

Monday, July 22, 2019

Village Board
6:15 PM

McFarland Municipal Center
Community Room

AGENDA

1. CALL TO ORDER (6:15 PM).
2. ATTENDANCE/ROLL CALL.
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 the employment of the Community and Economic Development Director position.
 - b. Discussion and action to adjourn Closed Session into Open Session.
4. RECONVENE OPEN SESSION - BEGIN REGULAR MEETING (7:00 PM).
5. PUBLIC ANNOUNCEMENTS AND COMMUNICATIONS.
 - a. Public Announcements
 - b. Public Communications
6. CONSENT AGENDA.
 - a. Motion to approve the minutes of the July 8, 2019 Village Board meeting.
 - b. Motion to approve pre-paid checks #74812-74866 in the amount of \$33,590.66 and current checks #74867-74917 in the amount of \$301367.36.
 - c. Motion to approve the Event Permit from Jim Hartman, State Farm, for a Halloween Parade on October 26, 2019
 - d. Motion to approve the alcohol beverage operator's licenses for Gary Wipperfurth (American Legion), Stefany Jo Howard (Loeder Oil) and Jodie Armstrong (American Legion) for the period ending June 30, 2020
 - e. Motion to approve Resolution 2019-16: Existing Employer Update Resolution for the Wisconsin Public Employers' Group Health Insurance Program.
 - f. Motion to approve appointing Pauline Boness to serve on the Public Utilities Committee for a term ending April 30, 2024.
7. PUBLIC APPEARANCES.

- a. This is an opportunity for members of the public to address the Village Board. Members of the public who wish to address the board should fill out a public comment form and turn into the meeting chairperson. Members of the public may speak during public appearances or during their selected agenda item as they designate on the public comment form. Please adhere to the 3-minute time limit.

8. BUSINESS.

- a. Discussion and action regarding Resolution 2019-17: a resolution authorizing the issuance and awarding the sale of \$2,410,000 General Obligation Promissory Notes providing the form of the Notes; and levying a tax in connection therewith.
- b. Discussion and action regarding Resolution 2019-18: a resolution authorizing the issuance and awarding the sale of \$995,000 taxable General Obligation Refunding Bonds; providing the form of the bonds; and levying a tax in connection therewith.
- c. Plan Commission (President Czebotar & Trustee Kolk)
 - 1) Discussion and action regarding the application for a General Plan from Ezra Properties LLC for the property located at 4703 Terminal Drive in order to develop apartment (Phases 1 & 4) and office buildings (Phases 2 & 3).
 - 2) Discussion and action regarding Ordinance #2019-13: an ordinance rezoning the property at 4719 Farwell Street from C-G (General Commercial) to PD-I (Planned Development - Infill) including the General Plan to develop a mixed-use (Phase 1) and commercial building (Phase 2) as requested by Lakestone Properties.
 - 3) Discussion and action regarding Ordinance #2019-14: an ordinance rezoning the property located at 5431 Bremer Road from R-1 (Single Family Residential) to R-2 (Single and Two Family Residential) as requested by Bouffiou Properties.
 - 4) Discussion and action regarding the application for a Certified Survey Map review from Bouffiou Properties for the property located at 5431 Bremer Road.
- d. Public Utilities Committee (Trustees Lytle & Kryzenske)
 - 1) Discussion and action regarding the 2018 Audit and Financial Statements for McFarland Utilities.
- e. Discussion and action to make the appointment of the Community and Economic Development Director.
- f. Discussion and action to approve a contract extension for Building Inspection Services from General Engineering.
- g. Discussion and action to approve the filling of a vacancy of a Public Works Crewperson position within the Public Works Department.
- h. Discussion and action regarding the 2020 Budget Review/Adoption Schedule and Planning Memorandum.

- i. Authority, Board, Commission, and Committee agenda item requests, referrals, and updates.

9. ADJOURNMENT.

This meeting notice constitutes an official meeting of the above referenced group and was posted in accordance with all applicable laws related to Open Meetings Law. It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information. No action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice. Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals. For additional information or to request this service, contact the McFarland Municipal Center at (608) 838-3153 or cassandra.suettinger@mcfarland.wi.us

VILLAGE OF MCFARLAND

Village Board Minutes

Monday, July 8, 2019 - 7:00 PM

1. CALL TO ORDER.

Village President Czebotar called the regular meeting of the McFarland Village Board to order at 7:00pm in the Community Room of the McFarland Municipal Center.

2. ATTENDANCE/ROLL CALL.

Village Board members present: Village President Brad Czebotar, Village Trustee Jerry Adrian, Village Trustee Stephanie Brassington, Village Trustee Dan Kolk, Village Trustee Mary Pat Lytle, Village Trustee Eric Kryzenske, Village Trustee Clair Utter

Village Board members not present: None.

Staff Present: Administrator Matt Schuenke and Police Chief Craig Sherven.

3. PUBLIC ANNOUNCEMENTS AND COMMUNICATIONS.

a. Public Announcements

b. Public Communications

Letter from MG&E regarding their 'Call Before You Dig' PSA.

Historic Preservation Commission Report from the WI Historical Society.

4. CONSENT AGENDA.

a. Motion to approve the minutes of the June 24, 2019 Village Board meeting.

b. Motion to approve pre-paid checks #74724-74735 in the amount of \$51,028.76 and current checks #74736-74811 in the amount of \$144,302.86.

c. Motion to approve the alcohol beverage operator's licenses for the period ending June 30, 2020 on the report dated July 5, 2019

d. Motion to approve a Temporary Operator's License for Heidi Cox for the Friends of McFarland Library Wine Tasting Event on July 23, 2019

Motion by Village President Brad Czebotar, second by Village Trustee Mary Pat Lytle, to approve the consent agenda as presented with the amended minutes submitted on July 8, 2019. Motion carries 7 - 0 - 0 by acclamation.

5. PUBLIC APPEARANCES.

- a. This is an opportunity for members of the public to address the Village Board. Members of the public who wish to address the board should fill out a public comment form and turn into the meeting chairperson. Members of the public may speak during public appearances or during their selected agenda item as they designate on the public comment form. Please adhere to the 3-minute time limit.

Dale Meyer, 5801 Running Deer Trail, spoke in opposition of Village leadership.

Angela Freedman, 6506 Ahren Lane, spoke in favor of more maintenance activities taking place at Orchard Hill Park trails and the inclusion of more trees.

6. BUSINESS.

- a. Finance Committee (Trustee Lytle & Kryzenske)

- 1) Discussion and action regarding the plan for borrowing in order to fund the 2019 Capital Improvement Plan as presented by Carol Wirth of Wisconsin Public Finance Professionals.

Motion by Village Trustee Mary Pat Lytle, second by Village Trustee Eric Kryzenske, to approve the plan for borrowing in order to fund the 2019 Capital Improvement Plan as presented by Carol Wirth of Wisconsin Public Finance Professionals as a public sale with level debt service for the water utility. Motion carries 5 - 2 - 0 by acclamation with Kryzenske and Utter voting nay.

- 2) Discussion and action regarding the refinancing of debt within Tax Increment District #5.

Motion by Village Trustee Mary Pat Lytle, second by Village Trustee Eric Kryzenske, to approve the refinancing of debt within Tax Increment District #5. Motion carries 7 - 0 - 0 by acclamation.

- 3) Discussion and action regarding updates and revisions to Chapter 3 Debt Management Policy of the Fiscal Policy Manual.

Motion by Village Trustee Mary Pat Lytle, second by Village Trustee Eric Kryzenske, to approve updates and revisions to Chapter 3 Debt Management Policy of the Fiscal Policy Manual. Motion carries 7 - 0 - 0 by acclamation.

- b. Discussion regarding setting a date for a joint meeting with the Library Board.

The Board set the date for the joint meeting of the Library Board and Village Board for August 12th at 5:30 p.m.

- c. Authority, Board, Commission, and Committee agenda item requests, referrals, and updates.

None.

7. ADJOURNMENT.

Motion by Village Trustee Jerry Adrian, second by Village Trustee Dan Kolk, to adjourn at 8:05 p.m.

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

Respectfully submitted,
Cassandra Suettinger
Village Clerk/Treasu

Pay Period Date	Journal Code	Check Issue Date	Check Number	Payee	Payee ID	Amount
07/06/2019	CDPT	07/12/2019	74812	WIAFSCME COUNCIL 32	7	43.84
07/06/2019	CDPT	07/12/2019	74812	WIAFSCME COUNCIL 32	7	52.00
07/06/2019	CDPT	07/12/2019	74813	WI SCTF	5	207.69
07/12/2019	PC	07/18/2019	74814	STRASSBURG, SCOTT	1031	126.98

Payroll Related \$430.51

Report Criteria:

Report type: GL detail

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Invoice Sequence	Invoice GL Account	Check Amount
07/19	07/12/2019	74815	2020	AMERICAN TEST CENTER	FIRE EQUIP MAINTENANCE	2191154	1	100-52200-240-000	1,535.00
Total 74815:									1,535.00
07/19	07/12/2019	74816	10	ARAMARK	MATS	1640837070	1	205-55110-242-000	37.00
Total 74816:									37.00
07/19	07/12/2019	74817	68	BADGER WELDING SUPP INC	BADGER WELDING - OXYGEN	3538912	1	100-52200-340-000	30.70
07/19	07/12/2019	74817	68	BADGER WELDING SUPP INC	BADGER WELDING - OXYGEN	3539320	1	100-52200-340-000	63.70
Total 74817:									94.40
07/19	07/12/2019	74818	74	BAKER & TAYLOR BOOKS	BOOKS - CREDIT MEMO	0003171130	1	205-55110-344-000	98.00-
07/19	07/12/2019	74818	74	BAKER & TAYLOR BOOKS	JUVENILE BOOKS	2034440103	1	205-55110-344-000	196.52
07/19	07/12/2019	74818	74	BAKER & TAYLOR BOOKS	ADULT BOOKS	2034646059	1	205-55110-344-000	340.14
07/19	07/12/2019	74818	74	BAKER & TAYLOR BOOKS	ADULT BOOKS	2034646542	1	205-55110-344-000	219.79
Total 74818:									658.45
07/19	07/12/2019	74819	1019	BAKER TILLY VIRCHOW KRAUS	TIF 3 AUDIT	BT1447607	1	305-51410-211-000	535.00
07/19	07/12/2019	74819	1019	BAKER TILLY VIRCHOW KRAUS	TIF 4 AUDIT	BT1447607	2	310-51410-211-000	535.00
07/19	07/12/2019	74819	1019	BAKER TILLY VIRCHOW KRAUS	TIF 5 AUDIT	BT1447607	3	315-51410-211-000	530.00
07/19	07/12/2019	74819	1019	BAKER TILLY VIRCHOW KRAUS	AUDIT	BT1447607	4	100-51420-211-000	6,305.32
07/19	07/12/2019	74819	1019	BAKER TILLY VIRCHOW KRAUS	SW AUDIT FEES	BT1447607	5	610-53620-211-000	161.68
Total 74819:									8,067.00
07/19	07/12/2019	74820	1256	BOUND TREE MEDICAL, LLC	EMS - SUPPLIES	83259072	1	100-52200-340-000	1.65
Total 74820:									1.65
07/19	07/12/2019	74821	17131	BROCK WHITE COMPANY LLC	GROUT	13345016-00	1	605-53440-340-000	13.83
07/19	07/12/2019	74821	17131	BROCK WHITE COMPANY LLC	GROUT	13345016-00	2	600-53616-340-000	13.83
07/19	07/12/2019	74821	17131	BROCK WHITE COMPANY LLC	SHOP SUPPLIES	13348781-00	1	605-53440-340-000	15.64
07/19	07/12/2019	74821	17131	BROCK WHITE COMPANY LLC	SHOP SUPPLIES	13348781-00	2	100-53000-340-000	57.33

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Invoice Sequence	Invoice GL Account	Check Amount
07/19	07/12/2019	74821	17131	BROCK WHITE COMPANY LLC	SHOP SUPPLIES	13348781-00	3	600-53716-340-000	15.64
07/19	07/12/2019	74821	17131	BROCK WHITE COMPANY LLC	SHOP SUPPLIES	13348781-00	4	600-53616-340-000	15.64
Total 74821:									131.91
07/19	07/12/2019	74822	16961	CAPITAL COFFEE LLC	COFFEE	138923	1	100-52100-330-000	59.95
Total 74822:									59.95
07/19	07/12/2019	74823	16853	CARE TRAK INTERNATIONAL, I	CARE TRACK EQUIPMENT	8177	1	100-52100-391-000	1,125.00
Total 74823:									1,125.00
07/19	07/12/2019	74824	158	CHARTER COMMUNICATIONS	PD INTERNET	0026239070	1	100-52100-221-000	107.16
Total 74824:									107.16
07/19	07/12/2019	74825	166	CINTAS CORPORATION	FIRST AID SUPPLIES - REPLACEMENT CHE	8404202347	1	605-53440-340-000	14.33
07/19	07/12/2019	74825	166	CINTAS CORPORATION	FIRST AID SUPPLIES - REPLACEMENT CHE	8404202347	2	100-53000-340-000	52.56
07/19	07/12/2019	74825	166	CINTAS CORPORATION	FIRST AID SUPPLIES - REPLACEMENT CHE	8404202347	3	600-53716-340-000	14.34
07/19	07/12/2019	74825	166	CINTAS CORPORATION	FIRST AID SUPPLIES - REPLACEMENT CHE	8404202347	4	600-53616-340-000	14.34
Total 74825:									95.57
07/19	07/12/2019	74826	16247	CITY TREASURER	STORMWATER FEES	71006:JULY2	1	605-53440-530-000	20.21
Total 74826:									20.21
07/19	07/12/2019	74827	16303	CLARK, KATHARINE	CRAFT CLUB SUPPLIES	KC041519	1	205-55110-391-000	25.24
07/19	07/12/2019	74827	16303	CLARK, KATHARINE	BOOK RETURNS	KC041519	2	205-55110-310-000	20.94
Total 74827:									46.18
07/19	07/12/2019	74828	196	CONNEY SAFETY PRODUCTS	PW SAFETY SUPPLIES	05676304	1	100-53000-340-000	73.53-
07/19	07/12/2019	74828	196	CONNEY SAFETY PRODUCTS	PW SAFETY SUPPLIES	05728077	1	100-53000-340-000	96.69
07/19	07/12/2019	74828	196	CONNEY SAFETY PRODUCTS	PW SAFETY SUPPLIES	05728077	2	600-53716-340-000	26.37
07/19	07/12/2019	74828	196	CONNEY SAFETY PRODUCTS	PW SAFETY SUPPLIES	05728077	3	600-53616-340-000	26.37
07/19	07/12/2019	74828	196	CONNEY SAFETY PRODUCTS	PW SAFETY SUPPLIES	05728077	4	605-53440-340-000	26.37

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Invoice Sequence	Invoice GL Account	Check Amount
Total 74828:									102.27
07/19	07/12/2019	74829	1989	CORPORATE BUSINESS SYSTE	COPIER LEASE	25105699	1	205-55110-240-000	190.54
07/19	07/12/2019	74829	1989	CORPORATE BUSINESS SYSTE	PW COPIER	25142531	1	600-53610-310-000	31.12
07/19	07/12/2019	74829	1989	CORPORATE BUSINESS SYSTE	PW COPIER	25142531	2	600-53710-310-000	31.12
07/19	07/12/2019	74829	1989	CORPORATE BUSINESS SYSTE	PW COPIER	25142531	3	605-53440-310-000	31.12
Total 74829:									283.90
07/19	07/12/2019	74830	16257	CORPORATE BUSINESS SYSTE	PW COLOR COPY OVERAGES	260941	1	605-53440-310-000	5.50
07/19	07/12/2019	74830	16257	CORPORATE BUSINESS SYSTE	PW COLOR COPY OVERAGES	260941	2	600-53710-310-000	5.50
07/19	07/12/2019	74830	16257	CORPORATE BUSINESS SYSTE	PW COLOR COPY OVERAGES	260941	3	600-53610-310-000	5.49
Total 74830:									16.49
07/19	07/12/2019	74831	1978	COX, HEIDI	MILEAGE	HC061819	1	205-55110-330-000	85.26
07/19	07/12/2019	74831	1978	COX, HEIDI	OFFICE SUPPLIES	HC061819	2	205-55110-310-000	39.98
07/19	07/12/2019	74831	1978	COX, HEIDI	HDMI CABLES	HC061819	3	400-57610-813-101	10.54
Total 74831:									135.78
07/19	07/12/2019	74832	16296	DANE CO DEPT OF HUMAN SV	MEALSITE DONATION - MCFARLAND	JUNE2019	1	100-2435	2,342.00
07/19	07/12/2019	74832	16296	DANE CO DEPT OF HUMAN SV	MEALSITE DONATION - CAMBRIDGE	JUNE2019	2	100-2435	592.00
Total 74832:									2,934.00
07/19	07/12/2019	74833	247	DANE CO TREASURER	JAIL & SURCHARGES FOR JUNE	154-070119	1	100-45110-000	995.16
Total 74833:									995.16
07/19	07/12/2019	74834	16174	DNR ACCOUNTS RECEIVABLE	PANTS	370-0000012	1	100-52200-343-000	365.69
Total 74834:									365.69
07/19	07/12/2019	74835	1358	EBI INC	FURNITURE REPLACEMENT AND REPAIR	147156	1	400-57610-811-106	2,310.06
Total 74835:									2,310.06

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Invoice Sequence	Invoice GL Account	Check Amount
07/19	07/12/2019	74836	361	FIRST SUPPLY LLC MADISON	WATERMAIN PARTS	11755128-00	1	600-53718-822-101	246.72
Total 74836:									246.72
07/19	07/12/2019	74837	16234	GALLS, LLC	UNIFORM ALLOWANCE BARNIER	012998851	1	100-52100-142-000	43.95
Total 74837:									43.95
07/19	07/12/2019	74838	17133	GLETTY-SYOEN, KATIE	CUSTOMER APP GIFTS	KGS062819	1	100-54600-391-000	52.39
07/19	07/12/2019	74838	17133	GLETTY-SYOEN, KATIE	MILEAGE - CASE MANAGEMENT	KGS062819	2	100-54600-141-000	39.44
Total 74838:									91.83
07/19	07/12/2019	74839	1876	HEASTY, KELLY	COOKIE BOUQUET FOR EE SURGERY	KH030619	1	205-55110-340-000	47.00
Total 74839:									47.00
07/19	07/12/2019	74840	442	HOMETOWN NEWS LIMITED PA	PLAN PUBLIC HEARING - BOUFFIOU CSM	4184-063019	1	100-51100-321-000	23.06
07/19	07/12/2019	74840	442	HOMETOWN NEWS LIMITED PA	ADS FOR BIDS - ORCHARD HILL DISC GOLF	4184-063019	2	100-51100-321-000	100.92
07/19	07/12/2019	74840	442	HOMETOWN NEWS LIMITED PA	PLAN PUBLIC HEARING - 2019-13 LAKESTO	4184-063019	3	100-51100-321-000	37.04
07/19	07/12/2019	74840	442	HOMETOWN NEWS LIMITED PA	PLAN PUBLIC HEARING - 2019-14 BREMER	4184-063019	4	100-51100-321-000	34.31
07/19	07/12/2019	74840	442	HOMETOWN NEWS LIMITED PA	LIQUOR LICENSE NOTICE	4184-063019	5	100-51100-321-000	18.23
07/19	07/12/2019	74840	442	HOMETOWN NEWS LIMITED PA	PLAN PUBLIC HEARING - CUP TRANSIT SOL	4184-063019	6	100-51100-321-000	20.35
07/19	07/12/2019	74840	442	HOMETOWN NEWS LIMITED PA	PLAN PUBLIC HEARING - CUP LINCOLN	4184-063019	7	100-51100-321-000	19.73
07/19	07/12/2019	74840	442	HOMETOWN NEWS LIMITED PA	PLAN PUBLIC HEARING - ORDINANCE 2019-	4184-063019	8	100-51100-321-000	31.45
07/19	07/12/2019	74840	442	HOMETOWN NEWS LIMITED PA	POLICE CLERK III POSTING	4184-063019	9	100-51420-211-000	210.00
Total 74840:									495.09
07/19	07/12/2019	74841	452	HYDRITE CHEMICAL	WATER CHEMICALS	02265825	1	600-53717-340-000	503.40
Total 74841:									503.40
07/19	07/12/2019	74842	17152	IHLENSELDG, JEN	REFUND OF PARK FEE	071219	1	100-46720-101	10.00
Total 74842:									10.00
07/19	07/12/2019	74843	478	JENSEN EQUIPMENT CO INC	PW TOOL REPAIR	J-643151	1	605-53440-340-000	40.59
07/19	07/12/2019	74843	478	JENSEN EQUIPMENT CO INC	PW TOOL REPAIR	J-643151	2	100-53000-340-000	148.85

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Invoice Sequence	Invoice GL Account	Check Amount
07/19	07/12/2019	74843	478	JENSEN EQUIPMENT CO INC	PW TOOL REPAIR	J-643151	3	600-53716-340-000	40.60
07/19	07/12/2019	74843	478	JENSEN EQUIPMENT CO INC	PW TOOL REPAIR	J-643151	4	600-53616-340-000	40.60
Total 74843:									270.64
07/19	07/12/2019	74844	17149	LEFT BANK WINE COMPANY	PROGRAM FEE	235	1	205-55110-391-000	145.26
Total 74844:									145.26
07/19	07/12/2019	74845	556	LIQUI SYSTEMS INC	WATER CHEM PP REPAIR	291645	1	600-53716-340-000	564.00
Total 74845:									564.00
07/19	07/12/2019	74846	17151	LITTLE, SEAN	REFUND OF DUPLICATE PAYMENT	SL070919	1	001-1115	77.07
Total 74846:									77.07
07/19	07/12/2019	74847	2237	MADISON COLLEGE	JOB - TRAINING	CORP-00000	1	100-52100-331-000	115.00
Total 74847:									115.00
07/19	07/12/2019	74848	16782	MADISON EMERGENCY PHYSI	MEDICAL DIRECTION	MCFARLAN	1	100-52200-211-000	700.00
Total 74848:									700.00
07/19	07/12/2019	74849	17148	MANAGEMENT PARTNERS	STRATEGIC PLANNING	INV07514	1	100-51100-211-000	2,365.00
Total 74849:									2,365.00
07/19	07/12/2019	74850	1759	MANDT SANDFILL TRUCKING	ROCK FOR WATER MAIN BREAK	45985	1	600-53718-822-101	533.77
07/19	07/12/2019	74850	1759	MANDT SANDFILL TRUCKING	WATER MAIN SPOILS	46160	1	600-53718-822-101	192.50
07/19	07/12/2019	74850	1759	MANDT SANDFILL TRUCKING	STREET SWEEPINGS	46160	2	605-53440-210-000	192.50
Total 74850:									918.77
07/19	07/12/2019	74851	606	MCFARLAND FIREFIGHTERS' A	QUARTERLY PAYROLL PAYMENT	063019	1	100-2180	675.00
Total 74851:									675.00

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Invoice Sequence	Invoice GL Account	Check Amount
07/19	07/12/2019	74852	640	MGE	STREET LIGHTS	11299443-07	1	100-53000-291-000	733.72
Total 74852:									733.72
07/19	07/12/2019	74853	748	PURCHASE POWER	METER RENTAL	071019	1	100-51420-311-000	180.00
Total 74853:									180.00
07/19	07/12/2019	74854	800	RELIANT FIRE APPARATUS INC	FD VEHICLE MAINT	CI000317	1	100-52200-241-000	242.31
Total 74854:									242.31
07/19	07/12/2019	74855	9137	RICOH USA INC	RICOH COPIER EXTRA	5057034187	1	100-52100-240-000	20.70
Total 74855:									20.70
07/19	07/12/2019	74856	879	SOUTH CENTRAL LIBRARY SYS	LIBRARY SUPPLIES	19-579	1	400-57610-813-101	183.48
Total 74856:									183.48
07/19	07/12/2019	74857	1738	STATE OF WI TREASURER	MONTHLY COURT FEES - JUNE 2019	154-070119	1	100-45110-000	3,407.64
Total 74857:									3,407.64
07/19	07/12/2019	74858	955	TODDLE-IN NURSERY	PARK MATERIAL	20364	1	100-55200-340-000	5.00
Total 74858:									5.00
07/19	07/12/2019	74859	957	TOM'S AUTO CENTER INC	VEHICLE MAINT	0043408	1	100-53000-241-000	692.56
Total 74859:									692.56
07/19	07/12/2019	74860	1704	UNIQUE MANAGEMENT SERVI	COLLECTION SERVICE	555004	1	205-55110-210-000	35.80
Total 74860:									35.80
07/19	07/12/2019	74861	1709	VON BRIESEN & ROPER S.C.	LABOR & PERSONNEL	11873	1	100-51300-210-103	247.50

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Invoice Sequence	Invoice GL Account	Check Amount
Total 74861:									247.50
07/19	07/12/2019	74862	16241	WI DEPT OF JUSTICE	BACKGROUND CHECKS	L1373T-0630	1	100-51420-310-000	126.00
Total 74862:									126.00
07/19	07/12/2019	74863	1093	WI STATE LABORATORY OF HY	WATER TESTING	597645	1	600-53710-210-000	26.00
Total 74863:									26.00
07/19	07/12/2019	74864	1910	ZURBUCHEN OIL INC	DYED DIESEL FUEL	235685	1	100-53000-341-000	667.88
Total 74864:									667.88
07/19	07/12/2019	74865	1015	VILLAGE OF MCFARLAND	PETTY CASH FOR GOLF OUTING	071219	1	800-48500-104	200.00
07/19	07/12/2019	74865	1015	VILLAGE OF MCFARLAND	PETTY CASH FOR GOLF OUTING	071219	1	800-48500-104	200.00- V
Total 74865:									.00
07/19	07/12/2019	74866	1015	VILLAGE OF MCFARLAND	PETTY CASH FOR GOLF OUTING	071219	1	800-48500-104	200.00
Total 74866:									200.00
Grand Totals:									33,160.15

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
001-1115	77.07	.00	77.07
001-2120	.00	77.07-	77.07-
100-2120	73.53	24,697.94-	24,624.41-
100-2180	675.00	.00	675.00
100-2435	2,934.00	.00	2,934.00
100-45110-000	4,402.80	.00	4,402.80
100-46720-101	10.00	.00	10.00

M = Manual Check, V = Void Check

Report Criteria:

Report type: GL detail

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Invoice Sequence	Invoice GL Account	Check Amount
07/19	07/19/2019	74867	1	5 ALARM FIRE & SAFETY	CALIBRATION GAS FOR MONITOR	188585-1	1	100-52200-340-000	305.00
Total 74867:									305.00
07/19	07/19/2019	74868	1397	ALL COMFORT SERVICES	MC HVAC MAINTENANCE	596618	1	605-53440-242-000	26.95
07/19	07/19/2019	74868	1397	ALL COMFORT SERVICES	MC HVAC MAINTENANCE	596618	2	100-51600-242-000	98.84
07/19	07/19/2019	74868	1397	ALL COMFORT SERVICES	MC HVAC MAINTENANCE	596618	3	600-53716-242-000	26.96
07/19	07/19/2019	74868	1397	ALL COMFORT SERVICES	MC HVAC MAINTENANCE	596618	4	600-53616-242-000	26.95
07/19	07/19/2019	74868	1397	ALL COMFORT SERVICES	MC PLUMBING REPAIR	596999	1	100-51600-242-000	68.75
07/19	07/19/2019	74868	1397	ALL COMFORT SERVICES	MC PLUMBING REPAIR	596999	2	600-53716-242-000	18.75
07/19	07/19/2019	74868	1397	ALL COMFORT SERVICES	MC PLUMBING REPAIR	596999	3	600-53616-242-000	18.75
07/19	07/19/2019	74868	1397	ALL COMFORT SERVICES	MC PLUMBING REPAIR	596999	4	605-53440-242-000	18.75
07/19	07/19/2019	74868	1397	ALL COMFORT SERVICES	MC HVAC REPAIRS	597019	1	100-51600-242-000	269.50
07/19	07/19/2019	74868	1397	ALL COMFORT SERVICES	MC HVAC REPAIRS	597019	2	600-53716-242-000	73.50
07/19	07/19/2019	74868	1397	ALL COMFORT SERVICES	MC HVAC REPAIRS	597019	3	600-53616-242-000	73.50
07/19	07/19/2019	74868	1397	ALL COMFORT SERVICES	MC HVAC REPAIRS	597019	4	605-53440-242-000	73.50
07/19	07/19/2019	74868	1397	ALL COMFORT SERVICES	MC HVAC MAINTENANCE	597147	1	605-53440-242-000	21.15
07/19	07/19/2019	74868	1397	ALL COMFORT SERVICES	MC HVAC MAINTENANCE	597147	2	100-51600-242-000	77.55
07/19	07/19/2019	74868	1397	ALL COMFORT SERVICES	MC HVAC MAINTENANCE	597147	3	600-53716-242-000	21.15
07/19	07/19/2019	74868	1397	ALL COMFORT SERVICES	MC HVAC MAINTENANCE	597147	4	600-53616-242-000	21.15
Total 74868:									935.70
07/19	07/19/2019	74869	30	ALLIANT ENERGY/WP&L	5915 MILWAUKEE ST	07192019	1	100-51600-220-000	3,484.64
07/19	07/19/2019	74869	30	ALLIANT ENERGY/WP&L	5920 MILWAUKEE ST	07192019	2	205-55110-220-000	2,316.08
07/19	07/19/2019	74869	30	ALLIANT ENERGY/WP&L	WELL #4	07192019	3	600-53716-340-000	1,502.23
07/19	07/19/2019	74869	30	ALLIANT ENERGY/WP&L	WILLIAM MCF PARK SHELTER	07192019	4	100-55200-220-000	14.56
Total 74869:									7,317.51
07/19	07/19/2019	74870	44	ANDERSEN, LORI	MILEAGE	LA062119	1	100-54600-330-000	92.80
07/19	07/19/2019	74870	44	ANDERSEN, LORI	MILEAGE - CM	LA062119	2	100-54600-141-000	136.30
07/19	07/19/2019	74870	44	ANDERSEN, LORI	MILEAGE - N	LA062119	3	100-54600-141-000	44.08
Total 74870:									273.18

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Invoice Sequence	Invoice GL Account	Check Amount
07/19	07/19/2019	74871	2216	ANDRES MEDICAL	JUNE COLLECTIONS	246878	1	100-46230-000	1,518.28
Total 74871:									1,518.28
07/19	07/19/2019	74872	10	ARAMARK	MATS	0016408417	1	205-55110-242-000	37.00
07/19	07/19/2019	74872	10	ARAMARK	MATS	1640841792	1	205-55110-242-000	37.00
Total 74872:									74.00
07/19	07/19/2019	74873	68	BADGER WELDING SUPP INC	BADGER WELDING - OXYGEN	3539661	1	100-52200-340-000	108.75
Total 74873:									108.75
07/19	07/19/2019	74874	74	BAKER & TAYLOR BOOKS	ADULT BOOKS	2034660654	1	205-55110-344-000	320.59
07/19	07/19/2019	74874	74	BAKER & TAYLOR BOOKS	JUVENILE BOOKS	2034661044	1	205-55110-344-000	109.80
07/19	07/19/2019	74874	74	BAKER & TAYLOR BOOKS	ADULT BOOKS	2034662359	1	205-55110-344-000	364.07
Total 74874:									794.46
07/19	07/19/2019	74875	1256	BOUND TREE MEDICAL, LLC	EMS - SUPPLIES	83267850	1	100-52200-340-000	122.06
07/19	07/19/2019	74875	1256	BOUND TREE MEDICAL, LLC	MEDICAL - SUPPLIES	83270984	1	100-52200-340-000	227.65
07/19	07/19/2019	74875	1256	BOUND TREE MEDICAL, LLC	MEDICAL - SUPPLIES	83270985	1	100-52200-340-000	173.07
07/19	07/19/2019	74875	1256	BOUND TREE MEDICAL, LLC	MEDICAL SUPPLIES	83274269	1	100-52200-340-000	1.63
Total 74875:									524.41
07/19	07/19/2019	74876	142	CAPITOL CITY CONCRETE INC	CURB & GUTTER REPAIR	5573	1	605-53440-242-000	1,200.00
Total 74876:									1,200.00
07/19	07/19/2019	74877	172	CITY OF MADISON TREASURE	REGIONAL PLANNING SERVICES	23081	1	100-52400-210-000	2,544.00
Total 74877:									2,544.00
07/19	07/19/2019	74878	17	CLARK, GLADYS	PARK REFUND	07182019	1	100-46720-101	100.00
Total 74878:									100.00
07/19	07/19/2019	74879	1989	CORPORATE BUSINESS SYSTE	COPIER LEASE	25157715	1	205-55110-240-000	142.30

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Invoice Sequence	Invoice GL Account	Check Amount
Total 74879:									142.30
07/19	07/19/2019	74880	212	CREATIVE SIGNS	TRUCK LETTERING	07182019	1	100-52200-241-000	40.00
07/19	07/19/2019	74880	212	CREATIVE SIGNS	REBRANDING	07192019	1	400-57700-810-000	4,602.50
Total 74880:									4,642.50
07/19	07/19/2019	74881	16378	DANE COUNTY REGISTER OF	RECORDING FEE	07182019	1	100-51420-310-000	30.00
Total 74881:									30.00
07/19	07/19/2019	74882	264	DELGADO, VICTOR	INTERPRETER SERVICES	544325	1	100-51200-390-000	50.00
Total 74882:									50.00
07/19	07/19/2019	74883	281	DIGGERS HOTLINE INC	LOCATES - WATER	190 6 37601	1	600-53710-210-000	234.69
07/19	07/19/2019	74883	281	DIGGERS HOTLINE INC	LOCATES SEWER	190 6 37601	2	600-53610-210-000	234.70
Total 74883:									469.39
07/19	07/19/2019	74884	395	GENERAL COMMUNICATIONS I	VEHICLE MAINTENANCE	271330	1	100-52100-241-000	75.00
Total 74884:									75.00
07/19	07/19/2019	74885	17092	GENERAL ENGINEERING COMP	BUILDING INSPECTION SERVICES	05	1	100-52400-211-000	8,676.90
Total 74885:									8,676.90
07/19	07/19/2019	74886	1904	HUMPHREY SERVICE PARTS IN	VEHICLE PARTS	1112780	1	600-53616-241-000	1.98
07/19	07/19/2019	74886	1904	HUMPHREY SERVICE PARTS IN	VEHICLE PARTS	1112780	2	600-53718-241-000	1.98
07/19	07/19/2019	74886	1904	HUMPHREY SERVICE PARTS IN	VEHICLE PARTS	1112780	3	605-53440-241-000	1.98
07/19	07/19/2019	74886	1904	HUMPHREY SERVICE PARTS IN	VEHICLE PARTS	1112780	4	100-53000-241-000	7.26
Total 74886:									13.20
07/19	07/19/2019	74887	476	JEFFERSON FIRE & SAFETY IN	EQUIPMENT MAINTENANCE	IN107523	1	100-52200-240-000	589.00

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Invoice Sequence	Invoice GL Account	Check Amount
Total 74887:									589.00
07/19	07/19/2019	74888	765	LEGAL SHIELD	LEGAL COVERAGE	07222019	1	100-2156	240.25
Total 74888:									240.25
07/19	07/19/2019	74889	575	MADISON MET SEWERAGE DIS	2ND QUARTER CHARGES	15432	1	600-53615-210-000	179,678.37
Total 74889:									179,678.37
07/19	07/19/2019	74890	634	MENARDS - MONONA	PW SUPPLIES	76827	1	605-53440-340-000	2.24
07/19	07/19/2019	74890	634	MENARDS - MONONA	PW SUPPLIES	76827	2	100-53000-340-000	8.24
07/19	07/19/2019	74890	634	MENARDS - MONONA	PW SUPPLIES	76827	3	600-53716-340-000	2.24
07/19	07/19/2019	74890	634	MENARDS - MONONA	PW SUPPLIES	76827	4	600-53616-340-000	2.24
07/19	07/19/2019	74890	634	MENARDS - MONONA	PW SHOP	76883	1	100-53000-340-000	31.05
07/19	07/19/2019	74890	634	MENARDS - MONONA	PW SHOP	76883	2	600-53716-340-000	8.47
07/19	07/19/2019	74890	634	MENARDS - MONONA	PW SHOP	76883	3	600-53616-340-000	8.47
07/19	07/19/2019	74890	634	MENARDS - MONONA	PW SHOP	76883	4	605-53440-340-000	8.46
Total 74890:									71.41
07/19	07/19/2019	74891	2058	MICROMARKETING LLC	ADULT AUDIO BOOKS	777406	1	205-55110-345-000	34.99
Total 74891:									34.99
07/19	07/19/2019	74892	4	MIDDLETON FORD	M2 MAINTENANCE	373275	1	100-52100-241-000	396.43
Total 74892:									396.43
07/19	07/19/2019	74893	1976	MURPHY DESMOND SC	PROSECUTION	8083516	1	100-51300-210-102	96.00
Total 74893:									96.00
07/19	07/19/2019	74894	1896	NAPA AUTO PARTS	WELL PARTS	671383	1	600-53716-340-000	20.32
07/19	07/19/2019	74894	1896	NAPA AUTO PARTS	VEHICLE PARTS	671976	1	605-53440-241-000	2.01
07/19	07/19/2019	74894	1896	NAPA AUTO PARTS	VEHICLE PARTS	671976	2	100-53000-241-000	7.35
07/19	07/19/2019	74894	1896	NAPA AUTO PARTS	VEHICLE PARTS	671976	3	600-53718-241-000	2.00
07/19	07/19/2019	74894	1896	NAPA AUTO PARTS	VEHICLE PARTS	671976	4	600-53616-241-000	2.00

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Invoice Sequence	Invoice GL Account	Check Amount
Total 74894:									33.68
07/19	07/19/2019	74895	2082	NASSCO INC	CLEANING SUPPLIES	2496310.001	1	100-51600-242-000	268.60
Total 74895:									268.60
07/19	07/19/2019	74896	14226	OLSON, BRIAN	MENARDS TRASH BAGS/BROOM	BO070719	1	100-52200-340-000	23.17
Total 74896:									23.17
07/19	07/19/2019	74897	16547	PELLION BENEFITS	BONESS RETIREMENT	BONESS070	1	700-51430-210-000	48,186.88
07/19	07/19/2019	74897	16547	PELLION BENEFITS	BONESS RETIREMENT	BONESS070	2	600-53610-515-000	876.12
07/19	07/19/2019	74897	16547	PELLION BENEFITS	BONESS RETIREMENT	BONESS070	3	600-53710-515-000	876.12
07/19	07/19/2019	74897	16547	PELLION BENEFITS	BONESS RETIREMENT	BONESS070	4	605-53440-515-000	8,469.21
Total 74897:									58,408.33
07/19	07/19/2019	74898	16518	PITNEY BOWES INC	POSTAGE METER SUPPLIES - INK	07222019	1	100-51420-311-000	180.00
Total 74898:									180.00
07/19	07/19/2019	74899	756	POMP'S TIRE SERVICE INC	2016 FORD EXPLORER INTERCEPT	80192976	1	100-52100-241-000	95.96
Total 74899:									95.96
07/19	07/19/2019	74900	1245	PROFESSIONAL PEST CONTRO	MC PEST CONTROL	07182019	1	600-53610-210-000	6.90
07/19	07/19/2019	74900	1245	PROFESSIONAL PEST CONTRO	MC PEST CONTROL	07182019	2	100-51600-340-000	25.30
07/19	07/19/2019	74900	1245	PROFESSIONAL PEST CONTRO	MC PEST CONTROL	07182019	3	600-53710-210-000	6.90
07/19	07/19/2019	74900	1245	PROFESSIONAL PEST CONTRO	MC PEST CONTROL	07182019	4	600-53610-210-000	6.90
Total 74900:									46.00
07/19	07/19/2019	74901	16645	REITER, TOM	SUPPLIES	TR070519	1	100-52200-340-000	9.47
Total 74901:									9.47
07/19	07/19/2019	74902	802	RENNERT'S FIRE EQUIP SRV IN	E1 & E2 REPAIRS	40978	1	100-52200-241-000	2,738.11
07/19	07/19/2019	74902	802	RENNERT'S FIRE EQUIP SRV IN	E1 REPAIRS	40980	1	100-52200-241-000	86.25

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Invoice Sequence	Invoice GL Account	Check Amount
Total 74902:									2,824.36
07/19	07/19/2019	74903	9137	RICOH USA INC	COPIER	32100931	1	100-52100-240-000	184.59
Total 74903:									184.59
07/19	07/19/2019	74904	915	STUCKEY, LINDA	MILEAGE	LS050819	1	205-55110-330-000	30.40
Total 74904:									30.40
07/19	07/19/2019	74905	2042	THOMSON REUTERS	WEST INFORMATION CHARGES	840568975	1	100-52100-210-000	167.08
Total 74905:									167.08
07/19	07/19/2019	74906	16640	TOP PACK DEFENSE LLC	S PETERSON - UNIFORM ALLOW	2554	1	100-52100-142-000	31.95
Total 74906:									31.95
07/19	07/19/2019	74907	958	TOWN & COUNTRY ENGINEER	2018 MCDANIEL PARK	20403	1	400-57620-827-112	377.00
07/19	07/19/2019	74907	958	TOWN & COUNTRY ENGINEER	EXCHANGE ST PRELIM ENGINEERING - MC	20404	1	400-57310-821-000	4,048.75
07/19	07/19/2019	74907	958	TOWN & COUNTRY ENGINEER	JUNIPER RIDGE - MC140	20405	1	100-2640	326.25
07/19	07/19/2019	74907	958	TOWN & COUNTRY ENGINEER	2019 LOWER YAHAR TRAIL - MC142	20406	1	400-57620-827-116	2,483.12
07/19	07/19/2019	74907	958	TOWN & COUNTRY ENGINEER	2019 STREET & WATERMAIN IMPROVEMENT	20407	1	400-57310-821-000	3,104.75
07/19	07/19/2019	74907	958	TOWN & COUNTRY ENGINEER	2019 STREET MAINTENANCE - MC150	20408	1	400-57310-820-101	910.00
07/19	07/19/2019	74907	958	TOWN & COUNTRY ENGINEER	4703 TERMINAL DR - MC152	20409	1	100-2640	145.00
07/19	07/19/2019	74907	958	TOWN & COUNTRY ENGINEER	84 LUMBER SITE REVIEW	20410	1	100-2640	122.50
07/19	07/19/2019	74907	958	TOWN & COUNTRY ENGINEER	LAKESTONE PROPERTIES ESCROW (4719 F	20411	1	100-2640	208.75
07/19	07/19/2019	74907	958	TOWN & COUNTRY ENGINEER	MCF HOUSE CAFE SITE REVIEW	20412	1	100-2640	108.75
Total 74907:									11,834.87
07/19	07/19/2019	74908	961	TOWN OF DUNN	2018 TOWNS TRUE UP REFUND	07152019	1	100-47320-101	13,044.70
Total 74908:									13,044.70
07/19	07/19/2019	74909	963	TOWN OF PLEASANT SPRINGS	2018 TOWNS TRUE REFUND	07222019	1	100-47320-101	323.66

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Invoice Sequence	Invoice GL Account	Check Amount
Total 74909:									323.66
07/19	07/19/2019	74910	9140	TRITECH FORENSICS INC	INVESTIGATION SUPPLIES	185995	1	100-52100-340-000	85.90
07/19	07/19/2019	74910	9140	TRITECH FORENSICS INC	INVESTIGATION SUPPLIES	186576	1	100-52100-340-000	155.00
Total 74910:									240.90
07/19	07/19/2019	74911	2270	UNITY POINT HEALTH	SUSPECT BLOODWORK	070519	1	100-52100-210-000	249.55
Total 74911:									249.55
07/19	07/19/2019	74912	17051	UW HEALTH - EEC	CPR CARD	8839	1	100-52200-210-000	5.00
Total 74912:									5.00
07/19	07/19/2019	74913	1011	VERIZON WIRELESS	CELL BILL	9833914136	1	100-52100-221-000	40.01
07/19	07/19/2019	74913	1011	VERIZON WIRELESS	CELL BILL	9833914137	1	100-52100-221-000	15.94
Total 74913:									24.07
07/19	07/19/2019	74914	16333	WI DEPT OF JUSTICE - TIME	TIME ACCESS	07182019	1	100-52100-210-000	354.00
Total 74914:									354.00
07/19	07/19/2019	74915	1085	WI RURAL WATER ASSN	SAFETY TRAINING	3773	1	605-53440-331-000	103.23
07/19	07/19/2019	74915	1085	WI RURAL WATER ASSN	SAFETY TRAINING	3773	2	100-53000-331-000	103.23
07/19	07/19/2019	74915	1085	WI RURAL WATER ASSN	SAFETY TRAINING	3773	3	600-53710-331-000	103.23
07/19	07/19/2019	74915	1085	WI RURAL WATER ASSN	SAFETY TRAINING	3773	4	600-53610-331-000	103.23
Total 74915:									412.92
07/19	07/19/2019	74916	1090	WI ST FIREFIGHTERS ASSN	ASSOC DUES - MEMBER PETER SPENCER	052219	1	100-52200-320-000	1,025.00
Total 74916:									1,025.00
07/19	07/19/2019	74917	1910	ZURBUCHEN OIL INC	DYED DIESEL FUEL	236090	1	100-53000-341-000	648.07

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Invoice Sequence	Invoice GL Account	Check Amount
Total 74917:									648.07
Grand Totals:									301,367.36

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
100-2120	15.94	40,390.79-	40,374.85-
100-2156	240.25	.00	240.25
100-2640	911.25	.00	911.25
100-46230-000	1,518.28	.00	1,518.28
100-46720-101	100.00	.00	100.00
100-47320-101	13,368.36	.00	13,368.36
100-51200-390-000	50.00	.00	50.00
100-51300-210-102	96.00	.00	96.00
100-51420-310-000	30.00	.00	30.00
100-51420-311-000	180.00	.00	180.00
100-51600-220-000	3,484.64	.00	3,484.64
100-51600-242-000	783.24	.00	783.24
100-51600-340-000	25.30	.00	25.30
100-52100-142-000	31.95	.00	31.95
100-52100-210-000	770.63	.00	770.63
100-52100-221-000	40.01	15.94-	24.07
100-52100-240-000	184.59	.00	184.59
100-52100-241-000	567.39	.00	567.39
100-52100-340-000	240.90	.00	240.90
100-52200-210-000	5.00	.00	5.00
100-52200-240-000	589.00	.00	589.00
100-52200-241-000	2,864.36	.00	2,864.36
100-52200-320-000	1,025.00	.00	1,025.00
100-52200-340-000	970.80	.00	970.80
100-52400-210-000	2,544.00	.00	2,544.00
100-52400-211-000	8,676.90	.00	8,676.90
100-53000-241-000	14.61	.00	14.61
100-53000-331-000	103.23	.00	103.23

M = Manual Check, V = Void Check

	Event Permit Pursuant to Village Ordinance Chapter 11 For parades, run/walks, car shows, community events, and special events in which 200 or more attendees are anticipated at one time or that is likely to have a significant impact on neighborhood parking or the free-flow of traffic (only pertains to events that are open to the public). ☒ - Application Fee - \$100 (due with application) WAIVED
---	---

Public Property vs. Private Property		Notes/Instructions
1. Will any portion of this event take place on public property? ☒ - Yes ☐ - No		If yes, please complete entire application. If no, please complete question 1a.
1a. If no, will the event involve the sale of alcohol? ☐ - Yes ☐ - No		If yes, please complete the entire application. If no, please contact Village Administration to determine if you need to complete the application

Applicant Information	
Name(First, M.I., Last) of Primary Contact: JIM HARTMAN	Phone: 608-838-4171
Address: 5706 US HWY 51, MCFARLAND, WI 53558	
Email Address: JIM@JIMHARTMAN.COM	

Agency/Organization Information – (If applicable)	
Name: STATE FARM	Phone: 608-838-4171
Address: 5706 US HWY 51, MCFARLAND, WI 53558	
Email Address: JIM@JIMHARTMAN.COM	

Event Information	
Name of Event: COMMUNITY HALLOWEEN PARADE	Type of Event PARADE
Location of Event: ANTHONY ST - MAIN ST - FARWELL ST -ENDS AT TRUE VALUE SHOPPING CNTR	
Event Date(s): 10/26/2019	Event Time(s): 3PM
Total number of anticipated attendees: 200	Total Number of attendees anticipated being at the event at one time:
Set up Start Time: 3PM	Tear Down End Time: 3:30PM

Event Questionnaire	Notes/Instructions
1. Is this event proposed to take place on a Village street? ☒ - Yes ☐ - No	If yes, please attach map of route including all intersections and road closures.
2. Will the event involve closure of a Village Street(s)? ☒ - Yes ☐ - No	
3. Does this event include a parade which will take place on any portion of a Village street? ☒ - Yes ☐ - No	If yes, please attach map of route. *only allowed for community organizations
4. Is this event predicted to have 200 attendees at one time? ☒ - Yes ☐ - No	This only pertains to events open to the public, not private parties.
5. Will there be outdoor amplified sound? ☐ - Yes ☒ - No	
6. Will the event generate amplified sound after 10 p.m. ☐ - Yes, a variance is requested as part of this application ☒ - No	All events generating noise after 10 p.m. require a variance from the Village Board.
7. Will alcohol be consumed? ☐ - Yes ☒ - No	
7a. If yes, will minors be present where alcohol is served? ☐ - Yes, a variance is requested as part of this application ☐ - No	All events that allow for the presence of minors where alcohol is served require a variance from the Village Board.
7b. Will alcohol be sold? ☐ - Yes ☐ - No	A temporary alcohol license is required. Please contact the Clerk at 608-838-3153. Form may also be accessed at: Mcfarland.wi.us/licensespermits
8. Will a Village Park be used? ☐ - Yes ☒ - No Please identify the park: _____	Reservations should be made at: Mcfarland.wi.us/parks_reserve
9. Will the event involve tents, or any other activities that will require digging or turf disturbance? ☐ - Yes ☒ - No	*You are required to contact digger's hotline no less than 5 days prior to the event to provide a locate.
10. Has this event been previously approved in prior years by the Village? ☒ - Yes ☐ - No	If yes, when: <u>10/2018</u> (month/year)
10a. If yes, have any of the event details changed from the prior years? ☐ - Yes ☒ - No	If yes, describe changes(attach additional sheets if necessary):

Required Attachments
☒ - Detailed event schedule
☒ - Site Plan Requirement – a site plan must be attached that identifies the event layout for the event including stages, tents, equipment, fencing, alcohol sale and carding areas, etc.
☒ - (if applicable) If the event will take place on a Village street, include a map of all routes or activities.
☒ - Insurance - The applicant shall furnish a certificate to the Village demonstrating that applicant has in force and will maintain during the time the Event Permit is in effect public liability insurance of not less than \$1,000,000 per one person, \$2,000,000 per occurrence for personal injury and \$1,000,000 for property damage naming the Village as an additional insured.

Event Details and Security Plan

As part of the application process, you will be required to meet with the McFarland Police Department to discuss details of your event and security requirements. Please provide some dates/times you would be available for a meeting:

ANY TIME - PLEASE CALL 608-838-4171 - JIM

Event Coordinators

Village requires each event to identify event coordinators who shall serve as direct contacts for the event. These should be individuals that are not directly participating in the event activities, but rather specifically assigned to monitor and assist in coordinating the activities of the event.

Identify Event coordinators (identify 1 for every 50 expected attendees) – attach additional sheets if necessary.

Name	Location at Event (Ex: Race Start, supply tent)	Time On-site (ex: 10 a.m. to 2 p.m.)	Cell Phone
JIM HARTMAN	Parade start	2:45 - 4:00	608-345-4885

Indemnification Agreement

I, the above named applicant, agree to indemnify, defend and hold harmless the Village of McFarland and its officers, officials, agents, and employees against all loss or expense (including liability costs and reasonable attorney's fees) by reason of any claim or suit, or of liability imposed by law upon the Village or its officers, officials, agents or employees, for damages because of injury, including death at any time resulting therefrom, sustained by any person or persons, or on account of damages to property, including loss of use thereof, arising from, in connection with, caused by or resulting from the Event.

Applicant Signature:

Jim Hartman

Date:

07-02-2019

Certification Section

PLEASE READ CAREFULLY BEFORE SIGNING

I understand the application and event requirements and agree to the following:

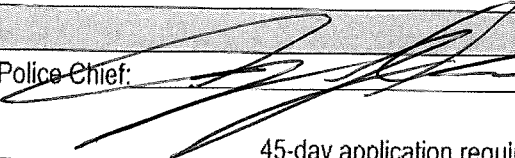
- ☒ - I agree to adhere to all applicable, federal, state and municipal laws and understand the violation of such laws will be subject to applicable fines and penalties, and failure to do so is ground for revocation of the event permit.
- ☒ - I understand that my event permit may be revoked at any time, if the Chief of Police, Fire/EMS Chief, Public Works Director, or designee, in their sole discretion, determine that health or general welfare to the public is endangered.
- ☒ - I agree to return the site to the condition that existed before the event within twenty-four (24) hours or the expiration of my parks reservation.
- ☒ - I agree to abide by all including any additional conditions imposed by the Village, and understand failure to adhere to conditions will result in revocation of the event permit.

Applicant Signature:

Jim Hartman

Date:

07-02-2019

FOR VILLAGE USE ONLY			
☒ - Approved	☐ - Denied	Police Chief: 	Date: 07-09-19
Application Received: _____		45-day application requirement met?: ☐ - Yes ☐ - No	
Public Safety Committee Date: _____		☐ - Approved	☐ - Denied ☐ - Not applicable
Village Board Meeting Date: _____		☐ - Approved	☐ - Denied

Detailed Security Plan Requirements – Appendix A

**Police Department to provide criteria regarding security plan requirements. This would include number of event coordinators required per number of attendees, security requirements when alcohol is served, etc.

Detailed Emergency Management Expectations and Requirements – Appendix B

- Actions to be taken in the event of a fire, hazardous condition, or similar emergency requiring building or tent evacuation.
 - Have an individual call 911, not all facilities that have a fire alarm notify the 911 center. The 911 operator will have several questions but know the Fire & Rescue Department will be notified while questions are being obtained.
 - If amplified music is playing, have the music stop and if possible calmly announce the need to evacuate to the nearest exit.
 - Individuals will need to be designated in assisting in evacuating individuals to the nearest exit. Keep in mind most individuals will attempt to exit the same way they accessed the area. The exit will most likely not be able to handle the number of individuals exiting and have people near the exits to allow them to exit quickly while ushering individuals to the exit.
 - Designate an area of event-goers to an assembly area that is away from the building, fire department vehicle access. We want to allow access for fire trucks and firefighters to address the situation.
 - In the event, an individual is unwilling to exit do not put individuals at risk in attempting to remove the individual. Notify the initial arriving first responders.
- Actions to be taken in the event of a medical emergency.
 - Call 911 to report the incident. The 911 operator will have several questions but know the Fire & Rescue Department will be notified while questions are being obtained.
 - Identify individuals that can assist in getting responders from the entrance of the area to the individual that is in need of medical care. Note more than one vehicle will often respond and maybe several depending on the situation. Having adequate staff to remain in locations to direct additional vehicles responding is preferred.



McFarland Halloween Parade



Saturday, October 26, 2019 at 3:00pm

Meet at the Municipal Center – 5915 Milwaukee Street

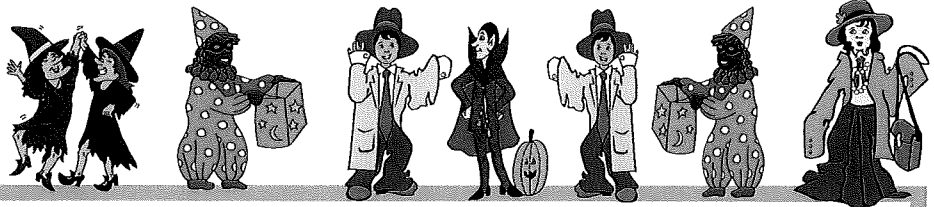


***Everyone is welcome and invited to march in the parade
and enjoy our McFarland High School Band!***



**THANK YOU TO THESE
BUSINESSES WHO
HAVE GENEROUSLY DONATED
ITEMS FOR THE TREAT BAGS.**

Quick Fix After Hours Chiropractic Care
Lucky Duck Children's Store
Rock 'N Rollz
Tom's Auto Center
McFarland Schools
American Family
McFarland State Bank
McFarland Animal Hospital
CITGO Petroleum
U-Ken Store
McFarland Schools
True Value
Culver's Frozen Custard
Bisbee's Flooring Center
Medicine Shoppe
Ken's Automotive
McFarland Pharmacy
Mary Frahm—
Restaino & Associates Realtors
Reilly, Penner & Benton, LLP
Associated Bank
Edward Jones
The Little Gym
State Farm – Jim Hartman Agency
American Legion Aux Post 534
Gannon Company, Realtor
SERVPRO of Madison
Wendy's
Neuenschwander Asset
Management
Walgreens
Village of McFarland



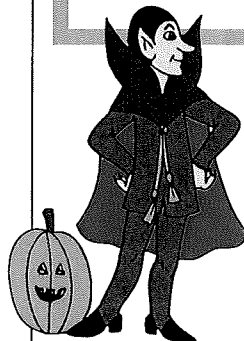
In case of rain, treat bags will be distributed

3:00 – 3:30pm

McFarland True Value

5210 Farwell Street

Questions? Call or Text: 608-345-4885



**Jim Hartman – State Farm Agent
~ Parade Manager since 1992 ~**

This is not a school-sponsored activity and the McFarland School District does not provide support or endorsement of the program/flyer. It has neither reviewed nor approved the program, personnel, or activities announced in the brochure/flyer. Permission to distribute this material must not be considered a recommendation or endorsement by the School District.



Village of McFarland Police Department

5915 Milwaukee St. • P.O. Box 110 • McFarland, WI 53558 • 608/838-3151 • Fax 608/838-7954

Craig J. Sherven • Chief of Police

DATE: July 18, 2019

TO: McFarland Village Board

FROM: Craig J. Sherven, Chief of Police

REFERENCE: Recommendation of Approval

I have reviewed the Parade Permit Application submitted by Jim Hartman for the annual Halloween Parade scheduled to take place on 10-26-19, from 3:00pm – 3:30pm, in the Village of McFarland.

This is an annual parade event that has taken place for several years, of which there has never been any noted issues or problems. I recommend approval of this application. Additionally, Fire/Rescue Department Chief Chris Dennis and Public Works Director Jim Hessling have both indicated their approvals as well.

Respectfully,

Craig J. Sherven

Craig J. Sherven
Chief of Police



McFarland Fire & Rescue Department

5915 Milwaukee Street • PO Box 110 • McFarland, WI 53558-0110

(608) 838-3278 • Fax: (608) 838-3619

Emergency: 911

July 17, 2019

Re: Event Permit Review – Community Halloween Parade

I have reviewed the submitted event application by Jim Hartman for Community Halloween Parade Event to occur on October 26, 2019, from 3:00 am to 3:30 pm at the from Anthony Street to Farwell Street at McFarland True Value Shopping Center in the Village of McFarland.

The event is a reoccurring annual event and has been well attended with no incidents of concern noted by the Fire & Rescue Department. The application is substantially complete, and I recommend approval of the permit. Additionally, the Fire & Rescue Department will provide support with vehicles and staff to assist with traffic control.

Sincerely,

A handwritten signature in black ink that reads "Christopher C. Dennis".

Christopher C. Dennis, Chief
Fire & Rescue Department
Village of McFarland

VILLAGE OF McFarland

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

July 18, 2019

RE: Halloween Parade Permit Review for October 26, 2019

In reviewing the permit for the Halloween Parade put on by Jim Hartman, I do not have any issues with this event. If barricades are needed to assist with safety, please let me know.

Regards,

A handwritten signature in black ink, appearing to read "Jim Hessling". The signature is stylized with a large, looping "J" and "H".

Jim Hessling
Director of Public Works

EXISTING EMPLOYER UPDATE RESOLUTION
WISCONSIN PUBLIC EMPLOYERS' GROUP HEALTH INSURANCE PROGRAM

RESOLVED, by the Village Board of the Village of McFarland
 (Governing Body) (Employer Legal Name)

that pursuant to the provisions of Wis. Stat. § 40.51 (7) hereby determines to continue in the Wisconsin Public Employers (WPE) Group Health Insurance program that is offered to eligible personnel through the program of the State of Wisconsin Group Insurance Board (Board), and agrees to abide by the terms of the program as set forth in the *Local Employer Health Insurance Standards, Guidelines and Administration Manual* (ET-1144).

We will continue to participate in the program option in which we are currently enrolled. If we wish to elect a new program option for 2020 we will file a separate resolution to do so.

All participants in the WPE Group Health Insurance program need to be enrolled in a program option. Individual employees cannot choose between program options.

The resolution must be received by the Department of Employee Trust Funds as soon as possible, but no later than October 1, in order to continue participation without lapse. If more time is needed, contact ETF.

The proper officers are herewith authorized and directed to take all actions and make salary deductions for premiums and submit payments required by the Board to provide such Group Health Insurance.

Certification

I hereby certify that the foregoing resolution is a true, correct and complete copy of the resolution duly and regularly passed by the above governing body on the ____ day of _____, year ____ and that said resolution has not been repealed or amended, and is now in full force and effect.

Dated this ____ day of _____, year ____.

I understand that Wis. Stat. § 943.395 provides criminal penalties for knowingly making false or fraudulent statements, and hereby certify that, to the best of my knowledge and belief, the above information is true and correct.

Federal tax identification number (FEIN/TIN)

Authorized employer representative signature

69-036-

ETF employer identification number

Authorized employer representative printed name

Number of eligible employees _____

Authorized representative title

Employer county

Employer benefit contact email address

Mailing address

Submit completed form to ETF at ETFSMBESSNewEmployer@etf.wi.gov
or fax to 608-267-4549.



VILLAGE BOARD SUMMARY SHEET

MEETING DATE: Monday, July 22, 2019

SECTION: Business

DEPARTMENT: Administration

CONTACT: Matt Schuenke, Village Administrator

AGENDA ITEM: Discussion and action regarding Resolution 2019-17: a resolution authorizing the issuance and awarding the sale of \$2,410,000 General Obligation Promissory Notes providing the form of the Notes; and levying a tax in connection therewith.

PREVIOUS ACTION:

The borrowing plan was approved by the Village Board on July 8, 2019 with the results of the competitive bidding process will be presented in the meeting.

ISSUE SUMMARY:

Included within your packet is a draft resolution regarding the award of sale of about \$2.4 million in funds for the Village to use on its 2019 Capital Improvement Projects. Several items within this resolution are blank as the actual sale is to transpire on Monday prior to the meeting. The final resolution and the actual sale results will be presented in the meeting by Carol Wirth of Wisconsin Public Finance Professionals.

