/09	12/31/44	4.00	834,257
Total business-type activities				$ 1,498,154

The Village recognized $60,171 of lease revenue during the fiscal year.

The Village recognized $63,418 of interest revenue during the fiscal year.

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at December 31, 2025, includes the following:

Governmental Activities	
Net investment in capital assets:	
Land	$ 15,157,730
Construction in progress	2,533,114
Other capital assets, net of accumulated depreciation/amortization	65,051,556
Less long-term debt outstanding	(43,935,000)
Plus unspent capital related debt proceeds	2,793,311
Plus noncapital debt outstanding	795,000
Less unamortized debt premium	(1,882,602)
Total net investment in capital assets	$ 40,513,109

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2025, include the following:

	General Fund	General Debt Service	TIF No. 3 Capital Projects	Capital Equipment and Projects	Nonmajor Funds	Total
Fund Balances						
Nonspendable:						
Prepaid items	$ 146,814	$ -	$ -	$ 826,513	$ -	$ 973,327
Delinquent taxes and specials	988	-	-	-	-	988
Subtotal	147,802	-	-	826,513	-	974,315
Restricted for:						
Debt service	-	451,408	-	-	-	451,408
TIF related purposes	-	-	606,330	-	1,822,081	2,428,411
Capital projects, unspent proceeds	-	-	-	2,793,311	-	2,793,311
Library purposes	-	-	-	-	316,953	316,953
Canine costs	-	-	-	-	61,705	61,705
Impact fees	-	-	-	-	736,550	736,550
Subtotal	-	451,408	606,330	2,793,311	2,937,289	6,788,338
Committed to:						
Affordable housing	-	-	-	-	75,000	75,000
Youth center	-	-	-	-	1,428	1,428
Employee retirement	-	-	-	-	217,461	217,461
EAB response/tree planting	55	-	-	-	-	55
Solid waste	-	-	-	-	112,736	112,736
Subtotal	55	-	-	-	406,625	406,680
Assigned to:						
General capital projects	-	-	-	2,281,333	-	2,281,333
PILOT	300,000	-	-	-	-	300,000
Developer capital project deposits	2,211	-	-	-	-	2,211
Election equipment	20,588	-	-	-	-	20,588
Vehicle replacement	-	-	-	87,899	-	87,899
Police seizures	11,373	-	-	-	-	11,373
Act 102	42,161	-	-	-	-	42,161
Facilities	-	-	-	1,026,623	-	1,026,623
Property	-	-	-	280,000	-	280,000
Community grants	10,362	-	-	-	-	10,362
Cops and Bobbers	1,527	-	-	-	-	1,527
Outreach	12,514	-	-	-	-	12,514
Cadet Post	1,800	-	-	-	-	1,800
Subtotal	402,536	-	-	3,675,855	-	4,078,391
Unassigned (Deficit):	1,443,714	-	-	-	(42,065)	1,401,649
Total fund balances	$ 1,994,107	$ 451,408	$ 606,330	$ 7,295,679	$ 3,301,849	$ 13,649,373

Business-Type Activities

Net investment in capital assets:		
Land	$	409,935
Construction in progress		423,745
Other capital assets, net of accumulated depreciation		32,085,590
Less Long-term debt outstanding		(13,325,623)
Plus reserve funds		267,200
Less unamortized debt premium		(243,302)
Total net investment in capital assets	$	19,617,545

4. Other Information

Employees' Retirement System

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 1,200 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 (ACFR), which can be found at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting

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.

Benefits Provided

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement participants, if hired on or before 12/31/2016) 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 annual earnings period. 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 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.

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 %
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)
2024	3.6	15.0

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 reporting period, the WRS recognized $572,292 in contributions from the Village.

Contribution rates for the plan year reported as of December 31, 2025 are:

Employee Category	Employee	Employer
General (Executives & Elected Officials)	6.90 %	6.90 %
Protective with Social Security	6.90	14.30
Protective without Social Security	6.90	19.10

Pension (Asset)/Liability, Pension Expense (Revenue), Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2025, the Village reported an (asset)/liability of $611,318 for its proportionate share of the net pension (asset)/liability. The net pension (asset)/liability was measured as of December 31, 2024 and the total pension liability used to calculate the net pension (asset)/liability was determined by an actuarial valuation as of December 31, 2023 rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension (asset)/liability was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2025, the Village's proportion was 0.03720369%, which was an increase of 0.00238613% from its proportion reported as of December 31, 2024.

For the year ended December 31, 2025, the Village recognized pension expense (revenue) of $745,348.

At December 31, 2025, the Village 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 projected and actual experience	$ 1,898,477	$ 1,783,973
Changes in assumptions	181,389	-
Net differences between projected and actual earnings on pension plan investments	928,930	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	38,728
Employer contributions subsequent to the measurement date	634,590	-
Total	$ 3,643,386	$ 1,822,701

$634,590 reported as deferred outflows of resources related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ending December 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Years Ending December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
2026	$ 350,777
2027	1,255,809
2028	(320,017)
2029	(100,474)

Actuarial Assumptions

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

Actuarial Valuation Date:	December 31, 2023
Measurement Date of Net Pension Liability (Asset):	December 31, 2024
Experience Study:	January 1, 2021 - December 31, 2023 Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1%-5.7%
Mortality:	2020 WRS Experience Mortality Table
Postretirement Adjustments*:	1.7%

* *No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate. Includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payments.*

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including seniority (merit) and separation rates. The Total Pension Liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the December 31, 2023 actuarial valuation.

Long-Term Expected Return on Plan Assets

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

Asset Allocation Targets and Expected Returns* as of December 31, 2024

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %**
Public Equity	38	7.0	4.3
Public Fixed Income	27	6.1	3.4
Inflation Sensitive	19	4.8	2.1
Real Estate	8	6.5	3.8
Private Equity/Debt	20	9.5	6.7
Leverage***	(12)	3.7	1.1
Total Core Fund	100	7.5	4.8
Variable Fund Asset			
U.S. Equities	70	6.5	3.8
International Equities	30	7.4	4.7
Total Variable Fund	100	6.9	4.2

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

** *New England Pension Consultants' Long-Term U.S. CPI (Inflation) Forecast: 2.6%*

*** *The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used subject to an allowable range of up to 20%.*

Single Discount Rate

A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. This discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.08% (Source: "20-Bond GO Index" is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of December 31, 2024. In describing this index, the Bond Buyer notes that the bonds' average quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard and Poor's Corp.'s AA.) Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% 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 member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the investment rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Village's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the Village's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80%, as well as what the Village's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	1% Decrease to Discount Rate (5.8%)	Current Discount Rate (6.8%)	1% Increase to Discount Rate (7.8%)
Village's proportionate share of the net pension liability (asset)	$ 5,734,962	$ 611,318	$ (3,028,884)

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.

At December 31, 2025, the Village reported a payable to the pension plan which represents contractually required contributions outstanding as of the end of the year.

Risk Management

The Village is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

Commitments and Contingencies

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

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

The Village has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

The Village has the following encumbrances outstanding at year end expected to be honored upon performance by the vendor:

Capital equipment and projects	$ 2,776,558
Nonmajor funds	94,672

Tax Abatement

Tax abatements are a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The Village is disclosing all abatement agreements individually.

The Village through its TIF Districts Nos. 3, 4, 5 and 6 has entered into tax abatement agreements with a developers in the form of tax incremental financing incentive payments to stimulate economic development. The abatements are authorized through the TIF project plans. The developers pay property taxes as they become due and after meeting the criteria established in the development agreements, are entitled to future incentive payments that directly correlate to the taxes paid.

Agreement Description	Calculation Method	Developer Commitment	2025 Payments
Farwell Place LLC Development Agreement	Excess Increment	Developer guarantees value set by agreement, 75% of tax payment goes toward loan retirement	$ -
High Track Development Agreement	Excess Increment	Developer guarantees value set by agreement, 50% of tax payment goes toward loan retirement	-
Spartan Properties Development Agreement	Excess Increment	Developer guarantees value set by agreement, 50% of tax payment goes toward loan retirement	-
Hillcrest Rental LLC Development Agreement	Excess Increment	Developer guarantees value set by agreement, 100% of tax payment goes toward loan retirement	-
The Atwater, LLC & Lakesonte, LLC Developer Agreement - Phase I & II	Excess Increment	Developer guarantees value set by agreement, 100% and 90% of tax payment, for the respective phases, goes toward loan retirement	-
Ezra Properties, LLC Agreement	Excess Increment	Developer guarantees value set by agreement, 100% of tax payment goes toward loan retirement	-
O'Hearn Ventures, LLC Agreement	Excess Increment	Developer guarantees value set by agreement, 100% of tax payment goes toward loan retirement	-
Waubesa Village Phase 4, Clean up agreement	Excess Increment	Developer guarantees value set by agreement, 100% of tax payment goes toward loan retirement	-
4313, LLC	Excess Increment	Developer guarantees value set by agreement, 100% of tax payment goes toward loan retirement	-
5411 Bashford, LLC	Excess Increment	Developer guarantees value set by agreement, 100% of tax payment goes toward loan retirement	-
The Atwater, LLC & Lakestone, LLC Dev Agreement	Excess Increment	Developer guarantees value set by agreement, 90% of tax payment goes towards loan retirement	-

Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*
- Statement No. 105, *Subsequent Events*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

Village of McFarland

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
General Fund
Year Ended December 31, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance With Final Budget
Revenues				
Taxes	$ 4,711,250	$ 4,711,250	$ 4,713,898	$ 2,648
Intergovernmental	1,407,500	1,407,500	1,420,277	12,777
Licenses and permits	244,000	244,000	244,753	753
Fines, forfeitures and penalties	122,000	122,000	84,144	(37,856)
Public charges for services	534,250	534,250	711,780	177,530
Intergovernmental charges for services	416,000	416,000	385,241	(30,759)
Investment income	300,000	300,000	262,395	(37,605)
Miscellaneous	253,250	203,750	196,980	(6,770)
Total revenues	7,988,250	7,938,750	8,019,468	80,718
Expenditures				
Current:				
General government	1,247,000	1,247,000	1,292,209	(45,209)
Public safety	4,781,000	4,731,500	4,927,646	(196,146)
Health and social services	430,500	430,500	379,341	51,159
Public works	907,750	907,750	804,409	103,341
Leisure activities	668,500	668,500	661,363	7,137
Conservation and development	253,500	253,500	248,736	4,764
Total expenditures	8,288,250	8,238,750	8,313,704	(74,954)
Excess (deficiency) of revenues over (under) expenditures	(300,000)	(300,000)	(294,236)	5,764
Other Financing Sources (Uses)				
Transfers in	300,000	300,000	335,783	35,783
Transfers out	-	-	(2,500)	(2,500)
Total other financing sources (uses)	300,000	300,000	333,283	33,283
Net change in fund balance	-	-	39,047	39,047
Fund Balance, Beginning	2,133,342	2,133,342	1,955,060	(178,282)
Fund Balance, Ending	$ 2,133,342	$ 2,133,342	$ 1,994,107	$ (139,235)

See notes to required supplementary information

Schedule of Proportionate Share of the Net Pension Liability (Asset) - Wisconsin Retirement System
Year Ended December 31, 2025

Village Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	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
12/31/16	0.02415237 %	392,471	2,901,661	13.53 %	98.20 %
12/31/17	0.02403967 %	198,144	2,943,233	6.73 %	99.12 %
12/31/18	0.02526343 %	(750,101)	3,178,136	23.60 %	102.93 %
12/31/19	0.02660430 %	946,359	3,365,238	28.12 %	96.45 %
12/31/20	0.02809358 %	(905,865)	3,570,057	25.37 %	102.96 %
12/31/21	0.02979184 %	(1,859,945)	3,973,133	46.81 %	105.26 %
12/31/22	0.03108080 %	(2,505,169)	4,110,245	60.95 %	106.02 %
12/31/23	0.03264827 %	1,729,608	4,442,408	38.93 %	95.72 %
12/31/24	0.03482756 %	517,818	5,164,437	10.03 %	98.85 %
12/31/25	0.03720369 %	611,318	5,598,447	10.92 %	98.79 %

Schedule of Employer Contributions - Wisconsin Retirement System
Year Ended December 31, 2025

Village Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/16	$ 232,586	$ 232,586	$ -	$ 2,944,883	7.90 %
12/31/17	275,790	275,790	-	3,178,137	8.68 %
12/31/18	293,935	293,935	-	3,365,238	8.73 %
12/31/19	303,691	303,691	-	3,570,057	8.51 %
12/31/20	361,083	361,083	-	3,987,492	9.06 %
12/31/21	375,104	375,104	-	4,110,245	9.13 %
12/31/22	399,215	399,215	-	4,443,862	8.98 %
12/31/23	505,801	505,801	-	5,177,484	9.77 %
12/31/24	572,795	572,795	-	5,609,968	10.21 %
12/31/25	634,590	634,590	-	6,034,789	10.52 %

See notes to required supplementary information

Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1.

The budgeted amounts presented are as presented in the original budget and no amendments were adopted during the year. The Village may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds board action.

Appropriations lapse at year end unless specifically carried over. There were no carryovers to the following year. Budgets are adopted at the function level of expenditure.

Wisconsin Retirement System

The amounts determined for each fiscal year were determined as of the calendar year-end and occurred within the fiscal year.

Changes in benefit terms. There were no changes of benefit terms for any participating employer in the Wisconsin Retirement System.

Changes in assumptions. Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the postretirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the postretirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

SUPPLEMENTARY INFORMATION

Village of McFarland

Detailed Schedule of Revenues and Other Financing Sources - Budget and Actual -
General Fund
Year Ended December 31, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance With Final Budget
Taxes				
General property taxes	$ 4,526,000	$ 4,526,000	$ 4,526,000	$ -
Payments in lieu of taxes	130,500	130,500	128,538	(1,962)
Interest and penalties on taxes	4,750	4,750	4,733	(17)
Public accommodation (room) taxes	50,000	50,000	54,627	4,627
Total taxes	4,711,250	4,711,250	4,713,898	2,648
Intergovernmental				
State shared revenues	335,000	335,000	335,000	-
Expenditure restraint payment	105,000	105,000	99,337	(5,663)
Fire insurance tax (2% fire dues)	63,000	63,000	65,836	2,836
Other state shared taxes	131,000	131,000	115,463	(15,537)
State aid, law enforcement improvement	5,000	5,000	7,607	2,607
State aid, other public safety	14,750	14,750	46,533	31,783
State aid, general transportation aids	628,000	628,000	625,802	(2,198)
Payments for municipal services	3,750	3,750	3,636	(114)
In lieu of taxes on state conservation lands	500	500	394	(106)
Grants from local governments	83,500	83,500	82,418	(1,082)
State aid, law enforcement	38,000	38,000	36,106	(1,894)
Federal grants, law enforcement	-	-	2,145	2,145
Total intergovernmental	1,407,500	1,407,500	1,420,277	12,777
Licenses and Permits				
Liquor and malt beverage licenses	13,500	13,500	24,596	11,096
Operators' license	7,000	7,000	6,765	(235)
Other business and occupational licenses	6,250	6,250	7,990	1,740
Bicycle licenses	11,000	11,000	18,606	7,606
Dog and cat licenses	5,750	5,750	3,712	(2,038)
Other nonbusiness licenses	20,500	20,500	13,955	(6,545)
Nonbusiness licenses	2,000	2,000	2,190	190
Building permits	85,000	85,000	89,261	4,261
Heating and air conditioning permits	26,500	26,500	18,748	(7,752)
Plumbing permits	26,500	26,500	22,356	(4,144)
Electrical permits	35,000	35,000	27,570	(7,430)
Other regulatory permits and fees	-	-	30	30
Other permits	5,000	5,000	8,974	3,974
Total licenses and permits	244,000	244,000	244,753	753
Fines, Forfeitures and Penalties				
Court penalties and costs	115,000	115,000	82,404	(32,596)
Parking violations	7,000	7,000	1,740	(5,260)
Total fines, forfeitures and penalties	122,000	122,000	84,144	(37,856)

Detailed Schedule of Revenues and Other Financing Sources - Budget and Actual -
General Fund
Year Ended December 31, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance With Final Budget
Public Charges for Services				
Clerk's fees	$ 9,250	$ 9,250	$ 10,668	$ 1,418
Publication fees	-	-	900	900
Law enforcement fees	6,250	6,250	3,485	(2,765)
Fire protection fees	1,500	1,500	3,500	2,000
Ambulance fees	468,750	468,750	644,828	176,078
County highway maintenance and construction	1,000	1,000	1,800	800
Park rental	26,500	26,500	23,070	(3,430)
Plan review fees	8,000	8,000	11,492	3,492
Other public charges for services	2,000	2,000	2,032	32
Watercraft/sailboat permits	11,000	11,000	10,005	(995)
Total public charges for services	534,250	534,250	711,780	177,530
Intergovernmental Charges for Services				
Local, law enforcement services	57,500	57,500	64,231	6,731
Local, fire services	302,750	302,750	275,628	(27,122)
Local, other services	55,750	55,750	45,382	(10,368)
Total intergovernmental charges for services	416,000	416,000	385,241	(30,759)
Investment Income				
Interest on investments	300,000	300,000	262,395	(37,605)
Miscellaneous				
Rent	151,250	151,250	157,087	5,837
Insurance recoveries	17,000	17,000	11,822	(5,178)
Other miscellaneous	78,500	29,000	1,755	(27,245)
Donations	6,500	6,500	26,316	19,816
Total miscellaneous	253,250	203,750	196,980	(6,770)
Other Financing Sources				
Transfers in	300,000	300,000	335,783	35,783
Total revenues and other financing sources	$ 8,288,250	$ 8,238,750	$ 8,355,251	$ 116,501

Village of McFarland

Detailed Schedule of Expenditures and Other Financing Uses - Budget and Actual -
General Fund
Year Ended December 31, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance With Final Budget
General Government				
Board	$ 94,000	$ 94,000	$ 97,931	$ (3,931)
Judicial	105,250	105,250	107,207	(1,957)
Administrator	129,250	129,250	121,936	7,314
Clerk	399,500	399,500	392,412	7,088
Elections	10,500	10,500	11,286	(786)
Data processing	32,000	32,000	38,817	(6,817)
Finance	8,000	8,000	6,481	1,519
Assessor	45,000	45,000	45,665	(665)
Legal	111,000	111,000	107,278	3,722
General buildings/plant/hall	200,000	200,000	245,200	(45,200)
Risk and property management	112,500	112,500	117,996	(5,496)
Total general government	1,247,000	1,247,000	1,292,209	(45,209)
Public Safety				
Police	2,858,250	2,858,250	2,988,487	(130,237)
Fire protection & EMS	1,906,250	1,856,750	1,932,497	(75,747)
Emergency government	16,500	16,500	6,662	9,838
Total public safety	4,781,000	4,731,500	4,927,646	(196,146)
Health and Social Services				
Senior outreach	430,500	430,500	379,341	51,159
Public Works				
Engineering	9,000	9,000	5,081	3,919
Highway and street maintenance for local	762,750	762,750	663,320	99,430
Street lighting	136,000	136,000	136,008	(8)
Total public works	907,750	907,750	804,409	103,341
Leisure Activities				
Parks	668,500	668,500	661,363	7,137
Conversation and Development				
Planning	253,500	253,500	248,736	4,764
Other Financing Uses				
Transfers out	-	-	2,500	(2,500)
Total expenditures and other financing uses	$ 8,288,250	$ 8,238,750	$ 8,316,204	$ (77,454)

Village of McFarland

Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2025

	Special Revenue Funds				
	Cable	**Library**	**Parks**	**Solid Waste**	**Employee Retirement Fund**
Assets					
Cash and investments	$ -	$ 327,251	$ -	$ -	$ 217,461
Restricted cash and investments	-	-	721,189	-	-
Receivables:					
Taxes	-	845,250	-	631,742	50,000
Accounts	-	-	-	351	-
Loans	-	-	140,000	-	-
Total assets	$ -	$ 1,172,501	$ 861,189	$ 632,093	$ 267,461
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	$ -	$ 10,298	$ 11,903	$ 42,595	$ -
Total liabilities	-	10,298	11,903	42,595	-
Deferred Inflows of Resources					
Unearned revenues	-	845,250	-	631,563	50,000
Total deferred inflows of resources	-	845,250	-	631,563	50,000
Fund Balances					
Restricted	-	316,953	736,550	-	-
Committed	-	-	112,736	-	217,461
Unassigned (deficit)	-	-	-	(42,065)	-
Total fund balances	-	316,953	849,286	(42,065)	217,461
Total liabilities, deferred inflows of resources and fund balances	$ -	$ 1,172,501	$ 861,189	$ 632,093	$ 267,461

Special Revenue Funds				Capital Project Funds			
Youth Center	Canine	American Rescue Plan Fund	Affordable Housing	TIF No. 4 Capital Project	TIF No. 5 Capital Project	TIF No. 6 Capital Project	Total Nonmajor Governmental Funds
$ 1,428	$ 61,705	$ -	$ 75,000	$ 1,093,285	$ 424,727	$ 255,275	$ 2,456,132
-	-	-	-	-	-	-	721,189
25,000	-	-	-	160,784	450,507	83,327	2,246,610
-	-	-	-	-	52	-	403
-	-	-	-	58,243	-	-	198,243
$ 26,428	$ 61,705	$ -	$ 75,000	$ 1,312,312	$ 875,286	$ 338,602	$ 5,622,577
$ -	$ -	$ -	$ -	$ 9,039	$ 217	$ 245	$ 74,297
-	-	-	-	9,039	217	245	74,297
25,000	-	-	-	160,784	450,507	83,327	2,246,431
25,000	-	-	-	160,784	450,507	83,327	2,246,431
-	61,705	-	-	1,142,489	424,562	255,030	2,937,289
1,428	-	-	75,000	-	-	-	406,625
-	-	-	-	-	-	-	(42,065)
1,428	61,705	-	75,000	1,142,489	424,562	255,030	3,301,849
$ 26,428	$ 61,705	$ -	$ 75,000	$ 1,312,312	$ 875,286	$ 338,602	$ 5,622,577

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
Year Ended December 31, 2025

	Special Revenue Funds				
	Cable	Library	Parks	Solid Waste	Employee Retirement Fund
Revenues					
Taxes	$ -	$ 800,750	$ -	$ 50,000	$ 50,000
Intergovernmental	-	369,410	-	21,635	-
Public charges for services	-	4,866	101,583	491,344	-
Investment income	-	20,776	48,922	7,180	5,756
Miscellaneous	-	-	1,147	1,393	-
Total revenues	-	1,195,802	151,652	571,552	55,756
Expenditures					
Current:					
General government	-	(619)	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	669,589	-
Leisure activities	-	1,151,091	-	-	-
Conservation and development	-	-	-	-	-
Capital outlay	-	-	51,762	7,805	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	-	1,150,472	51,762	677,394	-
Excess (deficiency) of revenues over expenditures	-	45,330	99,890	(105,842)	55,756
Other Financing Sources (Uses)					
Transfers in	-	2,500	-	90,754	-
Transfers out	(956)	-	-	-	-
Total other financing sources (uses)	(956)	2,500	-	90,754	-
Net change in fund balances	(956)	47,830	99,890	(15,088)	55,756
Fund Balances (Deficit), Beginning	956	269,123	749,396	(26,977)	161,705
Fund Balances (Deficit), Ending	$ -	$ 316,953	$ 849,286	$ (42,065)	$ 217,461

Village of McFarland

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended December 31, 2025

	Special Revenue Funds				Capital Project Funds			
	Youth Center	Canine	American Rescue Plan Fund	Affordable Housing	TIF No. 4 Capital Project	TIF No. 5 Capital Project	TIF No. 6 Capital Project	Total Nonmajor Governmental Funds
	$ 25,000	$ -	$ -	$ -	$ 185,988	$ 426,459	$ -	$ 1,538,197
	-	-	-	-	13,082	21,029	-	425,156
	-	-	-	-	-	-	-	597,793
	-	1,597	-	-	12,982	15,244	406	112,863
	15,000	24,638	-	-	36,659	-	7,794	86,631
	40,000	26,235	-	-	248,711	462,732	8,200	2,760,640
	-	-	-	-	166,049	102,337	48,919	316,686
	-	15,595	-	-	-	-	-	15,595
	-	-	-	-	-	-	-	669,589
	40,250	-	-	-	-	-	-	1,191,341
	-	-	-	-	24,670	18,671	13,389	56,730
	-	-	-	-	-	-	-	59,567
	-	-	-	-	30,000	50,000	-	80,000
	-	-	-	-	1,370	23,830	-	25,200
	40,250	15,595	-	-	222,089	194,838	62,308	2,414,708
	(250)	10,640	-	-	26,622	267,894	(54,108)	345,932
	-	-	-	-	800,000	400,000	325,000	1,618,254
	-	-	(6)	-	-	-	(10,999)	(11,961)
	-	-	(6)	-	800,000	400,000	314,001	1,606,293
	(250)	10,640	(6)	-	826,622	667,894	259,893	1,952,225
	1,678	51,065	6	75,000	315,867	(243,332)	(4,863)	1,349,624
	$ 1,428	$ 61,705	$ -	$ 75,000	$ 1,142,489	$ 424,562	$ 255,030	$ 3,301,849

VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE: **Tuesday, June 9, 2026**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT: **Matt Schuenke, Village Administrator, Cassandra Suettinger, Deputy Administrator/Clerk, Andrew Bremer, Comm & Eco Dev Director, Katie Gletty-Syoen, Director, Lee Igl, Public Works Director**

AGENDA ITEM: **Discussion and action regarding the proposed McFarland Municipal Center Facility Plan Scope of Services.**

PREVIOUS ACTION:
The Village Board hosted the first facility workshop at its meeting on February 3, 2026.

The Village Board hosted the second facility workshop at its meeting on March 19, 2026.

The Committee of the Whole reviewed the Scope of Services at its meeting on April 28, 2026.

The Village Board further reviewed the scope within a workshop it held on June 3, 2026.

ISSUE SUMMARY:
Enclosed is the proposed scope of services to engage an architect to prepare a Municipal Center Facility Plan. This plan will engage the Community, Staff, and all users of the facility to create recommendations for improvements to the occupied and vacant spaces of the Municipal Center. This is updated from the last workshop to review the document before the board considers it for action.