FINANCIAL/BUDGET IMPACT:

Completing the borrowing will provide the Village with funds to support capital improvement projects including roads, utilities, equipment, and other items. The interest expense as well as the principal will be paid back over a period of 10 years. Further details will be provided by our Financial Advisor in the meeting.

VILLAGE PLAN REFERENCE:

None.

ORDINANCE REFERENCE:

None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

Recommended for approval following presentation.

ATTACHMENTS:

1. McFarland Village draft of Award Resolution - Notes
2. McFarland, WI MDC PR



RESOLUTION NO. ____

RESOLUTION AUTHORIZING THE ISSUANCE AND AWARDING THE SALE OF
\$2,410,000 GENERAL OBLIGATION PROMISSORY NOTES
PROVIDING THE FORM OF THE NOTES;
AND LEVYING A TAX IN CONNECTION THEREWITH

WHEREAS, it is necessary that funds be raised by the Village of McFarland, Dane County, Wisconsin (the "Village") for the purpose of paying the costs of Village capital improvement projects including issuance expenses, to wit: street construction, park improvements, parkland acquisition and ambulance replacement (the "Project"), and there are insufficient funds on hand to pay said costs;

WHEREAS, the Village hereby finds and determines that the Project is within the Village's power to undertake and serves a "public purpose" as that term is defined in Section 67.04(1)(b) of the Wisconsin Statutes;

WHEREAS, villages are authorized by the provisions of Section 67.12(12) of the Wisconsin Statutes to borrow money and to issue general obligation promissory notes for such public purposes;

WHEREAS, the Village (in consultation with the Village's financial advisor) caused an Official Notice of Sale to be distributed, offering its general obligation promissory notes for public sale on July 22, 2019;

WHEREAS, sealed bid proposals were received as summarized on Exhibit C attached hereto; and

WHEREAS, it has been determined that the bid proposal (the "Proposal") submitted by _____, _____, _____, fully complies with the bid requirements set forth in the Official Notice of Sale and is deemed to be the most advantageous to the Village. A copy of said bid is attached hereto as Exhibit A and incorporated herein by this reference.

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

Section 1. Authorization and Award of the Notes. For the purpose of paying the cost of the Project there shall be borrowed pursuant to Section 67.12(12) of the Wisconsin Statutes, the principal sum of TWO MILLION FOUR HUNDRED TEN THOUSAND DOLLARS (\$2,410,000). The bid proposal of _____, _____, _____, (the "Purchaser") is hereby accepted, said proposal offering to purchase the \$2,410,000 Village of McFarland General Obligation Promissory Notes (the "Notes") for the sum of _____ DOLLARS (\$_____), plus accrued interest to the date of delivery, resulting in a net interest cost of _____ DOLLARS (\$_____) and a true interest rate of _____%.

Section 2. Designation of Purchaser as Agent. The Village hereby designates the Purchaser as its agent for purposes of distributing the Final Official Statement relating to the Notes to any participating underwriter in compliance with Rule 15c2-12 of the Securities and Exchange Commission.

Section 3. Terms of the Notes. The Notes shall be designated “General Obligation Promissory Notes”; shall be dated August 1, 2019; shall be in the denomination of \$5,000 or any integral multiple thereof; shall bear interest at the rates per annum and mature on December 1 of each year, in the years and principal amounts as set forth in the Pricing Summary attached hereto as Exhibit D and incorporated herein by this reference. Interest is payable semi-annually on June 1 and December 1 of each year commencing on June 1, 2020. The schedule of principal and interest payments due on the Notes is set forth on the Debt Service Schedule attached hereto as Exhibit E and incorporated herein by this reference (the “Schedule”).

Section 4. Redemption Provisions. At the option of the Village, the Notes maturing on December 1, 2027 and thereafter shall be subject to redemption prior to maturity on December 1, 2026 or on any date thereafter. Said Notes shall be redeemable as a whole or in part, from maturities selected by the Village and within each maturity by lot, at the principal amount thereof, plus accrued interest to the date of redemption.

Section 5. Form of the Notes. The Notes shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit B and incorporated herein by this reference.

Section 6. Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Notes as the same becomes due, the full faith, credit and resources of the Village are hereby irrevocably pledged and a direct annual irrepealable tax is hereby levied upon all of the taxable property of the Village. Said direct annual irrepealable tax shall be levied in the years 2019 through 2027 for payments due in 2020 through 2028 in the amounts as set forth on the Schedule.

The aforesaid direct annual irrepealable tax hereby levied shall be collected in addition to all other taxes and in the same manner and at the same time as other taxes of the Village levied in said years are collected. So long as any part of the principal of or interest on the Notes remains unpaid, the tax herein above levied shall be and continues irrepealable except that the amount of tax carried onto the tax roll may be reduced in any year by the amount of any surplus in the Debt Service Fund Account created herein.

Section 7. Debt Service Fund Account. There is hereby established in the Village treasury a fund account separate and distinct from every other Village fund or account designated “Debt Service Fund Account for \$2,410,000 Village of McFarland General Obligation Promissory Notes, dated August 1, 2019.” There shall be deposited in said fund account any premium plus accrued interest paid on the Notes at the time of delivery to the Purchaser, all money raised by taxation pursuant to Section 6 hereof and all other sums as may be necessary to pay interest on the Notes when the same shall become due and to retire the Notes at their respective maturity dates. Said fund account shall be used for the sole purpose of paying the principal of and interest on the Notes and shall be maintained for such purpose until such indebtedness is fully paid or otherwise extinguished.

Section 8. Borrowed Money Fund. The proceeds of the Notes (the "Note Proceeds") (other than any premium and accrued interest paid at the time of delivery which must be paid into the Debt Service Fund Account created above) shall be deposited into an account separate and distinct from all other funds and disbursed solely for the purposes for which borrowed or for the payment of the principal of and interest on the Notes.

Section 9. Arbitrage Covenant. The Village shall not take any action with respect to the Note Proceeds which, if such action had been reasonably expected to have been taken, or had been deliberately and intentionally taken on the date of the delivery of and payment for the Notes (the "Closing"), would cause the Notes to be "arbitrage bonds" within the meaning of Section 148 of the Internal Revenue Code of 1986, as amended (the "Code") and any income tax regulations promulgated thereunder (the "Regulations").

The Note Proceeds may be temporarily invested in legal investments until needed, provided however, that the Village hereby covenants and agrees that so long as the Notes remain outstanding, moneys on deposit in any fund or account created or maintained in connection with the Notes, whether such moneys were derived from the Note Proceeds or from any other source, will not be used or invested in a manner which would cause the Notes to be "arbitrage bonds" within the meaning of the Code or Regulations.

The Village Clerk, or other officer of the Village charged with responsibility for issuing the Notes, shall provide an appropriate certificate of the Village, for inclusion in the transcript of proceedings, setting forth the reasonable expectations of the Village regarding the amount and use of the Note Proceeds and the facts and estimates on which such expectations are based, all as of the Closing.

Section 10. Additional Tax Covenants; Exemption from Rebate; Qualified Tax Exempt Obligation Status. The Village hereby further covenants and agrees that it will take all necessary steps and perform all obligations required by the Code and Regulations (whether prior to or subsequent to the issuance of the Notes) to assure that the Notes are obligations described in Section 103(a) of the Code, the interest on which is excluded from gross income for federal income tax purposes, throughout their term. The Village Clerk or other officer of the Village charged with the responsibility of issuing the Notes, shall provide an appropriate certificate of the Village as of the Closing, for inclusion in the transcript of proceedings, certifying that it can and covenanting that it will comply with the provisions of the Code and Regulations.

Further, it is the intent of the Village to take all reasonable and lawful actions to comply with any new tax laws enacted so that the Notes will continue to be obligations described in Section 103(a) of the Code, the interest on which is excluded from gross income for federal income tax purposes.

In accordance with Section 148(f)(4)(D) of the Code, the Village covenants that it is a governmental unit with general taxing powers; that the Notes are not "private activity bonds" as defined in Section 141 of the Code; that ninety five percent (95%) or more of the net proceeds of the Notes are to be used for local governmental activities of the Village; and that the aggregate face amount of all tax exempt obligations (other than "private activity bonds") issued by the Village, including all subordinate entities of the Village, during calendar year 2019 will not exceed \$5,000,000. If for any reason the Village did not qualify for the small issuer exemption

or any other exemption from the rebate requirements of the Code, the Village covenants that it would take all necessary steps to comply with such requirements.

The Village hereby designates the Notes to be "qualified tax-exempt obligations" pursuant to the provisions of Section 265(b)(3) of the Code and in support of such designation, the Village Clerk or other officer of the Village charged with the responsibility for issuing the Notes, shall provide an appropriate certificate of the Village as of the date of delivery and payment for the Notes.

Section 11. Persons Treated as Owners; Transfer of Notes. The Village Clerk shall keep books for the registration and for the transfer of the Notes. The person in whose name any Note shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on any Note shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note to the extent of the sum or sums so paid.

Any Note may be transferred by the registered owner thereof by surrender of the Note at the office of the Village Clerk, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such transfer, the Village Clerk shall deliver in the name of the transferee or transferees a new Note or Notes of a like aggregate principal amount, series and maturity and the Village Clerk shall record the name of each transferee in the registration book. No registration shall be made to bearer. The Village Clerk shall cancel any Note surrendered for transfer.

The Village shall cooperate in any such transfer, and the Village President and Village Clerk are authorized to execute any new Note or Notes necessary to effect any such transfer.

The 15th day of each calendar month next preceding each interest payment date shall be the record date for the Notes. Payment of interest on the Notes on any interest payment date shall be made to the registered owners of the Notes as they appear on the registration book of the Village maintained by the Village Clerk at the close of business on the corresponding record date.

Section 12. Utilization of The Depository Trust Company Book-Entry-Only-System. In order to make the Notes eligible for the services provided by The Depository Trust Company, New York, New York ("DTC"), the Village has heretofore agreed to the applicable provisions set forth in the DTC Blanket Issuer Letter of Representation and an officer of the Village has executed such Letter of Representation and delivered it to the DTC on behalf of the Village.

Section 13. Official Statement. The Village Board hereby approves the Preliminary Official Statement with respect to the Notes and deems the Preliminary Official Statement as "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule"). All actions taken by officers of the Village in connection with the preparation of such Preliminary Official Statement and any addenda to it or Final Official Statement are hereby ratified and approved. In connection with Closing, the appropriate Village official shall certify the Preliminary Official Statement and any addenda or Final Official Statement. The appropriate

Village official shall cause copies of the Preliminary Official Statement and any addenda or Final Official Statement to be distributed to the Purchaser.

Section 14. Execution of the Notes. The Notes shall be issued in typewritten form, one Note for each maturity, executed on behalf of the Village by the manual or facsimile signatures of the Village Clerk and the Village President (except that one of the foregoing signatures shall be manual), sealed with its official or corporate seal, and delivered to the Purchaser upon payment to the Village of the purchase price thereof, plus accrued interest to the date of delivery. In the event that either of the officers whose signatures appear on the Notes shall cease to be such officers before the delivery of the Notes, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until such delivery. The aforesaid officers are hereby authorized to do all acts and execute and deliver all documents as may be necessary and convenient to effectuate the Closing.

Section 15. Payment of the Notes. The principal of and interest on the Notes shall be paid by the Village Treasurer or his agent in lawful money of the United States.

Section 16. Continuing Disclosure. The Village hereby covenants and agrees that it will comply with and carry out all of the provisions of its Continuing Disclosure Certificate which the Village will execute and deliver on the Closing Date. Any Noteholder may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the Village to comply with its obligations under this Section.

Section 17. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the Village or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Adopted this 22nd day of July, 2019.

Brad Czebotar
Village President

(SEAL)

ATTEST:

Cassandra Suettinger
Village Clerk/Treasurer

EXHIBIT B

(Form of Note)

REGISTERED
NO. R-__

UNITED STATES OF AMERICA
STATE OF WISCONSIN
DANE COUNTY
VILLAGE OF MCFARLAND
GENERAL OBLIGATION PROMISSORY NOTE

MATURITY DATE:	ORIGINAL DATE OF ISSUE:	INTEREST RATE:	CUSIP:
DECEMBER 1, 20__	AUGUST 1, 2019	__%	580441__

DEPOSITORY OR ITS NOMINEE NAME: CEDE & CO.

PRINCIPAL AMOUNT: _____ DOLLARS
(\$_____)

KNOW ALL MEN BY THESE PRESENTS, that the Village of McFarland, Dane County, Wisconsin (the "Village"), hereby acknowledges itself to owe and for value received promises to pay to the Depository or its Nominee Name (the "Depository") identified above (or to registered assigns), on the maturity date identified above, the principal amount identified above, and to pay interest thereon at the rate of interest per annum identified above, all subject to the provisions set forth herein regarding redemption prior to maturity. Interest is payable semi-annually on June 1 and December 1 of each year commencing June 1, 2020 until the aforesaid principal amount is paid in full. Both the principal of and interest on this Note are payable in lawful money of the United States. Interest payable on any interest payment date shall be paid by wire transfer to the Depository in whose name this Note is registered on the Bond Register maintained by the Village Clerk or Treasurer at the close of business on the 15th day of the calendar month next preceding the semi-annual interest payment date (the "Record Date").

For the prompt payment of this Note together with interest hereon as aforesaid and for the levy of taxes sufficient for that purpose, the full faith, credit and resources of the Village are hereby irrevocably pledged.

This Note is one of an issue of Notes aggregating the principal amount of \$2,410,000, all of which are of like tenor, except as to denomination, interest rate, maturity date and redemption provision, issued by the Village pursuant to the provisions of Chapter 67, Wisconsin Statutes, for the purpose of paying the costs of Village capital improvement projects including issuance expenses, to wit: street construction, park improvements, parkland acquisition and ambulance replacement, all as authorized by a resolution of the Village Board duly adopted by said governing body at a meeting held on July 22, 2019. Said resolution is recorded in the official minutes of the Village Board for said date.

At the option of the Village, the Notes maturing on December 1, 2027 and thereafter are subject to redemption prior to maturity on December 1, 2026 or on any date thereafter. Said Notes are redeemable as a whole or in part, from maturities selected by the Village and within each maturity by lot (as selected by the Depository), at the principal amount thereof, plus accrued interest to the date of redemption.

In the event the Notes are redeemed prior to maturity, as long as the Notes are in book-entry-only form, official notice of the redemption will be given by mailing a notice by registered or certified mail, or overnight express delivery, to the Depository not less than thirty (30) days nor more than sixty (60) days prior to the redemption date. If less than all the Notes of a maturity are to be called for redemption, the Notes of such maturity to be redeemed will be selected by lot. Such notice will include but not be limited to the following: the designation, date and maturities of the Notes called for redemption, CUSIP numbers, and the date of redemption. Any notice mailed as provided herein shall be conclusively presumed to have been duly given, whether or not the Depository receives the notice. The Notes shall cease to bear interest on the specified redemption date, provided that federal or other immediately available funds sufficient for such redemption are on deposit at the office of the Depository at that time. Upon such deposit of funds for redemption the Notes shall no longer be deemed to be outstanding.

It is hereby certified and recited that all conditions, things and acts required by law to exist or to be done prior to and in connection with the issuance of this Note have been done, have existed and have been performed in due form and time; that the aggregate indebtedness of the Village, including this Note and others issued simultaneously herewith, does not exceed any limitation imposed by law or the Constitution of the State of Wisconsin; and that a direct annual irrepealable tax has been levied sufficient to pay this Note, together with the interest thereon, when and as payable. It is hereby further certified that the Village has designated this Note to be a "qualified tax-exempt obligation" pursuant to the provisions of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

This Note is transferable only upon the books of the Village kept for that purpose at the office of the Village Clerk or Treasurer. In the event that the Depository does not continue to act as depository for the Notes, and the Village Board appoints another depository, new fully registered Notes in the same aggregate principal amount shall be issued to the new depository upon surrender of the Notes to the Village Clerk or Treasurer, in exchange therefor and upon the payment of a charge sufficient to reimburse the Village for any tax, fee or other governmental charge required to be paid with respect to such registration. The Village Clerk or Treasurer shall not be obliged to make any transfer of the Notes (i) after the Record Date, (ii) during the fifteen (15) calendar days preceding the date of any publication of notice of any proposed redemption of the Notes, or (iii) with respect to any particular Note, after such Note has been called for redemption. The Village may treat and consider the Depository in whose name this Note is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever.

IN WITNESS WHEREOF, the Village of McFarland, Dane County, Wisconsin, by its governing body, has caused this Note to be executed for it and in its name by the signatures of its duly qualified Village President and Village Clerk/Treasurer; and to be sealed with its official or corporate seal, if any, all as of the 1st day of August, 2019.

(SEAL)

By: _____
Brad Czebotar,
Village President

By: _____
Cassandra Suettinger,
Village Clerk/Treasurer

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

(Name and Address of Assignee)

(Social Security or other Identifying Number of Assignee)

the within Note and all rights thereunder and hereby irrevocably constitutes and appoints _____, Legal Representative, to transfer said Note on the books kept for registration thereof, with full power of substitution in the premises.

Dated: _____

Signature Guaranteed:

(e.g. Bank, Trust Company
or Securities Firm)

(Depository or its Nominee
Name)

(Authorized Officer)

NOTICE: The above-named Depository or its Nominee Name must correspond with the name as it appears upon the face of the within Note in every particular, without alteration or enlargement or any change whatever.

Rating Action: Moody's assigns Aa2 to McFarland, WI's GO bonds and notes

17 Jul 2019

New York, July 17, 2019 -- Moody's Investors Service assigns a Aa2 to the Village of McFarland, WI's \$2.4 million General Obligation Promissory Notes and \$1 million Taxable General Obligation Refunding Bonds. We maintain the Aa2 rating on the village's outstanding general obligation unlimited tax (GOULT) debt. Following the sale the village will have \$18.3 million of rated GOULT debt outstanding.

RATINGS RATIONALE

The Aa2 rating reflects the village's wealthy, expanding tax base and strong financial position with modest exposure to tax increment development risk. Also incorporated are elevated fixed costs stemming from an above-average debt burden and modest pension burden.

RATING OUTLOOK

Outlooks are typically not assigned to local government issuers with this amount of debt outstanding.

FACTORS THAT COULD LEAD TO AN UPGRADE

- Material expansion of the tax base
- Moderation of fixed costs

FACTORS THAT COULD LEAD TO A DOWNGRADE

- Deterioration of the village's tax base and resident wealth and income
- Significant declines in operating reserves
- Growth in leverage or fixed costs

LEGAL SECURITY

Debt service is secured by the village's GOULT pledge which benefits from a designated property tax levy that is unlimited as to rate or amount.

USE OF PROCEEDS

Proceeds from the notes will finance capital improvement projects throughout the village, including street construction, park improvements and ambulance replacements.

Proceeds from the bonds will refund the village's outstanding 2018 State Trust Fund Loan.

PROFILE

The Village of McFarland is located just south of the City of Madison (Aaa negative), encompassing 4 square miles in Dane County (Aa1 stable). It provides a full range of municipal services to over 8,500 residents.

METHODOLOGY

The principal methodology used in these ratings was US Local Government General Obligation Debt published in December 2016. Please see the Rating Methodologies page on www.moody's.com for a copy of this methodology.

REGULATORY DISCLOSURES

For ratings issued on a program, series or category/class of debt, this announcement provides certain regulatory disclosures in relation to each rating of a subsequently issued bond or note of the same series or

category/class of debt or pursuant to a program for which the ratings are derived exclusively from existing ratings in accordance with Moody's rating practices. For ratings issued on a support provider, this announcement provides certain regulatory disclosures in relation to the credit rating action on the support provider and in relation to each particular credit rating action for securities that derive their credit ratings from the support provider's credit rating. For provisional ratings, this announcement provides certain regulatory disclosures in relation to the provisional rating assigned, and in relation to a definitive rating that may be assigned subsequent to the final issuance of the debt, in each case where the transaction structure and terms have not changed prior to the assignment of the definitive rating in a manner that would have affected the rating. For further information please see the ratings tab on the issuer/entity page for the respective issuer on www.moodys.com.

Regulatory disclosures contained in this press release apply to the credit rating and, if applicable, the related rating outlook or rating review.

Please see www.moodys.com for any updates on changes to the lead rating analyst and to the Moody's legal entity that has issued the rating.

Please see the ratings tab on the issuer/entity page on www.moodys.com for additional regulatory disclosures for each credit rating.

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MOODY'S
INVESTORS SERVICE

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VILLAGE BOARD SUMMARY SHEET

MEETING DATE: Monday, July 22, 2019

SECTION: Business

DEPARTMENT: Administration

CONTACT: Matt Schuenke, Village Administrator, Cassandra Suettinger, Village Clerk/Treasurer

AGENDA ITEM: Discussion and action regarding Resolution 2019-18: a resolution authorizing the issuance and awarding the sale of \$995,000 taxable General Obligation Refunding Bonds; providing the form of the bonds; and levying a tax in connection therewith.

PREVIOUS ACTION:

The borrowing plan was approved by the Village Board on July 8, 2019 with the results of the competitive bidding process will be presented in the meeting.

ISSUE SUMMARY:

Included within your packet is a draft resolution regarding the award of sale of just under \$1 million in funds for the Village to use in order to refund a 2018 Debt Issuance within TID #5. That money was borrowed last year to purchase the property located at 4719 Farwell Street and that is subject of redevelopment discussion this Summer. The money was borrowed from the State Trust Fund Loan at 4.5% and a taxable issuance as is proposed here is likely to be in the neighborhood of 3.5% which helps keep the TID's cost obligations down and improves the financial outlook for the project. Several items within this are blank as the actual sale is to transpire on Monday. The final resolution and the actual sale results will be presented in the meeting by Carol Wirth of Wisconsin Public Finance Professionals.

FINANCIAL/BUDGET IMPACT:

Completing the borrowing will provide the Village with funds to pay off the State Trust Fund Loan and enter into new terms on this debt service. The interest expense as well as the principal will be paid back over a period of 20 years. The estimated savings to the District are forecasted around \$120k.

VILLAGE PLAN REFERENCE:

None.

ORDINANCE REFERENCE:

None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:



Recommended for approval following presentation.

ATTACHMENTS:

1. McFarland Village draft of Award Resolution - Bonds

RESOLUTION AUTHORIZING THE ISSUANCE AND
AWARDING THE SALE OF \$995,000** TAXABLE GENERAL OBLIGATION
REFUNDING BONDS; PROVIDING THE FORM OF THE BONDS;
AND LEVYING A TAX IN CONNECTION THEREWITH

WHEREAS, it is necessary that funds be raised by the Village of McFarland, Dane County, Wisconsin (the “Issuer”) for the purpose of paying the cost of refinancing certain of its outstanding obligations, to wit: the Issuer’s \$930,000 State Trust Fund Loan dated December 11, 2018 (the “2018 STF Loan” or the “Prior Issue”) (hereinafter the refinancing of the Issuer’s outstanding obligations shall be referred to as the “Refunding”), and there are insufficient funds on hand to pay said costs;

WHEREAS, the proceeds of the 2018 STF Loan were used for the purpose of paying the cost of acquiring land in the Issuer’s Tax Incremental District No. 5;

WHEREAS, the Issuer’s governing body hereby deems it to be necessary, desirable and in the best interest of the Issuer to refund the Prior Issue for the purpose of interest cost savings;

WHEREAS, the Issuer is authorized by the provisions of Chapter 67 of the Wisconsin Statutes to refinance its outstanding obligations;

WHEREAS, the Issuer (in consultation with the Issuer’s financial advisor) caused an Official Notice of Sale to be distributed, offering its taxable general obligation refunding bonds for public sale on July 22, 2019;

WHEREAS, sealed bid proposals were received as summarized on Exhibit C attached hereto; and

WHEREAS, it has been determined that the bid proposal (the “Proposal”) submitted by _____, _____, _____, fully complies with the bid requirements set forth in the Official Notice of Sale and is deemed to be the most advantageous to the Issuer. A copy of said bid is attached hereto as Exhibit A and incorporated herein by this reference.

NOW, THEREFORE, BE IT RESOLVED by the governing body of the Issuer that:

Section 1. Authorization of the Bonds. For the purpose of paying the cost of the Refunding, there shall be borrowed pursuant to Chapter 67 of the Wisconsin Statutes, the principal sum of NINE HUNDRED NINETY-FIVE THOUSAND DOLLARS (\$995,000) from _____, _____, _____ (the “Purchaser”). To evidence such indebtedness, the President and Clerk/Treasurer are hereby authorized, empowered and directed to make, execute, issue and sell the Bonds to the Purchaser for, on behalf of and in the name of the Issuer.

Section 2. Award of the Bonds. The bid proposal of the Purchaser is hereby accepted, said proposal offering to purchase the Bonds for the sum of _____ DOLLARS (\$_____), resulting in a net interest cost of _____ DOLLARS (\$_____) and a true interest rate of _____%.

**Preliminary, subject to change.

Section 3. Terms of the Bonds. The Bonds shall be designated “Taxable General Obligation Refunding Bonds”; shall be dated August 1, 2019; shall be in the denomination of \$5,000 or any integral multiple thereof; shall bear interest at the rates per annum and mature on April 1 of each year, in the years and principal amounts as set forth in the Bond Pricing summary attached hereto as Exhibit D and incorporated herein by this reference. Interest is payable semi-annually on April 1 and October 1 of each year commencing April 1, 2020. The schedule of principal and interest payments due on the Bonds is set forth on the Bond Debt Service schedule attached hereto as Exhibit E and incorporated herein by this reference (the “Schedule”).

Section 4. Designation of Purchaser as Agent. The Issuer hereby designates the Purchaser as its agent for purposes of distributing the Final Official Statement relating to the Bonds to any participating underwriter in compliance with Rule 15c2-12 of the Securities and Exchange Commission.

Section 5. Redemption Provisions. At the option of the Issuer, the Bonds maturing on April 1, 2029 and thereafter shall be subject to redemption prior to maturity on April 1, 2028 or on any date thereafter. Said Bonds shall be redeemable as a whole or in part, by lot, at the principal amount thereof, plus accrued interest to the date of redemption. The Bonds shall also be subject to mandatory redemption as set forth on Exhibit G attached hereto and incorporated herein by this reference.

Section 6. Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Bonds as the same becomes due, the full faith, credit and resources of the Issuer are hereby irrevocably pledged and a direct annual irrepealable tax sufficient for that purpose is hereby levied upon all taxable property of the Issuer. Said direct annual irrepealable tax shall be levied in the years 2019 through 2037 for payments due in 2020 through 2038 in the amounts as set forth on the Schedule.

The direct annual irrepealable tax hereby levied shall be collected in addition to all other taxes and in the same manner and at the same time as other taxes of the Issuer levied in said years are collected. So long as any part of the principal of or interest on the Bonds remains unpaid, the tax hereinabove levied shall be and continues irrepealable except that the amount of tax carried onto the tax roll may be reduced in any year by the amount of any surplus in the Debt Service Fund Account created by Section 8 hereof.

Section 7. Form of the Bonds. The Bonds shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit B and incorporated herein by this reference.

Section 8. Debt Service Fund Account. There is hereby established a fund account separate and distinct from every other fund or account of the Issuer to be designated “Debt Service Fund Account for \$995,000 Taxable General Obligation Refunding Bonds, dated August 1, 2019”. There shall be deposited in said fund account any premium plus accrued interest paid on the Bonds at the time of delivery to the Purchaser, all money raised by taxation pursuant to Section 6 hereof and all other sums as may be necessary to pay interest on the Bonds when the same shall become due and to retire the Bonds at their respective maturity dates. Said fund account shall be used for the sole purpose of paying the principal of and interest on the Bonds and shall be maintained for such purpose until such indebtedness is fully paid or otherwise extinguished.

Section 9. Refunding Fund. The whole proceeds of the Bonds (the “Bond Proceeds”) herein provided for (other than any accrued interest which must be paid at the time of delivery of the Bonds into the Debt Service Fund Account created in Section 8 hereof) shall be segregated in a special fund upon receipt and shall be used solely for the purposes for which borrowed or for the payment of the principal of and interest on the Bonds.

Section 10. Persons Treated as Owners; Transfer of Bonds. The fiscal agent appointed in Section 14 hereof shall keep books for the registration and for the transfer of the Bonds. The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on any Bond shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid.

Any Bond may be transferred by the registered owner thereof by surrender of the Bond at the office of said fiscal agent, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such transfer, said fiscal agent shall deliver in the name of the transferee or transferees a new Bond or Bonds of a like aggregate principal amount, series and maturity and said fiscal agent shall record the name of each transferee in the registration book. No registration shall be made to bearer. Said fiscal agent shall cancel any Bond surrendered for transfer.

The Issuer shall cooperate in any such transfer, and the President and Clerk/Treasurer are authorized to execute any new Bond or Bonds necessary to effect any such transfer.

The fifteenth day of each calendar month next preceding each interest payment date shall be the record date for the Bonds. Payment of interest on the Bonds on any interest payment date shall be made to the registered owners of the Bonds as they appear on the registration book of the Issuer maintained by said fiscal agent at the close of business on the corresponding record date.

Section 11. Utilization of The Depository Trust Company Book-Entry-Only-System. In order to make the Bonds eligible for the services provided by The Depository Trust Company, New York, New York (“DTC”), the Issuer has heretofore agreed to the applicable provisions set forth in the DTC Blanket Issuer Letter of Representation and an authorized representative of the Issuer has executed such Letter of Representation and delivered it to the DTC on behalf of the Issuer.

Section 12. Official Statement. The Village Board hereby approves the Preliminary Official Statement with respect to the Bonds and deems the Preliminary Official Statement as “final” as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the “Rule”). All actions taken by officers of the Issuer in connection with the preparation of such Preliminary Official Statement and any addenda to it or Final Official Statement are hereby ratified and approved. In connection with Closing, the appropriate Issuer official shall certify the Preliminary Official Statement and any addenda or Final Official Statement. The appropriate Issuer official shall cause copies of the Preliminary Official Statement and any addenda or Final Official Statement to be distributed to the Purchaser.

Section 13. Execution of the Bonds. The Bonds shall be issued in typewritten form, one Bond for each maturity, executed on behalf of the Issuer by the manual or facsimile signatures of the President and Clerk/Treasurer (except that one of the foregoing signatures shall be manual),

sealed with its official or corporate seal, if any, and delivered to the Purchaser upon payment to the Issuer of the purchase price thereof, plus accrued interest to the date of delivery. In the event that either of the officers whose signatures appear on the Bonds shall cease to be such officers before the delivery of the Bonds, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until such delivery. The aforesaid officers are hereby authorized to do all acts and execute and deliver all documents as may be necessary and convenient to effectuate the Closing.

Section 14. Payment of the Bonds; Fiscal Agent. The principal of and interest on the Bonds shall be paid by Associated Trust Company, National Association, Green Bay, Wisconsin, which is hereby appointed as the Issuer's registrar and fiscal agent pursuant to the provisions of Section 67.10(2), Wisconsin Statutes (the "Fiscal Agent"). The Fiscal Agency Agreement between the Issuer and the Fiscal Agent shall be substantially in the form attached hereto as Exhibit F and incorporated herein by this reference.

Section 15. Prepayment of the 2018 STF Loan. The Issuer hereby determines to prepay the 2018 STF Loan in accordance with its terms. The Issuer hereby directs the Clerk/Treasurer to cause an appropriate notice to be given in order to prepay the 2018 STF Loan as provided above.

Section 16. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the Issuer or any parts thereof in conflict with the provisions hereof shall be and the same are hereby rescinded insofar as they may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Adopted this 22nd day of July, 2019.

Brad Czebotar,
President

ATTEST:

Cassandra Suettinger,
Clerk/Treasurer

(SEAL)

EXHIBIT B

(Form of Bond)

UNITED STATES OF AMERICA
STATE OF WISCONSIN
DANE COUNTY
VILLAGE OF MCFARLAND
TAXABLE GENERAL OBLIGATION REFUNDING BOND

REGISTERED
NO. R-__

MATURITY DATE: ORIGINAL DATE OF ISSUE: INTEREST RATE: CUSIP:

APRIL 1, 20__ AUGUST 1, 2019 ____% 580441__

DEPOSITORY OR ITS NOMINEE NAME: CEDE & CO.

PRINCIPAL AMOUNT: _____ DOLLARS
(\$_____)

KNOW ALL MEN BY THESE PRESENTS, that the Village of McFarland, Dane County, Wisconsin (the “Issuer”), hereby acknowledges itself to owe and for value received promises to pay to the Depository or its Nominee Name (the “Depository”) identified above (or to registered assigns), on the maturity date identified above, the principal amount identified above, and to pay interest thereon at the rate of interest per annum identified above, all subject to the provisions set forth herein regarding redemption prior to maturity. Interest is payable semi-annually on April 1 and October 1 of each year commencing on April 1, 2020 until the aforesaid principal amount is paid in full. Both the principal of and interest on this Bond are payable in lawful money of the United States by Associated Trust Company, National Association, the fiscal agent appointed by the Issuer pursuant to the provisions of Section 67.10(2), Wisconsin Statutes, to act as bond registrar and paying agent (the “Bond Registrar”). The principal of this Bond shall be payable only upon presentation and surrender of the Bond at the office of the Bond Registrar. Interest payable on any interest payment date shall be paid by wire transfer to the Depository in whose name this Bond is registered on the Bond Register maintained by the Bond Registrar at the close of business on the fifteenth day of the calendar month next preceding the semi-annual interest payment date (the “Record Date”).

For the prompt payment of this Bond together with interest hereon as aforesaid and for the levy of taxes sufficient for that purpose, the full faith, credit and resources of the Issuer are hereby irrevocably pledged.

This Bond is one of an issue of Bonds aggregating the principal amount of \$995,000, all of which are of like tenor, except as to denomination, interest rate, maturity date, and redemption provision issued by the Issuer pursuant to the provisions of Chapter 67, Wisconsin Statutes for the purpose of paying the cost of refinancing the Issuer’s \$930,000 State Trust Fund Loan, dated

December 11, 2018, all as authorized by a resolution of the Issuer's governing body duly adopted by said governing body at a regular meeting held on July 22, 2019 (the "Award Resolution"). Said resolution is recorded in the official minutes of said governing body for said date.

At the option of the Issuer, the Bonds maturing on April 1, 2029 and thereafter are subject to redemption prior to maturity on April 1, 2028 or on any date thereafter. Said Bonds are redeemable as a whole or in part, from maturities selected by the Issuer and within each maturity by lot, at the principal amount thereof, plus accrued interest to the date of redemption.

The Bonds are also subject to mandatory redemption by lot as provided in the Award Resolution at the redemption price of par plus accrued interest to the date of redemption and without premium.

In the event the Bonds are redeemed prior to maturity, as long as the Bonds are in book-entry-only form, official notice of the redemption will be given by mailing a notice by registered or certified mail, or overnight express delivery, to the Depository not less than thirty (30) days nor more than sixty (60) days prior to the redemption date. If less than all the Bonds of a maturity are to be called for redemption, the Bonds of such maturity to be redeemed will be selected by lot. Such notice will include but not be limited to the following: the designation, date and maturities of the Bonds called for redemption, CUSIP numbers, and the date of redemption. Any notice mailed as provided herein shall be conclusively presumed to have been duly given, whether or not the Depository receives the notice. The Bonds shall cease to bear interest on the specified redemption date, provided that federal or other immediately available funds sufficient for such redemption are on deposit at the office of the Depository at that time. Upon such deposit of funds for redemption the Bonds shall no longer be deemed to be outstanding.

It is hereby certified and recited that all conditions, things and acts required by law to exist or to be done prior to and in connection with the issuance of this Bond have been done, have existed and have been performed in due form and time; that the aggregate indebtedness of the Issuer, including this Bond and others issued simultaneously herewith, does not exceed any limitation imposed by law or the Constitution of the State of Wisconsin; and that a direct annual irrepealable tax has been levied sufficient to pay this Bond, together with the interest thereon, when and as payable.

This Bond is transferable only upon the books of the Issuer kept for that purpose at the office of the Bond Registrar. In the event that the Depository does not continue to act as depository for the Bonds, and the Village Board appoints another depository, new fully registered Bonds in the same aggregate principal amount shall be issued to the new depository upon surrender of the Bonds to the Bond Registrar, in exchange therefor and upon the payment of a charge sufficient to reimburse the Issuer for any tax, fee or other governmental charge required to be paid with respect to such registration. The Bond Registrar shall not be obliged to make any transfer of the Bonds (i) after the Record Date, (ii) during the fifteen (15) calendar days preceding the date of any publication of notice of any proposed redemption of the Bonds, or (iii) with respect to any particular Bond, after such Bond has been called for redemption. The Issuer and the Bond Registrar may treat and consider the Depository in whose name this Bond is

registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever.

IN WITNESS WHEREOF, the Village of McFarland, Dane County, Wisconsin, by its governing body, has caused this Bond to be executed for it and in its name by the signatures of its duly qualified President and Clerk/Treasurer and to be sealed with its official or corporate seal, if any, all as of the 1st day of August, 2019.

VILLAGE OF MCFARLAND,
DANE COUNTY, WISCONSIN

By: _____
Brad Czebotar,
President

(SEAL)

By: _____
Cassandra Suettinger,
Clerk/Treasurer

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

(Name and Address of Assignee)

(Social Security or other Identifying Number of Assignee)

the within Bond and all rights thereunder and hereby irrevocably constitutes and appoints _____ Legal Representative, to transfer said Bond on the books kept for registration thereof, with full power of substitution in the premises.

Dated: _____

Signature Guaranteed:

(e.g. Bank, Trust Company
or Securities Firm)

(Depository or its Nominee
Name)

(Authorized Officer)

NOTICE: The above-named or Depository or its Nominee Name must correspond with the name as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

EXHIBIT F

FISCAL AGENCY AGREEMENT

THIS AGREEMENT is made and entered into the ___ day of August, 2019, by and between the Village of McFarland, Dane County, Wisconsin (the “Issuer”), and Associated Trust Company, National Association, a national banking association with trust powers located in Green Bay, Wisconsin (the “Agent”).

WITNESSETH:

WHEREAS, the Issuer has authorized the borrowing of the sum of NINE HUNDRED NINETY-FIVE THOUSAND DOLLARS (\$995,000) pursuant to Section 67.04, Wisconsin Statutes, and a resolution adopted by the Issuer’s governing body on July 22, 2019 and has authorized the issuance and sale of \$995,000 principal amount of taxable general obligation refunding bonds to evidence such indebtedness (the “Obligations”). The Obligations shall be designated “Taxable General Obligation Refunding Bonds”; shall be dated August 1, 2019; shall bear interest at the rates; and shall mature on the dates and in the years and principal amounts as set forth on Exhibit A attached hereto and incorporated herein by this reference. Interest shall be payable semi-annually on April 1 and October 1 of each year commencing on April 1, 2020 until the principal of the Obligations is paid in full or discharged;

WHEREAS, the Issuer is issuing the Obligations in registered form pursuant to Section 149 of the Internal Revenue Code of 1986, as amended, and any applicable income tax regulations; and,

WHEREAS, pursuant to the aforesaid resolution or resolutions and Section 67.10(2), Wisconsin Statutes, the governing body of the Issuer has authorized the appointment of the Agent as Fiscal Agent of the Issuer for the purpose of performing any or all of the following functions with respect to the Obligations: paying the principal of and interest on the Obligations; accounting for such payments; registering, authenticating, transferring, and canceling the Obligations; and maintaining a registration book in addition to other applicable responsibilities all in accordance with the provisions of Section 67.10(2), Wisconsin Statutes.

NOW, THEREFORE, the Issuer and the Agent do hereby agree as follows:

I. APPOINTMENT

The Agent is hereby appointed Fiscal Agent of the Issuer with respect to the Obligations for the purpose of performing such of the responsibilities stated in Section 67.10(2)(a), Wisconsin Statutes, as are delegated herein or as may be otherwise specifically delegated in writing to the Fiscal Agent by the Issuer.

II. INVESTMENT RESPONSIBILITY

The Fiscal Agent shall not be under any obligation to invest funds held for the payment of interest or principal on the Obligations.

III. PAYMENTS

At least one (1) business day before each semi-annual interest payment date (commencing with the first interest payment date and continuing thereafter until the principal of and interest on the Obligations should have been fully paid or prepaid in accordance with their terms) the Issuer agrees to and shall pay to the Fiscal Agent, in immediately available funds, a sum equal to the amount payable as principal of and the premium, if any, and interest on the Obligations on such semi-annual interest payment date. Said semi-annual interest and/or principal payment dates and amounts are set forth in Exhibit A, which is attached hereto and incorporated herein by this reference.

IV. CANCELLATION

In every case of the surrender of any Obligation for the purpose of payment, the Fiscal Agent shall cancel and destroy the same and deliver to the Issuer a certificate regarding such cancellation, setting forth an accurate description of the Obligation, specifying its number, date, purpose, amount, rate of interest, and payment date and stating the date and amount of each payment of principal or interest thereon. The Fiscal Agent shall also cancel and destroy Obligations presented for transfer or exchange and deliver a certificate with respect to such transfer or exchange to the Issuer. The Fiscal Agent shall be permitted to microfilm, or otherwise photocopy and record said canceled Obligations.

V. REGISTRATION BOOK

Fiscal Agent shall maintain in the name of the Issuer a Registration Book containing the names and addresses of all registered owners of the Obligations. The Fiscal Agent shall keep confidential said information in accordance with applicable banking and governmental regulations.

VI. INTEREST PAYMENT

Payment of each installment of interest shall be made to the registered owner who shall appear on the Registration Book at the close of business on the 15th day of the calendar month next preceding the interest payment date and shall be paid by check or draft of the Fiscal Agent mailed to such registered owner at his address as it appears in such Registration Book or at such other address as may be furnished in writing by such registered owner to the Fiscal Agent.

VII. PAYMENT OF PRINCIPAL

Principal shall be paid to the registered owner of an Obligation upon surrender of the Obligation on or after its maturity or redemption date.

VIII. REDEMPTION NOTICE; MANDATORY REDEMPTION

In the event the Issuer exercises its option, if any, to redeem any of the Obligations, the Issuer shall direct the Fiscal Agent to give notice of such redemption by registered or certified mail at least thirty days prior to the date fixed for redemption to the registered owner of each Obligation to be redeemed in whole or in part at the address shown in the Registration Book. Such direction shall be given at least thirty-five days prior to such redemption date.

In addition, in accordance with the recommendations of the Securities and Exchange Commission, the Fiscal Agent shall give notice of any call for redemption to all registered securities depositories and to a national information service that disseminates notices of redemption of such Obligations, but neither a defect in this additional notice nor any failure to give all or any portion of such additional notice shall in any manner defeat the effectiveness of a call for redemption.

The Obligations are subject to mandatory sinking fund redemption, in part, on April 1 of each of the years and in the amounts set forth in Exhibit C attached hereto and incorporated herein by this reference, at a redemption price equal to 100% of the principal amount thereof plus accrued interest to the redemption date. The Fiscal Agent is hereby directed to give notice of said redemption to the Depository in the same manner as is required for optional redemptions under this Section VIII.

IX. UTILIZATION OF THE DEPOSITORY TRUST COMPANY

The Depository Trust Company's Book-Entry-Only system is to be utilized for the obligations. The Fiscal Agent agrees to comply with the provisions of the attached Blanket Issuer Letter of Representation, which has been executed and delivered to The Depository Trust Company by the Issuer.

X. TRANSFER AND EXCHANGE OF OBLIGATIONS

The Fiscal Agent shall transfer Obligations upon presentation of a written assignment duly executed by the registered owner or by such owner's duly authorized legal representative. Upon such transfer, a new registered Obligation of authorized denomination or denominations in the same aggregate principal amount shall be issued to the transferee in exchange thereof, and the name of such transferee shall be entered as the new registered owner in the Registration Book. Upon request of the registered owner, the Fiscal Agent shall exchange Obligations of the issue for a like aggregate principal amount of Obligations of the same maturity in authorized whole integral multiples of \$5,000.

The Obligations shall be numbered 1 and upward. Upon any transfer or exchange, the Obligation or Obligations issued shall bear the next highest consecutive unused number or numbers.

XI. STATEMENTS

The Fiscal Agent shall furnish the Issuer with an accounting of payments received and made and funds on hand annually.

XII. FEES

The Issuer agrees to pay the Fiscal Agent fees in accordance with the fee schedule provided by the Fiscal Agent which is attached hereto as Exhibit B and incorporated herein by this reference until the final principal payment (or redemption date in the event the Issuer exercises its option, if any, to redeem the Obligations). Such fees are payable on the dates principal is due or pursuant to statements provided to the Issuer by the Fiscal Agent. In the event the Issuer exercises its option, if any, to redeem the Obligations, the Fiscal Agent shall be reimbursed for mailing costs related therewith.

XIII. MISCELLANEOUS

(a) Nonpresentment of Checks. In the event the check or draft mailed by the Fiscal Agent to the registered owner is not presented for payment within six years of its date, then the monies representing such nonpayment shall be returned to the Issuer or to such board, officer or body as may then be entitled by law to receive the same, together with the name of the registered owner of the Obligation and the last mailing address of record. Thereafter, the Fiscal Agent shall not be responsible for the payment of such check or draft.

(b) Resignations; Successor Fiscal Agent. Fiscal Agent may at any time resign by giving not less than sixty days written notice to Issuer. Upon receiving such notice of resignation, the Issuer shall promptly appoint a successor Fiscal Agent by an instrument in writing executed by order of its governing body. If no successor Fiscal Agent shall have been so appointed and have accepted appointment within sixty days after such notice of resignation, the resigning Fiscal Agent may petition any court of competent jurisdiction for the appointment of a successor fiscal agent. Such court may thereupon, after such notice, if any, as it may deem proper and prescribes, appoint a successor fiscal agent.

Any successor fiscal agent shall be qualified to act pursuant to Section 67.10(2), Wisconsin Statutes, as amended.

Any successor fiscal agent shall execute, acknowledge and deliver to the Issuer and to its predecessor fiscal agent an instrument accepting such appointment hereunder, and thereupon the resignation of the predecessor fiscal agent shall become effective and such successor fiscal agent, without any further act, deed or conveyance, shall become vested with all the rights, powers, trusts, duties and obligations of its predecessor, with like effect as if originally named as fiscal agent herein; but nevertheless, on written request of Issuer, or on the request of the successor, the fiscal agent ceasing to act shall execute and deliver an instrument transferring to such successor fiscal agent, all the rights, powers, and trusts of the fiscal agent so ceasing to act. Upon the request of any such successor fiscal agent, the Issuer shall execute any and all instruments in writing for more fully and certainly vesting in and confirming to such successor fiscal agent all such rights, powers and duties. Any predecessor fiscal agent shall pay over to its successor fiscal agent any funds of the Issuer.

(c) Termination. This Agreement shall terminate six years after the last principal payment on the Obligations is due whether by maturity or earlier redemption or the final

discharge of the Issuer's responsibilities for payment of the Obligations, whichever is later. The parties realize that any funds hereunder as shall remain upon termination shall be turned over to the Issuer after deduction of any unpaid fees and disbursements of Fiscal Agent. Termination of this Agreement shall not, of itself, have any effect on Issuer's obligation to pay the outstanding Obligations in full in accordance with the terms thereof.

(d) Execution. This Agreement shall be executed on behalf of the Issuer and the Agent by their duly authorized officers. This Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement, being duly authorized so to do, each in the manner most appropriate to it, on the date first above written.

SIGNATURE PAGE TO THE FISCAL AGENCY AGREEMENT

VILLAGE OF MCFARLAND,
DANE COUNTY, WISCONSIN

By: _____
Brad Czebotar,
President

(SEAL)

And: _____
Cassandra Suettinger,
Clerk/Treasurer

SIGNATURE PAGE TO THE FISCAL AGENCY AGREEMENT

ASSOCIATED TRUST COMPANY, NATIONAL
ASSOCIATION, GREEN BAY, WISCONSIN

(SEAL)

By:_____

And:_____

EXHIBIT G

Mandatory Redemption Provisions

The Bonds are subject to mandatory redemption prior to maturity by lot (as selected by the Depository) at a redemption price equal to 100% of the principal amount to be redeemed plus accrued interest to the date of redemption, from debt service fund deposits which are required to be made in amounts sufficient to redeem on April 1 of each year the respective amount of Bonds specified below:

For the Bonds Maturing on April 1, 2023

<u>Redemption Date</u>	<u>Amount</u>
April 1, 2022	\$50,000
April 1, 2023	50,000 (maturity)

For the Bonds Maturing on April 1, 2026

<u>Redemption Date</u>	<u>Amount</u>
April 1, 2024	\$50,000
April 1, 2025	50,000
April 1, 2026	50,000 (maturity)

For the Bonds Maturing on April 1, 2029

<u>Redemption Date</u>	<u>Amount</u>
April 1, 2027	\$55,000
April 1, 2028	55,000
April 1, 2029	55,000 (maturity)

For the Bonds Maturing on April 1, 2032

<u>Redemption Date</u>	<u>Amount</u>
April 1, 2030	\$55,000
April 1, 2031	60,000
April 1, 2032	60,000 (maturity)

For the Bonds Maturing on April 1, 2035

<u>Redemption Date</u>	<u>Amount</u>
April 1, 2033	\$65,000
April 1, 2034	65,000
April 1, 2035	65,000 (maturity)

For the Bonds Maturing on April 1, 2038

<u>Redemption Date</u>	<u>Amount</u>
April 1, 2036	\$70,000
April 1, 2037	70,000
April 1, 2038	70,000 (maturity)



PLAN COMMISSION SUMMARY SHEET

MEETING DATE: Monday, July 22, 2019

SECTION: Business

DEPARTMENT: Community Development

CONTACT: Matt Schuenke, Village Administrator

AGENDA ITEM: Discussion and action regarding the application for a General Plan from Ezra Properties LLC for the property located at 4703 Terminal Drive in order to develop apartment (Phases 1 & 4) and office buildings (Phases 2 & 3).

PREVIOUS ACTION:

The Village Board last took action to approve this General Plan at its meeting on April 8, 2019.

The Plan Commission reviewed this General Plan on June 17, 2019 and July 15, 2019, recommending approval at their last meeting.

Also at their last meeting, the Plan Commission approved the Detailed Plan for Phase 1 of the project. That approval is consistent with what the code requires for such plans and is contingent upon approval of the General Plan.

ISSUE SUMMARY:

This property has previously been reviewed and approved for rezoning to Planned Development District. It has also received approval for the General Plan for the entire site as well as for the first phase of the project. The Developer wishes to revise the General Plan that has already been approved prior to commencement of the work. There are generally four main changes from when the General Plan was last approved:

- Storage Shed - The storage shed had previously been included in the former plans but the size and orientation has been adjusted within this latest version. This has been updated and included within the plan and narrative as is presently desired for construction within Phase 1 of the project.
- Home Addition - An addition to the home is proposed to increase the storage capacity of the existing dwelling. This was not included within the original approval and now presented within the General Plan in order for it to move forward as part of Phase 1 of the project. It is shown with the plan generally where the future fourth phase will be located, and included within the narrative.
- Phase 2 and 3 Orientation - The Developer wishes to include move the office buildings closer to the highway to enhance their visibility from USH 51. Previously they were set back from the highway and parking was located as a buffer. The building and parking will flip for both phases as is proposed in this updated plan.
- Phase 2 and 3 Building Size - The Developer is proposing that Phase 2 be constructed as a 3 story office building and Phase 3 be constructed as a 4 story office building. This naturally increases the square



footage of the office use, building footprints, and parking demand as are included in the narrative.

Everything else remains as was previously approved. Included within your packet is the updated narrative and association General Plan for the property as proposed. Staff also provided a copy of the procedure requirements for General Plan review within the Planned Development code for reference.

FINANCIAL/BUDGET IMPACT:

This has already been evaluated separated by the CDA and Village Board through a Tax Increment Financing application for Phase 1 of the project due to its presence within TID #3.

VILLAGE PLAN REFERENCE:

None.

ORDINANCE REFERENCE:

Section 62-67 - Planned Development District - The property has already been rezoned to this District by ordinance. There is no need to fully evaluate these standards as that work was previously completed at the meeting on April 8, 2019 and not being requested to evaluate further.

Section 62-67(h) - General Plan Review Procedure - This section of the code is the focus of this item. It requires the submittal materials in the packet, and based on what is presented appears compliant. The Plan Commission has made its recommendation to the Village Board who will now consider final action on this item.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

The Plan Commission unanimously recommended approval of the General Plan subject to the following condition(s)...

...no commercial building shall be smaller than 7,050 square feet;

...no commercial building shall be shorter than 3 stories; and

...unless the Plan Commission determines as part of its review of the Detailed Plan that such a building will not cause any significant negative aesthetic effects and that the increased size is warranted by the then existing market conditions.

ATTACHMENTS:

1. 062019-01 - Ezra Properties (4703 Terminal Drive) General Plan Submittal 07092019
2. Section 62-67(h) - General Plan Procedure

Planned Development District

Statement of Owners Intent,
Updated General Plan for Staged
Development, and Updated Detailed
Plan for Phase 1 Development

Updated 5-22-19

Project:
4703 Terminal Drive Development

Owner:
Ezra Properties, LLC
Attn: Ryan Quam

Statement of Owners Intent

It is the intent of the Owner to develop the lands controlled by the Owner as a Mixed Use development in general conformance with the TIF plan. The purpose of this submittal is to seek the following Village approvals:

- 1) General Plan for Staged Development for all controlled lands;
- 2) Detailed Plan for Phase 1 Development;

Legal Description

The lands controlled by the Owner address is 4703 Terminal Drive and the legal description is as follows:

All that part of Outlot One (1), Assessor's Plat No. 4, Town of Blooming Grove, in the Village of McFarland, Dane County, Wisconsin lying west of the west right-of-way line of relocated U.S. Highway No. 51, except that part thereof conveyed by warranty deed recorded as document no. 4408230

And all that part of the north $\frac{1}{2}$ of the northwest $\frac{1}{4}$ of section 34. Township 7 North, Range 10 East, in the Village of McFarland, Dane County Wisconsin, lying between the centerline of Terminal Drive and the west right-of-way line of relocated U.S. Highway No. 51, except that part thereof conveyed by warranty deed recorded in volume 694 of deeds, page 473, as document no. 981101.

Existing Site

The Existing Site Plan is included as sheet C-1 and site features are as follows:

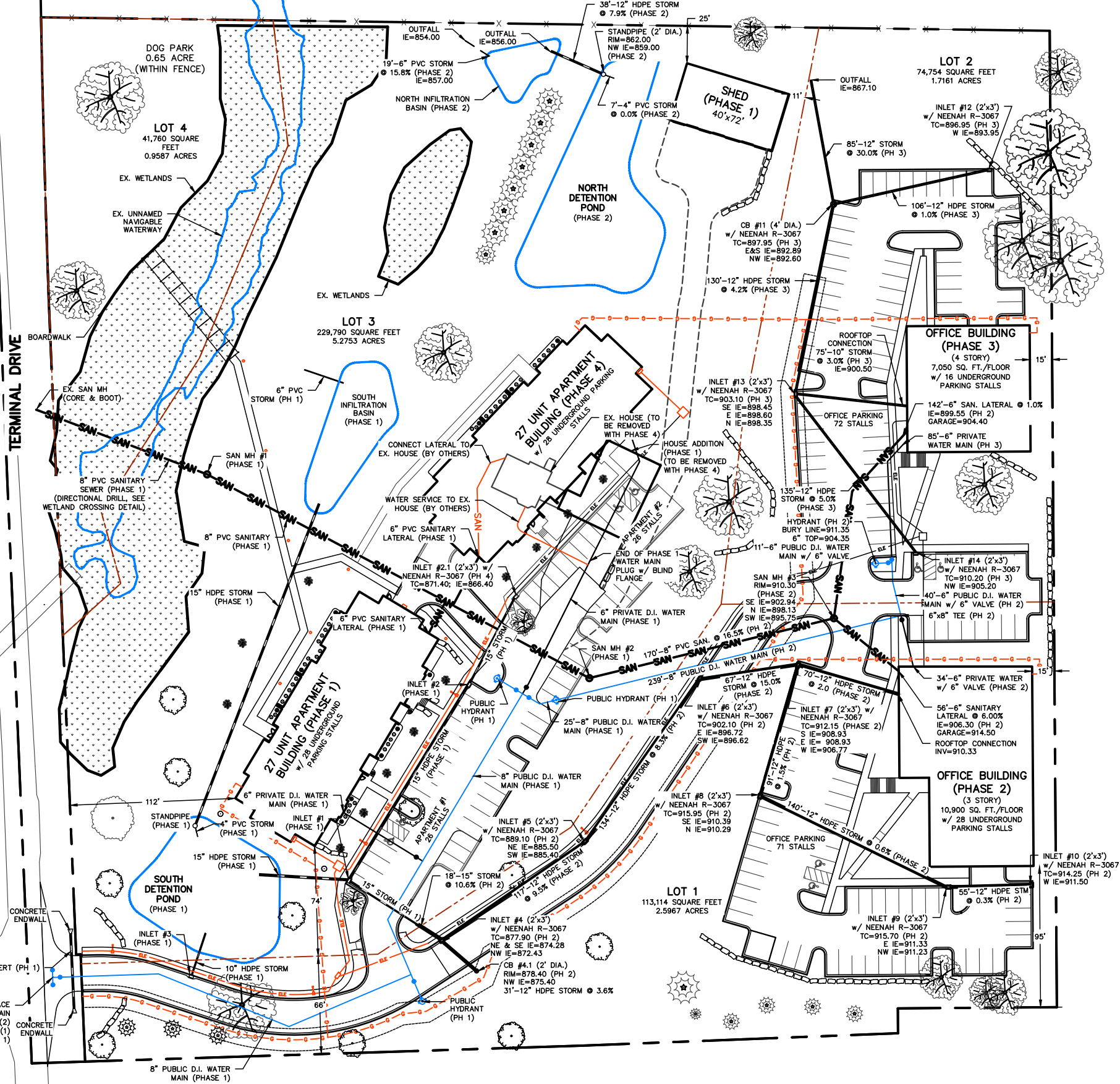
- 1) 10.54 total acres;
- 2) Currently zoned Industrial without an existing house and six storage buildings.
- 3) Sloping with 82 feet of fall from the southeast property corner to the creek crossing the northwest portion of the property.
- 4) U.S. Highway 51 is adjacent to the east;
- 5) Existing storage, contractor storage/office, and commercial building is adjacent to the south;
- 6) Existing Oil Terminal is adjacent to the north;
- 7) Terminal Drive and mini-warehouse and refrigerated storage are adjacent to the west;
- 8) Public sanitary sewer and water main is available beneath Terminal Drive;

Description of General Plan for Staged Development

The General Plan proposes the development of the land with four buildings and associated drive aisles, parking lot, and regional ponds as shown on the General Development Plan included as sheet C-2. The buildings and site layout are described as follows:

- 1) Phase 1 Buildings
 - 27 unit, three story apartment building which will be described in the Detailed Plan for Phase 1 Development portion of this submittal;
 - 2,880 square foot shed which will be described in the Detailed Plan for Phase 1 Development portion of this submittal;
 - 1,780 square foot house addition which will be described in the Detailed Plan for Phase 1 Development portion of this submittal;
- 2) Phase 2 Office Building
 - Future three story office building
 - Approximately 29,700 square feet of leased office space;
 - Approximately 10,900 square foot footprint;

- Approximately 28 underground parking stalls;
- 3) Phase 3 Office Building
 - Future four story office building
 - Approximately 26,400 square feet of leased office space;
 - Approximately 7,050 square foot footprint;
 - Approximately 16 underground parking stalls;
- 4) Phase 4 Apartment Building
 - Future three story apartment building;
 - 27 units;
 - Approximately 30,000 square feet of leased apartment space;
 - Approximately 11,300 square foot footprint;
 - 28 underground parking stalls;
 - Approximately 175 feet long;
 - Approximately 70 feet deep;
 - Mix of 1, 2, and 3 bedroom units with individual washers and dryers and private balconies;
- 5) Certified Survey Map is included with the submittal
 - Lot 1 contains 2.5967 acres for the proposed phase 2 office building;
 - Lot 2 contains 1.7161 acres for the proposed phase 3 office building;
 - Lot 3 contains 5.2753 acres for the proposed phase 1 and phase 4 apartment buildings and proposed shed and existing house;
 - Lot 4 contains 0.9587 acres for the proposed dog park. Lot 4 is required because State of Wisconsin standards requires a lot division along navigable streams;
- 6) Site Layout
 - Approximately 195 above ground parking stalls are proposed to supplement the underground parking and to meet overall parking requirements;
 - Two regional detention ponds will meet rate runoff control, sediment control requirements and two infiltration ponds will meet infiltration requirements for all proposed impervious areas;
 - Approximately 0.65 acre dog park within the proposed perimeter fence with boardwalk access.
 - 60,900 approximate gross square feet of office space;
 - 67,800 gross square feet of apartment space;
 - 54 approximate total number of apartment units;
 - 5.14 Dwelling Units / Acre (overall development site which is 10.54 acres)
 - 10.25 Dwelling Units / Acre (over Lot 3 which is 5.27 acres)
- 7) Schedule
 - Phase 1 27 Unit apartment building open on June 2020
 - Phase 2 Three-story office building open on October 2020
 - Phase 3 Four-story office building open on May 2022
 - Phase 4 27 Unit apartment building open on May 2025



BUILDING INFORMATION			
BUILDING	# OF STORIES	BUILDING FOOTPRINT (SF)	GROSS FLOOR AREA (SF)
PHASE 1 APARTMENTS	3 + UNDERGROUND PARKING	11310	45240
PHASE 2 OFFICE	2+UNDERGROUND PARKING	11200	33600
PHASE 3 OFFICE	2+UNDERGROUND PARKING	11200	33600
PHASE 4 APARTMENTS	3+ UNDERGROUND PARKING	11310	45240

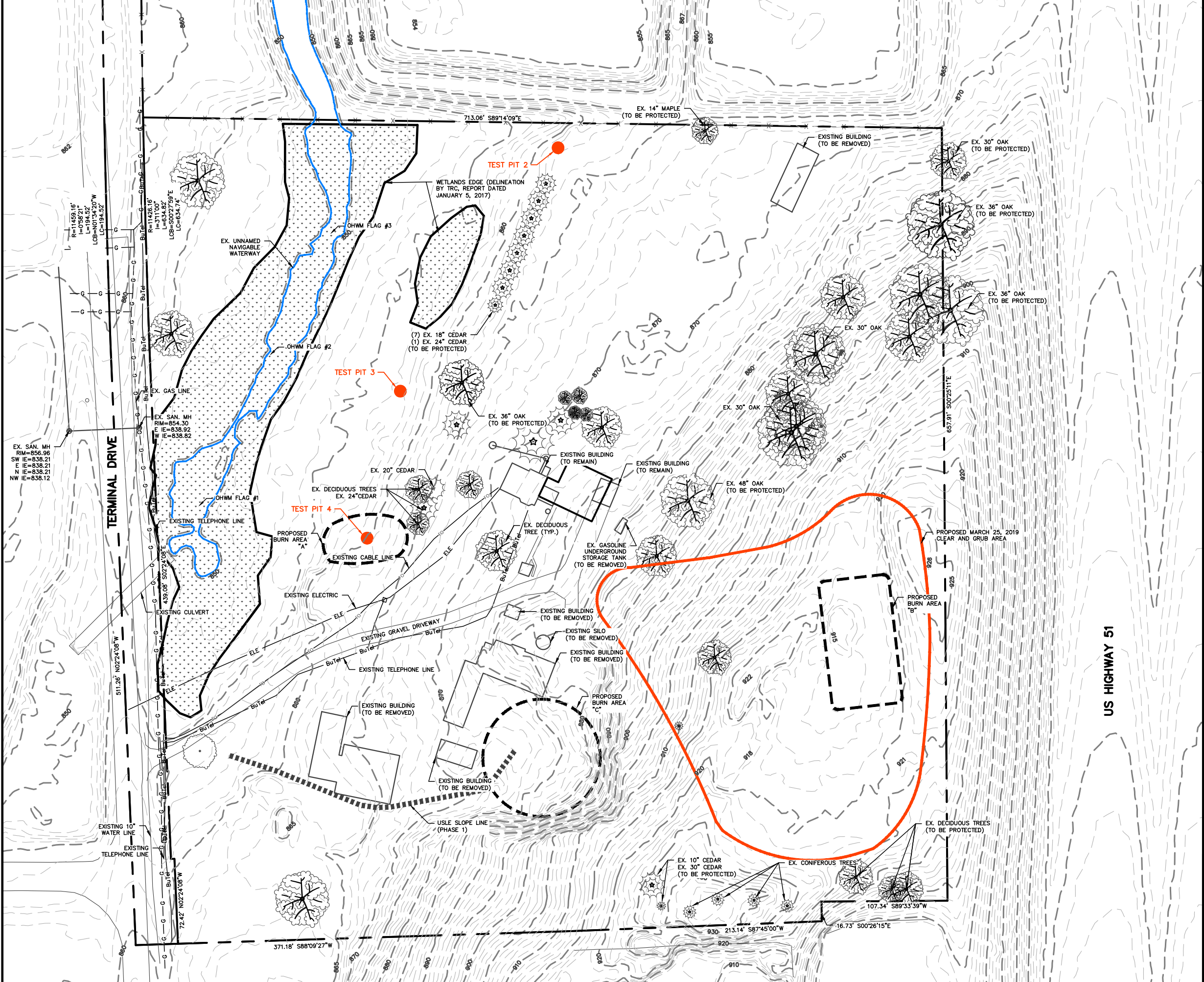
LOT INFORMATION	
LOT #	AREA (ACRES)
1	2.5967
2	1.7161
3	5.2753
4	0.9587

TIME SCHEDULE:	
PHASE 1 JULY 15 - 30, 2019	REMOVE EXISTING BUILDINGS, CLEAR UNDERBRUSH, REMOVE TREES AS DIRECTED BY THE ENGINEER, AND BURN MATERIALS IN VILLAGE APPROVED BURN AREAS.
AUGUST 1 - 3, 2019	GRADE SOUTH DETENTION POND AND RESTORE DISTURBED AREAS.
AUGUST 4 - 15, 2019	GRADE REMAINDER OF PHASE 1 CONSTRUCTION SITE AND RESTORE DISTURBED AREAS.
AUGUST 16 - SEPTEMBER 15, 2019	INSTALL SANITARY SEWER, WATER MAIN, AND STORM SEWER.
SEPTEMBER 1, 2019 - MAY 14, 2020	CONSTRUCT APARTMENT BUILDING.
APRIL 1 - MAY 14, 2020	CONSTRUCT PARKING LOT, DRIVE AISLES, AND SIDEWALKS AND RESTORE REMAINING DISTURBED AREAS.
MAY 1 - 14, 2020	INSTALL LANDSCAPING.
PHASE 2 APRIL 15 - SEPTEMBER 15, 2020	CONSTRUCT OFFICE BUILDING AND ASSOCIATED PARKING LOT AND SIDEWALKS AND RESTORE DISTURBED AREAS.
PHASE 3 SEPTEMBER 1, 2023 - APRIL 30, 2024	CONSTRUCT OFFICE BUILDING AND ASSOCIATED PARKING LOT AND RESTORE DISTURBED AREAS.
PHASE 4 SEPTEMBER 1, 2024 - APRIL 30, 2025	CONSTRUCT APARTMENT BUILDING AND ASSOCIATED PARKING LOT AND SIDEWALKS AND RESTORE DISTURBED AREAS.