The Scope of Services is summarized as follows:

1. **Purpose** - General executive summary of the need for the facility plan.
2. **Plan Objectives** - These are the specific achievements the board looks to complete through the development of this plan. The work will need to align with the Community and include various options for engagement. The Village Board needs to understand the finances behind the recommendations and has discretion to set the budget for the projects. Improvements recommended would be broken into phases that fits within the budget set by the board while focusing on reusing or repurposing existing space as much as possible within a one-story project. Sharing space and creating options for multi-purpose space will be emphasized, and all long term maintenance needs will be addressed where applicable.
3. **Scope of Work** - This section outlines what the Architect will need to do to achieve the objectives. The proposal they provide back to us will show the board how it plans to do that. They will need to research the project, lead engagement, apply necessary architectural skills to develop the plan, make sustainability recommendations, and

provide alternatives for cost consideration.
4. **Deliverables** - This will be the final report when the scope of work has been completed to achieve the objectives. It should be inclusive of all the work done as part of the plan especially a site plan, general floor plan, detailed floor plan, renderings, timeline, and cost estimates will be key. This section also spells out how many meetings we are planning with the different groups listed.
5. **Miscellaneous** - The proposal submitted will include the information listed within this section.
6. **Terms and Conditions** - These are standard for all proposals we consider.
7. **Appendices** - The main appendix is the first one outlining our space needs. This is the list we reviewed at the last workshop to reduce the overall scope of the project and lower the impact to the building.

Following the previous reviews of the enclosed Scope of Services, this meeting is setup for action in order to provide to the Architect and have them prepare a proposal that addresses this scope of services. The Architect this will be provided to will be HGA which is currently providing similar planning services for the Library and also working on design of the current Municipal Center having a lot of experience with the existing facility.

Remaining schedule for the Scope of Services:

- June 9 - Village Board Final Review and Action
- July 14 - Village Board or Committee Review of Proposal
- July 28 - Village Board Final Review and Action on Proposal.
- August 1 - Begin Plan Development

These dates are provided as an estimate. The process will advance or not at the discretion of the Village Board.

FINANCIAL/BUDGET IMPACT:
The 2026 Budget was approved to utilize $145,750 to develop the Facility Plan. This is using unspent proceeds from previously authorized borrowings. This does not use new borrowed money.

VILLAGE PLAN REFERENCE:
McFarland Municipal Campus Plan - May 2023

ORDINANCE REFERENCE:
None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
Recommended Action:

Motion, second to approve the McFarland Municipal Center Facility Plan Scope of

Services to provide to the architect to prepare a proposal.

ATTACHMENTS:

1. McFarland Municipal Center Facility Planning Scope of Services 06042026 mgs
2. Appendix A - Space Needs 2026
3. Appendix B - Standard Contract

VILLAGE OF

McFarland

McFarland Municipal Center
Facility Plan
Scope of Services

June 9, 2026

TABLE OF CONTENTS

SECTION 1 Purpose

The purpose for this Scope of Services is for the Village to engage an Architect to assist in the facility planning needs for the McFarland Municipal Center. The building presently is approximately two-thirds vacant and the Village desires to plan how it can be improved to better serve remaining departments as well as other community needs. The Municipal Center is home presently to the Administration, Community Development, and Senior Outreach departments along with providing general space needs for various Community functions. It formerly housed the Village's public safety departments which moved into a new facility in 2023 vacating their old spaces to be repurposed. This plan will guide how the Village goes about implementing its recommendations to update existing spaces, create new uses from vacant spaces, and find creative economical solutions aligned with the Village's budget and vision for the project.

<u>SECTION 2</u> Plan Objectives

A. The Plan will meet the following objectives in order to serve as a guide for the recommendations desired within:

i. Plan will align with the vision established by the Community serving the best interest of its residents.

ii. Dynamic platforms for engagement will be created to gather feedback from the public, targeted stakeholders, Village Board, and Staff. Staff involvement will emphasis expertise from Department Heads to align with service delivery.

iii. Recommendations for improvements will align within <u>the financial benchmarks set by the Village Board</u>.

iv. Projects will be aligned into phases within that fit within the financial benchmarks set for the project.

v. Emphasis will be provided within the plan to reuse and repurpose existing structural features while limiting full reconstruction of areas where possible.

vi. Opportunities to share space between users should be evaluated to avoid singular use space where appropriate while maximizing multi-purpose options.

vii. Building footprint as it currently is situated will be maintained to the extent possible avoiding the possibility for expansion either horizontally or vertically.

viii. Appropriate structural and mechanical analysis will be conducted to later guide the design process as needed.

ix. Plan phasing will take into account the need for temporary offices within the structure in a methodical manner.

x. Conceptual floor plans will be created that will allow for the seamless transition into the design process within a phased approach at the discretion of the Village Board.

SECTION 3 Scope of Work

A. The Architect will be able to provide facility planning services specific to the future phased improvements within the Municipal Center. Additionally, the Architect will be able to provide architectural, civil engineering, structural, mechanical, and urban design services to the extent necessary to be able to fulfill this Scope of Work. The Village has already prepared the space needs for the project included within Appendix A. The Architect will work with the Village to develop a facility plan that properly integrates those needs within the existing facility to meet the stated objectives. The desired services to develop the plan include, but are not specifically limited to the following:

i. Review the already completed 2017 Comprehensive Plan, 2017 Facilities Master Plan, 2021 Public Safety Center Design/Specifications, 2023 McFarland Municipal Center Campus Master Plan, and other related planning documents as needed for background on this project.

ii. The Architect will be responsible for proposing various formats of public information sessions, workshops, and surveys to gather input that aligns with the recommendations. This will include engagement with the Public, Targeted Stakeholders, Elected Officials, and Staff. The Architect will consider the inclusion of specialized public relations assistance to support the need for communications about the plan.

iii. Using industry standards, project experience, and input from the Village, the Architect will conduct appropriate conceptual space programming for the building interior including basic information such as sizes, space requirements, workflows, activities, office necessity, and special uses. This will be applied to the space needs provided by the Village in Appendix A of this Scope of Services.

iv. The Architect will facilitate meetings with the Village as needed to develop basic components and general planning of the building program including building systems, equipment, materials, and code compliance in order to support service needs.

v. The Architect and Village will work jointly to schedule up to five tours of comparable facilities with similar spaces to help assist in the facility planning process.

vi. The Architect will make preliminary recommendations regarding sustainable options to consider in the construction of the Facility as prescribed by Leadership in Energy and Environmental Design (LEED) standards or other sources.

vii. The Architect will make recommendations regarding alternative materials, construction methods, or design features that offer potential cost savings while meeting desired quality standards.

B. These are the general requirements for the creation of a facility plan for the Municipal Center and are not intended to be an all-inclusive list of tasks and deliverables. It is expected that the Architect will provide the Village with more specific recommendations for approaches, tasks, and deliverables based on their experience and expertise from past work on similar projects. Innovative approaches that meet the intent of the Plan Objectives and Scope of Work are welcomed, these could be presented as additional services or additional approaches within their response.

SECTION 4 Deliverables

A. The Architect shall complete a Facility Plan that contains a summary of the planning process and those items described in the Section 3, Scope of Services. The final plan document(s) shall be user friendly, incorporating graphics and minimizing text to present a clear and concise planning document using plain language. At a minimum, the Plan will contain the following deliverables:

i. Plan narrative that outlines and describes the work conducted to complete the planning project.

ii. A Site Plan showing the Municipal Center and immediate surrounding areas.

iii. Conceptual floor plan showing categorical layout by Department and other general areas to confirm fit and flow within the building.

iv. Detailed floor plan to show specific room layout for offices, shared work areas, hallways, space for mechanicals, and all other areas defined within the space needs.

v. Schematic detailed cost estimates that forecast the improvement costs proposed within the plan that are phased within a budget established by the Village Board.

vi. Preparation of interior and exterior renderings/sketches depicting the recommended improvements proposed for the floor plans recommended.

vii. Phased implementation plan noting the anticipated timeline for individual phased design and construction schedule.

B. The process to complete the Facility Plan will take into account the following meetings:

i. Public – 3 Public Information Meeting estimated at 2 hours each.

ii. Village Board – 12 Workshop/Meetings estimated at 2 hours each.

iii. Village Staff – 12 Meetings estimated at 3 hours each.

iv. Stakeholder Engagement – 6 targeted engagements for key stakeholders in the Community planned for a period of 1-2 hours each.

v. Virtual, telephone, and email engagement with Staff to facility plan development as needed within the duration of the project.

vi. Meetings not listed here or are otherwise in addition to what is listed here will be addressed between the Village and Architect on a case by case basis.

C. The final plan put forth for acceptance shall be completed in such a way that it can be fully integrated with other plans and initiatives adopted by the Village. The Architect shall provide the Village with an electronic copy of the final plan in its original and pdf format, including attachments, drawings, graphics, or tables used to create the plan.

SECTION 5 Miscellaneous

A. The Architect will provide a proposal to outline the approach they will take toward the completion of these tasks. An explanation of any variances to the proposed Scope of Work as outlined in this document, and any insights into the project gained as a result of developing the proposal or from past project experiences.