TO OBTAIN LOCATION OF PARTICIPANTS' UNDERGROUND FACILITIES BEFORE YOU DIG IN WISCONSIN
CALL DIGGERS HOTLINE 1-800-242-8511 TOLL FREE
TDD(FOR THE HEARING IMPAIRED)(800)542-2289
WIS. STATUTE 182.0175 (1974) REQUIRES MIN. OF 3 WORK DAYS NOTICE BEFORE YOU EXCAVATE

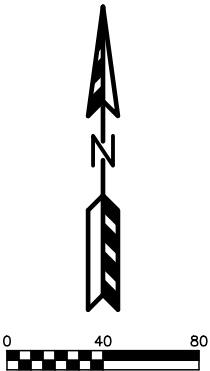
4703 TERMINAL DRIVE
GENERAL DEVELOPMENT PLAN
C-2
DATED: JUNE 24, 2019

QUAM ENGINEERING, LLC
Residential and Commercial Site Design Consultants
www.quamengineering.com
4604 Siggelkow Road, Suite A - McFarland, Wisconsin 53558
Phone (608) 838-7750; Fax (608) 838-7752



LEGAL DESCRIPTION:
ALL THAT PART OF OUTLOT ONE (1), ASSESSOR'S PLAT NO. 4, TOWN OF BLOOMING GROVE, IN THE VILLAGE OF MCFARLAND, DANE COUNTY, WISCONSIN LYING WEST OF THE WEST RIGHT OF WAY LINE OF RELOCATED U.S. HIGHWAY NO. 51, EXCEPT THAT PART THEREOF CONVEYED BY WARRANTY DEED RECORDED AS DOCUMENT NO. 4408230.
AND ALL THAT PART OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF SECTION 34, TOWNSHIP 7 NORTH, RANGE 10 EAST, IN THE VILLAGE OF MCFARLAND, DANE COUNTY, WISCONSIN, LYING BETWEEN THE CENTERLINE OF TERMINAL DRIVE AND THE WEST RIGHT OF WAY LINE OF RELOCATED U.S. HIGHWAY NO. 51, EXCEPT THAT PART THEREOF CONVEYED BY WARRANTY DEED RECORDED IN VOLUME 694 OF DEEDS, PAGE 473, AS DOCUMENT NO. 981101.

BURNING SCHEDULE:
MARCH 25-27, 2019: BURN AREAS "A" & "B"
JULY 22-25, 2019: BURN AREAS "B" & "C"



4703 TERMINAL DRIVE
EXISTING SITE & DEMOLITION PLAN WITH BURN AREAS
C-1
DATED: MAY 22, 2019

QUAM ENGINEERING, LLC
Residential and Commercial Site Design Consultants
www.quamengineering.com
4604 Siggelkow Road, Suite A – McFarland, Wisconsin 53558
Phone (608) 838-7750; Fax (608) 838-7752

granted by the Village Board. If initial construction has not begun within one year of the date of recording or within the prescribed time period granted as an extension by the Village Board, the approval of the detailed plan and the related zoning ordinance amendment shall become null and void, and the zoning shall revert to the classification that applied prior to the approval of the PDD zoning. No occupancy of dwelling units shall occur until all public works that have been scheduled to be completed before occupancy are completed to the satisfaction of the Village.

(h) ***Procedure for establishment of the Planned Development District—General plan for staged development.***

(1) ***Submittal of general plan.*** The general plan shall contain any information and representations deemed necessary by the Plan Commission and shall consist of a statement entitled "Planned Development District—General Plan, Statement of Owner's Intent and Description of Development," which shall include, without limitation, the following:

-  i. A legal description describing all of the tract of land included in the proposed development.
-  ii. A statement indicating the nature of the applicant's interest in the land included in the proposed development.
-  iii. A statement describing the proposed development, including the character, method and operation of the development and a development schedule or timetable for construction.
-  iv. A statement as to the following data or graphic information referenced to a map or plan of the proposed development:
 - 1. The location and size of the site including dimensioned exterior boundaries, topography and other salient features, and existing buildings and structures, and also adjacent properties and streets, including all public utilities and public easements.
 - 2. The use and approximate location and bulk of buildings and structures, including number of stories and dimensions of buildings.
 - 3. The approximate location of vehicular and pedestrian facilities, such as streets, sidewalks and off-street parking areas, including approximate number of parking spaces.
 - 4. The approximate location of areas for public or common open spaces and for other public or semipublic uses.
 - 5. A tabulation of land areas for the different types of uses in relation to the total area.
 - 6. A tabulation of the gross floor areas of buildings by types of uses.
 - 7. A tabulation of the number of types of dwelling units.

(2) ***Review of general plan.*** The Plan Commission shall review the general plan and determine whether it complies with the standards set forth in Subsection (h)(1) of this Section. Following the review of the general plan, the Plan Commission shall forward the petition to the Village Board, together with a recommendation that the general plan be either approved as submitted, or approved with modifications or disapproved.

(3) ***Approval of general plan.***

- a. In the event that the Village Board approves the general plan and adopts the related zoning ordinance amendment, the zoning district maps shall be amended to include all of the lands within the general plan as within the Planned Development District (general plan approved). However, no building construction shall be permitted in any portion of the approved general plan until a detailed plan prepared in accordance with the requirements hereunder has been approved by the Village as provided below.
- b. In the event the Village Board fails to approve the general plan and ordinance, the Village Board shall communicate its objections back to the Plan Commission for reconsideration and further discussions.

(i) ***Procedure for establishment of the Planned Development District—Detailed plan for staged development.***

(1) ***Submittal of plan.*** Within one year after the recording of the general plan and the copy of the related zoning ordinance amendment, a detailed plan for at least one stage of the general plan shall be filed with the Village Clerk-Treasurer, unless an extension is granted by such Village Board. The detailed plan shall contain any information and



PLAN COMMISSION SUMMARY SHEET

MEETING DATE: Monday, July 22, 2019

SECTION: Business

DEPARTMENT: Community Development

CONTACT: Matt Schuenke, Village Administrator

AGENDA ITEM: Discussion and action regarding Ordinance #2019-13: an ordinance rezoning the property at 4719 Farwell Street from C-G (General Commercial) to PD-I (Planned Development - Infill) including the General Plan to develop a mixed-use (Phase 1) and commercial building (Phase 2) as requested by Lakestone Properties.

PREVIOUS ACTION:

The CDA met on July 10, 2019 and recommended approval of the project.

The Plan Commission reviewed this rezoning request and General Plan on July 15, 2019 recommending approval.

Also at their last meeting, the Plan Commission approved the Detailed Plan for Phase 1 of the project. That approval is consistent with what the code requires for such plans and is contingent upon approval of the General Plan.

ISSUE SUMMARY:

Lakestone Properties is proposing to rezone the property located at 4719 Farwell Street to allow for a new mixed use and commercial redevelopment. The Village owns the land but Lakestone was selected earlier this year to proceed with this project. A rezoning of this nature requires a review of the code requirements for both Planned Development and Planned Development-Infill as part of the consideration to rezone. As part of the rezoning process the Plan Commission will review the General Plan as proposed. All of this is detailed within a memo enclosed for review. The project as proposed appears compliant with our codes at least for what is required to be rezoned for this purpose and considered for a General Plan. The Plan Commission will hold a Public Hearing on the project as part of their review and recommendation to the Village Board. One individual spoke and asked questions about the proposed commercial uses in relation to the neighboring properties.

FINANCIAL/BUDGET IMPACT:

This has already been evaluated by the CDA and Village Board through the Tax Increment Financing application. That analysis showed that project will add a significant amount of value to the site and further enhance the financial performance of TID #5.

VILLAGE PLAN REFERENCE:

Village of McFarland Comprehensive Plan adopted August 28, 2017

**ORDINANCE REFERENCE:**

Section 62-66 - Planned Development District-Infill - Properties less than 3 acres in size fall into this category and have to adhere to additional standards. The enclosed ordinance if approved will enact the change in zoning district. The Plan Commission has taken action to rezone the property to this district and the Village Board will now consider final action on this item.

Section 62-67 - Planned Development District - Infill will be the specific designation but by code the project is required to follow these same guidelines as outlined in the review.

Section 62-67(h) - General Plan Review Procedure - The second step then after rezoning is consideration for the General Plan. The information is enclosed and the code review contained within the Staff Review memorandum. The Plan Commission has made its recommendation to the Village Board who will now consider final action on this item.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

The Plan Commission unanimously recommended approval of the ordinance to rezone the property and the General Plan as presented.

ATTACHMENTS:

1. 072019-02 - Farwell Development (4719 Farwell St) Staff Review 07182019 REZONE GENERAL
2. Appendix A - Ordinance
3. Appendix B - Plan Submittal
4. Appendix C - Section 62-67
5. Appendix D - Comp Plan
6. Appendix E - Zoning Map
7. Appendix F - Section 62-66
8. Appendix G - Section 62-67(h)

Memorandum

To: Village Board

From: Matthew G. Schuenke, Village Administrator *mgs*

Date: July 18, 2019

Re: Farwell Mixed Use Development Project – Staff Review (Rezone & General Plan)

Executive Summary

The Village presently owns the property located at 4719-4723 Farwell Street and is partnering with Lakestone Properties on its redevelopment within Tax Increment District (TID) #5. The desire is to improve this long vacant property with two structures to help add more residential density to the area as well as new opportunity for commercial growth. The first phase is for a three story 47 unit apartment building with commercial space fronting Farwell Street. The second phase will introduce a commercial only facility also fronting on Farwell Street. To allow for this Development the property requires a rezoning to Planned Development-Infill that includes an ordinance authorizing the rezoning, approval of the general plan, and approval of the first phase of the detailed plan. This memorandum will summarize the review of the request to rezone the property as well as the General Plan proposed for the property.

Background

Lakestone Properties has completed similar projects in McFarland and elsewhere. They are the Developer of record for the Farwell Place Apartments and Paulson Place Duplexes while also completing projects in Oregon, Mt. Horeb, Stoughton, and Madison. The Village purchased the property in 2018 and completed an RFP process to select a development partner whom we felt had a vision that most closely matched our own for the future use of this space. They were chosen earlier this year through that process in order to develop the property in this fashion as its currently presented. Other than a few design features as the details of the site have come together, the project is very similar to how it was reviewed and accepted previously. Their plan is to construct Phase 1 of the project beginning in 2019 for occupancy in 2020 with Phase 2 to follow shortly thereafter. The value from the new construction will boost the increment for the district while also help the Village payback on its investment to acquire the property.

Planned Development

A rezoning to Planned Development is utilized when a project cannot meet certain criteria established through its underlying zoning district. This is accomplished in a three step process when considering such projects. The first step is the rezoning itself through an ordinance (Appendix A) to rezone the property followed by the second step to authorize the General Plan (Appendix B) for the property and the final step a Detailed Plan in whole or as a part of the General Plan. The present zoning for the property is General Commercial which is good for commercial but less flexible for residential. The utilization of Planned Development, especially in mixed use projects, is a good tool as it helps to address creative and phased projects that mix multiple land uses. Rezoning to Planned Development requires evaluation of the following standards as outlined in Section 62-67 of the Zoning Code (Appendix C):

- Comprehensive Plan – The property in question is located within the Mixed Use/Flex Commercial district within the Future Land Use Map (Appendix D) of the Comprehensive Plan. The project as proposed helps to advance those objectives by using the property for both residential and commercial purposes.
- Compatibility of Proposed Uses –The proposed development will offer new residential housing through market rate apartments and commercial spaces through retail, office, and service type uses. All of which exists adjacent to this property or within the Farwell West corridor. The land use proposed is consistent and compatible with adjoining existing uses via the zoning map (Appendix E).
- Traffic Circulation – The project as proposed no doubt adds more traffic to the area. There is an existing office building on about a third of this site while the remainder of the property has been vacant. Traffic is meant to be controlled through one point of ingress and egress which is not uncommon for properties within this corridor. It is also using a street that has been reconstructed recently and capable of accommodating higher volumes as a sort of arterial/collector.
- Environmental Design Considerations – The property in question is flat green space that contains mainly only grass. The construction of the project will then naturally add hardscape to the terrain but also new landscaping opportunities and modern stormwater management techniques.

- Building and Structure Groupings – The buildings look to maximize the frontage on Farwell Street. A lot buildings on this street are setback with a desire going forward to bring them closer to the street. Their layout onsite is compatible as they each take up about half the site with shared parking amenities.
- Planned Open Space – The first phase includes open space and common areas for tenants of the residential development. It is not large enough to be considered as a park but good for small gatherings, grilling, or other small social activities.
- Fees in Lieu for Parkland Dedication – The property is too small to dedicate parkland nor would it be a good use of that property. The project as proposed will pay its proportionate share of fees in lieu of dedication as is required in the code.
- Public Agencies Affect – When its complete its likely to grow our population by 50-100 people depending on vacancies. The remainder of the commercial uses also are not expected to high users of public services either (i.e. – police, fire, etc.). The School District is not likely to be affected by enrollment of this project.
- Public Infrastructure Location – All of the utility infrastructure on site will be privately owned and maintained. It will tie into the public utility infrastructure along Farwell Street as is appropriate.
- Economic Feasibility – The project has proven to be economically viable through both the RFP process and TIF Application. Their proposal was selected in through the RFP process in March following an extensive financial review and then again also approved by the CDA and Village Board for further TIF Assistance in June.
- Timeline – They wish to begin construction on Phase 1 in the Fall of 2019 and finish by about that time in 2020. The second phase would be constructed in 2021 to be completed that same year.

The property is further considered as Planned Development – Infill (Appendix F) since it is less than three acres in size. Infill follows the same Planned Development standards detailed above plus a few other provisions as follows:

- Maximum Impervious Surface Ratio – The limitation is seven-tenths (or 70%) for non-residential and mixed use projects. They are proposing 0.68 (or 68%).
- Maximum Floor Area Ratio – The limitation is 70% and they are proposing 64%.

- Minimum Required Usable Open Space per Dwelling Unit – The minimum amount to be provided is 100 square feet per dwelling unit. This would require 4,700 open space that is included on the plans.
- Screening for Buffer Yards – This requirement encourages screening where applicable to limit nuisances from the proposed development or internal traffic crated on the site. The structures themselves act as a buffer to some extent while natural topography to the south (i.e. adjoining properties are significantly higher) create these separations.
- Pedestrian Circulation – The guidance here is to provide appropriate means of conveyance for pedestrians on site so they do not have to share the same pathways as vehicles, bikes, etc. Sidewalks and other internal paths are included throughout the site especially adjoining all parking lots.
- Usable Open Space – Especially for mixed use projects that adds residential, this code provision encourages general open space be maximized and equitable for all users within the project. A centrally themed area is provided for the mixed use building in Phase 1 for both internal and external usage. In Phase 2, the commercial businesses will have access to patio areas to use as supplemental space for their operations.
- Trash Collection Points – These types of development require larger trash collection systems that should be screened but still accessible for users. This will be properly screened and compatible with the building design. It is proposed to be located on the south end of the parking lot.
- Land Use Compatibility – Again, the code attempts to ensure that what is proposed through planned development, especially infill, is consistent with the area around it as well as the Comprehensive Plan. That test has already been met in Staff's opinion based on the review conducted above and compliant with this standard as proposed.
- Snow Removal – Given these are smaller and denser sites, an understanding of how the property owner intends to address snow removal operations is needed. They will maintain snow removal onsite to the extent possible and if necessary contract to have it removed if conditions warrant.

- Lighting – The code requires limitations on lighting so as not to create a light spill nuisance on neighboring properties. They are proposing full cut off LED fixtures to help provide clear direct lighting. The lighting plan around the perimeter also shows very limited measurements from the new lighting to be added in line with design expectations.
- Physical Attributes – Finally, it is sought where possible to maintain certain natural attributes of the site to the extent possible. The physical attributes of this site are really non-existent. There is an existing office building that will be razed and the remainder of the property is grass/turf with no trees or other natural features.

General Plan

Once the rezoning aspect has been addressed and the project is determined suitable for a Planned Development distinction, then the next step is to evaluate the General Plan. The rezoning question and General Plan review run together since they both require the same level of scrutiny by the Village Board upon recommendation from the Plan Commission. While the rezoning to Planned Development is a key first step, the General Plan lays out generally what the zoning restrictions will be on the site going forward. The Detailed Plan then brought forth later has to be consistent with the General Plan in order to be considered. Requirements for the General Plan are contained within the Planned Development code and specifically listed under Section 62-67(h) (Appendix G) as follows:

- Legal Description – This is provided to specifically define the property in question. The current legal description is provided in the application but subject to change due to a pending request for a new Certified Survey Map. The new CSM will be presented to the Plan Commission in August.
- Applicants Interest – The Developer has been interested in the project since the Fall of 2018 when the Village issued an RFP to prospective parties regarding the redevelopment of this site. Through that process they were selected to proceed with their proposal and subsequently reaffirmed their interest by following through with the TIF Application and design review as is customary.
- Development Description – By now this is well documented within their narrative and this report. They intend to construct a 47 unit mixed use residential/commercial facility within Phase 1 followed by a nearly 13,000 square foot commercial facility in Phase 2.

- Proposed Development Map – The mapping documents enclosed show all the necessary boundaries, structures, parking amenities, access points, sidewalks, open spaces and required land use tabulations.

Recommendation

The CDA reviewed this project at its meeting on July 10, 2019 and evaluated the project against the Design Guidelines for Tax Increment District #5 as well as the rezoning request to Planned Development. Following review and discussion, the CDA recommended approval to the Plan Commission as presented.

The Plan Commission reviewed this project at its meeting on July 15, 2019 and evaluated the project against the requirements for rezoning to Planned Development-Infill and General Plan approval. Following Public Hearing, review, and discussion the Plan Commission recommended approval to the Village Board as presented.

The Staff Review confirms that the project is compliant with what is required for a rezoning request to Planned Development-Infill and approval of a General Plan. Final action now lies with the Village Board to approve the ordinance to rezone the property and General Plan as presented and recommended for approval.

Exhibits

Appendix A – Ordinance 2019-13 to Rezone the Property to Planned Development

Appendix B – Exhibit A of Ordinance 2019-13 (Project Submittal)

Appendix C – Section 62-67 (Planned Development District)

Appendix D – Future Land Use Map

Appendix E – Zoning Map

Appendix F – Section 62-66 (Planned Development – Infill District)

Appendix G – Section 62-67(h) (General Plan Procedures)

ORDINANCE 2019-13

AN ORDINANCE TO REZONE LANDS ON FARWELL STREET FROM THE C-G ZONE, GENERAL COMMERCIAL DISTRICT, TO THE PLANNED DEVELOPMENT INFILL DISTRICT - GENERAL PLAN APPROVED AND DETAILED PLAN APPROVED.

Purpose: To rezone the lands on Farwell Street as part of the proposed project at 4719 Farwell Street.

Sponsor: Community Development Director Boness

Recommended Referral: Plan Commission (Required)

Public Hearing: Required; Preceded by Class 2 Notice

WHEREAS, the developer of the proposed 4719 Farwell Street Development submitted a development plan to the Village on June 12, 2019, a copy of which is attached hereto as Exhibit A, and requested that the General Plan for staged development and the Detailed Plan for Phase 1 of the development be processed and approved as a Planned Development Infill District; and

WHEREAS, the developer has submitted documents fulfilling the requirements for approval of the General Plan of the planned development for the lands specified below, as well as the Detailed Plan for Phase 1 of the development; and

WHEREAS, the Village Board is willing to conditionally approve the General Plan and the Detailed Plan, and the Village Board finds approval thereof is in the public interest;

NOW, THEREFORE, the Village Board of the Village of McFarland, does ordain as follows:

1. Section 62-62(a) of the McFarland Municipal Code and the Official Zoning Map are hereby amended so that the following described real estate is hereby rezoned from the C-G Zone, General Commercial District, to Planned Development Infill District - Detailed Plan Approved (PDI-DPA):

PARCEL A (Phase 1):

All of Lot 3 of Certified Survey Map #3119 and approximately the easterly 61 feet of Lot 2, being located in the SE ¼ - NW ¼, Section 3, Township 6 North, Range 10 East, Village of McFarland, Dane County, Wisconsin.

2. Section 62-62(a) of the McFarland Municipal Code and the Official Zoning Map are hereby amended so that the following described real estate is hereby rezoned from the C-G Zone, General Commercial District, to Planned Development Infill District - General Plan Approved (PDI-GPA):

PARCEL B (Phase 2):

All of Lot 1 of Certified Survey Map #3119 and approximately the westerly 88 feet of Lot 2, being located in the SE ¼ - NW ¼, Section 3, Township 6 North, Range 10 East, Village of McFarland, Dane County, Wisconsin.

3. The Zoning Administrator is hereby directed to label these changes on the Official Zoning Map, once the rezoning is effective.

4. This ordinance does not constitute approval of any earthwork or building construction within any of the property described in the ordinance. No construction of any kind, including earthwork or building construction, is permitted on Parcel A or B until a development agreement is reached between the Village and developer. If the developer fails to reach a development agreement with the Village within one (1) year after the recording of this ordinance, then this ordinance shall become null and void, and the zoning of Parcel A and B shall continue to be the existing C-G zoning.

The above and foregoing Ordinance was duly adopted at a regular meeting of the McFarland Village Board on the ____ day of _____, 2019.

APPROVED:

Brad Czebotar, Village President

ATTEST:

Cassandra Suettinger, Village Clerk-
Treasurer

ORDINANCE 2019 -13	
MOTION	SECOND
ACTION	DATE
Adopted	
Referred	
Tabled	
Withdrawn	
Defeated	
Published	
INDIVIDUAL VOTING	
RECORD	
Adrian	Kryzenske
Brassington	Lytle
Czebotar	Utter
Kolk	
VOTING RESULTS	
Motion Carried	
Motion Defeated:	

Planned Development District – Infill

Statement of Owners Intent

General Plan for Staged Development

Detailed Plan for Phase 1 Development

6-11-2019

RECEIVED
JUN 26 2019
VILLAGE OF McFARLAND

Project:

4719 Farwell Street Development

Developer:

Lakestone Properties, LLC

Attn: Brian Spanos & Brett Riemen

EXHIBIT
A

Statement of Owners Intent

It is the intent of the developer to develop the property currently addressed as 4719 – 4723 Farwell Street as a mixed use development in general conformance with the issued RFP and the District #5 TIF. The purpose of this submittal is to seek the following approvals:

1. General Plan for Staged Development for entire property
2. Detailed Plan for Phase 1 Development

Legal Description

Legal description is as follow:

Lots One (1), Two (2) and Three (3), Certified Survey Map No. 3119, recorded in the office of the Register of Deeds for Dane County, Wisconsin, in Volume 12 of Certified Survey Maps, page 153 as Document No. 1612253, in the Village of McFarland, Dane County, Wisconsin.

Existing Site

The Existing Site Plan is included as sheet C-1. Site features are as follows:

1. 2.283 total acres
2. Currently zoned C-G General Commercial.
3. There is an existing office building on the west end of the site which will be removed
4. The site is relatively flat with a downward sloping grade of approximately 4 feet from the southeast corner of the site to the northwest corner.
5. Commercial development abuts the eastern and western edges of the site, with commercial development across Farwell Street. There are existing multifamily buildings along the southern edge. (see attached Aerial Site Plan.)

Description of General Plan for Staged Development

The General Plan proposes two buildings, a pavilion structure, associated drive aisles, parking, and stormwater management ponds as shown on sheet C-2. The building and site layout are described as follows:

1. Phase 1 Buildings/Structures
 - a. 47 unit, three story, mixed use building which will be described in the Detailed Plan for Phase 1.

- b. Gathering space and grill area, which will be described in the Detailed Plan
- 2. Phase 2 commercial Building
 - a. Future one story commercial building with approximately 12,800 S.F. of leasable space.
 - b. Approximately 70 parking stalls
- 3. Site layout
 - a. Buildings have been placed up near Farwell Street to make a strong connection to the street to promote visibility and to activate the street with the commercial spaces.
 - b. A patio space has been placed between the buildings. This pace will contain seating and a grilling area and promote gathering.
 - c. Approximately 87 surface stalls with future cross parking potential between Phase 1 and Phase 2. These supplements the 41 underground stalls in Phase 1.
 - d. Multiple ponds are located to meet the runoff control, sediment control, and infiltration requirements for all proposed impervious surfaces.
 - e. Total of approximately 15,000 S.F. of commercial space in both Phases
 - f. 48,544 S.F. of apartment space
 - g. 47 apartment units
 - h. 20.58 dwelling units per acre
 - i. 64% floor area ratio
 - j. Impervious surface ratio: .68 mixed use
 - k. Open space: > 100 S.F. per dwelling unit
- 4. Schedule
 - a. Phase 1 47 unit mixed use apartment building construction to start Fall of 2019 with occupancy late summer 2020
 - b. Phase 2 construction to start Spring of 2021 with occupancy Fall of 2021 (subject to market conditions)

Description of Detailed Plan for Phase 1 Development

A three story 47 unit mixed use apartment building and a patio gathering space are proposed as the first phase of the development and the details are as follow:

1. The Site Plan is included as sheet C-1.1 and C-2 with features as follows:

- a. 16,924 S.F. building footprint
 - b. 2,200 S.F. commercial space
 - c. 47 apartments
 - d. 41 underground parking stalls
 - e. 29 surface stalls
2. The grading plans are included on sheet C-3 with features as follows:
 - a. Apartment building underground parking garage access is from the south side of the building
 - b. The primary apartment building accessible entrance is located on the west side of the building, in the center.
 - c. The commercial space(s) have an accessible entrance from a lobby located at the west end of the commercial. Entrances are also available from the north side of the building, along Farwell Street.
 - d. The buildings first floor is approximately three feet above existing grade due to potential high ground water concerns. The parking area has been pulled up also, to facilitate building accessibility.
3. The Phase 1 building elevation drawings are shown on sheets A-2.1 (colored rendering with materials referenced) and A-2.2. Sheet A-2.3, colored rendering of the Phase 2 building, has been included as a general reference only, to show how the Phase 1 and Phase 2 architecture will complement each other. The architecture is a blending of contemporary and historic styles with historic detailing along Farwell Street to invoke some of the downtown McFarland detailing. Exterior materials are high quality, low maintenance materials and comply with the design guidelines in TIF #5.
 - a. Phase 1 exterior materials consist of vinyl windows/patio doors, aluminum storefronts at the commercial spaces, aluminum railings, brick veneer, composite lap siding and trim.
4. The Landscape Plan is included on sheet C-5 and meets the Village of McFarland requirements.
5. The Site Lighting Plan is included on sheet C-1.2 and fixture cut sheets have been included. Site lighting is cut-off downlight to minimize night sky light pollution. The cut-off fixture allows for the control of light to or site and prevents light spill over to adjacent properties.
6. The Utility Plan is included as sheet C-4.
 - a. The 6" sanitary sewer lateral will connect the Phase 1 building to the existing sanitary sewer under Farwell Street.

- b. The 6" water service lateral will connect to the existing water main in the Farwell Street right-of-way.
 - c. The Inlets, catch basins, and bioretention ponds will collect from all impervious surfaces with overflows being connected to the storm sewer under Farwell Street.
- 7. The apartment First Floor Plan is provided on sheet A-1.1
 - a. 2,200 S.F. of commercial space
 - b. 14,724 S.F. of residential space, community room and exercise room
 - c. 5 efficiency units, 4, one bedroom units, 4 two bedroom units
 - d. Each unit will have washers and dryers and a private balcony or deck
- 8. The apartment Second and Third Floor Plans (both floors are the same) are on sheet A-1.2
 - a. Each floor is 16, 910 S.F.
 - b. Each floor has 5 efficiency units, 6 one bedroom units, and 6 two bedroom units
 - c. Each unit will have a washer/dryer and a private deck.

Planned Development Infill District Standards and Responses

Section 62-66(d) lists the standards that shall apply in the review of all general and details plans proposed for the Planned Development Infill District (PD-I). The standards and this submittal responses are as follows:

- 1. *Maximum impervious surface ratio: seven-tenths nonresidential and mixed use. **The impervious surface ratio is below seven-tenths at .68.***
- 2. *Maximum floor area ratio: 0.70. **The floor area ratio is below .70 at 0.62***
- 3. Additional standards
 - a. *Screening and requirements for buffer yards shall be included as part of plan reviews. Such screening shall shield neighboring properties from any adverse external effects of the proposed development. Screening and buffer yards shall also be used to shield the proposed development from the negative impacts of adjacent uses, such as streets, industrial uses, etc. Special emphasis shall be placed on screening the intrusion of automobile headlights on neighboring properties from parking areas and driveways. **Buffer yards and***

landscape screening have been provided along the southern property line to provide separation from the multifamily unit to the south including landscape screening along the parking edge. It should also be noted the multifamily unit sit higher in elevation the parking area providing additional protection from headlights. Parking lot screening has also been provided along Farwell, along the edge of the parking stalls to provide separation from the sidewalk.

- b. *Pedestrian circulation should be carefully planned so as to prevent pedestrian use of vehicular ways and parking spaces. In all cases, pedestrian access shall be provided by public walkways. **Appropriate pedestrian circulation has been provided by providing direct pedestrian routes from the public sidewalk to the buildings. Having one driveway also limits the vehicular interaction between pedestrians and vehicles.***
- c. *The useable open space required for residential development projects and mixed use residential project shall be designed for use of each individual dwelling unit or shall be located and designed to be of utility to every dwelling unit proposed. This required usable open space shall be designed to maximize privacy and usability to the residence. **Each dwelling unit has a private patio or deck. There is also a common patio and grilling area for joint use as a gathering space.***
- d. *Special emphasis shall be placed on trash collection points. Trash containers shall be screened and so designed so as to be conveniently accessible to their users and collectors. **There is a trash room in the parking garage providing easy access and it's out of sight.***
- e. *Within the PD-I District, mixed land uses may be proposed. However, they must be found to be compatible based on the site and building designed proposed. Compatibility will also be judged on the basis of how the proposed project fits within the context of the neighborhood and abutting properties. The basic intent of this Chapter and Village Comprehensive Plan must be adhered to. **The Comprehensive Plan has designated this site as Mixed Use-Flex Commercial. This proposal complies with that designation. This site is surrounded by***

commercial and residential development. This mixed use proposal is ideally compatible.

- f. Snow removal areas and procedures must be described in the plans. **Snow can be placed on the perimeter of the site and if weather conditions dictate it can be trucked off site.***
 - g. All site lighting shall be controlled so as not to extend a direct light source onto abutting properties. Cutoff type luminaries shall be used and all lighting sheds shall be indicated on the plans. **Cutoff fixtures are being used. Lighting Plan is on sheet C-1.2, which shows the light sheds being controlled on site.***
 - h. The physical attributes of the site shall be respected with particular concern for preservation of natural features, tree growth and open space. **The site has been designed to work with the natural topography of the site, for site drainage, ground water, and the building relationship to the street.***
4. *Exceptions to standards. Exceptions to these standards may be recommended by the Village Plan Commission subject to final approval given by the Village Board.*

Planned Development District Standards and responses

1. *Standards. The following standards shall apply in the review of all general or detailed plans proposed for the Planned Development District (PD).*
 - a. The uses proposed in the PD shall be in general conformance with the Village Comprehensive Plan. **See 3(e) above***
 - b. The establishment, maintenance or operation of the uses proposed in the PD shall not substantially impair or diminish the use, value and enjoyment of other properties within the neighborhood. **The proposed development will not impair or diminish the use, value and enjoyment of other properties. On***

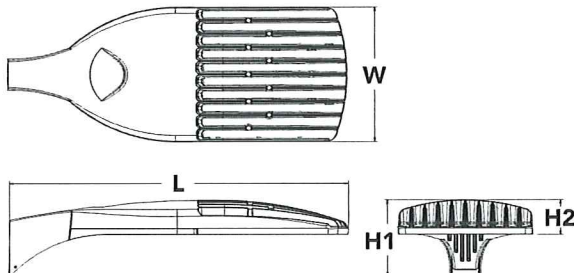
the contrary, this project will enhance the character of the neighborhood and bring additional opportunities for housing, employment and enjoyment.

- c. *Traffic circulation into and within the PD shall be design to minimize traffic congestion and traffic hazards, provide for the accessibility of all uses and buildings and also for the safe and convenient movements of both vehicles and pedestrians. **See 3 (b) above***
- d. *The planned development shall incorporate environmental design considerations, including the preservation of topography, trees and ground cover, streams and natural bodies of waters, and other significant natural features and control erosion and runoff in accord with the Village Erosion Control and Stormwater Management Ordinances. **See 3 (h) above. Erosion Control and Stormwater Management will comply with Village standards.***
- e. *The PD shall provide for convenient and harmonious groups of buildings, structures and uses; and building shall be spaced and sited to ensure adequate safety, light, ventilation and privacy. **The site and buildings have been carefully designed to provide a cohesive, enjoyable, and safe development.***
- f. *The following provisions shall apply:*
 - i. *In a PD for residential use, adequate open space and recreation areas shall be provided in appropriate locations, and all public and common open spaces shall be designed and located to provide safe and convenient access to residents. **See 3 (c) above***
 - ii. *PDD housing impacts on community resources in the same manner as other new developments, which are characterized by division of land into lots. In particular, the additional population density places demand on Village parks, and recreation areas. Accordingly, each dwelling unit newly established shall be required to dedicate land or provide fees in lieu of land, in accordance with the procedures set forth in Section 62-64. **Understood***
- g. *The PD will not adversely affect the ability of public agencies to provide school or other municipal services. **This proposal will not adversely affect municipal services and schools.***

- h. The width of street right-of-way, width paving, width and location of street or other paving, outdoor lighting, location of sewer and water lines, provision for stormwater drainage or other similar environmental engineering considerations shall be based on a determination of the appropriate standards necessary to implement the specific function in the specific situation; provided, however, that in no case shall standards be less than those necessary to ensure the public safety and welfare as determined by the Village. **The construction will meet Village standards.***
- i. The proponents of a PDD application provide evidence satisfactory to the Village Board of its economic feasibility of available adequate financing and that it would not adversely affect the economic prosperity of the Village or the values of surrounding properties. **The developer has gone through the TIF application process and has shown economic feasibility.***
- j. The proponents of a PD shall submit a reasonable schedule for the implementation of the development to the satisfaction of the Village Board, including suitable provisions for assurance that each Phase could be brought to completion in a manner that would not result in an adverse effect upon the community as a result of termination at that point. **The Phase 1 project is schedule to start construction in the fall of 2019 with occupancy in late summer/early fall 2020. Phase 2 is anticipated to start construction in the spring of 2021 with occupancy in the fall of 2021. (subject to market conditions)***



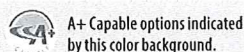
EPA:	1.01 ft ² (0.09 m ²)
Length:	33" (83.8 cm)
Width:	13" (33.0 cm)
Height H1:	7-1/2" (19.0 cm)
Height H2:	3-1/2"
Weight (max):	27 lbs (12.2 kg)



Hit the Tab key or mouse over the page to see all interactive elements

The modern styling of the D-Series is striking yet unobtrusive - making a bold, progressive statement even as it blends seamlessly with its environment. The D-Series distills the benefits of the latest in LED technology into a high performance, high efficacy, long-life luminaire.

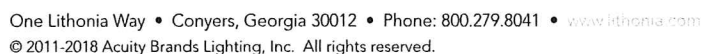
The outstanding photometric performance results in sites with excellent uniformity, greater pole spacing and lower power density. It is ideal for replacing up to 750W metal halide in pedestrian and area lighting applications with typical energy savings of 65% and expected service life of over 100,000 hours.



EXAMPLE: DSX1 LED P7 40K T3M MVOLT SPA NLTAIR2 PIRHN DDBXD

DSX1 LED												
Series	LEDs			Color temperature		Distribution		Voltage	Mounting			
DSX1 LED	Forward optics			30K	3000 K	T1S	Type I short	T5VS	Type V very short	MVOLT ³	Shipped included	
	P1	P4	P7	40K	4000 K	T2S	Type II short	T5S	Type V short	120 ⁴	SPA	Square pole mounting
	P2	P5	P8	50K	5000 K	T2M	Type II medium	T5M	Type V medium	208 ⁴	RPA	Round pole mounting
	P3	P6	P9			T3S	Type III short	T5W	Type V wide	240 ⁴	WBA	Wall bracket
	Rotated optics					T3M	Type III medium	BLC	Backlight control ²	277 ⁴	SPUMBA	Square pole universal mounting adaptor ⁶
	P10 ¹	P12 ¹				T4M	Type IV medium	LCCO	Left corner cutoff ²	347 ^{4,5}	RPUMBA	Round pole universal mounting adaptor ⁶
	P11 ¹	P13 ¹				TFTM	Forward throw medium	RCCO	Right corner cutoff ²	480 ^{4,5}	Shipped separately	
											KMA8 DDBXD U	Mast arm mounting bracket adaptor (specify finish) ⁷

Control options	Other options	Finish <i>(required)</i>
Shipped installed	Shipped installed	
NLTAIR2 nLight AIR generation 2 enabled ⁸	HS House-side shield ¹⁷	DDBXD Dark bronze
PIRHN Network, high/low motion/ambient sensor ⁹	SF Single fuse (120, 277, 347V) ⁴	DBLXD Black
PER NEMA twist-lock receptacle only (controls ordered separate) ¹⁰	DF Double fuse (208, 240, 480V) ⁴	DNAXD Natural aluminum
PER5 Five-pin receptacle only (controls ordered separate) ^{10,11}	L90 Left rotated optics ¹	DWHXD White
PER7 Seven-pin receptacle only (controls ordered separate) ^{10,11}	R90 Right rotated optics ¹	DBL BXD Textured black
DMG 0-10v dimming wires pulled outside fixture (for use with an external control, ordered separately) ¹²	Shipped separately	DNATXD Textured natural aluminum
DS Dual switching ^{12,13,14}	BS Bird spikes ¹⁸	DWHGXD Textured white
	EGS External glare shield ¹⁸	
PIR High/low, motion/ambient sensor, 8-15' mounting height, ambient sensor enabled at 5fc ^{15,16}		
PIRHN High/low, motion/ambient sensor, 15-30' mounting height, ambient sensor enabled at 5fc ^{15,16}		
PIR1FC3V High/low, motion/ambient sensor, 8-15' mounting height, ambient sensor enabled at 1fc ^{15,16}		
PIRHN1FC3V Bi-level, motion/ambient sensor, 15-30' mounting height, ambient sensor enabled at 1fc ^{15,16}		
FAO Field adjustable output ¹⁴		



Ordering Information

Accessories

Ordered and shipped separately

DLL127F 1.5 JU	Photocell - SSL twist-lock (120-277V) ¹¹
DLL347F 1.5 CUL JU	Photocell - SSL twist-lock (347V) ¹¹
DLL480F 1.5 CUL JU	Photocell - SSL twist-lock (480V) ¹¹
DSHORT SBK U	Shorting cap ¹¹
DSX1HS 30C U	House-side shield for P1, P2, P3, P4 and P5 ¹⁷
DSX1HS 40C U	House-side shield for P6 and P7 ¹⁷
DSX1HS 60C U	House-side shield for P8, P9, P10, P11 and P12 ¹⁷
PUMBA DDBXD U*	Square and round pole universal mounting bracket (specify finish) ¹³
KMA8 DDBXD U	Mast arm mounting bracket adaptor (specify finish) ⁶

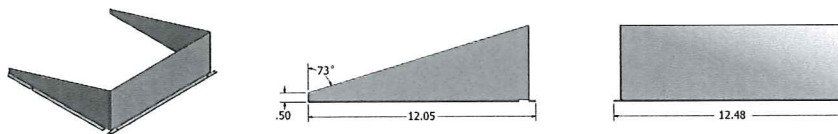
For more control options, visit [L1](#) and [L1CAN](#) online.

NOTES

- P10, P11, P12 or P13 and rotated optics (L90, R90) only available together.
- Not available with HS.
- MVOLT driver operates on any line voltage from 120-277V (50/60 Hz).
- Single fuse (SF) requires 120V, 277V or 347V. Double fuse (DF) requires 208V, 240V or 480V.
- Not available in P1 or P10.
- Universal mounting brackets intended for retrofit on existing, pre-drilled poles only. 1.5 G vibration load rating per ANCI C136.31.
- Must order fixture with SPA option. Must be ordered as a separate accessory; see Accessories information. For use with 2-3/8" mast arm (not included).
- Must be ordered with PIRHN. Sensor cover available only in dark bronze, black, white and natural aluminum colors.
- Must be ordered with NLTAIR2. For more information on nLight Air 2 visit [nLight.com](#).
- Photocell ordered and shipped as a separate line item from Acuity Brands Controls. See accessories. Not available with DS option. Shorting cap included.
- If ROAM[®] node required, it must be ordered and shipped as a separate line item from Acuity Brands Controls. Node with integral dimming.
- Provides 50/50 fixture operation via (2) independent drivers. Not available with PER, PER5, PER7, PIR or PIRH. Not available P1, P2, P3, P4 or P5.
- Requires (2) separately switched circuits with isolated neutral. See Outdoor Control Technical Guide for details.
- Reference Motion Sensor table on page 4.
- Reference controls options table on page 4 to see functionality.
- Not available with other dimming controls options
- Not available with BLC, LCCO and RCCO distribution. Also available as a separate accessory; see Accessories information.
- Must be ordered with fixture for factory pre-drilling.
- Requires luminaire to be specified with PER, PER5 or PER7 option. See PER Table on page 3.
- For retrofit use only.

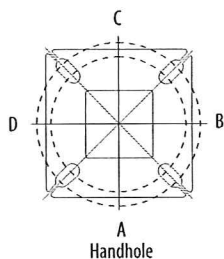
Options

EGS - External Glare Shield



Drilling

HANDHOLE ORIENTATION

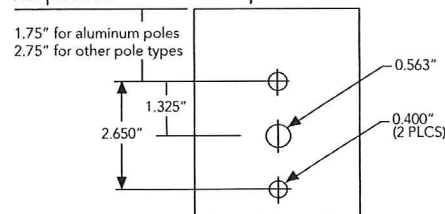


Tenon Mounting Slipfitter **

Tenon O.D.	Mounting	Single Unit	2 @ 180	2 @ 90	3 @ 120	3 @ 90	4 @ 90
2-3/8"	SPA/RPA	AS3-5 190	AS3-5 280	AS3-5 290	AS3-5 320	AS3-5 390	AS3-5 490
	SPUMBA	AS3-5 190	AS3-5 280	AS4-5 290	AS3-5 320	AS4-5 390	AS4-5 490
	RUPUMBA	AS3-5 190	AS3-5 280		AS3-5 320		
2-7/8"	SPA/RPA	AST25-190	AST25-280	AST25-290	AST25-320	AST25-390	AST25-490
	SPUMBA	AST25-190	AST25-280		AST25-320		
	RUPUMBA	AST25-190	AST25-280		AST25-320		
4"	SPA/RPA	AST35-190	AST35-280	AST35-290	AST35-320	AST35-390	AST35-490
	SPUMBA	AST35-190	AST35-280	AST35-290	AST35-320	AST35-390	AST35-490
	RUPUMBA	AST35-190	AST35-280		AST35-320		

Template #8

Top of Pole



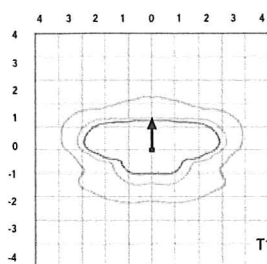
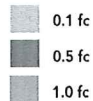
Mounting Option	Drilling Template	Single	2 @ 180	2 @ 90	3 @ 90	3 @ 120	4 @ 90
Head Location		Side B	Side B & D	Side B & C	Side B, C & D	Round Pole Only	Side A, B, C & D
Drill Nomenclature	#8	DM19AS	DM28AS	DM29AS	DM39AS	DM32AS	DM49AS

	Drilling Template	Minimum Acceptable Outside Pole Dimension					
SPA	#8	2-7/8"	2-7/8"	3.5"	3.5"	3"	3.5"
RPA	#8	2-7/8"	2-7/8"	3.5"	3.5"	3"	3.5"
SPUMBA	#5	2-7/8"	3"	4"	4"	3.5"	4"
RUPUMBA	#5	2-7/8"	3.5"	5"	5"	3.5"	5"

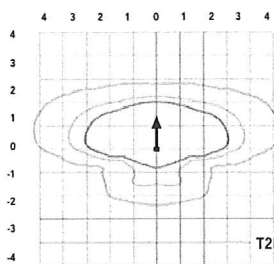


Isofootcandle plots for the DSX1 LED 60C 1000 40K. Distances are in units of mounting height (25').

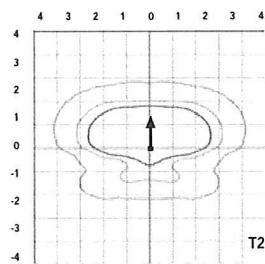
LEGEND



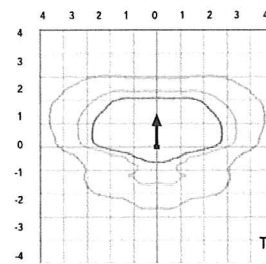
T1S



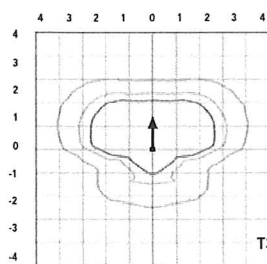
T2M



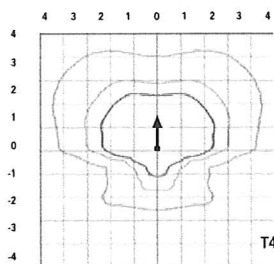
T2S



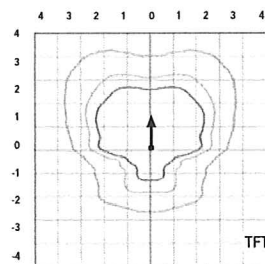
T3M



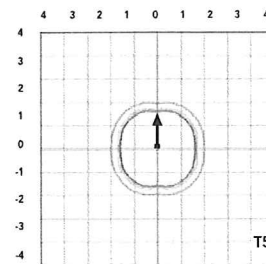
T3S



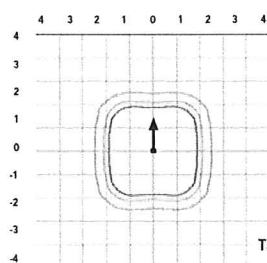
T4M



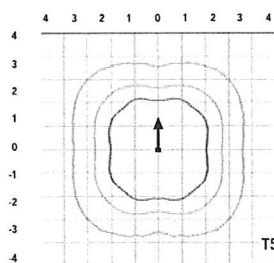
TFTM



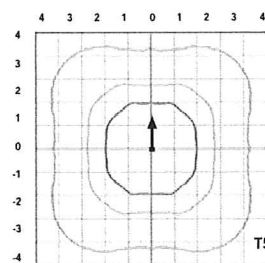
T5VS



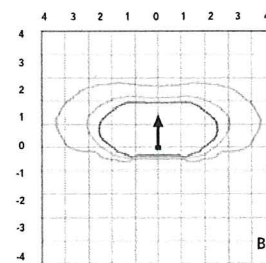
T5S



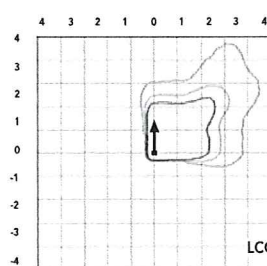
T5M



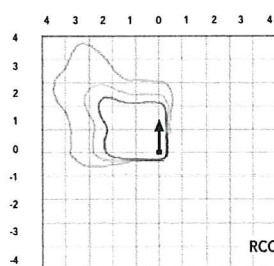
T5W



BLC



LCCO



RCCO

Performance Data

Lumen Ambient Temperature (LAT) Multipliers

Use these factors to determine relative lumen output for average ambient temperatures from 0-40°C (32-104°F).

Ambient		Lumen Multiplier
0°C	32°F	1.04
5°C	41°F	1.04
10°C	50°F	1.03
15°C	59°F	1.02
20°C	68°F	1.01
25°C	77°F	1.00
30°C	86°F	0.99
35°C	95°F	0.98
40°C	104°F	0.97

Projected LED Lumen Maintenance

Data references the extrapolated performance projections for the platforms noted in a **25°C ambient**, based on 10,000 hours of LED testing (tested per IESNA LM-80-08 and projected per IESNA TM-21-11).

To calculate LLF, use the lumen maintenance factor that corresponds to the desired number of operating hours below. For other lumen maintenance values, contact factory.

Operating Hours	Lumen Maintenance Factor
0	1.00
25,000	0.96
50,000	0.92
100,000	0.85

Motion Sensor Default Settings						
Option	Dimmed State	High Level (when triggered)	Photocell Operation	Dwell Time	Ramp-up Time	Ramp-down Time
PIR or PIRH	3V (37%) Output	10V (100%) Output	Enabled @ 5FC	5 min	3 sec	5 min
*PIR1FC3V or PIRH1FC3V	3V (37%) Output	10V (100%) Output	Enabled @ 1FC	5 min	3 sec	5 min

*for use when motion sensor is used as dusk to dawn control.

Electrical Load

					Current (A)					
	Performance Package	LED Count	Drive Current	Wattage	120	208	240	277	347	480
Forward Optics (Non-Rotated)	P1	30	530	54	0.45	0.26	0.23	0.19	0.10	0.12
	P2	30	700	70	0.59	0.34	0.30	0.25	0.20	0.16
	P3	30	1050	102	0.86	0.50	0.44	0.38	0.30	0.22
	P4	30	1250	125	1.06	0.60	0.52	0.46	0.37	0.27
	P5	30	1400	138	1.16	0.67	0.58	0.51	0.40	0.29
	P6	40	1250	163	1.36	0.78	0.68	0.59	0.47	0.34
	P7	40	1400	183	1.53	0.88	0.76	0.66	0.53	0.38
	P8	60	1050	207	1.74	0.98	0.87	0.76	0.64	0.49
	P9	60	1250	241	2.01	1.16	1.01	0.89	0.70	0.51
Rotated Optics (Requires L90 or R90)	P10	60	530	106	0.90	0.52	0.47	0.43	0.33	0.27
	P11	60	700	137	1.15	0.67	0.60	0.53	0.42	0.32
	P12	60	1050	207	1.74	0.99	0.87	0.76	0.60	0.46
	P13	60	1250	231	1.93	1.12	0.97	0.86	0.67	0.49

Controls Options				
Nomenclature	Description	Functionality	Primary control device	Notes
FAO	Field adjustable output device installed inside the luminaire; wired to the driver dimming leads.	Allows the luminaire to be manually dimmed, effectively trimming the light output.	FAO device	Cannot be used with other controls options that need the 0-10V leads
DS	Drivers wired independently for 50/50 luminaire operation	The luminaire is wired to two separate circuits, allowing for 50/50 operation.	Independently wired drivers	Requires two separately switched circuits. Consider nLight AIR as a more cost effective alternative.
PER5 or PER7	Twist-lock photocell receptacle	Compatible with standard twist-lock photocells for dusk to dawn operation, or advanced control nodes that provide 0-10V dimming signals.	Twist-lock photocells such as DLL Elite or advanced control nodes such as ROAM.	Pins 4 & 5 to dimming leads on driver, Pins 6 & 7 are capped inside luminaire
PIR or PIRH	Motion sensors with integral photocell. PIR for 8-15' mounting; PIRH for 15-30' mounting	Luminaires dim when no occupancy is detected.	Acuity Controls SBOR	Also available with PIRH1FC3V when the sensor photocell is used for dusk-to-dawn operation.
NLTAIR2 PIRHN	nLight AIR enabled luminaire for motion sensing, photocell and wireless communication.	Motion and ambient light sensing with group response. Scheduled dimming with motion sensor over-ride when wirelessly connected to the nLight Eclipse.	nLight Air rSDGR	nLight AIR sensors can be programmed and commissioned from the ground using the CIAIRity Pro app.

Lumen Output

Lumen values are from photometric tests performed in accordance with IESNA LM-79-08. Data is considered to be representative of the configurations shown, within the tolerances allowed by Lighting Facts Contact factory for performance data on any configurations not shown here.

Forward Optics

LED Count	Drive Current	Power Package	System Watts	Dist. Type	30K (3000 K, 70 CRI)					40K (4000 K, 70 CRI)					50K (5000 K, 70 CRI)				
					Lumens	B	U	G	LPW	Lumens	B	U	G	LPW	Lumens	B	U	G	LPW
30	530	P1	54W	T1S	6,457	2	0	2	120	6,956	2	0	2	129	7,044	2	0	2	130
				T2S	6,450	2	0	2	119	6,949	2	0	2	129	7,037	2	0	2	130
				T2M	6,483	1	0	1	120	6,984	2	0	2	129	7,073	2	0	2	131
				T3S	6,279	2	0	2	116	6,764	2	0	2	125	6,850	2	0	2	127
				T3M	6,468	1	0	2	120	6,967	1	0	2	129	7,056	1	0	2	131
				T4M	6,327	1	0	2	117	6,816	1	0	2	126	6,902	1	0	2	128
				TFTM	6,464	1	0	2	120	6,963	1	0	2	129	7,051	1	0	2	131
				TSVS	6,722	2	0	0	124	7,242	3	0	0	134	7,334	3	0	0	136
				T5S	6,728	2	0	1	125	7,248	2	0	1	134	7,340	2	0	1	136
				T5M	6,711	3	0	1	124	7,229	3	0	1	134	7,321	3	0	2	136
				TSW	6,667	3	0	2	123	7,182	3	0	2	133	7,273	3	0	2	135
				BLC	5,299	1	0	1	98	5,709	1	0	2	106	5,781	1	0	2	107
				LCCO	3,943	1	0	2	73	4,248	1	0	2	79	4,302	1	0	2	80
				RCCO	3,943	1	0	2	73	4,248	1	0	2	79	4,302	1	0	2	80
30	700	P2	70W	T1S	8,249	2	0	2	118	8,886	2	0	2	127	8,999	2	0	2	129
				T2S	8,240	2	0	2	118	8,877	2	0	2	127	8,989	2	0	2	128
				T2M	8,283	2	0	2	118	8,923	2	0	2	127	9,036	2	0	2	129
				T3S	8,021	2	0	2	115	8,641	2	0	2	123	8,751	2	0	2	125
				T3M	8,263	2	0	2	118	8,901	2	0	2	127	9,014	2	0	2	129
				T4M	8,083	2	0	2	115	8,708	2	0	2	124	8,818	2	0	2	126
				TFTM	8,257	2	0	2	118	8,896	2	0	2	127	9,008	2	0	2	129
				TSVS	8,588	3	0	0	123	9,252	3	0	0	132	9,369	3	0	0	134
				T5S	8,595	3	0	1	123	9,259	3	0	1	132	9,376	3	0	1	134
				T5M	8,573	3	0	2	122	9,236	3	0	2	132	9,353	3	0	2	134
				TSW	8,517	3	0	2	122	9,175	4	0	2	131	9,291	4	0	2	133
				BLC	6,770	1	0	2	97	7,293	1	0	2	104	7,386	1	0	2	106
				LCCO	5,038	1	0	2	72	5,427	1	0	2	78	5,496	1	0	2	79
				RCCO	5,038	1	0	2	72	5,427	1	0	2	78	5,496	1	0	2	79
30	1050	P3	102W	T1S	11,661	2	0	2	114	12,562	3	0	3	123	12,721	3	0	3	125
				T2S	11,648	2	0	2	114	12,548	3	0	3	123	12,707	3	0	3	125
				T2M	11,708	2	0	2	115	12,613	2	0	2	124	12,773	2	0	2	125
				T3S	11,339	2	0	2	111	12,215	3	0	3	120	12,370	3	0	3	121
				T3M	11,680	2	0	2	115	12,582	2	0	2	123	12,742	2	0	2	125
				T4M	11,426	2	0	3	112	12,309	2	0	3	121	12,465	2	0	3	122
				TFTM	11,673	2	0	2	114	12,575	2	0	3	123	12,734	2	0	3	125
				TSVS	12,140	3	0	1	119	13,078	3	0	1	128	13,244	3	0	1	130
				T5S	12,150	3	0	1	119	13,089	3	0	1	128	13,254	3	0	1	130
				T5M	12,119	4	0	2	119	13,056	4	0	2	128	13,221	4	0	2	130
				TSW	12,040	4	0	3	118	12,970	4	0	3	127	13,134	4	0	3	129
				BLC	9,570	1	0	2	94	10,310	1	0	2	101	10,440	1	0	2	102
				LCCO	7,121	1	0	3	70	7,671	1	0	3	75	7,768	1	0	3	76
				RCCO	7,121	1	0	3	70	7,671	1	0	3	75	7,768	1	0	3	76
30	1250	P4	125W	T1S	13,435	3	0	3	107	14,473	3	0	3	116	14,657	3	0	3	117
				T2S	13,421	3	0	3	107	14,458	3	0	3	116	14,641	3	0	3	117
				T2M	13,490	2	0	2	108	14,532	3	0	3	116	14,716	3	0	3	118
				T3S	13,064	3	0	3	105	14,074	3	0	3	113	14,252	3	0	3	114
				T3M	13,457	2	0	2	108	14,497	2	0	2	116	14,681	2	0	2	117
				T4M	13,165	2	0	3	105	14,182	2	0	3	113	14,362	2	0	3	115
				TFTM	13,449	2	0	3	108	14,488	2	0	3	116	14,672	2	0	3	117
				TSVS	13,987	4	0	1	112	15,068	4	0	1	121	15,259	4	0	1	122
				T5S	13,999	3	0	1	112	15,080	3	0	1	121	15,271	3	0	1	122
				T5M	13,963	4	0	2	112	15,042	4	0	2	120	15,233	4	0	2	122
				TSW	13,872	4	0	3	111	14,944	4	0	3	120	15,133	4	0	3	121
				BLC	11,027	1	0	2	88	11,879	1	0	2	95	12,029	1	0	2	96
				LCCO	8,205	1	0	3	66	8,839	1	0	3	71	8,951	1	0	3	72
				RCCO	8,205	1	0	3	66	8,839	1	0	3	71	8,951	1	0	3	72
30	1400	P5	138W	T1S	14,679	3	0	3	106	15,814	3	0	3	115	16,014	3	0	3	116
				T2S	14,664	3	0	3	106	15,797	3	0	3	114	15,997	3	0	3	116
				T2M	14,739	3	0	3	107	15,878	3	0	3	115	16,079	3	0	3	117
				T3S	14,274	3	0	3	103	15,377	3	0	3	111	15,572	3	0	3	113
				T3M	14,704	2	0	3	107	15,840	3	0	3	115	16,040	3	0	3	116
				T4M	14,384	2	0	3	104	15,496	3	0	3	112	15,692	3	0	3	114
				TFTM	14,695	2	0	3	106	15,830	3	0	3	115	16,030	3	0	3	116
				TSVS	15,283	4	0	1	111	16,464	4	0	1	119	16,672	4	0	1	121
				T5S	15,295	3	0	1	111	16,477	4	0	1	119	16,686	4	0	1	121
				T5M	15,257	4	0	2	111	16,435	4	0	2	119	16,644	4	0	2	121
				TSW	15,157	4	0	3	110	16,328	4	0	3	118	16,534	4	0	3	120
				BLC	12,048	1	0	2	87	12,979	1	0	2	94	13,143	1	0	2	95
				LCCO	8,965	1	0	3	65	9,657	1	0	3	70	9,780	1	0	3	71
				RCCO	8,965	1	0	3	65	9,657	1	0	3	70	9,780	1	0	3	71

Performance Data

Lumen Output

Lumen values are from photometric tests performed in accordance with IESNA LM-79-08. Data is considered to be representative of the configurations shown, within the tolerances allowed by Lighting Facts. Contact factory for performance data on any configurations not shown here.

Forward Optics																			
LED Count	Drive Current	Power Package	System Watts	Dist. Type	30K (3000 K, 70 CRI)					40K (4000 K, 70 CRI)					50K (5000 K, 70 CRI)				
					Lumens	B	U	G	LPW	Lumens	B	U	G	LPW	Lumens	B	U	G	LPW
40	1250	P6	163W	T1S	17,654	3	0	3	108	19,018	3	0	3	117	19,259	3	0	3	118
				T2S	17,635	3	0	3	108	18,998	3	0	3	117	19,238	3	0	3	118
				T2M	17,726	3	0	3	109	19,096	3	0	3	117	19,337	3	0	3	119
				T3S	17,167	3	0	3	105	18,493	3	0	3	113	18,727	3	0	3	115
				T3M	17,683	3	0	3	108	19,049	3	0	3	117	19,290	3	0	3	118
				T4M	17,299	3	0	3	106	18,635	3	0	4	114	18,871	3	0	4	116
				TFTM	17,672	3	0	3	108	19,038	3	0	4	117	19,279	3	0	4	118
				TSVS	18,379	4	0	1	113	19,800	4	0	1	121	20,050	4	0	1	123
				TSS	18,394	4	0	2	113	19,816	4	0	2	122	20,066	4	0	2	123
				TSM	18,348	4	0	2	113	19,766	4	0	2	121	20,016	4	0	2	123
				TSW	18,228	5	0	3	112	19,636	5	0	3	120	19,885	5	0	3	122
				BLC	14,489	2	0	2	89	15,609	2	0	3	96	15,806	2	0	3	97
				LCCO	10,781	1	0	3	66	11,614	1	0	3	71	11,761	2	0	3	72
				RCCO	10,781	1	0	3	66	11,614	1	0	3	71	11,761	2	0	3	72
40	1400	P7	183W	T1S	19,227	3	0	3	105	20,712	3	0	3	113	20,975	3	0	3	115
				T2S	19,206	3	0	3	105	20,690	3	0	3	113	20,952	3	0	3	114
				T2M	19,305	3	0	3	105	20,797	3	0	3	114	21,060	3	0	3	115
				T3S	18,696	3	0	3	102	20,141	3	0	3	110	20,396	3	0	4	111
				T3M	19,258	3	0	3	105	20,746	3	0	3	113	21,009	3	0	3	115
				T4M	18,840	3	0	4	103	20,296	3	0	4	111	20,553	3	0	4	112
				TFTM	19,246	3	0	4	105	20,734	3	0	4	113	20,996	3	0	4	115
				TSVS	20,017	4	0	1	109	21,564	4	0	1	118	21,837	4	0	1	119
				TSS	20,033	4	0	2	109	21,581	4	0	2	118	21,854	4	0	2	119
				TSM	19,983	4	0	2	109	21,527	5	0	3	118	21,799	5	0	3	119
				TSW	19,852	5	0	3	108	21,386	5	0	3	117	21,656	5	0	3	118
				BLC	15,780	2	0	3	86	16,999	2	0	3	93	17,214	2	0	3	94
				LCCO	11,742	2	0	3	64	12,649	2	0	3	69	12,809	2	0	3	70
				RCCO	11,742	2	0	3	64	12,649	2	0	3	69	12,809	2	0	3	70
60	1050	P8	207W	T1S	22,490	3	0	3	109	24,228	3	0	3	117	24,535	3	0	3	119
				T2S	22,466	3	0	4	109	24,202	3	0	4	117	24,509	3	0	4	118
				T2M	22,582	3	0	3	109	24,327	3	0	3	118	24,635	3	0	3	119
				T3S	21,870	3	0	4	106	23,560	3	0	4	114	23,858	3	0	4	115
				T3M	22,527	3	0	4	109	24,268	3	0	4	117	24,575	3	0	4	119
				T4M	22,038	3	0	4	106	23,741	3	0	4	115	24,041	3	0	4	116
				TFTM	22,513	3	0	4	109	24,253	3	0	4	117	24,560	3	0	4	119
				TSVS	23,415	5	0	1	113	25,224	5	0	1	122	25,543	5	0	1	123
				TSS	23,434	4	0	2	113	25,244	4	0	2	122	25,564	4	0	2	123
				TSM	23,374	5	0	3	113	25,181	5	0	3	122	25,499	5	0	3	123
				TSW	23,221	5	0	4	112	25,016	5	0	4	121	25,332	5	0	4	122
				BLC	18,458	2	0	3	89	19,885	2	0	3	96	20,136	2	0	3	97
				LCCO	13,735	2	0	3	66	14,796	2	0	4	71	14,983	2	0	4	72
				RCCO	13,735	2	0	3	66	14,796	2	0	4	71	14,983	2	0	4	72
60	1250	P9	241W	T1S	25,575	3	0	3	106	27,551	3	0	3	114	27,900	3	0	3	116
				T2S	25,548	3	0	4	106	27,522	3	0	4	114	27,871	3	0	4	116
				T2M	25,680	3	0	3	107	27,664	3	0	3	115	28,014	3	0	3	116
				T3S	24,870	3	0	4	103	26,791	3	0	4	111	27,130	3	0	4	113
				T3M	25,617	3	0	4	106	27,597	3	0	4	115	27,946	3	0	4	116
				T4M	25,061	3	0	4	104	26,997	3	0	4	112	27,339	3	0	4	113
				TFTM	25,602	3	0	4	106	27,580	3	0	4	114	27,929	3	0	4	116
				TSVS	26,626	5	0	1	110	28,684	5	0	1	119	29,047	5	0	1	121
				TSS	26,648	4	0	2	111	28,707	5	0	2	119	29,070	5	0	2	121
				TSM	26,581	5	0	3	110	28,635	5	0	3	119	28,997	5	0	3	120
				TSW	26,406	5	0	4	110	28,447	5	0	4	118	28,807	5	0	4	120
				BLC	20,990	2	0	3	87	22,612	2	0	3	94	22,898	2	0	3	95
				LCCO	15,619	2	0	4	65	16,825	2	0	4	70	17,038	2	0	4	71
				RCCO	15,619	2	0	4	65	16,825	2	0	4	70	17,038	2	0	4	71



Lumen Output

Lumen values are from photometric tests performed in accordance with IESNA LM-79-08. Data is considered to be representative of the configurations shown, within the tolerances allowed by Lighting Facts. Contact factory for performance data on any configurations not shown here.

Rotated Optics

LED Count	Drive Current	Power Package	System Watts	Dist. Type	30K (3000 K, 70 CRI)					40K (4000 K, 70 CRI)					50K (5000 K, 70 CRI)				
					Lumens	B	U	G	LPW	Lumens	B	U	G	LPW	Lumens	B	U	G	LPW
60	530	P10	106W	T1S	13,042	3	0	3	123	14,050	3	0	3	133	14,228	3	0	3	134
				T2S	12,967	4	0	4	122	13,969	4	0	4	132	14,146	4	0	4	133
				T2M	13,201	3	0	3	125	14,221	3	0	3	134	14,401	3	0	3	136
				T3S	12,766	4	0	4	120	13,752	4	0	4	130	13,926	4	0	4	131
				T3M	13,193	4	0	4	124	14,213	4	0	4	134	14,393	4	0	4	136
				T4M	12,944	4	0	4	122	13,945	4	0	4	132	14,121	4	0	4	133
				TFTM	13,279	4	0	4	125	14,305	4	0	4	135	14,486	4	0	4	137
				TSVS	13,372	3	0	1	126	14,405	4	0	1	136	14,588	4	0	1	138
				TSS	13,260	3	0	1	125	14,284	3	0	1	135	14,465	3	0	1	136
				TSM	13,256	4	0	2	125	14,281	4	0	2	135	14,462	4	0	2	136
				TSW	13,137	4	0	3	124	14,153	4	0	3	134	14,332	4	0	3	135
				BLC	10,906	3	0	3	103	11,749	3	0	3	111	11,898	3	0	3	112
				LCCO	7,789	1	0	3	73	8,391	1	0	3	79	8,497	1	0	3	80
				RCCO	7,779	4	0	4	73	8,380	4	0	4	79	8,486	4	0	4	80
60	700	P11	137W	T1S	16,556	3	0	3	121	17,835	3	0	3	130	18,061	4	0	4	132
				T2S	16,461	4	0	4	120	17,733	4	0	4	129	17,957	4	0	4	131
				T2M	16,758	4	0	4	122	18,053	4	0	4	132	18,281	4	0	4	133
				T3S	16,205	4	0	4	118	17,457	4	0	4	127	17,678	4	0	4	129
				T3M	16,748	4	0	4	122	18,042	4	0	4	132	18,271	4	0	4	133
				T4M	16,432	4	0	4	120	17,702	4	0	4	129	17,926	4	0	4	131
				TFTM	16,857	4	0	4	123	18,159	4	0	4	133	18,389	4	0	4	134
				TSVS	16,975	4	0	1	124	18,287	4	0	1	133	18,518	4	0	1	135
				TSS	16,832	4	0	1	123	18,133	4	0	2	132	18,362	4	0	2	134
				TSM	16,828	4	0	2	123	18,128	4	0	2	132	18,358	4	0	2	134
				TSW	16,677	4	0	3	122	17,966	5	0	3	131	18,193	5	0	3	133
				BLC	13,845	3	0	3	101	14,915	3	0	3	109	15,103	3	0	3	110
				LCCO	9,888	1	0	3	72	10,652	2	0	3	78	10,787	2	0	3	79
				RCCO	9,875	4	0	4	72	10,638	4	0	4	78	10,773	4	0	4	79
60	1050	P12	207W	T1S	22,996	4	0	4	111	24,773	4	0	4	120	25,087	4	0	4	121
				T2S	22,864	4	0	4	110	24,631	5	0	5	119	24,943	5	0	5	120
				T2M	23,277	4	0	4	112	25,075	4	0	4	121	25,393	4	0	4	123
				T3S	22,509	4	0	4	109	24,248	5	0	5	117	24,555	5	0	5	119
				T3M	23,263	4	0	4	112	25,061	4	0	4	121	25,378	4	0	4	123
				T4M	22,824	5	0	5	110	24,588	5	0	5	119	24,899	5	0	5	120
				TFTM	23,414	5	0	5	113	25,223	5	0	5	122	25,543	5	0	5	123
				TSVS	23,579	5	0	1	114	25,401	5	0	1	123	25,722	5	0	1	124
				TSS	23,380	4	0	2	113	25,187	4	0	2	122	25,506	4	0	2	123
				TSM	23,374	5	0	3	113	25,181	5	0	3	122	25,499	5	0	3	123
				TSW	23,165	5	0	4	112	24,955	5	0	4	121	25,271	5	0	4	122
				BLC	19,231	4	0	4	93	20,717	4	0	4	100	20,979	4	0	4	101
				LCCO	13,734	2	0	3	66	14,796	2	0	4	71	14,983	2	0	4	72
				RCCO	13,716	4	0	4	66	14,776	4	0	4	71	14,963	4	0	4	72
60	1250	P13	231W	T1S	25,400	4	0	4	110	27,363	4	0	4	118	27,709	4	0	4	120
				T2S	25,254	5	0	5	109	27,205	5	0	5	118	27,550	5	0	5	119
				T2M	25,710	4	0	4	111	27,696	4	0	4	120	28,047	4	0	4	121
				T3S	24,862	5	0	5	108	26,783	5	0	5	116	27,122	5	0	5	117
				T3M	25,695	5	0	5	111	27,680	5	0	5	120	28,031	5	0	5	121
				T4M	25,210	5	0	5	109	27,158	5	0	5	118	27,502	5	0	5	119
				TFTM	25,861	5	0	5	112	27,860	5	0	5	121	28,212	5	0	5	122
				TSVS	26,043	5	0	1	113	28,056	5	0	1	121	28,411	5	0	1	123
				TSS	25,824	4	0	2	112	27,819	5	0	2	120	28,172	5	0	2	122
				TSM	25,818	5	0	3	112	27,813	5	0	3	120	28,165	5	0	3	122
				TSW	25,586	5	0	4	111	27,563	5	0	4	119	27,912	5	0	4	121
				BLC	21,241	4	0	4	92	22,882	4	0	4	99	23,172	4	0	4	100
				LCCO	15,170	2	0	4	66	16,342	2	0	4	71	16,549	2	0	4	72
				RCCO	15,150	5	0	5	66	16,321	5	0	5	71	16,527	5	0	5	72

A+ Capable Luminaire

This item is an A+ capable luminaire, which has been designed and tested to provide consistent color appearance and system-level interoperability.

- All configurations of this luminaire meet the Acuity Brands' specification for chromatic consistency
- This luminaire is A+ Certified when ordered with DTL® controls marked by a shaded background. DTL DLL equipped luminaires meet the A+ specification for luminaire to photocontrol interoperability¹
- This luminaire is part of an A+ Certified solution for ROAM® or XPoint™ Wireless control networks, providing out-of-the-box control compatibility with simple commissioning, when ordered with drivers and control options marked by a shaded background¹

To learn more about A+, visit www.acuitybrands.com/aplus.

1. See ordering tree for details.
2. A+ Certified Solutions for ROAM require the order of one ROAM node per luminaire. Sold Separately:
[Link to Roam](#); [Link to DTL DLL](#)

FEATURES & SPECIFICATIONS

INTENDED USE

The sleek design of the D-Series Size 1 reflects the embedded high performance LED technology. It is ideal for many commercial and municipal applications, such as parking lots, plazas, campuses, and streetscapes.

CONSTRUCTION

Single-piece die-cast aluminum housing has integral heat sink fins to optimize thermal management through conductive and convective cooling. Modular design allows for ease of maintenance and future light engine upgrades. The LED drivers are mounted in direct contact with the casting to promote low operating temperature and long life. Housing is completely sealed against moisture and environmental contaminants (IP65). Low EPA (1.01 ft²) for optimized pole wind loading.

FINISH

Exterior parts are protected by a zinc-infused Super Durable TGIC thermoset powder coat finish that provides superior resistance to corrosion and weathering. A tightly controlled multi-stage process ensures a minimum 3 mils thickness for a finish that can withstand extreme climate changes without cracking or peeling. Available in both textured and non-textured finishes.

OPTICS

Precision-molded proprietary acrylic lenses are engineered for superior area lighting distribution, uniformity, and pole spacing. Light engines are available in standard 3000 K, 4000 K and 5000 K (70 CRI) configurations. The D-Series Size 1 has zero uplight and qualifies as a Nighttime Friendly™ product, meaning it is consistent with the LEED® and Green Globes™ criteria for eliminating wasteful uplight.

ELECTRICAL

Light engine configurations consist of high-efficacy LEDs mounted to metal-core circuit boards to maximize heat dissipation and promote long life (up to L85/100,000 hours at 25°C). Class 1 electronic drivers are designed to have a power factor >90%, THD <20%, and an expected life of 100,000 hours with <1% failure rate. Easily serviceable 10kV surge protection device meets a minimum Category C Low operation (per ANSI/IEEE C62.41.2).

STANDARD CONTROLS

The DSX1 LED area luminaire has a number of control options. Dusk to dawn controls can be utilized via optional NEMA twist-lock photocell receptacles. Integrated motion sensors with on-board photocells feature field-adjustable programming and are suitable for mounting heights up to 30 feet.

nLIGHT AIR CONTROLS

The DSX1 LED area luminaire is also available with nLight® AIR for the ultimate in wireless control. This powerful controls platform provides out-of-the-box basic motion sensing and photocontrol functionality and is suitable for mounting heights up to 40 feet. Once commissioned using a smartphone and the easy-to-use CLAIRITY app, nLight AIR equipped luminaires can be grouped, resulting in motion sensor and photocell group response without the need for additional equipment. Scheduled dimming with motion sensor over-ride can be achieved when used with the nLight Eclipse. Additional information about nLight Air can be found here.

INSTALLATION

Included mounting block and integral arm facilitate quick and easy installation. Stainless steel bolts fasten the mounting block securely to poles and walls, enabling the D-Series Size 1 to withstand up to a 3.0 G vibration load rating per ANSI C136.31. The D-Series Size 1 utilizes the AERIS™ series pole drilling pattern (template #8). NEMA photocontrol receptacle are also available.

LISTINGS

UL Listed for wet locations. Light engines are IP66 rated; luminaire is IP65 rated. Rated for -40°C minimum ambient. U.S. Patent No. D672,492 S. International patent pending.

DesignLights Consortium® (DLC) Premium qualified product and DLC qualified product.

Not all versions of this product may be DLC Premium qualified or DLC qualified. Please check the DLC Qualified Products List at www.designlights.org/OPL to confirm which versions are qualified.

International Dark-Sky Association (IDA) Fixture Seal of Approval (FSA) is available for all products on this page utilizing 3000K color temperature only.

WARRANTY

5-year limited warranty. Complete warranty terms located at:

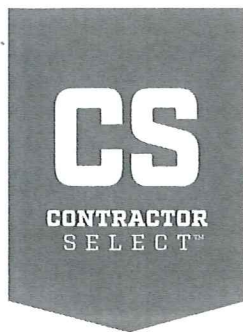
www.acuitybrands.com/CustomerResources/Terms_and_conditions.aspx

Note: Actual performance may differ as a result of end-user environment and application.

All values are design or typical values, measured under laboratory conditions at 25 °C.

Specifications subject to change without notice.





Catalog Number
Notes
Type

Contractor Select™

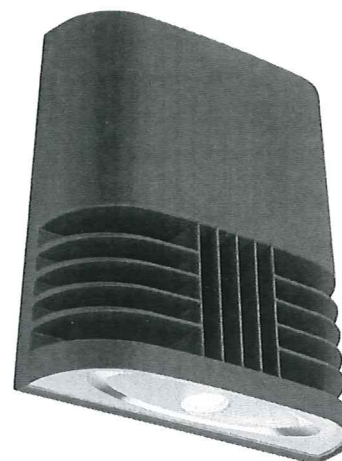
OLWX LED

Wall Pack

The OLWX LED wall packs are energy-saving, long-life replacements for traditional metal halide wallpacks. The OLWX family is compact and powerful, delivering up to 18,200 lumens. The OLWX1 and OLWX2 offer several mounting options that provide versatility to meet your applications' needs.

FEATURES:

- Replaces 70W - 400W HID lamps, saves 85% energy
- IP65 rated - perfect for outdoor environments even when shining upward or downward. Back box accessory available for conduit wiring
- Yoke and slip fitter accessories - can be used as a wall pack or flood light



Catalog Number	UPC	Description	Replaces Up To	Lumens	Wattage	CCT	Voltage	Finish	Pallet qty.
OLWX1 LED 13W 40K M4	888791000115	WALL PACKS	70W METAL HALIDE	1,289	14W	4000K	120-277V	DARK BRONZE	60
OLWX1 LED 20W 40K M4	888791000184	WALL PACKS	175W METAL HALIDE	2,663	20W	4000K	120-277V	DARK BRONZE	60
OLWX1 LED 40W 40K M4	888791000696	WALL PACKS	250W METAL HALIDE	4,079	37W	4000K	120-277V	DARK BRONZE	60
OLWX2 LED 90W 40K DDB M2	888791000818	WALL PACKS	400W METAL HALIDE	10,000	78W	4000K	120-277V	DARK BRONZE	60

More configurations are available. [Click here](#) or visit www.acuitybrands.com and search for OLWX LED.

Accessories: Order as separate catalog number.

OLWX1TS	Slipfitter – size 1
OLWX1YK	Yoke – size 1
OLWX1THK	Knuckle – size 1
OLWX2TS	Slipfitter – size 2
OLWX2YK	Yoke – size 2



Specifications

INTENDED USE:

The versatility of the OLWX1 LED combines a sleek, low-profile wall pack design with energy efficient, low maintenance LEDs for replacing up to 400W metal halide fixtures. Mounting accessories are available to convert the OLWX1 LED into an energy efficient flood light.

The versatile design of the OLWX2 LED combines a sleek, low-profile wall pack and high-output LEDs to provide an energy efficient, low maintenance LED wall pack suitable for replacing up to 400W metal halide luminaires. Available floodlight mounting accessories convert the OLWX2 LED into a highly efficient floodlight.

CONSTRUCTION:

Cast-aluminum housing with textured dark bronze polyester powder paint for durability. Integral heat sinks optimize thermal management through conductive and convective cooling. LEDs are protected behind a glass lens. Housing is sealed against moisture and environmental contaminants (IP65 rated). See Lighting Facts label and photometry reports for details.

ELECTRICAL:

Light engine consists of high-efficiency Chip On Board (COB) LED with integrated circuit board mounted directly to the housing to maximize heat dissipation and promote long life (L73/100,000 hours at 25°C). Electronic drivers have a power factor >90% and THD <20% and a minimum 2.5kV surge rating. Flood light mounting accessories include an additional 6kV surge protection device. LEDs are available in 4000K and 5000K CCTs.

INSTALLATION

Easily mounts to recessed junction boxes with the included wall mount bracket, or for surface mounting and conduit entry - with the included junction box with five 1/2" threaded conduit entry hubs. Flood light mounting accessories (sold separately) include knuckle, integral slipfitter and yoke mounting options. Each flood mount accessory comes with a top visor and vandal guard. Luminaire may be wall or ground mounted in downward or upward orientation.

LISTINGS:

UL Listed to U.S. and Canadian safety standards for wet locations. Rated for -40° C minimum ambient. Tested in accordance with IESNA LM-79 and LM-80 standards. DesignLights Consortium® (DLC) qualified product. Not all versions of this product may be DLC qualified. Please check the DLC Qualified Products List at www.designlights.org to confirm which versions are qualified.

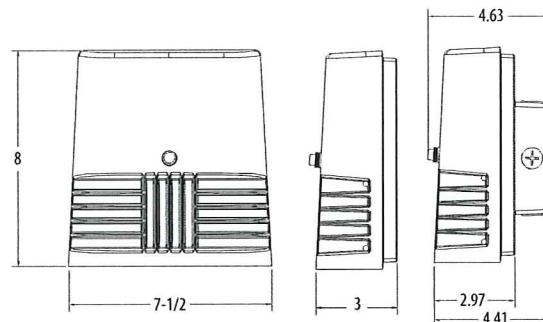
WARRANTY:

5-year limited warranty. Complete warranty terms located at:

www.acuitybrands.com/CustomerResources/Terms_and_conditions.aspx

Note: Actual performance may differ as a result of end-user environment and application. All values are design or typical values, measured under laboratory conditions at 25 °C. Specifications subject to change without notice.

Dimensions



OLWX1

Width: 7-1/2"(19cm)

Height: 8"(20.3cm)

Depth: 3"(7.62cm)

Weight: 5lbs(2.27kg)

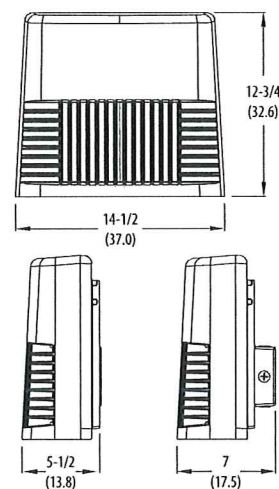
OLWX2

Width: 14-1/2"(37.0cm)

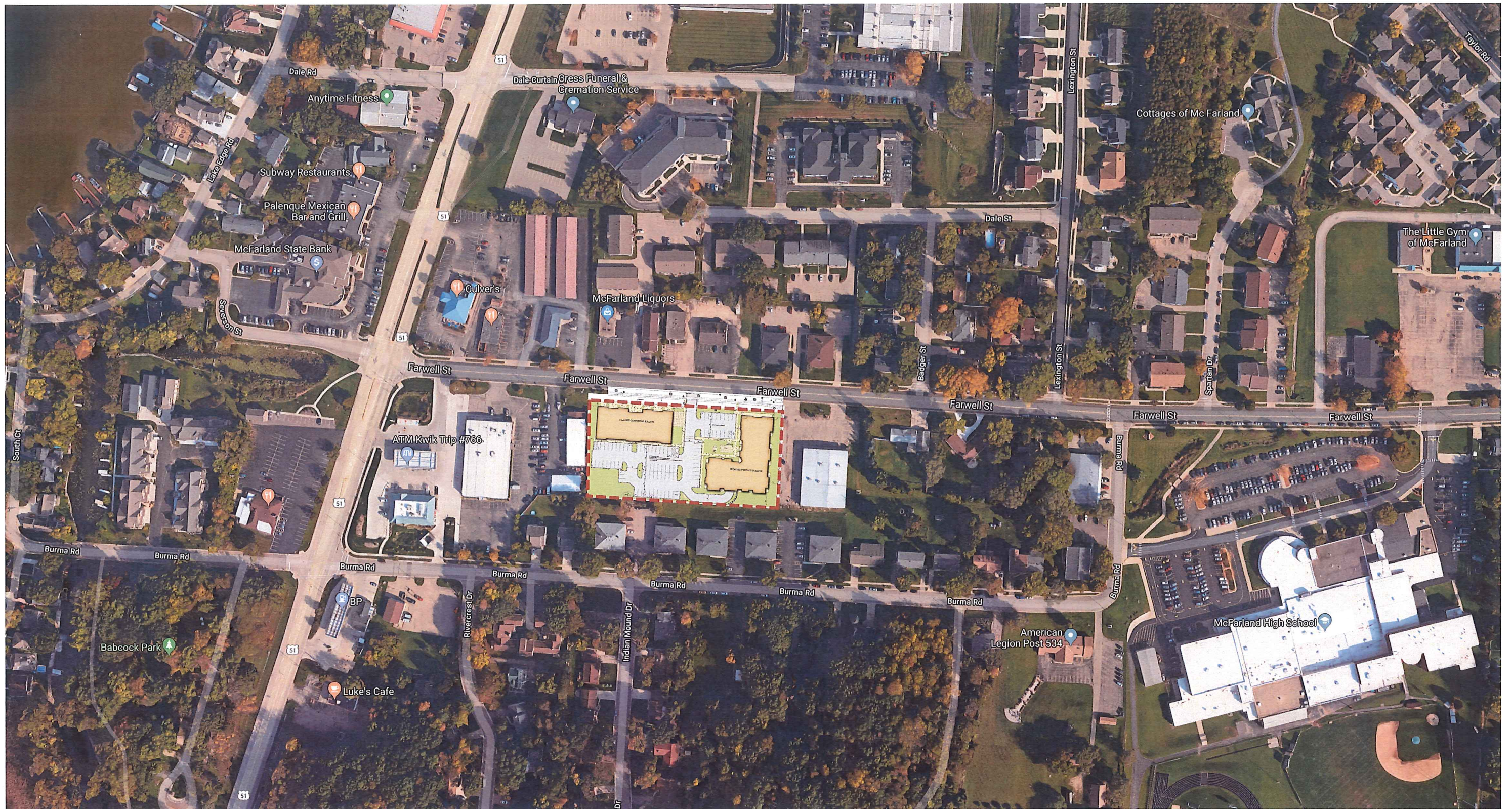
Height: 12-3/4"(32.0cm)

Depth: 5-1/2"(13.8cm)

Weight: 15.4lbs(6.9kg)



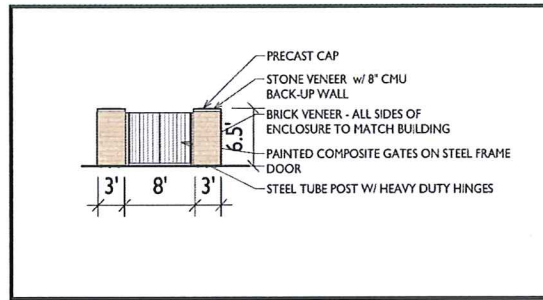
All dimensions are inches (centimeters) unless otherwise indicated.



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JUN 26 2019
VILLAGE OF MCFARLAND

4719 Farwell Street
 Aerial Site Plan
 McFarland
 June 26, 2019





TRASH ENCLOSURE DETAIL
1" = 10'-0"

SHEET INDEX	
SITE	SITE PLAN
C-1.1	SITE LIGHTING PLAN
C-1.2	
C1	EXISTING CONDITIONS
C2	SITE PLAN
C3	GRADING & EROSION CONTROL PLAN
C4	UTILITY PLAN
C5	LANDSCAPE PLAN
ARCHITECTURAL	
A-1.0	BASEMENT PLAN
A-1.1	FIRST FLOOR PLAN
A-1.2	SECOND & THIRD FLOOR PLAN
A-2.1	ELEVATIONS - MIXED USE
A-2.2	FINISHES - MIXED USE
A-2.3	RENDERING - COMMERCIAL

SITE DEVELOPMENT DATA:	
DEVELOPER: LAKESTONE PROPERTIES & MANAGEMENT, LLC ATTN: BRIAN SPANOS 5910 MAIN STREET, SUITE 1 MCFARLAND, WI 53558	
EXISTING ZONING PROPOSED ZONING	C-G PD-1 (PLANNED DEVELOPMENT INFILL)
DENSITIES: LOT AREA DWELLING UNITS LOT AREA / D.U. DENSITY	99,447 SF / 2.283 ACRES 47 DU 2,116 SF / UNIT 20.58 UNITS/ACRE
USABLE OPEN SPACE FLOOR AREA RATIO	>100 SF/DU 62%
BUILDING HEIGHT COMMERCIAL MIXED-USE	ONE STORY THREE STORY
IMPERVIOUS AREA BUILDING PAVEMENT & CONCRETE WALKS TOTAL	19,124 SF 48,656 SF 67,780 SF
IMPERVIOUS SURFACE RATIO	.68
COMMERCIAL AREA PHASE 1 PHASE 2 TOTAL	~ 2,200 SF ~ 12,800 SF ~ 14,800 SF
RESIDENTIAL AREA FIRST FLOOR SECOND FLOOR THIRD FLOOR TOTAL	14,724 SF 16,910 SF 16,910 SF 48,544 SF
BUILDING HEIGHT	3 STORIES
DWELLING UNIT MIX: EFFICIENCY ONE BEDROOM TWO BEDROOM TOTAL DWELLING UNITS	15 16 16 47
VEHICLE PARKING: UNDERGROUND SURFACE TOTAL	41 STALLS 87 STALLS 128 STALLS
BICYCLE PARKING:	14 SURFACE STALLS

knothe • bruce
ARCHITECTS
Phone: 7601 University Ave, Ste 201
608.836.3690 Middleton, WI 53562



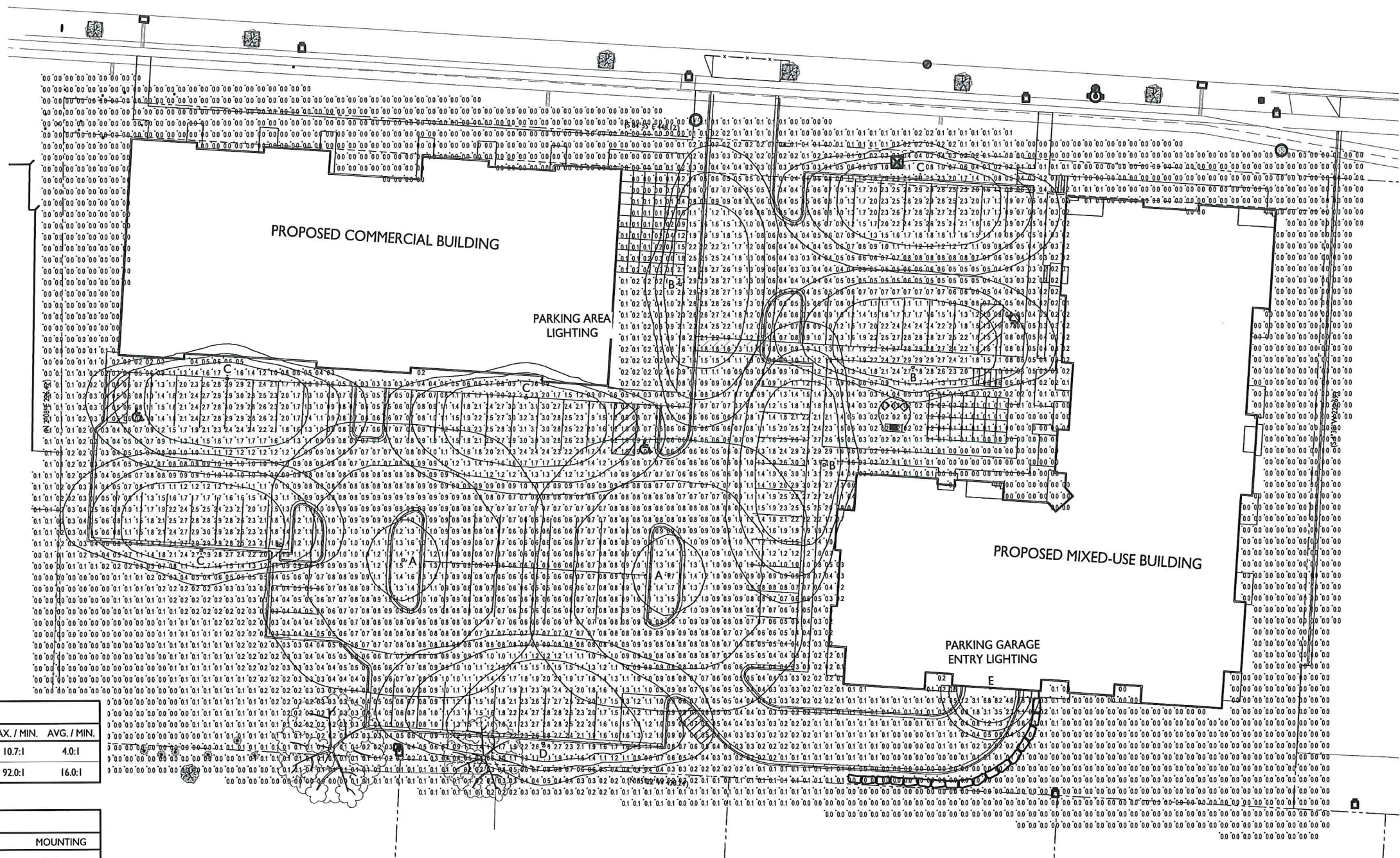
SITE PLAN
C-1.1
1" = 20'-0"

PROJECT TITLE
**FARWELL
MIXED-USE**

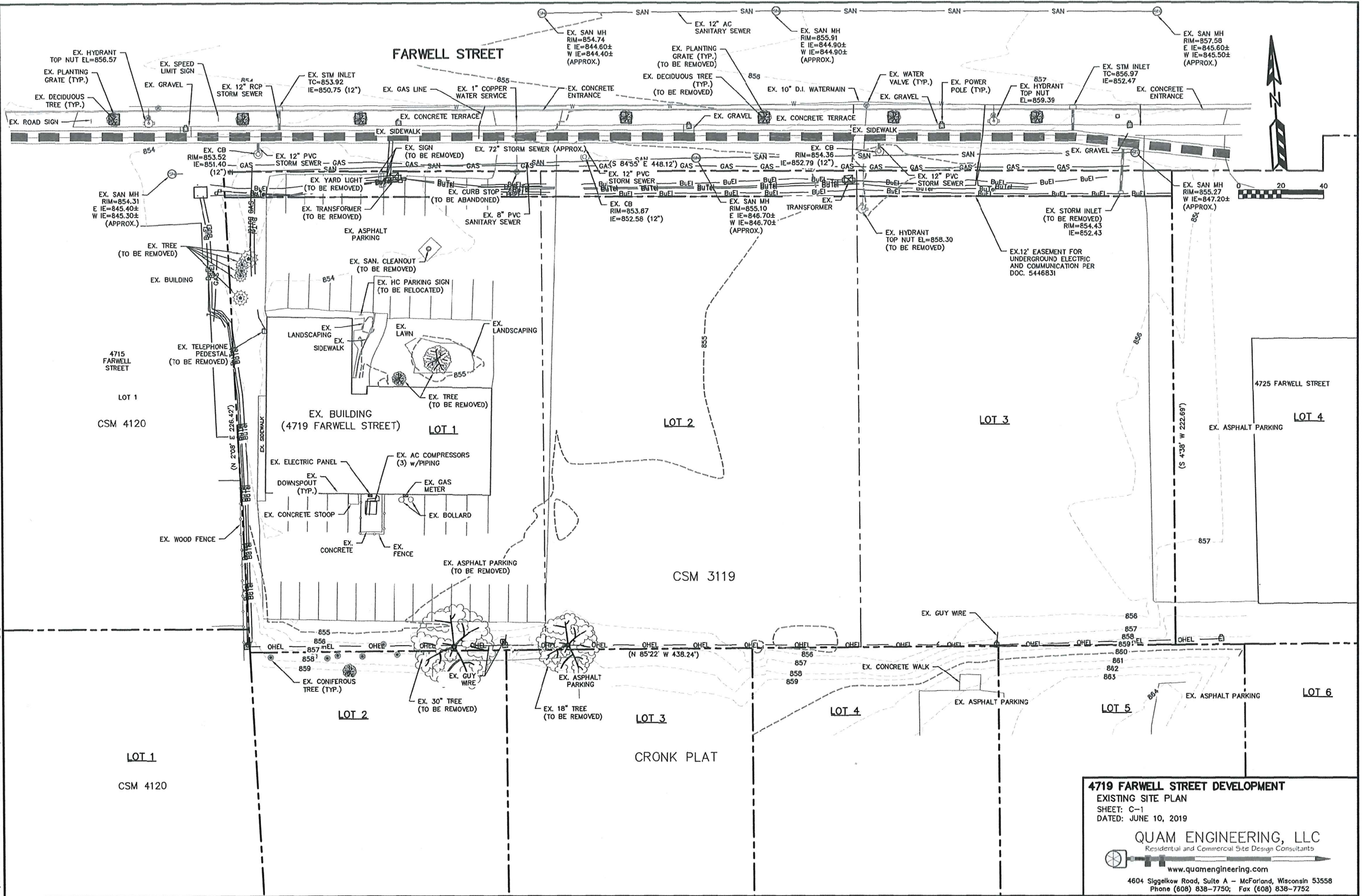
4719 Farwell St.
McFarland, WI
SHEET TITLE
Site Plan

SHEET NUMBER

C-1.1



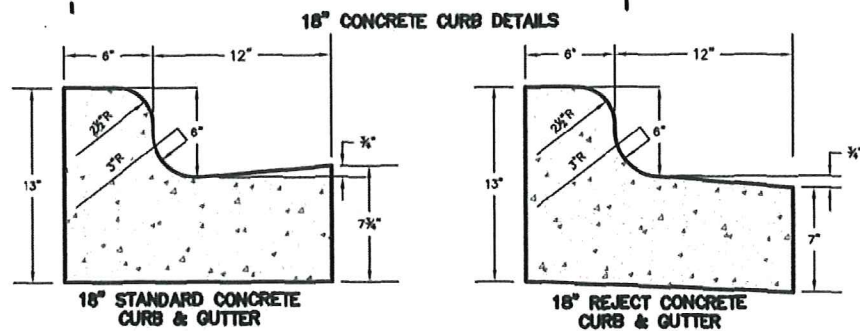
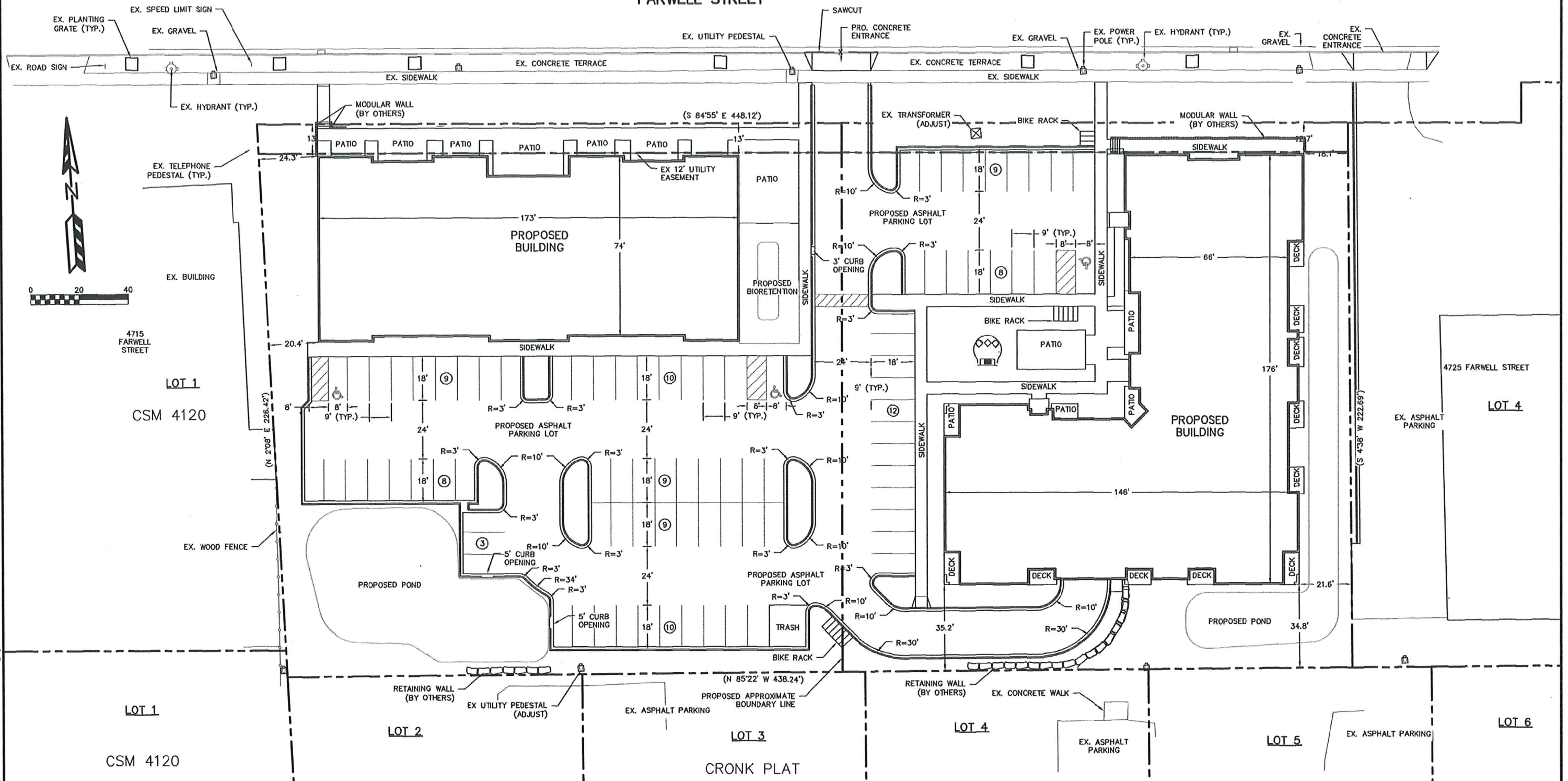
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JUN 27 2019
VILLAGE OF MCFARLAND



4719 FARWELL STREET DEVELOPMENT
EXISTING SITE PLAN
SHEET: C-1
DATED: JUNE 10, 2019

QUAM ENGINEERING, LLC
Residential and Commercial Site Design Consultants
www.quamengineering.com
4604 Siggelkow Road, Suite A - McFarland, Wisconsin 53558
Phone (608) 838-7750; Fax (608) 838-7752

FARWELL STREET



4719 FARWELL STREET DEVELOPMENT

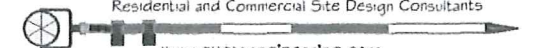
PROPOSED SITE PLAN

SHEET: C-2

DATED: JUNE 25, 2019

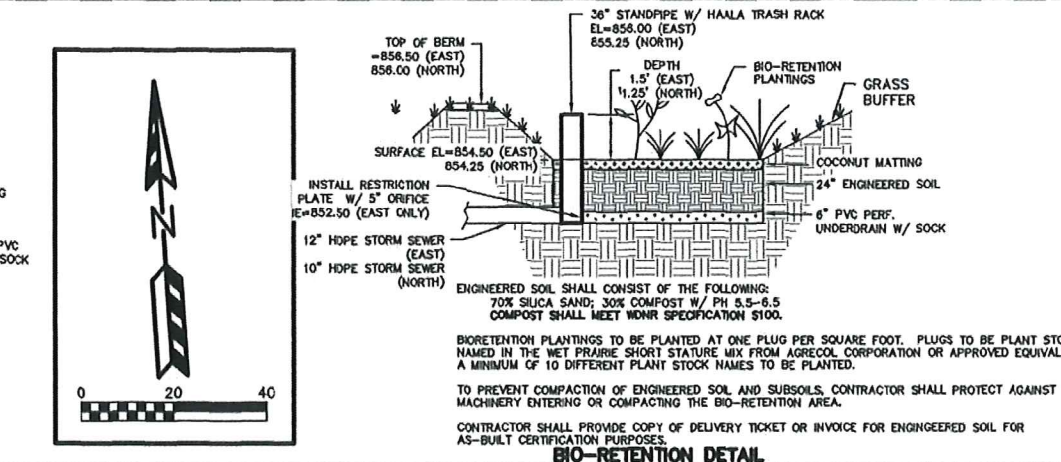
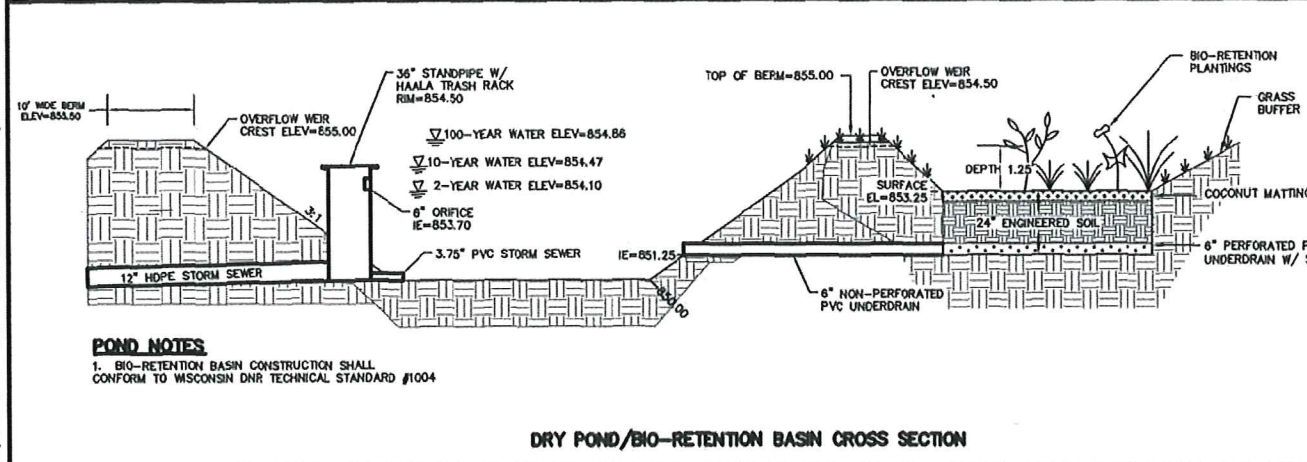
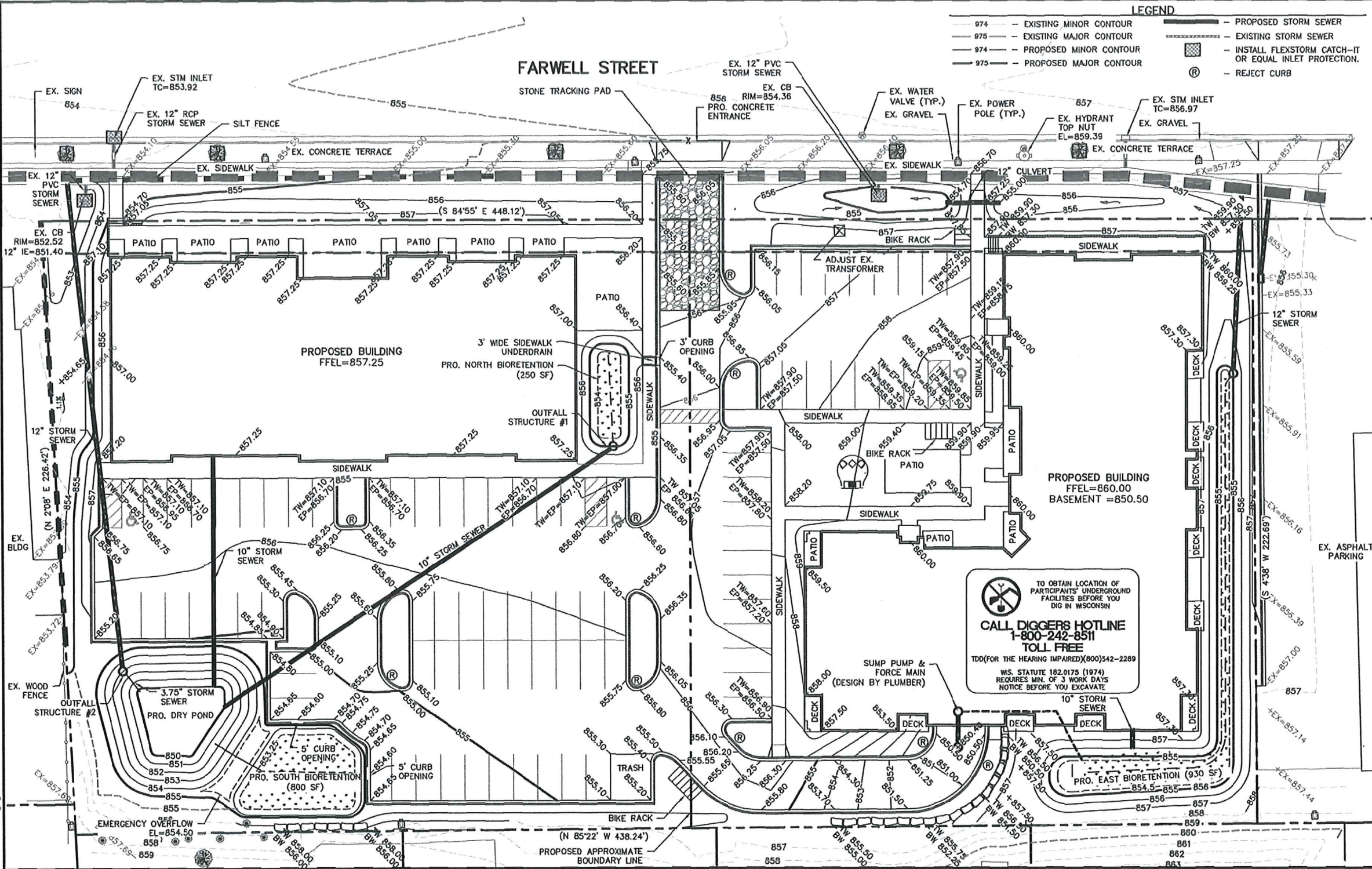
QUAM ENGINEERING, LLC

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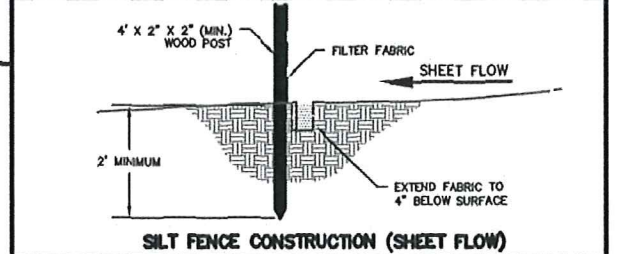
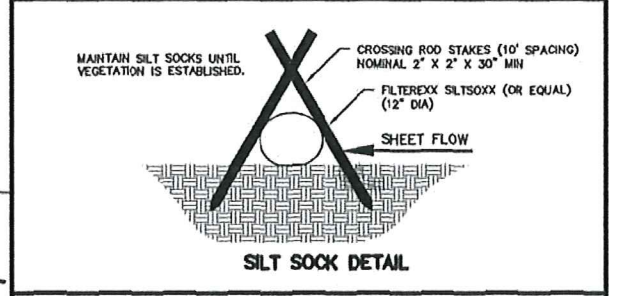
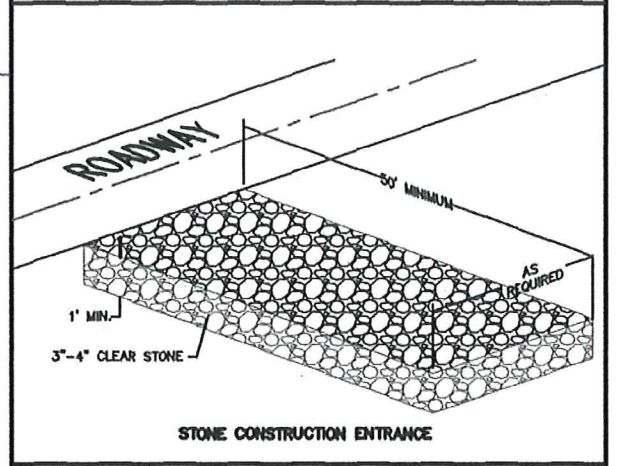
4604 Sigelkow Road, Suite A - McFarland, Wisconsin 53558
Phone (608) 838-7750; Fax (608) 838-7752



EROSION NOTES:
THE STONE CONSTRUCTION ENTRANCE SHALL BE INSTALLED PRIOR TO ANY CONSTRUCTION. THE TRACKING PAD IS TO BE MAINTAINED BY THE CONTRACTOR IN A CONDITION WHICH WILL PREVENT THE TRACK OF MUD OR DRY SEDIMENT ONTO THE ADJACENT PUBLIC STREETS. SEDIMENT REACHING THE PUBLIC ROAD SHALL BE REMOVED BY STREET CLEANING (NOT HYDRAULIC FLUSHING) BEFORE THE END OF EACH WORKDAY.
EROSION CONTROL DEVICES SHALL BE INSTALLED PRIOR TO GRADING OPERATIONS AND SHALL BE PROPERLY MAINTAINED FOR MAXIMUM EFFECTIVENESS UNTIL VEGETATION IS ESTABLISHED. ALL EROSION CONTROL MEASURES AND STRUCTURES SERVING THE SITE MUST BE INSPECTED AT LEAST WEEKLY OR WITHIN 24 HOURS OF A 0.5 INCH RAIN EVENT. ALL MAINTENANCE WILL FOLLOW AN INSPECTION WITHIN 24 HOURS.
CUT AND FILL SLOPES SHALL BE NO GREATER THAN 3:1.
EROSION CONTROL IS THE RESPONSIBILITY OF THE CONTRACTOR UNTIL ACCEPTANCE OF THIS PROJECT. EROSION CONTROL MEASURES AS SHOWN SHALL BE THE MINIMUM PRECAUTIONS THAT WILL BE ALLOWED. THE CONTRACTOR SHALL BE RESPONSIBLE FOR RECOGNIZING AND CORRECTING ALL EROSION CONTROL PROBLEMS THAT ARE A RESULT OF CONSTRUCTION ACTIVITIES. ADDITIONAL EROSION CONTROL MEASURES, AS REQUESTED IN WRITING BY THE STATE OR LOCAL INSPECTORS, OR THE DEVELOPER'S ENGINEER, SHALL BE INSTALLED WITHIN 24 HOURS.
TIME SCHEDULE:
JULY 15, 2019 - AUGUST 1, 2019: INSTALL INITIAL EROSION CONTROL DEVICES AND CONSTRUCT DETENTION POND.
AUGUST 1, 2019 - JUNE 1, 2020: CONSTRUCT BUILDING & PARKING LOT AND RESTORE PERVIOUSLY DISTURBED AREAS.
RESTORATION NOTES:
ALL PVIOUSLY DISTURBED AREAS SHALL RECEIVE A MINIMUM OF FOUR (4) INCHES OF TOPSOIL, SEED AND MULCH. ALL PVIOUSLY DISTURBED AREAS SHALL RECEIVE FERTILIZER EXCEPT NATIVE PLANTING AREAS. RESTORATION WILL OCCUR AS SOON AFTER THE DISTURBANCE AS PRACTICAL. WET DETENTION NATIVE SEED MIXTURES SHALL BE USED FOR THE BOTTOM OF THE DETENTION POND. SEED MIXTURE #40 SHALL BE USED ON ALL OTHER DISTURBED AREAS. MIXTURES SHALL BE IN ACCORDANCE WITH SECTION 630 OF D.O.T. SPECIFICATIONS. AN EQUAL AMOUNT OF ANNUAL RYEGRASS SHALL BE ADDED TO THE MIX.
SEED MIXTURES SHALL BE APPLIED AT THE RATE OF FOUR (4) POUNDS PER 1,000 SQUARE FEET. FERTILIZER SHALL BE APPLIED AT THE RATE OF FOUR (4) POUNDS PER 1,000 SQUARE FEET. MULCH SHALL CONSIST OF HAY OR STRAW APPLIED AT THE RATE OF 2 TONS PER ACRE.
FERTILIZER SHALL MEET THE MINIMUM REQUIREMENTS THAT FOLLOW: NITROGEN, NOT LESS THAN 16%; PHOSPHORIC ACID, NOT LESS THAN 8%; POTASH, NOT LESS THAN 8%.

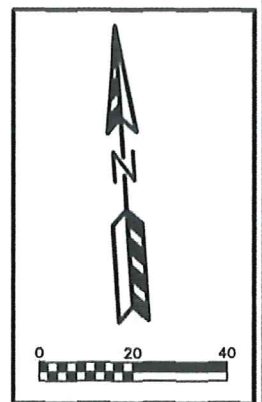
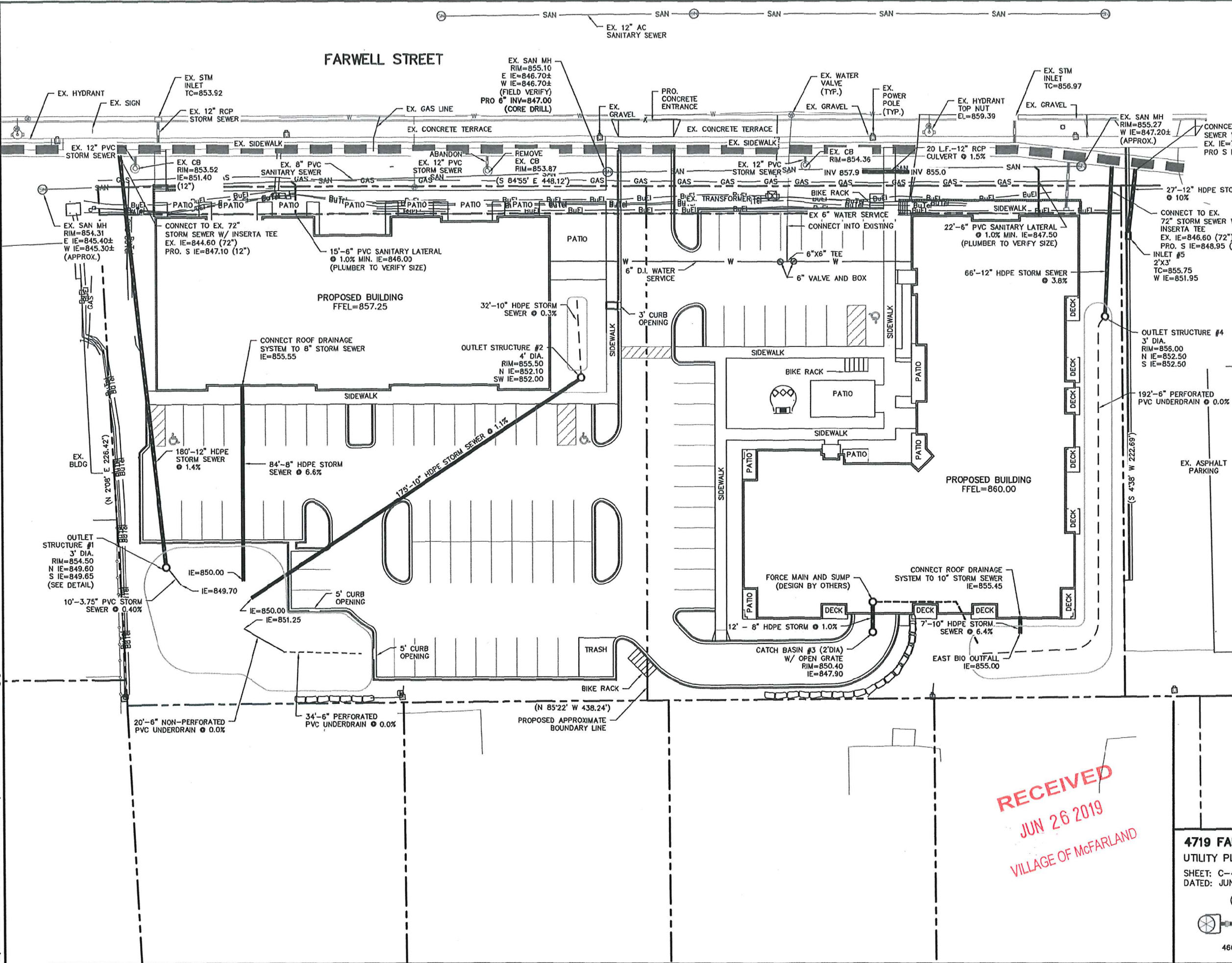
OWNER:
LAKESTONE PROPERTIES & MANAGEMENT, LLC
ATTN: BRIAN SPAHOS
5910 MAIN STREET, SUITE 1
MCFARLAND, WI 53558

ENGINEER:
QUAM ENGINEERING, LLC
ATTN: RYAN QUAM
4604 SIGELKOW ROAD, SUITE A
MCFARLAND, WI 53558



4719 FARWELL STREET DEVELOPMENT
GRADING AND EROSION CONTROL PLAN
SHEET: C-3
DATED: JUNE 25, 2019

QUAM ENGINEERING, LLC
Residential and Commercial Site Design Consultants
www.quamengineering.com
4604 Sigelkow Road, Suite A - McFarland, Wisconsin 53558
Phone (608) 838-7750; Fax (608) 838-7752



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TO OBTAIN LOCATION OF PARTICIPANTS' UNDERGROUND FACILITIES BEFORE YOU DIG IN WISCONSIN
CALL DIGGERS HOTLINE
1-800-242-8511
TOLL FREE
TDD (FOR THE HEARING IMPAIRED) (800) 542-2289
WIS. STATUTE 182.0175 (1974)
REQUIRES MIN. OF 3 WORK DAYS
NOTICE BEFORE YOU EXCAVATE

4719 FARWELL STREET DEVELOPMENT
UTILITY PLAN
SHEET: C-4
DATED: JUNE 25, 2019
QUAM ENGINEERING, LLC
Residential and Commercial Site Design Consultants
www.quamengineering.com
4604 Siggekow Road, Suite A - McFarland, Wisconsin 53558
Phone (608) 838-7750; Fax (608) 838-7752

FARWELL STREET

EX. PLANTING
GRATE (TYP.)
EX. DECIDUOUS
TREE (TYP.)