B. Proposal will further consist of:

i. **Key Personnel** – A list of personnel directly assigned to the project, along with responsibilities on this project and resumes. Clearly illustrate the responsibilities and lines of communication and authority relative to your project management team. The firm's Project Manager, who will be responsible for planning, coordinating, and conducting the majority of the work, including meeting attendance with the Village, must be identified and committed to the project. The Village reserves the right to approve Architect's project manager, any requested personnel, and/or subcontractor changes during the course of the project.

ii. **Quality Control** – Describe quality control measures and processes to ensure the project requirements are achieved within the project budget.

iii. **Village Commitments** – Identification of those items within the Scope of Work for which the Architect anticipates assistance by the Village. Village Staff will serve as the point of contact for public inquires during the planning process, will attend all public meetings, will maintain a project website, and provide public outreach of planning activities through existing Village social media outlets, electronic and community newsletters.

iv. **Project Schedule** – A proposed schedule that indicates project milestones by phases or tasks, delivery of draft and final project deliverables, and overall timeline for completion of the Plan. Identification of meetings with Village Staff, Village committees, and the public, including summary of targeted discusses and meeting outcomes.

v. **Supplemental Information** – Any other information deemed necessary to address the requests within this document.

C. Cost and Labor Hours Proposal consisting of:

i. **Cost** – Lump Sum price to complete the plan as proposed within this document.

ii. **Estimated Labor Hours** – A summary of estimated labor hours by task, or phase, that clearly identifies the project team members, their hourly rate, and the number of hours performed by each participant organized by task or phase.

iii. **Additional Scope/Fees** – Total fee, hours per employee, and hourly rates by employees, for any additional services not identified as included in the Architect's base Scope of Work.

D. **Property** – All information developed as part of this request, including graphics and data, shall become the property of the Village upon completion of the report. All text shall be submitted electronically as is most convenient. All original graphics generated as a part of the request shall be submitted to the Village in an easily reproducible hardcopy and electronic format as applicable.

SECTION 6 Terms and Conditions

The proposal will be reviewed to determine if it meets the submittal requirements contained within this request. Failure to meet the requirements within this request can be cause for rejection of the proposal. The Village may reject the proposal if it is conditional, incomplete, contains irregularities, or if in the sole discretion of the Village not considered in our best interest. The Village may waive an immaterial deviation in the proposal, but this shall in no way modify the proposal document or excuse the Architect from compliance with the contract requirements. The Village Board will take final action to approve the proposal as submitted by the Architect.

The Village uses a standard template contract (Appendix B) for such services and will require its utilization for this project. A copy of the standard template is provided as part of this request and will be updated to adapt to the proposal ultimately selected.

There is no expressed or implied obligation for the Village to reimburse the Architect for any expenses incurred in preparation of this proposal. Materials submitted by the Architect are subject to public inspection under Wisconsin law. Any language purporting to render the entire proposal confidential or proprietary will be ineffective and will be disregarded.

The Village will not discriminate against individuals due to sex, race, religion, creed, color, national origin, age, disability, sexual orientation, ancestry, marital status, arrest or conviction record, military service, or any other characteristics protected by law.

Submission of a proposal indicates acceptance by the Architect on these Terms and Conditions as contained within this request, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Village and Architect.

All property rights, including publication rights of all reports produced by the selected firm in connection with services performed under this agreement shall be vested in the Village.

SECTION 7 Appendices

Appendix A Space Needs

Appendix B Standard Contract Template

Administration

Staffing Spaces

Title	Existing/New	Dedicated/Shared	Room Type	Notes
Administrator	Existing	Dedicated	Office	
Deputy Administrator (DH)	Existing	Dedicated	Office	
Clerk	New	Dedicated	Office	Retrofitting in 2026.
Finance (Manager)	Existing	Dedicated	Office	
Human Resources (Generalist)	Existing	Dedicated	Office	
DEI Strategist	Existing	Dedicated	Office	Considering changes to position.
Admin Staff (Deputy Clerk)	Existing	Shared	Co-Working Space	
Admin Staff (Admin Asst)	Existing	Shared	Co-Working Space	
Admin Staff (Admin Asst)	New	Shared	Co-Working Space	Combined btw. Admin, CD, & SO.
Admin Staff (TBD)	New	Shared	Co-Working Space	TBD through Future Staffing Plan.
Communication Manager	Existing	Dedicated	Office	Retrofitting in 2026.
Communications Specialist	Existing	Dedicated	Co-Working Space	
Media Producer	Existing	Dedicated	Co-Working Space	
Camera Operators	Existing	Dedicated	Co-Working Space	
Comms Staff	New	Dedicated	Co-Working Space	TBD through Future Staffing Plan.
Technology Staff	New	Dedicated	Office	Workspace with Server Room.

Support Spaces

Title	Existing/New	Dedicated/Shared	Room Type	Notes
Waiting	Existing	Shared	Lobby	
Conference Room	Existing	Shared	Multi-Purpose	Large
Conference Room	Existing	Shared	Multi-Purpose	Medium
Storage (General)	Existing	Dedicated	Secure	Supplies, Elections, etc.
Storage (Files)	Existing	Dedicated	Secure	Records Retention Schedule
Shared Work Room	Existing	Shared	Multi-Purpose	For Staff
Break Room	Existing	Shared	Multi-Purpose	For Staff
Mothers Room	New	Shared	Secure	For Staff
Restroom	New	Shared	Multi-Purpose	For Staff
Restroom	New	Shared	Multi-Purpose	For Staff
Control Room	Existing	Dedicated	Multi-Purpose	Shared work space for Comms.
Production Storage	Existing	Dedicated	Multi-Purpose	Tied to Control Room.
Server Room (Comms)	Existing	Dedicated	Secure	Aligned with Control Room.
Server Room (Village)	Existing	Dedicated	Secure	Aligned with Technology Staff.

Community and Economic Development

Staffing Spaces

Title	Existing/New	Dedicated/Shared	Office Type	Notes
Director	Existing	Dedicated	Office	
Associate Planner	Existing	Dedicated	Office	
Building Inspector(s)	Existing	Dedicated	Office	
CD Staff (TBD)	New	Dedicated	Office	TBD through Future Staffing Plan.
Community Dev Specialist	Existing	Shared	Co-Working Space	
Commercial Elec Insp	New	Shared	Co-Working Space	
Open Work Station	New	Shared	Co-Working Space	Intern

Support Spaces

Title	Existing/New	Dedicated/Shared	Office Type	Notes
Waiting/Reception	Existing	Shared	Lobby	Study combining with Administration
Files	Existing	Dedicated	Secure	Property files, other required plans.
Conference Room	Existing	Shared	Multi-Purpose	Medium

Senior Outreach

Staffing Spaces

Title	Existing/New	Dedicated/Shared	Room Type	Notes
Director	Existing	Dedicated	Office	
Case Manager	Existing	Dedicated	Office	
Case Manager/Outreach Spec.	Existing	Dedicated	Office	
Nutrition Manager	Existing	Dedicated	Office	Break off Meal Staging.
Outreach Staff (TBD)	New	Dedicated	Office	Programs, Events, Volunteer Coord.
Volunteer Office/Work Space	Existing	Dedicated	Office	

Support Spaces

Title	Existing/New	Dedicated/Shared	Room Type	Notes
Kitchen	Existing	Shared	Multi-Purpose	Dept/Vil Meal Program, Events, Prog
Dining	New	Shared	Multi-Purpose	Meal Program, Events, Programs
Dining Storage	New	Shared	Multi-Purpose	Meal Program, Events, Programs
Indoor Lounge Area	New	Shared	Multi-Purpose	Align with main Waiting area.
Meal Staging	Existing	Dedicated	Co-Working	Break off from Nutrition Mgr Office.
Conference Room	New	Shared	Multi-Purpose	Medium
Treatment Room	New	Dedicated	Private	Small
Multi-Purpose Room	New	Shared	Multi-Purpose	Combine Class, Craft Room uses.
Exercise Room	New	Dedicated		Dedicated for various exercise progs.
Exercise Storage	New	Dedicated		Dedicated to support exercise progs.
Storage/Work Room	Existing	Dedicated		General Storage, Copy, Shared Work
Restroom	New	Shared	Multi-Purpose	For Staff
Restroom	New	Shared	Multi-Purpose	For Staff
Loan Closet	Existing	Dedicated	Secure	Storage
Loan Closet Work Area	New	Dedicated	Secure	Cleaning, Sanitizing, Repairing.

Facilities (Public Works)

Staffing Spaces

Title	Existing/New	Dedicated/Shared	Room Type	Notes
Facility Manager	New	Dedicated	Shop/Office	For related facility work on site.

Support Spaces

Title	Existing/New	Dedicated/Shared	Room Type	Notes
Janitorial/Storage	Existing	Dedicated	Secure	

Equipment/Mechanicals

Title	Existing/New	Priority	Room Type	Notes
VAV Valves	Existing	Medium	Mechanical	Built into phased remodeling plan.
Valve Actuator	Existing	Medium	Mechanical	Built into phased remodeling plan.
A/C Air Handling	Existing	Low	Mechanical	
Chemical Pot	Existing	Low	Mechanical	
Water Heater	Existing	Low	Mechanical	
Water Softner	Existing	Low	Mechanical	
Electrical Panel	Existing	Low	Mechanical	Forecast longterm needs.
Generator	Existing	Low	Mechanical	Forecast longterm need.
Doors	Existing	Low	Structural	Empahsis on exterior, accessibility.
Windows	Existing	Low	Structural	Evaluate during planning.
Lighting	Existing	Yes	Structural	Built into phased remodeling plan.