EX. SIDEWALK

EX. CONCRETE TERRACE

EX. CONCRETE TERRACE

EX. SIDEWALK

LAWN

(S 84°55' E 448.12')

EDGE

LAWN

BIKE RACK

LAWN

(1) DN

(1) DN

(1) DN

(1) DN

(1) DN

(1) DN

(1) DN

(1) ABM

(7) MKL

(2) WS

(2) BC

(2) TM

(18) DBH

(6) MCS

(7) LBS

(1) DN

(1) DN

(1) DN

(1) DN

(1) DN

(1) DN

(1) DN

(1) BHS

(2) WS

(1) ABS

(2) BC

(1) AVB

(6) RTD

(1) WS

(1) AVB

(1) RBC

(5) HCS

(1) RJC

(2) ABM

(1) TM

(1) BHS

(2) WS

(1) ABS

(2) BC

(2) DN

(2) MCS

(1) BC

(2) AC

(1) ABS

(2) RTD

(1) RBC

(1) RM

(4) DBH

(2) GLS

(2) GLS

(3) GLS

(4) KCJ

(6) CP

(2) ABS

(2) DN

(2) MCS

(1) BC

(2) DN

(1) QA

(1) SHL

(1) IHL

(3) GLS

(5) GLS

(4) GLS

(1) BC

(2) AC

(2) AC

(1) ABS

(2) AC

(1) ABS

(1) SWO

(1) RBC

(1) WBC

(2) TM

(1) RM

(4) GLS

(1) TA

(1) ABS

(2) WS

(1) TA

(1) RTD

(1) TA

(1) SWO

(1) RBC

(1) WBC

(2) TM

(1) RM

(4) GLS

(1) TA

(1) ABS

(2) WS

(1) TA

(1) RTD

(1) TA

(1) SWO

(1) RBC

(1) WBC

(2) TM

(1) RM

(4) GLS

(1) TA

(1) ABS

(2) WS

(1) TA

(1) RTD

(1) TA

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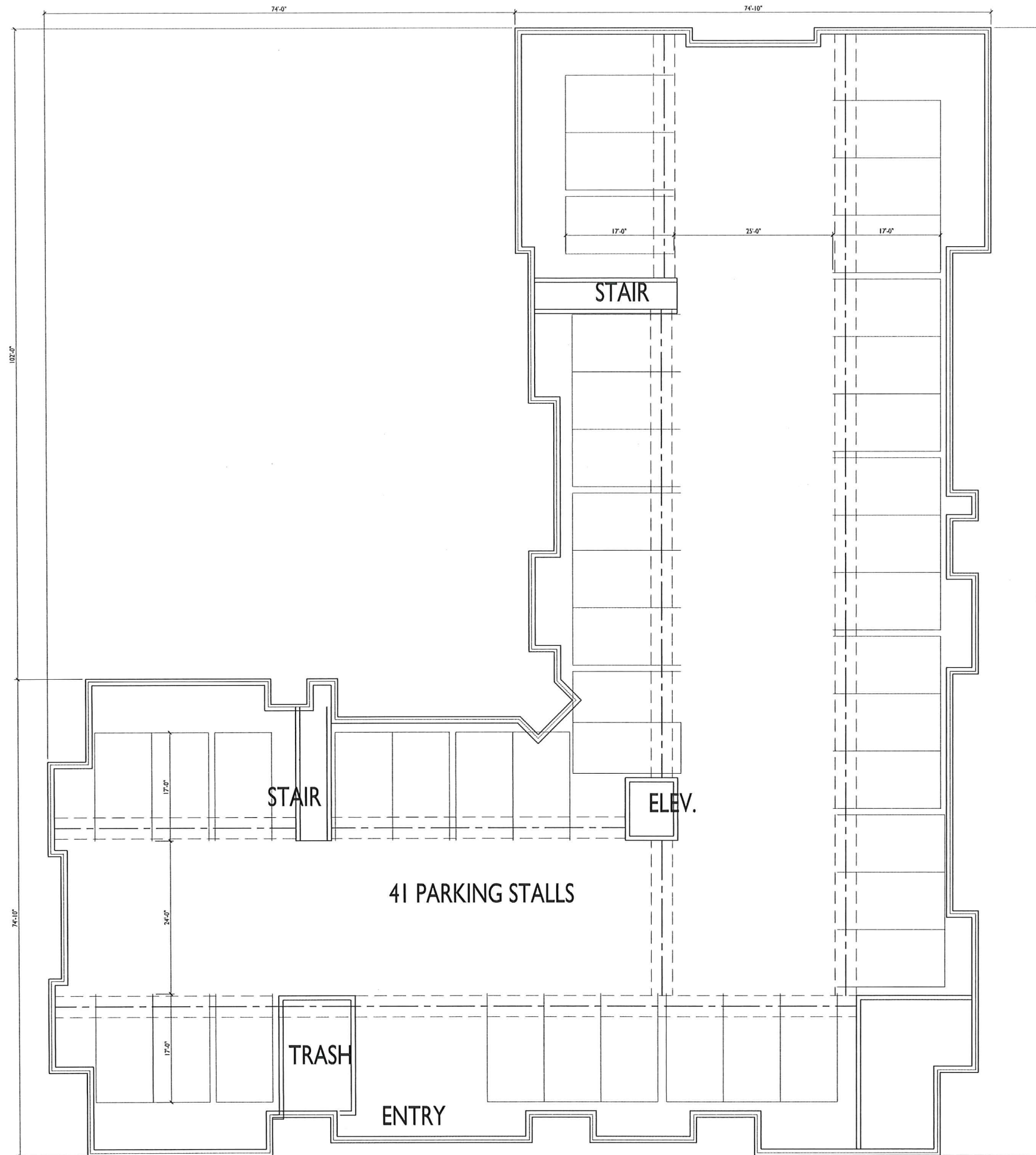
(1) TA

PLANT LIST				
KEY	QUAN	SIZE	COMMON NAME	ROOT POINTS
Large Deciduous Trees (40 Points)				
ABM	5	2"	Autumn Blaze Maple	BB
QA	1	2"	Quaking Aspen	BB
RM	3	2"	Red Maple	BB
SWO	2	2"	Swamp White Oak	BB
Medium Deciduous Trees (25 Points)				
CP	8	1 1/2"	Calery Pear	BB
IHL	2	2"	Imperial Honey Locust	BB
RBC	6	10"	River Birch Clump	BB
SHL	3	2"	Skyline Honey Locust	BB
TM	5	2"	Tatarian Maple	BB
WBC	1	10"	White Birch Clump	BB
Small Deciduous Trees (15 Points)				
RJC	1	1 1/2"	Red Jade Crab	BB
TSC	1	1 1/2"	Tina Sergeant Crab	BB
Tall deciduous shrubs (5 Points)				
ABS	4	5'	Autumn Brilliance Serviceberry	BB
AVB	5	3'	Arrowwood Viburnum	Pst
Medium deciduous shrubs (3 Points)				
AWV	15	18"	AW Spirea	Pst
BC	16	24"	Black Chokeberry	Pst
DBH	41	24"	Deer Bush Honeysuckle	Pst
DN	10	24"	Diablo Ninebark	Pst
MKL	7	36"	Miss Kim Lilac	Pst
RTD	28	24"	Red Twig Dogwood	Pst
WS	17	24"	White Snowberry	Pst
YTD	8	24"	Yellow Twig Dogwood	Pst
Low deciduous shrubs (1 Points)				
AC	20	18"	Alpine Currant	Pst
GLS	23	18"	Gir Low Sumac	Pst
MCS	29	18"	Magic Carpet Spirea	Pst
Large evergreen trees (30 Points)				
BHS	3	5'	Black Hills Spruce	BB
Medium evergreen shrub (5 Points)				
EA	9	4'	Emerald Arborvitae	BB
TA	6	5'	Techny Arborvitae	BB
Low evergreen shrub (1 Points)				
KCJ	14	4'	Kalaj Compact Juniper	Con
Perennials (1 Points)				
LBS	7	1 G	Little Bluestem Grass	Con
Total Landscape Points:				
RPG	2	2 1/2'	Bio-retention Plantings (not contributing)	

- NOTES:
- 1) Designated lawn areas to be seeded (Madison Parks seed mix), fertilized, and mulched with straw mat.
 - 2) Designated turf areas to be seeded (No-mow seed mix), fertilized, and mulched with straw mat.
 - 3) Drainage swales and lawns with slopes steeper than 3/1 shall be mulched with erosion control fabric (installed per manufacturer's specifications).
 - 4) Foundation planting beds to be mulched with shredded hardwood bark mulch spread to a depth of 3".
 - 5) Designated parking lot islands to be mulched with #2 washed stone mulch spread to a depth of 3" over weed barrier fabric.
 - 6) Individual trees and shrub groupings in lawn areas to receive shredded hardwood bark mulch plant rings (4' diameter) spread to a depth of 3".
 - 7) Designated planting beds to be separated from lawn areas with 5" black vinyl edge.
 - 8) Owner will be responsible for landscape maintenance after completion.
 - 9) Rain garden to receive 1" shredded hardwood bark mulch.
 - 10) Rain garden plants (RGP) to be installed 12' on center.
 - 11) Rain garden to be constructed per WDNR specifications.

S.P.S
Paul Skidmore, Landscape Architect LLC
Paul Skidmore, ASLA
Landscape Architect
13 Red Maple Trail (608) 826-0032
Madison, WI 53717 (608) 335-1529 (c)
paulskidmore@tds.net

4719 FARWELL STREET DEVELOPMENT
LANDSCAPE PLAN
SHEET: C-5
DATED: JUNE 25, 2019
QUAM ENGINEERING, LLC
Residential and Commercial Site Design Consultants
www.quamengineering.com
4604 Siggelkow Road, Suite A - McFarland, Wisconsin 53558



ISSUED
Issued for Planned Dev. Infill: 6-11-2019

PROJECT TITLE
**FARWELL
MIXED-USE**

Farwell St.
McFarland, WI
SHEET TITLE
Basement Plan

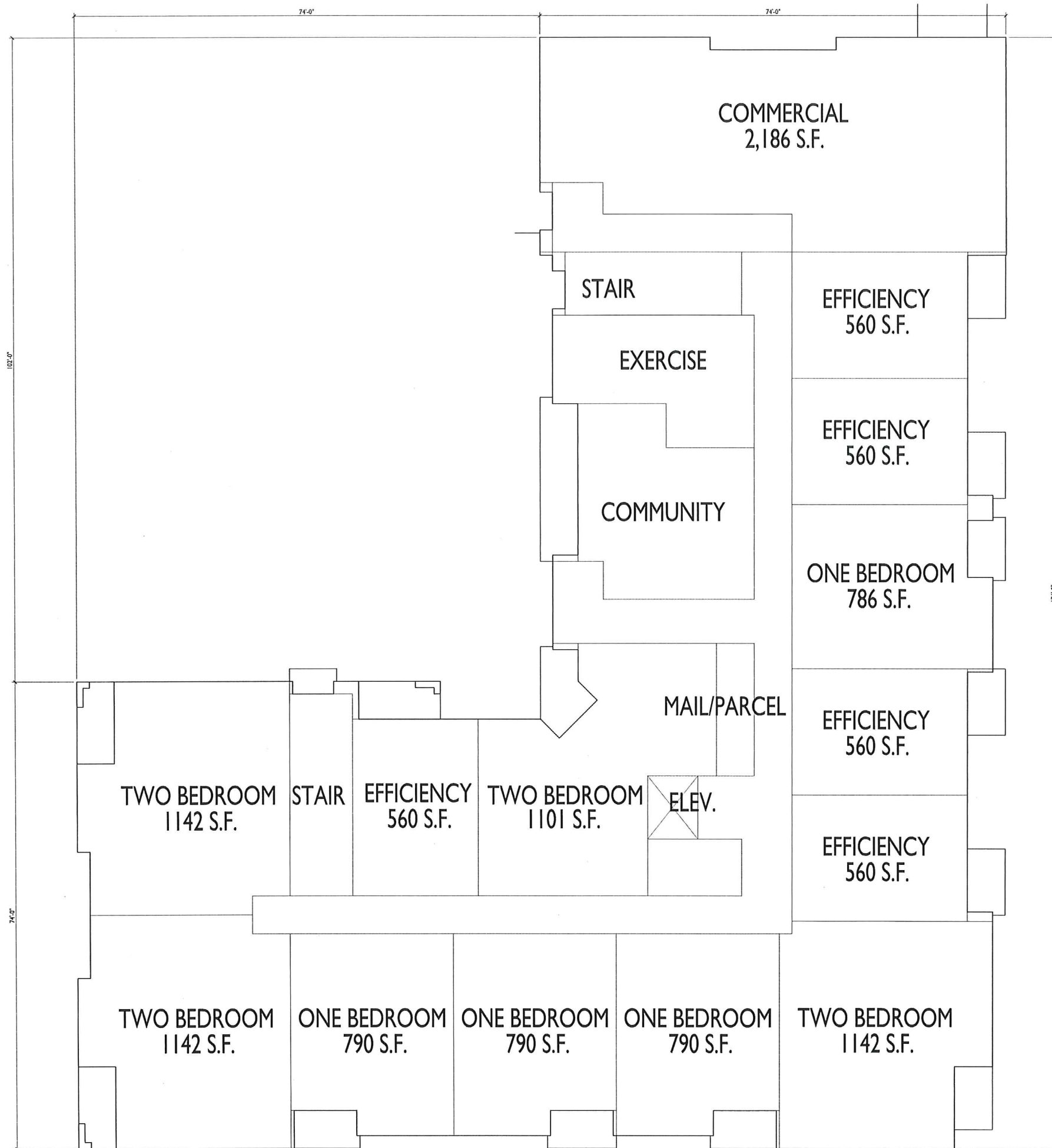
SHEET NUMBER



BASEMENT PLAN
A-1.0 1/8"=1'-0"

A-1.0

PROJECT NO. **1813**
© 2013 Knothe & Bruce Architects, LLC



ISSUED
Issued for Planned Dev. Infill: 6-11-2019

PROJECT TITLE
FARWELL
MIXED-USE

RECEIVED
JUN 26 2019
VILLAGE OF MCFARLAND

Farwell St.
McFarland, WI
SHEET TITLE
First Floor Plan

SHEET NUMBER

A-1.1

PROJECT NO. 1813
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ISSUED
Issued for Planned Dev. Infill: 6-11-2019

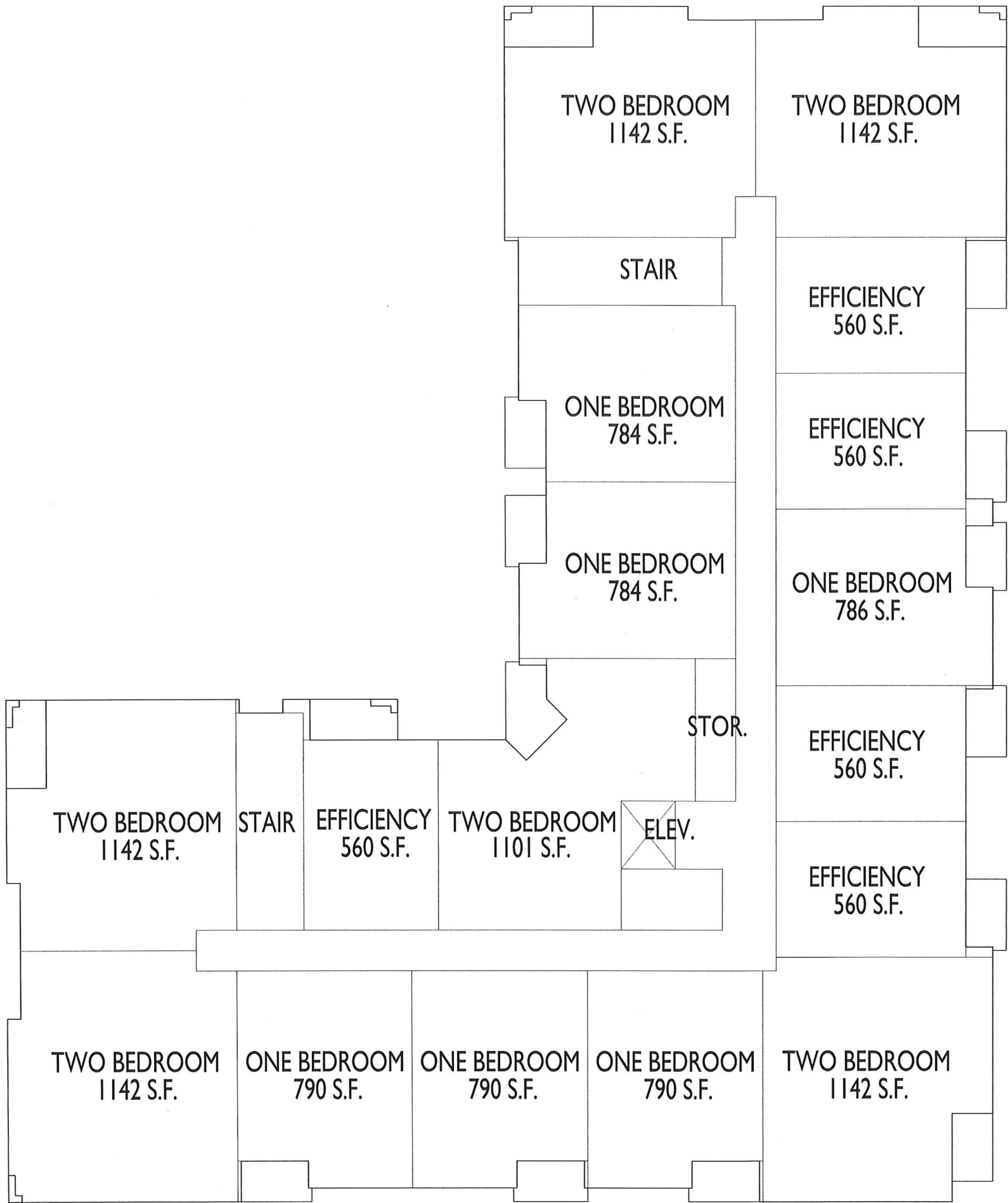
PROJECT TITLE
FARWELL
MIXED-USE

Farwell St.
McFarland, WI
SHEET TITLE
Second & Third
Floor Plan

SHEET NUMBER

A-1.2

PROJECT NO. 1813
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SECOND & THIRD FLOOR PLAN
A-1.2 1/8"=1'-0"



NORTH ELEVATION ALONG FARWELL STREET



WEST ELEVATION

PROJECT TITLE
**FARWELL
 MIXED-USE**

Farwell St.
 McFarland, WI
 SHEET TITLE
**Elevations
 Mixed-use**

SHEET NUMBER



1 EAST ELEVATION
A-2.2 1/8"=1'-0"



2 SOUTH ELEVATION
A-2.2 1/8"=1'-0"

ISSUED
Issued for Planned Dev. Int'l: 6-11-2019
Issued for PD-1 supplement: 6-26-2019

PROJECT TITLE
FARWELL
MIXED-USE

Farwell St.
McFarland, WI
SHEET TITLE
Elevations
Mixed-use

SHEET NUMBER

A-2.2



RECEIVED
JUN 26 2019
VILLAGE OF MCFARLAND

Farwell Street, McFarland, WI
Commercial View

A-2.3



(a) *General requirements.*

- (1) *Use regulations.* The uses allowable in this district are the uses approved as part of the general or detailed plan for particular sites that are placed in the Planned Development District.
- (2) *Density and dimensional regulations.* This Section sets no prescribed density or dimensional regulations in the Planned Development District.
- (3) *Off-street parking and loading.* There shall be no prescribed requirements for off-street parking and loading in the Planned Development District. However, in the review and approval of any general or detailed plan in a Planned Development District, due consideration shall be given to Subdivision IV of this Division of regulations and requirements for off-street parking and loading facilities for uses similar to those proposed in such plan.

(4) *Standards.* The following standards shall apply in the review of all general or detailed plans proposed for the Planned Development District:

- a. The uses proposed in the planned development shall be in general conformance with the Village Comprehensive Plan.
- b. The establishment, maintenance or operation of the uses proposed in the planned development shall not substantially impair or diminish the use, value and enjoyment of other properties within the neighborhood.
- c. Traffic circulation into and within the development shall be designed to minimize traffic congestion and traffic hazards, provide for the accessibility of all uses and buildings and also provide for the safe and convenient movement of both vehicles and pedestrians.
- d. The planned development shall incorporate environmental design considerations, including the preservation of topography, trees and ground cover, streams and natural bodies of waters, and other significant natural features and control of erosion and runoff in accord with the Village Erosion Control and Stormwater Management Ordinances.
- e. The planned development shall provide for convenient and harmonious groups of buildings, structures and uses; and buildings shall be spaced and sited to ensure adequate safety, light, ventilation and privacy.
- f. The following provisions shall apply:
 1. In a planned development for residential use, adequate open space and recreational areas shall be provided in appropriate locations, and all public and common open spaces shall be designed and located to provide safe and convenient access to residents.
 2. Planned Development District housing impacts on community resources in the same manner as other new developments, which are characterized by division of land into lots. In particular, the additional population density places demands upon Village parks and recreation areas. Accordingly, each dwelling unit newly established shall be required to dedicate land or provide fees in lieu of land, in accordance with the procedures set forth in Section 62-64.
- g. The planned development will not adversely affect the ability of public agencies to provide school or other municipal services.
- h. The width of street rights-of-way, width of paving, width and location of street or other paving, outdoor lighting, location of sewer and water lines, provision for stormwater drainage or other similar environmental engineering considerations shall be based on a determination of the appropriate standards necessary to implement the specific function in the specific situation; provided, however, that in no case shall standards be less than those necessary to ensure the public safety and welfare as determined by the Village.
- i. The proponents of a Planned Development District application shall provide evidence satisfactory to the Village Board of its economic feasibility of available adequate financing and that it would not adversely affect the economic prosperity of the Village or the values of surrounding properties.
- j. The proponents of a Planned Development District shall submit a reasonable schedule for the implementation

of the development to the satisfaction of the Village Board, including suitable provisions for assurance that each phase could be brought to completion in a manner that would not result in an adverse effect upon the community as a result of termination at that point.

- (5) *Minimum area.* A Planned Development District shall not be less than three acres of contiguous land under the same ownership. This Subsection shall not be interpreted to prohibit the post-development sale of all or part of an approved PD subject to the provision of this Section and all applicable statutes and Subdivision regulations.
- (6) *Subdivision review.* The applicable Subdivision review under Chapter 56 shall be carried out as an integral part of the review of a Planned Development District. The plan required must be submitted in a form that substantially satisfies requirements of the Subdivision regulations for the Preliminary and Final Plat approvals. Subdivision application may be submitted for the whole, a part, or parts of the overall planned development as indicated by phases in the detailed plan for staged development.
- (b) *Procedure for establishment of Planned Development Districts.* The provisions set forth in Division 4 of this Article shall apply for the establishment of any Planned Development District, provided the amendatory ordinance shall be considered only in conjunction with a general or detailed plan.
- (c) *Preapplication procedures.* Applicants are encouraged to seek preapplication, conceptual review of proposed plans by the Plan Commission. The Plan Commission is under no obligation to give a response to such submittals at the same meeting as they are presented. The Plan Commission is entitled to seek outside assistance and sources of critique. No responses by the Plan Commission or by individual Plan Commissioners shall bind the Plan Commission or the Village unless the response is on behalf of the Plan Commission, is in writing and is expressed as a binding response.
- (d) *Approval of general or detailed plan and adoption of zoning ordinance amendment.* In the event that the Village Board approves a general (or detailed) plan and adopts a zoning amendment creating a Planned Development District in connection with such general (or detailed) plan, the requirements of the plan shall constitute the zoning regulations for the district and the zoning district maps shall be amended to show all lands included in such general (or detailed) plan as within the Planned Development District. In the approval of any general (or detailed) plan, the Village Board may stipulate any conditions or restrictions in the establishment, maintenance and operation of any uses proposed in such plan and may also require any guarantees, including the filing of a contract together with a surety, satisfactory in form to the Village Attorney and satisfactory in amount to the Village Engineer, with the Village to ensure that improvements will be installed and completed as proposed in the plan.
- (e) *Recording of approved general or detailed plans and zoning ordinance amendments.* Whenever the Village Board designates land as being within a Planned Development District, the Village Attorney shall record in the Office of the Register of Deeds of Dane County a facsimile copy of the approved general (or detailed) plan, together with a certified copy of the related zoning ordinance amendment and any other action taken thereon by the Village Board. The cost for preparing a facsimile copy of the general (or detailed) plan in recordable form and the recording fee shall be paid by the owners of the lands included in the general (or detailed) plan.
- (f) *Changes or modifications to general or detailed plans and zoning ordinance amendments.* Any approved general or detailed plan, together with the related zoning ordinance amendment, may be amended in whole or in part pursuant to the same procedure and subject to the same limitations by which general or detailed plans were approved and the zoning ordinance amended. However, minor modifications may be made by any general or detailed plan upon approval of the Village Plan Commission provided that such modifications shall be in general conformity with the approved general or detailed plan and shall not substantially change the concept of such approved plan. All approved minor modifications shall become a part of the approved general or detailed plan and shall be recorded as provided in Subsection (e) of this Section. The Plan Commission shall decide whether a proposed amendment is minor or major, with appeals made to the Village Board.
- (g) *Construction of building and establishment of uses.* No zoning or building permit shall be issued until the detailed plan and the related zoning ordinance amendment have been recorded as required above. Within one year of the date of recording of any detailed plan and the zoning ordinance, construction thereon must begin; and construction must be substantially completed throughout the project within three years of such date of recording, unless extensions are

granted by the Village Board. If initial construction has not begun within one year of the date of recording or within the prescribed time period granted as an extension by the Village Board, the approval of the detailed plan and the related zoning ordinance amendment shall become null and void, and the zoning shall revert to the classification that applied prior to the approval of the PDD zoning. No occupancy of dwelling units shall occur until all public works that have been scheduled to be completed before occupancy are completed to the satisfaction of the Village.

(h) *Procedure for establishment of the Planned Development District—General plan for staged development.*

- (1) *Submittal of general plan.* The general plan shall contain any information and representations deemed necessary by the Plan Commission and shall consist of a statement entitled "Planned Development District—General Plan, Statement of Owner's Intent and Description of Development," which shall include, without limitation, the following:
 - a. A legal description describing all of the tract of land included in the proposed development.
 - b. A statement indicating the nature of the applicant's interest in the land included in the proposed development.
 - c. A statement describing the proposed development, including the character, method and operation of the development and a development schedule or timetable for construction.
 - d. A statement as to the following data or graphic information referenced to a map or plan of the proposed development:
 1. The location and size of the site including dimensioned exterior boundaries, topography and other salient features, and existing buildings and structures, and also adjacent properties and streets, including all public utilities and public easements.
 2. The use and approximate location and bulk of buildings and structures, including number of stories and dimensions of buildings.
 3. The approximate location of vehicular and pedestrian facilities, such as streets, sidewalks and off-street parking areas, including approximate number of parking spaces.
 4. The approximate location of areas for public or common open spaces and for other public or semipublic uses.
 5. A tabulation of land areas for the different types of uses in relation to the total area.
 6. A tabulation of the gross floor areas of buildings by types of uses.
 7. A tabulation of the number of types of dwelling units.
- (2) *Review of general plan.* The Plan Commission shall review the general plan and determine whether it complies with the standards set forth in Subsection (h)(1) of this Section. Following the review of the general plan, the Plan Commission shall forward the petition to the Village Board, together with a recommendation that the general plan be either approved as submitted, or approved with modifications or disapproved.
- (3) *Approval of general plan.*
 - a. In the event that the Village Board approves the general plan and adopts the related zoning ordinance amendment, the zoning district maps shall be amended to include all of the lands within the general plan as within the Planned Development District (general plan approved). However, no building construction shall be permitted in any portion of the approved general plan until a detailed plan prepared in accordance with the requirements hereunder has been approved by the Village as provided below.
 - b. In the event the Village Board fails to approve the general plan and ordinance, the Village Board shall communicate its objections back to the Plan Commission for reconsideration and further discussions.

(i) *Procedure for establishment of the Planned Development District—Detailed plan for staged development.*

- (1) *Submittal of plan.* Within one year after the recording of the general plan and the copy of the related zoning ordinance amendment, a detailed plan for at least one stage of the general plan shall be filed with the Village Clerk-Treasurer, unless an extension is granted by such Village Board. The detailed plan shall contain any information and

representation deemed necessary by the Plan Commission and shall consist of a statement entitled, "Planned Development District—Detailed Plan, Statement of Owner's Intent and Description of Development," which shall include without limitations, the following:

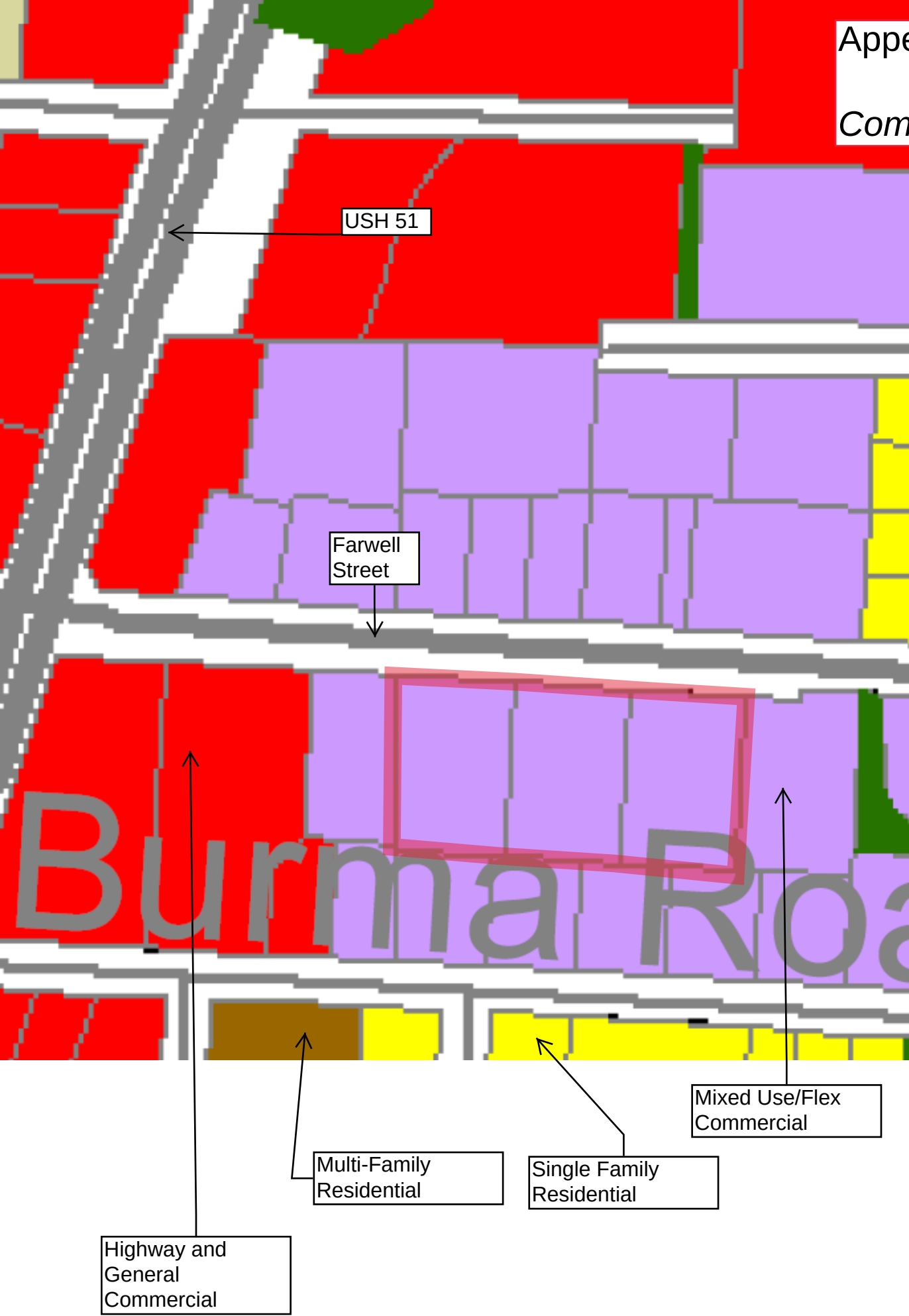
- a. A legal description describing all of the tract of land included in the proposed development, referenced to a locational map indicating the relationship of the tract to the total general plan.
- b. A statement indicating the nature of the applicant's interest in the land included in the proposed development.
- c. A statement describing the proposed development, including the character, method and operation of the development, and a development schedule or timetable for construction. Where the formation of organizations such as a homeowners' association is proposed, such statement shall include any agreements, bylaws or covenants which govern the organizational structure, use, maintenance and protection of the development and any of its common services, common open spaces or other common facilities.
- d. A statement as to the following data or graphic information referenced to a map of the proposed development:
 1. The location and size of the site, including dimensioned exterior boundaries, topography and other salient features, and existing buildings and structures, and also adjacent properties and streets.
 2. The use and location of all buildings or structures, including the architectural character and design of each building, the number of stories and dimensions of each building, and the dimensioned yards between buildings or structures and lot lines.
 3. The location of vehicular and pedestrian facilities, including dimensioned streets, walkways, access driveways, off-street parking spaces and loading berths, and refuse receptacle areas.
 4. The location and size of areas for public or common open spaces and for other public and semi-public uses.
 5. A grading plan, including any storm sewer system, a landscaping plan, and an erosion control plan.
 6. A sanitary sewer and water distribution system plan.
 7. A tabulation of land areas for the different uses in relation to the total tract area.
 8. A tabulation indicating the number of buildings and the use and the total gross floor area for each building.
 9. A tabulation indicating the number and types of dwelling units in each building.

(2) *Review of the detailed plan.*

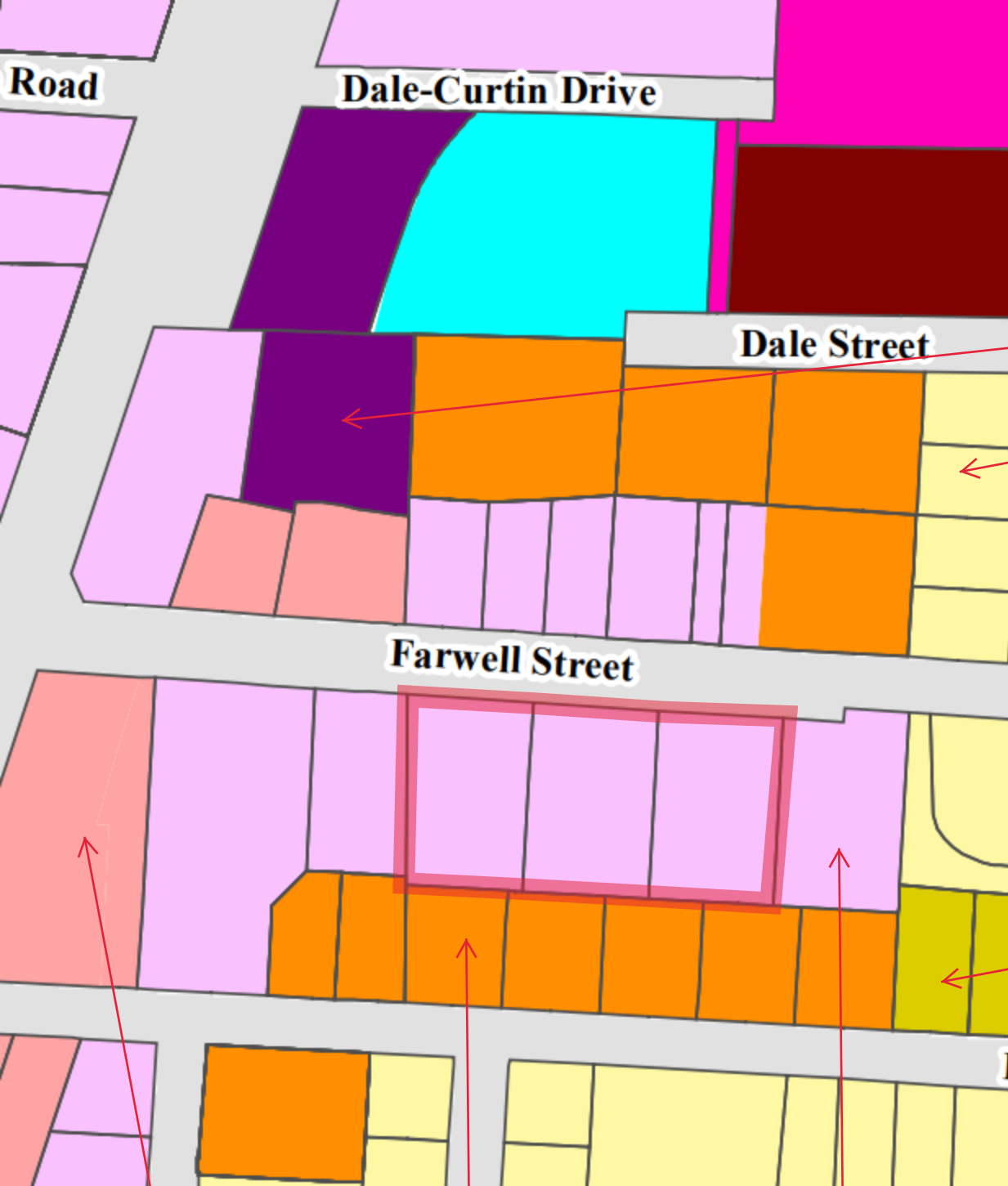
- a. The Plan Commission shall review the detailed plan as a conditional use review and shall determine whether the plan complies with the standards set forth in Subsection (h)(1) of this Section and is in general conformance with the approved general plan. Following Plan Commission approval of a detailed plan, the Village Attorney shall record in the Office of the Register of Deeds of Dane County a facsimile copy of the approved detailed plan and a certified copy of the Plan Commission action approving the same. The costs for copies and recording shall be paid by the owners of land within the plan areas.
- b. The action of the Plan Commission on the proposed detailed plan shall be appealable to the Village Board. The Village Board shall consult with the Plan Commission before making its appeal decision, but in no case shall a detailed plan be approved that is out of conformity with a general plan approved.

(3) *Approval of detailed plan.* Once the detailed plan is approved, the zoning district maps shall be amended to include all of the lands within the detailed plan as Planned Development District—detailed plan approved.

- (j) *Planned Development District—Single-stage procedure.* Upon request by applicants and subject to Village Board concurrence, the general and detailed stages of plan review and approval can be combined. Under this option, the plan is submitted in detailed form and is processed as is a general plan.



Appendix E
Zoning Map



C-L
Limited Commercial

R-1
Single Family Res.

R-2
Two Family Res.

C-H
Highway Commercial

R-3
General Residence

C-G
General Commercial

- (a) *Intent.* The PD-I District is referred to as an "infill" zoning regulation because it is intended to be used in situations where new development or redevelopment is proposed within an already developed area or neighborhood. Mixed use may be allowed to the extent that no land use conflicts will result. It is a basic public expectation that landowners requesting the use of the PD-I District will develop design, building architecture, landscape design and construction materials. The extent of variation or exception that will be recommended by the Village Plan Commission with final approval by the Village Board in accordance with the standards specified in Subsection (d)(1) of this Section will be dependent on how well the above stated expectations are expressed in the proposed development plan.
- (b) *Application procedures.* The procedures and requirements for applying for a PD-I zoning change are the same as those for the basic PD rezoning request. The procedures call for a two-step submittal with approval of a General Implementation Plan (GIP) and the subsequent submittal of a Detailed Implementation Plan (DIP). The application procedure is stated in Section 62-67.
- (c) *PD-I zoning lot.* The minimum zoning lot, for purpose of a PD-I submittal, shall include all abutting or adjacent parcels owned or otherwise controlled by the applicant for the PD-I zoning. The zoning lot may include more than one parcel and more than one owner. For purposes of applying the criteria and standards for PD-I zoning, the total area of the zoning lot shall be considered as one parcel regardless of the number of parcel Subdivisions that may exist.
- (d) *Standards and criteria for approval of a PD-I.* In addition to the general requirements for approval listed in Section 62-67, the following standards and criteria shall be used by the Village Plan Commission and Village Board when acting on a rezoning application in PD-I:
 - (1) Maximum impervious surface ratio:
 - a. Five-tenths residential.
 - b. Seven-tenths nonresidential and mixed use.
 - (2) Maximum floor area ratio: 0.70.
 - (3) Minimum required usable open space per dwelling unit: 100 SF/DU.
- (e) *Additional standards.*
 - (1) Screening and requirements for buffer yards shall be included as part of plan reviews. Such screening shall shield neighboring properties from any adverse external effects of the proposed developments. Screening and buffer yards shall also be used to shield the proposed development from the negative impacts of adjacent uses, such as streets, industrial uses, etc. Special emphasis shall be placed on screening the intrusion of automobile headlights on neighboring properties from parking areas and driveways.
 - (2) Pedestrian circulation should be carefully planned so as to prevent pedestrian use of vehicular ways and parking spaces. In all cases, pedestrian access shall be provided to public walkways.
 - (3) The usable open space required for residential development projects and mixed use residential projects shall be designed for use of each individual dwelling unit or shall be located and designed to be of utility to every dwelling unit proposed. This required usable open space shall be designed to maximum privacy and usability to the residence.
 - (4) Special emphasis shall be placed on trash collection points. Trash containers shall be screened and so designed so as to be conveniently accessible to their users and collectors.
 - (5) Within the PD-I District, mixed land uses may be proposed. However, they must be found to be

compatible based on the site and building design proposed. Compatibility will also be judged on the basis of how well the proposed project fits within the context of the neighborhood and abutting properties. The basic intent of this Chapter and Village Comprehensive Plan must be adhered to.

(6) Snow removal areas and procedures must be described in the plans.

(7) All site lighting shall be controlled so as not to extend a direct light source onto abutting properties. Cutoff type luminaries shall be used and all lighting sheds shall be indicated in the plans.

(8) The physical attributes of the site shall be respected with particular concern for preservation of natural features, tree growth and open space.

(f) *Exceptions to standards.* Exceptions to these standards may be recommended by the Village Plan Commission, subject to final approval given by the Village Board.

(Code 1998, § 13-1-45; Ord. No. 2003-03, § 1(13-1-45), 3-24-2003)

granted by the Village Board. If initial construction has not begun within one year of the date of recording or within the prescribed time period granted as an extension by the Village Board, the approval of the detailed plan and the related zoning ordinance amendment shall become null and void, and the zoning shall revert to the classification that applied prior to the approval of the PDD zoning. No occupancy of dwelling units shall occur until all public works that have been scheduled to be completed before occupancy are completed to the satisfaction of the Village.

(h) *Procedure for establishment of the Planned Development District—General plan for staged development.*

- (1) *Submittal of general plan.* The general plan shall contain any information and representations deemed necessary by the Plan Commission and shall consist of a statement entitled "Planned Development District—General Plan, Statement of Owner's Intent and Description of Development," which shall include, without limitation, the following:
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 - b. A statement indicating the nature of the applicant's interest in the land included in the proposed development.
 - c. A statement describing the proposed development, including the character, method and operation of the development and a development schedule or timetable for construction.
 - d. A statement as to the following data or graphic information referenced to a map or plan of the proposed development:
 1. The location and size of the site including dimensioned exterior boundaries, topography and other salient features, and existing buildings and structures, and also adjacent properties and streets, including all public utilities and public easements.
 2. The use and approximate location and bulk of buildings and structures, including number of stories and dimensions of buildings.
 3. The approximate location of vehicular and pedestrian facilities, such as streets, sidewalks and off-street parking areas, including approximate number of parking spaces.
 4. The approximate location of areas for public or common open spaces and for other public or semipublic uses.
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 - (3) *Approval of general plan.*
 - a. In the event that the Village Board approves the general plan and adopts the related zoning ordinance amendment, the zoning district maps shall be amended to include all of the lands within the general plan as within the Planned Development District (general plan approved). However, no building construction shall be permitted in any portion of the approved general plan until a detailed plan prepared in accordance with the requirements hereunder has been approved by the Village as provided below.
 - b. In the event the Village Board fails to approve the general plan and ordinance, the Village Board shall communicate its objections back to the Plan Commission for reconsideration and further discussions.
- (i) *Procedure for establishment of the Planned Development District—Detailed plan for staged development.*
- (1) *Submittal of plan.* Within one year after the recording of the general plan and the copy of the related zoning ordinance amendment, a detailed plan for at least one stage of the general plan shall be filed with the Village Clerk-Treasurer, unless an extension is granted by such Village Board. The detailed plan shall contain any information and



PLAN COMMISSION SUMMARY SHEET

MEETING DATE: Monday, July 22, 2019

SECTION: Business

DEPARTMENT: Community Development

CONTACT: Matt Schuenke, Village Administrator

AGENDA ITEM: Discussion and action regarding Ordinance #2019-14: an ordinance rezoning the property located at 5431 Bremer Road from R-1 (Single Family Residential) to R-2 (Single and Two Family Residential) as requested by Bouffiou Properties.

PREVIOUS ACTION:

Following Public Hearing, the Plan Commission took action to approve the rezoning ordinance at its meeting on July 15th.

ISSUE SUMMARY:

The applicant is requesting a rezoning from R-1 to R-2 in order to construct a duplex on the property located at 5431 Bremer Road. The requirements for the two districts are similar and a change to R-2 will allow for the duplex whereas in R-1 that is not permitted. R-2 will still allow for a single family home if desired.

The lot in question would meet the minimum bulk standards for the R-2 district and would continue to be compliant after subdivision via CSM. The neighboring properties are predominately R-1 with the homes along the lake marked as R-1B. However, the Future Land Use Map calls for this property to be R-2 as was adopted within that plan. While the rezone will slightly increase the allowed density on this property and further after subdivision, it is in concert with what the Zoning Code and Comprehensive Plan require as well as the property in question is large enough to accommodate the use in order to maintain consistency with the residential character of the surrounding neighborhood.

FINANCIAL/BUDGET IMPACT:

There is no cost to the Village to pursue this type of development. There is a financial benefit in the form of impact fees paid and the value added from developing a vacant lot with no improvements to what is proposed now as a duplex with future improvements to be determined on the remaining lot.

VILLAGE PLAN REFERENCE:

Village of McFarland Comprehensive Plan adopted August 28, 2017

ORDINANCE REFERENCE:

Section 62-343 details the procedure to change or amend the Zoning Code. The applicant has submitted a proper petition as the Property Owner in order to initiate this request. As such the application was forwarded to the Plan Commission for review and following Public Hearing they took action to recommend approval to the Village Board. All notices have been published and delivered as is required. The Village Board holds final



action on the request.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

Recommended for approval by the Plan Commission.

ATTACHMENTS:

1. 072019-03 - Bouffiou Properties (5431 Bremer Road) REZONE Ordinance 07022019
2. 072019-03 - Bouffiou Properties (5431 Bremer Road) REZONE Submittal 06102019
3. Section 62-70 - Bulk Standard - Residential
4. Section 62-343 - Rezoning Procedure
5. Zoning Map
6. Future Land Use Map

ORDINANCE 2019-14

AN ORDINANCE TO REZONE LANDS ON BREMER ROAD FROM THE R-1 ZONE, SINGLE-FAMILY RESIDENCE DISTRICT, TO THE R-2 ZONE, SINGLE AND TWO-FAMILY RESIDENCE DISTRICT.

Purpose: To rezone certain lands on Bremer Road to the R-2 Zone.

Sponsor: Community Development Director Boness

Recommended Referral: Plan Commission (Required)

Public Hearing: Required; Preceded by Class 2 Notice

WHEREAS, the owner of lands located at 5431 Bremer Road, in the Village of McFarland, has applied for approval of a Certified Survey Map and rezoning of the same property from the R-1 Zone to the R-2 Zone; and,

WHEREAS, the owner has submitted a proposed Certified Survey Map for rezoning and land division purposes, a copy which is attached hereto; and

WHEREAS, the owner has submitted documents fulfilling the requirements for approval of the rezoning; and

WHEREAS, the proposed rezoning is consistent with the Village of McFarland Comprehensive Plan, which designates the subject land as Two-Family Residential Use; and

WHEREAS, the Village Board is willing to grant approval of the request to rezone and the Village Board finds approval thereof is in the public interest;

NOW, THEREFORE, the Village Board of the Village of McFarland, does ordain as follows:

1. Section 62-62(a) of the McFarland Municipal Code and the Official Zoning Map are hereby amended so that the following described real estate is hereby rezoned from the R-1 Zone, Single-Family Residence District, to the R-2 Zone, Single and Two-Family Residence District:

A part of Lot 16 of the plat of the Assessor's Plat of Larson's Survey, recorded as Document No. 622648 of Dane County Records in Volume 9 of Plats on Page 45, being located in Government Lot 1 of Section 34, Township 7 North, Range 10 East, Village of McFarland, Dane County, Wisconsin, being more particularly described as follows:

COMMENCING at the South one-quarter Corner of said Section 34;

thence, along the South line of the Southwest one-quarter of said Section 34, South 88°47'20" West, 1308.07 feet to the centerline of Terminal Drive per Certified Survey Map No. 12712;

thence, continuing along said South line and the South line of said Lot 16, South 88°47'20" West, 585.00 feet to the **POINT OF BEGINNING**;

thence, continuing along said South Line, South 88°47'20" West, 166.34 feet to the Easterly right-of-way line of Bremer Road per said Assessor's Plat of Larson's Survey;

thence, along said Easterly right-of-way line, North 13°21'31" West, 199.26 feet;

thence North 88°37'23" East, 160.54 feet;

thence North 13°28'14" West, 15.23 feet to the Southwest corner of Lot 31 of the First Addition to Larson Beach Heights;

thence, along the South Line of said Lot 31, North 88°46'29" East, 60.00 feet;

thence South 15°05'15" West, 117.24 feet;

thence South 14°56'50" East, 100.51 feet to the **POINT OF BEGINNING**, containing 35,281 square feet or 0.810 acres, more or less.

2. The Zoning Administrator is hereby directed to label these changes on the Official Zoning Map, once the rezoning is effective.

3. Section 1 of this ordinance shall not take effect until final approval and recording of a Certified Survey Map for the lands described above. If the owner fails to record the applicable Certified Survey Map within one (1) year after adoption of this ordinance, then Section 1 of this ordinance shall become null and void, and the zoning of the afore stated lands shall continue to be the existing R-1 Zone.

The above and foregoing Ordinance was duly adopted at a regular meeting of the McFarland Village Board on the ____ day of _____, 2019.

APPROVED:

Brad Czebotar, Village President

ATTEST:

Cassandra Suettinger, Village Clerk-
Treasurer

ORDINANCE 2019 –14	
MOTION	SECOND
ACTION	DATE
Adopted	
Referred	
Tabled	
Withdrawn	
Defeated	
Published	
INDIVIDUAL VOTING RECORD	
Adrian -	Kryzenske -
Brassington -	Lytle -
Czebotar -	Utter -
Kolk -	
VOTING RESULTS	
Motion Carried	
Motion Defeated:	

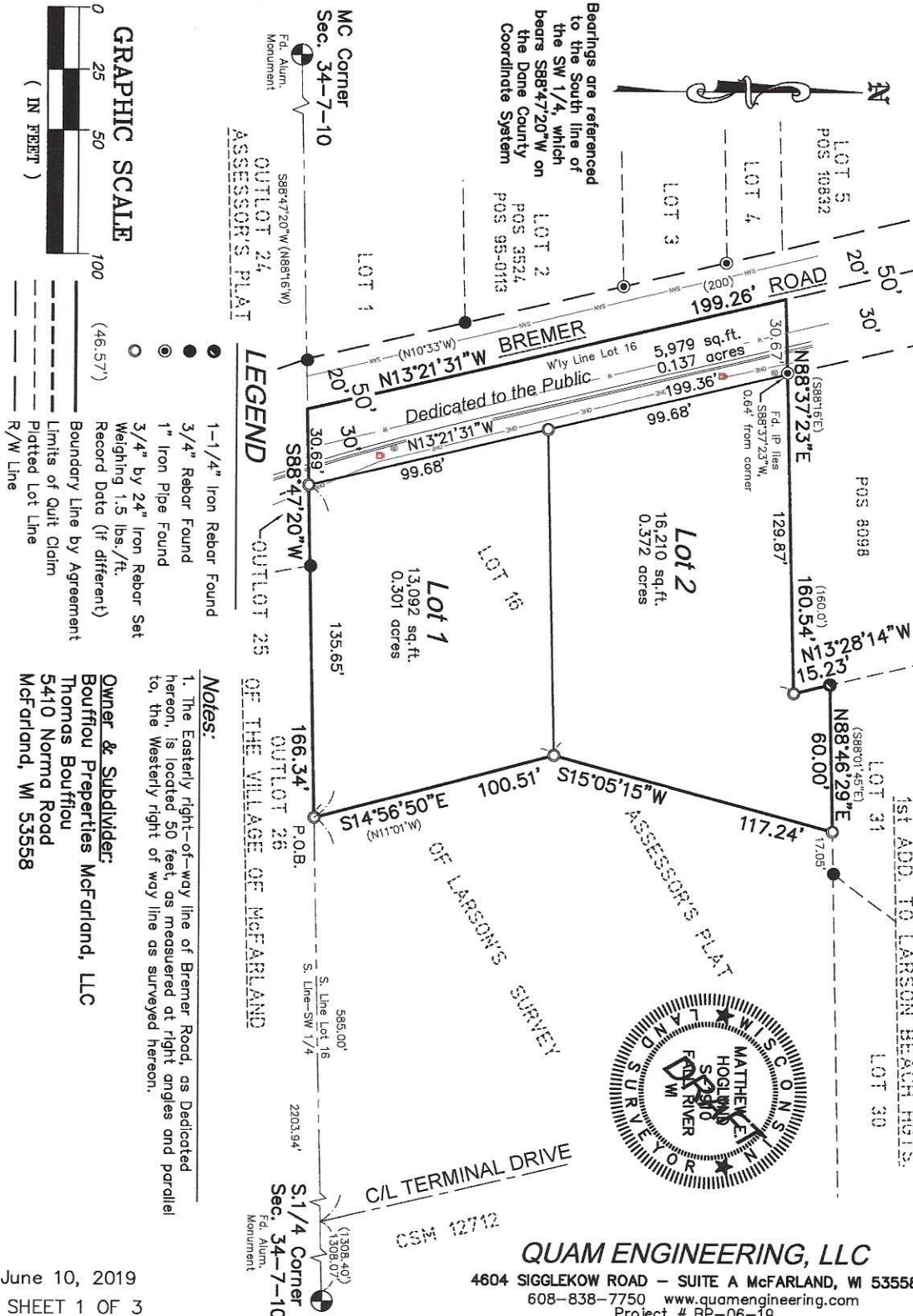
DANE COUNTY CERTIFIED SURVEY MAP

A part of Lot 16, Assessor's Plat of Larson's Survey, being located in Government Lot 1 of Section 34, T.7N., R.10E., Village of McFarland, Dane County, Wisconsin

C.S.M. No. _____

Doc. No. _____

Vol. _____ Page _____



Drawn By: MEH
Project # BP-06-19

DANE COUNTY
CERTIFIED SURVEY MAP # _____

**A part of Lot 16, Assessor's Plat of Larson's Survey, being located in
Government Lot 1 of Section 34, T.7N., R.10E., Village of McFarland,
Dane County, Wisconsin**

SURVEYOR'S CERTIFICATE:

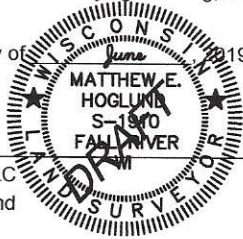
I, Matthew E. Hoglund, Registered Land Surveyor, do hereby certify to the best of my knowledge and belief, that I have surveyed, divided, and mapped the following Certified Survey being a part of Lot 16 of the plat of the Assessor's Plat of Larson's Survey, recorded as Document No. 622648 of Dane County Records in Volume 9 of Plats on Page 45, being located in Government Lot 1 of Section 34, Township 7 North, Range 10 East, Village of McFarland, Dane County, Wisconsin, being more particularly described as follows:

COMMENCING at the South one-quarter Corner of said Section 34;
thence, along the South line of the Southwest one-quarter of said Section 34, South 88°47'20" West, 1308.07 feet to the centerline of Terminal Drive per Certified Survey Map No. 12712;
thence, continuing along said South line and the South line of said Lot 16, South 88°47'20" West, 585.00 feet to the **POINT OF BEGINNING**;
thence, continuing along said South Line, South 88°47'20" West, 166.34 feet to the Easterly right-of-way line of Bremer Road per said Assessor's Plat of Larson's Survey;
thence, along said Easterly right-of-way line, North 13°21'31" West, 199.26 feet;
thence North 88°37'23" East, 160.54 feet;
thence North 13°28'14" West, 15.23 feet to the Southwest corner of Lot 31 of the First Addition to Larson Beach Heights;
thence, along the South Line of said Lot 31, North 88°46'29" East, 60.00 feet;
thence South 15°05'15" West, 117.24 feet;
thence South 14°56'50" East, 100.51 feet to the **POINT OF BEGINNING**, containing 35,281 square feet or 0.810 acres, more or less.

BEING SUBJECT TO all easements and agreements, if any, of record and/or fact.

I further certify, to the best of my knowledge and belief, that this map is a correct representation of all exterior boundaries of the land surveyed and the subdivision thereof made; that I have made such survey, land division, and map by the direction of Thomas Bouffiau of Bouffiau Properties McFarland, LLC, the owner of said land; that I have fully complied with the provisions of Chapter 236.34 of the Wisconsin State Statutes and the Village of McFarland Subdivision Regulations in surveying, dividing, and mapping the same.

Dated this 10th day of June, 2019.



Quam Engineering, LLC
By: Matthew E. Hoglund
P.L.S. S-1910

VILLAGE OF McFARLAND PLAN COMMISSION CERTIFICATE:

This land division is hereby approved by the Plan Commission of the

Village of McFarland on this ____ day of _____, 2019.

Cassandra Suettinger, Clerk, Village of McFarland

C.S.M. No. _____

Doc. No. _____

Vol. _____ Page _____

Drawn By: MEH
Project # BP-06-19

DANE COUNTY
CERTIFIED SURVEY MAP # _____

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Government Lot 1 of Section 34, T.7N., R.10E., Village of McFarland,
Dane County, Wisconsin**

CORPORATE OWNERS CERTIFICATE:

Bouffiu Properties McFarland LLC, a Limited Liability Company duly organized and existing under and by virtue of the laws of the State of Wisconsin, as owner, does hereby certify that said partnership caused the land described on this Certified Survey Map to be surveyed, divided, mapped, and dedicated as represented on this map. Bouffiu Properties McFarland LLC, does further certify that this map is required by s.236.10 or s.236.12 to be submitted to the following for approval or objection:

Village of McFarland

IN WITNESS WHEREOF, the said Bouffiu Properties McFarland LLC has caused these presents to be signed by Thomas Bouffiu, Managing Partner, at _____, Wisconsin, and its corporate seal to be hereunto affixed on this _____, day of _____, 20__.

In the presence of: _____

STATE OF WISCONSIN)
COUNTY DANE) SS

Personally came before me this ____ day of _____, 20__, Thomas Bouffiu, Managing Partner of the above named Limited Liability Company, to me known to be the person who executed the foregoing instrument, and to me known to be a partner of said Limited Liability Company and acknowledged that they executed the foregoing instrument as such officers as the deed of said corporation, by its authority.

(Notary Seal) _____ Notary Public, _____, Wisconsin

My commission expires _____.



VILLAGE OF McFARLAND BOARD CERTIFICATE:

Resolved, that this Certified Survey Map is hereby approved and dedications accepted by the Village Board of the Village of McFarland

Dated this ____ day of _____, 2019.

Cassandra Suettinger, Clerk, Village of McFarland

REGISTER OF DEEDS CERTIFICATE:

Received for recording this ____ day of _____, 20__, at _____ o'clock __M. and

recorded in Volume ____ of Certified Survey Maps on Pages _____

as Document No. _____.

Kristi Chlebowska, Dane County Register of Deeds

**Village of McFarland
Community Development Department**

RECEIVED
JUN 10 2019
VILLAGE OF MCFARLAND

Plan Commission Application – 2019

~Please complete application in full~

Applicant - Owner	Bouffiou Properties McFarland, LLC	Applicant's Agent	Quam Engineering, LLC
	Thomas Bouffiou	Name	Matthew E. Hoglund, P.L.S.
Address	5410 Norma Road, McFarland, WI 53558	Address	4604 Siggelkow Rd - Suite A McFarland, WI 53558
Email	TBouf13@aol.com	Email	mhoglund@quamengineering.com
Phone #	608-838-3305 Home 608-320-9342 Cell	Phone #	608-838-7750
Fax #		Fax #	608-838-7752

Type of Proposal – Please check boxes below that apply - Parcel No(s). 154/0710-343-5525-7

Requires Public Hearing (Class One)	FEES	Requires Public Hearing (Class Two)	FEES	Public Hearing Not required	FEES
☐ Preliminary Plat	\$500+AF	☒ Conditional Use	\$275+F	☐ Annexation	At cost
☐ Preliminary Plat (reapplication)	\$500+BF	☒ Rezoning (map)	\$175+	☒ Dev. Agreement Including Addendums	\$400 F
☒ Certified Survey Map	\$300+F	☐ Zoning Amendment (text)	\$250+F	☐ Final Plat	\$500 +CF
☐ Condominium	\$300+EF	☐ Variance-Board of Zoning Appeals	\$250+F	☐ Final Plat (reapplication)	\$400 +DF
				☐ Site/Design Review	\$400 + F

+ = Plus publication and notification charges

A = Plus \$50.00 per lot

B = Any preliminary plat which has previously been reviewed/revised within the last 36 months

C = Plus \$50.00 for each lot within the final plat

D = Any final plat which has been previously reviewed or/ revised within the last 36 months

E = Plus \$40.00 for each unit shown

F = Plus actual legal, engineering and financial consulting costs incurred by the Village

G = Plus \$25.00 per lot for two or more lots.

Escrow Deposits (covers costs for outside consultants; e.g., engineers, attorneys, etc.)	
☐ R-E, R-3 & PD (up to 50 acres)	\$5,000
☐ R-E, R-3 & PD (greater than 50 acres)	\$10,000
☐ Commercial Site/Design Review (5,000 sq. ft. or more)	\$2,000
☐ All Plats including condominiums	\$5,000

Nature of the development proposal: Must provide address of proposed development, legal description and description of proposal. (Attach additional paper if needed)

Rezone property from R1 to R2, which is consistent with Village Comprehensive Plan, and split into 2 lots

and build a duplex on each lot.

5431 Bremen Road

What action is the applicant requesting of the Plan Commission?

Rezoning Approval

Certified Survey Map Approval

Has this specific proposal been previously discussed or acted upon by the Plan Commission?

☐ YES ☒ NO (If "yes" state the nature and the date(s) of the previous application.)

PLEASE READ AND SIGN ON THE REVERSE SIDE - AT THE BOTTOM

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***Submittal Deadline Noon on:**

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November 5-----	December 16 (Pending)
December 10-----	(Pending) Tuesday, Jan. 21, 2020

*** Submittal deadline: No exceptions can be given for above deadlines**

- **Materials submitted for review after the submittal deadline date (or incomplete submittals) will be held over until the next scheduled meeting.**
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X

Signature of Applicant/Agent

Date

RECEIVED

JUN 10 2019

VILLAGE OF McFARLAND

LARSON BEACH HEIGHTS, 1ST ADDITION
First Addition Larsons Beach Heights

LOT 30
0.5 ac

LOT 31
0.8 ac

OUTLOT 16
0.1 ac

Bremer Rd

LARSONS SURVEY ASSESSORS PLAT

Lot 2

OUTLOT 16
0.8 ac

OUTLOT 16
3.7 ac

Lot 1

Bouffiou Properties McFarland, LLC

Proposed CSM

5431 Bremer Road, McFarland WI

2017 Dane County 1' LIDAR Contours

Rezoning Legal Description
Bouffiou Properties McFarland, LLC

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JUN 10 2019

VILLAGE OF MCFARLAND

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RECEIVED
JUN 10 2019
VILLAGE OF McFARLAND



FRONT ELEVATION
SCALE: 1/4" = 1'-0"



REAR ELEVATION
SCALE: 1/4" = 1'-0"

THIS PLAN WAS CREATED AS A DRAFTING
SERVICE ONLY. THE DESIGNER IN NO WAY EXPRESSES
OR ASSUMES ANY RESPONSIBILITY FOR THE
ACCURACY OR COMPLIANCE OF THESE PLANS
IN ANY FORM.
ALL TALL WALLS GREATER THAN 10'-0" TO
BE ENGINEERED BY MATERIAL SUPPLIER

ELEVATIONS
SCALE: 1/4" = 1'

PLAN DATE DATE 04/01/19

AMERICAN DESIGN CONCEPTS

BOUFFIOL DUPLEX

AMERICAN DESIGN CONCEPTS LLC.
DESIGNED BY 1334 APPLEGATE
MADISON
(608) 773-0710

ALL RIGHTS RESERVED
© AMERICAN DESIGN CONCEPTS

A1



RIGHT ELEVATION
SCALE: 1/4" = 1'-0"



LEFT ELEVATION
SCALE: 1/4" = 1'-0"

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ALL TALL WALLS GREATER THAN 10'-0" TO BE ENGINEERED BY MATERIAL SUPPLIER

SIDE ELEVATIONS
SCALE: 1/4" = 1'

PLAN START DATE 04/09/18

AMERICAN DESIGN CONCEPTS

BOUFFIOL DUPLEX

AMERICAN DESIGN CONCEPTS LLC.
DESIGNED BY 1334 APPLEGATE
MADISON
(608) 713-0710
ALL RIGHTS RESERVED
© AMERICAN DESIGN CONCEPTS

A2

Sec. 62-70. - Bulk standard—Residential Districts.

No structure or lot shall be developed, used or occupied unless it meets the minimum lot frontage, lot area, yard requirements, height limits and other dimensional standards set forth in the following table:

RESIDENTIAL DISTRICT BULK STANDARDS

Bulk Standards	A-1	R-1	R-1A ⁽⁹⁾	R-1B ⁽⁹⁾	R-2 ⁽³⁾	R-3 ⁽³⁾	R-MH	R-E	RH-1
Minimum lot area (sq. ft.)	35 acres	10,000	6,000	6,000	10,000	None	6,000	None	1 acre
Minimum lot width (ft.)	-	80	50	50	80	80	50	80	150
Building height (ft.)	35 ⁽¹⁾	35	35	35	35	35	35	35	35
Yards ⁽⁷⁾⁽¹⁰⁾									
Front yard (ft.)	-	25	25	20 ⁽⁶⁾	25	25 or 35	25	25	40
Front yard with snout garage ⁽²⁾	-	30	30	20	30	25 or 35	30	30	40
Side yard (ft.)									
One story building	6	6	7	7	8	8	6	8	10
Both sides combined	14	14	14	14	18	20	14	20	20
Two story building	7	7	7	7	8	10	7	10	10

Both sides combined	18	18	14	14	18	20	18	25	20
Reversed corner	25	25	25	15	25	25 or 30	15	25	40
Rear yard (ft.)	30	30	30	30 or 40	30	35	25	30	50
Usable open space per dwelling unit (sq. ft.)	-	1,300	1,000	1,000	750	500	1,000	500	4,000
Minimum lot area per dwelling unit (sq. ft.)	-	10,000	6,000	6,000	5,000	5,445	6,000	4,356	1 acre
As conditional use	-	10,000	6,000	6,000	5,000	2,904	6,000	2,178	1 acre
Parking spaces required per dwelling unit (sq. ft.)									
Efficiency		1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
One bedroom	-	2.0	2.0	2.0	2.0	2.0	2.0	1.0	2.0
Two bedrooms	-	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Three bedrooms	-	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Four+ bedrooms	-	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Minimum landscaping points ⁽⁵⁾									

Per 100 ft. of bldg. foundation					50		45	
Per 1,000 sq. ft. gross floor area					20		20	
Per 100 ft./street frontage					50		45	
Per 10,000 sq. ft. of paved area					100		90	

- (1) Barns, sheds, silos and other farm buildings shall not exceed in height twice their distance from the nearest lot line; however, these buildings have to be setback at least 60 feet from the street and no closer than 100 feet from the property line of adjacent properties, if those properties are located in a Residence District.
- (2) Attached garages that are closer to a street than any other portion of structure are snout garages.
- (3) R-2 and R-3 Districts allow zero lot line duplexes of 5,000 square feet minimum lot area and a 40 feet minimum lot width, with side yard setback requirements of eight feet for a one-story structure and ten feet for a two-story structure.
- (4) Twenty-five feet applies to lots if no motor vehicle garage door opening faces street side; 35 feet applies if motor vehicle garage door opening faces street side.
- (5) See Appendix B, Village of McFarland Landscaping Standards.
- (6) The front yard is the same as the street yard.
- (7) All yards abutting upon navigable waterways set back at least 40 feet unless superseded by Wisconsin Department of Natural Resources or Dane County regulations.
- (8) Twenty-five feet applies to street side with no motor vehicle garage door opening; 30 feet applies to street side with a motor vehicle garage door opening.

(9) The side yard setback amendments enacted by Ordinance No. 2014-13 shall apply only to property for which a new home construction permit is issued after December 11, 2014.

(10) All yards in the RH-1 District abutting a collector or arterial street shall be set back 60 feet from the property line.

(Code 1998, § 13-1-49; Ord. No. 2003-03, § 1(13-1-49), 3-24-2003; Ord. No. 2005-08, § 1, 4-25-2005; Ord. No. 2011-06, § 3, 5-23-2011; Ord. No. 2014-13, § 1, 10-27-2014; Ord. No. 2018-02, § 9, 1-22-2018)

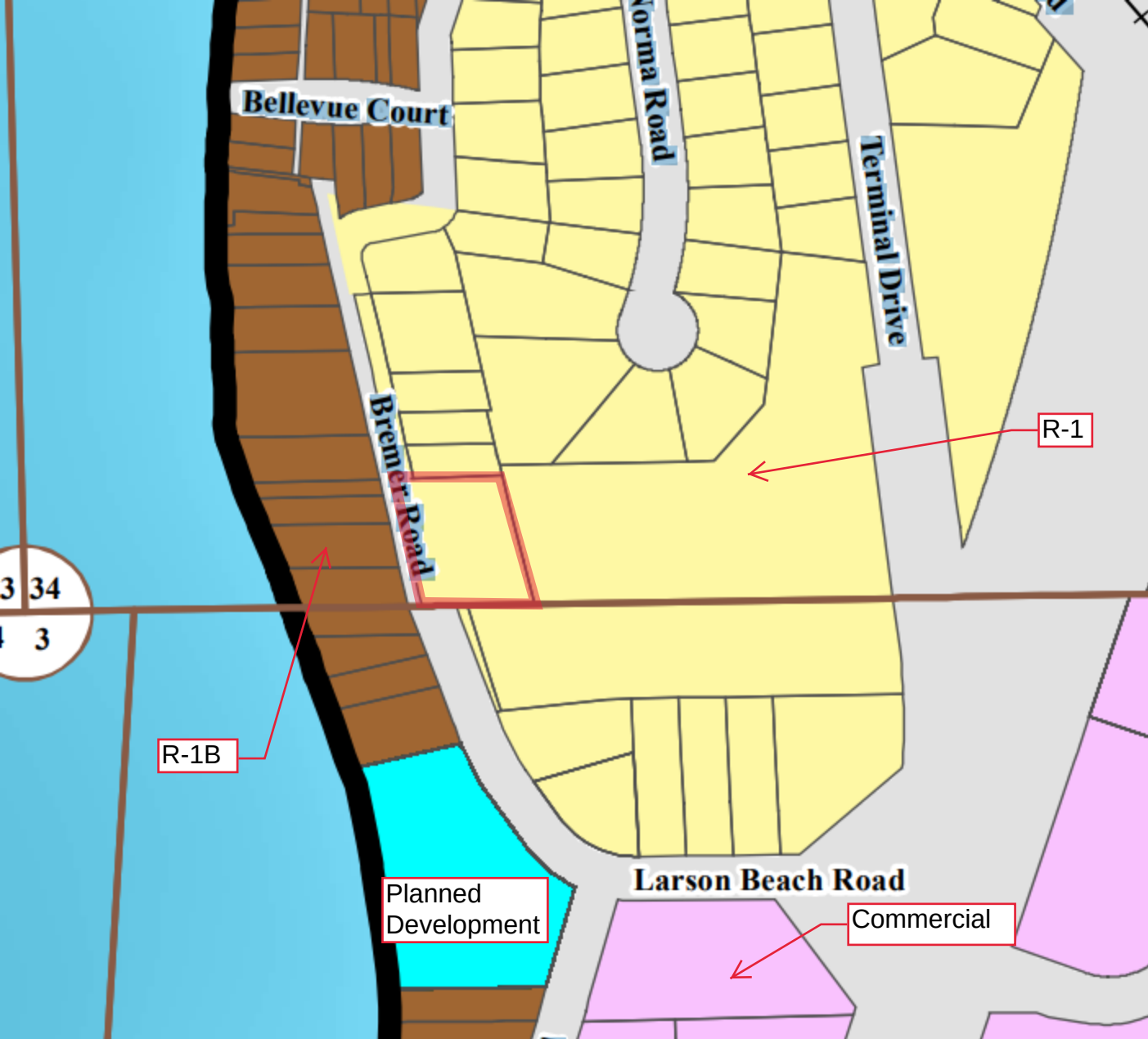
Sec. 62-343. - Procedure for changes or amendments.

- (a) *Request for changes.* Petitions for any change to the district boundaries and maps or amendments to the text regulations shall be addressed to the Village Board and shall be filed with the Zoning Administrator, describe the premises to be rezoned or the portions of text of regulations to be amended, list the reasons justifying the petition, specify the proposed use, if applicable, and have attached the following, if petition be for change of district boundaries:
 - (1) Plot plan, drawn to a scale of one inch equals 100 feet showing the area proposed to be rezoned, its location, its dimensions, the location and classification of adjacent zoning districts and the location and existing use of all properties within 300 feet of the area proposed to be rezoned.
 - (2) Owners' names and addresses of all properties lying within 100 feet of the area proposed to be rezoned.
 - (3) Together with additional information as may be required by the Plan Commission or Village Board.
- (b) *Plan Commission review and recommendations.*
 - (1) The Zoning Administrator shall cause the petition to be forwarded to the Plan Commission for its consideration and recommendation. Following receipt of the petition, the Plan Commission shall hold a public hearing upon each proposed change or amendment, giving notice of the time, place and the change or amendment proposed by publication of a class 2 notice, pursuant to Wis. Stats. Ch. 985. At least ten days prior, written notice shall also be given to the clerk of any municipality within 1,000 feet of any land that would be affected by the proposed change or amendment. The Plan Commission shall also notify the owners of all properties lying within 100 feet of the land proposed to be rezoned. Failure to comply with this provision shall not, however, invalidate any previous or subsequent action on the application.
 - (2) Following such hearing, the Plan Commission shall review all proposed amendments to the text and Zoning Map within the corporate limits of the Village, and shall recommend, in writing, that the petition be granted as requested, modified or denied. A recording of the recommendation in the Plan Commission's official minutes shall constitute the required written recommendation.
- (c) *Village Board action.*
 - (1) Following receipt and consideration of the Plan Commission's recommendation, the Village Board shall take action on the proposed ordinance implementing the proposed change or amendment.
 - (2) The Village Board shall hold an additional public hearing, preceded by the same notice required for the Plan Commission public hearing, upon the written request of the petitioner, any of the parties identified in Section 62-342 or from sufficient owners of

neighboring properties who hold protest rights pursuant to Wis. Stats. § 62.23(7)(d)2m, and Section 62-344. In addition, the Village Board may, on its own volition, conduct its own public hearing on the proposed amendment.

- (d) *Fee.* The application fee for processing a petition for a zoning change or amendment shall be the fee established by the Village Board from time to time and provided in Appendix A to this Code. The applicant shall also pay all costs incurred by the Village in notifying the public and affected property owners pursuant to Subsections (b) and (c) of this Section.

(Code 1998, § 13-1-242; Ord. No. 2003-03, § 1(13-1-242), 3-24-2003)







PLAN COMMISSION SUMMARY SHEET

MEETING DATE: Monday, July 22, 2019

SECTION: Business

DEPARTMENT: Community Development

CONTACT: Matt Schuenke, Village Administrator

AGENDA ITEM: Discussion and action regarding the application for a Certified Survey Map review from Bouffiou Properties for the property located at 5431 Bremer Road.

PREVIOUS ACTION:

Following Public Hearing, the Plan Commission took action to approve the rezoning ordinance at its meeting on July 15th.

ISSUE SUMMARY:

The owner of the property previously requested for rezoning would like to split the property essentially in half to accommodate two lots that would allow for either single family or two-family dwellings. A map showing the current conditions is enclosed plus the requested subdivision via the CSM. The CSM as presented is legally compliant with what is required for such requests but there are two items of note:

1. Public Land Dedication - The property currently goes to the center line of Bremer Road. Through this CSM that portion of the property currently within the public right of way will be dedicated officially for this purpose.
2. Additional Property Transfer - This property owner and the one to the east are working out an additional land swap that increases the size of Lot 2 within the CSM. The paperwork has been completed and confirmed with the County Surveyor regarding ownership. This is now resolved and the proposed CSM is consistent with the existing lot layout.

A copy of the residential bulk standards is also enclosed and the lots as proposed are fully compliant with the requirement for R-2 as was discussed in the previous agenda item.

FINANCIAL/BUDGET IMPACT:

None.

VILLAGE PLAN REFERENCE:

None.

ORDINANCE REFERENCE:

Section 56-39 - Certified Survey Map (Subdivision Code)

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

Recommended by the Plan Commission for approval.



ATTACHMENTS:

1. 072019-03 - Bouffiou Properties (5431 Bremer Road) CSM Submittal 06102019
2. 5431 Bremer Road - Existing Property Layout
3. Section 56-39 - Certified Survey Map

**Village of McFarland
Community Development Department**

RECEIVED
JUN 10 2019
VILLAGE OF MCFARLAND

Plan Commission Application – 2019

~Please complete application in full~

Applicant - Owner	Bouffiou Properties McFarland, LLC	Applicant's Agent	Quam Engineering, LLC
	Thomas Bouffiou	Name	Matthew E. Hoglund, P.L.S.
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Fax #		Fax #	608-838-7752

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X

Signature of Applicant/Agent

Date

RECEIVED

JUN 10 2019

VILLAGE OF McFARLAND

C.S.M. No. _____

Doc. No. _____

Vol. _____ Page _____

DANE COUNTY
CERTIFIED SURVEY MAP #

A part of Lot 16, Assessor's Plat of Larson's Survey, being located in Government Lot 1 of Section 34, T.7N., R.10E., Village of McFarland, Dane County, Wisconsin

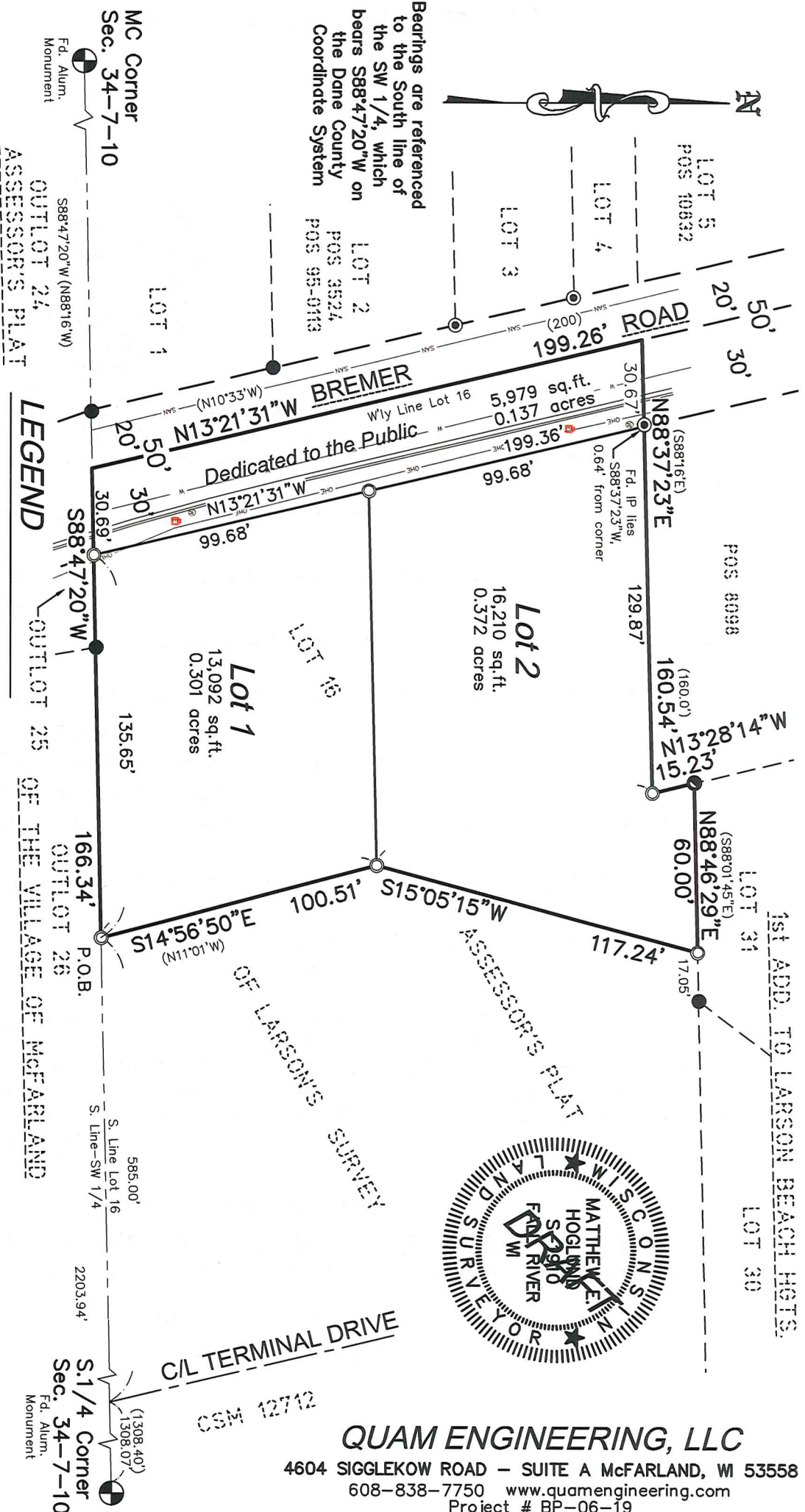


- LEGEND**
- 1-1/4" Iron Rebar Found
 - 3/4" Rebar Found
 - 1" Iron Pipe Found
 - 3/4" by 24" Iron Rebar Set Weighing 1.5 lbs./ft.
 - Record Data (if different)
 - Boundary Line by Agreement
 - Limits of Quit Claim
 - Platted Lot Line
 - R/W Line

Notes:

1. The Easterly right-of-way line of Bremer Road, as Dedicated hereon, is located 50 feet, as measured at right angles and parallel to, the Westerly right of way line as surveyed hereon.

Owner & Subdivider:
Bouffion Preperities McFarland, LLC
Thomas Bouffion
5410 Norma Road
McFarland, WI 53558



Drawn By: MEH
Project # BP-06-19

DANE COUNTY
CERTIFIED SURVEY MAP # _____

A part of Lot 16, Assessor's Plat of Larson's Survey, being located in
Government Lot 1 of Section 34, T.7N., R.10E., Village of McFarland,
Dane County, Wisconsin

SURVEYOR'S CERTIFICATE:

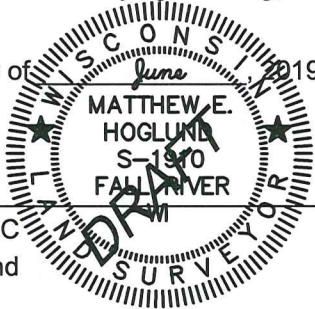
I, Matthew E. Hoglund, Registered Land Surveyor, do hereby certify to the best of my knowledge and belief, that I have surveyed, divided, and mapped the following Certified Survey being a part of Lot 16 of the plat of the Assessor's Plat of Larson's Survey, recorded as Document No. 622648 of Dane County Records in Volume 9 of Plats on Page 45, being located in Government Lot 1 of Section 34, Township 7 North, Range 10 East, Village of McFarland, Dane County, Wisconsin, being more particularly described as follows:

COMMENCING at the South one-quarter Corner of said Section 34;
thence, along the South line of the Southwest one-quarter of said Section 34, South 88°47'20" West, 1308.07 feet to the centerline of Terminal Drive per Certified Survey Map No. 12712;
thence, continuing along said South line and the South line of said Lot 16, South 88°47'20" West, 585.00 feet to the **POINT OF BEGINNING**;
thence, continuing along said South Line, South 88°47'20" West, 166.34 feet to the Easterly right-of-way line of Bremer Road per said Assessor's Plat of Larson's Survey;
thence, along said Easterly right-of-way line, North 13°21'31" West, 199.26 feet;
thence North 88°37'23" East, 160.54 feet;
thence North 13°28'14" West, 15.23 feet to the Southwest corner of Lot 31 of the First Addition to Larson Beach Heights;
thence, along the South Line of said Lot 31, North 88°46'29" East, 60.00 feet;
thence South 15°05'15" West, 117.24 feet;
thence South 14°56'50" East, 100.51 feet to the **POINT OF BEGINNING**, containing 35,281 square feet or 0.810 acres, more or less.

BEING SUBJECT TO all easements and agreements, if any, of record and/or fact.
I further certify, to the best of my knowledge and belief, that this map is a correct representation of all exterior boundaries of the land surveyed and the subdivision thereof made; that I have made such survey, land division, and map by the direction of Thomas Bouffiou of Bouffiou Properties McFarland, LLC, the owner of said land; that I have fully complied with the provisions of Chapter 236.34 of the Wisconsin State Statutes and the Village of McFarland Subdivision Regulations in surveying, dividing, and mapping the same.

Dated this 10th day of June, 2019.

Quam Engineering, LLC
By: Matthew E. Hoglund
P.L.S. S-1910



VILLAGE OF McFARLAND PLAN COMMISSION CERTIFICATE:

This land division is hereby approved by the Plan Commission of the
Village of McFarland on this _____ day of _____, 2019.

Cassandra Suettinger, Clerk, Village of McFarland

C.S.M. No. _____
Doc. No. _____
Vol. _____ Page _____

Drawn By: MEH
Project # BP-06-19

DANE COUNTY
CERTIFIED SURVEY MAP # _____

A part of Lot 16, Assessor's Plat of Larson's Survey, being located in
Government Lot 1 of Section 34, T.7N., R.10E., Village of McFarland,
Dane County, Wisconsin

CORPORATE OWNERS CERTIFICATE:

Bouffiu Properties McFarland LLC, a Limited Liability Company duly organized and existing under and by virtue of the laws of the State of Wisconsin, as owner, does hereby certify that said partnership caused the land described on this Certified Survey Map to be surveyed, divided, mapped, and dedicated as represented on this map. Bouffiu Properties McFarland LLC, does further certify that this map is required by s.236.10 or s.236.12 to be submitted to the following for approval or objection:

Village of McFarland

IN WITNESS WHEREOF, the said ouffiu Properties McFarland LLC has caused these presents to be signed by Thomas Bouffiu, Managing Partner, at _____, Wisconsin, and its corporate seal to be hereunto affixed on this _____, day of _____, 20__.

In the presence of: _____

STATE OF WISCONSIN)
COUNTY DANE) SS

Personally came before me this ____ day of _____, 20__, Thomas Bouffiu, Managing Partner of the above named Limited Liability Company, to me known to be the person who executed the foregoing instrument, and to me known to be a partner of said Limited Liability Company and acknowledged that they executed the foregoing instrument as such officers as the deed of said corporation, by its authority.

(Notary Seal) _____ Notary Public, _____, Wisconsin

My commission expires _____.



VILLAGE OF McFARLAND BOARD CERTIFICATE:

Resolved, that this Certified Survey Map is hereby approved and dedications accepted by the Village Board of the Village of McFarland

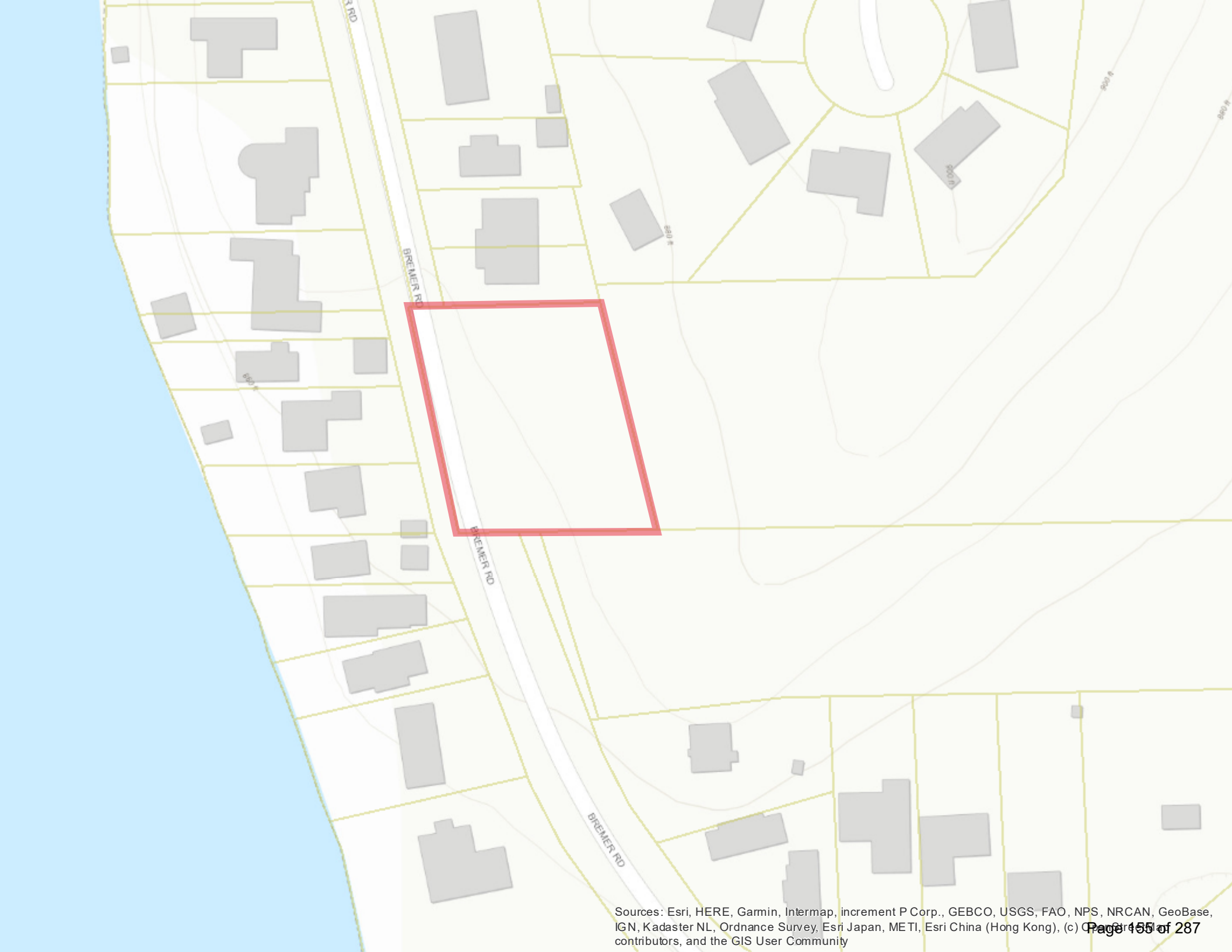
Dated this ____ day of _____, 2019.

Cassandra Suettinger, Clerk, Village of McFarland

REGISTER OF DEEDS CERTIFICATE:

Received for recording this ____ day of _____, 20__, at _____ o'clock __M. and recorded in Volume ____ of Certified Survey Maps on Pages _____ as Document No. _____.

Kristi Chlebowski, Dane County Register of Deeds



Sec. 56-39. - Certified Survey Map.

- (a) *Use of Certified Survey Map.* When it is proposed to divide land into at least two but no more than four parcels or building sites, any one of which is 35 acres in size or less, or when it is proposed to create by land division not more than four parcels or building sites within a recorded Subdivision Plat without changing the exterior boundaries of a block, lot or outlot, the subdivider shall prepare a Certified Survey Map in accordance with this Chapter and shall file 20 copies of the map and the letter of application with the Village Clerk-Treasurer at least 20 working days prior to the meeting of the Plan Commission at which action is desired.
- (b) *Referral to Plan Commission.* The Village Clerk-Treasurer shall, within two normal work days after filing, transmit the copies of the map and letter of application to the Plan Commission.
- (c) *Review by other Village agencies.* The Plan Commission shall transmit a copy of the map to all affected Village boards, authorities, committees, commissions or departments for their review and recommendations concerning matters within their jurisdiction. Their recommendations shall be transmitted to the Plan Commission within ten days from the date the map is filed. The map shall be reviewed by the Plan Commission for conformance with this Chapter and all ordinances, rules, regulations, comprehensive plans, comprehensive plan components and neighborhood plans.
- (d) *Review and approval.* Following public hearing by the Plan Commission in the manner used for Preliminary Plats, the Plan Commission shall approve, approve conditionally and thereby require resubmission of a corrected Certified Survey Map or reject such Certified Survey Map within 60 days from the date of filing of the map unless the time is extended by agreement with the subdivider. If the map is rejected, the reason shall be stated in the minutes of the meeting and a written statement forwarded to the subdivider. If the map is approved, the Plan Commission shall cause the Village Clerk-Treasurer to so certify on the face of the original map and return the map to the subdivider.
- (e) *Recordation.* The subdivider shall record the map with the County Register of Deeds within 30 days of the approval.
- (f) *Copies.* The subdivider shall file five copies of the recorded Certified Survey Map with the Village Clerk-Treasurer for distribution to the Village Engineer, Building Inspector, Village Assessor and other affected departments for their files.

(Code 1998, § 14-1-34; Ord. No. 99-11, § 17, 8-23-1999; Ord. No. 2003-02, §§ 166—169, 1-27-2002; Ord. No. 2017-13, §§ 13—15, 7-24-2017)



VILLAGE BOARD SUMMARY SHEET

MEETING DATE: Monday, July 22, 2019

SECTION: Business

DEPARTMENT: Public Works

CONTACT: Matt Schuenke, Village Administrator, Cassandra Suettinger, Village Clerk/Treasurer, Jim Hessling, Public Works Director

AGENDA ITEM: Discussion and action regarding the 2018 Audit and Financial Statements for McFarland Utilities.

PREVIOUS ACTION:

The Public Utilities Committee considered the Utility Financials at their meeting on July 16th and unanimously recommended acceptance to the Village Board.

ISSUE SUMMARY:

Enclosed is the 2018 Audit for the McFarland Utilities. The Auditor was present with the Committee to review this document and present the results for the previous year. Annually this Committee evaluates the finances to make possible recommendations on operations going forward as might be applicable. The Committee is planning to evaluate a simple rate increase for Water at their meeting in August and will in more detail look at the Sewer rates with the Village Engineer in September. All three utilities are operating very well and fiscally sound; however, some adjustments to the rates for water and sewer are needed. This was known at the time the 2019 Budget was set and funds were included to study these aspects for this purpose. That work will commence beginning next month.

FINANCIAL/BUDGET IMPACT:

The financial performance for all three functions are included in the summary and more detail through the whole report.

VILLAGE PLAN REFERENCE:

None.

ORDINANCE REFERENCE:

None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

Recommended for acceptance following review by the Village Board.

ATTACHMENTS:

1. McFarland Utilities AUD 12-31-2018 - FS Final



2. McFarland, Village 2018 Communication to Management Report
3. McFarland Utilities - Audit Report Summary

MCFARLAND UTILITIES

Enterprise Funds of the
Village of McFarland, Wisconsin

FINANCIAL STATEMENTS

Including Independent Auditors' Report

As of and for the Years Ended December 31, 2018 and 2017

MCFARLAND UTILITIES

Enterprise Funds of the Village of McFarland, Wisconsin

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As of and for the Years Ended December 31, 2018 and 2017

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INDEPENDENT AUDITORS' REPORT

To the Village Board
McFarland Utilities
McFarland, Wisconsin

We have audited the accompanying financial statements of McFarland Utilities, enterprise funds of the Village of McFarland, Wisconsin, as of and for the years ended December 31, 2018 and 2017, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the McFarland Utilities' preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the McFarland Utilities' internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of McFarland Utilities as of December 31, 2018 and 2017, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the McFarland Utilities enterprise funds and do not purport to, and do not, present fairly the financial position of the Village of McFarland, Wisconsin, as of December 31, 2018 and 2017 and the respective changes in financial position, or cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the 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 financial statements, and other knowledge we obtained during our audit of the 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 audits were conducted for the purpose of forming opinions on the financial statements as a whole. The supplemental information as listed in the table of contents are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated in all material respects in relation to the financial statements as a whole.

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin
June 18, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS
WATER AND SEWER UTILITY

MCFARLAND WATER AND SEWER UTILITY

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2018 and 2017

The management of the McFarland Water and Sewer Utility (Utility) offers this narrative discussion and analysis of the financial performance of the Utility for the fiscal year ended December 31, 2018. The easy to read narrative overview information presented here should be considered in conjunction with the more detailed information available in the financial statements of the Utility. These financial statements report information about the Utility using accounting methods similar to those used by private sector companies and offer short-term and long-term information about Utility activities.

FINANCIAL HIGHLIGHT

- > The net position of the Utility improved \$1,872,000 from \$14,958,000 in 2017 to \$16,830,000 in 2018.
- > The operating revenues of the Utility decreased \$11,000 from \$2,159,000 in 2017 to \$2,148,000 in 2018.
- > The operating expenses of the Utility, excluding depreciation, increased \$94,800 from \$1,462,100 in 2017 to \$1,556,900 in 2018.
- > The net operating income of the Water Utility decreased to \$295,000 in 2018 from \$331,700 in 2017.
- > The Sewer Utility recognized an operating loss of \$126,200 in 2018 compared to an operating loss \$15,000 in 2017.
- > The authorized rate of return for the Public Service Commission of Wisconsin (PSCW) regulated water utility operations is 7.25%. The actual rate of return for 2018 was 2.39%, down from 3.19% in 2017.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Water and Sewer Utility is a self-supporting entity and separate enterprise fund of the Village of McFarland. The Utility accounts for the cost of water utility and sewer utility operations on a continuing basis. The statements of net position of water utility operations and sewer utility operations is combined for accounting purposes although the capital assets and operating revenues/expenses are maintained separately for each type of utility.

Water and sewer service is provided to properties within the Village of McFarland and to several properties outside McFarland. The Utility is managed by the Village Board and the Public Utilities Committee (PSCW) which is advisory to the Village Board.

The Water Utility operations are subject to service rules and rates established by the PSCW. The accounting records of the Utility are maintained in accordance with the Uniform System of Accounts prescribed by the PSCW and in accordance with the Governmental Accounting Standards Board.

MCFARLAND WATER AND SEWER UTILITY

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2018 and 2017

OVERVIEW OF THE FINANCIAL STATEMENTS (cont.)

In 1994, the PSCW authorized deregulation of the Sewer Utility operations. Sewer rates and rules are now determined by the Village Board, based upon the recommendations of the Public Utilities Committee. Wastewater is treated under an agreement with the Madison Metropolitan Sewerage District.

The annual report consists of Management's Discussion and Analysis, the basic financial statements, the report of the independent auditor, and supplemental information.

An analysis of the financial position of the Water and Sewer Utility begins with a review of the Statements of Net Position and the Statements of Revenues, Expenses and Changes in Net Position. These two statements report the Utility's net position and changes therein. The net position – the difference between assets and deferred outflows and liabilities and deferred inflows – is key to measuring the financial health of the Utility. Over time, increases or decreases in net position are an indicator of whether the financial position of the Utility is improving or deteriorating. It should be noted, however, that the financial position may also be affected by other nonfinancial factors, including economic conditions, customer growth, climate conditions and new regulations.

UTILITY FINANCIAL ANALYSIS

Net Position

The Statements of Net Position includes all of the assets, deferred outflows, liabilities, and deferred inflows of the Utility and provides information about the nature and amount of investments in resources (assets) and the obligations to utility creditors (liabilities). This statement provides the basis for evaluating the capital structure and assessing the liquidity and financial flexibility of the Utility. A summary of the Statements of Net Position is presented below in Table 1.

MCFARLAND WATER AND SEWER UTILITY

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2018 and 2017

UTILITY FINANCIAL ANALYSIS (cont.)

Net Position (cont.)

TABLE 1
CONDENSED STATEMENTS OF NET POSITION

	2018	2017	2016	2017-2018 Change
Current and Other Assets	\$ 4,226,958	\$ 5,055,689	\$ 4,981,607	\$ (828,731)
Capital Assets	15,640,881	13,516,723	12,567,863	2,124,158
Total Assets	<u>19,867,839</u>	<u>18,572,412</u>	<u>17,549,470</u>	<u>1,295,427</u>
Deferred outflows of resources	94,165	128,689	175,920	(34,524)
Long-Term Debt Outstanding	2,690,000	3,055,000	2,532,161	(365,000)
Other Liabilities	361,515	636,653	464,029	(275,138)
Total Liabilities	<u>3,051,515</u>	<u>3,691,653</u>	<u>2,996,190</u>	<u>(640,138)</u>
Deferred inflows of resources	80,506	51,455	65,732	29,051
Investment in Capital Assets	12,886,773	10,386,711	10,369,393	2,500,062
Restricted	443,856	371,392	336,992	72,464
Unrestricted	<u>3,499,354</u>	<u>4,199,890</u>	<u>3,957,083</u>	<u>(700,536)</u>
Total Net Position	<u>\$ 16,829,983</u>	<u>\$ 14,957,993</u>	<u>\$ 14,663,468</u>	<u>\$ 1,871,990</u>

As shown the table above, the net position of the Water and Sewer Utility improved by \$1,872,000 or, 12.5%, in 2018. The growth in net position is attributable primarily to an increase in capital assets. Current and other assets decreased by \$828,700, or 16.5%, mostly due to a decrease in unrestricted cash on hand in 2018. Capital assets, which increased \$2,124,000, or 15.7%, now comprise 78.9% of total assets, up from 73.0% in 2017.

Restricted net position includes \$397,192 for a replacement fund used for sewer lift station replacements and \$46,664 for the net pension asset.

The Utility reported deferred outflows related to pension of \$94,200 in 2018, a decrease of \$35,000 from 2017. The Utility reported deferred inflows related to pension of \$80,500 in 2018, an increase of \$29,100 from 2017. See accompanying notes to the financial statements for more information on deferred outflows of resources and implementation of this standard.

The specific nature or source of these changes becomes more evident in the Statements of Revenues, Expenses and Changes in Net Position that follows.

See accompanying Independent Auditors' Report.

MCFARLAND WATER AND SEWER UTILITY

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2018 and 2017

UTILITY FINANCIAL ANALYSIS (cont.)

Revenues, Expenses, and Change in Net Position

All of the Utility's revenues and expenses are accounted for in Table 2, the Statements of Revenues, Expenses, and Change in Net Position. This statement measures the success of the Utility's operations over the year and can be used to determine whether the Utility has successfully recovered all its costs through user fees and other charges, profitability, and credit worthiness.

TABLE 2
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION

	2018	2017	2016	2017-2018 Change
Operating Revenues	\$ 2,148,047	\$ 2,159,361	\$ 2,158,847	\$ (11,314)
Non-Operating Revenues	105,127	9,390	4,369	95,737
Total Revenues	<u>2,253,174</u>	<u>2,168,751</u>	<u>2,163,216</u>	<u>84,423</u>
Depreciation Expense	422,026	380,559	345,682	41,467
Other Operating Expense	1,556,858	1,462,094	1,404,322	94,764
Non-Operating Expense	51,264	56,075	54,168	(4,811)
Total Expenses	<u>2,030,148</u>	<u>1,898,728</u>	<u>1,804,172</u>	<u>131,420</u>
Income Before Capital				
Contributions and Transfers	223,026	270,023	359,044	(46,997)
Transfers	(249,144)	(256,753)	(229,359)	7,609
Capital Contributions	1,898,108	281,255	483,386	1,616,853
Change in Net Position	<u>1,871,990</u>	<u>294,525</u>	<u>613,071</u>	<u>1,577,465</u>
Beginning Net Position	<u>14,957,993</u>	<u>14,663,468</u>	<u>14,050,397</u>	<u>294,525</u>
Net Position End of Year	<u><u>\$ 16,829,983</u></u>	<u><u>\$ 14,957,993</u></u>	<u><u>\$ 14,663,468</u></u>	<u><u>\$ 1,871,990</u></u>

Operating revenues for the Utility in 2018 decreased \$11,300, or 0.5%, from \$2,159,400 to \$2,148,000. This is primarily attributable to a decrease in volume billed in 2018.

MCFARLAND WATER AND SEWER UTILITY

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2018 and 2017

UTILITY FINANCIAL ANALYSIS (cont.)

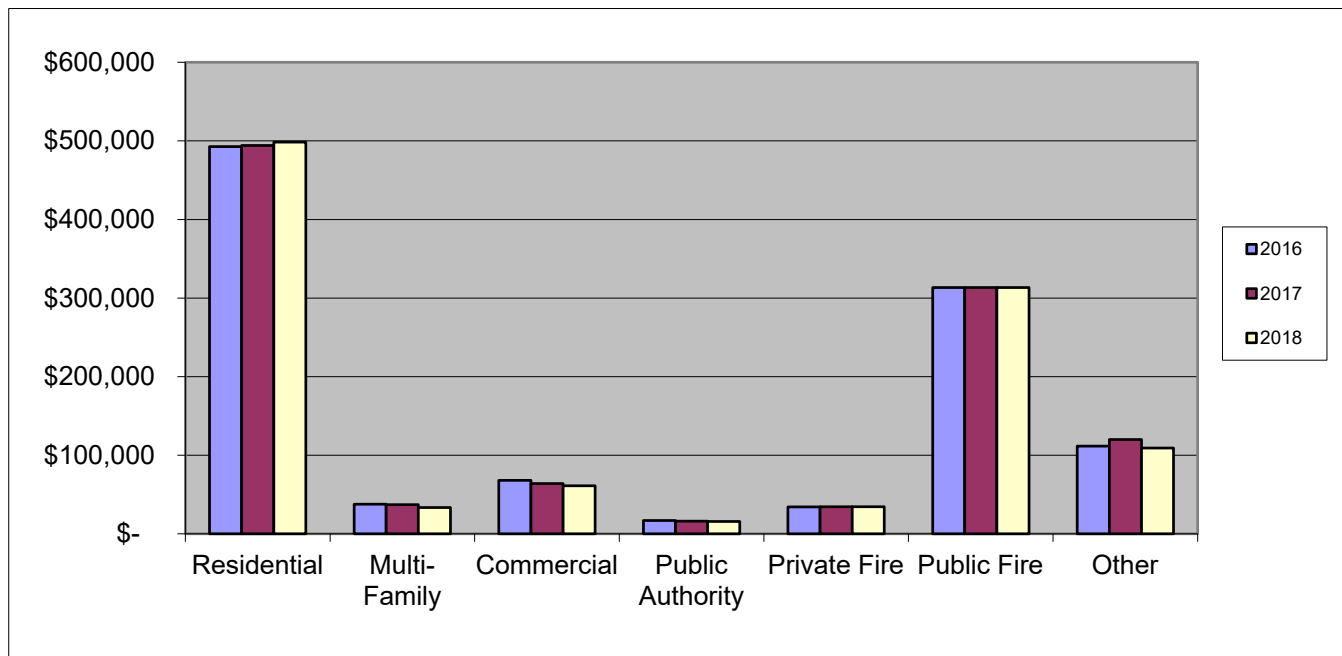
Total expenses for 2018 increased \$131,400, or 6.9%, from the previous year. Depreciation increased by \$41,500, while other operating expenses increased by \$94,800. Water Utility operation and maintenance expenses decreased \$3,900 from 2017. The Sewer Utility operation and maintenance expenses increased \$98,600 primarily due to higher MMSD charges. Nonoperating revenues increase by \$95,700 due to an increase in investment income. Nonoperating expenses decreased \$4,800 from the previous year.

Net position was increased by \$1,872,000 in 2018 due to an increase in capital contributions from developers.

Comparison of Operating Revenues

Tables 3 and 4 compare revenues received in 2018 from Water Utility and Sewer Utility operations with those revenues generated in 2017 and 2016. Revenues can be affected by a variety of factors including rate increases, customer growth, climate conditions, and local economic conditions.

**TABLE 3
COMPARISON OF WATER OPERATING REVENUES**



See accompanying Independent Auditors' Report.

MCFARLAND WATER AND SEWER UTILITY

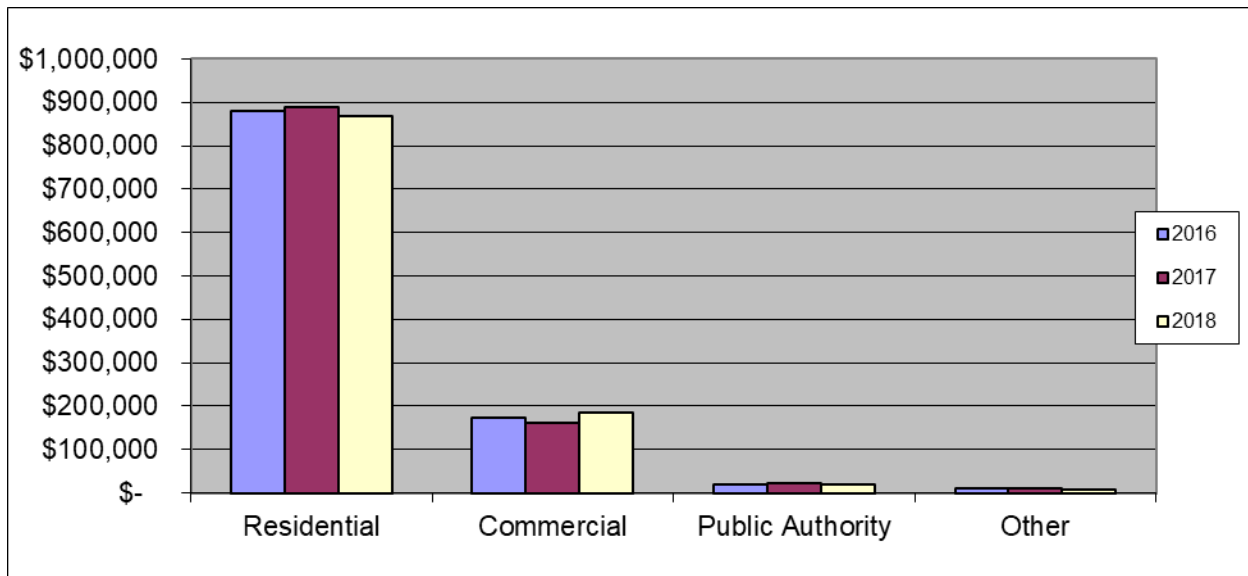
MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2018 and 2017

UTILITY FINANCIAL ANALYSIS (cont.)

Comparison of Operating Revenues (cont.)

Operating revenues from sales of water and other sources decreased in 2018 by \$13,400, or 1.24%. Water rates were last increased on October 10, 2010 at a rate of 3%. The number of water customers increased by 3.5% in 2018 while volume sold decreased by 2.3%.

**TABLE 4
COMPARISON OF SEWER OPERATING REVENUES**



Sewer Utility revenues from user charges increased by \$3,245, or 0.3%, in 2018. This was due to slight increases in volume and customers.

MCFARLAND WATER AND SEWER UTILITY

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2018 and 2017

UTILITY FINANCIAL ANALYSIS (cont.)

Statements of Cash Flows

The Statements of Cash Flows in Table 5 below reports cash receipts, cash payments, and net changes in cash resulting from operations, investment income, and financing activities such as repayment of debt and capital additions. This information provides answers to such questions as where did cash come from, what was cash used for, and what was the change in the cash balance during the reporting period.

**TABLE 5
CONDENSED STATEMENTS OF CASH FLOWS**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2017-2018 Change</u>
Cash Flows From:				
Operating Activities	\$ 684,124	\$ 769,810	\$ 773,321	\$ (85,686)
Noncapital Financing Activities	(505,897)	(219,494)	(264,724)	(286,403)
Capital and Related Financing Activities	(1,117,344)	(541,589)	(1,219,024)	(575,755)
Investing Activities	<u>105,127</u>	<u>9,390</u>	<u>4,369</u>	<u>95,737</u>
Net Change in Cash and Cash Equivalents	(833,990)	18,117	(706,058)	(852,107)
Cash and Cash Equivalents - Beginning of Year	<u>4,453,662</u>	<u>4,435,545</u>	<u>5,141,603</u>	<u>18,117</u>
Cash and Cash Equivalents - End of Year	<u><u>\$ 3,619,672</u></u>	<u><u>\$ 4,453,662</u></u>	<u><u>\$ 4,435,545</u></u>	<u><u>\$ (833,990)</u></u>

Cash flows from operating activities of \$684,100 decreased by \$85,700, or 11.1%, from 2017. This is primarily due to an increase in expenses, partially offset by a slight increase in operating revenues. Cash used for noncapital financing activities increased by \$286,000 in 2018 due to two years of PILOT payments made in the current year. Cash flows generated from capital and related financing activities increased by \$575,800, or 106.3%, from 2017. The increase is due to capital contributions by developers in 2018. The overall net change in cash and cash equivalents was a decrease of \$834,000 compared to an increase of \$18,100 in 2017. At year-end, total cash and cash equivalents balance is \$3,619,700, compared to \$4,453,700 in 2017. The decrease can be attributed to a decrease in investing activities and a increase in capital additions. Of the \$3,619,700 ending cash balance, \$397,192 is restricted for equipment replacement and \$46,664 is restricted for the net pension asset.

MCFARLAND WATER AND SEWER UTILITY

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2018 and 2017

UTILITY FINANCIAL ANALYSIS (cont.)

Capital Assets

Tables 6 and 7 below summarize the capital assets currently held for water utility and sewer utility purposes, respectively. Please refer to the notes to the financial statements for further detail about these capital assets.

**TABLE 6
CAPITAL ASSETS – WATER UTILITY OPERATIONS**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2017-2018 Change</u>
Capital Assets				
Source of Supply	\$ 243,539	\$ 243,539	\$ 243,539	\$ -
Pumping	357,710	357,710	357,710	-
Water treatment	4,498	4,498	4,498	-
Transmission and distribution	14,372,166	12,675,674	11,890,513	1,696,492
General	426,210	295,285	256,934	130,925
Total Capital Assets	<u>15,404,123</u>	<u>13,576,706</u>	<u>12,753,194</u>	<u>1,827,417</u>
Less: Accumulated depreciation	<u>(4,521,588)</u>	<u>(4,241,522)</u>	<u>(3,973,423)</u>	<u>(280,066)</u>
Net Capital Assets	<u>\$ 10,882,535</u>	<u>\$ 9,335,184</u>	<u>\$ 8,779,771</u>	<u>\$ 1,547,351</u>

During 2018, the capital assets for water utility operations increased \$1,827,400, or 13.5%. After depreciation was factored in, however, the net capital assets for the water utility were \$10,882,600, increasing by \$1,547,400, or 16.6%, from the previous year. This compares to an increase of 6.4% in net capital assets in 2017. The value of property held for future use remains at \$224,112, reflecting the value of land to be used for a future Well #5.

MCFARLAND WATER AND SEWER UTILITY

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2018 and 2017

UTILITY FINANCIAL ANALYSIS (cont.)

TABLE 7
CAPITAL ASSETS – SEWER UTILITY OPERATIONS

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2017-2018 Change</u>
Capital Assets				
Collection system	\$ 5,667,086	\$ 5,084,171	\$ 4,554,536	\$ 582,915
Collection system pumping	1,043,088	1,043,088	1,043,088	-
General	330,995	200,070	161,720	130,925
Total Capital Assets	<u>7,041,169</u>	<u>6,327,329</u>	<u>5,759,344</u>	<u>713,840</u>
Less: Accumulated depreciation	<u>(2,282,823)</u>	<u>(2,145,790)</u>	<u>(2,030,320)</u>	<u>(137,033)</u>
Net Capital Assets	<u>\$ 4,758,346</u>	<u>\$ 4,181,539</u>	<u>\$ 3,729,024</u>	<u>\$ 576,807</u>

During 2018, the capital assets for sewer utility operations increased by \$713,800, or 11.3%. After depreciation was factored in, the net capital assets for the sewer utility were \$4,758,300, an increase of \$576,800, or 13.8%, from 2017. This compares to an increase of 12.1% in net capital assets in 2017.

Please refer to the notes to the financial statements for further detail about the capital assets of the Water and Sewer Utility.

DEBT ADMINISTRATION

As of December 31, 2018, the Water and Sewer Utility have \$2,690,000 in outstanding general obligation debt. This debt was issued in 2015 and 2017 for the purpose of funding 2015, 2016, and 2017 capital improvement projects and equipment purchases. The unspent proceeds are shown in a restricted construction account on the statement of net position. Please refer to the notes to the financial statements for further detail about the debt obligations of the Water and Sewer Utility.

MCFARLAND WATER AND SEWER UTILITY

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2018 and 2017

CURRENTLY KNOWN FACTS / ECONOMIC CONDITIONS

The Village of McFarland 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 has produced a favorable economic climate. With the exception of the economic downturn and stagnation in housing construction that began in 2008, these economic drivers have resulted in steady growth in the service area of the Utility over the last two decades. The market for existing homes strengthened significantly in 2013, and there are promising signs of increased growth in new residential construction. The Village has seen positive growth since 2013, given the performance of the market and the expansion surrounding the Madison area.

The customer base of the Utility consists primarily of residential and small commercial users that, for the most part, do not utilize large quantities of water. This characteristic of the customer base results in a very stable revenue base since the loss of any single user would not have a significant impact on the Utility's operating revenues. The creation of TID #3 in 2004 and TID #4 in 2008, both of which will promote more commercial / industrial development, combined with the availability of land that exists for residential development, should yield long-term growth in the customer base and greater economies of scale in future Utility operations once the pace of development returns to more normal levels.

The Utility has created long-range project and financial plans to keep pace with projected Village growth. Rate structures are reviewed annually to maintain a strong cash flow sufficient to cover operating and debt service needs and to fund smaller capital projects.

CONTACTING UTILITY MANAGEMENT

This discussion and analysis is intended to provide information for our customers, investors, and creditors concerning the financial performance of the Water and Sewer Utility and to demonstrate the Utility's accountability for the money it receives. If you have questions about this report, or would like additional financial information, contact the Village of McFarland at PO Box 110, McFarland, WI 53558-0110 or at (608)838-3153.

General information relating to the McFarland Water and Sewer Utility can also be found at the Village website www.mcfarland.wi.us.

MANAGEMENT'S DISCUSSION AND ANALYSIS
STORM WATER UTILITY

McFARLAND STORM WATER UTILITY

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2018 and 2017

The management of the McFarland Storm Water Utility (STW Utility) offers this narrative discussion and analysis of the financial performance of the STW Utility for the year ended December 31, 2018. The easy to read narrative overview information presented here should be considered in conjunction with the more detailed information available in the financial statements of the STW Utility. These financial statements report information about the STW Utility using accounting methods similar to those used by private sector companies and offer short-term and long-term information about STW Utility activities.

FINANCIAL HIGHLIGHTS

- > The net position of the STW Utility was \$4,040,600 at the end of 2018, a \$426,500 improvement over 2017.
- > The operating revenues of the STW Utility for 2018 were \$536,000, up \$17,100 compared to 2017.
- > The operating expenses of the STW Utility for 2018, excluding depreciation, were \$274,900, a decrease of \$2,300 from 2017.
- > The STW Utility had \$665,000 in outstanding general obligation debt at the end of 2018.

OVERVIEW OF THE FINANCIAL STATEMENTS

The STW Utility is a self-supporting entity and separate enterprise fund of the Village of McFarland. The STW Utility accounts for the cost of storm water management operations on a continuing basis. The STW Utility was legally established and began charging fees on July 1, 2008. Storm water management expenses and revenues have, however, been segregated into a separate fund since 2007.

Storm water management services are provided to properties within the Village of McFarland. The STW Utility is managed by the Village Board and the Public Utilities Committee, which is advisory to the Village Board, in compliance with standards established by the Federal Environmental Protection Agency and the Wisconsin Department of Natural Resources. The Village of McFarland is also a joint holder with other Madison-area communities of a Storm Water Discharge Permit issued under Chapter NR216 of the Wisconsin Administration Code.

The accounting records of the STW Utility are maintained in accordance with the requirements set forth by the Governmental Accounting Standards Board.

The STW Utility is not regulated by the Public Service Commission of Wisconsin (PSCW). Its rates, credits and rules are determined by the Village Board. The user charge structure is based on Equivalent Runoff Units (ERUs) as measured by the impervious surface area of the property, with one ERU equal to 3,456 square feet of impervious area.

The annual report consists of Management's Discussion and Analysis, the basic financial statements, the report of the independent auditor, and supplemental information.

MCFARLAND STORM WATER UTILITY

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2018 and 2017

OVERVIEW OF THE FINANCIAL STATEMENTS (cont.)

An analysis of the financial position of the STW Utility begins with a review of the Statements of Net Position and the Statements of Revenues, Expenses and Changes in Net Position. These two statements report the STW Utility's net position and changes therein. The net position – the difference between assets and deferred outflows and liabilities and deferred inflows – is key to measuring the financial health of the STW Utility. Over time, increases or decreases in the net position value are an indicator of whether the financial position of the STW Utility is improving or deteriorating. It should be noted, however, that the financial position may also be affected by other nonfinancial factors, including economic conditions, customer growth, climate conditions and new regulations.

UTILITY FINANCIAL ANALYSIS

Net Position

The Statements of Net Position includes all of the assets, deferred outflows, liabilities, and deferred inflows of the STW Utility and provides information about the nature and amount of investments in resources (assets) and the obligations to utility creditors (liabilities). This statement provides the basis for evaluating the capital structure and assessing the liquidity and financial flexibility of the STW Utility. A summary of the Statements of Net Position is presented below in Table 1.

**TABLE 1
CONDENSED STATEMENTS OF NET POSITION**

	2018	2017	2016	2017-2018 Change
Current and Other Assets	\$ 1,169,995	\$ 1,122,262	\$ 1,276,220	\$ 47,733
Capital Assets	3,600,801	3,371,959	3,112,771	228,842
Total Assets	<u>4,770,796</u>	<u>4,494,221</u>	<u>4,388,991</u>	<u>276,575</u>
Deferred outflows of resources	<u>38,731</u>	<u>45,737</u>	<u>65,725</u>	<u>(7,006)</u>
Long-Term Debt Outstanding	665,000	815,000	978,285	(150,000)
Other Liabilities	65,341	91,512	63,682	(26,171)
Total Liabilities	<u>730,341</u>	<u>906,512</u>	<u>1,041,967</u>	<u>(176,171)</u>
Deferred inflows of resources	<u>38,543</u>	<u>19,294</u>	<u>25,339</u>	<u>19,249</u>
Investment in Capital Assets	2,911,880	2,477,472	2,270,166	434,408
Restricted	19,781	-	-	19,781
Unrestricted	<u>1,108,982</u>	<u>1,136,680</u>	<u>1,117,244</u>	<u>(27,698)</u>
Total Net Position	<u>\$ 4,040,643</u>	<u>\$ 3,614,152</u>	<u>\$ 3,387,410</u>	<u>\$ 426,491</u>

See accompanying Independent Auditors' Report.

MC FARLAND STORM WATER UTILITY

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2018 and 2017

UTILITY FINANCIAL ANALYSIS (cont.)

Net Position (cont.)

As can be seen from the table above, the net position of the STW Utility improved in 2018 to \$4,040,600, an increase of \$426,500, or 11.8% over 2017. The improvement in net position is attributable primarily to an increase in capital assets contributed by developers. Current assets increased \$4,700, or 4.2%. Capital and other noncurrent assets comprise 75.5% of total assets at this time, which increased from 75.0% in 2017.

The STW Utility reported deferred outflows related to pension of \$38,800 in 2018, a decrease of \$7,000 from 2017. The Utility reported deferred inflows related to pension of \$38,500 in 2018, an increase of \$19,200 from 2017. See accompanying notes to the financial statements for more information on deferred outflows of resources and implementation of this standard.

The specific nature or source of these changes becomes more evident in the Statements of Revenues, Expenses and Changes in Net Position that follows.