Common/Community Areas

Staffing Spaces

Title	Existing/New	Dedicated/Shared	Room Type	Notes

Support Spaces

Title	Existing/New	Dedicated/Shared	Room Type	Notes
Community Room	Existing	Dedicated	Meeting	Shift use as a staged meeting room.
Garage Bay	Existing	Shared	Multi-Purpose	Large Event, Active Use
Kitchen (Warming)	Existing	Shared	Multi-Purpose	Attached to Garage Bay
Restroom (Men)	Existing	Shared	Public	Accessible, Universal Design
Restroom (Women)	Existing	Shared	Public	Accessible, Universal Design
Restroom (Gender Neutral)	Existing	Shared	Public	Accessible, Universal Design
Outdoor Area	Existing	Shared	External	Only Garage Bay Apron.
Parking Lot (North)	Existing	Shared	External	Repave, Restripe
Parking Lot (South)	Existing	Shared	External	Repave, Restripe
Overhang, Covered Drop Off	New	Shared	External	Entrance, Support Meal Program

VILLAGE OF MCFARLAND CONTRACT

Expiration Date: ________________________

Maximum Cost: ________________________

Registered Agent: ______________________

Address: ______________________________

THIS CONTRACT, made and entered into, by and between the Village of McFarland (hereinafter referred to as "VILLAGE") and ____________________________________ (hereafter, "PROVIDER"),

WHEREAS VILLAGE, whose address is 5915 Milwaukee St., P.O. Box 110, McFarland, WI 53558, desires to purchase services from PROVIDER for the purpose of ______________________________ ____; and

WHEREAS PROVIDER, whose address is ____, is able and willing to provide such services;

NOW, THEREFORE, in consideration of the above premises and the mutual covenants of the parties hereinafter set forth, the receipt and sufficiency of which are acknowledged by each party, VILLAGE and PROVIDER agree as follows:

I. TERM. The term of this Contract shall commence as of the date on which all parties have executed this Contract and shall end as of the EXPIRATION DATE set forth on page 1 hereof, unless sooner agreed to in writing by the parties or as provided in Section IV. PROVIDER shall complete its obligations under this Contract not later than the EXPIRATION DATE.

II. SERVICES.

A. PROVIDER agrees to provide the services detailed in the attached Schedule A.

B. PROVIDER shall commence, carry on and complete its obligations under this Contract with all deliberate speed and in a sound, economical and efficient manner, in accordance with this Contract and all applicable laws. In providing services under this Contract, PROVIDER agrees to cooperate with the various departments, agencies, employees and officers of VILLAGE. Time is of the essence with regard to all dates for completion of any services under this Contract unless expressly provided otherwise.

C. PROVIDER agrees to secure at PROVIDER's own expense all personnel necessary to carry out PROVIDER's obligations under this Contract. Such personnel shall not be deemed to be employees of VILLAGE nor shall they or any of them have or be deemed to have any direct contractual relationship with VILLAGE.

D. All services by PROVIDER shall be performed in a good and workmanlike manner and consistent with all standards of performance customary in the State of Wisconsin as well as any standards of quality advertised by PROVIDER.

III. ASSIGNMENT/TRANSFER: PROVIDER shall neither assign nor transfer any interest or obligation in this Contract, without the prior written consent of VILLAGE unless otherwise provided herein, provided that claims for money due or to become due PROVIDER from VILLAGE under this Contract may be assigned to a bank, trust company or other financial institution without such approval if and only if the instrument of assignment contains a provision substantially to the effect that the right of the assignee in and to any moneys due or to become due to PROVIDER shall be subject to prior claims of all persons, firms and corporations for services rendered or materials supplied for the performance of the work called for in this Contract. PROVIDER shall promptly provide notice of any such assignment or transfer to VILLAGE.

IV. TERMINATION.

A. The Village may terminate this Contract for any reason upon thirty (30) day written notice to PROVIDER.

B. The following shall constitute grounds for immediate termination:

1. violation by PROVIDER of any State, Federal or local law, or failure by PROVIDER to comply with any applicable States and Federal service standards, as expressed by applicable statutes, rules and regulations.

2. failure by PROVIDER to carry applicable licenses or certifications as required by law in order to complete the services to be provided under this Contract.

3. failure of PROVIDER to comply with reporting requirements contained herein.

4. inability of PROVIDER to perform the work provided for herein.

C. Failure of the Village Board or the State or Federal Governments to appropriate sufficient funds to carry out VILLAGE's obligations hereunder, shall result in automatic termination of this Contract as of the date funds are no longer available, without notice.

D. Upon the expiration or any termination of this Contract, all finished and unfinished documents, services, papers, data, products, and the like prepared, produced or made by PROVIDER under this Contract shall at the option of VILLAGE become the property of VILLAGE, and PROVIDER shall be entitled to receive just and equitable compensation, for any satisfactory work completed on such documents, services, papers, data, products. Notwithstanding the above, PROVIDER shall not be relieved of liability to VILLAGE for damages sustained by VILLAGE by virtue of any breach of this Contract by PROVIDER, and VILLAGE may withhold any payments to PROVIDER for the purpose of offset.

V. PAYMENT. VILLAGE agrees to make such payments for services rendered under this Contract as and in the manner specified herein and in the attached Schedule B, which is fully incorporated herein by reference. Notwithstanding any language to the contrary in this Contract or its attachments, VILLAGE shall never be required to pay more than the sum set forth on page 1 of this Contract under the heading MAXIMUM COST, for all services rendered by PROVIDER under this Contract.

VI. REPORTS. PROVIDER agrees to make such reports as are required in the attached Schedule C, which is fully incorporated herein by reference. With respect to such reports it is expressly understood that time is of the essence.

VII. DELIVERY OF NOTICE. Notices, bills, invoices and reports required by this Contract shall be deemed delivered as of the date of postmark if deposited in a United States mailbox, first class postage attached, addressed to a party's address as set forth above. Either party may change the address to which notices should be sent by written notice to the other party.

VIII. INSURANCE.

A. PROVIDER shall indemnify, hold harmless and defend VILLAGE, its boards, committees, agencies, officers, employees and representatives against any and all liability, loss (including, but not limited to, property damage, bodily injury and loss of life), damages, costs or expenses which VILLAGE, its officers, employees, agencies, boards, commissions and representatives may sustain, incur or be required to pay by reason of PROVIDER's acts or omissions in the course of furnishing the services or goods required to be provided under this Contract, provided, however, that the provisions of this paragraph shall not apply to liabilities, losses, charges, costs, or expenses to the extent caused by or resulting from the acts or omissions of VILLAGE, its agencies, boards, commissions, officers, employees or representatives. The obligations of PROVIDER under this paragraph shall survive the expiration or termination of this Contract.

B. In order to protect itself and VILLAGE, its officers, boards, committees, agencies, agents, volunteers, employees and representatives under the indemnity provisions of the subparagraph above, PROVIDER shall, at PROVIDER's own expense, obtain and at all times during the term of this Contract keep in full force and effect the insurance coverages, limits, and endorsements listed below. When obtaining required insurance under this Contract and otherwise, PROVIDER agrees to preserve VILLAGE's subrogation rights in all such matters that may arise that are covered by PROVIDER's insurance. Neither these requirements nor the VILLAGE's review or acceptance of PROVIDER's certificates of insurance is intended to limit or qualify the liabilities or obligations assumed by the PROVIDER under this Contract.

Commercial General Liability.
PROVIDER agrees to maintain Commercial General Liability insurance at a limit of not less than $1,000,000 per occurrence. Coverage shall include, but not be limited to, Bodily Injury and Property Damage to Third Parties, Contractual Liability, Personal Injury and Advertising Injury Liability, Premises-Operations, Independent PROVIDERs and Subcontractors, and Fire Legal Liability. The policy shall not exclude Explosion, Collapse, and Underground Property Damage Liability Coverage unless the VILLAGE waives such requirement in writing. The policy shall list the VILLAGE as an Additional Insured.

Commercial/Business Automobile Liability.
PROVIDER agrees to maintain Commercial/Business Automobile Liability insurance at a limit of not less than $1,000,000 Each Occurrence. PROVIDER further agrees coverage shall include liability for Owned, Non-Owned & Hired automobiles. In the event PROVIDER does not own automobiles, PROVIDER agrees to maintain coverage for Hired & Non-Owned Auto Liability, which may be satisfied by way of endorsement to the Commercial General Liability policy or separate Business Auto Liability policy.

Environmental Impairment (Pollution) Liability
PROVIDER agrees to maintain Environmental Impairment (Pollution) Liability insurance at a limit of not less than $1,000,000 per occurrence for bodily injury, property damage, and environmental cleanup costs caused by pollution conditions, both sudden and non-sudden, unless the VILLAGE waives this requirement in writing. This requirement can be satisfied by either a separate environmental liability policy or through a modification to the Commercial General Liability policy. Evidence of either must be provided.