Revenues, Expenses, and Changes in Net Position

All STW Utility revenues and expenses are accounted for in Table 2, the Statements of Revenues, Expenses, and Changes in Net Position. This statement measures the success of the STW Utility operations over the year and can be used to determine whether the STW Utility has successfully recovered all its costs through user fees and other charges, profitability, and credit worthiness.

MCFARLAND STORM WATER UTILITY

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2018 and 2017

UTILITY FINANCIAL ANALYSIS (cont.)

Revenues, Expenses, and Changes in Net Position (cont.)

TABLE 2
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	2018	2017	2016	2017-2018 Change
Operating Revenues	\$ 536,023	\$ 518,965	\$ 504,762	\$ 17,058
Non-Operating Revenues	29,902	70,007	42,853	(40,105)
Total Revenues	565,925	588,972	547,615	(23,047)
Depreciation Expense	124,064	114,753	106,122	9,311
Other Operating Expense	274,885	277,207	263,508	(2,322)
Non-Operating Expense	12,223	17,350	21,422	(5,127)
Total Expenses	411,172	409,310	391,052	1,862
Income Before Capital				
Contributions and Transfers	154,753	179,662	156,563	(24,909)
Transfers	-	-	-	
Capital Contributions	271,738	47,080	124,219	224,658
Change in Net Position	426,491	226,742	280,782	199,749
Beginning Net Position	3,614,152	3,387,410	3,106,628	226,742
Net Position End of Year	\$ 4,040,643	\$ 3,614,152	\$ 3,387,410	\$ 426,491

Operating revenues for the STW Utility in 2018, the tenth full year of operation, increased \$17,100, or 3.3%, from 2017. The customer base increased 3.47% from the prior year. Table 3 below summarizes the operating revenues of the Storm Water Utility.

Total expenses for 2018 of \$411,200 were \$1,900, or 0.5%, higher than the previous year primarily due to an increase in the employee pensions and benefits expense. Depreciation expense for the year was up 8.1%.

MCFARLAND STORM WATER UTILITY

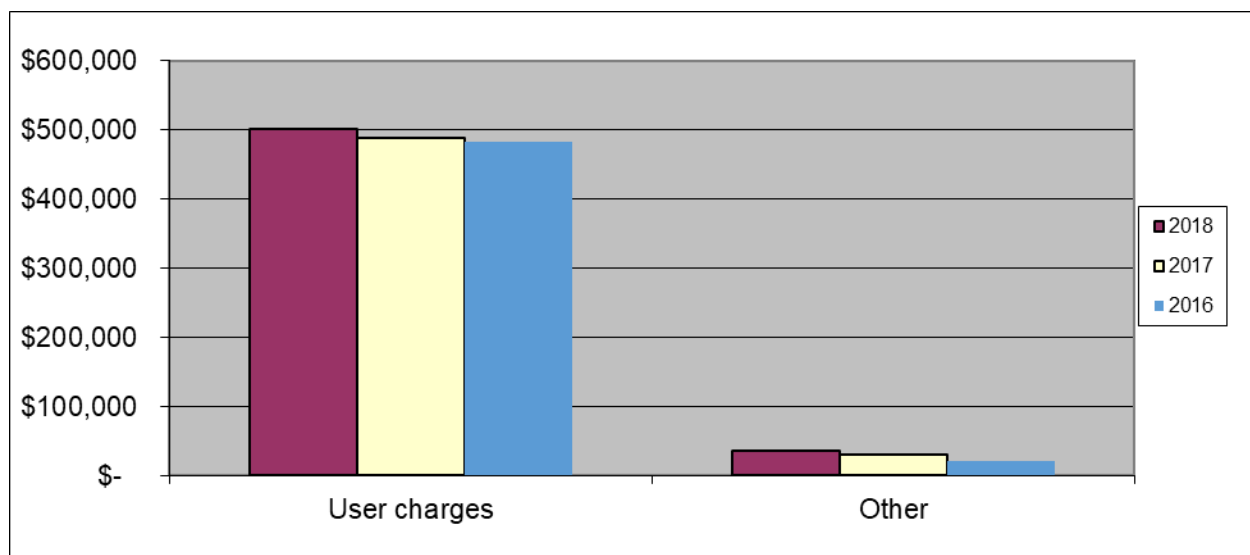
MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2018 and 2017

UTILITY FINANCIAL ANALYSIS (cont.)

Revenues, Expenses, and Changes in Net Position (cont.)

Net position was increased by \$426,500 in 2018 due to an increase in operating revenues from an increase in ERU's.

TABLE 3
Comparison of Storm Water Operating Revenues



See accompanying Independent Auditors' Report.

MCFARLAND STORM WATER UTILITY

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2018 and 2017

UTILITY FINANCIAL ANALYSIS (cont.)

Statements of Cash Flows

The statements of cash flows in Table 4 below reports cash receipts, cash payments, and net changes in cash resulting from operations, investment income, and financing activities such as repayment of debt and capital additions. This information provides answers to such questions as where did cash come from, what was cash used for, and what was the change in the cash balance during the reporting period.

TABLE 4
CONDENSED STATEMENTS OF CASH FLOWS

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2017-2018 Change</u>
Cash Flows From:				
Operating Activities	\$ 279,974	\$ 283,909	\$ 261,947	\$ (3,935)
Capital and Related Financing Activities	(250,685)	(248,389)	(332,161)	(2,296)
Investing Activities	<u>25,425</u>	<u>4,291</u>	<u>2,100</u>	<u>21,134</u>
Net Change in Cash and Cash Equivalents	54,714	39,811	(68,114)	14,903
Cash and Cash Equivalents - Beginning of Year	<u>1,021,552</u>	<u>981,741</u>	<u>1,049,855</u>	<u>39,811</u>
Cash and Cash Equivalents - End of Year	<u><u>\$ 1,076,266</u></u>	<u><u>\$ 1,021,552</u></u>	<u><u>\$ 981,741</u></u>	<u><u>\$ 54,714</u></u>

The STW Utility experienced a net cash flow of \$280,000 from operating activities in 2018, a decrease of \$3,900, or 1.4%, from 2017. Cash inflows from capital and related financing activities increased \$2,300 in 2018 due to capital projects going into service. Cash and cash equivalents at year-end increased \$54,700, or 5.4%, from 2018 to 2017. Of the \$1,076,266 ending cash balance, \$19,781 is restricted for the net pension asset.

MCFARLAND STORM WATER UTILITY

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2018 and 2017

UTILITY FINANCIAL ANALYSIS (cont.)

Capital Assets

Table 5 below summarizes the capital assets currently held for STW Utility purposes.

TABLE 5
CAPITAL ASSETS – STORM WATER UTILITY OPERATIONS

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2017-2018</u> <u>Change</u>
Capital Assets				
Land and improvements	\$ 313,596	\$ 223,649	\$ 223,649	\$ 89,947
Pipes	3,057,244	2,885,862	2,712,435	171,382
Manholes	393,231	374,231	338,085	19,000
Inlets	554,453	481,876	397,567	72,577
Basins	719,431	667,558	667,558	51,873
Miscellaneous and general	370,137	370,137	331,786	-
Total Capital Assets	<u>5,408,092</u>	<u>5,003,313</u>	<u>4,671,080</u>	<u>404,779</u>
Less: Accumulated depreciation	<u>(1,807,291)</u>	<u>(1,683,227)</u>	<u>(1,575,581)</u>	<u>(124,064)</u>
Net Capital Assets	<u>\$ 3,600,801</u>	<u>\$ 3,320,086</u>	<u>\$ 3,095,499</u>	<u>\$ 280,715</u>

During 2018, the capital assets of the STW Utility increased by \$404,800, or 8.1%, from 2017. The increase came primarily from developer contributed additions. After depreciation was factored in, the net capital assets for the STW Utility were \$3,600,800, an increase of \$280,700, or 8.5%, from 2017.

Please refer to the notes to the financial statements for further detail about the capital assets of the Storm Water Utility.

DEBT ADMINISTRATION

As of December 31, 2018 the STW Utility had \$665,000 in general obligation debt outstanding compared to \$815,000 in 2017. The STW Utility issued \$500,000 in new general obligation debt in 2015 for the purpose of funding 2015 and 2016 capital improvement projects and equipment purchases. Please refer to the notes to the financial statements for further detail about the debt obligations of the Storm Water Utility.

McFARLAND STORM WATER UTILITY

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2018 and 2017

CURRENTLY KNOWN FACTS / ECONOMIC CONDITIONS

The Village of McFarland 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 has produced a favorable economic climate. With the exception of the economic downturn and stagnation in housing construction that began in 2008, these economic drivers have resulted in steady growth in the service area of the STW Utility over the last two decades. The market for existing homes strengthened significantly in 2013, and there are promising signs of increased growth in new residential construction. The Village has seen positive growth since 2013, given the performance of the market and the expansion surrounding the Madison area.

The customer base of the STW Utility consists of all residential commercial, industrial and institutional properties in McFarland. Local streets, cemeteries, and the railroad land areas are not assessed user charges. The creation of TID #3 in 2004 and TID #4 in 2008, both of which will promote more commercial / industrial development, combined with the availability of land that exists for residential development, should yield long-term growth in the customer base and greater economies of scale in future STW Utility operations once the pace of development returns to more normal levels.

Although just established in 2008, the STW Utility has created long-range project and financial plans to keep pace with projected Village growth. Rate structures are reviewed annually to maintain a strong cash flow sufficient to cover operating and debt service needs and to fund smaller capital projects.

CONTACTING UTILITY MANAGEMENT

This discussion and analysis is intended to provide information for our customers, investors, and creditors concerning the financial performance of the STW Utility and to demonstrate the STW Utility's accountability for the money it receives. If you have questions about this report, or would like additional financial information, contact the Village of McFarland, PO Box 110, McFarland, WI 53558-0110 or at (608)838-3153.

General information relating to the McFarland STW Utility can also be found at the Village website www.mcfarland.wi.us.

WATER AND SEWER UTILITY

MCFARLAND WATER AND SEWER UTILITY

STATEMENTS OF NET POSITION As of December 31, 2018 and 2017

	ASSETS	<u>2018</u>	<u>2017</u>
CURRENT ASSETS			
Cash and investments		\$ 2,693,526	\$ 3,573,941
Customer accounts receivable		239,849	242,050
Other accounts receivable		812	19,334
Due from municipality		40,290	44,095
Materials and supplies		19,450	19,450
Prepayments		-	52
Total Current Assets		<u>2,993,927</u>	<u>3,898,922</u>
NONCURRENT ASSETS			
Restricted Assets			
Replacement account		397,192	371,392
Net pension asset		46,664	-
Other Assets			
Water tower reserve		450,954	430,329
Depreciation reserve		78,000	78,000
Preliminary survey and investigation		-	15,939
Special assessments receivable		36,109	36,109
Note receivable		-	886
Property held for future use		224,112	224,112
Capital Assets			
Plant in service			
Water		15,404,123	13,576,706
Sewer		7,041,169	6,327,329
Total Plant in Service		<u>22,445,292</u>	<u>19,904,035</u>
Accumulated depreciation			
Water		(4,521,588)	(4,241,522)
Sewer		(2,282,823)	(2,145,790)
Total Accumulated Depreciation		<u>(6,804,411)</u>	<u>(6,387,312)</u>
Total Noncurrent Assets		<u>16,873,912</u>	<u>14,673,490</u>
Total Assets		<u>19,867,839</u>	<u>18,572,412</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pension		<u>94,165</u>	<u>128,689</u>

	LIABILITIES	<u>2018</u>	<u>2017</u>
CURRENT LIABILITIES			
Accounts payable		\$ 222,691	\$ 219,186
Due to municipality		-	256,753
Customer deposits		5,000	5,000
Accrued interest		4,483	14,568
Accrued vacation leave		6,877	4,970
Current portion of lease payable		4,775	4,205
Current portion of general obligation debt		<u>400,000</u>	<u>365,000</u>
Total Current Liabilities		<u>643,826</u>	<u>869,682</u>
NONCURRENT LIABILITIES			
General obligation debt		2,290,000	2,690,000
Unamortized debt premium		23,928	30,628
Lease obligation		35,405	40,179
Accrued sick leave		58,356	47,214
Net pension liability		<u>-</u>	<u>13,950</u>
Total Noncurrent Liabilities		<u>2,407,689</u>	<u>2,821,971</u>
Total Liabilities		<u>3,051,515</u>	<u>3,691,653</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pension		<u>80,506</u>	<u>51,455</u>
NET POSITION			
Net investment in capital assets		12,886,773	10,386,711
Restricted for:			
Equipment replacement		397,192	371,392
Net Pension Asset		46,664	-
Unrestricted		<u>3,499,354</u>	<u>4,199,890</u>
TOTAL NET POSITION		<u>\$ 16,829,983</u>	<u>\$ 14,957,993</u>

See accompanying notes to the financial statements.

MCFARLAND WATER AND SEWER UTILITY

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION For the Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES		
Water		
Sales of water	\$ 958,323	\$ 959,372
Other	<u>107,247</u>	<u>119,574</u>
Total Water	<u>1,065,570</u>	<u>1,078,946</u>
Sewer		
Treatment charges	1,074,576	1,071,331
Other	<u>7,901</u>	<u>9,084</u>
Total Sewer	<u>1,082,477</u>	<u>1,080,415</u>
Total Operating Revenues	<u>2,148,047</u>	<u>2,159,361</u>
OPERATING EXPENSES		
Water		
Operation and maintenance	485,142	489,005
Depreciation	<u>284,993</u>	<u>258,279</u>
Total Water	<u>770,135</u>	<u>747,284</u>
Sewer		
Operation and maintenance	1,071,716	973,089
Depreciation	<u>137,033</u>	<u>122,280</u>
Total Sewer	<u>1,208,749</u>	<u>1,095,369</u>
Total Operating Expenses	<u>1,978,884</u>	<u>1,842,653</u>
OPERATING INCOME (LOSS)		
Water	295,435	331,662
Sewer	<u>(126,272)</u>	<u>(14,954)</u>
Total Operating Income (Loss)	<u>169,163</u>	<u>316,708</u>
NONOPERATING REVENUES (EXPENSES)		
Investment income	105,127	9,390
Loss on sale of equipment	(299)	(652)
Interest expense	(57,665)	(49,378)
Debt issuance costs	-	(11,182)
Amortization of premium	<u>6,700</u>	<u>5,137</u>
Total Nonoperating Revenues (Expenses)	<u>53,863</u>	<u>(46,685)</u>
Income Before Contributions and Transfers	223,026	270,023
CAPITAL CONTRIBUTIONS	1,898,108	281,255
TRANSFERS - TAX EQUIVALENT	<u>(249,144)</u>	<u>(256,753)</u>
CHANGE IN NET POSITION	1,871,990	294,525
NET POSITION - Beginning of Year	<u>14,957,993</u>	<u>14,663,468</u>
NET POSITION - END OF YEAR	<u><u>\$ 16,829,983</u></u>	<u><u>\$ 14,957,993</u></u>

See accompanying notes to the financial statements.

MCFARLAND WATER AND SEWER UTILITY

STATEMENTS OF CASH FLOWS For the Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Received from customers	\$ 1,880,036	\$ 1,869,612
Received from municipality for services	313,250	313,200
Paid to suppliers for goods and services	(1,404,230)	(1,289,405)
Paid to employees for operating payroll	(104,932)	(123,597)
Net Cash Flows From Operating Activities	<u>684,124</u>	<u>769,810</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Paid to municipality for tax equivalent	<u>(505,897)</u>	<u>(219,494)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	(1,007,548)	(1,309,896)
Capital contributions received	327,158	262,734
Debt retired	(369,204)	(292,079)
Interest paid	(67,750)	(49,378)
Proceeds from debt issue	-	845,000
Debt issuance costs	-	2,030
Net Cash Flows From Capital and Related Financing Activities	<u>(1,117,344)</u>	<u>(541,589)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment income	<u>105,127</u>	<u>9,390</u>
Net Change in Cash and Cash Equivalents	(833,990)	18,117
CASH AND CASH EQUIVALENTS - Beginning of Year	<u>4,453,662</u>	<u>4,435,545</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 3,619,672</u></u>	<u><u>\$ 4,453,662</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES		
Lease obligation release with trade	\$ -	\$ 30,959
Lease obligation assumed	\$ -	\$ 44,384
Amortization of debt premium	\$ 6,700	\$ 5,137
Contributions receivable	\$ -	\$ 18,521
Loss on sale of asset	\$ 299	\$ 652
Developer financed additions to plant	<u>\$ 1,570,950</u>	<u>\$ -</u>

	<u>2018</u>	<u>2017</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income	\$ 169,163	\$ 316,708
Noncash items in operating income		
Depreciation	422,026	380,559
Depreciation charged to clearing and other utilities	19,825	16,800
Changes in assets and liabilities		
Customer accounts receivable	2,201	5,839
Other accounts receivable	19,408	812
Prepayments	52	-
Accounts payable	31,634	26,257
Due to other funds	3,805	-
Accrued vacation and sick leave	1,907	7,098
Accrued sick leave	11,142	68
Pension related deferrals and liabilities	<u>2,961</u>	<u>15,669</u>
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u><u>\$ 684,124</u></u>	<u><u>\$ 769,810</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO STATEMENTS OF NET POSITION ACCOUNTS		
Cash and investments	\$ 2,693,526	\$ 3,573,941
Replacement account	397,192	371,392
Water tower reserve	450,954	430,329
Depreciation reserve	<u>78,000</u>	<u>78,000</u>
CASH AND CASH EQUIVALENTS	<u><u>\$ 3,619,672</u></u>	<u><u>\$ 4,453,662</u></u>

See accompanying notes to the financial statements.

STORM WATER UTILITY

MCFARLAND STORM WATER UTILITY

STATEMENTS OF NET POSITION As of December 31, 2018 and 2017

	ASSETS	<u>2018</u>	<u>2017</u>
CURRENT ASSETS			
Cash and investments		\$ 1,076,266	\$ 1,021,552
Customer accounts receivable		73,648	73,414
Other accounts receivable		300	26,730
Due from municipality		-	566
Total Current Assets		<u>1,150,214</u>	<u>1,122,262</u>
NONCURRENT ASSETS			
Restricted Assets			
Net pension asset		19,781	-
Other Assets			
Property held for future use		-	51,873
Capital Assets			
Plant in service		5,408,092	5,003,313
Accumulated depreciation		<u>(1,807,291)</u>	<u>(1,683,227)</u>
Total Noncurrent Assets		<u>3,620,582</u>	<u>3,371,959</u>
Total Assets		<u>4,770,796</u>	<u>4,494,221</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pension		<u>38,731</u>	<u>45,737</u>

	LIABILITIES	2018	2017
CURRENT LIABILITIES			
Accounts payable		\$ 4,140	\$ 7,273
Customer deposits		-	850
Accrued interest		2,116	5,717
Accrued vacation leave		3,283	3,791
Current portion of lease payable		2,388	2,102
Current portion of general obligation debt		<u>150,000</u>	<u>150,000</u>
Total Current Liabilities		<u>161,927</u>	<u>169,733</u>
NONCURRENT LIABILITIES			
General obligation debt		515,000	665,000
Unamortized debt premium		3,831	5,422
Lease obligation		17,702	20,090
Accrued sick leave		31,881	40,361
Net pension liability		<u>-</u>	<u>5,906</u>
Total Noncurrent Liabilities		<u>568,414</u>	<u>736,779</u>
Total Liabilities		<u>730,341</u>	<u>906,512</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pension		<u>38,543</u>	<u>19,294</u>
NET POSITION			
Net investment in capital assets		2,911,880	2,477,472
Restricted for:			
Pension		19,781	-
Unrestricted		<u>1,108,982</u>	<u>1,136,680</u>
TOTAL NET POSITION		<u>\$ 4,040,643</u>	<u>\$ 3,614,152</u>

See accompanying notes to the financial statements.

MCFARLAND STORM WATER UTILITY

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION For the Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES		
Charges for services	\$ 501,003	\$ 488,357
Other	<u>35,020</u>	<u>30,608</u>
Total Operating Revenues	<u>536,023</u>	<u>518,965</u>
OPERATING EXPENSES		
Operation and maintenance	274,885	277,207
Depreciation	<u>124,064</u>	<u>114,753</u>
Total Operating Expenses	<u>398,949</u>	<u>391,960</u>
OPERATING INCOME	<u>137,074</u>	<u>127,005</u>
NONOPERATING REVENUES (EXPENSES)		
Investment income	25,425	4,291
Rental income	-	11,534
Miscellaneous revenues	4,477	6,811
Gain on sale of fixed asset	-	47,371
Interest expense	(13,814)	(19,330)
Amortization of debt premium	<u>1,591</u>	<u>1,980</u>
Total Nonoperating Revenues (Expenses)	<u>17,679</u>	<u>52,657</u>
Income Before Contributions	154,753	179,662
CAPITAL CONTRIBUTIONS	<u>271,738</u>	<u>47,080</u>
CHANGE IN NET POSITION	426,491	226,742
NET POSITION - Beginning of Year	<u>3,614,152</u>	<u>3,387,410</u>
NET POSITION - END OF YEAR	<u><u>\$ 4,040,643</u></u>	<u><u>\$ 3,614,152</u></u>

See accompanying notes to the financial statements.

MCFARLAND STORM WATER UTILITY

STATEMENTS OF CASH FLOWS For the Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Received from customers	\$ 566,412	\$ 536,729
Paid to suppliers for goods and services	(181,506)	(109,614)
Paid to employees for operating payroll	(104,932)	(143,206)
Net Cash Flows From Operating Activities	<u>279,974</u>	<u>283,909</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	(106,424)	(315,329)
Received from the sale of capital assets	-	215,307
Capital contributions received	25,256	20,350
Debt retired	(152,102)	(148,539)
Interest paid	(17,415)	(20,178)
Net Cash Flows From Capital and Related Financing Activities	<u>(250,685)</u>	<u>(248,389)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment income	<u>25,425</u>	<u>4,291</u>
Net Change in Cash and Cash Equivalents	54,714	39,811
CASH AND CASH EQUIVALENTS - Beginning of Year	<u>1,021,552</u>	<u>981,741</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 1,076,266</u></u>	<u><u>\$ 1,021,552</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES		
Developer financed additions to utility plant	<u>\$ 246,482</u>	<u>\$ -</u>
Lease obligation release with trade	<u>\$ -</u>	<u>\$ 15,479</u>
Lease obligation assumed	<u>\$ -</u>	<u>\$ 22,192</u>
Contribution receivable	<u>\$ -</u>	<u>\$ 26,730</u>
Amortization of debt premium	<u><u>\$ 1,591</u></u>	<u><u>\$ 1,980</u></u>

	<u>2018</u>	<u>2017</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH		
FLows FROM OPERATING ACTIVITIES		
Operating income	\$ 137,074	\$ 127,005
Nonoperating revenue (expense)	4,477	18,345
Noncash items in operating income		
Depreciation	124,064	114,753
Changes in assets and liabilities		
Customer accounts receivable	(234)	294
Other accounts receivable	26,430	-
Due from municipality	566	-
Pension related deferrals and liabilities	568	7,809
Accounts payable	(3,133)	(3,319)
Customer deposits	(850)	(875)
Accrued vacation	(508)	1,640
Accrued sick leave	<u>(8,480)</u>	<u>18,257</u>
 NET CASH FLOWS FROM OPERATING ACTIVITIES	 <u><u>\$ 279,974</u></u>	 <u><u>\$ 283,909</u></u>

See accompanying notes to the financial statements.

McFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2018 and 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of McFarland Utilities (utilities) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to enterprise funds of governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The significant accounting principles and policies utilized by the utilities are described below.

REPORTING ENTITY

The utilities are separate enterprise funds of the Village of McFarland (municipality). The utilities are managed by the village board. The utilities provide water, sewer, and storm water service to properties within the municipality.

The water utility operates under service rules and rates established by the Public Service Commission of Wisconsin (PSCW). The sewer and storm water utilities operate under rules and rates established by the village board. Wastewater is treated under an agreement with Madison Metropolitan Sewerage District.

MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

The utilities are presented as enterprise funds of the municipality. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business or where the governing body has decided that the determination of revenues earned, costs incurred, and net income is necessary for management accountability.

The financial statements 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.

Preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and 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

Deposits and Investments

For purposes of the statement of cash flows, cash, and cash equivalents have original maturities of three months or less from the date of acquisition.

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2018 and 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (cont.)

Deposits and Investments (cont.)

Investment of the utilities' funds are restricted by state statutes. Investments are limited to:

- > Time deposits in any credit union, bank, savings bank or trust company.
- > 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, local professional baseball park district, local professional football stadium district, local cultural arts district the University of Wisconsin Hospitals and Clinics Authority, or the Wisconsin Aerospace Authority.
- > Bonds or securities issued or guaranteed by the federal government.
- > The local government investment pool.
- > Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- > Securities of an open end management investment company or investment trust, subject to various conditions and investment options.
- > Repurchase agreements with public depositories, with certain conditions.

The utilities have adopted an investment policy. That policy has been adopted by the Village of McFarland. Please refer to the financial statements of the municipality for details on this policy.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. 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. Market values may have changed significantly after year end.

Receivables/Payables

Transactions between the utilities and other funds of the municipality that are representative of lending/borrowing arrangements outstanding at year end are referred to as advances to/from other funds. All other outstanding balances between the utilities and other funds of the municipality are reported as due to/from other funds.

The utilities have the right under Wisconsin statutes to place delinquent water, sewer, and storm bills on the tax roll for collection. As such, no allowance for uncollectible customer accounts is considered necessary.

Materials and Supplies

Materials and supplies are generally used for construction, operation, and maintenance work, not for resale. They are valued at the lower of cost or market utilizing the average cost method and charged to construction or expense when used.

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.

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2018 and 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (cont.)

Water Tower Reserve

Current water rates are designed to provide funds for future water tower painting. The utility transfers the budgeted amount each year from unrestricted cash to the internally designated account.

Depreciation Reserve

These are funds the utility has elected to set aside for future capital purchases and projects.

Preliminary Survey and Investigation

The balance represents initial project engineering costs related to utility plant construction. The balance will be capitalized upon commencement of the project.

Special Assessments Receivable

This account represents the balances of special assessments levied against property owners for infrastructure improvements. The balances are receivable over various time periods with interest accrued annually. Some of the properties assessed are currently not developed; i.e., not attached to the water and sewer system. Payment of the assessment balance is deferred until these properties are attached to the water and sewer system.

Property Held for Future Use

This land is owned by the utility and is currently not in use. The storm water utility sold a parcel of land in 2017 that had been subdivided. This amount was moved to plant in service in 2018 to reflect the true nature of the asset.

Capital Assets

Capital assets are generally defined by the utilities as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year.

Capital assets of the utilities are recorded at cost or the estimated acquisition value at the time of contribution to the utilities. Major outlays for utility plant are capitalized as projects are constructed. Interest incurred during the construction phase is reflected in the capitalized value of the capital assets constructed, net of interest earned on the invested proceeds over the same period. Capital assets in service are depreciated or amortized using the straight-line method over the following useful lives:

	<u>Years</u>
Water Plant	
Source of supply	34
Pumping	22 - 31
Water treatment	17
Transmission and distribution	18 - 77
General	4 - 17

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2018 and 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (cont.)

Capital Assets (cont.)

	<u>Years</u>
Sewer Plant	
Collecting system	50 - 100
Collecting system pumping	20 - 40
General	7 - 20
Storm Water Plant	
Storm water infrastructure	50
General	10 - 50

Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pension, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms, investments are reported at fair value.

Deferred Outflow of Resources

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

Accrued Vacation and Sick Leave

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements. Vested vacation and sick leave pay is accrued when earned in the financial statements. The liability is liquidated from general operating revenues of the utilities.

Long-Term Obligations

Long-term debt and other obligations are reported as utility liabilities. Bond premiums and discounts, are amortized over the life of the bonds using the straight-line or effective interest method. Gains or losses on prior refundings are amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter. The balance at year end for premiums and discounts is shown as an increase or decrease in the liability section of the statement of net position. The balance at year end for the loss on refunding is shown as a deferred outflow in the statement of net position.

Deferred Inflows of Resources

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

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended December 31, 2018 and 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

REVENUES AND EXPENSES

The utilities 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 the utility's principal ongoing operations. The principal operating revenues of the utilities are charges to customers for sales and services. Operating expenses for enterprise 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.

Charges for Services

Billings are rendered and recorded bi-monthly based on metered usage. The utilities do not accrue revenues beyond billing dates.

Current water rates were approved by the PSCW effective October 10, 2010.

Current sewer rates were approved by the village board on December 28, 2015 and implemented on January 1, 2016.

Current storm water rates were approved by the village board on December 28, 2015 and implemented on January 1, 2016.

Capital Contributions

Cash and capital assets are contributed to the utilities from customers, the municipality, or external parties. The value of property contributed to the utilities are reported as revenue on the statements of revenues, expenses, and changes in net position.

Connection or Impact Fee

The water utility charges new customers an impact fee to connect to the system. Fees collected are recorded as capital contributions on the statements of revenues, expenses, and changes in net position.

Transfers

Transfers include the payment in lieu of taxes to the municipality.

Miscellaneous Operating Revenues

Miscellaneous revenues include forfeited discounts and water tower rental income for the water and sewer utilities, as well as erosion control permits, yard waste permits, and forfeited discounts for the storm water utility.

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended December 31, 2018 and 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT PERIOD FINANCIAL STATEMENTS

GASB has approved GASB Statement No. 83, *Certain Asset Retirement Obligations*, Statement No. 84, *Fiduciary Activities*, Statement No. 87, *Leases*, Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, and Statement No. 90, *Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61*. When they become effective, application of these standards may restate portions of these financial statements.

COMPARATIVE DATA

Certain amounts presented in the prior year data may have been reclassified in order to be consistent with the current year's presentation.

NOTE 2 - DEPOSITS AND INVESTMENTS

	Carrying Value as of December 31,		
	2018	2017	Risks
Checking and savings	\$ 2,829,724	\$ 3,757,771	Custodial credit
LGIP	<u>1,866,214</u>	<u>1,717,443</u>	Credit
Totals	<u>\$ 4,695,938</u>	<u>\$ 5,475,214</u>	

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 noninterest 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.

Deposits in credit unions are insured by the National Credit Union Administration in the amount of \$250,000 for all share draft accounts and \$250,000 for all share certificate and regular share accounts as of December 31, 2018 and 2017.

Bank accounts and credit unions are also insured by the State Deposit Guarantee Fund (SDGF) in the amount of \$400,000.

The utilities may also maintain separate cash and investment accounts at the same financial institutions utilized by the municipality. Federal depository insurance and the SDGF apply to all municipal accounts, and accordingly, the amount of insured funds is not determinable for the utilities alone. Therefore, coverage for the utilities may be reduced. Investment income on commingled investments of the entire municipality is allocated based on average investment balances.

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2018 and 2017

NOTE 2 - DEPOSITS AND INVESTMENTS (cont.)

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, 2018 and 2017, the fair value of the LGIP's assets were substantially equal to the utilities' share.

Custodial Credit Risk

Deposits

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

The utilities maintain certain deposits commingled with the municipality. The following is a summary of the utilities' total deposit balances at these institutions.

	2018		2017	
	Bank Balance	Carrying Value	Bank Balance	Carrying Value
McFarland State Bank	(A)	\$ 2,829,724	(A)	\$ 3,757,771
Totals		<u>\$ 2,829,724</u>		<u>\$ 3,757,771</u>

(A) - The utilities maintain certain investments commingled with the municipality. The credit risk pertaining specifically to the utilities' resources cannot be determined for those accounts. Please refer to the municipality's financial statements for information on this risk.

Credit Risk

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

The utilities held investments in the Local Government Investment Pool which is an external pool that is not rated.

Investment Policy

The Village of McFarland investment policy addresses credit risk by limiting investments to State Statute allowable investments and further limiting commercial paper or municipal bonds investments to have the highest or second highest rating category as assigned by Standard & Poor's, Moody's Investor Service or other similar nationally recognized rating agency.

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended December 31, 2018 and 2017

NOTE 3 - INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

The following is a schedule of interfund balances for the years ending December 31, 2018 and 2017:

Due To	Due From	2018		2017	
		Amount	Principal Purpose	Amount	Principal Purpose
Municipality	Water and Sewer Utility	\$ -	Tax equivalent	\$ 256,753	Tax equivalent
Storm Water Utility	Municipality	-	Proceeds from cancelled prepaid insurance policy	566	Proceeds from cancelled prepaid insurance policy
Water and Sewer Utility	Municipality	40,290	Fire protection charge	44,095	Fire protection charge

The following is a schedule of transfer balances for the years ending December 31, 2018 and 2017:

To	From	2018		2017	
		Amount	Principal Purpose	Amount	Principal Purpose
Municipality	Water and Sewer Utility	\$ 249,144	Tax equivalent	\$ 256,753	Tax equivalent

NOTE 4 - RESTRICTED ASSETS

Restricted Accounts

Certain proceeds of the utilities' debt, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net position because their use is limited. The following accounts are reported as restricted assets:

Replacement Account

As a condition of receiving state and federal funds for wastewater plant construction, the utilities have established an account for replacement of certain mechanical equipment.

Net Pension Asset

Restricted assets have been reported in connection with the net pension asset balance since this balance must be used to fund employee benefits.

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended December 31, 2018 and 2017

NOTE 4 - RESTRICTED ASSETS (cont.)

Restricted Net Position

The following calculation supports the amount of water and sewer restricted net position:

	<u>2018</u>	<u>2017</u>
Restricted Assets		
Replacement account	\$ 397,192	\$ 371,392
Net pension asset	<u>66,445</u>	<u>-</u>
Total Restricted Net Position as Calculated	<u>\$ 463,637</u>	<u>\$ 371,392</u>

The purpose of the restricted net position is as follows:

	<u>2018</u>	<u>2017</u>
Equipment replacement	\$ 397,192	\$ 371,392
Net pension asset	<u>46,664</u>	<u>-</u>
Total Restricted Net Position	<u>\$ 443,856</u>	<u>\$ 371,392</u>

The following calculation supports the amount of storm water restricted net position:

	<u>2018</u>	<u>2017</u>
Restricted Assets		
Net pension asset	\$ 19,781	\$ -
Total Restricted Net Position as Calculated	<u>\$ 19,781</u>	<u>\$ -</u>

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended December 31, 2018 and 2017

NOTE 5 - CHANGES IN CAPITAL ASSETS

Water Utility

A summary of changes in water capital assets for 2018 follows:

	Balance 1/1/18	Increases	Decreases	Balance 12/31/18
Capital assets, not being depreciated				
Land and land rights	\$ 87,550	\$ -	\$ -	\$ 87,550
Capital assets being depreciated				
Source of supply	211,239	-	-	211,239
Pumping	357,710	-	-	357,710
Water treatment	4,498	-	-	4,498
Transmission and distribution	12,620,424	1,721,544	25,052	14,316,916
General	295,285	130,925	-	426,210
Total Capital Assets Being Depreciated	<u>13,489,156</u>	<u>1,852,469</u>	<u>25,052</u>	<u>15,316,573</u>
Total Capital Assets	<u>13,576,706</u>	<u>1,852,469</u>	<u>25,052</u>	<u>15,404,123</u>
Less: Accumulated depreciation	<u>(4,241,522)</u>	<u>(305,118)</u>	<u>25,052</u>	<u>(4,521,588)</u>
Net Capital Assets	<u>\$ 9,335,184</u>			<u>\$ 10,882,535</u>

A summary of changes in water capital assets for 2017 follows:

	Balance 1/1/17	Increases	Decreases	Balance 12/31/17
Capital assets, not being depreciated				
Land and land rights	\$ 87,550	\$ -	\$ -	\$ 87,550
Capital assets being depreciated				
Source of supply	211,239	-	-	211,239
Pumping	357,710	-	-	357,710
Water treatment	4,498	-	-	4,498
Transmission and distribution	11,835,263	785,984	823	12,620,424
General	256,934	63,742	25,391	295,285
Total Capital Assets Being Depreciated	<u>12,665,644</u>	<u>849,726</u>	<u>26,214</u>	<u>13,489,156</u>
Total Capital Assets	<u>12,753,194</u>	<u>849,726</u>	<u>26,214</u>	<u>13,576,706</u>
Less: Accumulated depreciation	<u>(3,973,423)</u>	<u>(294,313)</u>	<u>26,214</u>	<u>(4,241,522)</u>
Construction in progress	<u>41,551</u>	<u>-</u>	<u>41,551</u>	<u>-</u>
Net Capital Assets	<u>\$ 8,821,322</u>			<u>\$ 9,335,184</u>

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended December 31, 2018 and 2017

NOTE 5 - CHANGES IN CAPITAL ASSETS (cont.)

Sewer Utility

A summary of changes in sewer capital assets for 2018 follows:

	Balance 1/1/18	Increases	Decreases	Balance 12/31/18
Capital assets, not being depreciated				
Land and land rights	\$ 78,020	\$ -	\$ -	\$ 78,020
Capital assets being depreciated				
Collecting system	5,006,151	582,915	-	5,589,066
Collecting system pumping	1,043,088	-	-	1,043,088
General	200,070	130,925	-	330,995
Total Capital Assets Being Depreciated	6,249,309	713,840	-	6,963,149
Total Capital Assets	6,327,329	713,840	-	7,041,169
Less: Accumulated depreciation	(2,145,790)	(137,033)	-	(2,282,823)
Net Capital Assets	<u>\$ 4,181,539</u>			<u>\$ 4,758,346</u>

A summary of changes in sewer capital assets for 2017 follows:

	Balance 1/1/17	Increases	Decreases	Balance 12/31/17
Capital assets, not being depreciated				
Land and land rights	\$ 78,020	\$ -	\$ -	\$ 78,020
Capital assets being depreciated				
Collecting system	4,476,516	529,635	-	5,006,151
Collecting system pumping	1,043,088	-	-	1,043,088
General	161,720	63,741	25,391	200,070
Total Capital Assets Being Depreciated	5,681,324	593,376	25,391	6,249,309
Total Capital Assets	5,759,344	593,376	25,391	6,327,329
Less: Accumulated depreciation	(2,030,320)	(140,861)	25,391	(2,145,790)
Construction in progress	17,517	-	17,517	-
Net Capital Assets	<u>\$ 3,746,541</u>			<u>\$ 4,181,539</u>

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended December 31, 2018 and 2017

NOTE 5 - CHANGES IN CAPITAL ASSETS (cont.)

Storm Water Utility

A summary of changes in storm water capital assets for 2018 follows:

	Balance 1/1/18	Increases	Decreases	Balance 12/31/18
Capital assets, not being depreciated				
Land and land rights	\$ 160,275	\$ -	\$ -	\$ 160,275
Capital assets being depreciated				
Storm water infrastructure	4,565,271	404,779	-	4,970,050
General	277,767	-	-	277,767
Total Capital Assets Being Depreciated	4,843,038	404,779	-	5,247,817
Total Capital Assets	5,003,313	404,779	-	5,408,092
Less: Accumulated depreciation	(1,683,227)	(124,064)	-	(1,807,291)
Net Capital Assets	<u>\$ 3,320,086</u>			<u>\$ 3,600,801</u>

A summary of changes in storm water capital assets for 2017 follows:

	Balance 1/1/17	Increases	Decreases	Balance 12/31/17
Capital assets, not being depreciated				
Land and land rights	\$ 160,275	\$ -	\$ -	\$ 160,275
Capital assets being depreciated				
Storm water infrastructure	4,271,389	293,882	-	4,565,271
General	239,416	63,742	25,391	277,767
Total Capital Assets Being Depreciated	4,510,805	357,624	25,391	4,843,038
Total Capital Assets	4,671,080	357,624	25,391	5,003,313
Less: Accumulated depreciation	(1,575,581)	(133,037)	25,391	(1,683,227)
Construction in progress	17,272	-	17,272	-
Net Capital Assets	<u>\$ 3,112,771</u>			<u>\$ 3,320,086</u>

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended December 31, 2018 and 2017

NOTE 6 - LEASES

In 2017, the utilities traded in the original wheel loader for a new loader under a new lease. This lease agreement also qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payments as of the inception date.

The water and sewer assets acquired through capital leases are as follows:

	December 31	
	2018	2017
Wheel loader	\$ 44,384	\$ 44,384
Less: Accumulated depreciation	<u>6,281</u>	<u>-</u>
Totals	<u><u>\$ 38,103</u></u>	<u><u>\$ 44,384</u></u>

The future minimum lease obligations and the net present value of these future minimum lease payments are as follows:

Year Ending December 31,	
2019	\$ 6,372
2020	6,372
2021	<u>30,530</u>
Total Minimum Lease Payments	43,274
Less: Amount representing interest	<u>3,094</u>
Present Value of Minimum Lease Payments	<u><u>\$ 40,180</u></u>

The storm water assets acquired through capital leases are as follows:

	December 31	
	2018	2017
Wheel loader	\$ 22,192	\$ 22,192
Less: Accumulated depreciation	<u>2,219</u>	<u>-</u>
Totals	<u><u>\$ 19,973</u></u>	<u><u>\$ 22,192</u></u>

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2018 and 2017

NOTE 6 - LEASES (cont.)

The future minimum lease obligations and the net present value of these future minimum lease payments are as follows:

Year Ending December 31,	
2019	\$ 3,186
2020	3,186
2021	<u>15,265</u>
Total Minimum Lease Payments	21,637
Less: Amount representing interest	<u>1,547</u>
Present Value of Minimum Lease Payments	<u>\$ 20,090</u>

NOTE 7 - LONG-TERM OBLIGATIONS

General Obligation Debt - Water and Sewer Utility

The following general obligation notes have been issued:

Date	Purpose	Final Maturity	Interest Rate	Original Amount	Outstanding Amount 12/31/18
6/23/15	2015 and 2016 improvement projects	12/1/2024	2.00%	\$ 2,495,000	\$ 1,915,000
7/20/17	2017 improvement projects	12/1/2025	1.20	845,000	775,000

General obligation notes debt service requirements to maturity follows:

Year Ending December 31	Principal	Interest	Total
2019	\$ 400,000	\$ 54,777	\$ 454,777
2020	415,000	46,778	461,778
2021	420,000	38,215	458,215
2022	425,000	29,553	454,553
2023	440,000	21,110	461,110
2024 - 2025	<u>590,000</u>	<u>14,910</u>	<u>604,910</u>
Totals	<u>\$ 2,690,000</u>	<u>\$ 205,343</u>	<u>\$ 2,895,343</u>

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended December 31, 2018 and 2017

NOTE 7 - LONG-TERM OBLIGATIONS (cont.)

General Obligation Debt - Storm Water

The following general obligation notes have been issued:

Date	Purpose	Final Maturity	Interest Rate	Original Amount	Outstanding Amount 12/31/18
12/1/11	Various capital projects and repayment of advance	9/1/2021	2.14%	\$ 875,000	\$ 280,000
6/23/15	2015 and 2016 improvement projects	12/1/2024	2.00	500,000	385,000

General obligation notes debt service requirements to maturity follows:

Year Ending December 31	Principal	Interest	Total
2019	\$ 150,000	\$ 14,005	\$ 164,005
2020	155,000	11,005	166,005
2021	160,000	7,668	167,668
2022	65,000	4,040	69,040
2023	65,000	2,805	67,805
2024	70,000	1,505	71,505
Totals	<u>\$ 665,000</u>	<u>\$ 41,028</u>	<u>\$ 706,028</u>

Long-Term Obligations Summary - Water and Sewer Utility

Long-term obligation activity for the year ended December 31, 2018 is as follows:

	1/1/18 Balance	Additions	Reductions	12/31/18 Balance	Due Within One Year
General obligation debt	\$ 3,055,000	\$ -	\$ 365,000	\$ 2,690,000	\$ 400,000
Accrued sick leave	47,214	94,334	83,192	58,356	-
Lease obligation	44,384	-	4,204	40,180	4,775
Unamortized debt premium	<u>30,628</u>	<u>-</u>	<u>6,700</u>	<u>23,928</u>	<u>-</u>
Totals	<u>\$ 3,177,226</u>	<u>\$ 94,334</u>	<u>\$ 459,096</u>	<u>\$ 2,812,464</u>	<u>\$ 404,775</u>

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended December 31, 2018 and 2017

NOTE 7 - LONG-TERM OBLIGATIONS (cont.)

Long-Term Obligations Summary - Water and Sewer Utility (cont.)

Long-term obligation activity for the year ended December 31, 2017 is as follows:

	<u>1/1/17 Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/17 Balance</u>	<u>Due Within One Year</u>
General obligation debt	\$ 2,495,000	\$ 845,000	\$ 285,000	\$ 3,055,000	\$ 365,000
Accrued sick leave	40,116	12,329	5,231	47,214	-
Lease obligation	37,161	44,384	37,161	44,384	4,205
Unamortized debt premium	<u>22,553</u>	<u>13,212</u>	<u>5,137</u>	<u>30,628</u>	<u>-</u>
Totals	<u>\$ 2,594,830</u>	<u>\$ 914,925</u>	<u>\$ 332,529</u>	<u>\$ 3,177,226</u>	<u>\$ 369,205</u>

Long-Term Obligations Summary - Storm Water

Long-term obligation activity for the year ended December 31, 2018 is as follows:

	<u>1/1/18 Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/18 Balance</u>	<u>Due Within One Year</u>
General obligation debt	\$ 815,000	\$ -	\$ 150,000	\$ 665,000	\$ 150,000
Accrued sick leave	40,361	94,334	102,814	31,881	-
Lease obligation	22,192	-	2,102	20,090	2,388
Unamortized debt premium	<u>5,422</u>	<u>-</u>	<u>1,591</u>	<u>3,831</u>	<u>-</u>
Totals	<u>\$ 882,975</u>	<u>\$ 94,334</u>	<u>\$ 256,507</u>	<u>\$ 720,802</u>	<u>\$ 152,388</u>

Long-term obligation activity for the year ended December 31, 2017 is as follows:

	<u>1/1/17 Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/17 Balance</u>	<u>Due Within One Year</u>
General obligation debt	\$ 960,000	\$ -	\$ 145,000	\$ 815,000	\$ 150,000
Accrued sick leave	22,104	18,257	-	40,361	-
Lease obligation	18,285	22,192	18,285	22,192	2,102
Unamortized debt premium	<u>7,402</u>	<u>-</u>	<u>1,980</u>	<u>5,422</u>	<u>-</u>
Totals	<u>\$ 1,007,791</u>	<u>\$ 40,449</u>	<u>\$ 165,265</u>	<u>\$ 882,975</u>	<u>\$ 152,102</u>

In addition to the liabilities above, information on the net pension liability (asset) is provided in Note 9.

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2018 and 2017

NOTE 8 - NET POSITION

GASB No. 34 requires the classification of net position into three components - net investment in capital assets, restricted, and unrestricted. These classifications are defined as follows:

Net investment in capital assets - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position - This component of net position consists of net positions that do not meet the definition of "restricted" or "net investment in capital assets."

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

The following calculation supports the water and sewer net investment in capital assets:

	<u>2018</u>	<u>2017</u>
Plant in service	\$ 22,445,292	\$ 19,904,035
Accumulated depreciation	<u>(6,804,411)</u>	<u>(6,387,312)</u>
Sub-Totals	<u>15,640,881</u>	<u>13,516,723</u>
Less: Capital related debt		
Current portion of capital related long-term debt	404,775	369,205
Long-term portion of capital related long-term debt	2,325,405	2,730,179
Unamortized debt premium	<u>23,928</u>	<u>30,628</u>
Sub-Totals	<u>2,754,108</u>	<u>3,130,012</u>
Total Net Investment in Capital Assets	<u>\$ 12,886,773</u>	<u>\$ 10,386,711</u>

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2018 and 2017

NOTE 8 - NET POSITION (cont.)

The following calculation supports the sewer net investment in capital assets:

	2018	2017
Plant in service	\$ 5,408,092	\$ 5,003,313
Accumulated depreciation	<u>(1,807,291)</u>	<u>(1,683,227)</u>
Sub-Totals	<u>3,600,801</u>	<u>3,320,086</u>
Less: Capital related debt		
Current portion of capital related long-term debt	152,388	152,102
Long-term portion of capital related long-term debt	532,702	685,090
Unamortized debt premium	<u>3,831</u>	<u>5,422</u>
Sub-Totals	<u>688,921</u>	<u>842,614</u>
Total Net Investment in Capital Assets	<u>\$ 2,911,880</u>	<u>\$ 2,477,472</u>

NOTE 9 - EMPLOYEES RETIREMENT SYSTEM

General Information About the Pension Plan

Plan description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 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 Comprehensive Annual Financial Report (CAFR), which can be bound at <http://etf.wi.gov/publications/cafr.htm>.

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 State executive participants, if hired on or before 12/31/2016) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2018 and 2017

NOTE 9 - EMPLOYEES RETIREMENT SYSTEM (cont.)

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

Post-retirement adjustments. The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2008	6.6%	0%
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4.0

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, and Executives and Elected Officials. Starting January 1, 2016, the Executives and Elected Officials category 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.

The WRS recognized \$26,319 and \$24,430 in contributions from the utilities during the current and prior reporting periods, respectively.

Contribution rates as of December 31, 2018 and December 31, 2017 are:

	2018		2017	
	<u>Employee</u>	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>
General (including Executives and Elected Officials)	6.7%	6.7%	6.8%	6.8%
Protective with Social Security	6.7%	10.7%	6.8%	10.6%
Protective without Social Security	6.7%	14.9%	6.8%	14.9%

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2018 and 2017

NOTE 9 - EMPLOYEES RETIREMENT SYSTEM (cont.)

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

At December 31, 2018, the utilities reported a liability (asset) of \$(66,445) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2016 rolled forward to December 31, 2017. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The utilities's proportion of the net pension liability (asset) was based on the utilities's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2017, the Village of McFarland's proportion was 0.02526343%, which was an increase of 0.00122376% from its proportion measured as of December 31, 2016.

At December 31, 2017, the utilities reported a liability (asset) of \$19,856 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2015 rolled forward to December 31, 2016. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The utilities's proportion of the net pension liability (asset) was based on the utilities's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2016, the Village of McFarland's proportion was 0.02403967%, which was a decrease of 0.0001127% from its proportion measured as of December 31, 2015.

For the years ended December 31, 2018 and 2017, the utilities recognized pension expense of \$32,499 and \$47,908, respectively.

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

	<u>Water and Sewer Utility</u>		<u>Storm Water Utility</u>	
	<u>Deferred</u>	<u>Deferred</u>	<u>Deferred</u>	<u>Deferred</u>
	<u>Outflows of</u>	<u>Inflows of</u>	<u>Outflows of</u>	<u>Inflows of</u>
	<u>Resources</u>	<u>Resources</u>	<u>Resources</u>	<u>Resources</u>
Differences between expected and actual experience	\$ 60,962	\$ 40,422	\$ 25,027	\$ 14,617
Changes in assumption	13,439	-	4,859	-
Net differences between project and actual earnings on pension plan	-	39,812	-	23,810
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,769	272	521	116
Employer contributions subsequent to the measurement date	17,995	-	8,324	-
Total	<u>\$ 94,165</u>	<u>\$ 80,506</u>	<u>\$ 38,731</u>	<u>\$ 38,543</u>

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2018 and 2017

NOTE 9 - EMPLOYEES RETIREMENT SYSTEM (cont.)

At December 31, 2017, the utilities reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Water and Sewer Utility</u>		<u>Storm Water Utility</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 6,374	\$ 51,455	\$ 1,887	\$ 19,294
Changes in assumption	17,107	-	6,414	-
Net differences between project and actual earnings on pension plan	85,682	-	29,387	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,369	-	776	-
Employer contributions subsequent to the measurement date	17,157	-	7,273	-
Total	<u>\$ 128,689</u>	<u>\$ 51,455</u>	<u>\$ 45,737</u>	<u>\$ 19,294</u>

Deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date reported in the tables above will be recognized as a reduction of the net pension liability (asset) in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<u>Water and Sewer Utility</u>	<u>Storm Water Utility</u>
<u>Year Ended December 31</u>		
2019	\$ 1,076	\$ 2,020
2020	(8)	(16)
2021	(3,078)	(5,775)
2022	(2,348)	(4,405)
2023	22	40
Thereafter	-	-
Total	<u>\$ (4,336)</u>	<u>\$ (8,136)</u>

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended December 31, 2018 and 2017

NOTE 9 - EMPLOYEES RETIREMENT SYSTEM (cont.)

Actuarial assumptions. The total pension liability in the actuarial valuation used in the current and prior year was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	2018	2017
Actuarial valuation date	December 31, 2016	December 31, 2015
Measurement date of net pension liability (asset)	December 31, 2017	December 31, 2016
Actuarial cost method	Entry Age Normal	Entry Age Normal
Asset valuation method	Fair Value	Fair Value
Long-term expected rate of return	7.2%	7.2%
Discount rate	7.2%	7.2%
Salary increases		
Inflation	3.2%	3.2%
Seniority/Merit	0.2% - 5.6%	0.2% - 5.6%
Mortality	Wisconsin 2012 Mortality Table	Wisconsin 2012 Mortality Table
Post-retirement adjustments	2.1%	2.1%

** No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions used in the December 31, 2016 and 2015 actuarial valuations are based upon an experience study conducted in 2015 using experience from 2012 – 2014. The total pension liability for December 31, 2017 and 2016 are based upon a roll-forward of the liability calculated from the December 31, 2016 and December 31, 2015 actuarial valuations, respectively.

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2018 and 2017

NOTE 9 - EMPLOYEES RETIREMENT SYSTEM (cont.)

Long-term expected return on plan assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of December 31, 2018 are summarized in the following table:

Core Fund Asset Class	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	50%	8.2%	5.3%
Fixed Income	24.5	4.2	1.4
Inflation Sensitive Assets	15.5	3.8	1.0
Real Estate	8	6.5	3.6
Private Equity/Debt	8	9.4	6.5
Multi-Asset	4	6.5	3.6
Total Core Fund	110	7.3	4.4
 <u>Variable Fund Asset Class</u>			
U.S. Equities	70	7.5	4.6
International Equities	30	7.8	4.9
Total Variable Fund	100	7.9	5.0

New England Pension Consultants Long-Term U.S. CPI (Inflation) Forecast: 2.75%.
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2018 and 2017

NOTE 9 - EMPLOYEES RETIREMENT SYSTEM (cont.)

The target allocation and best estimates of arithmetic real rates of return for each major asset class as of December 31, 2017 are summarized in the following table:

Core Fund Asset Class	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	50%	8.3%	5.4%
Fixed Income	24.5	4.24	1.4
Inflation Sensitive Assets	15.5	4.3	1.5
Real Estate	8	6.5	3.6
Private Equity/Debt	7	9.4	6.5
Multi-Asset	4	6.6	3.7
Total Core Fund	110	7.4	4.5
 <u>Variable Fund Asset Class</u>			
U.S Equities	70	7.6	4.7
International Equities	30	8.5	5.6
Total Variable Fund	100	7.9	5.0

New England Pension Consultants Long-Term U.S. CPI (Inflation) Forecast: 2.75%.
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.

Single discount rate. A single discount rate of 7.20% was used to measure the total pension liability as of December 31, 2018 and December 31, 2017. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long-term bond rate of 3.31% in 2018 and 3.78% in 2017. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan 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 long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended December 31, 2018 and 2017

NOTE 9 - EMPLOYEES RETIREMENT SYSTEM (cont.)

Sensitivity of the utilities' proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the utilities' proportionate share of the net pension liability (asset) calculated using the discount rate of 7.20 percent, as well as what the utilities' proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate.

The sensitivity analysis as of December 31, 2018 follows:

	<u>1% Decrease to Discount Rate (6.20%)</u>	<u>Current Discount Rate (7.20%)</u>	<u>1% Increase to Discount Rate (8.20%)</u>
Water and Sewer Utility's proportionate share of the net position liability (asset)	\$ 118,816	\$ (46,664)	\$ (171,128)
Storm Water Utility's proportionate share of the net position liability (asset)	54,961	(19,781)	(79,159)

The sensitivity analysis as of December 31, 2017 follows:

	<u>1% Decrease to Discount Rate (6.20%)</u>	<u>Current Discount Rate (7.20%)</u>	<u>1% Increase to Discount Rate (8.20%)</u>
Water and Sewer Utility's proportionate share of the net position liability (asset)	\$ 162,164	\$ 13,950	\$ (103,055)
Storm Water Utility's proportionate share of the net position liability (asset)	68,743	5,906	(43,686)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/Publications/cafr.htm>.

NOTE 10 - COMMITMENTS AND CONTINGENCIES

Long-Term Contracts - General

At December 31, 2018 and 2017, the utilities had commitments under a long-term contract for Juniper Ridge subdivision. The contract payments are based on the utilities' amount of usage.

Claims and Judgments

From time to time, the utilities are 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 utilities' legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the utilities' financial position or results of operations.

MCFARLAND UTILITIES

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2018 and 2017

NOTE 11 - RISK MANAGEMENT

The utilities are 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. These risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial liability in any of the past three years. There were no significant reductions in coverage compared to the prior year.

NOTE 12 - SUBSEQUENT EVENTS

The utilities evaluated subsequent events through the date that the financial statements were available to be issued, for events requiring recording or disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

MCFARLAND UTILITIES

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) Wisconsin Retirement System Last 10 Fiscal Years*

Changes of benefit terms: There were no changes of benefit terms for any participating employer in WRS. The required supplementary information presented below represents the proportionate information for the enterprise funds included in this report.

	2015	2016	2017	2018
Village of McFarland's proportion of the net pension liability (asset)	0.024663990%	0.024152370%	0.02403967%	0.02526343%
McFarland Utilities's proportionate share of the net pension liability (asset)	\$ (66,963)	\$ 43,275	\$ 19,856	\$ (66,535)
McFarland Utilities's covered employee payroll	\$ 302,389	\$ 379,603	\$ 388,576	\$ 359,265
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%	98.20%	99.12%	102.93%

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

SCHEDULE OF CONTRIBUTIONS Wisconsin Retirement System Last 10 Fiscal Years*

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

	2015	2016	2017	2018
Contractually required contributions	\$ 25,813	\$ 25,646	\$ 24,430	\$ 26,319
Contributions in relation to the contractually required contributions	(25,813)	(25,646)	(24,430)	(26,319)
Contributions deficiency (excess)	-	-	-	-
McFarland Utilities's covered-employee payroll	379,603	388,576	359,265	392,821
Contributions as a percentage of covered-employee payroll	6.8%	6.6%	6.8%	6.7%

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

McFARLAND UTILITIES

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Year Ended December 31, 2018

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

Changes of assumption: There were no changes in the assumptions.