Workers' Compensation.
PROVIDER agrees to maintain Workers Compensation insurance to the extent required by law.

Umbrella or Excess Liability.
PROVIDER may satisfy the minimum liability limits required above for Commercial General Liability and Business Auto Liability through an Umbrella or Excess Liability policy provided that the Annual Aggregate limit shall not be less than the highest "Each Occurrence" limit for the Commercial General Liability and Business Auto Liability. PROVIDER agrees to list the VILLAGE as an "Additional Insured" on its Umbrella or Excess Liability policy.

C. Upon execution of this Contract, PROVIDER shall furnish VILLAGE with a Certificate of Insurance listing VILLAGE as an additional insured and, upon request, certified copies of the required insurance policies. If PROVIDER's insurance is underwritten on a Claims-Made basis, the Retroactive Date shall be prior to or coincide with the date of this Contract. The Certificate of Insurance shall state that professional malpractice or errors and omissions coverage, if the services being provided are professional services is Claims-Made and indicate the Retroactive Date, and PROVIDER shall maintain coverage for the duration of this Contract and for six (6) years following the completion of this Contract. PROVIDER shall furnish VILLAGE, annually on the policy renewal date, a Certificate of Insurance as evidence of coverage. It is further agreed that PROVIDER shall furnish the VILLAGE with a 30-day notice of aggregate erosion, in advance of the Retroactive Date, cancellation, or renewal. It is also agreed that on Claims-Made policies, either PROVIDER or VILLAGE may invoke the tail option on behalf of the other party and that the Extended Reporting Period premium shall be paid by PROVIDER. In the event any action, suit or other proceeding is brought against VILLAGE upon any matter herein indemnified against, VILLAGE shall give reasonable notice thereof to PROVIDER and shall cooperate with PROVIDER's attorneys in the defense of the action, suit or other proceeding. PROVIDER shall furnish evidence of adequate Worker's Compensation Insurance, if required. In case of any sublet of work under this Contract, PROVIDER shall furnish evidence that each and every subcontractor has in force and effect insurance policies providing coverage identical to that required of PROVIDER.

D. The VILLAGE, acting at its sole option and through its Village Board, may waive any and all requirements contained in this Contract, such waiver to be in writing only. Such waiver may include or be limited to a reduction in the amount of coverage required above. The extent of waiver shall be determined solely by Village Board taking into account the nature of the work and other factors relevant to VILLAGE's exposure, if any, under this Contract.

IX. <u>NO WAIVER BY PAYMENT OR ACCEPTANCE</u>. In no event shall the making of any payment or acceptance of any service or product required by this Contract constitute or be construed as a waiver by VILLAGE of any breach of the covenants of this Contract or a waiver of any default of PROVIDER and the making of any such payment or acceptance of any such service or product by VILLAGE while any such default or breach shall exist shall in no way impair or prejudice the right of VILLAGE with respect to recovery of damages or other remedy as a result of such breach or default.

X. <u>NON-DISCRIMINATION</u>. During the term of this Contract, PROVIDER agrees not to discriminate on the basis of age, race, ethnicity, religion, color, gender, disability, marital status, sexual orientation, national origin, cultural differences, ancestry, physical appearance, arrest record or conviction record, military participation or membership in the national guard, state defense force or any other reserve component of the military forces of the United States, or political beliefs against any person, whether a recipient of services (actual or potential) or an employee or applicant for employment, except to the extent that such factors are substantially related to the qualifications of such person to perform the work or receive the services. Such equal opportunity shall include but not be limited to the following: employment, upgrading, demotion, transfer, recruitment, advertising, layoff, termination, training, rates of pay, and any other form of compensation or level of service(s). PROVIDER agrees to post in conspicuous places, available to all employees, service recipients and applicants for employment and services, notices setting forth the provisions of this paragraph.

XI. MISCELLANEOUS.

A. Registered Agent. PROVIDER warrants that it has complied with all necessary requirements to do business in the State of Wisconsin, that the persons executing this Contract on its behalf are authorized to do so, and, if a corporation, that the name and address of PROVIDER's registered agent is as set forth opposite the heading REGISTERED AGENT on page 1 of this Contract. PROVIDER shall notify VILLAGE immediately, in writing, of any change in its registered agent, his or her address, and PROVIDER's legal status. For a partnership, the term 'registered agent' shall mean a general partner. The person(s) executing this Contract on behalf of PROVIDER individually warrants and represents that he, she or they are duly authorized to enter into this Contract and bind the PROVIDER hereto, and that no signatures other than those shown in the signature blocks below are necessary to make this Contract binding on PROVIDER.

B. Controlling Law and Venue. It is expressly agreed that in the event of any disagreement or controversy between the parties, Wisconsin law shall be controlling. Venue for any legal proceedings shall lie solely in the Dane County Circuit Court.

C. Limitation of Contract. This Contract is intended to be an agreement solely between the parties hereto and for their benefit only. No part of this Contract shall be construed to add to, supplement, amend, abridge or repeal existing duties, rights, benefits or privileges of any third party or parties, including but not limited to employees of either of the parties.

D. Entire Contract. The entire agreement of the parties is contained herein and this Contract supersedes any and all oral agreements and negotiations between the parties relating to the subject matter hereof. The parties expressly agree that this Contract shall not be amended in any fashion except in writing, executed by both parties.

E. Counterparts. The parties may evidence their agreement to this contract upon one or several counterparts of this instrument, which together shall constitute a single instrument.

F. Severability. In the event any provision, term or clause contained in this Contract shall be determined unlawful or unenforceable, such determination shall not affect the remaining provisions of this Contract which shall remain in full force and effect. In the event any such provision, term or clause shall be determined unlawful or unenforceable as to any particular person or circumstances, such determination shall not affect the applicability of such provision to any other person or under any other circumstances.

IN WITNESS WHEREOF, VILLAGE and PROVIDER, by their respective authorized agents, have caused this Contract and its Schedules to be executed, effective as of the date by which all parties hereto have affixed their respective signatures, as indicated below.

FOR PROVIDER:

Date Signed: ______________________ ____

Date Signed: ______________________ ____

* [print name and title, below signature line of any person signing this document]

* * *

FOR VILLAGE:

Date Signed: ______________________ ____
Brad Czebotar, Village President

Date Signed: ______________________ ____
Cassandra Suettinger, Clerk/Treasurer

Approved as to form:

____
Allen D. Reuter
Village Attorney

GENERAL INSTRUCTIONS FOR COMPLETING SCHEDULES "A", "B", "C"

<u>Schedule A</u>

1. Describe services to be performed **in detail.**

2. Add in any time limits on when the services are to begin, when to end, and any other definite or referable time limits.

3. Put in any cancellation provision you want or reference cancellation to a proposal or bid. If you don't do anything, there will be no cancellation provision.

4. Add in any assignment provisions, if necessary, or reference proposal or bid provision. Again, if you do nothing, there will be no assignment provisions allowable. That is the normal course of events.

5. Include any standards to be used by the Provider when doing the work; these can be referenced to a proposal or can be written out here and subject to your on-going approval.

6. Add in anything you are supposed to do to aid or facilitate the work of the Provider.

<u>Schedule B</u>

1. Indicate the maximum amount the Provider will be paid.

2. Include how Provider will be paid, that is, whether in one lump sum at the beginning or end, a percentage now and installments later on, how payments are referenced if installments (whether by percent and dates, by amount of work done, flat dollar amount by units of service billed to you, etc.). If you are using unit cost basis, make sure that a unit is identifiable and measurable and is described in Schedule "A".

3. Describe how the Provider is to bill the VILLAGE. If a Provider is to bill you, indicate when they will be paid (30 days, 60 days, etc.) after receipt of the bill.

<u>Schedule C</u>

1. Describe the nature and dates of any reports required. Be specific.

2. If audits are to be performed or permitted at your option, indicate that here. Remember: audits after the term of the contract are useless unless you have withheld a part of the payments until the audit is complete and satisfactory to you.

Example

SCHEDULE "A"

I. Pursuant paragraph #1 of the attached CONTRACT, the PROVIDER shall provide the following services:

a. Examine in detail the operations of the Sanitary department with a view toward recommending improvements in the manner in which in-coming work is assigned to the various field personnel. It is contemplated that this work shall be accomplished by the PROVIDER assigning one of its staff full-time to this phase until accomplished. Date of completion: not later than 7-15-16.

b. Make detailed written recommendations for the improvement of the in-take functions of the Sanitary department described in a. above. The goal of this phase is to increase the efficiency of the department and to expedite requests for inspections by members of the public. Date of completion: 7-15-16.

c. Evaluate the recommendations in b. above by auditing the intake functions of the department after the recommendations have been instituted and make any necessary adjustments. This is contemplated to be an on-going process over a period of 5 months, with a completion date of January 15, 2016.

II. In accomplishing the objectives of I. above, the PROVIDER is to adhere to the concepts and provisions of its proposal dated July 1, 2015, and attached hereto and incorporated herein by reference.

III. VILLAGE personnel shall cooperate with the PROVIDER and its agents in the performance of the PROVIDER'S obligations hereunder.