SUPPLEMENTAL INFORMATION

MCFARLAND WATER AND SEWER UTILITY

WATER UTILITY PLANT As of and for the Year Ended December 31, 2018

	Balance 1/1/18	Additions	Retirements	Balance 12/31/18
SOURCE OF SUPPLY				
Land and land rights	\$ 32,300	\$ -	\$ -	\$ 32,300
Wells and springs	211,239	-	-	211,239
Total Source of Supply	<u>243,539</u>	<u>-</u>	<u>-</u>	<u>243,539</u>
PUMPING				
Structures and improvements	145,092	-	-	145,092
Electric pumping equipment	190,402	-	-	190,402
Other pumping equipment	22,216	-	-	22,216
Total Pumping	<u>357,710</u>	<u>-</u>	<u>-</u>	<u>357,710</u>
WATER TREATMENT				
Water treatment equipment	<u>4,498</u>	<u>-</u>	<u>-</u>	<u>4,498</u>
TRANSMISSION AND DISTRIBUTION				
Land and land rights	55,250	-	-	55,250
Distribution reservoirs and standpipes	1,231,105	-	-	1,231,105
Transmission and distribution mains	8,211,322	1,278,950	11,741	9,478,531
Services	1,537,921	301,327	10,049	1,829,199
Meters	707,006	29,872	2,075	734,803
Hydrants	933,070	111,395	1,187	1,043,278
Total Transmission and Distribution	<u>12,675,674</u>	<u>1,721,544</u>	<u>25,052</u>	<u>14,372,166</u>
GENERAL				
Office furniture and equipment	9,946	-	-	9,946
Transportation equipment	121,565	-	-	121,565
Tools, shop and garage equipment	48,766	-	-	48,766
Laboratory equipment	6,649	-	-	6,649
Power-operated equipment	70,910	-	-	70,910
Communication equipment	37,147	130,925	-	168,072
Miscellaneous equipment	302	-	-	302
Total General	<u>295,285</u>	<u>130,925</u>	<u>-</u>	<u>426,210</u>
TOTAL WATER UTILITY PLANT	<u><u>\$ 13,576,706</u></u>	<u><u>\$ 1,852,469</u></u>	<u><u>\$ 25,052</u></u>	<u><u>\$15,404,123</u></u>

MCFARLAND WATER AND SEWER UTILITY

SEWER UTILITY PLANT As of and for the Year Ended December 31, 2018

	Balance 1/1/18	Additions	Retirements	Balance 12/31/18
COLLECTING SYSTEM				
Land and land rights	\$ 78,020	\$ -	\$ -	\$ 78,020
Service connections	664,600	-	-	664,600
Collecting mains	4,150,518	582,915	-	4,733,433
Force mains	191,033	-	-	191,033
Total Collecting System	<u>5,084,171</u>	<u>582,915</u>	<u>-</u>	<u>5,667,086</u>
COLLECTING SYSTEM PUMPING				
Structures and improvements	303,762	-	-	303,762
Receiving wells	14,403	-	-	14,403
Electric pumping equipment	661,422	-	-	661,422
Other power pumping equipment	60,159	-	-	60,159
Miscellaneous pumping equipment	3,342	-	-	3,342
Total Collecting System Pumping	<u>1,043,088</u>	<u>-</u>	<u>-</u>	<u>1,043,088</u>
GENERAL				
Office furniture and equipment	9,948	-	-	9,948
Transportation equipment	168,117	-	-	168,117
Communication equipment	1,075	130,925	-	132,000
Other general equipment	2,313	-	-	2,313
Other tangible property	18,617	-	-	18,617
Total General	<u>200,070</u>	<u>130,925</u>	<u>-</u>	<u>330,995</u>
TOTAL SEWER UTILITY PLANT	<u><u>\$ 6,327,329</u></u>	<u><u>\$ 713,840</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 7,041,169</u></u>

MCFARLAND STORM WATER UTILITY

STORM WATER UTILITY PLANT
As of and for the Year Ended December 31, 2018

	Balance 1/1/18	Additions	Retirements	Balance 12/31/18
STORMWATER PLANT				
Land and land rights	\$ 160,275	\$ -	\$ -	\$ 160,275
Pipes	2,885,862	171,382	-	3,057,244
Manholes	374,231	19,000	-	393,231
Inlets	481,876	72,577	-	554,453
Basins	667,558	51,873	-	719,431
Land improvements	63,374	89,947	-	153,321
Miscellaneous	<u>92,370</u>	<u>-</u>	<u>-</u>	<u>92,370</u>
Total Stormwater Plant	<u>4,725,546</u>	<u>404,779</u>	<u>-</u>	<u>5,130,325</u>
GENERAL				
Transportation equipment	258,075	-	-	258,075
Power-operated equipment	18,617	-	-	18,617
Communication equipment	<u>1,075</u>	<u>-</u>	<u>-</u>	<u>1,075</u>
Total General	<u>277,767</u>	<u>-</u>	<u>-</u>	<u>277,767</u>
 TOTAL STORMWATER UTILITY PLANT	 <u>\$ 5,003,313</u>	 <u>\$ 404,779</u>	 <u>\$ -</u>	 <u>\$ 5,408,092</u>

MCFARLAND WATER AND SEWER UTILITY

WATER UTILITY OPERATING REVENUES AND EXPENSES For the Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES		
Sales of Water		
Unmetered	\$ 1,964	\$ 471
Metered		
Residential	498,323	494,129
Multifamily residential	33,361	37,017
Commercial	61,109	63,963
Public authorities	15,825	16,098
Total Metered Sales	608,618	611,207
Private fire protection	34,491	34,494
Public fire protection	313,250	313,200
Total Sales of Water	958,323	959,372
Other Operating Revenues		
Forfeited discounts	5,242	4,995
Other	102,005	114,579
Total Operating Revenues	1,065,570	1,078,946
OPERATING EXPENSES		
Operation and Maintenance		
Pumping		
Operation labor	33,674	30,344
Fuel or power purchased for pumping	37,973	36,195
Operation supplies	4,434	5,368
Maintenance	3,116	42
Total Pumping	79,197	71,949
Water Treatment		
Operation labor	3,382	2,578
Chemicals	11,326	10,567
Maintenance	1,546	4,031
Total Water Treatment	16,254	17,176
Transmission and Distribution		
Operation labor	37,734	30,628
Operation supplies	3,588	4,402
Maintenance		
Mains	28,816	29,414
Services	8,078	13,223
Meters	512	1,092
Hydrants	14,959	13,793
Total Transmission and Distribution	93,687	92,552
Customer Accounts		
Meter reading labor	1,087	1,211
Accounting and collecting labor	4,381	18,765
Supplies	3,227	1,713
Total Customer Accounts	8,695	21,689

MCFARLAND WATER AND SEWER UTILITY

WATER UTILITY OPERATING REVENUES AND EXPENSES (cont.) For the Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
OPERATING EXPENSES (cont.)		
Operation and Maintenance (cont.)		
Administrative and General		
Salaries	\$ 91,439	\$ 62,569
Office supplies	5,140	4,839
Outside services employed	22,947	29,455
Property insurance	62,701	55,515
Employee pensions and benefits	28,072	51,951
Miscellaneous	48,555	56,810
Transportation	<u>20,528</u>	<u>17,106</u>
Total Administrative and General	<u>279,382</u>	<u>278,245</u>
Taxes	<u>7,927</u>	<u>7,394</u>
Total Operation and Maintenance	485,142	489,005
Depreciation	<u>284,993</u>	<u>258,279</u>
Total Operating Expenses	<u>770,135</u>	<u>747,284</u>
 OPERATING INCOME	 <u><u>\$ 295,435</u></u>	 <u><u>\$ 331,662</u></u>

MCFARLAND WATER AND SEWER UTILITY

SEWER UTILITY OPERATING REVENUES AND EXPENSES For the Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES		
Sewer Revenues		
Residential	\$ 869,184	\$ 887,866
Commercial	184,767	162,258
Public authorities	<u>20,625</u>	<u>21,207</u>
Total Sewer Revenues	<u>1,074,576</u>	<u>1,071,331</u>
Other Operating Revenues		
Forfeited discounts	<u>7,901</u>	<u>9,084</u>
Total Operating Revenues	<u>1,082,477</u>	<u>1,080,415</u>
OPERATING EXPENSES		
Operation and Maintenance		
Operation		
Power and fuel for pumping	8,166	7,204
Treatment charges	667,261	621,325
Other operating supplies	423	433
Transportation	<u>13,985</u>	<u>16,642</u>
Total Operation	<u>689,835</u>	<u>645,604</u>
Maintenance		
Collection system	27,122	34,399
Pumping equipment	6,800	42,770
Treatment and disposal plant equipment	1,143	-
General plant structures and equipment	<u>41,232</u>	<u>1,163</u>
Total Maintenance	<u>76,297</u>	<u>78,332</u>
Customer Accounts		
Accounting and collecting	4,274	18,608
Meter Reading	<u>468</u>	<u>496</u>
Total Customer Accounts	<u>4,742</u>	<u>19,104</u>
Administrative and General		
Salaries	93,584	51,787
Office supplies	6,440	4,741
Outside services employed	71,919	33,888
Insurance	35,978	31,613
Employees pensions and benefits	10,151	22,723
Miscellaneous	5,204	11,950
Rents	<u>69,145</u>	<u>66,411</u>
Total Administrative and General	<u>292,421</u>	<u>223,113</u>
Taxes	<u>8,421</u>	<u>6,936</u>
Total Operation and Maintenance	<u>1,071,716</u>	<u>973,089</u>
Depreciation	<u>137,033</u>	<u>122,280</u>
Total Operating Expenses	<u>1,208,749</u>	<u>1,095,369</u>
 OPERATING LOSS	 <u>\$ (126,272)</u>	 <u>\$ (14,954)</u>

MCFARLAND STORM WATER UTILITY

STORM WATER OPERATING REVENUES AND EXPENSES For the Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES		
Stormwater Revenues		
Charges for services	\$ 501,003	\$ 488,357
Other Operating Revenues		
Forfeited discounts	2,590	2,788
Other	<u>32,430</u>	<u>27,820</u>
Total Operating Revenues	<u>536,023</u>	<u>518,965</u>
OPERATING EXPENSES		
Operation and Maintenance		
Operations		
Operation supervision and labor	110,800	78,741
Facility equipment and rental	30,471	21,514
Operation supplies	<u>48,776</u>	<u>85,077</u>
Total Operations	<u>190,047</u>	<u>185,332</u>
Administrative and General		
Office Supplies	2,361	1,495
Outside services employed	21,637	10,642
Property insurance	21,774	19,271
Employee pensions and benefits	38,265	60,071
Miscellaneous	<u>801</u>	<u>396</u>
Total Administrative and General	<u>84,838</u>	<u>91,875</u>
Total Operation and Maintenance	<u>274,885</u>	<u>277,207</u>
Depreciation	<u>124,064</u>	<u>114,753</u>
Total Operating Expenses	<u>398,949</u>	<u>391,960</u>
 OPERATING INCOME	 <u><u>\$ 137,074</u></u>	 <u><u>\$ 127,005</u></u>

MCFARLAND WATER AND SEWER UTILITY

RATE OF RETURN - REGULATORY BASIS For the Years Ended December 31, 2018 and 2017

	Water	
	2018	2017
Utility Financed Plant in Service		
Beginning of year	\$ 8,581,405	\$ 7,895,413
End of year	9,256,085	8,581,405
Average	<u>8,918,745</u>	<u>8,238,409</u>
Utility Financed Accumulated Depreciation		
Beginning of year	(2,780,691)	(2,594,877)
End of year	(2,968,143)	(2,780,691)
Average	<u>(2,874,417)</u>	<u>(2,687,784)</u>
Materials and Supplies		
Beginning of year	19,450	19,450
End of year	19,450	19,450
Average	<u>19,450</u>	<u>19,450</u>
Regulatory Liability		
Beginning of year	(136,934)	(159,756)
End of year	(114,112)	(136,934)
Average	<u>(125,523)</u>	<u>(148,345)</u>
AVERAGE NET RATE BASE	<u>\$ 5,938,255</u>	<u>\$ 5,421,730</u>
OPERATING INCOME - REGULATORY BASIS	<u>\$ 141,866</u>	<u>\$ 172,855</u>
RATE OF RETURN (PERCENT)	<u>2.39</u>	<u>3.19</u>
AUTHORIZED RATE OF RETURN (PERCENT)	<u>7.25</u>	<u>7.25</u>

This schedule is computed based on Public Service Commission of Wisconsin regulatory accounting which differs from accounting principles generally accepted in the United States of America due to GASB No. 34 as well as PSC order 05-US-105.

VILLAGE OF MCFARLAND

McFarland, Wisconsin

COMMUNICATION TO THOSE CHARGED
WITH GOVERNANCE AND MANAGEMENT

As of and for the Year Ended December 31, 2018

VILLAGE OF MCFARLAND

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**REQUIRED COMMUNICATION OF INTERNAL CONTROL RELATED MATTERS
IDENTIFIED IN THE AUDIT TO THOSE CHARGED WITH GOVERNANCE**

To the Village Board
Village of McFarland
McFarland, Wisconsin

In planning and performing our audit of the financial statements of the Village of McFarland ("village") as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of its internal control.

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

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 consider the following deficiencies in the village's internal control to be material weaknesses:

- > Internal Control Environment
- > Internal Control Over Financial Reporting

This communication is intended solely for the information and use of management, the village board, and others within the organization and is not intended to be, and should not be, used by anyone other than these specified parties.

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin
June 18, 2019

Auditing standards require that we perform procedures to obtain an understanding of your government and its internal control environment as part of the annual audit. This includes an analysis of significant transaction cycles and an analysis of the year-end financial reporting process and preparation of your financial statements.

INTERNAL CONTROL ENVIRONMENT

Controls Over Utility Billing

There should be segregation between the receipting and receivables function.

Since the controls listed above or other compensating controls are not currently in place, errors or irregularities could occur as part of the accounting processes that might not be discovered by management or the governing body. Therefore, the absence of these controls is considered to be a material weakness.

We recommend that a designated employee review the segregation of duties, risks, and these potential controls and determine whether additional controls should be implemented. This determination should take into consideration a cost / benefit analysis.

INTERNAL CONTROL OVER FINANCIAL REPORTING

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 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.

OTHER COMMUNICATIONS TO THOSE CHARGED WITH GOVERNANCE

TWO WAY COMMUNICATION REGARDING YOUR AUDIT

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.

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.

- c. 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.

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 village 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. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- e. Have you had any significant communications with regulators or grantor agencies?
- f. Are there other matters that you believe are relevant to the audit of the financial statements?

TWO WAY COMMUNICATION REGARDING YOUR AUDIT (cont.)

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

- a. The village'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, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary audit work during the months of October-December, and sometimes early January. Our final fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our audit procedures at our office and may 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 auditor's 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.

**COMMUNICATION OF OTHER CONTROL DEFICIENCIES, RECOMMENDATIONS
AND INFORMATIONAL POINTS TO MANAGEMENT THAT ARE NOT
MATERIAL WEAKNESSES OR SIGNIFICANT DEFICIENCIES**

INFORMATIONAL POINTS

CYBER SECURITY MANAGEMENT

The sources of cyber threats continue to grow in number and sophistication. We have seen social engineering, including email phishing, and ransomware attacks cause disruption and monetary losses in the government landscape. Cybersecurity controls are imperative and may be of several different types:

- > Preventative – activities that make attacks more difficult such as user access and password controls
- > Detective – activities conducted to discover security incidents such as automated or manual reviews of firewall and server logs
- > Responsive – activities performed once an incident has been identified such as a communication plan

Step one in determining which types of controls are best suited for your government is completing a data classification. This process includes identifying what types of data exist, determining data location, and measuring costs associated with the loss of data (i.e. – operational downtime, regulatory fines, or civil lawsuits). This information will help management and those charged with governance be able to evaluate the cost-benefit of control implementation. Even if your government has chosen to obtain cyber liability insurance to mitigate risk, the data classification remains an important exercise to help evaluate the policy coverage, pricing, and what, if any, exposure remains outside of your policy.

Data classification is only one piece of a sustainable cyber security management plan. We have professionals dedicated to cyber security and information technology risk to assist with your cyber security questions, assessments, and programs.

GASB UPDATES

The Government Accounting Standard Board (GASB) has been very active in recent years, issuing new standards at a fast pace. Over the next few years, your government will have many new standards to evaluate and implement. Here are the standards which may impact you in the next year:

- > GASB 83 provides accounting and financial reporting for asset retirement obligations, effective for reporting periods beginning on or after June 15, 2018
- > GASB 84 improves guidance regarding the identification of fiduciary activities and how they should be reported, effective for reporting periods beginning on or after December 15, 2018
- > GASB 88 improves certain disclosures related to debt, including direct borrowings and placements, effective for reporting periods beginning on or after June 15, 2018
- > GASB 90 clarifies accounting and financial reporting for majority equity interests, effective for reporting periods beginning on or after December 15, 2018

Other GASB pronouncements on the horizon, while the implementation dates is in the near term these are anticipated to have significant impacts on many government financial statements:

- > GASB 87 improves accounting and financial reporting for leases, effective for reporting periods beginning on or after December 15, 2019
- > GASB 89 provides guidance for accounting for interest cost incurred before the end of a construction period, effective for reporting periods beginning on or after December 15, 2019

INFORMATIONAL POINTS (cont.)

GASB UPDATES (cont.)

Looking even further ahead, the Technical Agenda, below, outlines significant areas GASB is currently working on:

- > Conceptual Framework
 - Disclosure
 - Recognition
- > Major Projects
 - Financial Reporting Model
 - Revenue and Expense Recognition
 - Public-Private Partnerships
- > Practice Issues
 - Conduit Debt
 - Deferred Compensation Plans
 - Secured Overnight Financing Rate
 - Subscription-Based IT arrangements
 - Implementation Guidance
- > Pre-Agenda Research
 - Going Concern
 - Compensated Absences
 - Prior-Period Adjustments, Accounting Changes and Error Corrections

Through our firm involvement on AICPA committees, Baker Tilly follows these developments closely so that we can help you prepare for the changes as they evolve. This participation also allows us to share with GASB the experiences and perspectives of our clients to potentially influence the direction of future projects.

Full lists of projects, as well as many resources, are available on GASB's website which is located at www.gasb.org.

RESOURCES FOR STATE AND LOCAL GOVERNMENT BOARDS

Expectations and accountability are at all-time high and the knowledge required to be an effective board member is substantial. As a benefit to our clients, we have compiled a number of resources dedicated to educating state and local government board members. Go to our Board Governance Resource Center at www.bakertilly.com/board-governance for more information.

The Resource Center includes the following:

Podcasts

1. Managing cyber threats: Developing a sustainable cybersecurity program to address your unique risks
2. Understanding utility finances
3. Benefits of a fraud risk assessment
4. Financial ratios and benchmarks
5. Fund balance and other financial policies

INFORMATIONAL POINTS (cont.)

RESOURCES FOR STATE AND LOCAL GOVERNMENT BOARDS (cont.)

Articles

1. Securitization of deposits and investments
2. Five easy internal controls your government should implement
3. Fund balance levels: What works for your government?
4. The importance of smart spending cuts

We encourage you to subscribe to our complimentary newsletter “Government Connection” to stay abreast of the latest issues impacting state and local governments. You can do so by clicking on the “subscribe” button and indicating “State and Local Government” as an area of interest on the subscription form. Also, if you or your board members have suggested topics to feature on our Board Governance webpage or Government Connection newsletter, we invite you to submit your ideas in person or online.

UPCOMING LEASE STANDARD

In June 2017, the Governmental Accounting Standards Board (GASB) issued new guidance to establish a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. This standard is effective for fiscal years ending on or after December 31, 2020. Statement No. 87, *Leases*, requires recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and recognize as inflows of resources or outflow of resources based on the payment provisions of the contract.

Under the new standard, a lease is defined as a contract that conveys control of the right to use another entity’s nonfinancial asset (underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Control is defined by: 1) the right to obtain the present service capacity from the use of the underlying asset and 2) the right to determine the nature and manner of use of the underlying asset. Any contract that meets this definition should be accounted for under the lease guidance, unless specifically excluded in this statement. Leases include contracts that, although not explicitly identified as leases, meet the above definition of a lease.

There are some exemptions outlined in the standard including, intangible assets, service concession arrangements and supply contracts.

We recommend the village review this standard and start planning how this will affect your financial reporting. An inventory of all contracts that might meet the definition of a lease should be started. The contract listing should include key terms of the contracts such as:

- > Description of contract
- > Underlying asset
- > Contract term
- > Options for extensions and terminations
- > Service components, if any
- > Dollar amount of lease

In addition, the village should begin to establish a lease policy to address the treatment of common lease types, including a dollar threshold for each lease. We are available to discuss this further and help you develop an action plan.

WATER DEPARTMENT EARNINGS

The water utility's net operating income decreased to \$295,000 in 2018 from \$332,000 in 2017. Operating revenues decreased \$13,000 primarily due to a decrease water tower rental revenue. In addition, there was an increase of \$23,000 in operating expenses due to an increase in depreciation expense. All other operating expenses were consistent with 2017. The rate of return for 2018 was 2.39% compared to 3.19% in 2017.

SEWER DEPARTMENT EARNINGS

The sewer utility recognized an operating loss of \$126,000 in 2018 compared to an operating loss of \$15,000 in 2017. Sewer operating revenues increased by \$2,000 due to an increase in commercial customer charges. Operating expenses increased \$113,000 primarily due to an increase in treatment charges from MMSD.

STORM WATER DEPARTMENT EARNINGS

The utility recognized net operating income of \$137,000 in 2018 compared to \$127,000 in 2017. Operating expenses increased \$7,000 primarily due to an increase in depreciation expense. All other operating expenses were consistent with 2017. Operating revenues increased \$17,000 due to an approximate increase of 180 ERU's in 2018.

SEWER GALLONS TREATED COMPARED TO SOLD

During our review of sewer revenues, we noted a significant discrepancy between gallons treated by MMSD compared to gallons sold to customers. The total gallons treated by MMSD was 270,936 and the total gallons sold to customers was 172,633. We recommend the Utilities investigate the cause of the difference, as this has increased steadily year over year. We also recommend the Utilities increase rates on a yearly basis in order to account for yearly increases in charges from MMSD.

STATUS OF PRIOR YEAR POINTS

BANK ACCOUNTS NOT RECORDED ON THE BOOKS

During our testing of cash, we noted there were five bank accounts that were not recorded in the village's general ledger. The accounts are public safety related. These accounts are not material to the financial statements as a whole; however, we recommend management investigate the nature of these accounts to understand if these accounts should be recorded on the village's books. In addition, if these accounts should be on the village's books, controls should be put in place to monitor and reconcile the activity related to these cash accounts.

Status (12/31/18)

This is still applicable.

STATUS OF PRIOR YEAR POINTS

MONITORING EXPENDITURES CHARGED TO THE TIF DISTRICTS

The village has three active TIF districts. Per state statute, a project plan is adopted and approved for each district. Included within the project plan, is a detailed listing of the approved projects and the estimated expenditures. We recommend that the village review the actual costs being charged to the TIF districts and compare the costs to the approved project plan. An amendment to the project plan may be required if the costs incurred are not specifically allowed for in the project plan itself. This relates to capital expenditures, administrative costs and other costs incurred in the TIF districts. We also recommend that the village track the actual costs compared to the individual project plan line items.

Status (12/31/18)

This is still applicable.

AMBULANCE RECEIVABLES

The village provides ambulance services to its citizens and bills for those services. Prior to 2006, the village handled the billing and collections internally and many uncollectible accounts have remained in the ambulance receivable balance since that time. Many uncollectible ambulance accounts result from Medicare or Medicaid disallowances. Those disallowances should be written off on a periodic basis.

Starting in 2006, the village contracted with an ambulance billing service provider who provides the village with the uncollectible amounts so that the current billings can be adjusted accordingly.

We recommend that the village review the outstanding ambulance receivables balance and if necessary approve a resolution writing off old outstanding amounts from the ambulance receivable balance. Fortunately, the write-offs will have no effect on the general fund's fund balance as these amounts are also set-up in an allowance account. After writing off the uncollectible amounts, there will be no need for village staff to continue tracking these old outstanding balances.

Status (12/31/18)

The village should continue to evaluate outstanding balances held at the third party service providers to determine if additional write-offs should be made and whether the allowance related to ambulance receivables is appropriate.

DECENTRALIZED CASH COLLECTIONS

Many governments collect cash at numerous decentralized locations that are separate from the primary system of accounting procedures and controls. The opportunity for theft is often higher at those locations because one person is frequently involved in most, if not all, aspects of a transaction (i.e. lack of segregation of duties).

Examples in your government that fit this situation include: police department, municipal court, community development, library, outreach, fire department and public works.

Management is responsible for designing and implementing controls and procedures to detect and prevent fraud. As a result, we recommend that management review its decentralized cash collection procedures and controls on a periodic basis and make changes as necessary to strengthen the internal control environment. Reviewing the adequacy of the controls is a responsibility of the governing body.

STATUS OF PRIOR YEAR POINTS (cont.)

DECENTRALIZED CASH COLLECTIONS (cont.)

Below are example procedures and controls to help mitigate the risk of loss at decentralized cash collection points:

- > Implement a centralized receipting process with adequate segregation of duties
- > For cash collections, ensure pre-numbered receipts are being used and all receipts in the sequence are being reviewed by someone other than the person receipting the cash and receipts tie to deposits
- > Perform surprise procedures at decentralized locations (cash counts, walkthrough of processes, etc.)
- > Require regular cash deposits to minimize collection on-hand
- > Limit the number of separate bank accounts
- > Segregate duties as much as possible – the person receipting cash should be separate from the person preparing deposits and the person reconciling bank accounts should be separate from the cash collection activity
- > Perform a month-to-month or year-to-year comparison to look for unusual changes in collections
- > If collecting from a drop box site, consider sending two people to collect the funds, especially during peak times

As always, the cost of controls and staffing must be weighed against the benefits of safeguarding your assets.

Status (12/31/18)

This is still applicable.

IMPACT FEE TRACKING

State Statute 66.0617 allows impact fees to be charged for specific public facilities, including parks. The village has been charging park impact fees since 2004. According to the impact statute, impact fees must be tracked in a separate interest bearing account and spent within 10 years. In order to adequately monitor the collection and the spend down of impact fees we recommend that the village create a tracking sheet to monitor the impact fee revenue being collected along with tracking any related expenses reducing the impact fee balance. In addition, any supporting documentation used in the calculation of park impact fee billing should be maintained by the village.

Status (12/31/18)

This is still applicable. The village is in the process of updating its park impact fee.

REQUIRED COMMUNICATIONS BY THE AUDITOR TO THOSE CHARGED WITH GOVERNANCE

To the Village Board
Village of McFarland
McFarland, Wisconsin

Thank you for using Baker Tilly Virchow Krause, LLP as your auditor.

We have completed our audit of the financial statements of the Village of McFarland ("village") for the year ended December 31, 2018 and have issued our report thereon dated June 18, 2019. This letter presents communications required by our professional standards.

***OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE
UNITED STATES OF AMERICA***

The objective of a financial statement audit is the expression of an opinion on the financial statements. We conducted the audit in accordance with auditing standards generally accepted in the United States of America. These standards require that we plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements prepared by management with your oversight are free of material misstatement, whether caused by error or fraud. Our audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management or those charged with governance of their responsibilities.

As part of the audit we obtained an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. The audit was not designed to provide assurance on internal control or to identify deficiencies in internal control.

OTHER INFORMATION IN DOCUMENTS CONTAINING AUDITED FINANCIAL STATEMENTS

Our responsibility does not extend beyond the audited financial statements identified in this report. We do not have any obligation to and have not performed any procedures to corroborate other information contained in client prepared documents, such as official statements related to debt issues.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously communicated to you in our Communication to Those Charged with Governance and Management letter dated May 25, 2018 and our meeting with the Village Board on May 29, 2018.

QUALITATIVE ASPECTS OF THE ENTITY'S SIGNIFICANT 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 will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the village are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the village during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the allowance for doubtful ambulance accounts is based on historical loss levels, and an analysis of the collectivity of individual accounts. We evaluated the key factors and assumptions used to develop the allowances in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension asset and deferred outflows/inflows related to pensions which impact the reported pension expense are based on information provided by the Wisconsin Retirement System. We evaluated the key factors and assumptions used to develop the assets and deferred outflows in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

The disclosures in the notes to the financial statements are neutral, consistent, and clear.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

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

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

A summary of uncorrected financial statements related to other post-employment benefits follows this communication. Management has determined that their effects are immaterial to the financial statements taken as a whole.

CORRECTED AND UNCORRECTED MISSTATEMENTS (cont.)

The following is a summary material financial statement misstatement (audit adjustments):

	<u>Amount</u>
Record loan in the Park Fund	\$ 203,445
Reallocated capital expenditures	358,000
Water, sewer, stormwater-developer contributions	1,817,432
Record additions and retirements related to a watermain improvement project	726,612

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.

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, 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 financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter. This letter follows this required communication.

INDEPENDENCE

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

Relating to our audit of the financial statements of the Village of McFarland for the year ended December 31, 2018, Baker Tilly Virchow Krause, LLP hereby confirms that we are, in our professional judgment, independent with respect to the village in accordance with the Code of Professional Conduct issued by the American Institute of Certified Public Accountants. We provided no services to the village other than audit services provided in connection with the audit of the current year's financial statements and nonaudit services which in our judgment do not impair our independence.

- > Financial statement preparation
- > Adjusting journal entries
- > Compiled TIF financial statements
- > Compiled regulatory reports
- > Civic Systems software
- > Continuing property records development and maintenance
- > Park impact fee needs assessment

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

OTHER AUDIT FINDINGS OR ISSUES

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Village of McFarland'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 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.

RESTRICTION ON USE

This letter, by its nature, focuses on improvements and does not comment on the strong areas of the village's systems and procedures. The comments and suggestions in this report are not intended to reflect in any way on the integrity or ability of the personnel of the village. They are made solely in the interest of establishing sound internal control practices and improving the village's financial operations.

This information is intended solely for the use of the village board, finance committee and management and is not intended to be, and should not be, used by anyone other than these specified parties.

We will review the status of these comments during our next audit engagement. We would be pleased to discuss these comments and suggestions with you in further detail.

We would like to thank you for allowing us to work with the village. We are very interested in the long-term success of the Village of McFarland and our comments are intended to draw your attention to issues which need to be addressed for the village to meet its goals and responsibilities.

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin
June 18, 2019

MANAGEMENT REPRESENTATIONS

McFarland VILLAGE OF

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

June 18, 2019

Baker Tilly Virchow Krause, LLP
Ten Terrace Court
P.O. Box 7398
Madison, Wisconsin 53707-7398

Dear Baker Tilly Virchow Krause, LLP:

We are providing this letter in connection with your audit of the financial statements of the Village of McFarland as of December 31, 2018 and for the year then ended and for the Water, Sewer and Stormwater Utilities as of December 31, 2018 and 2017 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. 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.

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, if any, are reasonable.

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 balance sheet 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 related to other post employment benefits (OPEB) are immaterial, both individually and in the aggregate, to the basic financial statements as a whole. The village has both an implicit rate health insurance OPEB, since they are a member of the State of WI health insurance plan, and an OPEB related to the life insurance plan administered by the State of WI. The Village chose not to record the GASB No. 75 activity related to OPEB as of 12/31/18. As a result, total liabilities and expenses are understated and total net position and the change in net position is overstated by the following amounts in the respective opinion units: Governmental activities: \$603,253; Business type activities: \$51,985; Water and Sewer: \$36,220 and Stormwater: \$15,765. In addition, you have recommended adjusting journal entries, and we are in agreement with those adjustments.

9. 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.

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

Information Provided

11. 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 committee or summaries of actions of recent meetings for which minutes have not yet been prepared.

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

13. 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.

14. 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.

15. 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.

16. There are no known related parties or related party relationships and transactions of which we are aware.

Other

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

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

19. 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.

20. The Village has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

21. 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.

22. 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.

23. In regards to the nonattest services performed by you listed below, we have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

a. Financial statement preparation

b. Adjusting journal entries

c. Compiled TIF financial statements

d. Compiled regulatory reports

e. Civic Systems software

f. Continuing property records development and maintenance

g. Park impact fee needs assessment

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

24. 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.

25. 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.

26. 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.

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

28. 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.

29. 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.

30. 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.

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

32. 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.

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

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

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

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

37. Tax exempt bonds issued have retained their tax exempt status.

38. 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.

39. 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.

40. 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.

41. 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.

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

43. We have chosen not to implement GASB No. 75 and have agreed to the passed adjustments as outlined above.

Sincerely,

Village of McFarland

Signed: 
Matthew Schuenke, Village Administrator

Signed: 
Cassandra Suettinger, Village Clerk/Treasurer

VILLAGE OF McFARLAND

WATER, SEWER AND STORM UTILITY AUDIT REPORT

Presented on: July 16, 2019

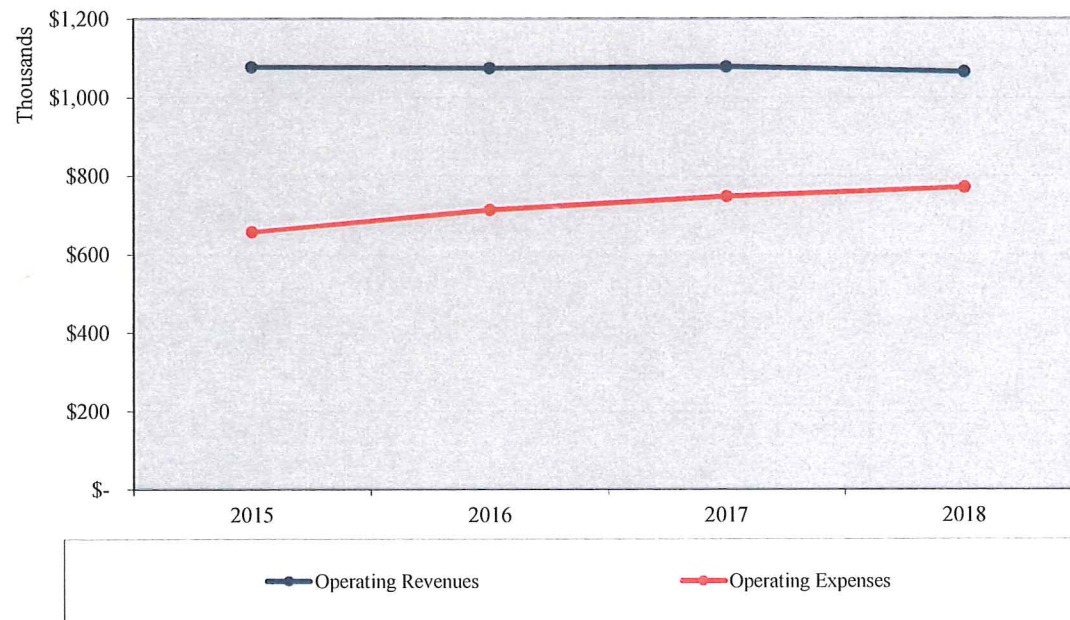
Presented by: Baker Tilly
Jodi Dobson, CPA, Partner

- >> Financial statements received unmodified opinion
- >> Overall audit went well
- >> Internal control items noted relate to incomplete segregation due to size
- >> Financial highlights

VILLAGE OF McFARLAND

WATER UTILITY FINANCIAL STATEMENT HIGHLIGHTS

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Water Sold (CCF's)	<u>174,889</u>	<u>180,044</u>	<u>178,790</u>	<u>174,747</u>
Operating Revenues	\$ 1,077,202	\$ 1,074,522	\$ 1,078,946	\$ 1,065,570
Operating Expenses	656,240	712,952	747,284	770,135

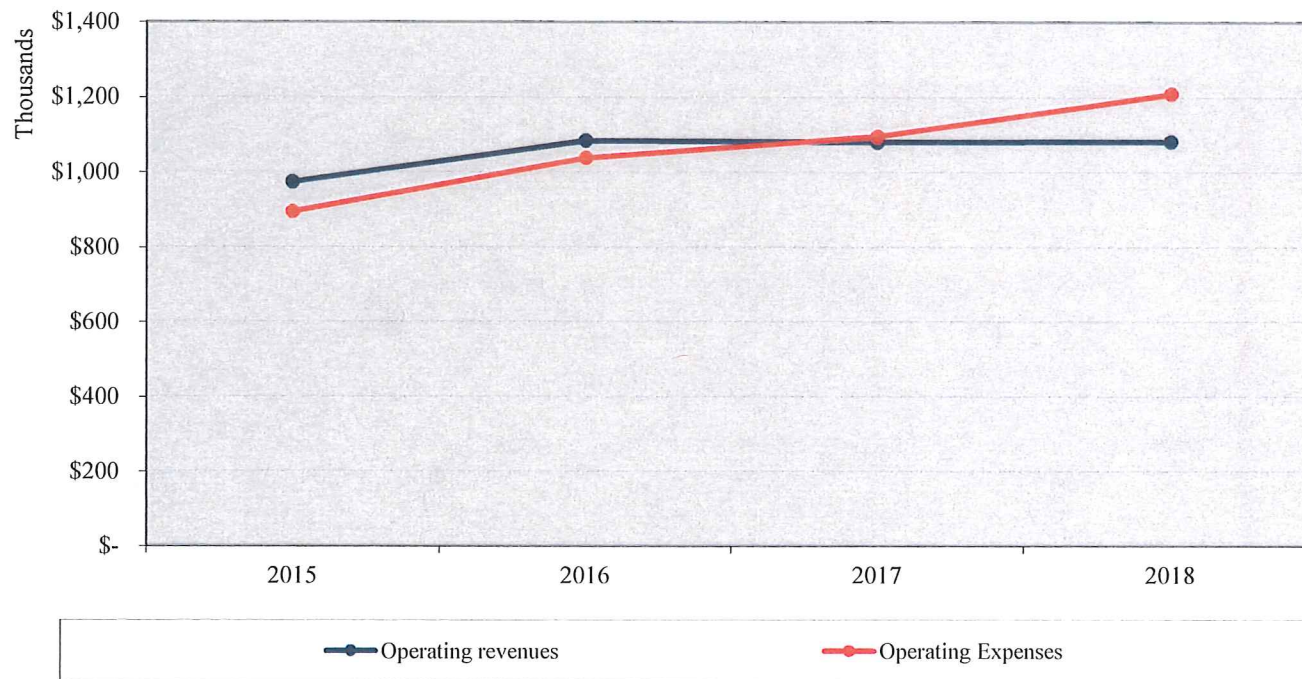


<u>Rate of Return</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Actual rate	6.62%	4.98%	3.03%	2.39%
Authorized rate	7.25%	7.25%	7.25%	7.25%

VILLAGE OF McFARLAND

SEWER UTILITY FINANCIAL STATEMENT HIGHLIGHTS

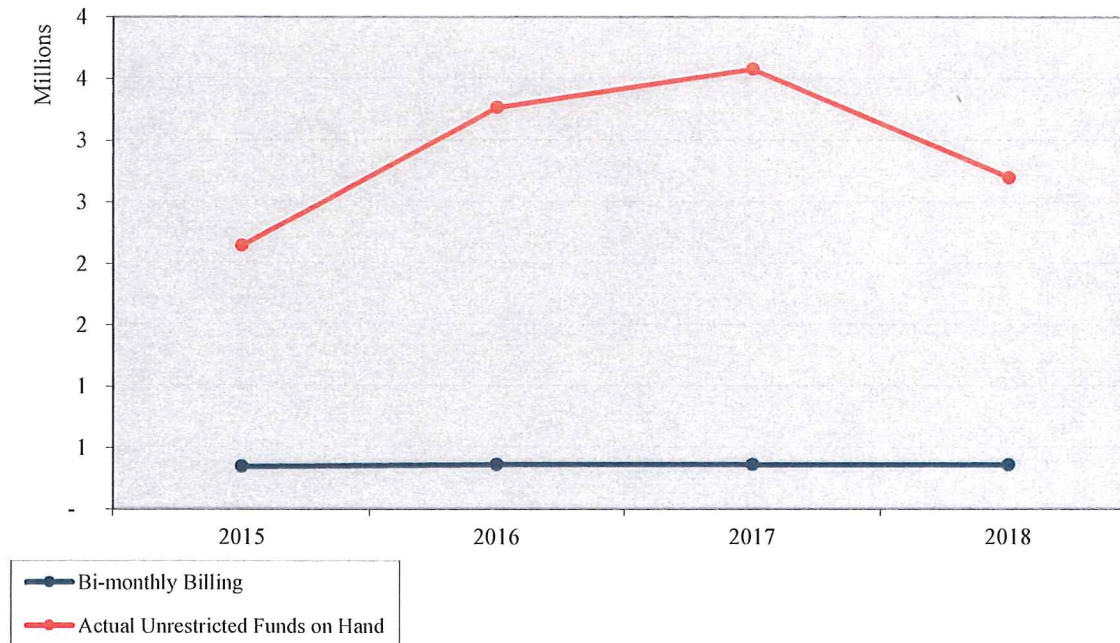
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Operating Revenues	\$ 974,195	\$ 1,084,275	\$ 1,080,415	\$ 1,082,477
Operating Expenses	893,645	1,037,052	1,095,369	1,208,749



VILLAGE OF McFARLAND

WATER & SEWER UTILITY FINANCIAL STATEMENT HIGHLIGHTS

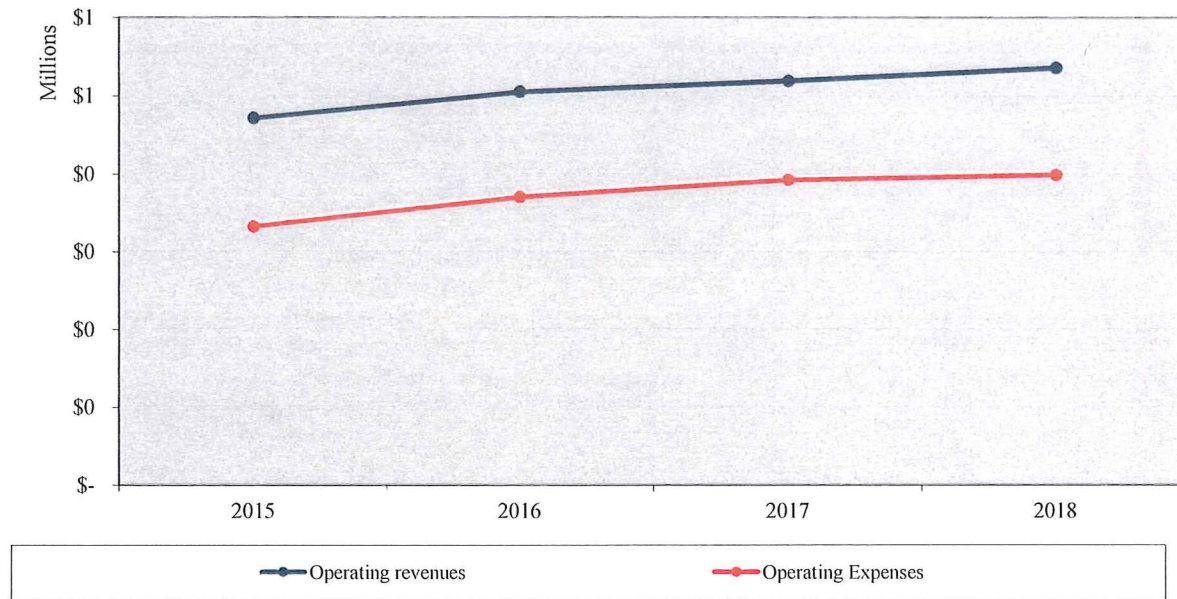
<u>Unrestricted Cash</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Minimum Funding Benchmark				
Bi-monthly Billing	341,900	359,808	359,894	358,008
Actual Unrestricted Funds on Hand	\$ 2,139,943	\$ 3,261,481	\$ 3,573,941	\$ 2,693,526
Bi-monthly Billings on Hand	6.26	9.06	9.93	7.52



VILLAGE OF McFARLAND

STORM UTILITY FINANCIAL STATEMENT HIGHLIGHTS

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Operating Revenues	\$ 471,163	\$ 504,762	\$ 518,965	\$ 536,023
Operating Expenses	331,457	369,630	391,960	398,949



<u>Unrestricted Cash</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Minimum Funding Benchmark				
Bi-monthly Billing	\$ 78,527	\$ 84,127	\$ 86,494	\$ 89,337
Actual Unrestricted Funds on Hand	\$ 530,792	\$ 838,659	\$ 1,021,552	\$ 1,076,266
Bi-monthly Billings on Hand	6.76	9.97	11.81	12.05



VILLAGE BOARD SUMMARY SHEET

MEETING DATE: Monday, July 22, 2019

SECTION: Business

DEPARTMENT: Administration

CONTACT: Matt Schuenke, Village Administrator

AGENDA ITEM: Discussion and action to make the appointment of the Community and Economic Development Director.

PREVIOUS ACTION:

The Village Board authorized filling the position on April 8, 2019.

ISSUE SUMMARY:

The Village has been working to fill the Community and Economic Development Director position when the vacancy was created through a retirement earlier this month. The advertising period ran from April 18, 2019 through May 20, 2019 which yielded 24 applicants. By policy, the Village Administrator facilitates the recruitment and makes a final selection for the Village Board to consider for appointment. The Village Administrator and Clerk/Treasurer completed the initial review and conducted phone interviews to determine four finalists. Those finalists participated in a two staged final interview meeting first with Department Heads and then second with a select panel. The second panel was comprised of the Village Administrator, Village President, Trustee Kolk, Toni Stolarik (CDA Member), Dan Carey (Resident, Chamber Member, Local Bank), Community Development Director from Sun Prairie, and Community Development Director from Middleton.

The applicant selected through this process is now submitted to the Village Board for consideration of appointment. At the outset of the meeting is a Closed Session to be held for the Village Board to meet with the final candidate presented for appointment. It is our intention then that at the conclusion of Closed Session, and then under this item within Open Session that the final confirmation is made for the position.

FINANCIAL/BUDGET IMPACT:

All of the wages and benefits are set for the position, and inclusive of the funding within the current year's budget. Final salary will be determined within the grade for the position as is appropriate.

VILLAGE PLAN REFERENCE:

Personnel Policy Manual



ORDINANCE REFERENCE:

None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

Presented as the final selection from the Village Administrator and recommended for consideration upon completion of meeting in Closed Session.

ATTACHMENTS:

None



VILLAGE BOARD SUMMARY SHEET

MEETING DATE: Monday, July 22, 2019

SECTION: Business

DEPARTMENT: Community Development

CONTACT: Matt Schuenke, Village Administrator

AGENDA ITEM: Discussion and action to approve a contract extension for Building Inspection Services from General Engineering.

PREVIOUS ACTION:

The Village Board entered into the initial contract on January 14, 2019 and it became effective as of February 1, 2019. This extension will carry us through the end of January 2020.

ISSUE SUMMARY:

Enclosed is the contract for Building Inspection Services we are presently operating under. This contract is set to expire at the end of July and Staff would like to extend it another 6 months. The contracted service was originally deemed necessary back in February after the recruitment for the former inspector could not find a suitable candidate for the position. That recruitment did not include any applicants with the credentials necessary to immediately fulfill the inspection duties and Staff wanted some time to evaluate how we would provide this service going forward. Since that time we have hired a new Community and Economic Development Director, and we would like the extension to give that person a chance to evaluate whether or not to proceed with filling the position permanently on a contracted basis or go through another recruitment. If we are to move forward with another recruitment, we would likely bring that forth in late August or early September.

The service provided has been seamless and they have been doing a good job keeping up with our demand. We would like to continue this for another 6 months while we get the new Director on board and can further dive into this question.

FINANCIAL/BUDGET IMPACT:

The proposed rate for service will be billed at \$70 per hour. We average about \$8,000 a month in expenses based on the present inspection volume. The maximum rate of the contract is based upon estimated hours of officer hours and inspections during the 6 month period; however, for the first 6 months the total cost is trending around \$48,000. While the in house employee option we had formerly was less expensive we'll likely have to increase the salary to attract qualified candidates thus bringing the costs more inline.

VILLAGE PLAN REFERENCE:



None.

ORDINANCE REFERENCE:

None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

Recommended for approval.

The Village Attorney is preparing the contract extension document. It is simply one page that extends the terms and services of the current and original contract. This was not available on Friday when packets were prepared and will be shared with the board once ready.

ATTACHMENTS:

1. Building Inspection Contract (General Engineering) 01232019 FINAL

VILLAGE OF MCFARLAND CONTRACT

Expiration Date: July 31, 2019

Maximum Cost: \$72,800.00

Registered Agent: Jerry A. Foellmi

Street Address: 916 Silver Lake Drive, PO Box 340

City, State, Zip: Portage, WI 53901

THIS CONTRACT, made and entered into, by and between the Village of McFarland (hereinafter referred to as "VILLAGE") and General Engineering Company (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 receiving Building Inspection services within the Community Development Department; and

WHEREAS PROVIDER, whose address is 916 Silver Lake Drive (PO Box 340), Portage, WI 53901, 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.

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.

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. NO WAIVER BY PAYMENT OR ACCEPTANCE. 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. NON-DISCRIMINATION. 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.
- G. Relationship of Parties. It is understood, agreed, and is the intent of the parties that the PROVIDER is at all times acting and performing as an independent contractor, not as a servant or employee of VILLAGE, and the PROVIDER shall not hold itself out as such. Nothing in this Contract shall be deemed to create an employment, partnership, or joint venture relationship between VILLAGE and PROVIDER or any of the PROVIDER's employees. Notwithstanding the foregoing, PROVIDER shall be the VILLAGE's "agent" as that term is specifically utilized and defined by the court in *Estate of Lyons v. CNA Ins.*, 207 Wis. 2d 446, 558 N.W.2d 658 (Ct. App. 1996) and as further explained in *Melchert et al. v. Pro Electric Contractors et al.*, 2017 WI 30, for purposes of governmental contractor immunity.

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: 5/16/19

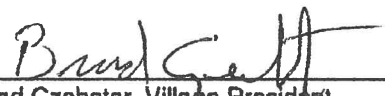

Jerry Newfarmer, President and CEO

Date Signed: 5/16/19


Amy C. Paul, Vice President and Treasurer

FOR VILLAGE:

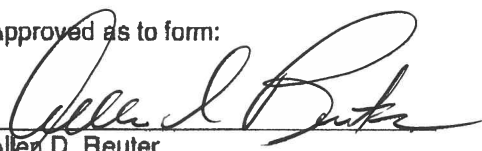
Date Signed: 6/4/19


Brad Czebotar, Village President

Date Signed: 6/4/19


Cassandra Suettinger, Clerk/Treasurer

Approved as to form:


Allen D. Reuter
Village Attorney

VILLAGE OF MCFARLAND CONTRACT

Schedule A – Scope of Services

Pursuant to Section II(A) of this Contract, the PROVIDER shall provide the following services:

1. Administer and enforce chs. SPS 320 to 325, Uniform Dwelling Code, chs. SPS 361 to 366, Commercial Building Code, and Building Code of the Village of McFarland, including general construction, plumbing, heating, air conditioning, and erosion control, as applicable. Except as otherwise provided herein, PROVIDER shall not administer and enforce any other code or ordinance, including, but not limited to, zoning, planning, floodplain zoning, or shoreland zoning administration.
2. Issue various residential and commercial permits, including building, electrical, plumbing, HVAC, erosion control, occupancy, sign permits, driveway permits, swimming pool permits, demolition permits, permits for the construction of accessory structures, and permits for the operation of bed and breakfast establishments as required under Chapter 62 of the McFarland Municipal Code. PROVIDER shall not collect fees from permit applicants but shall not issue any permits until the applicable fee has been paid to the VILLAGE.
3. Review applications for wind energy systems under §62-208(a) and approve minor modifications to telecommunications equipment under §62-206(d) of the McFarland Municipal Code.
4. Conduct on-site residential and commercial inspections of work in progress as scheduled by PROVIDER with permit holders to ensure that applicable state or local codes are met, as well as initial inspections of premises that are subject to an application for a permit to keep chickens under §62-69(d) or to operate as a tourist rooming house under §11-365(b) of the McFarland Municipal Code. Items inspected include footings, foundations, framing, electrical, plumbing, and mechanical systems, except that PROVIDER shall not be responsible for performing commercial electrical inspections.
5. Maintain records of permit applications, plans, permits and inspections related to the building inspector's duties.
6. Inspect and certify landscape plantings as required under §59-25(h) of the McFarland Municipal Code.
7. Research questions, problems, and complaints regarding the various codes to be enforced by PROVIDER under this Agreement.
8. Issue warnings, stop work orders, and municipal citations to enforce Building Code of the Village of McFarland violations.
9. Assist the Property Maintenance Code Inspector as needed to ensure compliance with property maintenance codes and ordinances.
10. Perform such other duties as are delegated exclusively to the building inspector, and upon request, perform such other duties as authorized by, the McFarland Municipal Code.
11. Prepare and submit monthly activity reports for inspection services performed during each calendar month of service provided.
12. Complete and submit a year-end report to the VILLAGE after the end of each calendar year, and at the termination or expiration of this Contract.

In accomplishing the objectives of this Schedule as detailed above, the PROVIDER will adhere to the concepts, provisions, and inspection features of its proposal dated October 25, 2018, and attached hereto and incorporated herein by reference.

VILLAGE personnel shall cooperate with the PROVIDER and its agents in the performance of the PROVIDER's obligations hereunder.

VILLAGE OF MCFARLAND CONTRACT

Schedule B – Payment for Services

For and in consideration of the services provided under this Contract, the VILLAGE will pay PROVIDER \$70.00 per hour plus mileage at the applicable IRS mileage rate as compensation for building inspection services provided.

The VILLAGE shall pay for time and mileage for both the time spent within the Village of McFarland as well as the time and mileage for the commute.

The PROVIDER shall invoice the VILLAGE monthly for the work or other services performed. The Village shall pay the PROVIDER within 30 days of the receipt of each invoice from the PROVIDER.

PROVIDER will furnish all labor and other services necessary in order to perform the work as specified by the VILLAGE detailed in Schedule A of this Contract.

VILLAGE OF MCFARLAND CONTRACT

Schedule C – Project Schedule

The term of the agreement shall be from February 1, 2019 until July 31, 2019 unless otherwise provided according to the terms of this contract.



VILLAGE BOARD SUMMARY SHEET

MEETING DATE: Monday, July 22, 2019

SECTION: Business

DEPARTMENT: Public Works

CONTACT: Jim Hessling, Public Works Director, Matt Schuenke, Village Administrator

AGENDA ITEM: Discussion and action to approve the filling of a vacancy of a Public Works Crewperson position within the Public Works Department.

PREVIOUS ACTION:

None.

ISSUE SUMMARY:

John Venturino has resigned from this position to take a new utility position with a different municipality. We thank John for his service to the Community and wish him well in his new job. The Public Works Department is requesting authorization from the Village Board to fill the vacancy as is required by policy. Included within your packets is the Job Descriptions for the position which is not recommended to change. Upon receiving authorization, Village Staff will move forward with filling the position as is allowed by the Personnel Manual.

FINANCIAL/BUDGET IMPACT:

The Classification for the position is not presented for changes. The position remains at Grade 10 and will be advertised as such. The 2019 Budget includes funding for a full-time position for the duration of the full year.

VILLAGE PLAN REFERENCE:

McFarland Compensation and Benefits Manual
McFarland Personnel Policy Manual

ORDINANCE REFERENCE:

None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

Recommended for approval.

ATTACHMENTS:

1. Position Description - PW Crewperson 07192019 mgs

PUBLIC WORKS CREWPERSON

POSITION DESCRIPTION

Position Title: Crewperson
Department: Public Works
Reports to: Public Works Director

FLSA: Non-exempt
Represented: None.
Employment Status: Full-Time

POSITION SUMMARY

Distinguishing Characteristics of the Class

This position is responsible for performing a wide variety of unskilled and semi-skilled work associated with the operation and maintenance of streets, storm sewers, and water and sewer utility systems and of Village owned facilities and parks. The work includes construction, operation, repair, maintenance, and replacement activities and involves the operation of a variety of different vehicles, machinery, and equipment.

Supervision Received

Performs under the general supervision of the Public Works/Utilities Director and the Assistant Director and the operational direction of the Public Works Lead Crewperson.

Supervision Exercised

None.

DESCRIPTION OF WORK

Essential Duties and Responsibilities

- Drives trucks and light utility vehicles of various sizes and weights in the loading, hauling, and unloading of various equipment and materials and in snow removal and ice control operations.
- Operates a variety of machinery and equipment, including tractors, backhoes, loaders, rollers, street sweepers, mowers, trimmers, pumps, compressors, generators, and related small engine equipment.
- Does general and trench excavation associated with the maintenance and repair of streets, sidewalks, storm sewers, water mains and services, hydrants, and sanitary sewer mains and services.
- Sweeps streets, patches potholes and street excavations, installs street signs, and paints street markings.
- Mows and trims grass and weeds, rakes and collects leaves, and trims trees and shrubs.

- Maintains and cleans parks, recreational facilities, playgrounds and equipment, natural areas, drainageways, and storm water management areas.
- Maintains Village owned or leased buildings, grounds, and parking lots.
- Services and repairs elevated water towers, water wells and related pumping and treatment equipment, and sanitary lift stations.
- Cleans and flushes water mains and hydrants and, as part of a crew, repairs or replaces broken mains, hydrants, and curb boxes.
- Inspects, tests, repairs, and replaces water meters and outside display readers; reads water meters and records the reading for utility billing purposes.
- Determines and marks the location of underground water and sanitary sewer lines for other contractors.
- Insures the proper maintenance of equipment and tools by cleaning and checking them after use.
- Performs other related duties as required.

Equipment Used

A variety of motorized vehicles and equipment, including dump trucks, utility vehicles, and construction equipment; mowers and trimmers; pumps, compressors, and generators; snow plows and snow blowers; compactor; saws; common hand and power tools; detection devices; telephone, mobile and portable radio, pager.

Work Environment and Working Conditions

Works in a normal shop setting and under uncontrolled field conditions. Some overtime required, including periodic weekend work. Subject to 24-hour emergency call-in and may be required to work extended periods at a time.

While performing the duties of this job, the employee frequently works near moving mechanical parts and in a work environment where the noise level is moderately noisy. The employee regularly works in outside weather conditions and may be exposed to extreme heat or cold, wet and/or humid conditions, or snow and/or ice conditions. The employee is occasionally exposed to fumes and toxic/caustic chemicals and is required to enter confined spaces with breathing apparatus.

As a CDL holder, the employee is subject to pre-employment reasonable suspicion, post-accident, and random drug and alcohol testing under the Omnibus Transportation Employee Testing Act of 1991.

TECHNICAL REQUIREMENTS

Knowledge of

- * Methods, materials, tools, and equipment used in the construction, operation and maintenance of public works and utility infrastructure.
- * Methods used in the general maintenance of facilities, grounds, parks, recreational facilities, playgrounds, natural areas, and storm water management areas.
- * The operation of construction equipment and power tools.
- * Occupational hazards and standard safety precautions common to this field of work.

Ability to

- † Operate and care for a variety of vehicles, equipment, hand and power tools.
- † Perform heavy manual tasks for extended periods of time.
- † Interpret and work from charts, technical manuals, diagrams, and construction plans.
- † Maintain accurate records and complete required reports.
- † Establish and maintain effective working relationships with those contacted in the course of work.
- † Maintain a valid Wisconsin driver's license with applicable CDL endorsements.

COMPETENCIES

The employee must use power and hand tools, frequently lift and/or move up to 25 pounds, and occasionally lift and/or move up to 100 pounds. Specific vision abilities required by this job include close vision, color vision, and the ability to adjust focus.

In addition, the employee must be able to satisfy the following competency requirements.

- ◆ **ANALYTICAL SKILLS:** Identify problems and opportunities; review possible alternative courses of action before selecting one; utilize information resources available when making decisions.
- ◆ **COMMUNICATION SKILLS:** Communicate ideas and information effectively in both written and oral form.
- ◆ **PROBLEM-SOLVING SKILLS:** Develop feasible, realistic solutions to problems; recommend actions designed to prevent problems from occurring; refer problems to supervisor when necessary.

- ◆ **ORGANIZATIONAL SKILLS:** Establish systematic methods of accomplishing goals.
- ◆ **READING ABILITY:** Effectively read and understand information contained in memoranda, reports, technical manuals, bulletins and construction plans.
- ◆ **TECHNICAL COMPREHENSION:** Ability to learn, adopt, and apply new technology, computer systems and software programs.
- ◆ **ABILITY TO COMPREHEND AND FOLLOW INSTRUCTIONS:** Effectively follow verbal or written instructions from supervisor.
- ◆ **MATHEMATICAL ABILITY:** Calculate basic arithmetic problems (addition, subtraction, multiplication, division) without aid of a calculator.
- ◆ **TIME MANAGEMENT SKILLS:** Set priorities in order to meet assignment deadlines.

DESIRED QUALIFICATIONS

Graduation from high school; five (5) years of related experience in the construction and maintenance of public works or utilities infrastructure and the operation of vehicles and equipment commonly used in this type of work; or any equivalent combination of training and experience which provides the required knowledge, skills, and abilities. Must possess or be able to obtain a valid Wisconsin drivers' license with applicable Commercial Driver's License endorsements.

Updated
05.01.14

Village of McFarland

NOTES

1. *The job duties listed herein are intended only as illustrations of the types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.*
2. *The work environment characteristics and physical demands described herein are representative of those that the employee encounters or must meet while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.*
3. *The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.*

I hereby acknowledge that I have received a copy of and do understand the requirements of this position description. Dated this _____ day of _____, 20____.

Employee Signature

Department Head Signature



VILLAGE BOARD SUMMARY SHEET

MEETING DATE: Monday, July 22, 2019

SECTION: Business

DEPARTMENT: Administration

CONTACT: Matt Schuenke, Village Administrator

AGENDA ITEM: Discussion and action regarding the 2020 Budget Review/Adoption Schedule and Planning Memorandum.

PREVIOUS ACTION:

None.

ISSUE SUMMARY:

Enclosed is the planning memo for the 2020 Budget Process. This mainly sets the schedule for the development of the budget, its transmittal, and subsequent review/approval by the Village Board. We are working on finalizing the action plans to address the goals and objectives, while that work is finishing the budget worksheet process will begin. This again is typically a brief discussion as we generally talk about the process and make sure there are no conflicts in the dates.

FINANCIAL/BUDGET IMPACT:

None.

VILLAGE PLAN REFERENCE:

None.

ORDINANCE REFERENCE:

None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

Recommended for approval following discussion.

ATTACHMENTS:

1. 2020 Budget Planning Memo - 2019

Memorandum

To: Plan Commission

From: Matthew G. Schuenke, Village Administrator *mgs*

Date: July 16, 2019

Re: **2020 Budget Planning Memorandum**

Executive Summary

At the beginning of the creation of any budget, it is common for the board to set goals and objectives early in the process in order to provide guidance for Staff as the budget is drafted and then presented for approval. The Village Board will complete this process through its Annual Retreat that held its initial meeting on June 25th. The Village continues to build on its success through the development of an annual budget for 2020 that meets our service needs, is transparent, and moves the Village forward in accomplishing its objectives. The board should also establish at this time how the process to review the document should be formatted and set different timing mechanisms when certain aspects of the review should be completed. This memorandum will summarize the goal setting process that has taken place as well as recommend a process and schedule to lead us to the final decision.

Goals and Objectives

Annually the Village Board holds a retreat to review the former year's goals and objectives as well as set new benchmarks for the coming year. The first meeting was held on June 25th and the second meeting with Department Heads will be held in late July or early August to finalize the coming years goals. The goals as presently drafted are organized into four main categories:

- A. A healthy and growing, regionally and globally integrated economy that supports local initiatives.*
- B. A well-run, efficient and responsive government that provides high levels of quality of life services to the community.*
- C. A safe, healthy, and secure community.*
- D. A government that promotes and supports active citizenry participation in the community.*

The Village Board places objectives within these categories as a means to achieve these goals. The process is completed by meeting with Department Heads to assign related topics to various services in order to include in the budget for implementation. Progress is monitored throughout the year and then reassessed on an annual basis through the retreat.

Process and Schedule

Once the goals and objectives are set for the process, Village Staff can begin drafting the document. Please note the following process and corresponding schedule that is recommended:

TASK	OWNER	DEADLINE	NOTES
Retreat I—Discussion Goals/Objectives/Action Steps	Village Board	June 25	
Introduce Goals/Objectives to Department Heads	Staff Meeting	July 9	
Set 2020 Budget Process and Schedule	Village Board	July 22	
Distribute Budget Worksheets to Dept Heads	Staff	Aug 2	
Retreat II – Board and Dept Head Discussion on Goals	Village Board	TBD	
Budget Worksheets Due to Administrator	Staff	Aug 30	1
Preliminary Draft of Budget Complete	Staff	Sept 6	
Final Draft of Budget Complete	Staff	Sept 16	
Final Review of Budget Complete	Staff	Sept 18	
Budget Transmitted to Village Board	Village Board	Sept 23, 7 pm	
Budget Review 1	Village Board	Oct 10, 7 pm	2
Budget Review 2	Village Board	Oct 14, 7 pm	2
Utility Review	Utilities Comm	Oct 15, 6 pm	
General Fund, Capital Review	Finance Comm	Oct 17, 6:30 pm	
Budget Review 3	Village Board	Oct 28, 7 pm	2
Deadline for Trustees to Submit Change Items	Village Board	Oct 31	3
Budget Review 4 (Trustee Changes Review)	Village Board	Nov 7, 5:30 pm	2
Budget Review 5 (<i>OPTIONAL</i> , as needed)	Village Board	Nov 11, 7 pm	2
Class I Notice of Public Hearing Published	Staff	Nov 14	
Public Hearing and Adopt Budget	Village Board	Nov 25, 7 pm	4

Notes:

1. The Administrator will prepare the 2020 Budget document including the 2018 Actual Numbers, 2019 Budget, and 2019 6-month figures for all Village funds. This information is referred to as the Budget Worksheets and will be distributed to the Department Heads for completion by August 30th.

2. The above schedule provides for 5 different meeting times for the Village Board to meet to consider the budget. Additionally, two other meetings are provided for Committees to conduct their review as applicable. Budget Review meetings 1-3 are considered mandatory in order to get through the entire budget. Budget Review meeting 4 is typically to review all changes submitted by Village Board members. Meeting 5 is optional in case more time is needed for additional review. This schedule will be more defined as we get closer to the meeting dates as it will be listed on agendas what topics will be discussed when. Please note it is suggested to move the Finance Committee review up one week to avoid a conflict with the Annual League of Wisconsin Municipalities Conference that Village Board members are likely to attend from October 23-25.

3. Deadline for Village Trustees to submit requests for specific changes to the budget. These requests will be compiled and distributed for evaluation and by the Village Board as part of Budget Review meeting 4.

4. A public hearing is required by Statute in order to adopt the budget and usually happens at the end of the process. Public Comment will still be available in many different ways through the review process and the meetings that will be held. Once the public hearing is closed, then the board may consider final changes and approval of the document.

Recommendation

Following discussion and possible revisions/additions to this process, Staff recommends that the Village Board approve this document as the 2020 Budget Planning Memorandum.