Example

SCHEDULE "B"

I. PROVIDER shall be paid on the basis of work completed, when completed at the following rates:

a. For the completion of Schedule "A", para I.a., the sum of $2,000.00 if completed timely, with a reduction of 1% of said amount for each calendar day uncompleted beyond the schedule completion date.

b. For the completion of Schedule "A", para I.b., the sum of $5,000.00 if completed timely, a reduction of 2% for each day late.

c. For completion of Schedule "A", para I.c., the sum of $25.00 for each hour of service actually spent evaluating and auditing the performance of the department under the recommendations of the PROVIDER, the PROVIDER to submit monthly, by the 10^{th} of the succeeding month, a bill itemizing hours spend in performance of said duties.

II. If PROVIDER is timely with respect to all its obligations under this CONTRACT, the VILLAGE shall make payments due within 30 days of the dates of completion of PROVIDER'S obligations or of billing, as appropriate. If PROVIDER fails to meet time limits, VILLAGE'S payments will be delayed an additional 30 days.

III. In no event shall the PROVIDER be paid more than the sum of $2,000.00 for its obligations under para. I.c. above.

SCHEDULE "C"

I. In addition to other reports required herein, the PROVIDER shall provide a written summary of its audit results under Schedule "A", para. I.c., no later than March 15, 2001. The VILLAGE shall withhold the sum of $500.00 due as payment hereunder until such written summary is received.

VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE: **Tuesday, June 9, 2026**

SECTION: **Business**

DEPARTMENT: **Public Works**

CONTACT: **Lee Igl, Public Works Director**

AGENDA ITEM: **Discussion and action to make a recommendation to the Village Board regarding construction administration services for Well #5.**

PREVIOUS ACTION:
The Public Works & Utilities Committee recommended approval to the Village Board regarding a proposal for design and bidding services from Town & Country Engineering related to Well #5 during their meeting on April 28, 2025.

The Public Works & Utilities Committee recommended approval to the Village Board regarding the award of contract for the Well 5 Wellhouse during their meeting on March 23, 2026.

ISSUE SUMMARY:
As part of the Well No. 5 construction, construction administration services are required. Enclosed is a proposal from Town & Country Engineering to provide these services related to the construction. Staff are seeking the committee's recommendation to the Village Board regarding the proposal. The engineer funding was included in the Village Board approved proposal back in 2025. The proposal covers the project management and review, inspection and oversight of the project, payment and granting coordination and acting as a liaison between the contractor and Village staff.

Additional details regarding Well No. 5 are available through the Village's capital project page for Well No. 5.

FINANCIAL/BUDGET IMPACT:
The estimate provided in the enclosed proposal for construction administration services is $238,500.
These costs are included in the total project cost for Well #5 within Capital Funds and are part of the low interest loan through the state's Safe Drinking Water program.

VILLAGE PLAN REFERENCE:
Public Facilities Needs Assessment 2023

ORDINANCE REFERENCE:
None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
Recommended motion:

Motion, second to recommend approval to the Village Board regarding a proposal from Town & Country Engineering for construction administration services related to Well #5.

ATTACHMENTS:

1. Task Order No. 9 Construction Administration proposal

ATTACHMENT A

MEMORANDUM

Date: May 5, 2026

To: Lee Igl
Director of Public Works – Village of McFarland

From: Ben Heidemann, P.E.
Vice President – Town and Country Engineering

Subject: Engineering Services Contract for Well No. 5 Improvements Construction Administration and Resident Engineering

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The Village of McFarland is constructing a new Well No. 5 and associated wellhouse. The general scope of the project is based on the plans and specifications dated January 2026. This Engineering Services Contract is for construction administration and part-time resident engineering for this project.

The project consists of a base bid scope that includes construction of a new wellhouse at the Well No. 5 and demolition of Well No. 1 and the associated wellhouse after Well No. 5 is put into service. Per the contract, the base bid work is to be substantially complete by February, 2028 or one year from mobilization to the site, whichever comes first. Final completion of the base scope is anticipated to be 90 days later, or approximately May 2028.

The scope of services for the project includes the following major tasks:

A. Scope of Services – Construction Administration Service

1. The Engineer will perform such tasks as review of construction time schedules, project management, construction coordination, change order requests, pay requests, record drawings, periodic site visits, and monthly construction project meetings. Weekly construction meetings will be attended by the project manager and resident engineer as requested by the Village. Village Board meetings will also be attended upon request.

2. Project work tasks also included are shop drawing review for all equipment and materials, review of operation and maintenance manuals, and coordination of equipment start-up and setting up the SCADA system.

3. Construction engineering services, for the civil, process, structural, architectural, heating/ventilating, and electrical services for the wellhouse. Sub-consultants utilized on the construction phase of the project are the same as those used in the design phase.

4. Safe Drinking Water Fund coordination.

5. Construction administration is estimated at $189,500 based on hourly rate charges.

B. Scope of Services – Part-Time Resident Engineering.

1. Part-time resident engineer is proposed for the duration of this project. We will be on

site for all critical underground piping installation. During the remainder of the project we anticipate being on-site approximately 6 hours every week. Additional hours have been budgeted for closeout between substantial and final completion.

2. The part-time resident engineering is estimated at $49,000 based on hourly rate charges.

3. The final cost will greatly depend on the Contractor, subcontractors, construction schedule, and difficulty of the work undertaken.

The estimated construction administration services cost for the above scope is $189,500 and will be provided on an hourly basis. Part-time resident engineering services will also be provided for an additional hourly cost of $49,000; thus, the total of these phases is $238,500.

We at Town & Country Engineering, Inc. wish to thank you for allowing us to serve the Village of McFarland on this project. If you have any questions regarding the above material, please feel free to call.

BJH
J:\JOB#S\McFarland\MC-00-00\O&E and Scopes\Task Order Contract\Task Order No. 9 - Well No. 5 Construction Services\Attachment A.docx

This is Task Order No. 9,
consisting of 3 pages

Task Order

In accordance with Paragraph 1.01 of the Agreement Between Owner and Engineer for Professional Services- Task Order Edition, dated February 1, 2020 ("Agreement"), Owner and Engineer agree as follows:

1. Specific Project Data

A. Effective Date of Task Order:	May 1, 2026
B. Title:	Well House No. 5 Construction Engineering Services
C. Description:	Construction engineering and resident project representative services for the construction of Well No. 5 well house.

2. Services of Engineer

   Bidding or Negotiating Services (Exhibit A, Paragraph A1.04)
   Construction Phase Services (Exhibit A, Paragraph A1.05)

3. Owner's Responsibilities

   Owner shall have those responsibilities set forth in Article 2 of the Agreement and in Exhibit B, as attached to the Agreement referred to above, such Article and Exhibit being hereby incorporated by reference, subject to the following: Scope of Services letter.

4. Times for Rendering Services

   Estimated Completion Date – 2026 Construction

5. Payments to Engineer:

   A. Engineering costs to be invoiced on an hourly basis for an estimated cost not-to-exceed $238,500.

B. Owner shall pay Engineer for services rendered as follows:

Principal	$185.00
Senior Project Manager	$180.00
Senior Project Engineer	$170.00
Project Engineer IV	$160.00
Project Engineer III	$155.00
Project Engineer II	$150.00
Project Engineer I	$145.00
Staff Engineer II	$130.00
Staff Engineer I	$125.00
Senior Engineering Technician	$125.00
Engineering Technician III	$115.00
Engineering Technician II	$110.00
Engineering Technician I	$95.00
GIS Analyst	$120.00
GIS Technician	$110.00
Survey Crew Chief	$125.00
Construction Technician III	$115.00
Construction Technician II	$110.00
Construction Technician I	$95.00
Administrative II	$90.00
Administrative I	$85.00
Mileage – per mile 2026 rate	$0.73
Total Station/GPS Survey Equipment	$30.00
Computer used for CADD	$20.00
Plotter – per plan page	$20.00

C. The terms of payment are set forth in Article 4 of the Agreement.

6. Other Modifications to Agreement:

   None

7. Attachments:

   None

8. Documents Incorporated By Reference:

   Scope of Services letter

9. Terms and Conditions:

   Execution of this Task Order by Owner and Engineer shall make it subject to the terms and conditions of the Agreement (as modified above), which Agreement is incorporated by this reference. Engineer is authorized to begin performance upon its receipt of a copy of this Task Order signed by Owner.

The Effective Date of this Task Order is: May 1, 2026.

OWNER:	Village of McFarland	ENGINEER:	Town & Country Engineering, Inc.
By:		By:	
Name:		Name:	Brian Berquist, P.E.
Title:		Title:	President
		Engineer License or Firm's Certificate No.	37471-006
		State of:	Wisconsin

DESIGNATED REPRESENTATIVE FOR TASK ORDER:		DESIGNATED REPRESENTATIVE FOR TASK ORDER:	
Name:		Name:	Ben Heidemann, P.E.
Title:		Title:	Vice-President
Address:		Address:	6264 Nesbitt Road Madison, WI 53719
E-Mail Address:		E-Mail Address:	ben@tcengineers.net